

HYGIENE FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT BUDGET

WHEREAS, the Board of Directors (“Board”) of Hygiene Fire Protection District (“District”) has appointed a budget committee to prepare and submit a proposed 2015 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on December 10, 2014, and interested electors were given the opportunity to file or register any objections to the budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Hygiene Fire Protection District:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 276,963
Pension Fund:	\$ <u>67,000</u>
Total	\$ 343,963

2. That estimated revenues are as follows:

<u>General Fund:</u>	
From beginning fund balances	\$ 464,085
From sources other than general property tax	\$ 13,740
From general property tax	\$ <u>263,672</u>
Total	\$ 741,497

Pension Fund:

From beginning fund balance	\$1,142,016
From fund transfers	\$ 32,163
From sources other than general property tax	\$ 102,360
From general property tax	\$ 0
Total	\$1,276,539

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Hygiene Fire Protection District for the 2015 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVY

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$263,672; and

WHEREAS, the 2014 valuation for assessment of the District, as certified by the Boulder County Assessor, is \$64,325,828.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Hygiene Fire Protection District:

1. That for the purpose of meeting all general operating expenses of the District during the 2015 budget year, there is hereby levied a property tax of 4.099 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$263,672.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levy for the District as hereinabove determined and set in order to comply with any applicable revenue and other budgetary limits.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully

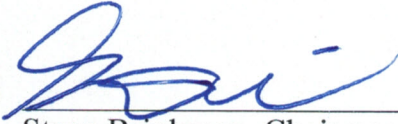
set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Hygiene Fire Protection District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

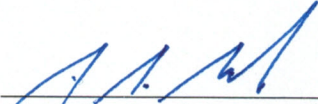
General Fund:	\$ 276,963
Pension Fund:	<u>\$ 67,000</u>
Total	\$ 343,963

Adopted this 10th day of December, 2014.

HYGIENE FIRE PROTECTION DISTRICT

By: 
Steve Brinkman, Chairman

ATTEST:

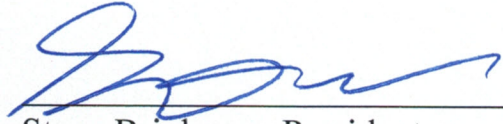
By: 
Amy Aschenbrenner, Secretary

**CERTIFICATION OF 2015 BUDGET FOR
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, 2015, as adopted on December 10, 2014.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Hygiene Fire Protection District in Boulder County, Colorado, this 10th day of December, 2014.



Steve Brinkman, President


HYGIENE FIRE PROTECTION DISTRICT

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 one fulltime paid chief and 28 volunteers. Specially trained personnel include 3 paramedics, 9 firefighters with EMT certification, 16 members trained in wildland firefighting, 9 trained in swiftwater rescue, 8 trained in ice rescue and 3 firefighters who serve 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 4.099 mill levy on District property taxes.

The attached 2015 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 cash. The Department functions with 2 funds: the General Fund and the Pension Fund. Each is balanced and 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 is comes from the General Fund; no separate mill levy is assessed. As provided by law, idle funds are invested in accounts with Guaranty Bank and Wells Fargo.



Steve Brinkman
Board Chair

Date 12/10/14

HYGIENE FIRE PROTECTION DISTRICT 2015 GENERAL FUND BUDGET

Adopted by the Board December 10, 2104

		Actual	Projected	Budget
		<u>2013</u>	<u>2014</u>	<u>2015</u>
Beginning Fund Balance		408,981	463,655	464,085
Ordinary Income/Expense				
Income				
	Fire Code		345	1,000
	General Property Taxes	262,616	271,849	263,672
	Grants	1,812	19,370	5,000
	Miscellaneous Income	1,846	11,016	1,500
	Rental Income	6,240	6,240	6,240
	Total Income	272,514	308,820	277,412
Total Available Resources		681,495	772,475	741,497
Expense				
	Board Expense	633	890	1,000
	Building, Inc R&M	10,106	101,314	15,000
	Contingency	-	3,000	-
	Department Appreciation	7,838	6,129	5,000
	Dues and Subscriptions	1,682	1,751	2,000
	Education & Training	7,961	7,640	22,000
	Equipment, Inc R&M	108,045	49,688	70,000
	Insurance	17,417	24,653	25,000
	Miscellaneous Expenses	60		100
	Office and Admin	3,303	4,261	3,000
	Payroll	4,400	54,538	77,000
	Pension Fund	32,177	32,177	32,163
	Professional Services	1,890	2,883	5,000
	Supplies	10,943	8,747	7,000
	Travel & Meals	143	36	200
	Utilities	11,243	10,684	12,500
	Total Expense	217,841	308,390	276,963
Net Ordinary Income		54,674	430	449
Ending Fund Balance		463,655	464,085	464,534

HYGIENE FIRE PROTECTION DISTRICT 2015 PENSION BUDGET

Adopted by the Board December 10, 2014

		Actual	Projected	Budget
		2013	2014*	2015
Beginning Fund Balance		939,487	1,043,175	1,142,016
REVENUE				
	Member Contributions			
	Employer Contributions		64,354	32,163
	State Funding	27,848	28,959	29,000
	Direct Alloc Plan Int		245	300
	Interest	3,694	2,623	3,000
	Dividends	8,849	9,000	9,000
	Other Income	3,313	6,794	5,000
	Unrealized Gain	65,434	6,691	6,000
	Realized Gain	61,775	46,300	50,000
	Net Change Accrued Income	57	91	60
TOTAL REVENUE		170,970	165,056	134,523
TOTAL AVAILABLE REVENUE		1,110,457	1,208,231	1,276,539
EXPENDITURES				
	Net Benefits	59,430	60,415	61,000
	Identified Fees	1,200		
	Direct Alloc Plan Expense	899		
	Other Fees and Expenses	5,753	5,800	6,000
TOTAL EXPENDITURES		67,282	66,215	67,000
TOTAL ENDING BALANCE		1,043,175	1,142,016	1,209,539