

CERTIFICATION OF 2020 BUDGET
FOR
THE HYGIENE FIRE PROTECTION DISTRICT

TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the budget for the Hygiene Fire Protection District, for the budget year ending December 31, 2020, as adopted on December 11, 2019.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Hygiene Fire Protection District in Boulder County, Colorado, this 11th day of December, 2019.



Scott Snyder, President

HYGIENE FIRE PROTECTION DISTRICT

2020 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 2020 will be calculated on 9.124 mills (9.099 mills plus .025 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 Independent Bank, Bank of the West, and Wells Fargo.

In 2020, the District will buy a new firefighting vehicle, which will meet the requirements of both a Type 1 structural pumper and a Type 3 off-road wildland truck. This will be paid in full from funds on hand reserved for big equipment purchases, leaving a balance of excess funds that is equivalent to approximately 40% of operational expenses budgeted for 2020.

The budgetary basis of accounting is modified accrual.



Mary T. Baldrige, Board Treasurer

December 11, 2019

HYGIENE FIRE PROTECTION DISTRICT 2020 GENERAL FUND BUDGET

Adopted 12.11.19

	Actual 2018	Projected 2019	Budget 2020
Beginning Fund Balance	601,549	712,514	886,216
Income			
Contract Services	1,510	1,454	1,500
Donations			
Fire Code	975	1,000	750
Grants			
Interest	442	472	500
Miscellaneous Income	264	60	100
Property Tax Revenue	617,589	702,232	742,365
Rental Income	7,500	7,500	7,500
Vehicle Sale	30,188		
Total Income	658,468	712,717	752,715
Operational Expense			
Administration & Overhead	758	1,800	9,225
Building	43,231	16,000	5,000
Community Outreach	717	651	2,800
Dues, Fees, Subscriptions	1,506	1,800	2,165
Elections	7,205		
Equipment - Fire and Rescue	68,358	73,000	97,878
Equipment - Medical	5,974	2,000	15,450
Insurance	19,408	19,650	20,360
Interest	2,896	1,482	-
IT & Communic.- Hardware	52,022	9,306	32,778
IT & Communic.- Software	11,507	8,225	16,843
Miscellaneous	(1,265)	307	
Payroll	37,215	69,000	76,486
Pension Fund	36,734	37,627	40,698
Personnel	9,846	5,031	11,675
Professional Services	3,762	610	7,000
Rental Property	15,461	20,167	20,100
Shift Program	121,560	164,000	225,640
Supplies	11,633	12,000	10,600
Training - Fire & Rescue	17,282	28,000	38,200
Training - Medical	5,699	11,000	24,850
Utilities	11,074	12,000	14,616
Wildland	12,874	(15,807)	
Total Operational Expense	495,457	477,848	672,363
Capital and Other Expense			
Equipment Purchase**	47,712	49,138	See below
Vehicle Replacement Fund			50,000
Contingency, Tabor 3%			20,171
Contingency, unrestricted	4,335	12,028	9,829
Total Capital and Other	52,047	61,167	80,000
Total Expenditures	547,503	539,015	752,363
Net Income	110,965	173,702	352
Vehicle Purchase, using existing reserves	-	-	(637,306)
Ending Fund Balance	712,514	886,216	249,262

HYGIENE FIRE PROTECTION DISTRICT

2020 PENSION BUDGET

Adopted December 11, 2019

		Actual	Projected	Budget
		<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Fund Balance*		1,391,358	1,387,561	1,558,252
REVENUE				
	Member Contributions			
	Employer Contributions	36,734	37,627	40,698
	State Funding	31,917	33,864	36,628
	Direct Alloc Plan Int			
	Interest	5,725	8,315	9,000
	Dividends	10,573	9,000	10,000
	Other Income	7,688	5,500	6,000
	Unrealized Gain/Loss	(78,547)	18,000	5,000
	Realized Gain/Loss	66,360	140,000	50,000
	Net Change Accrued Income	665	600	1,000
TOTAL REVENUE		81,114	252,906	158,326
TOTAL AVAILABLE FUNDS		1,472,472	1,640,467	1,716,578
EXPENDITURES				
	Net Benefits	59,441	61,750	109,777
	Investment Expense	12,134	11,000	12,000
	Direct Alloc Plan Expense	431	1,200	1,000
	Other Fees and Expenses	12,905	13,000	12,000
TOTAL EXPENDITURES		84,911	82,215	134,777
TOTAL ENDING BALANCE		1,387,561	1,558,252	1,581,801

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Boulder County, Colorado.On behalf of the Hygiene Fire Protection District,(taxing entity)^Athe Board of Directors(governing body)^Bof the Hygiene Fire Protection District(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 81,366,837 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 81,366,837 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: December 12, 2019 for budget/fiscal year 2020
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>9.099</u> mills	\$ <u>740,357</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>-</u> > mills	\$ < <u>-</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>9.099</u> mills	\$ <u>740,357</u>
3. General Obligation Bonds and Interest ^J	<u>-</u> mills	\$ <u>-</u>
4. Contractual Obligations ^K	<u>-</u> mills	\$ <u>-</u>
5. Capital Expenditures ^L	<u>-</u> mills	\$ <u>-</u>
6. Refunds/Abatements ^M	<u>.025</u> mills	\$ <u>2,088</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>9.124</u> mills	\$ <u>742,365</u>

Contact person: (print) Mary (Molly) Baldrige Daytime phone: (303) 818-6482

Signed:  Title: Treasurer of the Board

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

HYGIENE FIRE PROTECTION DISTRICT

RESOLUTION 2019 - 03

A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND APPROPRIATION OF FUNDS FOR FISCAL YEAR 2020

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 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020.

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 9, 2019, 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, 2019 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 OF 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 2020 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: \$742,365

Pension Fund: \$134,777


ADOPTED: December 11, 2019.

HYGIENE FIRE PROTECTION DISTRICT

By: 

Scott Snyder, President

ATTEST:



Judith Koslov, Secretary

HYGIENE FIRE PROTECTION DISTRICT

**RESOLUTION 2019 - 04
RESOLUTION TO SET MILL LEVIES**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP
DEFRAY THE COSTS OF GOVERNMENT FOR THE HYGIENE FIRE PROTECTION
DISTRICT, FOR THE 2020 BUDGET YEAR.**

WHEREAS, on December 11, 2019, the Board of Directors ("Board") of the Hygiene Fire Protection District ("District") adopted the District's annual budget in accordance with the Local Government Budget Law;

WHEREAS, the amount of property tax revenue necessary to balance the District's budget for the General Fund is \$742,365; and

WHEREAS, the valuation for assessment for the District as recently certified by the Boulder County Assessor is \$81,366,837;

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

Section 1. That, for the purpose of meeting all general operating expenses of the District during the District's 2020 budget year, there is hereby levied a tax of 9.124 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the previous year (tax year, 2019). (9.099 mills plus .025 mills for refunds and abatements as certified by Boulder County on November 21, 2019.)

Section 2. That the District's Secretary is hereby authorized and directed to certify to the County Commissioners of Boulder County, Colorado, the mill levies for the District as hereinabove determined and set, and to execute such form or forms as may be required by the County Commissioners for such purposes; provided, however, that in the event that the final notice of assessed valuation will cause an adjustment to such mill levy in order to raise the amounts stated to balance the District's budget, the District's Budget Officer is authorized to make such adjustment based upon the final assessed valuations received from the County Assessor. In no event shall such adjustments result in any unauthorized non-voter approved increase in the mill levy.

ADOPTED: December 11, 2019.

HYGIENE FIRE PROTECTION DISTRICT

By: 

Scott Snyder, President

ATTEST:



Judith Koslov, Secretary