



Timberline Fire Protection District

2024 Budget
Adopted: January 9, 2024



Timberline Fire Protection District



660 Highway 46, Black Hawk CO 80422 • Main Office: 303-582-5768 • Fax: 303-582-3481 • www.timberlinefire.com

BUDGET MESSAGE

January 9, 2024

Timberline Fire Protection District's budgetary basis of accounting is the modified accrual basis. The District operates under one governmental fund, the General Fund. 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 and \$50,000 in funding for 2024. In 2024, our overall staffing includes 11 full-time and 1 regular part-time employee as well as 45 volunteers.

A new station in the southwest portion of Gilpin County was constructed became operational in October 2023. This new station was funded 50% by the Department of Local Affairs (DOLA) Energy and Mineral Impact Fund Grant (EIAF). 2024 construction projects include the installation of a new roof at headquarters, funded 50% by a History Colorado Grant. We are also hopeful to begin the construction process for new fire bays on this building.

Timberline has had significant changes to its apparatus over the last 2 years. One water tender was in a rollover accident in June of 2022. We will receive the rebuilt tender in February 2024, paying for those repairs with insurance proceeds. We also sold four (4) engines in 2022 and 2023, purchasing three (3) engines and two (2) brush trucks. Timberline took delivery of all new apparatus in 2023.

A FEMA-funded SAFER Grant was awarded in 2022 that is funds 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 funds an expanded Training/R&R position for four (4) additional years at \$90,000 per year. We also acquired a FEMA FP&S Grant for a Fire Mitigation Coordinator and expansion of our chipping efforts in local neighborhoods.

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 increases Timberline's mill levy in 2024 from 8.342 mills to 8.816 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 \$768,123 and end the year with a fund balance of \$495,174. A mill levy of 8.816 is expected to generate \$1,652,862 in property tax revenues. The State of Colorado will also be reimbursing (backfilling) the district for the effects of recent legislation, anticipated to be approximately \$92,784.

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 \$26,849. There are no anticipated expenditures planned for 2024.

**TIMBERLINE FIRE PROTECTION DISTRICT
PROPERTY TAX SUMMARY INFORMATION
BUDGET YEAR 2024**

	2021	2022	2023	2024
Assessed Valuation				
Gilpin County	107,987,593	123,746,506	122,317,093	159,537,050
Boulder County	18,057,296	21,185,141	21,598,390	27,947,302
Total Assessed Valuation	126,044,889	144,931,647	143,915,483	187,484,352

Mill Levy				
General Fund Mill Levy	8.402	8.3910	8.5390	8.8160
TOTAL PROPERTY TAX INCOME	1,059,029	1,216,121	1,228,894	1,652,862

Gilpin-General Fund	907,312	1,038,357	1,044,466	1,406,479
Boulder-General Fund	151,717	177,765	184,429	246,383
State Backfill (SB238/23-001B)				92,784
TOTAL TAX	1,059,029	1,216,121	1,228,894	1,745,646



TIMBERLINE FIRE PROTECTION DISTRICT
BUDGET SUMMARY
BUDGET YEAR 2024



	Budget 2022	Budget 2023	Estimated 2023	Budget 2024
General Fund				
Fund Balance, January 1	591,617	1,005,387	1,005,387	741,274
Assigned from Reserves	-	572,949	272,949	272,949
Revenues	2,437,226	2,074,917	2,436,311	2,242,016
Expenditures	2,023,456	2,647,866	2,700,424	2,514,964
Tabor Reserve	70,685	79,436	79,436	75,449
Fund Balance, December 31 (excluding Tabor Reserve)	1,005,387	432,438	741,274	468,325

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

Total All Funds				
Fund Balance, January 1	623,466	1,037,236	1,037,236	768,123
Revenues	2,437,226	2,074,917	2,436,311	2,242,016
Expenditures	2,023,456	2,652,866	2,705,424	2,514,964
Tabor Reserve	70,685	79,436	79,436	75,449
Fund Balance, December 31 (excluding Tabor Reserve)	1,037,236	459,287	768,123	495,174

TIMBERLINE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET
2024 BUDGET



	2022 Final	2023 Budget	2023 Estimated	2024 Budget
REVENUES				
3100 · Tax Revenue				
3110 · Boulder				
3112 · General Property Tax	177,734	184,429	184,429	246,383
3114 · Specific Ownership Tax	8,001	6,000	8,298	7,200
Total 3110 · Boulder	185,735	190,429	192,727	253,583
3120 · Gilpin				
3122 · General Property Tax	1,037,068	1,044,465	1,045,083	1,406,479
3124 · Specific Ownership Tax	79,507	65,000	69,576	65,000
Total 3120 · Gilpin	1,116,575	1,109,465	1,114,659	1,471,479
Total 3100 · Tax Revenue	1,302,310	1,299,894	1,307,386	1,725,062
3200 · Investment Income				
3220 · Other Interest	8,985	5,000	25,264	20,000
Total 3200 · Investment Income	8,985	5,000	25,264	20,000
3300 · Grant Income	69,122	275,883	517,034	199,000
3400 · Contributions and Donations	83,574	0	24,634	2,000
3500 · Miscellaneous Income	0	0	0	0
3520 · Deployment Income	549,672	0	327,860	53,596
3500 · Misc Income Other/Intergovernmental revenues	37,220	110,000	20,146	92,784
3570 · Rent	0	57,600	54,964	75,684
3560 · Insurance Proceeds	0	272,949	13,977	11,450
3590 · Misc Income		0	60,780	0
3580 · Inspections Income		0	900	900
3550 · Mitigation Income	13,207	0	6,647	15,000
3540 · Impact Fees Received	96,841	46,540	69,668	46,540
3500 · Total Miscellaneous Income	858,621	767,972	1,121,874	516,954
3675 · Proceeds from apparatus sales	276,295	280,000	280,000	0
3700 · Assigned from Reserves				
3710 · Assigned from Reserves	0	300,000	0	272,949
Total Revenue	2,437,226	2,647,866	2,709,260	2,514,965

EXPENDITURES				
4000 · Administration				
4005 · Professional Fees				
4010 · Audit	11,420	11,800	11,920	17,000
4012 · Accounting Services	4,296	5,500	3,721	5,500
4015 · Legal Services	10,315	10,000	3,586	5,000
4020 · IT Services	5,601	3,500	7,578	3,500
4021 · Other Services	7,662	5,000	21,229	5,000
4022 · 119 Corridor (Black Hawk)	3,784	0	0	0
Total 4005 · Professional Fees	43,078	35,800	48,034	36,000
4025 · Apparatus Brokerage Fees	0	0	0	0
4030 · Miscellaneous				
4031 · General Administrative Expenditures	755	1,500	301	1,850
4032 · BOD Expenses	1,595	5,000	105	2,400
4034 · SDA Annual Membership	964	965	1,237	0
4036 · Treasurers Fees - Gilpin	31,147	32,000	31,407	41,201
4037 · Treasurers Fees - Boulder	2,671	3,000	2,836	3,550
4038 · Hiring Costs	678	800	0	0
4039 · Recruitment/Retention	31,324	14,000	13,029	14,000
4040 · R&R/Marketing	4,745	15,000	7,307	15,000
4042 · Response Reimbursement	9,133	12,000	13,800	14,000
4043 · Legal Notices	123	150	227	0
4044 · Election Costs	754	10,000	16,594	0
4045 · Business Meals/Stipend	4,836	10,000	3,195	7,500
Total 4030 · Miscellaneous	88,725	104,415	90,038	99,502
4050 · Office Equipment & Software				
4051 · Office Equipment	4,500	3,000	3,178	4,500
4052 · Copier Maint Agreement	2,886	3,200	2,242	2,800
4053 · Postage & Freight	534	600	730	0
4054 · Incident Reporting Program	3,139	3,500	23,565	0
4055 · Other Office Equipment/Software	438	1,000	1,704	0
4056 · Online Records Management	15,779	16,000	16,215	15,722
Total 4050 · Office Equipment & Software	27,276	27,300	47,634	23,022
4070 · Office Supplies & Expense				
4071 · Finance Service Charges	-305	0	-2,311	0
4072 · Background Checks	502	750	941	1,200
4073 · Mileage - Administration	0	300	0	0

TIMBERLINE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET
2024 BUDGET



	2022 Final	2023 Budget	2023 Estimated	2024 Budget
4074 · Supplies & Expense	2,079	2,500	2,820	4,000
4075 · Dues & Subscriptions	978	1,500	1,456	3,200
4076 · Immunizations/Physicals	1,908	2,000	1,053	1,500
4077 · EAP/Peer Support	3,173	3,700	1,650	1,815
Total 4070 · Office Supplies & Expense	8,335	10,750	5,609	11,715
4080 · Insurance				
4082 · Commercial Insurance Package	33,987	38,750	45,191	63,005
4084 · Workers Comp	42,283	52,854	42,775	44,454
Total 4080 · Insurance	76,270	91,604	87,966	107,459
4100 · Salaries & Taxes				
4110 · Career Firefighters				
4111 · Firefighter Salaries	301,901	272,221	358,800	396,272
4112 · Payroll Taxes/D&D	15,560	12,000	18,767	0
4113 · Life Insurance	633	1,000	621	0
4114 · Benefits	37,785	46,234	46,223	0
4115 · Pension Contribution	21,778	32,667	30,460	0
Total 4110 · Career Firefighters	377,657	364,122	454,871	396,272
4120 · Wildland Division				
4121 · Mitigation Coordinator Wages	152,959	56,519	101,676	63,525
4122 · Mitigation Coordinator Payroll Taxes	7,513	2,500	5,642	0
4123 · Mitigation Coordinator Life		200	53	0
4124 · Mitigation Coordinator Benefits	0	9,490	8,656	0
4125 · Mitigation Pension Contribution		6,782	5,527	0
4126 · Deployment Wages				0
4127 · Mitigation Staff Wages				70,000
4128 · Deployment/Mitigation Payroll Taxes	0	0	0	0
Total 4120 · Wildland Deployments - Wages	160,472	75,491	121,554	133,525
4130 · Administrative Division				
4131 · Admin Chief Salary	77,999	82,364	85,531	92,248
4137 · Admin Assistant Salary	13,878	0	0	0
4132 · Payroll Taxes	1,901	1,020	1,280	0
4133 · Life Insurance	143	350	268	0
4134 · Benefits	12,129	9,490	9,498	0
4135 · Pension Contribution	14,071	14,002	14,540	0
4136 · Cell Phone Reimbursement	1,356	1,356	1,408	0
Total 4130 · Administrative Division	121,477	108,582	112,525	92,248
4140 · Fire Chief				
4142 · Salary	85,463	89,736	93,187	98,710
4143 · Payroll taxes/D&D	4,024	3,050	4,561	0
4144 · Benefits	0	0	0	0
4145 · Life Insurance	120	200	110	0
4146 · Pension Contribution	18,801	19,293	20,155	0
4148 · Cell Phone Reimbursement	1,356	1,356	1,408	0
Total 4140 · Fire Chief	109,764	113,635	119,421	98,710
4150 · Assistant Training Coordinator				
4151 · Hourly Wage	29,812	52,000	54,002	0
4152 · Payroll Taxes/D&D	1,711	2,496	2,112	0
4153 · Pension Contribution	0	4,940	4,940	0
4154 · Cell Phone Reimbursement	0	0	0	0
4155 · Benefits	0	9,490	10,230	0
4156 · Life Insurance	0	200	147	0
Total 4150 · Training Lieutenant	31,523	69,126	71,431	0
4160 · PartTime Staff				
4161 · Part Time Staff Wages	26,284	18,435	19,340	54,600
4162 · Payroll Taxes	2,152	1,800	2,903	0
Total 4160 · PT Staff	28,436	20,235	22,243	54,600
4180 · Deputy Chief of Volunteer Services				
4181 · Salary	78,000	82,364	85,531	73,387
4182 · Life Insurance	244	200	276	0
4183 · Payroll taxes/D&D	3,377	3,500	4,189	0
4184 · Benefits	8,194	9,490	9,498	0
4185 · Pension Contribution	8,969	9,884	10,263	0
4195 · Cell Phone Reimbursement	1,356	1,356	1,408	0
Total 4180 · Deputy Chief	100,140	106,794	111,165	73,387
4190 · Support Services Captain				
4191 · Salary	63,520	69,410	73,013	77,739
4192 · Life Insurance	146	200	110	0

TIMBERLINE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET
2024 BUDGET



	2022 Final	2023 Budget	2023 Estimated	2024 Budget
4193 - Payroll Taxes	912	870	1,097	0
4194 - Pension Contribution	5,782	8,329	6,921	0
4195 - Benefits	652	0	0	0
4196 - Cell Phone Reimbursement	1,252	1,356	1,408	0
Total 4190 Support Services Captain	72,264	80,165	82,549	77,739
4170 - Benefits (All Employees)				
4172 - Life Insurance				1,825
4173 - Payroll Taxes/D&D				41,860
4174 - Health Benefits				88,011
4175 - Pension Contributions (FPPA & 457)				97,637
4176 - Cell Phone Stipend				5,424
Total 4170 - Benefits (All Employees)				234,757
Total 4100 Salaries and Taxes	1,001,733	938,150	1,095,759	1,161,237
Total Fire Administration (#4000-4199)	1,245,417	1,208,019	1,375,040	1,438,935
4200 - Communications				
4210 - Radios, Pagers, Equipment				
4245 - Other Communication Equip	2,922	1,000	8,381	1,000
Total 4210 - Radios, Pagers, Equipment	2,922	1,000	8,381	1,000
4300 - Fire Fighting				
4310 - Equipment & Tools				
4311 - Structural Equipment and Tools	3,123	6,000	9,755	6,000
4312 - Wildland Equipment and Tools	12,371	10,000	11,602	10,000
4313 - EMS Equipment and Tools	2,513	3,000	1,750	3,000
4314 - General Equipment and Tools	3,405	5,000	3,483	0
4316 - Mitigation Expense		100,000	14,674	12,000
4315 - Deployment Expense	85,213	0	5,835	0
Total 4310 - Equipment and Tools	106,625	124,000	47,099	31,000
4330 - Personal Protective Equipment				
4331 - Structural PPE	41,023	25,000	36,213	25,000
4333 - Wildland PPE	941	10,000	1,470	10,000
4335 - Uniforms	7,488	6,000	6,912	6,000
Total 4330 - Personal Protective Equipment	49,452	41,000	44,595	41,000
Total 4300 - Fire Fighting	156,077	165,000	91,694	72,000
4400 - Fire Fighting Training				
4455 - Training	26,319	25,000	16,879	25,000
Total 4400 - Fire Fighting Training	26,319	25,000	16,879	25,000
4700 - Equipment Repairs & Maint				
4712 - AED New and Maintenance	1,170	2,500	502	1,000
4714 - Annual Fire Extinguisher Tests	2,639	1,200	1,064	1,200
4716 - Air Systems	0	1,500	439	1,500
4718 - Hose/Ladder Testing	0	1,000	343	2,000
4722 - SCBA/Mask Fit Machine	2,652	3,000	2,419	5,000
4728 - Gas Detectors	478	1,000	2,347	3,000
4740 - Vehicle Repairs and Maintenance				
4742 - Vehicle Fuel	34,281	38,000	36,369	40,000
4743 - Insurance Apparatus Repairs	0	276,295	0	284,899
4744 - Vehicle Repairs	77,205	100,000	96,047	100,000
4740 - Vehicle Repairs and Maintenance	111,486	414,295	132,416	424,899
Total 4700 - Equipment Repairs & Maint	118,425	424,495	139,530	438,599
Total Operations (#4200-4999)	303,743	615,495	256,484	536,599
5100 - Station 1 Magnolia				
5140 - Power	2,243	3,300	2,775	0
5160 - Telephone/Internet	1,061	1,200	1,081	0
Total 5100 - Station 1	3,304	4,500	3,856	0
5200 - Station 2 Pinecliffe				
5230 - Natural Gas/Propane	1,782	2,400	2,998	0
5240 - Power	501	700	615	0
5260 - Telephone/Internet	1,051	1,200	1,122	0
Total 5200 - Station 2	3,334	4,300	4,735	0
5300 - Station 3 Observatory				
5340 - Power	9,461	5,000	3,627	0
5330 - Natural Gas/Propane	0	12,000	10,825	0

TIMBERLINE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET
2024 BUDGET



	2022 Final	2023 Budget	2023 Estimated	2024 Budget
5360 · Telephone/Internet	0	3,000	385	0
Total 5300 · Station 3	9,461	20,000	14,837	0
5400 · Station 4 Pine Drive				
5410 · Fire Alarm Monitoring	422	0	-877	0
5430 · Natural Gas	4,089	1,000	1,523	0
5440 · Power	2,457	500	-180	0
5460 · Telephone/Internet	965	420	975	0
Total 5400 · Station 4	7,933	1,920	1,441	0
5500 · Station 5 MidCounty				
5550 · Fire Alarm Monitoring	0	0	0	0
5530 · Natural Gas	3,992	5,800	5,512	0
5540 · Power	2,566	3,500	2,647	0
5540 · Phone Internet	4,312	3,500	4,564	0
Total 5500 · Station 5	10,870	12,800	12,723	0
5600 · Station 6 Dory Lakes				
5630 · Natural Gas	1,614	2,100	1,882	0
5640 · Power	904	900	743	0
5660 · Phone/Internet	1,380	1,000	1,061	0
Total 5600 · Station 6	3,898	4,000	3,686	0
5700 · Station 7 HQ				
5730 · Sewer	542	576	497	0
5740 · Nat Gas	4,712	1,100	2,463	0
5760 · Power	1,886	500	510	0
5770 · Telephone/Internet	6,763	3,800	6,124	0
Total 5700 · Station 7	13,903	5,976	9,594	0
5800 · Station 8 Golden Gate				
5830 · Propane	2,215	3,100	2,209	0
5860 · Phone/Internet	672	660	477	0
5840 · Power	472	500	470	0
Total 5800 · Station 8	3,359	4,260	3,156	0
5900 · Station 9				
5930 · Natural Gas/LP	1,165	0	794	0
5940 · Power		1,800	113	0
Total 5900 · Station 9	1,165	1,800	907	0
5990 · Facilities Maintenance				
5992 · Station Utilities				65,000
5994 · General Repairs	28,025	25,000	48,843	45,000
5995 · Station Disposables	6,916	7,500	5,186	7,500
Total 5990-5999 · Facilities Maintenance	34,941	32,500	54,029	117,500
Total 5000 · Stations	92,168	92,056	108,964	117,500
6000 · Debt Service Fund				
6010 · Lease Payment	107,552	114,663	114,663	117,173
6020 · Lease Payment Interest	31,784	24,673	24,673	22,163
	139,336	139,336	139,336	139,336
7000 · Pension/Incentives				
7010 Volunteer Pension Fund Contribution	19,000	27,910	27,910	24,781
Total 7000 Pension Incentives	19,000	27,910	27,910	24,781
9030 Capital: Capital Savings/Expenditures	223,792	530,050	757,690	
9031 Capital Fund - General				109,813
9032 Capital Fund - Apparatus				60,000
9033 Capital Fund - Stations				88,000
9035 Fire Alarm System - Grant Funded		35,000	35,000	0
Total Expenditures	2,023,456	2,647,866	2,700,424	2,514,964
Fund Balance Increase/Decrease	413,770	(0)	8,836	0

TIMBERLINE FIRE PROTECTION DISTRICT
 TIMBERLINE WATER FUND- 2024



	BUDGET 2022	BUDGET 2023	BUDGET 2024
REVENUES			
3460 · Water Fund Donations	2500	0	0
Total Revenues	2500	0	0
EXPENDITURES			
9032 · Projects	0	5000	0
Total Expenditures	0	5000	0
Fund Balance Increase (Decrease)	2500	-5000	0
BALANCES			
Beginning Fund Balance	29349	31849	26849
Fund Balance Increase (Decrease)	2500	-5000	0
Ending Fund Balance	31849	26849	26849

**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO SET MILL LEVIES – 2024**



WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$2,514,965; 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 2024 valuation for assessments of the District, as certified by the County Assessors, is \$159,537,050 for Gilpin County and \$27,947,302 for Boulder County, for a District total of \$187,484,352; and

WHEREAS, the State of Colorado intends to backfill fire districts for recent changes to legislation that affected district revenues, those revenues are anticipated to be approximately \$92,784.

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 2024 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 \$1,563,994.

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 .474 mills upon each dollar of total valuation for assessment of all taxable property within the District to raise \$88,868.

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.

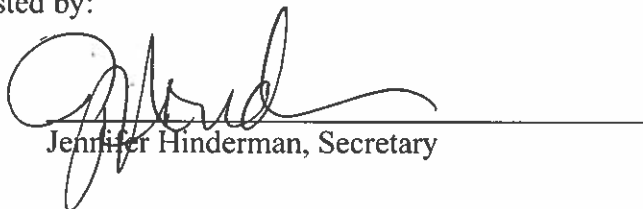
Adopted this 9th day of January 2024.

TIMBERLINE FIRE PROTECTION DISTRICT

By:


John Bushey, Vice-Chairman

Attested by:


Jennifer Hinderman, Secretary

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments



TO: County Commissioners¹ of Boulder

On behalf of the Timberline Fire Protection District

the Board of Directors

of the Timberline Fire Protection District

(taxing entity)^A
(governing body)^B
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 27,947,302 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: \$ 27,947.302 (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: January 9, 2024 for budget/fiscal year 2024

(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	\$ 233,136
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	8.342 mills	\$ 233,136
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>	.474 mills	\$ 13,247
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	8.816 mills	\$ 246,383

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 Gilpin
 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 \$ 159,537,050 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: \$ 159,537,050 (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: January 9, 2024 for budget/fiscal year 2024
 (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	\$ 1,330,858
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	8.342 mills	\$ 1,330,858
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>	.474 mills	\$ 75,621
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	8.816 mills	\$ 1,406,479

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).

**TIMBERLINE FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT BUDGET - 2024**



WHEREAS, the Board of Directors (“Board”) of Timberline Fire Protection District (“District”) has appointed a budget committee to prepare and submit a proposed 2024 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, 2023 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 January 9, 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:	\$2,514,964
Water Fund:	\$0

2. That estimated revenues are as follows:

From unappropriated surpluses:	\$ 495,174
From sources other than general property tax:	\$ 862,103
From general property tax:	\$1,652,862
Total:	\$3,010,139

Timberline Water Supply Fund:

From unappropriated surpluses	\$26,849
From sources other than general tax	0
Total Timberline Water Supply Fund	\$26,849



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 2024 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 9th day of January, 2024.

TIMBERLINE FIRE PROTECTION DISTRICT

By:



John Bushey, Vice-Chairman

Attest:



Jennifer Hinderman, Secretary

**TIMBERLINE FIRE PROTECTION DISTRICT
A RESOLUTION TO APPROPRIATE SUMS OF MONEY - 2024**



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:	\$3,010,139
Timberline Water Supply Fund	\$26,849

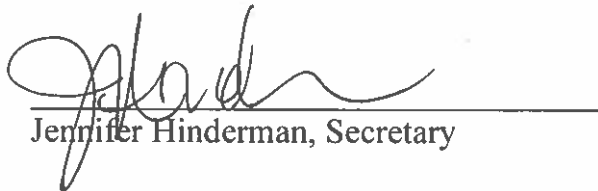
Adopted this 9th day of January 2024.

TIMBERLINE FIRE PROTECTION DISTRICT

By:


John Bushey, Vice-Chairman

Attest:


Jennifer Hinderman, Secretary