

Draft 2025 Budget

Timberline Fire Protection District



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

	2022	2023	2024	2025 ESTIMATED
Assessed Valuation				
Gilpin County	123,746,506	122,317,093	159,537,050	163,562,840
Boulder County	21,185,141	21,598,390	27,947,302	27,232,447
Total Assessed Valuation	144,931,647	143,915,483	187,484,352	190,795,287

Mill Levy (2025 MILLS ARE ESTIMATED FOR DRAFT BUDGET)				
General Fund Mill Levy	8.3910	8.5390	8.8160	8.816 ESTIMATED - DUE TO RECENT LEGISLATION
TOTAL PROPERTY TAX INCOME	1,216,121	1,228,894	1,652,862	1,682,051

Gilpin-General Fund	1,038,357	1,044,466	1,406,479	1,441,970
Boulder-General Fund	177,765	184,429	246,383	240,081
State Backfill (SB238/23-001B)			92,784	167,252
TOTAL TAX	1,216,121	1,228,894	1,745,646	1,849,303

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	914,407
Assigned from Reserves	-	272,949	272,949	350,017
Revenues	3,605,922	2,242,016	2,925,258	1,676,907
Expenditures	3,774,849	2,514,964	2,848,190	1,943,343
Tabor Reserve	113,245	75,449	85,446	58,300
Fund Balance, December 31 (excluding Tabor Reserve)	837,339	564,390	914,407	647,971

Timberline Water Supply Fund				
Fund Balance, January 1	31,849	26,849	26,849	1,885
Revenues				
Expenditures	5,000	-	24,964	
Fund Balance, December 31 (excluding Tabor Reserve)	26,849	26,849	1,885	1,885

Total All Funds				
Fund Balance, January 1	1,038,115	864,188	864,188	916,292
Revenues	3,605,922	2,242,016	2,925,258	1,676,907
Expenditures	3,779,849	2,514,964	2,873,154	1,943,343
Tabor Reserve	113,245	75,449	85,446	58,300
Fund Balance, December 31 (excluding Tabor Reserve)	864,188	591,239	916,292	649,856

2023
Audited

2024
Budget

2024
Estimation

2025
Draft Budget

REVENUES

3100 · Tax Revenue				
3110 · Boulder				
3112 · General Property Tax	184,429	246,383	246,383	240,081
3114 · Specific Ownership Tax	8,298	7,200	9,900	8,500
Total 3110 · Boulder	192,727	253,583	256,283	248,581
3120 · Gilpin				
3122 · General Property Tax	1,045,083	1,406,479	1,406,479	1,441,970
3124 · Specific Ownership Tax	69,576	65,000	96,000	80,000
Total 3120 · Gilpin	1,114,659	1,471,479	1,502,479	1,521,970
Total 3100 · Tax Revenue	1,307,386	1,725,062	1,758,762	1,770,551
3200 · Investment Income				
3210 · Investment Interest	0	0	0	0
3220 · Other Interest	29,546	20,000	32,000	25,000
Total 3200 · Investment Income	29,546	20,000	32,000	25,000
3300 · Grant Income	421,538	199,000	290,645	150,000
3400 · Contributions and Donations	24,634	2,000	6,200	0
3450 · Other Revenue-TFA Contribution	0	0	0	0
3500 · Miscellaneous Income	473	0	0	0
3510 · Response Expense Reimbursement	0	0	0	0
3520 · Deployment Income	196,891	53,596	319,197	0
3500 · Misc Income Other/Intergovernmental revenues	2,147	92,784	235,851	268,326
3570 · Rent	51,095	75,684	75,684	76,720
3560 · Insurance Proceeds	0	11,450	13,694	0
3590 · Misc Income	75,657	0	12,958	0
3580 · Inspections Income	0	900	2,675	0
3550 · Mitigation Income	6,648	15,000	74,417	125,000
3540 · Impact Fees Received	58,175	46,540	58,175	46,540
3500 · Total Miscellaneous Income	866,804	516,954	1,121,496	691,586
3675 · Proceeds from apparatus sales	280,000	0	45,000	0
3700 · Assigned from Reserves				

3710 · Assigned from Reserves (& Lease Purchase)	1,151,732	272,949	272,949	350,017
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	3,198,207	2,812,155

EXPENDITURES

4000 · Administration				
4005 · Professional Fees				
4010 · Audit	11,920	17,000	17,000	20,000
4012 · Accounting Services	3,711	5,500	5,500	6,500
4015 · Legal Services	3,587	5,000	10,953	16,000
4020 · IT Services	7,503	3,500	4,000	3,500
4021 · Other Services	21,228	5,000	12,000	5,000
4022 · 119 Corridor (Black Hawk)	0	0	0	0
Total 4005 · Professional Fees	47,949	36,000	49,453	51,000
4025 · Apparatus Brokerage Fees	0	0	0	0
4030 · Miscellaneous				
4031 · General Administrative Expenditures	219	1,850	1,850	1,850
4032 · BOD Expenses	105	2,400	100	2,400
4034 · SDA Annual Membership	1,238	0	0	0
4036 · Consolidation Expenses	0	0	0	0
4036 · Treasurers Fees - Gilpin	31,408	41,201	44,343	42,615
4037 · Treasurers Fees - Boulder	2,836	3,550	3,588	3,480
4038 · Hiring Costs	0	0	0	0
4039 · Recruitment/Retention	11,521	14,000	7,000	14,000
4040 · R&R/Marketing	7,225	15,000	4,000	15,000
4042 · Response Reimbursement	13,710	14,000	8,142	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	2,600	7,500
Total 4030 · Miscellaneous	88,092	99,502	71,623	100,845
4050 · Office Equipment & Software				
4051 · Office Equipment	3,178	4,500	450	4,500
4052 · Copier Maint Agreement	2,241	2,800	2,800	2,800
4053 · Postage & Freight	712	0	0	0

4054 · Incident Reporting Program	8,501	0	0	0	0
4055 · Other Office Equipment/Software	1,705	0	0	0	0
4056 · Online Records Management	16,215	15,722	4,040	20,022	20,022
Total 4050 · Office Equipment & Software	32,552	23,022	7,290	27,322	27,322
4070 · Office Supplies & Expense					
4071 · Finance Service Charges	-2,311	0	-150	0	0
4072 · Background Checks	941	1,200	1,260	1,200	1,200
4073 · Mileage - Administration	0	0	0	0	0
4074 · Supplies & Expense	2,759	4,000	4,000	4,000	4,000
4075 · Dues & Subscriptions	1,456	3,200	2,500	3,200	3,200
4076 · Immunizations/Physicals	1,053	1,500	2,000	1,500	1,500
4077 · EAP/Peer Support	1,649	1,815	1,815	0	0
Total 4070 · Office Supplies & Expense	5,547	11,715	11,425	9,900	9,900
4080 · Insurance					
4082 · Commercial Insurance Package	45,191	63,005	63,005	66,470	66,470
4084 · Workers Comp	42,775	44,454	44,454	46,899	46,899
Total 4080 · Insurance	87,966	107,459	107,459	113,369	113,369
4100 · Salaries & Taxes					
4110 · Career Firefighters					
4111 · Firefighter Salaries	355,485	396,272	409,000	418,067	418,067
4112 · Payroll Taxes/D&D	32,007	0	0	0	0
4113 - Life Insurance	1,533	0	0	0	0
4114 · Benefits	91,028	0	0	0	0
4115 · Pension Contribution	86,633	0	0	0	0
Total 4110 · Career Firefighters	566,686	396,272	409,000	418,067	418,067
4120 · Wildland Division					
4121 · Mitigation Coordinator Wages	0	63,525	63,525	67,019	67,019
4122 · Mitigation Coordinator Payroll Taxes	0	0	0	0	0
4123 · Mitigation Coordinator Life	0	0	0	0	0
4124 · Mitigation Coordinator Benefits	0	0	0	0	0
4125 · Mitigation Pension Contribution	0	0	0	0	0
4126 · Deployment Wages	107,371	0	120,000	0	0
4127 · Mitigation Staff Wages		70,000	102,000	70,000	70,000
4128 · Deployment/Mitigation Payroll Taxes	0	0	0	0	0
Total 4120 · Wildland Deployments - Wages	107,371	133,525	285,525	137,019	137,019

4130 · Administrative Division					
4131 · Administrative Salaries	85,531	92,248	108,000	147,341	
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	108,000	147,341	
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	18,000	57,603	
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	18,000	57,603	
4180 · Deputy Chief of Volunteer Services					
4181 · Salary	85,532	73,387	73,387	68,000	
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	68,000
4190 · Support Services				
4191 · Support Services Salaries	73,014	77,739	77,739	166,615
4192 · Life Insurance	0	0	0	0
4193 · Payroll Taxes	0	0	0	0
4194 · Pension Contribution	0	0	0	0
4195 · Benefits	0	0	0	0
4196 · Cell Phone Reimbursement	0	0	0	0
Total 4190 Support Services Captain	73,014	77,739	77,739	166,615
4170 · Benefits (All Employees)				
4172 · Life Insurance	1,825	1,825	1,825	2,000
4173 · Payroll Taxes/D&D	2,161	41,860	52,000	55,000
4174 · Health Benefits		88,011	89,030	111,410
4175 · Pension Contributions (FPPA & 457)		97,637	99,177	115,000
4176 · Cell Phone Stipend		5,424	5,424	8,136
Total 4170 · Benefits (All Employees)		234,757	247,456	291,546
Total 4100 Salaries and Taxes	1,092,457	1,161,237	1,317,817	1,394,772
Total Fire Administration (#4000-4199)	1,354,563	1,438,935	1,565,067	1,697,209
4200 · Communications				
4210 · Radios,Pagers,Equipment				
4245 · Other Communication Equip	8,380	1,000	1,000	1,000
Total 4210 · Radios,Pagers,Equipment	8,380	1,000	1,000	1,000
4300 · Fire Fighting				
4310 · Equipment & Tools				
4311 · Structural Equipment and Tools	9,263	6,000	22,000	6,000
4312 · Wildland Equipment and Tools	11,602	10,000	10,000	10,000
4313 · EMS Equipment and Tools	1,748	3,000	3,000	3,000
4314 · General Equipment and Tools	3,483	0	0	0
4316 · Mitigation Expense	0	12,000	20,000	15,000
4315 · Deployment Expense	20,014	0	75,000	0
Total 4310 · Equipment and Tools	46,110	31,000	130,000	34,000
4330 · Personal Protective Equipment				
4334 · EMS PPE	0	0	0	0

4331 · Structural PPE	36,213	25,000	27,000	25,000
4333 · Wildland PPE	1,470	10,000	6,800	10,000
4335 · Uniforms	6,913	6,000	5,000	6,000
Total 4330 · Personal Protective Equipment	44,596	41,000	38,800	41,000
4400 · Fire Fighting	90,706	72,000	168,800	75,000
4455 · Training	16,004	25,000	16,000	25,000
Total 4400 · Fire Fighting Training	16,004	25,000	16,000	25,000
4700 · Equipment Repairs & Maint				
4712 · AED New and Maintenance	501	1,000	0	1,000
4714 · Annual Fire Extinguisher Tests	1,064	1,200	1,000	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	2,600	5,000
4728 · Gas Detectors	2,351	3,000	2,800	3,000
4740 · Vehicle Repairs and Maintenance				
4742 - Vehicle Fuel	36,262	40,000	36,000	40,000
4743 - Insurance Apparatus Repairs	0	284,899	243,901	0
4744 - Vehicle Repairs	94,672	100,000	115,000	75,000
4740 · Vehicle Repairs and Maintenance	130,934	424,899	394,901	115,000
Total 4700 · Equipment Repairs & Maint	137,936	438,599	401,301	132,200
Total Operations (#4200-4999)	253,026	536,599	587,101	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	<u>1,391</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>12,630</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>3,687</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>9,284</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>1,692</u>	<u>0</u>	<u>0</u>	<u>0</u>
5900 · Station 9				
5930 · Natural Gas/LP	794	0	0	0
5940 · Power	113	0	0	0
Total 5900 · Station 9	<u>907</u>	<u>0</u>	<u>0</u>	<u>0</u>
5990 · Facilities Maintenance				

5992 · Station Utilities		65,000	56,000	65,000
5994 · General Repairs	47,817	45,000	45,000	50,000
5995 · Station Disposables	5,127	7,500	7,300	10,000
Total 5990-5999 · Facilities Maintenance	<u>52,944</u>	<u>117,500</u>	<u>108,300</u>	<u>125,000</u>
Total 5000 · Stations	105,890	117,500	108,300	125,000
6000 · Debt Service Fund				
6010 · Lease Payment	114,663	117,173	117,173	179,673
6020 · Lease Payment Interest	24,673	22,163	22,163	22,163
	<u>139,336</u>	<u>139,336</u>	<u>139,336</u>	<u>201,836</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				
9031 Capital Fund - General	747,392	109,813	183,509	50,000
9032 Capital Fund - Apparatus	1,151,732	60,000	123,891	100,000
9033 Capital Fund - Stations		88,000	83,205	0
9035 Fire Alarm System - Grant Funded	0	0	33,000	0
Total Expenditures	<u>3,779,849</u>	<u>2,514,964</u>	<u>2,848,190</u>	<u>2,432,026</u>
	<u>(173,927)</u>	<u>0</u>	<u>350,017</u>	<u>380,129</u>

TIMBERLINE FIRE PROTECTION DISTRICT
TIMBERLINE WATER FUND- 2025

	BUDGET 2024	Estimated 2024	BUDGET 2025
REVENUES			
3460 · Water Fund Donations	0	0	0
Total Revenues	0	0	0
EXPENDITURES			
9032 · Projects	0	20000	0
Total Expenditures	0	20000	0
Fund Balance Increase (Decrease)	0	-20000	0
BALANCES			
Beginning Fund Balance	24349	26849	6849
Fund Balance Increase (Decrease)	2500	-20000	0
Ending Fund Balance	26849	6849	6849