

TIMBERLINE FIRE PROTECTION DISTRICT



2026 ADOPTED BUDGET

Adopted: 12/10/2025



Timberline Fire Protection District

660 Highway 46, Black Hawk, Colorado 80422
(303)582-5768 phone (303)582-3481 fax
www.timberlinefire.com



BUDGET MESSAGE

December 10, 2025

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 \$150,000 in funds for 2025.

In 2025, our overall staffing includes 13 full-time, 1 regular part-time employee, 5-12 mitigation seasonal workers, as well as approximately 50 volunteers.

Stations:

The District began 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 has begun construction 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 broke ground in May 2025 and plan for the new bays to be operable by March 2026. The District is also signing a contract to enter into a second lease-purchase for \$1,000,000 to assist with the final funding of the bay addition construction project due to delays with CDS funding.

Apparatus:

Timberline purchased a new Rosenbauer Tender in 2025 for \$456,000. We have also sold one of our current Tenders for \$225,000. The District currently has made 4 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 that has become primarily used for national deployments during the summer months.

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. This 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 ended in November 2025. This grant also funded a mobile sign and many recruitment opportunities.

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 will increase Timberline’s mill levy in 2026 from 8.342 mills to 9.359 mills, an increase of 1.017 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 \$1,975,240 and expect to end the year with a fund balance of \$1,876,708. A mill levy of 9.359 is expected to generate \$1,843,160 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. The 2026 beginning balance is \$9,349. No proposed expenditures are expected in 2026.



TIMBERLINE FIRE PROTECTION DISTRICT
BUDGET SUMMARY
BUDGET YEAR 2026

	Audited 2024	Budget 2025	2025 Estimation	Budget 2026
General Fund				
Fund Balance, January 1	837,339	1,287,677	1,287,677	1,975,240
Assigned from Reserves/Other Sources	758,694	175,507	175,507	863,070
Revenues	2,664,990	2,952,036	4,854,078	2,902,539
Expenditures	2,973,346	3,127,542	4,166,515	3,010,420
Tabor Reserve	89,200	93,826	124,995	90,313
Fund Balance, December 31 (excluding Tabor Reserve)	1,287,677	1,112,171	1,975,240	1,867,359

Timberline Water Supply Fund				
Fund Balance, January 1	26,849	9,349	9,349	9,349
Revenues				
Expenditures	17,500			
Fund Balance, December 31 (excluding Tabor Reserve)	9,349	9,349	9,349	9,349

Total All Funds				
Fund Balance, January 1	864,188	1,297,026	1,297,026	1,984,589
Assigned from Reserves/Other Sources	758,694			
Revenues	2,664,990	2,952,036	4,854,078	2,902,539
Expenditures	2,990,846	3,127,542	4,166,515	3,010,420
Tabor Reserve	89,200	93,826	124,995	90,313
Fund Balance, December 31 (excluding Tabor Reserve)	1,297,026	1,121,520	1,984,589	1,876,708



**TIMBERLINE FIRE PROTECTION DISTRICT
PROPERTY TAX SUMMARY INFORMATION
BUDGET YEAR 2026**

	2023	2024	2025	2026
Assessed Valuation				
Gilpin County	122,317,093	159,537,050	163,169,210	170,656,480
Boulder County	21,598,390	27,947,302	27,216,858	26,283,326
Total Assessed Valuation	143,915,483	187,484,352	190,386,068	196,939,806

Mill Levy				
General Fund Mill Levy	8.5390	8.8160	8.853	9.359
TOTAL PROPERTY TAX INCOME	1,228,894	1,652,862	1,685,488	1,843,160

Gilpin-General Fund	1,044,466	1,406,479	1,444,537	1,597,174
Boulder-General Fund	184,429	246,383	240,951	245,986
State Backfill (SB238/23-001B)		92,784		
TOTAL TAX	1,228,894	1,745,646	1,685,488	1,843,160





	2024 Audited	2025 Budget	2025 Estimation	2026 Draft Budget
10 · Tax Revenue				
3110 · Boulder				
3112 · General Property Tax	184,429	240,951	240,951	245,986
3114 · Specific Ownership Tax	8,298	9,000	11,000	10,000
Total 3110 · Boulder	192,727	249,951	251,951	255,986
3120 · Gilpin				
3122 · General Property Tax	1,045,083	1,444,537	1,444,537	1,597,174
3124 · Specific Ownership Tax	69,576	85,000	97,810	80,000
Total 3120 · Gilpin	1,114,659	1,529,537	1,542,347	1,677,174
Total 3100 · Tax Revenue	1,307,386	1,779,488	1,794,298	1,933,160
10 · Investment Income				
3210 · Escrow Account	0	0	1,632,038	0
3220 · Other Interest	29,546	25,000	21,221	12,000
Total 3200 · Investment Income	29,546	25,000	1,653,259	12,000
10 · Grant Income	421,538	350,000	290,040	175,914
10 · Contributions and Donations	24,634	0	19,222	0
10 · Miscellaneous Income	473	0	0	0
10 · Response Expense Reimbursement				
3520 · Deployment Income	196,891	206,578	400,713	401,425
3500 · Misc Income Other/Intergovernmental revenues	2,147	101,075	201,075	98,500
3570 · Rent	51,095	76,720	80,000	85,000
3560 · Insurance Proceeds	0	0	15,993	0
3590 · Misc Income	75,657	0	1,805	0
3580 · Inspections Income	0	0	4,276	0
3550 · Mitigation Income	6,648	130,000	312,706	150,000
3540 · Impact Fees Received	58,175	58,175	31,198	46,540
10 · Total Miscellaneous Income	866,804	947,548	3,010,287	969,379
15 · Proceeds from apparatus sales	280,000	225,000	225,000	0
10 · Assigned from Reserves				
3710 · Assigned from Reserves (& Lease Purchase)	1,151,732	175,507	0	863,070
3720 · Assigned to Election Costs	0	0	0	0
3730 · Assigned to Recruitment/Retention	0	0	0	0
10 · Intergovernmental Revenues (State Pension Match)	0	0	0	0
Total Revenue	3,605,922	3,127,543	5,029,585	3,765,609

EXPENDITURES

10 · Administration				
4005 · Professional Fees				
4010 · Audit	11,920	17,800	17,800	18,400
4012 · Accounting Services	3,711	6,500	7,900	8,800
4015 · Legal Services	3,587	20,000	11,000	12,000
4020 · IT Services	7,503	3,500	5,946	6,000
4021 · Other Services	21,228	20,000	18,281	42,000
Total 4005 · Professional Fees	47,949	67,800	60,927	87,200
4030 · Miscellaneous				
4031 · General Administrative Expenditures	219	1,850	2,000	1,850
4032 · BOD Expenses	105	2,400	205	2,400
4036 · Treasurers Fees - Gilpin	31,408	42,827	43,207	46,961
4037 · Treasurers Fees - Boulder	2,836	3,499	3,524	3,584
4039 · Recruitment/Retention	11,521	14,000	9,000	12,000
4040 · R&R/Marketing	7,225	15,000	15,147	0
4042 · Response Reimbursement	13,710	14,000	18,377	20,000
4045 · Business Meals/Stipend	3,009	7,500	3,100	2,500
Total 4030 · Miscellaneous	88,092	101,076	94,560	89,295
4050 · Office Equipment & Software				
4051 · Office Equipment	3,178	4,500	2,200	5,000
4052 · Copier Maint Agreement	2,241	2,800	2,600	2,800



4056 · Online Records Management	16,215	20,000	18,229	20,000
Total 4050 · Office Equipment & Software	32,552	27,300	23,029	27,800
4070 · Office Supplies & Expense				
4071 · Finance Service Charges	-2,311	0	-1,774	0
4072 · Background Checks	941	1,500	1,000	1,500
4074 · Supplies & Expense	2,759	4,000	1,500	4,000
4075 · Dues & Subscriptions	1,456	3,200	2,059	3,200
4076 · Immunizations/Physicals	1,053	2,000	2,020	1,500
Total 4070 · Office Supplies & Expense	5,547	10,700	4,805	10,200
4080 · Insurance				
4082 · Commercial Insurance Package	45,191	66,470	72,268	73,500
4084 · Workers Comp	42,775	48,000	45,278	39,000
Total 4080 · Insurance	87,966	114,470	117,546	112,500
4100 · Salaries & Taxes				
4110 · Career Firefighters				
4111 · Firefighter Salaries	355,485	416,985	447,000	452,011
Total 4110 · Career Firefighters	566,686	416,985	447,000	452,011
4120 · Wildland Division				
4121 · Mitigation Coordinator Wages	0	71,033	71,033	78,137
4126 · Deployment Wages	107,371	0	198,000	0
4127 · Mitigation Staff Wages		70,000	235,000	75,000
4128 · Deployment/Mitigation Payroll Taxes	0	0	0	0
Total 4120 · Wildland Deployments - Wages	107,371	141,033	504,033	153,137
4130 · Administrative Division				
4131 · Administrative Salaries	85,531	166,681	166,681	183,349
Total 4130 · Administrative Division	91,163	166,681	166,681	183,349
4140 · Fire Chief				
4142 · Salary	93,188	108,581	108,581	119,439
4148 · Cell Phone Reimbursement	0	0	0	0
Total 4140 · Fire Chief	93,188	108,581	108,581	119,439
4160 · PartTime Staff				
4161 · Part Time Staff Wages	19,340	25,000	17,500	18,000
4162 · Payroll Taxes	0	0	0	0
Total 4160 · PT Staff	19,340	25,000	17,500	18,000
4180 · Training Coordinator				
4181 · Salary	85,532	69,300	62,000	38,115
4195 · Cell Phone Reimbursement	0	0	0	0
Total 4180 · Deputy Chief	85,532	69,300	62,000	38,115
4190 · Support Services				
4191 · Support Services Salaries	73,014	170,115	118,000	85,000
4196 · Cell Phone Reimbursement	0	0	0	0
Total 4190 Support Services Captain	73,014	170,115	118,000	85,000
4170 · Benefits (All Employees)				
4172 · Life Insurance		2,000	0	0
4173 · Payroll Taxes Deployment				
4173 · Payroll Taxes/D&D	2,161	55,000	101,262	112,000
4174 · Health Benefits		94,270	130,000	88,000
4175 · Pension Contributions (FPPA & 457)		115,000	123,000	135,300
4176 · Cell Phone Stipend		6,780	3,200	6,780
Total 4170 · Benefits (All Employees)		273,050	357,462	342,080
Total 4100 Salaries and Taxes	1,092,457	1,370,745	1,781,257	1,391,130
Total Fire Administration (#4000-4199)	1,354,563	1,692,091	2,082,124	1,718,125
4200 · Communications				
4210 · Radios, Pagers, Equipment				
4245 · Other Communication Equip	8,380	1,000	1,800	4,500
Total 4210 · Radios, Pagers, Equipment	8,380	1,000	1,800	4,500
4300 · Fire Fighting				
4310 · Equipment & Tools				
4311 · Structural Equipment and Tools	9,263	6,000	5,512	6,000
4312 · Wildland Equipment and Tools	11,602	10,000	4,317	7,500



4313 · EMS Equipment and Tools	1,748	3,000	4,652	3,000
4316 · Mitigation Expense	0	15,000	20,281	15,000
4315 · Deployment Expense	20,014	0	84,768	0
Total 4310 · Equipment and Tools	46,110	34,000	119,530	31,500
4330 · Personal Protective Equipment				
4331 · Structural PPE	36,213	25,000	53,935	35,000
4333 · Wildland PPE	1,470	10,000	2,867	5,000
4335 · Uniforms	6,913	6,000	3,079	6,000
Total 4330 · Personal Protective Equipment	44,596	41,000	59,881	46,000
4400 · Fire Fighting	90,706	75,000	179,411	77,500
4450 · Fire Fighting Training				
4455 · Training	16,004	25,000	16,660	20,000
Total 4400 · Fire Fighting Training	16,004	25,000	16,660	20,000
4700 · Equipment Repairs & Maint				
4712 · AED New and Maintenance	501	1,000	2,023	1,000
4714 · Annual Fire Extinguisher Tests	1,064	1,200	0	1,200
4716 · Air Systems	438	1,500	0	1,500
4718 · Hose/Ladder Testing	343	5,500	500	3,500
4722 · SCBA/Mask Fit Machine	2,305	5,000	1,909	2,500
4728 · Gas Detectors	2,351	3,000	0	3,000
4740 · Vehicle Repairs and Maintenance				
4742 - Vehicle Fuel	36,262	40,000	35,600	40,000
4743 - Insurance Apparatus Repairs	0	0	0	0
4744 - Vehicle Repairs	94,672	75,000	40,000	75,000
Total 4740 · Vehicle Repairs and Maintenance	130,934	115,000	75,600	115,000
4770 · Equipment Repairs & Maint	137,936	132,200	80,032	127,700
4780 · Operations (#4200-4999)	253,026	233,200	277,903	229,700
5900 · Stations				
5990 · Facilities Maintenance				
5992 · Station Utilities		65,000	62,000	65,000
5994 · General Repairs	47,817	50,000	28,188	50,000
5995 · Station Disposables	5,127	10,000	7,500	10,000
Total 5990-5999 · Facilities Maintenance	52,944	125,000	97,688	125,000
Total 5000 · Stations	105,890	125,000	97,688	125,000
6000 · Debt Service Fund				
6010 · Lease Payment	114,663	146,344	146,344	153,397
6020 · Lease Payment Interest	24,673	65,811	65,811	118,458
	139,336	212,155	212,155	271,855
7000 · Pension/Incentives				
7010 Volunteer Pension Fund Contribution	27,910	24,781	24,781	25,000
Total 7000 Pension Incentives	27,910	24,781	24,781	25,000
9030 Capital: Capital Savings/Expenditures	747,392			
9031 Capital Fund - General	1,151,732	50,000	53,886	0
9032 Capital Fund - Apparatus		536,543	497,320	0
9033 Capital Fund - Stations		253,773	288,620	0
9034 Capital Fund - Station 3 Escrow Funds			632,038	640,740
9035 Fire Alarm System - Grant Funded	0	0	0	0
Total Capital Expenditures	3,779,849	3,127,543	4,166,515	3,010,420
	(173,927)	(0)	863,070	755,189

TIMBERLINE FIRE PROTECTION DISTRICT
 TIMBERLINE WATER FUND- 2026



	BUDGET 2025	Estimated 2025	BUDGET 2026
REVENUES			
3460 · Water Fund Donations	0	0	0
Total Revenues	0	0	0
EXPENDITURES			
9032 · Projects	0		0
Total Expenditures	0	0	0
Fund Balance Increase (Decrease)	0	0	0
BALANCES			
Beginning Fund Balance	9349	9349	9349
Fund Balance Increase (Decrease)	0	0	0
Ending Fund Balance	9349	9349	9349

**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO SET MILL LEVIES – 2026**

WHEREAS, the amount of money from property taxes and other sources of income necessary to balance the budget for general operating expenses is \$3,010,420; 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 2026 valuation for assessments of the District, as certified by the County Assessors, is \$170,656,480 for Gilpin County and \$26,283,326 for Boulder County, for a District total of \$196,939,806; 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 2026 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 \$1,642,872.

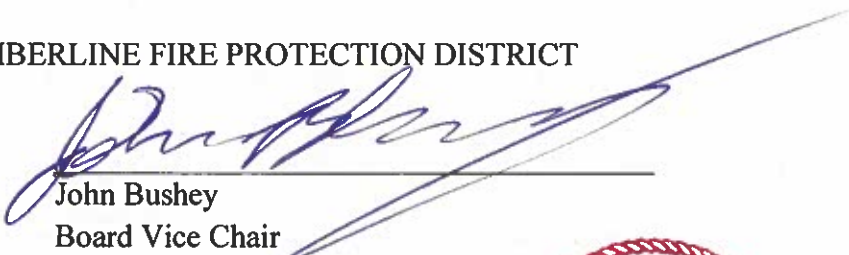
1. That for the purpose of adjusting the general operating mill levy rate to account for the reduction of the Residential Assessment Rate to ^{6.25%}~~7.20%~~ from 7.20%, and resetting the Commercial Assessment Rate to 29%, there is hereby levied a property tax of 1.017 mills upon each dollar of total valuation for assessment of all taxable property within the District to raise \$200,288.

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 10th day of December 2025.

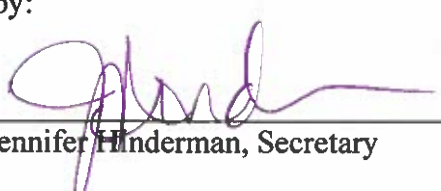
TIMBERLINE FIRE PROTECTION DISTRICT

By:



John Bushey
Board Vice Chair

Attested by:



Jennifer Hinderman, Secretary



**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO APPROPRIATE SUMS OF MONEY - 2026**

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:	\$3,010,420
Timberline Water Supply Fund:	\$9,349
Escrow Fund (lease-purchase funds held in escrow for Station 3 Bay Build):	\$1,000,000
Unappropriated Surpluses:	\$489,155

Adopted this 10th day of December 2025.

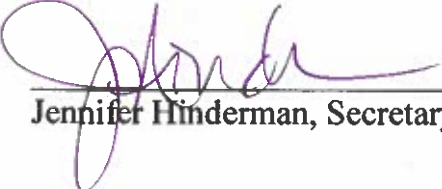
TIMBERLINE FIRE PROTECTION DISTRICT

By:



John Bushey
Board Vice Chairperson

Attest:



Jennifer Hinderman, Secretary



**TIMBERLINE FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT BUDGET - 2026**

WHEREAS, the Board of Directors (“Board”) of Timberline Fire Protection District (“District”) has appointed a budget committee to prepare and submit a proposed 2026 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, 2025 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, 2025, 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:	\$3,010,420
Water Fund:	\$0

2. That estimated revenues are as follows:

From unappropriated surpluses:	\$ 489,155
From sources other than general property tax:	\$1,922,449
From general property tax:	\$1,843,160
Total:	\$4,254,764

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 2026 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 10th day of December, 2025.

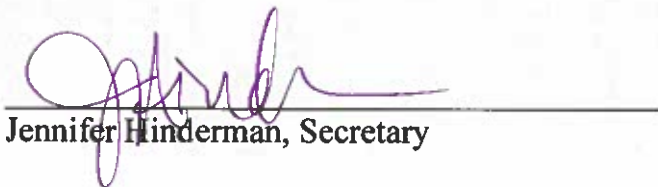
TIMBERLINE FIRE PROTECTION DISTRICT

By:



John Bushey
Board Vice Chair

Attest:


Jennifer Hinderman, Secretary

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 \$ 26,283,326 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: \$ 26,283,326 (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 10, 2025 for budget/fiscal year 2026
 (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>219,256</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	8.342 mills	\$ 219,256
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>	<u>1.017</u> mills	\$ <u>26,730</u>
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	9.359 mills	\$ 245,986

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

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 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 \$ \$170,656,480 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: \$ 170,656,480 (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 10, 2025 for budget/fiscal year 2026
 (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	\$ 1,423,616
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	8.342 mills	\$ 1,423,616
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>	1.017 mills	\$ 173,558
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	9.359 mills	\$ 1,597,174

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

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: 2026

Mill Levy Information

1. Mill Levy Name or Purpose: General Fund
2. Mill Levy Rate (Mills) : 9.359
3. Previous Year Mill Levy Rate (Mills) : 8.853
4. Previous Year Mill Levy Revenue Collected : 1,685,488
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? Yes
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