

Timberline Fire Protection District



2025 Budget

Adopted: December 12, 2024



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 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



2023 Audited	2024 Budget	2024 Estimation	2025 Draft Budget
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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	192,727	253,583	249,951
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	1,114,659	1,471,479	1,529,537
Total 3100 · Tax Revenue	1,307,386	1,725,062	1,779,488
3200 · Investment Income			
3210 · Investment Interest	0	0	0
3220 · Other Interest	29,546	20,000	33,320
Total 3200 · Investment Income	29,546	20,000	33,320
3300 · Grant Income	421,538	199,000	300,825
3400 · Contributions and Donations	24,634	2,000	24,900
3500 · Miscellaneous Income	473	0	0
3510 · Response Expense Reimbursement			
3520 · Deployment Income	196,891	53,596	129,201
3500 · Misc Income Other/Intergovernmental revenues	2,147	92,784	235,851
3570 · Rent	51,095	75,684	75,684
3560 Insurance Proceeds	0	11,450	13,694
3590 · Misc Income	75,657	0	14,150
3580 · Inspections Income	0	900	3,625
3550 · Mitigation Income	6,648	15,000	89,583
3540 · Impact Fees Received	58,175	46,540	62,829
3500 · Total Miscellaneous Income	866,804	516,954	983,662
3675 · Proceeds from apparatus sales	280,000	0	45,000
3700 · Assigned from Reserves			
3710 · Assigned from Reserves (& Lease Purchase)	1,151,732	272,949	272,949
			175,507



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	
4193 · Payroll Taxes	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		1,000	1,000	0	1,000
4245 · Other Communication Equip	8,380	1,000	1,000	0	1,000
Total 4210 · Radios,Pagers,Equipment	8,380	1,000	1,000	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: Mary Kate McKenna 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,

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 \$ 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: Mary Kate McKenna Title: Board Treasurer

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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 - 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.

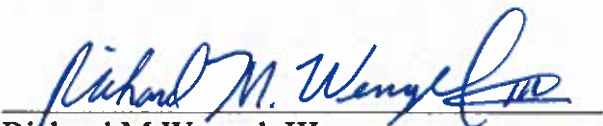
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Timberline Fire Protection District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

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