

Timberline Fire Protection District



2025 Budget

Adopted: December 12, 2024



Timberline Fire Protection District

660 Highway 46, Black Hawk, Colorado 80422
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www.timberlinefire.com

BUDGET MESSAGE

December 12, 2024

About us:

Timberline Fire Protection District's budgetary basis of accounting is the modified accrual basis. The District operates under one governmental fund – the General Fund. Timberline had previously carried a Capital Fund, this was eliminated via a successful election in November 2018. We also host an enterprise fund – the Timberline Water Supply Fund. Funds are balanced and each one presents a revenue and expenditure plan for the coming year.

The District provides fire protection, prevention, and rescue services throughout the budget year. In 2022, the District began providing wildfire mitigation services and assessments. Gilpin County has been instrumental in assisting the District with the initial implementation of the program, including \$50,000 in funds for 2024.

In 2024, our overall staffing includes 12 full-time, 1 regular part-time employee, 5-7 mitigation seasonal workers, as well as 40-50 volunteers.

Stations:

The District will begin the year responding from 8 of our 9 stations. The District acquired a new facility via the federal disposal process (Fritz Peak Observatory, Station 3), and are implementing plans for the addition of garage bays and minor remodeling of the office space which is now our District Headquarters. A \$700,000 lease-purchase, a Congressionally Directed Spending (CDS) Award for \$908,279, and a \$200,000 DOLA EIAF Grant will fund the build of the new apparatus bays. We expect to break ground in May 2025 and plan for the new bays to be operable by end of year 2025.

Apparatus:

Timberline will be purchasing a new Rosenbauer Tender in 2025 for \$456,000. We have also signed a contract to sell one of our current Tenders for \$225,000. The District currently has made 3 of 10 payments to our \$1.2 million apparatus lease-purchase, which was secured in 2022. We also have purchased a new 2025 Ford F550 chassis, with a plan to move the wildland box from an older unit to the new unit.

Training/Recruitment:

A FEMA funded SAFER Grant was awarded in late 2017 (extended in 2022) that is funding a full-time Recruitment and Retention Program Manager/Training Coordinator. The newly extended grant is a joint SAFER Grant with Golden Gate Fire Protection District, awarded in November 2021, funds an expanded Training/R&R position for four (4) additional years at \$90,000 per year and ends in November 2024.

District Mill Levy:

Timberline held a successful election on November 6, 2018, where the District's electors approved an annual adjustment to the general operating mill levy rate to account for any loss in tax revenue because of any change in Assessment Rates under the Gallagher Amendment to the Colorado Constitution. The rate set at the time of the election for residential properties is 7.20%, and for commercial properties, 29%. This adjustment, along with adjustments for commercial assessments and abatements has increased Timberline's mill levy in 2024 from 8.342 mills to 8.853 mills, an increase of .511 mills.

General Fund:

The General Fund accounts for the District's day-to-day operations including administration, fire-fighting personnel, training, fire prevention, station and equipment purchases and maintenance, and long-term planning. We expect to begin the year with a fund balance of \$739,897 and end the year with a fund balance of \$564,390. A mill levy of 8.853 is expected to generate \$1,685,488 in property tax revenues.

Timberline Water Fund:

The Timberline Water Fund receives funds from Boulder County new building residents who donate \$2,500 to the District in lieu of installing a single water cistern at their property. These funds are used to install and/or maintain water storage tanks or similar projects that are related to water storage. In 2024, Timberline added a generator to Station 1 on the north end of our district at a cost of \$20,000 to the water fund (the remaining cost for the generator was spent from our General Fund). The 2025 beginning balance is \$9,349. No proposed expenditures are expected in 2025.

TIMBERLINE FIRE PROTECTION DISTRICT
BUDGET SUMMARY
BUDGET YEAR 2025

| | FINAL 2023 | Budget 2024 | Estimated 2024 | Budget 2025 |
|--|----------------|----------------|-------------------|----------------|
| General Fund | | | | |
| Fund Balance, January 1 | 1,006,266 | 837,339 | 837,339 | 739,897 |
| Assigned from Reserves | - | 272,949 | 272,949 | 175,507 |
| Revenues | 3,605,922 | 2,242,016 | 2,789,053 | 2,952,036 |
| Expenditures | 3,774,849 | 2,514,964 | 2,886,495 | 3,127,542 |
| Tabor Reserve | 113,245 | 75,449 | 86,595 | 93,826 |
| Fund Balance, December 31 (excluding Tabor Reserve) | 837,339 | 564,390 | 739,897 | 564,390 |

| | | | | |
|--|---------------|---------------|--------------|--------------|
| Timberline Water Supply Fund | | | | |
| Fund Balance, January 1 | 31,849 | 26,849 | 26,849 | 9,349 |
| Revenues | | | 2,500 | |
| Expenditures | 5,000 | - | 20,000 | |
| Fund Balance, December 31 (excluding Tabor Reserve) | 26,849 | 26,849 | 9,349 | 9,349 |

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Total All Funds | | | | |
| Fund Balance, January 1 | 1,038,115 | 864,188 | 864,188 | 749,246 |
| Revenues | 3,605,922 | 2,242,016 | 2,791,553 | 2,952,036 |
| Expenditures | 3,779,849 | 2,514,964 | 2,906,495 | 3,127,542 |
| Tabor Reserve | 113,245 | 75,449 | 86,595 | 93,826 |
| Fund Balance, December 31 (excluding Tabor Reserve) | 864,188 | 591,239 | 749,246 | 573,739 |

**TIMBERLINE FIRE PROTECTION DISTRICT
PROPERTY TAX SUMMARY INFORMATION
BUDGET YEAR 2025**

| | 2023 | 2024 | 2025 |
|---------------------------------|--------------------|--------------------|--------------------|
| Assessed Valuation | | | |
| Gilpin County | 122,317,093 | 159,537,050 | 163,169,210 |
| Boulder County | 21,598,390 | 27,947,302 | 27,216,858 |
| Total Assessed Valuation | 143,915,483 | 187,484,352 | 190,386,068 |

| Mill Levy | | | |
|----------------------------------|------------------|------------------|------------------|
| General Fund Mill Levy | 8.5390 | 8.8160 | 8.853 |
| TOTAL PROPERTY TAX INCOME | 1,228,894 | 1,652,862 | 1,685,488 |

| | | | |
|--------------------------------|------------------|------------------|------------------|
| Gilpin-General Fund | 1,044,466 | 1,406,479 | 1,444,537 |
| Boulder-General Fund | 184,429 | 246,383 | 240,951 |
| State Backfill (SB238/23-001B) | | 92,784 | - |
| TOTAL TAX | 1,228,894 | 1,745,646 | 1,685,488 |

REVENUES

| | | | |
|---|------------------|------------------|------------------|
| 3100 · Tax Revenue | | | |
| 3110 · Boulder | | | |
| 3112 · General Property Tax | 184,429 | 246,383 | 240,951 |
| 3114 · Specific Ownership Tax | 8,298 | 7,200 | 9,000 |
| Total 3110 · Boulder | <u>192,727</u> | <u>253,583</u> | <u>249,951</u> |
| 3120 · Gilpin | | | |
| 3122 · General Property Tax | 1,045,083 | 1,406,479 | 1,444,537 |
| 3124 · Specific Ownership Tax | 69,576 | 65,000 | 85,000 |
| Total 3120 · Gilpin | <u>1,114,659</u> | <u>1,471,479</u> | <u>1,529,537</u> |
| Total 3100 · Tax Revenue | <u>1,307,386</u> | <u>1,725,062</u> | <u>1,779,488</u> |
| 3200 · Investment Income | | | |
| 3210 · Investment Interest | 0 | 0 | 0 |
| 3220 · Other Interest | 29,546 | 20,000 | 33,320 |
| Total 3200 · Investment Income | <u>29,546</u> | <u>20,000</u> | <u>33,320</u> |
| 3300 · Grant Income | 421,538 | 199,000 | 350,000 |
| 3400 · Contributions and Donations | 24,634 | 2,000 | 0 |
| 3500 · Miscellaneous Income | 473 | 0 | 0 |
| 3510 · Response Expense Reimbursement | | | |
| 3520 · Deployment Income | 196,891 | 53,596 | 206,578 |
| 3500 · Misc Income Other/Intergovernmental revenues | 2,147 | 92,784 | 101,075 |
| 3570 · Rent | 51,095 | 75,684 | 76,720 |
| 3560 · Insurance Proceeds | 0 | 11,450 | 0 |
| 3590 · Misc Income | 75,657 | 0 | 0 |
| 3580 · Inspections Income | 0 | 900 | 0 |
| 3550 · Mitigation Income | 6,648 | 15,000 | 130,000 |
| 3540 · Impact Fees Received | 58,175 | 46,540 | 58,175 |
| 3500 · Total Miscellaneous Income | <u>866,804</u> | <u>516,954</u> | <u>947,548</u> |
| 3675 · Proceeds from apparatus sales | 280,000 | 0 | 225,000 |
| 3700 · Assigned from Reserves | | | |
| 3710 · Assigned from Reserves (& Lease Purchase) | <u>1,151,732</u> | <u>272,949</u> | <u>175,507</u> |

| | | | | |
|---|-----------|-----------|-----------|-----------|
| 3720 · Assigned to Election Costs | 0 | 0 | 0 | 0 |
| 3730 · Assigned to Recruitment/Retention | 0 | 0 | 0 | 0 |
| 3740 · Intergovernmental Revenues (State Pension Match) | 0 | 0 | 0 | 0 |
| Total Revenue | 3,605,922 | 2,514,965 | 3,062,002 | 3,127,543 |

EXPENDITURES

| | | | | |
|--|--------|--------|--------|---------|
| 4000 · Administration | | | | |
| 4005 · Professional Fees | | | | |
| 4010 · Audit | 11,920 | 17,000 | 17,000 | 17,800 |
| 4012 · Accounting Services | 3,711 | 5,500 | 5,400 | 6,500 |
| 4015 · Legal Services | 3,587 | 5,000 | 14,000 | 20,000 |
| 4020 · IT Services | 7,503 | 3,500 | 8,079 | 3,500 |
| 4021 · Other Services | 21,228 | 5,000 | 10,614 | 20,000 |
| Total 4005 · Professional Fees | 47,949 | 36,000 | 55,093 | 67,800 |
| 4025 · Apparatus Brokerage Fees | 0 | 0 | 0 | 0 |
| 4030 · Miscellaneous | | | | |
| 4031 · General Administrative Expenditures | 219 | 1,850 | 1,394 | 1,850 |
| 4032 · BOD Expenses | 105 | 2,400 | 80 | 2,400 |
| 4034 · SDA Annual Membership | 1,238 | 0 | 0 | 0 |
| 4036 · Treasurers Fees - Gilpin | 31,408 | 41,201 | 45,187 | 42,827 |
| 4037 · Treasurers Fees - Boulder | 2,836 | 3,550 | 3,863 | 3,499 |
| 4038 · Hiring Costs | 0 | 0 | 0 | 0 |
| 4039 · Recruitment/Retention | 11,521 | 14,000 | 28,825 | 14,000 |
| 4040 · R&R/Marketing | 7,225 | 15,000 | 2,828 | 15,000 |
| 4042 · Response Reimbursement | 13,710 | 14,000 | 11,727 | 14,000 |
| 4043 · Legal Notices | 227 | 0 | 0 | 0 |
| 4044 · Election Costs | 16,594 | 0 | 0 | 0 |
| 4045 · Business Meals/Stipend | 3,009 | 7,500 | 1,651 | 7,500 |
| Total 4030 · Miscellaneous | 88,092 | 99,502 | 95,555 | 101,076 |
| 4050 · Office Equipment & Software | | | | |
| 4051 · Office Equipment | 3,178 | 4,500 | 442 | 4,500 |
| 4052 · Copier Maint Agreement | 2,241 | 2,800 | 2,887 | 2,800 |
| 4053 · Postage & Freight | 712 | 0 | 0 | 0 |
| 4054 · Incident Reporting Program | 8,501 | 0 | 0 | 0 |
| 4055 · Other Office Equipment/Software | 1,705 | 0 | 0 | 0 |
| 4056 · Online Records Management | 16,215 | 15,722 | 3,301 | 20,000 |

| | | | | |
|---|---------|---------|---------|---------|
| Total 4050 · Office Equipment & Software | 32,552 | 23,022 | 6,630 | 27,300 |
| 4070 · Office Supplies & Expense | | | | |
| 4071 · Finance Service Charges | -2,311 | 0 | -1,278 | 0 |
| 4072 · Background Checks | 941 | 1,200 | 1,361 | 1,500 |
| 4073 · Mileage - Administration | 0 | 0 | 0 | 0 |
| 4074 · Supplies & Expense | 2,759 | 4,000 | 2,800 | 4,000 |
| 4075 · Dues & Subscriptions | 1,456 | 3,200 | 2,700 | 3,200 |
| 4076 · Immunizations/Physicals | 1,053 | 1,500 | 2,072 | 2,000 |
| 4077 · EAP/Peer Support | 1,649 | 1,815 | 1,815 | 0 |
| Total 4070 · Office Supplies & Expense | 5,547 | 11,715 | 9,470 | 10,700 |
| 4080 · Insurance | | | | |
| 4082 · Commercial Insurance Package | 45,191 | 63,005 | 55,889 | 66,470 |
| 4084 · Workers Comp | 42,775 | 44,454 | 48,038 | 48,000 |
| Total 4080 · Insurance | 87,966 | 107,459 | 103,927 | 114,470 |
| 4100 · Salaries & Taxes | | | | |
| 4110 · Career Firefighters | | | | |
| 4111 · Firefighter Salaries | 355,485 | 396,272 | 411,425 | 416,985 |
| 4112 · Payroll Taxes/D&D | 32,007 | 0 | 0 | 0 |
| 4113 · Life Insurance | 1,533 | 0 | 0 | 0 |
| 4114 · Benefits | 91,028 | 0 | 0 | 0 |
| 4115 · Pension Contribution | 86,633 | 0 | 0 | 0 |
| Total 4110 · Career Firefighters | 566,686 | 396,272 | 411,425 | 416,985 |
| 4120 · Wildland Division | | | | |
| 4121 · Mitigation Coordinator Wages | 0 | 63,525 | 63,525 | 71,033 |
| 4122 · Mitigation Coordinator Payroll Taxes | 0 | 0 | 0 | 0 |
| 4123 · Mitigation Coordinator Life | 0 | 0 | 0 | 0 |
| 4124 · Mitigation Coordinator Benefits | 0 | 0 | 0 | 0 |
| 4125 · Mitigation Pension Contribution | 0 | 0 | 0 | 0 |
| 4126 · Deployment Wages | 107,371 | 0 | 115,389 | 0 |
| 4127 · Mitigation Staff Wages | | 70,000 | 114,000 | 70,000 |
| 4128 · Deployment/Mitigation Payroll Taxes | 0 | 0 | 0 | 0 |
| Total 4120 · Wildland Deployments - Wages | 107,371 | 133,525 | 292,914 | 141,033 |
| 4130 · Administrative Division | | | | |
| 4131 · Administrative Salaries | 85,531 | 92,248 | 115,000 | 166,681 |
| 4137 · Admin Assistant Salary | 0 | 0 | 0 | 0 |

| | | | | |
|---|--------|--------|---------|---------|
| 4132 - Payroll Taxes | 0 | 0 | 0 | 0 |
| 4133 - Life Insurance | 0 | 0 | 0 | 0 |
| 4134 - Benefits | 0 | 0 | 0 | 0 |
| 4135 - Pension Contribution | 0 | 0 | 0 | 0 |
| 4136 - Cell Phone Reimbursement | 5,632 | 0 | 0 | 0 |
| Total 4130 - Administrative Division | 91,163 | 92,248 | 115,000 | 166,681 |
| 4140 - Fire Chief | | | | |
| 4142 - Salary | 93,188 | 98,710 | 98,710 | 108,581 |
| 4143 - Payroll taxes/D&D | 0 | 0 | 0 | 0 |
| 4144 - Benefits | 0 | 0 | 0 | 0 |
| 4145 - Life Insurance | 0 | 0 | 0 | 0 |
| 4146 - Pension Contribution | 0 | 0 | 0 | 0 |
| 4148 - Cell Phone Reimbursement | 0 | 0 | 0 | 0 |
| Total 4140 - Fire Chief | 93,188 | 98,710 | 98,710 | 108,581 |
| 4150 - Assistant Training Coordinator | | | | |
| 4151 - Hourly Wage | 54,002 | 0 | 0 | 0 |
| 4152 - Payroll Taxes/D&D | 0 | 0 | 0 | 0 |
| 4153 - Pension Contribution | 0 | 0 | 0 | 0 |
| 4154 - Cell Phone Reimbursement | 0 | 0 | 0 | 0 |
| 4155 - Benefits | 0 | 0 | 0 | 0 |
| 4156 - Life Insurance | 0 | 0 | 0 | 0 |
| Total 4150 - Training Lieutenant | 54,002 | 0 | 0 | 0 |
| 4160 - PartTime Staff | | | | |
| 4161 - Part Time Staff Wages | 19,340 | 54,600 | 16,500 | 25,000 |
| 4162 - Payroll Taxes | 0 | 0 | 0 | 0 |
| 4165 - Maint Wages - Snow Removal | 0 | 0 | 0 | 0 |
| 4166 - Maint Wages - Equipment | 0 | 0 | 0 | 0 |
| Total 4160 - PT Staff | 19,340 | 54,600 | 16,500 | 25,000 |
| 4180 - Deputy Chief of Volunteer Services | | | | |
| 4181 - Salary | 85,532 | 73,387 | 73,387 | 69,300 |
| 4182 - Life Insurance | 0 | 0 | 0 | 0 |
| 4183 - Payroll taxes/D&D | 0 | 0 | 0 | 0 |
| 4184 - Benefits | 0 | 0 | 0 | 0 |
| 4185 - Pension Contribution | 0 | 0 | 0 | 0 |
| 4195 - Cell Phone Reimbursement | 0 | 0 | 0 | 0 |
| Total 4180 - Deputy Chief | 85,532 | 73,387 | 73,387 | 69,300 |

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|--|
| 4190 · Support Services | | | | | | |
| 4191 · Support Services Salaries | 73,014 | 77,739 | 77,739 | 77,739 | 170,115 | |
| 4192 · Life Insurance | 0 | 0 | 0 | 0 | 0 | |
| 4193 · Payroll Taxes | 0 | 0 | 0 | 0 | 0 | |
| 4194 · Pension Contribution | 0 | 0 | 0 | 0 | 0 | |
| 4195 · Benefits | 0 | 0 | 0 | 0 | 0 | |
| 4196 · Cell Phone Reimbursement | 0 | 0 | 0 | 0 | 0 | |
| Total 4190 Support Services Captain | 73,014 | 77,739 | 77,739 | 77,739 | 170,115 | |
| 4170 · Benefits (All Employees) | | | | | | |
| 4172 · Life Insurance | | 1,825 | 1,500 | 1,500 | 2,000 | |
| 4173 · Payroll Taxes/D&D | 2,161 | 41,860 | 53,500 | 53,500 | 55,000 | |
| 4174 · Health Benefits | | 88,011 | 88,011 | 88,011 | 94,270 | |
| 4175 · Pension Contributions (FPPA & 457) | | 97,637 | 97,637 | 97,637 | 115,000 | |
| 4176 · Cell Phone Stipend | | 5,424 | 4,250 | 4,250 | 6,780 | |
| Total 4170 · Benefits (All Employees) | | 234,757 | 244,898 | 244,898 | 273,050 | |
| Total 4100 Salaries and Taxes | 1,092,457 | 1,161,237 | 1,330,573 | 1,330,573 | 1,370,745 | |
| Total Fire Administration (#4000-4199) | 1,354,563 | 1,438,935 | 1,601,248 | 1,601,248 | 1,692,092 | |
| 4200 · Communications | | | | | | |
| 4210 · Radios, Pagers, Equipment | | | | | | |
| 4245 · Other Communication Equip | 8,380 | 1,000 | 0 | 0 | 1,000 | |
| Total 4210 · Radios, Pagers, Equipment | 8,380 | 1,000 | 0 | 0 | 1,000 | |
| 4300 · Fire Fighting | | | | | | |
| 4310 · Equipment & Tools | | | | | | |
| 4311 · Structural Equipment and Tools | 9,263 | 6,000 | 21,000 | 21,000 | 6,000 | |
| 4312 · Wildland Equipment and Tools | 11,602 | 10,000 | 100 | 100 | 10,000 | |
| 4313 · EMS Equipment and Tools | 1,748 | 3,000 | 1,500 | 1,500 | 3,000 | |
| 4314 · General Equipment and Tools | 3,483 | 0 | 150 | 150 | 0 | |
| 4316 · Mitigation Expense | 0 | 12,000 | 16,061 | 16,061 | 15,000 | |
| 4315 · Deployment Expense | 20,014 | 0 | 85,000 | 85,000 | 0 | |
| Total 4310 · Equipment and Tools | 46,110 | 31,000 | 123,811 | 123,811 | 34,000 | |
| 4330 · Personal Protective Equipment | | | | | | |
| 4331 · Structural PPE | 36,213 | 25,000 | 31,200 | 31,200 | 25,000 | |
| 4333 · Wildland PPE | 1,470 | 10,000 | 7,328 | 7,328 | 10,000 | |
| 4335 · Uniforms | 6,913 | 6,000 | 4,014 | 4,014 | 6,000 | |
| Total 4330 · Personal Protective Equipment | 44,596 | 41,000 | 42,542 | 42,542 | 41,000 | |

| | | | | |
|--|---------|---------|---------|---------|
| Total 4300 · Fire Fighting | 90,706 | 72,000 | 166,353 | 75,000 |
| 4400 · Fire Fighting Training | | | | |
| 4455 · Training | 16,004 | 25,000 | 15,879 | 25,000 |
| Total 4400 · Fire Fighting Training | 16,004 | 25,000 | 15,879 | 25,000 |
| 4700 · Equipment Repairs & Maint | | | | |
| 4712 · AED New and Maintenance | 501 | 1,000 | 4,642 | 1,000 |
| 4714 · Annual Fire Extinguisher Tests | 1,064 | 1,200 | 1,478 | 1,200 |
| 4716 · Air Systems | 438 | 1,500 | 0 | 1,500 |
| 4718 · Hose/Ladder Testing | 343 | 2,000 | 0 | 5,500 |
| 4722 · SCBA/Mask Fit Machine | 2,305 | 5,000 | 2,520 | 5,000 |
| 4728 · Gas Detectors | 2,351 | 3,000 | 2,672 | 3,000 |
| 4740 · Vehicle Repairs and Maintenance | | | | |
| 4742 - Vehicle Fuel | 36,262 | 40,000 | 35,000 | 40,000 |
| 4743 - Insurance Apparatus Repairs | 0 | 284,899 | 243,901 | 0 |
| 4744 - Vehicle Repairs | 94,672 | 100,000 | 111,073 | 75,000 |
| 4740 · Vehicle Repairs and Maintenance | 130,934 | 424,899 | 389,974 | 115,000 |
| Total 4700 · Equipment Repairs & Maint | 137,936 | 438,599 | 401,286 | 132,200 |
| Total Operations (#4200-4999) | 253,026 | 536,599 | 583,518 | 233,200 |
| 5000 · Stations | | | | |
| 5100 · Station 1 Magnolia | | | | |
| 5140 · Power | 2,775 | 0 | 0 | 0 |
| 5160 · Telephone/Internet | 1,046 | 0 | 0 | 0 |
| Total 5100 · Station 1 | 3,821 | 0 | 0 | 0 |
| 5200 · Station 2 Pinecliffe | | | | |
| 5230 · Natural Gas/Propane | 2,998 | 0 | 0 | 0 |
| 5240 · Power | 616 | 0 | 0 | 0 |
| 5260 · Telephone/Internet | 1,082 | 0 | 0 | 0 |
| Total 5200 · Station 2 | 4,696 | 0 | 0 | 0 |
| 5300 · Station 3 Observatory | | | | |
| 5340 · Power | 3,628 | 0 | 0 | 0 |
| 5330 · Natural Gas/Propane | 10,825 | 0 | 0 | 0 |
| 5360 · Telephone/Internet | 385 | 0 | 0 | 0 |
| Total 5300 · Station 3 | 14,838 | 0 | 0 | 0 |
| 5400 · Station 4 Pine Drive | | | | |
| 5410 · Fire Alarm Monitoring | -877 | 0 | 0 | 0 |
| 5430 · Natural Gas | 1,523 | 0 | 0 | 0 |

| | | | | |
|--|--------|---------|--------|---------|
| 5440 · Power | -180 | 0 | 0 | 0 |
| 5460 · Telephone/Internet | 925 | 0 | 0 | 0 |
| Total 5400 · Station 4 | 1,391 | 0 | 0 | 0 |
| 5500 · Station 5 MidCounty | | | | |
| 5550 · Fire Alarm Monitoring | 0 | 0 | 0 | 0 |
| 5530 · Natural Gas | 5,512 | 0 | 0 | 0 |
| 5540 · Power | 2,648 | 0 | 0 | 0 |
| 5540 · Phone Internet | 4,470 | 0 | 0 | 0 |
| Total 5500 · Station 5 | 12,630 | 0 | 0 | 0 |
| 5600 · Station 6 Dory Lakes | | | | |
| 5630 · Natural Gas | 1,882 | 0 | 0 | 0 |
| 5640 · Power | 743 | 0 | 0 | 0 |
| 5660 · Phone/Internet | 1,062 | 0 | 0 | 0 |
| Total 5600 · Station 6 | 3,687 | 0 | 0 | 0 |
| 5700 · Station 7 HQ | | | | |
| 5730 · Sewer | 498 | 0 | 0 | 0 |
| 5740 · Nat Gas | 2,463 | 0 | 0 | 0 |
| 5760 · Power | 510 | 0 | 0 | 0 |
| 5770 · Telephone/Internet | 5,813 | 0 | 0 | 0 |
| Total 5700 · Station 7 | 9,284 | 0 | 0 | 0 |
| 5800 · Station 8 Golden Gate | | | | |
| 5830 · Propane | 2,209 | 0 | 0 | 0 |
| 5860 · Phone/Internet | 467 | 0 | 0 | 0 |
| 5840 · Power | -984 | 0 | 0 | 0 |
| Total 5800 · Station 8 | 1,692 | 0 | 0 | 0 |
| 5900 · Station 9 | | | | |
| 5930 · Natural Gas/LP | 794 | 0 | 0 | 0 |
| 5940 · Power | 113 | 0 | 0 | 0 |
| Total 5900 · Station 9 | 907 | 0 | 0 | 0 |
| 5990 · Facilities Maintenance | | | | |
| 5992 · Station Utilities | | 65,000 | 51,000 | 65,000 |
| 5994 · General Repairs | 47,817 | 45,000 | 39,000 | 50,000 |
| 5995 · Station Disposables | 5,127 | 7,500 | 7,567 | 10,000 |
| Total 5990-5999 · Facilities Maintenance | 52,944 | 117,500 | 97,567 | 125,000 |

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Total 5000 - Stations | 105,890 | 117,500 | 97,567 | 125,000 |
| 6000 - Debt Service Fund | | | | |
| 6010 - Lease Payment | 114,663 | 117,173 | 117,173 | 146,344 |
| 6020 - Lease Payment Interest | 24,673 | 22,163 | 22,163 | 65,811 |
| | <u>139,336</u> | <u>139,336</u> | <u>139,336</u> | <u>212,155</u> |
| 7000 - Pension/Incentives | | | | |
| 7010 Volunteer Pension Fund Contribution | 27,910 | 24,781 | 24,781 | 24,781 |
| Total 7000 Pension Incentives | <u>27,910</u> | <u>24,781</u> | <u>24,781</u> | <u>24,781</u> |
| 9030 Capital: Capital Savings/Expenditures | 747,392 | | | |
| 9031 Capital Fund - General | 1,151,732 | 109,813 | 209,767 | 50,000 |
| 9032 Capital Fund - Apparatus | | 60,000 | 123,475 | 536,543 |
| 9033 Capital Fund - Stations | | 88,000 | 83,205 | 253,772 |
| 9035 Fire Alarm System - Grant Funded | 0 | 0 | 23,598 | 0 |
| Total Expenditures | <u>3,779,849</u> | <u>2,514,964</u> | <u>2,886,495</u> | <u>3,127,542</u> |
| | <u>(173,927)</u> | <u>0</u> | <u>175,507</u> | <u>0</u> |

TIMBERLINE FIRE PROTECTION DISTRICT
TIMBERLINE WATER FUND- 2025

| | BUDGET 2024 | Estimated 2024 | BUDGET 2025 |
|----------------------------------|----------------|-------------------|----------------|
| REVENUES | | | |
| 3460 · Water Fund Donations | 0 | 2500 | 0 |
| Total Revenues | 0 | 2500 | 0 |
| EXPENDITURES | | | |
| 9032 · Projects | 0 | 20000 | 0 |
| Total Expenditures | 0 | 20000 | 0 |
| Fund Balance Increase (Decrease) | 0 | -17500 | 0 |
| BALANCES | | | |
| Beginning Fund Balance | 24349 | 26849 | 9349 |
| Fund Balance Increase (Decrease) | 2500 | -17500 | 0 |
| Ending Fund Balance | 26849 | 9349 | 9349 |

**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO SET MILL LEVIES – 2025**

WHEREAS, the amount of money from property taxes and other sources of income necessary to balance the budget for general operating expenses is \$3,127,542; and

WHEREAS, at an election conducted on November 6, 2018, the District's electors approved an annual adjustment to the general operating mill levy rate to account for any loss in tax revenue as a result of any change in the Assessment Rate under the Gallagher Amendment, to the Colorado Constitution set at the time of the election, which was 7.20% for the residential assessment rate and 29% for commercial; and

WHEREAS, the 2025 valuation for assessments of the District, as certified by the County Assessors, is \$163,169,210 for Gilpin County and \$27,216,858 for Boulder County, for a District total of \$190,386,068; and

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

That for the purpose of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a property tax of 8.342 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,588,201.

1. That for the purpose of adjusting the general operating mill levy rate to account for the reduction of the Residential Assessment Rate to 6.70% from 7.20%, and resetting the Commercial Assessment Rate to 29%, there is hereby levied a property tax of .511 mills upon each dollar of total valuation for assessment of all taxable property within the District to raise \$97,287.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Gilpin and Boulder Counties, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor to comply with any applicable revenue and other budgetary limits.

Adopted this 12th day of December 2024.

TIMBERLINE FIRE PROTECTION DISTRICT

By:

Richard M. Wenzel, III
Board President

Attested by:

Jennifer Hinderman, Secretary

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Gilpin, Colorado.

On behalf of the Timberline Fire Protection District,
(taxing entity)^A
the Board of Directors
(governing body)^B
of the Timberline Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$163,169,210 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: \$ 163,169,210 (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, 2024 for budget/fiscal year 2025
(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>8.342</u> mills | \$ <u>1,361,158</u> |
| 2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I | < <u> </u> > mills | \$ < <u> </u> > |
| SUBTOTAL FOR GENERAL OPERATING: | <u>8.342</u> mills | \$ <u>1,361,158</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> </u> mills | \$ <u> </u> |
| 7. Other ^N (specify): <u>Gallagher Tax Revenue Adjustment</u> | <u>.511</u> mills | \$ <u>83,379</u> |
| | <u> </u> mills | \$ <u> </u> |
| TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] | <u>8.853</u> mills | \$ <u>1,444,537</u> |

Contact person: (print) Mary Kate McKenna Daytime phone: (303) 582-5768 x701
Signed: _____ Title: Board Treasurer

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).

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Boulder, Colorado.

On behalf of the Timberline Fire Protection District,
 (taxing entity)^A
 the Board of Directors
 (governing body)^B
 of the Timberline Fire Protection District
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 27,216,858 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: \$ 27,216,858 (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, 2024 for budget/fiscal year 2025.
 (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 | 8.342 mills | \$ 227,043 |
| 2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I | < > mills | \$ < > |
| SUBTOTAL FOR GENERAL OPERATING: | 8.342 mills | \$ 227,043 |
| 3. General Obligation Bonds and Interest ^J | _____ mills | \$ _____ |
| 4. Contractual Obligations ^K | _____ mills | \$ _____ |
| 5. Capital Expenditures ^L | _____ mills | \$ _____ |
| 6. Refunds/Abatements ^M | _____ mills | \$ _____ |
| 7. Other ^N (specify): <u>Gallagher Tax Revenue Adjustment</u> | .511 mills | \$ 13,908 |
| | _____ mills | \$ _____ |
| TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] | 8.853 mills | \$ 240,951 |

Contact person: (print) Mary Kate McKenna Daytime phone: (303) 582-5768 x701
 Signed: _____ Title: Board Treasurer

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).

Mill Levy Public Information
Pursuant to 39-1-125 C.R.S.

Counties can ask local governments to submit this form to the county by December 15th pursuant to 39-1-125 (1) (c) C.R.S. Local governments, please verify with the county whether they would like you to use this form or a different process to provide this information.

Taxing Entity Information

Taxing Entity: Timberline Fire Protection District
County: Gilpin/Boulder
DOLA Local Government ID Number: 64075
Subdistrict Number (if applicable): _____
Budget/Fiscal Year: 2025

Mill Levy Information

1. Mill Levy Name or Purpose: General Fund
2. Mill Levy Rate (Mills) : 8.853
3. Previous Year Mill Levy Rate (Mills) : 8.816
4. Previous Year Mill Levy Revenue Collected : 1,652,862 + state backfill
5. Mill Levy Maximum Without Further Voter Approval: no limit - adjustment only for changes to AR
6. Allowable Annual Growth in Mill Levy Revenue : no limit
7. Actual Growth in Mill Levy Revenue Over the Prior Year: no limit
8. Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constitution (TABOR)? Yes
9. Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in 29-1-301 C.R.S.? No
10. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government? No
11. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount?
Mill levy is adjusted for any changes to assessment rates.
12. Other or additional information:

Contact Information

Contact Person: Jennifer Hinderman
Title: Administrative Chief
Phone: 303-582-5768 x701
Email: jhinderman@timberlinefire.com

**TIMBERLINE FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT BUDGET - 2025**

WHEREAS, the Board of Directors (“Board”) of Timberline Fire Protection District (“District”) has appointed a budget committee to prepare and submit a proposed 2025 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before October 15, 2024 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 12, 2024, 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 Timberline Fire Protection District:

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

| | |
|---------------|-------------|
| General Fund: | \$3,127,542 |
| Water Fund: | \$0 |

2. That estimated revenues are as follows:

| | |
|---|-------------|
| From unappropriated surpluses: | \$ 564,390 |
| From sources other than general property tax: | \$1,442,055 |
| From general property tax: | \$1,685,488 |
| Total: | \$3,691,933 |

Timberline Water Supply Fund:

| | |
|-------------------------------------|---------|
| From unappropriated surpluses | \$9,349 |
| From sources other than general tax | 0 |
| Total Timberline Water Supply Fund | \$9,349 |

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 Timberline Fire Protection District for the 2025 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.

Adopted this 12th day of December, 2024.

TIMBERLINE FIRE PROTECTION DISTRICT

By:

Richard M Wenzel, III
Board President

Attest:

Jennifer Hinderman, Secretary

**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO APPROPRIATE SUMS OF MONEY - 2025**

WHEREAS, the Board of Directors of the Timberline Fire Protection 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 inter-fund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Timberline 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: | \$3,127,542 |
| Timberline Water Supply Fund: | \$9,349 |
| Escrow Fund (lease-purchase funds held in escrow for Station 3 Bay Build) | \$700,000 |

Adopted this 12th day of December 2024.

TIMBERLINE FIRE PROTECTION DISTRICT

By:

Richard M Wenzel, III
Board President

Attest:

Jennifer Hinderman, Secretary