



Rattlesnake Fire Protection District

46200 Coal Creek Drive
Parker Co, 80138

Emergency 911
Business 303-841-8111
Fax 303-841-8734

Chief Cass Kilduff
Assistant Chief Lloyd Standard
Division Chief Aaron Craigie

January 23, 2024

State of Colorado
Division of Local Government
1313 Sherman St. #521
Denver, CO 80203

RE: Budget 2024

This is to certify that the enclosed budget for 2024 and related information truly reflect the actions by the Board of Directors of the Rattlesnake Fire Protection District.

Enclosed are the following items:

- Copy of the 2024 Budget
- Resolution to Adopt Budget
- Certification of Budget
- Resolution to Appropriate Sums of Money
- Resolution to Set Mill Levies
- Certification of Tax Levies

If there are any questions regarding this information, I can be reached at (303) 807-1101.

Sincerely,

A handwritten signature in cursive script that reads "Mary Pat O'Halloran".

Mary Pat O'Halloran
Finance Manager

Filed Electronically

RATTLESNAKE FIRE PROTECTION DISTRICT

2024 BUDGET



Approved by the Board

December 18, 2023

RATTLESNAKE FIRE PROTECTION DISTRICT

CERTIFICATION OF BUDGET

TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the budget for the Rattlesnake Fire Protection District, for the budget year ending December 31, 2024, as adopted on the 18th day of December 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Rattlesnake Fire Protection District in Elbert County, Colorado, this 18th day of December 2023.


Treasurer

Rattlesnake Fire Protection District
46220 Coal Creek Drive
Parker, CO 80138
(303) 841-8111

Budget Message, 2024 Budget

Rattlesnake Fire Protection District (District) is a governmental entity under Title 21 of Colorado Revised Statutes, located in the northwest corner of Elbert County and provides fire protection and emergency medical services including transport to hospitals. The District covers 66 square miles, extending 6 miles south and 11 miles east of the northwest corner of the County.

The District has been a paid/volunteer department since August 2009 and beginning in January 1, 2021 moved to a paid staff covering 24 hours a day in three shifts. There are 11 full-time employees working 48 hours on with 96 hours off with 2 part-time paramedics working 48 hours a shift. There is also 2 full-time mechanic/EMT's working 4 – 10-hour days for a total of 40 hours per week along with 6 part-time EMT's/Paramedics who work 1 to 3, 10-hour days a week more or less. As of 12/31/2023, the District had a total of 42 volunteer firefighters for which most are state certified.

The assessed value for 2023 is \$136,588,222. On November 6, 2018, the electors of the District authorized the District to adjust the District's mill levy up or down, in response to legislative changes to the residential property tax assessment percentage. The District is budgeted the mill levy for property taxes at a total of 10.505 mills to produce a total of \$1,434,859 of income.

The capital improvements budget for 2024 consists of \$362,216 for re-chassis one of the medics, SCBA units, a building sign and the completion of building repairs and improvements from damage incurred by a weather event in 2023 of which is covered by the District's property insurance.

The beginning cash balance is estimated to be \$1,969,999 with estimated revenues from all sources to be \$2,159,156 and estimated expenditures including capital improvements to be \$2,232,075. The anticipated over expenditure will be deducted from the fund balance.

The modified accrual basis of accounting has been used to project the 2024 budget and all expenditures are in the General Fund.

RESOLUTION NO. 23-08

RATTLESNAKE FIRE PROTECTION DISTRICT

RESOLUTION TO ADOPT BUDGET

WHEREAS, the Board of Directors of the Rattlesnake Fire Protection District has appointed a budget officer to prepare and submit a proposed 2024 budget to the Board at the proper time; and

WHEREAS, the budget officer, Mary Pat O'Halloran, submitted a proposed budget to the Board on or before October 15, 2023, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 27, 2023, and interested electors were given the opportunity to file or register any objections to said budget;

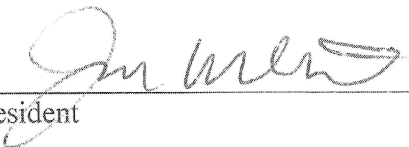
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rattlesnake Fire Protection District:

1. That estimated revenues and expenditures for each fund are as shown in the budget attached hereto.

2. That the budget, as submitted, amended, and attached, be, and the same hereby is, approved and adopted as the budget of the Rattlesnake Fire Protection District for the 2024 fiscal year.

3. That the budget, as hereby approved and adopted, shall be certified by the Treasurer or President of the District to the Colorado Division of Local Government, and is made a part of the public records of the District.

Adopted this 18th day of December, 2023.



President



Attest

Rattlesnake Fire Protection District					
	Actual	Actual	Amended Budget	Estimated	Budget
	2021	2022	2023	2023	2024
Income					
4010 - Property Taxes	\$ 927,792	\$ 1,012,485	\$ 1,038,193	\$ 1,035,580	\$ 1,434,859
4011 - Property Tax Abatements	-	-	-	-	-
4012 - Exempt Personal Property Tax Reimbursement	-	543	540	550	575
4020 - Specific Ownership Tax	166,296	162,457	164,100	167,284	171,200
4030 - Interest on Taxes	966	1,000	500	1,180	500
4040 - Investment Income	(24)	28,031	108,900	108,870	75,700
4050 - Contributions Income	750	1,990	2,000	8,450	1,000
4055 - Water Income	510	680	1,000	-	1,000
4056 - Mineral Rights Lease	19,004	1,355	-	4,911	5,100
4056 - Oil Well Service Fee	7,500	3,000	1,500	-	1,500
4100 - Grants	20,000	19,070	279,500	279,592	3,000
4200 - Charges for Services	121,823	124,768	118,700	118,700	125,800
4210 - CMS Supplement Payment	-	42,385	77,900	77,980	30,000
4400 - Impact Fees	194,835	87,410	115,500	156,073	120,000
4500 - Resource Deployment	952	-	50,000	3,041	50,000
4501 - Sell of Capital Assets	5,500	-	34,000	34,000	8,800
4310 - Insurance Claim	-	-	258,214	258,213	54,622
4505 - Mechanic Outsourced Income	42,203	57,827	75,000	59,826	75,000
4300 - Miscellaneous Income	115	128	501	2,182	500
Total Income	1,508,222	1,543,129	2,326,048	2,316,432	2,159,156
Expenses					
5100 - Firefighter Operations					
5110 - FF Supplies	7,348	7,484	10,200	3,278	5,000
5120 - EMS Supplies	20,472	25,796	25,500	19,598	22,400
5130 - Training	22,209	17,250	30,000	10,405	15,000
5135 - Vaccinations	-	-	100	-	100
5140 - Recruitment & Retention	5,371	8,512	10,000	5,539	10,000
5150 - Protective Gear	31,083	3,310	35,700	52,422	15,000
5170 - Uniforms - Badges	8,622	3,879	10,200	9,207	10,300
5180 - Fuel	25,123	24,953	30,600	23,567	25,000
5190 - Prevention	84	410	3,000	1,189	3,000
5195 - Wildland Air Ops	-	-	10,000	-	10,000
5196 - Resource Deployment	-	-	25,000	491	25,000
Total 5100 - Firefighter Operations	120,312	91,594	190,300	125,696	140,800
5200 - Maintenance					
5210 - Vehicle Maintenance	37,311	32,354	72,600	61,713	60,000
5215 - Tires	2,780	5,181	6,100	6,041	6,200
5218 - Tools & Parts	6,904	6,659	5,000	5,126	5,000
5250 - Outsourced Mechanic Expenses	18,967	25,462	40,500	14,443	18,750
5220 - Equipment Repairs	6,587	541	5,100	4,992	6,200
5230 - Communication Repairs	800	-	2,700	-	2,500
Total 5200 - Maintenance	73,349	70,197	132,000	92,315	98,650
5300 - Communications Expense					
5310 - Telephone	9,042	8,789	8,600	9,166	9,300
5315 - Internet	1,075	1,141	1,250	1,209	1,200
5320 - Equipment	20,536	2,429	10,500	2,909	10,500
5321 - Mobile CAD	-	19,070	-	5,683	9,000
5330 - Tower Site Rent	540	540	540	540	540
5340 - ECCA per call contribution	483	741	561	561	582
5341 - Contribution DTR site	-	10,000	-	-	-
5345 - Radio User Fees	-	-	-	-	-
5350 - FA Monitoring	-	-	-	-	-
Total 5300 - Communications Expense	31,676	42,710	21,451	20,068	31,122
5400 - Station Upkeep					
5410 - Electricity	17,625	19,669	20,000	20,790	21,400
5420 - Propane & Natural Gas	15,747	19,272	15,700	22,224	24,040
5430 - Station Repairs	16,737	19,452	27,500	17,032	30,000
5440 - Station Supplies	15,416	15,966	16,300	22,501	24,300
5450 - Joint Facility	1,566	1,596	1,600	1,660	1,660
5460 - Satellite TV	1,485	2,303	2,300	2,484	2,600
Total 5400 - Station Upkeep	68,576	78,258	83,400	86,691	104,000
5500 - Administrative Expenses					
5510 - Insurance	19,449	21,780	21,680	22,125	21,971
5520 - Legal	13,097	13,895	16,200	14,773	16,800

Rattlesnake Fire Protection District					
	Actual	Actual	Amended Budget	Estimated	Budget
	2021	2022	2023	2023	2024
5525 - Consultants	-	-	-	3,499	12,000
5530 - Accounting/Audit/Clerical	21,195	22,915	23,400	24,150	28,700
5550 - Dues & Subscriptions	5,837	14,454	9,800	13,383	14,300
5560 - Office Supplies	2,901	3,390	3,300	2,661	2,800
5565 - Computer Equipment	6,714	6,552	8,000	7,608	7,800
5570 - Postage & Fees	67	116	250	262	300
5580 - Admin Travel	2,307	1,739	5,000	2,921	3,500
5590 - Collection Service	18,427	18,381	17,200	20,831	21,000
5600 - Background Checks	1,349	1,190	1,210	1,231	1,300
5611 - Election Expense	-	43	4,500	43	50
Total 5500 - Administrative Expense	91,343	104,455	110,540	113,487	130,521
5700 - Salaries & Benefits					
5770 - Command Staff Shift	224,605	241,853	251,548	256,566	263,798
5771 - Paramedic Staff Shift	79,450	125,459	141,681	113,171	82,428
5775 - EMT Staff Shift	232,933	336,831	351,802	399,461	435,693
5740 - Fleet Staff	109,003	112,328	135,353	134,748	140,152
5790 - PT Volunteer Stipend	43,315	47,797	47,790	20,873	19,872
5795 - Resource Deployment Wages	908	-	25,000	-	25,000
Total 5700 - Salaries	690,214	864,268	953,174	924,819	966,943
5800 - Benefits					
5810 - Social Security	8,213	6,753	4,513	6,250	7,893
5815 - Medicare	9,769	12,114	13,821	13,039	14,021
5820 - CO State Unemployment	2,057	1,728	2,860	1,850	1,933
5825 - FF Pension	47,295	65,073	53,964	76,417	83,214
5830 - FPPA Death & Disability	16,693	23,425	20,386	27,059	29,957
5835 - Medical	89,194	149,089	150,669	139,884	123,145
5840 - Dental	4,393	8,718	8,661	6,972	7,304
5845 - Vision	932	1,815	1,670	1,658	1,367
5855 - Life Insurance	1,117	1,659	1,680	2,913	3,495
5846 - Short Term Disability	3,231	2,768	2,878	3,230	4,177
5850 - Long Term Disability	2,198	3,076	3,238	1,635	1,654
5856 - Life Insurance - Volunteers	3,330	3,306	3,360	3,300	3,756
5860 - Accident/Disability	1,751	1,751	1,800	1,751	1,800
5865 - Workman's Comp	25,563	37,126	34,390	26,923	28,270
5895 - Payroll Fees	308	359	370	338	350
Total 5800 - Benefits	216,044	318,760	304,260	313,219	312,336
Total Salaries & Benefits	906,258	1,183,028	1,257,434	1,238,038	1,279,279
Total Operating Expenses	1,291,514	1,570,242	1,795,125	1,676,295	1,784,372
6000 - Capital Outlays					
6100 - Vehicles	55,000	33,811	120,000	145,710	147,940
6200 - Equipment	55,298	2,650	303,000	277,425	113,276
6300 - Stations	5,308	5,407	214,000	213,561	101,000
Total 6000 - Capital Outlays	115,606	41,868	637,000	636,696	362,216
8010 - FPPA Contribution	28,953	30,373	42,973	30,373	42,441
8020 - Treasurer's Fees	27,327	29,800	31,146	30,437	43,046
Total Expenses	1,463,400	1,672,283	2,506,244	2,373,801	2,232,075
Net Income/(Loss)	44,822	(129,154)	(180,196)	(57,369)	(72,919)
Beginning Cash Balance	\$ 2,034,599	\$ 2,086,942	\$ 2,013,199	\$ 2,028,658	\$ 1,966,902
adjust for accruals& receivables	7,521	70,870	-	15,378	-
Ending Cash Balance	\$ 2,086,942	\$ 2,028,658	\$ 1,833,003	\$ 1,986,667	\$ 1,893,983

RESOLUTION NO. 23-09

RATTLESNAKE FIRE PROTECTION DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY

WHEREAS, on December 18, 2023, the Board of Directors of the Rattlesnake Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law; and

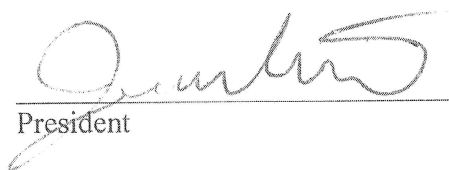
WHEREAS, the District Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

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 interfund transfers listed therein, so as not to impair the operations of the District;


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

General Fund \$2,232,075

Adopted this 18th day of December, 2023.



President



Attest

RESOLUTION NO. 23-10

RATTLESNAKE FIRE PROTECTION DISTRICT

RESOLUTION TO SET MILL LEVIES

WHEREAS, the Board of Directors of the Rattlesnake Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 18, 2023 and;

WHEREAS, the amount of money derived from ad valorem property taxes necessary to balance the budget for general operating expense is \$1,434,859 and;

WHEREAS, the District Board of Directors referred a ballot issue question to the electors of the District asking for authority to increase or decrease the District's ad valorem mill levy to account for changes in the method by which assessed valuation is calculated under the Gallagher Amendment to the Colorado Constitution and that such ballot issue question was approved by the electors of the District; and

WHEREAS, for fiscal year 2024, in order to secure property tax revenues which are neither diminished nor enhanced by application of the Gallagher Amendment to the Colorado Constitution, the District Board of Directors desires to adjust the District mill levy in the manner shown on Exhibit A, attached hereto and made a part hereof by this reference; and

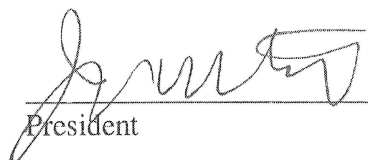
WHEREAS, the 2023 valuation from Elbert County for assessment for the District, as certified by the Elbert County Assessor, is \$136,588,222.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rattlesnake Fire Protection District:

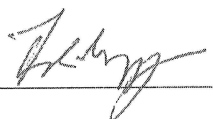
1. That for the purposes of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 10.505 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$1,434,859 in revenue.

2. That the Finance Manager, Treasurer or President of the District, is hereby authorized and directed to certify to the County Commissioners of Elbert County, Colorado, the mill levy for the District as hereinabove determined and set, not later than January 10, 2024.

Adopted this 18th day of December, 2023.



President



Attest

CERTIFICATION OF TAX LEVIES
FOR NON-SCHOOL GOVERNMENTS

TO: COUNTY COMMISSIONERS OF ELBERT COUNTY, COLORADO

For the tax year 2023, The Board of Directors of the RATTLESNAKE FIRE PROTECTION DISTRICT

HEREBY officially certifies the following mills to be levied against the taxing entities GROSS assessed valuation of \$136,588,222 for the budget/fiscal year 2023 submitted the 20th day of December, 2023.

PURPOSE	LEVY	REVENUE
1. General Operating Expenses	10.505 mills	\$ 1,434,859
2. Refund / Abatements	mills	
3. Temporary Tax Credit or Rate Reduction (minus)	-0- mills	-0-
SUBTOTAL GENERAL OPERATIONS	10.505 mills	\$ 1,434,859
3. General Obligation Bonds and Interest	-0- mills	-0-
4. Contractual Obligations	-0- mills	-0-
5. Capital Expenditures	-0- mills	-0-
6. Other (Specify)	-0- mills	-0-
TOTAL	10.505 mills	\$ 1,434,859

Contact Person: Mary Pat O'Halloran

Daytime phone: (303) 807-1101

Signed: Mary Pat O'Halloran

Title: Finance Manager

Rattlesnake Fire Protection District
De-Gallagher Certification of Tax Levies Form as approved by Voters on November 6, 2018
For Tax Year 2023

Current Year's Gross Total Assessed Valuation	\$	136,588,222			
		<u>Residential</u>	<u>Oil & Gas</u>	<u>Commercial/Other</u>	<u>Total</u>
Percentage of Property-Type in-District		83.663569%	0.5464678%	15.7899632%	100.000%
Actual Value of Property	\$	1,694,193,940	\$	9,622,654	\$
Current Statutory Assessment Rates (per Gallagher)		6.70%		27.90%	
Assessed Valuation for Tax Purposes	\$	113,510,994	\$	7,269,680	\$
				15,807,548	\$ 136,588,222
 Calculation for Gallagher Adjustment					
Gallagher Assessment Rate - 2018 - approved by voters		7.20%		29.00%	
Adjusted Gallagher Assessed Valuation - 2021	\$	121,981,964	\$	7,269,680	\$
General Property Tax Mill Levy without Gallagher Adj.		9.841		9.841	9.841
General Property Tax Mill Levy with Gallagher Adj.		10.505		10.505	10.505
Revenue based on Adjusted Gallagher Rate	\$	<u>1,192,433</u>	\$	<u>76,368</u>	\$
				<u>166,058</u>	<u>\$ 1,434,859</u>
Mill Levy Required for Gallagher Adjustment					10.505