



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 14, 2025

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

RE: Budget 2025

This is to certify that the enclosed budget for 2025 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 2025 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,

Mary Pat O'Halloran
Finance Manager

Filed Electronically

RATTLESNAKE FIRE PROTECTION DISTRICT

2025 BUDGET



Approved by the Board

November 25, 2024

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, 2025, as adopted on the 25th day of November 2024.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Rattlesnake Fire Protection District in Elbert County, Colorado, this 25th day of November 2024.

Treasurer

Rattlesnake Fire Protection District

46220 Coal Creek Drive

Parker, CO 80138

(303) 841-8111

Budget Message, 2025 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 a 24 hour to 48 hour shift as needed. As of 12/31/2024, the District had a total of 26 volunteer firefighters for which most are state certified.

The assessed value for 2024 is \$151,507,480. 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 10.462 mills to produce a total of \$1,585,071 of income.

The capital improvements budget for 2025 consists of \$300,000 for the purchase of a used fire engine, extrication equipment for \$60,000 for which the District is applying for a grant from Firehouse Subs that will offset 100% of the cost and \$200,000 for improvements to one of the District's stations for a which an Energy Impact Grant is being applied for offsetting 50% of the cost.

The beginning cash balance is estimated to be \$2,162,654 with estimated revenues from all sources to be \$2,599,163 and estimated expenditures including capital improvements to be \$2,590,657.

The modified accrual basis of accounting has been used to project the 2025 budget and all expenditures are in the General Fund.

RESOLUTION NO. 24-06

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 2025 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, 2024, 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 25, 2024, 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 2025 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 25th day of November, 2024.

President

Attest

Rattlesnake Fire Protection District					
	Actual	Actual	Budget	Estimated	Budget
	2022	2023	2024	2024	2025
Income					
4010 - Property Taxes	\$ 1,012,485	\$ 1,035,580	\$ 1,434,859	\$ 1,432,404	\$ 1,585,071
4011 - Property Tax Abatements	-	-	-	-	-
4012 - Exempt Personal Property Tax Reimbursement	543	550	575	556	592
4013 - Property Taxes - backfill	-	-	-	134,675	-
4020 - Specific Ownership Tax	162,457	167,284	171,200	195,260	190,000
4030 - Interest on Taxes	1,000	1,180	500	2,706	500
4040 - Investment Income	28,031	108,870	75,700	111,911	80,000
4050 - Contributions income	1,990	8,450	1,000	18,668	2,000
4055 - Water Income	680	-	1,000	-	-
4056 - Mineral Rights Lease	1,355	4,912	5,100	1,780	2,000
4056 - Oil Well Service Fee	3,000	-	1,500	-	1,500
4100 - Grants	19,070	282,060	3,000	24,715	163,000
4200 - Charges for Services	124,768	126,905	125,800	167,925	150,000
4210 - CMS Supplement Payment	42,385	77,980	30,000	65,676	50,000
4400 - Impact Fees	87,410	156,073	120,000	90,012	144,000
4500 - Resource Deployment	-	3,041	50,000	-	30,000
4501 - Sell of Capital Assets	-	34,000	8,800	6,080	100,000
4310 - Insurance Proceeds	-	258,213	54,622	54,622	-
4505 - Mechanic Outsourced Income	57,827	59,826	75,000	107,563	100,000
4300 - Miscellaneous Income	128	2,182	500	245	500
Total Income	1,543,129	2,327,106	2,159,156	2,414,798	2,599,163
Expenses					
5100 - Firefighter Operations					
5110 - FF Supplies	7,484	3,278	5,000	3,818	5,200
5120 - EMS Supplies	25,796	19,598	22,400	24,662	23,100
5130 - Training	17,250	10,405	15,000	21,882	30,000
5135 - Vaccinations	-	-	100	-	-
5140 - Recruitment & Retention	8,512	5,539	10,000	7,656	12,000
5150 - Protective Gear	3,310	52,422	15,000	1,978	15,000
5170 - Uniforms - Badges	3,879	8,787	10,300	5,231	10,600
5180 - Fuel	24,953	23,567	25,000	21,738	25,800
5190 - Prevention	410	1,765	3,000	318	3,000
5195 - Wildland Air Ops	-	491	10,000	-	5,000
5196 - Resource Deployment	-	-	25,000	-	10,000
5197 - Snow Cat Contribution	-	14,910	-	-	-
Total 5100 - Firefighter Operations	91,594	140,762	140,800	87,283	139,700
5200 - Maintenance					
5210 - Vehicle Maintenance	32,354	55,261	60,000	61,857	65,000
5215 - Tires	5,181	7,645	6,200	2,291	6,400
5218 - Tools & Parts	6,659	5,126	5,000	6,101	5,000
5250 - Outsourced Mechanic Expenses	25,462	18,910	18,750	43,096	43,000
5220 - Equipment Repairs	541	4,992	6,200	1,960	6,400
5230 - Communication Repairs	-	-	2,500	-	2,600
Total 5200 - Maintenance	70,197	91,934	98,650	115,305	128,400
5300 - Communications Expense					
5310 - Telephone	8,789	9,276	9,300	9,317	9,000
5315 - Internet	1,141	1,209	1,200	1,312	1,350
5320 - Equipment	2,429	2,909	10,500	6,437	25,000
5321 - Mobile CAD	19,070	5,683	9,000	11,323	11,500
5330 - Tower Site Rent	540	540	540	540	600
5340 - ECCA per call contribution	741	561	582	582	1,381
5341 - Contribution DTR site	10,000	-	-	-	-
Total 5300 - Communications Expense	42,710	20,178	31,122	29,511	48,831
5400 - Station Upkeep					
5410 - Electricity	19,669	20,790	21,400	19,870	21,500
5420 - Propane & Natural Gas	19,272	22,225	24,040	16,171	20,000
5430 - Station Repairs	19,452	17,032	30,000	49,477	30,900
5440 - Station Supplies	15,966	22,501	24,300	12,844	20,000
5450 - Joint Facility	1,596	1,660	1,660	1,774	1,695
5460 - Satellite TV	2,303	2,483	2,600	2,446	2,500
Total 5400 - Station Upkeep	78,258	86,691	104,000	102,582	96,595
5500 - Administrative Expenses					
5510 - Insurance	21,780	21,895	21,971	26,601	36,500
5520 - Legal	13,895	14,773	16,800	15,433	17,400

Rattlesnake Fire Protection District					
	Actual	Actual	Budget	Estimated	Budget
	2022	2023	2024	2024	2025
5525 - Consultants	-	3,499	12,000	12,900	-
5530 - Accounting/Audit/Clerical	22,915	24,150	28,700	28,295	28,600
5550 - Dues & Subscriptions	14,454	13,636	14,300	16,311	15,200
5560 - Office Supplies	3,390	2,661	2,800	4,488	3,500
5565 - Computer Equipment	6,552	7,608	7,800	2,630	8,000
5570 - Postage & Fees	116	262	300	141	300
5580 - Admin Travel	1,739	2,921	3,500	4,488	3,600
5590 - Collection Service	18,381	20,831	21,000	29,263	25,500
5600 - Background Checks	1,190	1,232	1,300	1,862	2,200
5611 - Election Expense	43	43	50	-	5,000
Total 5500 - Administrative Expense	104,455	113,511	130,521	142,412	145,800
5700 - Salaries & Benefits					
5770 - Command Staff Shift	241,853	256,877	263,798	270,689	299,740
5775 - EMT Staff Shift	336,831	399,370	435,693	444,713	465,155
5776 - Paramedic Staff Shift	125,459	113,171	82,428	81,850	86,550
5740 - Fleet Staff	112,328	134,948	140,152	144,578	156,660
5790 - PT Volunteer Stipend	47,797	20,873	19,872	23,323	20,910
5795 - Resource Deployment Wages	-	-	25,000	-	5,000
Total 5700 - Salaries	864,268	925,239	966,943	965,153	1,034,015
5800 - Benefits					
5810 - Social Security	6,753	6,250	7,893	6,408	6,970
5815 - Medicare	12,114	13,039	14,021	13,639	14,950
5820 - CO State Unemployment	1,728	1,850	1,933	1,938	2,065
5825 - FF Pension	65,073	76,417	83,214	83,526	95,610
5830 - FPPA Death & Disability	23,425	27,059	29,957	30,069	28,705
5835 - Medical	149,089	139,884	123,145	130,866	142,090
5840 - Dental	8,718	6,972	7,304	7,703	7,585
5845 - Vision	1,815	1,658	1,367	1,439	1,705
5855 - Life Insurance	1,659	1,635	3,495	1,684	5,655
5846 - Short Term Disability	2,768	2,913	4,177	3,255	4,395
5850 - Long Term Disability	3,076	3,230	1,654	3,879	1,530
5856 - Life Insurance - Volunteers	3,306	3,300	3,756	2,087	2,860
5860 - Accident/Disability	1,751	1,751	1,800	1,759	2,700
5865 - Workman's Comp	37,126	26,923	28,270	31,251	30,000
5895 - Payroll Fees	359	338	350	365	500
Total 5800 - Benefits	318,760	313,219	312,336	319,868	347,320
Total Salaries & Benefits	1,183,028	1,238,458	1,279,279	1,285,021	1,381,335
Total Operating Expenses	1,570,242	1,691,534	1,784,372	1,762,114	1,940,661
6000 - Capital Outlays					
6100 - Vehicles	33,811	130,800	147,940	163,677	300,000
6200 - Equipment	2,650	271,609	113,276	83,471	60,000
6300 - Stations	5,407	225,228	101,000	143,728	200,000
Total 6000 - Capital Outlays	41,868	627,637	362,216	390,876	560,000
8010 - FPPA Contribution	30,373	30,373	42,441	29,841	42,441
8020 - Treasurer's Fees	29,800	30,437	43,046	45,521	47,555
Total Expenses	1,672,283	2,379,981	2,232,075	2,228,352	2,590,657
Net Income/(Loss)	(129,154)	(52,875)	(72,919)	186,446	8,506
Beginning Cash Balance	\$ 2,086,942	\$ 2,028,658	\$ 1,966,902	\$ 1,969,999	\$ 2,141,002
adjust for accruals & receivables	70,870	(5,784)	-	6,209	-
Ending Cash Balance	\$ 2,028,658	\$ 1,969,999	\$ 1,893,983	\$ 2,162,654	\$ 2,149,508

RESOLUTION NO. 24-07

RATTLESNAKE FIRE PROTECTION DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY

WHEREAS, on November 25, 2024, 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	\$2,590,657
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Adopted this 25th day of November, 2024.

President

Attest

RESOLUTION NO. 24-08

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 November 25, 2024 and;

WHEREAS, the amount of money derived from ad valorem property taxes necessary to balance the budget for general operating expense is \$1,585,071 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 2025, 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 2024 valuation from Elbert County for assessment for the District, as certified by the Elbert County Assessor, is \$151,507,480.

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 2025 budget year, there is hereby levied a tax of 10.462 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$1,585,071 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 December 15, 2024.

Adopted this 25th day of November, 2024.

President

Attest

CERTIFICATION OF TAX LEVIES

FOR NON-SCHOOL GOVERNMENTS

TO: COUNTY COMMISSIONERS OF ELBERT COUNTY, COLORADO

For the tax year 2024, 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 \$151,507,480 for the budget/fiscal year 2024 submitted the 25th day of November, 2024.

PURPOSE	LEVY	REVENUE
1. General Operating Expenses	10.462 mills	\$ 1,585,071
2. Refund / Abatements	mills	
3. Temporary Tax Credit or Rate Reduction (minus)	-0- mills	-0-
SUBTOTAL GENERAL OPERATIONS	10.462 mills	\$ 1,585,071
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	10.462 mills	\$ 1,585,071

Contact Person: Mary Pat O'Halloran

Daytime phone: (303) 807-1101

Signed: _____

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 2024

Current Year's Gross Total Assessed Valuation	\$	151,507,480						
		Residential	Oil & Gas	Commercial/Other	Total			
Percentage of Property-Type in-District		77.713166%	9.6599420%	12.6268920%	100.000%			
Actual Value of Property	\$	1,738,609,043	\$	24,984,013	\$	70,135,573	\$	1,833,728,629
Current Statutory Assessment Rates (per Gallagher)		6.70%		27.90%				
Assessed Valuation for Tax Purposes	\$	116,486,870	\$	15,560,170	\$	19,460,440	\$	151,507,480
Calculation for Gallagher Adjustment								
Gallagher Assessment Rate - 2018 - approved by voters		7.20%		29.00%				
Adjusted Gallagher Assessed Valuation - 2021	\$	125,179,851	\$	15,560,170	\$	20,339,316	\$	161,079,337
General Property Tax Mill Levy without Gallagher Adj.		9.841		9.841		9.841		
General Property Tax Mill Levy with Gallagher Adj.		10.462		10.462		10.462		
Revenue based on Adjusted Gallagher Rate	\$	1,218,686	\$	162,790	\$	203,595	\$	1,585,071
Mill Levy Required for Gallagher Adjustment								10.462