



2022 NCAR Fire, Boulder Colorado



Timberline Fire Protection District

2023 Budget
Adopted: December 14, 2022



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 14, 2022

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 \$100,000 in funds for 2023. In 2023, our overall staffing includes 11 full-time and 1 part-time employee as well as 40-50 volunteers.

The District will begin the year responding from 6 of our 8 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 will soon become District Headquarters. A new station in the southwest portion of Gilpin County is under construction and expected to be operational mid-year. This new station is funded 50% by the Department of Local Affairs (DOLA) Energy and Mineral Impact Fund Grant (EIAF).

A FEMA funded SAFER Grant was awarded in late 2017 (extended in 2022) that is funding a full-time Deputy Chief/Recruitment and Retention Program Manager. 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.

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 2023 from 8.342 mills to 8.539 mills.

General Fund:

The General Fund accounts for the day-to-day operations of the District 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 \$1,279,642 and end the year with a fund balance of \$974,642. A mill levy of 8.539 is expected to generate \$1,228,894 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 beginning balance is \$31,849. The only proposed expenditure for 2023 is \$5,000 contribution toward a joint-district CWPP for the northern portion of the district.

**TIMBERLINE FIRE PROTECTION DISTRICT
PROPERTY TAX SUMMARY INFORMATION
BUDGET YEAR 2023**

2021	2022	2023
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Assessed Valuation			
Gilpin County	107,987,593	123,746,506	122,317,093
Boulder County	18,057,296	21,185,141	21,598,390
Total Assessed Valuation	126,044,889	144,931,647	143,915,483

RAR	7.15	7.15	6.95/Commerical Varies
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Mill Levy (see Mill Levy Certification for breakdown)			
General Fund Mill Levy	8.402	8.3910	8.5390
TOTAL PROPERTY TAX INCOME	1,059,029	1,216,121	1,228,894

Gilpin-General Fund	907,312	1,038,357	1,044,466
Boulder-General Fund	151,717	177,765	184,429
TOTAL TAX	1,059,029	1,216,121	1,228,894



TIMBERLINE FIRE PROTECTION DISTRICT
BUDGET SUMMARY
BUDGET YEAR 2023

	Budget 2021	Budget 2022	Estimated 2022	Budget 2023
General Fund				
Fund Balance, January 1	914,055	623,471	623,471	1,247,793
Assigned from Reserves		-		300,000
Revenues	1,942,729	1,941,551	2,606,566	2,647,866
Expenditures	2,262,662	1,941,551	1,982,244	2,647,866
Tabor Reserve	67,880	58,247	59,467	79,436
Fund Balance, December 31 (excluding Tabor Reserve)	594,122	623,471	1,247,793	947,793

Timberline Water Supply Fund				
Fund Balance, January 1	24,349	29,349	29,349	31,849
Revenues	5,000	-	2,500	
Expenditures		-		5,000
Fund Balance, December 31 (excluding Tabor Reserve)	29,349	29,349	31,849	26,849

Total All Funds				
Fund Balance, January 1	938,404	652,820	652,820	1,279,642
Revenues	1,947,729	1,941,551	2,609,066	2,347,866
Expenditures	2,262,662	1,941,551	1,982,244	2,652,866
Tabor Reserve	67,880	58,247		79,436
Fund Balance, December 31 (excluding Tabor Reserve)	623,471	652,820	1,279,642	974,642



TIMBERLINE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET
2023 DRAFT BUDGET



	2021 Final	2022 Budget	2022 Estimated	2023 Budget
REVENUES				
3100 · Tax Revenue				
3110 · Boulder				
3112 · General Property Tax	151,519	177,765	177,765	184,829
3114 · Specific Ownership Tax	7,488	6,000	7,106	6,000
Total 3110 · Boulder	159,007	183,765	184,871	190,429
3120 · Gilpin				
3122 · General Property Tax	906,388	1,038,357	1,038,357	1,044,466
3124 · Specific Ownership Tax	69,330	60,000	73,392	65,000
Total 3120 · Gilpin	975,718	1,098,357	1,111,749	1,109,466
Total 3100 · Tax Revenue	1,134,725	1,282,121	1,296,620	1,299,894
3200 · Investment Income				
3220 · Other Interest	3,062	2,500	6,838	5,000
Total 3200 · Investment Income	3,062	2,500	6,838	5,000
3300 · Grant Income	100,647	90,000	150,950	275,883
3400 · Contributions and Donations	16,272	17,500	98,381	0
3500 · Miscellaneous Income	0	0	0	0
3520 · Deployment Income	296,827	0	362,550	0
3510 · Pending (Invoiced) Deployment Incom	0	197,525	284,391	0
3500 · Misc Income Other/Intergovernmental	8,880	37,000	37,220	110,000
3570 · Rent	0	0	3,160	57,600
3560 · Insurance Payment - T57	0	0	276,295	272,949
3550 · Mitigation Income	311	0	11,795	0
3540 · Impact Fees Received	48,867	34,905	78,366	46,540
3500 · Total Miscellaneous Income	474,866	379,430	1,309,946	767,972
3675 · Proceeds from apparatus sales	319,176	280,000	0	280,000
3700 · Assigned from Reserves				
3710 · Assigned from Reserves	0	0	0	300,000
Total Revenue	1,928,767	1,941,551	2,606,566	2,647,866

EXPENDITURES				
4000 · Administration				
4005 · Professional Fees				
4010 · Audit	11,113	11,500	11,420	11,800
4012 · Accounting Services	3,166	3,500	4,500	5,500
4015 · Legal Services	18,367	25,000	12,000	10,000
4020 · IT Services	4,502	3,500	5,200	3,500
4021 · Other Services	12,020	5,000	7,662	5,000
4022 · 119 Corridor (Black Hawk)	3,790	3,900	3,785	0
Total 4005 · Professional Fees	52,958	52,400	44,567	35,800
4025 · Apparatus Brokerage Fees	0	0	0	0
4030 · Miscellaneous				
4031 · Admin Training Conferences	394	1,500	672	1,500
4032 · BOD Expenses	5,000	5,000	2,000	5,000
4034 · SDA Annual Membership	1,001	965	965	965
4036 · Treasurers Fees - Gilpin	27,273	28,000	30,919	32,000
4037 · Treasurers Fees - Boulder	2,276	2,400	2,800	3,000
4038 · Hiring Costs	0	800	700	800
4039 · Recruitment/Retention	8,836	24,000	29,794	14,000
4040 · R&R/Marketing	0	15,000	4,800	15,000
4042 · Response Reimbursement	10,254	12,000	7,000	12,000
4043 · Legal Notices	207	150	122	150
4044 · Election Costs	0	10,000	754	10,000
4045 · Business Meals/Stipend	7,478	10,000	5,500	10,000
Total 4030 · Miscellaneous	62,719	109,815	86,026	104,415
4050 · Office Equipment & Software				
4051 · Computers/Monitors/Printers	2,841	3,000	4,500	3,000
4052 · Copier Maint Agreement	3,156	2,700	2,800	3,200
4053 · Postage & Freight	712	300	520	600
4054 · Incident Reporting Program	3,015	3,140	3,140	3,500
4055 · Other Office Equipment/Software	4,166	1,000	440	1,000
4056 · Online Records Management	15,350	16,000	16,000	16,000
Total 4050 · Office Equipment & Software	29,240	26,140	27,400	27,300
4070 · Office Supplies & Expense				

GENERAL FUND BUDGET
2023 DRAFT BUDGET



	2021 Final	2022 Budget	2022 Estimated	2023 Budget
4071 · Finance Service Charges	375	0	-190	
4072 · Background Checks	898	1,000	550	750
4073 · Mileage - Administration	0	300	0	300
4074 · Supplies & Expense	2,028	2,500	3,000	2,500
4075 · Dues & Subscriptions	1,201	1,800	1,000	1,500
4076 · Immunizations/Physicals	1,148	2,000	2,000	2,000
4077 · EAP/Peer Support	820	3,700	3,173	3,700
Total 4070 · Office Supplies & Expense	6,470	11,300	9,533	10,750
4080 · Insurance				
4082 · Commercial Insurance Package	30,285	31,000	33,987	38,750
4084 · Workers Comp	34,924	36,588	42,283	52,854
Total 4080 · Insurance	65,209	67,588	76,270	91,604
4100 · Salaries & Taxes				
4110 · Career Firefighters				
4111 · Firefighter Salaries	173,719	237,000	277,488	272,221
4112 · Payroll Taxes/D&D	8,767	9,200	15,000	12,000
4113 · Life Insurance	184	675	675	1,000
4114 · Benefits	24,546	44,927	38,000	46,234
4115 · Pension Contribution	11,650	27,255	22,000	32,667
Total 4110 · Career Firefighters	218,866	319,057	353,163	364,121
4120 · Wildland Division				
4121 · Wildland/Mitigation Wages	186,875	22,000	150,839	56,519
4122 · Wildland/Mitigation Payroll Tax Life Ins.	11,990	3,000	7,481	2,500
4123 · Wildland/Mitigation Benefits	0	0	0	200
4124 · Wildland/Mitigation Pension Con	0	0	0	9,490
Total 4120 · Wildland Deployments - Wag	198,865	25,000	158,320	67,709
4130 · Administrative Division				
4131 · Admin Chief Salary	71,090	76,528	78,000	82,364
4137 · Admin Assistant Salary	0	35,714	13,878	0
4132 · Payroll Taxes	1,031	2,734	1,900	1,020
4133 · Life Insurance	0	350	220	350
4134 · Benefits	10,146	18,456	12,000	9,490
4135 · Pension Contribution	10,292	15,841	14,000	14,002
4136 · Cell Phone Reimbursement	865	1,356	1,356	1,356
Total 4130 · Administrative Division	93,424	150,979	121,354	108,582
4140 · Fire Chief				
4142 · Salary	83,914	85,463	85,463	89,736
4143 · Payroll taxes/D&D	3,465	3,050	3,800	3,050
4144 · Benefits	0	0	0	0
4145 · Life Insurance	110	175	175	200
4146 · Pension Contribution	14,620	18,374	18,374	19,293
4148 · Cell Phone Reimbursement	900	1,356	1,356	1,356
Total 4140 · Fire Chief	103,009	108,418	109,168	113,635
4150 · Assistant Training Coordinator				
4151 · Hourly Wage	19,865	22,048	28,483	52,000
4152 · Payroll Taxes/D&D	1,485	2,200	1,900	2,496
4153 · Pension Contribution	0	0	0	4,940
4154 · Cell Phone Reimbursement	0	0	0	0
4155 · Benefits	0	0	0	9,490
4156 · Life Insurance	0	0	0	200
Total 4150 · Training Lieutenant	21,350	24,248	30,383	69,126
4160 · PartTime Staff				
4161 · Maintenance Hourly Wages	27,018	30,680	26,000	18,435
4162 · Payroll Taxes	2,407	2,500	2,100	1,800
Total 4160 · PT Staff	29,425	33,180	28,100	20,235
4180 · Deputy Chief				
4181 · Salary	74,735	76,528	78,000	82,364
4182 · Life Insurance	87	135	135	200
4183 · Payroll taxes/D&D	3,471	3,500	3,333	3,500
4184 · Benefits	9,159	7,975	7,975	9,490
4185 · Pension Contribution	8,301	8,801	8,970	9,884
4195 · Cell Phone Reimbursement	862	1,356	1,356	1,356

TIMBERLINE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET
2023 DRAFT BUDGET



	2021 Final	2022 Budget	2022 Estimated	2023 Budget
Total 4180 · Deputy Chief	96,615	98,295	99,769	106,794
4190 · Support Services Captain				
4191 · Salary	55,367	58,300	61,054	69,410
4192 · Life Insurance	100	135	135	200
4193 · Payroll Taxes	869	870	915	870
4194 · Pension Contribution	3,790	6,705	5,800	8,329
4195 · Benefits	1,036	0	650	0
4196 · Cell Phone Reimbursement	831	1,356	1,356	1,356
4190 · Support Services Captain	61,993	67,366	69,910	80,165
Total 4100 Salaries and Taxes	823,547	826,542	970,167	938,150
Total Fire Administration (#4000-4199)	1,040,143	1,093,785	1,213,963	1,208,019
4200 · Communications				
4210 · Radios, Pagers, Equipment				
4245 · Other Communication Equip	2,333	4,000	3,327	1,000
Total 4210 · Radios, Pagers, Equipment	2,333	4,000	3,327	1,000
4300 · Fire Fighting				
4310 · Equipment & Tools				
4311 · Structural Equipment and Tools	8,087	6,000	1,600	6,000
4312 · Wildland Equipment and Tools	9,293	10,000	12,500	10,000
4313 · EMS Equipment and Tools	5,364	3,000	3,000	3,000
4314 · General Equipment and Tools	23,341	5,000	3,500	5,000
4316 · Mitigation Expense		0	2,800	100,000
4315 · Deployment Expense	50,757	0	81,935	0
Total 4310 · Equipment and Tools	96,842	24,000	105,335	124,000
4330 · Personal Protective Equipment				
4331 · Structural PPE	23,064	25,000	40,789	25,000
4332 · COVID Expense	277	0	1,650	0
4333 · Wildland PPE	3,048	10,000	950	10,000
4335 · Uniforms	6,969	6,000	7,400	6,000
Total 4330 · Personal Protective Equipment	33,358	41,000	50,789	41,000
Total 4300 · Fire Fighting	130,200	65,000	156,124	165,000
4400 · Fire Fighting Training				
4455 · Training	18,162	30,000	25,267	25,000
Total 4400 · Fire Fighting Training	18,162	30,000	25,267	25,000
4700 · Equipment Repairs & Maint				
4712 · AED New and Maintenance	123	2,500	1,100	2,500
4714 · Annual Fire Extinguisher Tests	973	1,200	2,700	1,200
4716 · Air Systems	2,284	1,500	1,500	1,500
4718 · Hose/Ladder Testing	3,595	1,000	0	1,000
4722 · SCBA/Mask Fit Machine	1,605	3,000	2,600	3,000
4728 · Gas Detectors	634	1,000	500	1,000
4740 · Vehicle Repairs and Maintenance				
4742 - Vehicle Fuel	27,359	30,000	33,000	38,000
4742 - T57 Repairs	13,396	0	3,350	276,295
4744 - Vehicle Repairs	196,409	100,000	78,000	100,000
4740 · Vehicle Repairs and Maintenance	237,164	130,000	114,350	414,295
Total 4700 · Equipment Repairs & Maint	246,378	140,200	122,750	424,495
Total Operations (#4200-4999)	397,073	239,200	307,468	615,495
5100 · Station 1 Magnolia				
5140 · Power	1,732	2,640	1,900	3,300
5160 · Telephone/Internet	1,089	1,440	1,000	1,200
Total 5100 · Station 1	2,821	4,080	2,900	4,500
5200 · Station 2 Pinecliffe				
5230 · Natural Gas/Propane	1,935	1,800	1,836	2,400
5240 · Power	591	780	480	700
5260 · Telephone/Internet	789	1,560	957	1,200
Total 5200 · Station 2	3,315	4,140	3,273	4,300
5300 · Station 3 Observatory				

TIMBERLINE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET
2023 DRAFT BUDGET



	2021 Final	2022 Budget	2022 Estimated	2023 Budget
5340 · Power	0	0	8,000	5,800
5330 · Natural Gas/Propane	0	0	0	12,000
5360 · Telephone/Internet	0	0	0	3,000
Total 5300 · Station 3	0	0	8,000	20,000
5400 · Station 4 Pine Drive				
5410 · Fire Alarm Monitoring	107	0	0	0
5430 · Natural Gas	3,025	4,560	2,880	1,000
5440 · Power	1,864	2,280	1,635	500
5460 · Telephone/Internet	401	720	850	420
Total 5400 · Station 4	5,397	7,560	5,365	1,920
5500 · Station 5 MidCounty				
5550 · Fire Alarm Monitoring	-578	1,560	0	0
5530 · Natural Gas	3,715	4,001	3,800	5,800
5540 · Power	2,342	3,360	2,550	3,500
5540 · Phone Internet	4,641	6,000	4,380	3,500
Total 5500 · Station 5	10,120	14,921	10,730	12,800
5600 · Station 6 Dory Lakes				
5630 · Natural Gas	1,493	2,160	1,500	2,100
5640 · Power	547	924	800	900
5660 · Phone/Internet	830	864	1,200	1,000
Total 5600 · Station 6	2,870	3,948	3,500	4,000
5700 · Station 7 HQ				
5730 · Sewer	542	576	576	576
5740 · Nat Gas	3,445	4,800	4,400	1,100
5760 · Power	1,983	3,480	1,870	500
5770 · Telephone/Internet	6,148	5,760	6,500	3,800
Total 5700 · Station 7	12,118	14,616	13,346	5,976
5800 · Station 8 Golden Gate				
5830 · Propane	1,706	2,400	2,215	3,100
5860 · Phone/Internet	658	660	630	660
5840 · Power	427	864	450	500
Total 5800 · Station 8	2,791	3,924	3,295	4,260
5900 · Smith Hill Storage				
5940 · Power	457	800	1,048	0
Total 5900 · Smith Hill Storage	457	800	1,048	0
0000 · Station 9 Virginia Canyon				
5980 · Power	0	0	0	1,800
Total 0000 · Station 9 Virginia Canyon	0	0	0	1,800
5990 · Facilities Maintenance				
5994 · Station Repairs	27,169	30,000	30,000	25,000
5995 · Station Disposables	6,185	7,500	7,500	7,500
Total 5990-5999 · Facilities Maintenance	33,354	37,500	37,500	32,500
Total 5000 · Stations	73,243	91,489	88,957	92,056
6000 · Debt Service Fund				
6010 · Lease Payment	275,668	107,552	107,552	114,663
6020 · Lease Payment Interest	10,659	31,784	31,784	24,673
	286,327	139,336	139,336	139,336
7000 · Pension/Incentives				
7010 Volunteer Pension Fund Contribution	29,000	19,000	19,000	27,910
7020 LOSAP/Incentives	0	0	0	0
Total 7000 Pension Incentives	29,000	19,000	19,000	27,910
9030 Capital: Capital Savings/Expenditures	417,690	358,741	213,520	530,050
9035 Fire Alarm System - Grant Funded				35,000
Total Expenditures	2,243,476	1,941,551	1,982,244	2,647,866
Fund Balance Increase/Decrease	(314,709)	0	624,322	0

TIMBERLINE FIRE PROTECTION DISTRICT
 TIMBERLINE WATER FUND- 2023



Use 5000 for CWPP

	ADOPTED 2021	ADOPTED 2022	ESTIMATED 2022	BUDGET 2023
REVENUES				
3460 · Water Fund Donations	0	0	2500	0
Total Revenues	0	0	2500	0
EXPENDITURES				
9032 · Projects	0	0	0	5000
Total Expenditures	0	0	0	5000
Fund Balance Increase (Decrease)	0	0	2500	-5000
BALANCES				
Beginning Fund Balance	24349	29349	29349	31849
Fund Balance Increase (Decrease)	5000	0	2500	-5000
Ending Fund Balance	29349	29349	31849	26849



Gallagher Adjustment 2023

1 Total 2022 Year's total actual valuation (from County Assessor)

Boulder	Gilpin	Total
\$ 269,322,562	\$ 1,207,213,416	\$ 1,476,535,978

2 Current RAR

6.95%

3 RAR at time of vote (figure does not change)

7.20%

4 Current year mill levy rate (8.342 mills, does not change)

8.342

5 Total current assessed valuation

Boulder	Gilpin	Total
\$ 21,598,390	\$ 122,317,093	\$ 143,915,483

A5 Calculate tax revenue adjustment (A4-A3)

\$ 28,441.00

A6 Calculate mill levy rate which would generate the tax revenue adjustment (A5/Line5)*1000

0.197

6 New mill levy rate

8.538

7 Tax Revenues at current rate (8.342)

Boulder	Gilpin	Total
Assessed Revenues \$ 21,598,390	\$ 122,317,093	\$ 143,915,483
Revenues \$ 180,174	\$ 1,020,369	\$ 1,200,543

8 Tax revenues at adjusted mill levy rate

Boulder	Gilpin	Total
Assessed Revenues \$ 21,598,390	\$ 122,317,093	\$ 143,915,483
Revenues \$ 184,399	\$ 1,044,297	\$ 1,228,696

Revenue Difference \$ 28,153.17

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Boulder, Colorado.

On behalf of the Timberline Fire Protection District,

the (taxing entity)^A Board of Directors

of the (governing body)^B Timberline Fire Protection District

(local government)^C



Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 21,598,390 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^F)

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: \$ 21,598.390

(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 14, 2022 for budget/fiscal year 2023
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	8.342 mills	\$ 1,020,369
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	8.342 mills	\$ 180,174
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>	.197 mills	\$ 4,255
	_____ mills	\$ _____
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	8.539 mills	\$ 184,429

Contact person: Whitney Donoghue Daytime phone: (303) 582-5768 x701
 (print)
 Signed: *Whitney Donoghue* 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).

**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO SET MILL LEVIES – 2023**

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$2,647,866; 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 2023 valuation for assessments of the District, as certified by the County Assessors, is \$122,317,093 for Gilpin County and \$21,598,390 for Boulder County, for a District total of \$143,915,483.

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 2023 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 \$ 1,200,543.

1. That for the purpose of adjusting the general operating mill levy rate to account for the reduction of the Residential Assessment Rate to 6.95% from 7.20%, and resetting the Commercial Assessment Rate to 29%, there is hereby levied a property tax of .197 mills upon each dollar of total valuation for assessment of all taxable property within the District to raise \$28,441.

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.

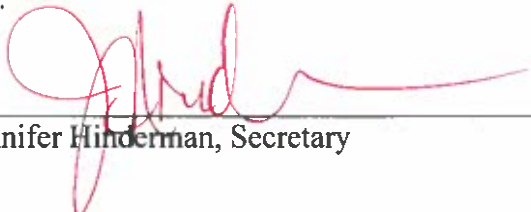
Adopted this 14th day of December 2022.

TIMBERLINE FIRE PROTECTION DISTRICT

By:


Richard M Wenzel III, Chairman

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,

the Board of Directors (taxing entity)^A

of the Timberline Fire Protection District (governing body)^B

(local government)^C



Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 122,317,093 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: \$ 122,317,093 (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 14, 2022 for budget/fiscal year 2023 (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>1,020,369</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	8.342 mills	\$ 1,020,369
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>.197</u> mills	\$ <u>24,096</u>
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	8.539 mills	\$ 1,044,465

Contact person: Whitney Donoghue Daytime phone: (303) 582-5768 x701 (print)

Signed: [Signature] 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).

**TIMBERLINE FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT BUDGET - 2023**

WHEREAS, the Board of Directors (“Board”) of Timberline Fire Protection District (“District”) has appointed a budget committee to prepare and submit a proposed 2023 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, 2022 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 14, 2022, 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:	\$2,647,866
Water Fund:	\$5,000

2. That estimated revenues are as follows:

From unappropriated surpluses:	\$ 947,793
From sources other than general property tax:	\$1,418,972
From general property tax:	\$1,228,894
Total:	\$3,595,659

Timberline Water Supply Fund:

From unappropriated surpluses	\$31,849
From sources other than general tax	0
Total Timberline Water Supply Fund	\$31,849



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 2023 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.

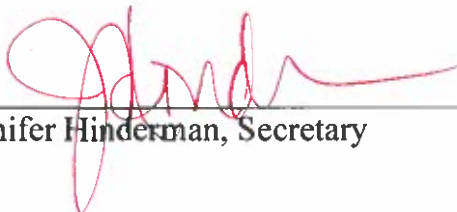
Adopted this 14th day of December, 2022.

TIMBERLINE FIRE PROTECTION DISTRICT

By:


Richard M. Wenzel III, Chairman

Attest:


Jennifer Hinderman, Secretary



**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO APPROPRIATE SUMS OF MONEY - 2023**

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:	\$3,595,659
Timberline Water Supply Fund	\$31,849

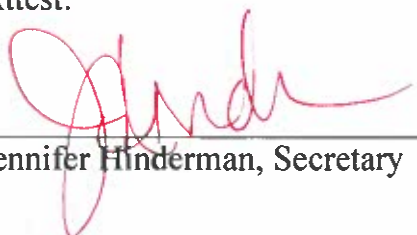
Adopted this 14th day of December 2022.

TIMBERLINE FIRE PROTECTION DISTRICT

By:


Richard M. Wenzel III, Chairman

Attest:



Jennifer Hinderman, Secretary

