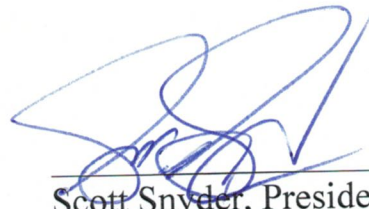


**CERTIFICATION OF 2018 BUDGET**  
**FOR**  
**THE HYGIENE FIRE PROTECTION DISTRICT**

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, 2018, as adopted on December 13, 2017.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Hygiene Fire Protection District in Boulder County, Colorado, this 13<sup>th</sup> day of December, 2017.



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Scott Snyder, President

# HYGIENE FIRE PROTECTION DISTRICT

## 2018 BUDGET MESSAGE

The Hygiene Fire Protection District 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 is staffed with 1 part time paid chief, and 35 volunteers. Specially trained personnel include 3 paramedics, 18 firefighters with EMT certifications, 21 members trained in wildland firefighting, 19 trained in swift water rescue, 9 trained in ice rescue and 1 firefighter who serves on Boulder County's St. Vrain RIT Team. 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 through a mill levy on District property. On May 3, 2016, the District residents voted to approve a graduated mill levy increase from the existing 4.099 mills. Revenues for 2018 will be calculated on 8.099 mills. The final increase for 2019 revenues will cap at 9.099 mills.

The attached 2018 budget for the Hygiene Fire Protection District, Boulder County, Colorado provides funds for the District operating expenses, the pension fund, and reserves.

The budgetary basis of accounting is modified accrual. The Department functions with 2 funds: the General Fund and the Pension Fund. Each fund presents a revenue and expenditure budget for the year. The General Fund supplies monies for day-to-day operations. The District contribution to the Pension Fund comes from the General Fund; no separate mill levy is assessed. As provided by law, idle funds are invested in accounts with Guaranty Bank, Bank of the West, and Wells Fargo.

In 2016, we entered into a lease agreement to purchase a new brush truck. We booked the lease income of \$143,176 in 2016 but did not receive the truck or book the lease expense until 2017. While we will pay back the \$143,176 entirely by the end of 2019 (in 3 annual installments of \$50,607), Government accounting says we have to expense the entire amount in 2017, plus the annual payment for that year. So, in 2017, from a cash perspective, our expenses are overstated by \$143,176.

For 2018, the Board has decided to use funds on hand for two capital projects – to redo the roof of the part of the station with the equipment bays, and to upgrade part of the fire station to accommodate a growing shift program. We budgeted \$95,000 total for these projects, which, again, Governmental accounting dictates that we expense, thus creating a net loss for the year. The ending fund balance, projected at half a million dollars, still provides a comfortable margin.

For 2018, we have budgeted for the equivalent of two shift workers 24/7/328 (coverage by two EMTs for 90% of the year). Shift workers will be paid according to their certifications. This is a voluntary program, and it is unlikely that we will have 100% coverage, so the Payroll Expense item, which includes the shift program, may be overstated at 90%. (NB: We moved the shift program from the line item Incentive Shift Program in 2017 to Payroll for the 2018 budget.)

  
Mary T. Baldrige, Board Treasurer

December 13, 2017

# HYGIENE FIRE PROTECTION DISTRICT 2018 GENERAL FUND BUDGET

Adopted December 13, 2017

	Actual	Projected	Budget
	2016	2017	2018
Beginning Fund Balance	497,583	727,237	568,265
Ordinary Income/Expense			
<b>Income</b>			
Capital Lease Proceeds	143,176	-	-
Contract Services	1,811	1,510	1,510
Donations	505	2,566	500
Fire Code	420	2,790	3,000
Grants	2,500		-
Interest	331	425	450
Miscellaneous Income	841	225	500
Property Tax Revenue	310,718	520,000	595,024
Rental Income	6,240	8,200	7,500
Vehicle Sale	5,035	-	10,000
<b>Total Income</b>	<b>471,577</b>	<b>535,716</b>	<b>618,484</b>
<b>Total Available Resources</b>	<b>969,160</b>	<b>1,262,953</b>	<b>1,186,749</b>
<b>Expense</b>			
Board Expense	1,099	325	500
Building	1,062	12,000	107,000
Community Outreach	506	-	924
Contingency		907	33,975
Dues and Subscriptions	1,672	1,800	6,161
Education & Training	13,148	26,000	53,260
Election, if needed (Board)			7,000
Equipment	33,149	150,196	108,284
Incentive pay program		34,871	-
Information Technology			7,820
Insurance	20,380	23,217	25,000
Miscellaneous Expenses	644	222	-
Office and Admin	3,581	5,000	500
Payroll	82,498	70,000	228,184
Pension Fund	36,670	35,463	36,734
Personnel	9,264	8,800	8,000
Professional Services	22,947	8,000	8,000
Reimbursable Expense		231	
Supplies	4,136	8,000	18,035
Travel & Meals	1	48	500
Truck lease payment		197,607	50,607
Trucks purchase		100,000	-
Utilities	11,165	12,000	13,000
<b>Total Expense</b>	<b>241,924</b>	<b>694,688</b>	<b>713,484</b>
<b>Net Ordinary Income</b>	<b>229,654</b>	<b>(158,972)</b>	<b>(95,000)</b>
Restricted (Tabor 3%)			(20,841)
<b>Ending Fund Balance</b>	<b>727,237</b>	<b>568,265</b>	<b>452,424</b>

## HYGIENE FIRE PROTECTION DISTRICT 2018 PENSION BUDGET

Adopted December 13, 2017

	Actual	Projected	Budget
	2016	2017	2018
Beginning Fund Balance	1,159,028	1,223,924	1,372,905
<b>REVENUE</b>			
Member Contributions			
Employer Contributions	36,670	35,463	36,734
State Funding	28,947	33,003	31,917
Direct Alloc Plan Int	-		
Interest	3,170	3,465	4,000
Dividends	8,923	8,867	9,000
Other Income	4,776	10,185	10,000
Unrealized Gain/Loss	28,432	99,113	50,000
Realized Gain/Loss	25,508	46,130	35,000
Net Change Accrued Income	(67)	1,021	-
<b>TOTAL REVENUE</b>	<b>136,359</b>	<b>237,248</b>	<b>176,651</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>1,295,387</b>	<b>1,461,172</b>	<b>1,549,556</b>
<b>EXPENDITURES</b>			
Net Benefits	59,940	67,200	70,000
Investment Expense	9,430	10,521	10,000
Direct Alloc Plan Expense	277	1,235	1,300
Allocated Fees and Expenses	1,816	9,311	9,000
<b>TOTAL EXPENDITURES</b>	<b>71,463</b>	<b>88,267</b>	<b>90,300</b>
<b>TOTAL ENDING BALANCE</b>	<b>1,223,924</b>	<b>1,372,905</b>	<b>1,459,256</b>

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Boulder County, Colorado.

On behalf of the Hygiene Fire Protection District,

the (taxing entity)<sup>A</sup> Board of Directors

of the (governing body)<sup>B</sup> Hygiene Fire Protection District

(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 73,468,803 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 73,468,803

(NET<sup>G</sup> 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: 12/14/17 for budget/fiscal year 2018  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>8.099</u> mills	\$ <u>595,024</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>8.099</b> mills	<b>\$ 595,024</b>
3. General Obligation Bonds and Interest <sup>J</sup>	NA mills	\$ NA
4. Contractual Obligations <sup>K</sup>	NA mills	\$ NA
5. Capital Expenditures <sup>L</sup>	NA mills	\$ NA
6. Refunds/Abatements <sup>M</sup>	<u>0.015</u> mills	\$ <u>1,102</u>
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>8.114</b> mills	<b>\$ 596,126</b>

Contact person: (print) Mary (Molly) T Baldrige Daytime phone: (303) 818-6482  
Signed: Mary T. Baldrige Title: Treasurer of HFPD Board of Directors

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.

<sup>1</sup> 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.  
<sup>2</sup> 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).