

LA VETA FIRE PROTECTION DISTRICT

La Veta Fire Station  
100 Birch St  
La Veta, Colorado  
**MINUTES**

September 11, 2025 @ 6:00pm

Present: Directors Schmidt, Shrout, Gripka, Lard, and Valdez were in attendance.

Staff: EMS Director Dave Mower, Fire Chief Ron Jameson, and Administrative Assistant Tressan Passarelli were in attendance.

Guests: Cindy Jameson was in attendance.

**Call to Order – Pledge - Roll Call**

**Minutes**

- Minutes from August 15, 2025: Motion to approve the minutes made by Shrout. Seconded by Lard. Motion Carried.

**Public Forum**

- None

**Guests, Correspondence, and Presenters**

- Correspondence: We received the statement from Fowler State Bank and Assessment from Huerfano County Treasurer.

**Treasurer's Report**

- Motion to accept Treasurer's Report as read made by Gripka. Seconded by Lard. Motion carried.

**Fire Chief Report (attached)**

- 

**EMT Director's Report: (No report this month)**

- 

**Administrator's Report: (attached)**

- Budget workshop: Schmidt: We need to schedule a Budget workshop for this month so we can have the draft at the October meeting. September 18<sup>th</sup> at 6pm for the Budget Workshop.

**Old Business**

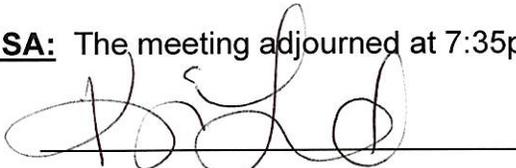
- Kitchen update: Schmidt: Most of the electric project has been done, inspected and passed. Now we need to cover up the wall with sheet rock, then the electric can be finished.
- Ballot Question: C. Jameson gave a full update where we were in that process. She presented a Resolution for the State of Colorado that needs to be passed tonight and recommended a company to use for the flyer on the Ballot Question that will be mailed to voters. The flyer will cost about \$1,100.00 with One Vision.
  - Resolution #2025-03 was read into record and attached to the minutes. Motion to have Schmidt sign Resolution # 2025-03 made by Shrout. Seconded by Lard. Motion carried.
  - Motion to hire One Vision to handle the Pro/Con Information Mailing for the Sales Tax Question made by Shrout. Seconded by Schmidt. Roll call vote. Schmidt, yes. Shrout, yes. Gripka, yes. Lard, yes. Valdez, yes. Motion carried.

### **New Business**

- None

**Executive Session** – not needed.

\* **MSA:** The meeting adjourned at 7:35pm

A handwritten signature in black ink, appearing to read 'Keri Lard', written over a horizontal line.

Keri Lard, Secretary

2025 Actuals vs. Budget

Actuals	AUGUST			Revenue	Actuals	JAN-AUG			TOTAL 2025		
	Budget	Variance				Budget	Variance	Budget	% of Budget	Remaining	
11,136	18,741	-7,605		311 · Current Property Tax	173,866	75,113	98,753	192,161	90.5%	18,295	
307				312.1 · Current Tax Interest	345			700	49.3%	355	
				312.2 · Back Taxes	273			200			
				312.3 · Back Tax Interest	24			32			
				312.4 · Miscellaneous Taxes	1			3,000	0.0%	2,999	
				312 · Other Taxes - Prop tax backfill, etc	552			0			
				<b>Total 312 · Other Taxes</b>	<b>1,199</b>	<b>1,430</b>	<b>-231</b>	<b>3,932</b>	<b>30.5%</b>	<b>2,733</b>	
1,250	1,751	-501		313 · Specific Ownership Taxes	14,120	8,654	5,466	20,910	67.5%	6,790	
12,386	20,849	-8,463		<b>Total Revenue from Huertano County</b>	<b>189,185</b>	<b>85,197</b>	<b>103,988</b>	<b>217,003</b>	<b>87.2%</b>	<b>27,818</b>	
				320 · Interest							
8				320.1 · Checking Interest	57				100.0%	-57	
134				320.10 · ColoTrust - Legal Exp Int	1,044						
278				320.5 · Colo Trust - Operating Interest	2,242						
112				320.6 · ColoTrust - Capital Reserve Int	874						
129				320.7 · ColoTrust-Primary Cap Reserve	1,005						
11				320.9 · ColoTrust - Organizational Fund	87						
				320.4 · COLOTRUST Interest							
672	620	52		<b>Total 320 · Interest</b>	<b>5,309</b>	<b>3,410</b>	<b>1,899</b>	<b>6,050</b>	<b>87.8%</b>	<b>741</b>	
				330 · Donations	750						
				330.1 · LVFPD Auxillary							
				330.4 · LifePack 15	450			2,400	18.8%	1,950	
				330 · Donations - Other	1,200	1,300	-100	2,400	50.0%	1,200	
0		0		<b>Total 330 · Donations</b>	<b>1,200</b>	<b>1,300</b>	<b>-100</b>	<b>2,400</b>	<b>100.0%</b>	<b>-56</b>	
				350 · Misc Charges, Sales & Services	56	0	8,292				
				<b>360 · Charges/Income - Fire Dept</b>	<b>8,292</b>	<b>0</b>	<b>8,292</b>				
22,244				370 · Charges/Income - EMS Dept	229,850				100.0%	-229,850	
-11,570				371 · Gross EMS Charges	-77,937				100.0%	77,937	
				372 · Billing Adjustments					100.0%	-50	
				373 · Write-offs - EMS							
				374 · Refunds							
20				375 · Collections	50				0.0%	0	
				376 · Revenue Adjustment							
				370 · Charges/Income - EMS Dept - Other							
10,694	11,902	-1,208		<b>Total 370 · Charges/Income - EMS Dept</b>	<b>151,963</b>	<b>53,474</b>	<b>98,489</b>	<b>136,785</b>	<b>111.1%</b>	<b>-15,178</b>	
				380 · Grants & Designated Revenue							
				381 · Fire Grants	10000					0	
				382 · EMS general grants		3,500				0	
				382.3 · RETAC Income				3,500	0.0%	3,500	
				383 · Station Grants						0	
				385.1 · USDA Grant				10,000		10,000	
				388 · Federal Fire Participation						0	
0	3,500			<b>Total 380 · Grants &amp; Designated Revenue</b>	<b>10,000</b>	<b>3,500</b>	<b>6,500</b>	<b>13,500</b>	<b>74.1%</b>	<b>3,500</b>	
				390 · Miscellaneous Income							
				701 · Fuel Tax Refund	352						

2025 Actuals vs. Budget

AUGUST				JAN-AUG				TOTAL 2025	
Actuals	Budget	Variance		Actuals	Budget	Variance	Budget	% of Budget	Remaining
			701.1 - Fire Fuel Tax Refund						
			701.2 - EMS Fuel Tax Refund						
0	175		Total 701 - Fuel Tax Refund	352	350	2	700	50.2%	348
23,752	37,046	-13,294	Total Revenue	366,356	147,231	219,125	376,438	97.3%	10,082
			Expense						
			600 - Administration Costs						
1,845	1,930	85	601 - Salary - Employees	15,404	9,370	-6,034	22,880	67.3%	7,476
3,042			602 - Administrative Expense	15,255	7,980	-7,275			
			602.1 - Administrative Fuel						
			602 - Administrative Expense - Other						
3,042	860	-2,182	Total 602 - Administrative Expense	15,255	7,980	-7,275	14,000	109.0%	-1,255
16	223	207	603 - Insurance	6,013	902	-5,111	32,238	18.7%	26,225
2,318	869	-1,449	604 - Professional & Legal Services	10,683	3,919	-6,764	10,000	106.8%	-683
	359	359	605 - Stations Bldgs & Grounds	1,068	1,436	368	3,950	27.0%	2,882
			606 - Utilities & Phones						
861			606.1 - La Veta Station	10,602				100.0%	-10,602
208			606.2 - Cuchara Station	4,055				100.0%	-4,055
137			606.3 - Other Utilities	500				100.0%	-500
			606 - Utilities					0.0%	0
1,206	1,632	426	Total 606 - Utilities & Phones	15,157	9,266	-5,891	20,687	73.3%	5,530
343	637	294	607 - County Treasurer's Fees	5,252	2,531	-2,721	6,510	80.7%	1,258
343	637	294	Total 607 - County Treasurer's Fees	5,252	2,531	-2,721	6,510	80.7%	1,258
			609 - New Station Loans						
38,041			609.12 - New Station Loans - Other	38,041			38,041	100.0%	0
2,500	2,500		609.3 - New Sin - SIEA REDLG Principal	20,000	12,500	-7,500	30,000	66.7%	10,000
40,541	2,500	-38,041	Total 609 - New Station Loans	58,041	12,500	-45,541	68,041	85.3%	10,000
	91	91	610 - Communications	285	364	79	1,000	28.5%	715
			611 - District Administrator					0.0%	0
	547	547	612 - Payroll Incl Bank Service charges		3,077	3,077	6,906	0.0%	6,906
	2	2	600 - Administration - Fixed Costs - Other		8	8	20	0.0%	20
49,311	9,650	-39,661	Total 600 - Administration Expenses	127,188	51,353	-75,805	186,232	68.3%	59,074
			620 - Fire Department						
7,138	636	-6,502	621 - Expenses	15,843	2,545	-13,298	7,000	226.3%	-8,843
			622 - Salaries						
1,000	1,001	1	622.2 - Fire Chief Salary	7,940	4,992	-2,948		100.0%	-7,940
			622 - Salaries - Other						
1,000	1,001	1	Total 622 - Salaries	7,940	4,992	-2,948	12,000	66.2%	4,060
			623 - Incentives/Salaries		0	-3,250	12,000	27.1%	8,751
			624 - Equipment						
63	71	8	624.1 - Fuel	847	404	-443	900	94.1%	53
436	404	-32	624.2 - Equip Repairs	8,163	2,175	-5,988	5,000	163.3%	-3,163
	136	136	624.3 - PPE	10,309	545	-9,764	1,500	687.3%	-8,809
189	1,256	1,067	624 - Equipment - Other	3,325	5,024	1,699	13,815	24.1%	10,490
688	1,867	1,179	Total 624 - Equipment	22,644	8,148	-14,496	21,215	106.7%	-1,429
	409	409	625 - Training	3,710	1,636	-2,074	4,500	82.4%	790

2025 Actuals vs. Budget

AUGUST				JAN-ANG				TOTAL 2025		
Actuals	Budget	Variance		Actuals	Budget	Variance	Budget	% of Budget	Remaining	
	27	27	626 · Public Education	229	109	-120	300	76.5%	71	
			628.1 SCBAS							
			628.2 Pumps							
			628.3 Gas meters							
			628.4 Hose testing	3,308						
			628.5 Other (Pneumatics, etc)	1,093						
0	1,029	1,029	628 · Annual Testing-SCBA, etc.	4,401	4,117	-284	11,323	38.9%	6,922	
			629 · Capital Outlay							
			620 · Fire Department - Other	200		-200		100.0%	-200	
8,826	4,969	-3,857	<b>Total 620 · Fire Department Expenses</b>	58,217	21,547	-36,670	68,338	85.2%	10,121	
			<b>630 · EMS Department</b>							
			631 · EMS Expense - other	956				100.0%	956	
314			631.1 - EMS Medical Supplies	6,432				100.0%	-6,432	
630			631.2 - Other medical expenses	5,151				100.0%	-5,151	
944	1,293	349	<b>Total 631 EMS Expenses</b>	12,539	7,914	-4,625	16,967	73.9%	4,428	
1,000	1,000	0	632 · EMS Director Salary	8,000	5,000		12,000	66.7%	4,000	
4,684	3,085	-1,599	633 · EMS Incentives/Salaries	33,792	14,408		36,000	93.9%	2,208	
951	348	-603	635 · EMS Billing Fee	2,994	2,185		4,620	64.8%	1,626	
			636 · EMS Equipment							
494	340	-154	636.1 · EMS Fuel	2,195	1,764		4,147	52.9%	1,952	
2,985	604	-2,381	636.2 · EMS Equip Repairs	4,601	2,771		7,000	65.7%	2,399	
	364		636 · Other	322	1,455		4,000	8.1%	3,678	
3,479	1,308	-2,171	<b>Total 636 · EMS Equipment</b>	7,118	5,990	-1,128	15,147	47.0%	8,029	
			637.1 Paramedic Class	-2,773						
	0	0	637 · EMS Training	193				100.0%	-193	
0	182	182	<b>Total 637 EMS Training</b>	-2,580	727		2,000		300	
	27	27	638 · EMS Public Education	94	109		300	0.0%	300	
	455	455	639 · Annual Testing and Calibration	61,863	1,818		5,000			
11,058	7,698	-3,360	<b>Total 630 · EMS Department Expenses</b>	61,863	38,151	-23,712	92,034	67.2%	30,171	
			650 · Grants & Designated Fund Exp.							
0	2,500	2,500	650.1 · Grant Writing		2,500	2,500	2,500		2,500	
	0	0	651 · Fire Grants		5,000	5,000	10,000		10,000	
			652 · EMS Grants							
			652.1 · RETAC							
			653 · Station Grants							
			657 · Federal Fire Participation							
			658 · Water Conservancy Grant							
0	0	0	<b>Total 650 · Grants &amp; Designated Fund Expenses</b>	0	7,500	7,500	12,500	0.0%	12,500	
69,195	22,317	-46,878	<b>Total Expense</b>	247,237	118,551	-128,686	359,104	68.8%	111,987	
-45,443	14,729	-60,172	<b>Net Ordinary Income</b>	119,119	28,680	90,439				
			Other Income/Expense							
			702 · Other Income Misc							
			Total Other Income	0	0					
			Net Other Income	0	0					
-45,443	14,729	-60,172	<b>Total Net Income</b>	119,119	28,680	90,439				

## Savings, Reserves and Loans

	Balance:				Δ	Int Rate	
	May	June	July	August			
70-715-5	Checking (FNBT)	98,774	92,330	109,409	77,468	17,079	0.10%
Petty cash		100	100	100	100		
<b>Colostrust Reserve Accounts:</b>							
8001	General (Operations)	74,319	74,586	74,863	75,142	267	4.37%
8002	Cap Reserve (Stipends)	29,890	29,997	30,109	30,220	107	4.37%
8003	Cap Reserve (Primary)	34,387	34,511	34,639	34,768	124	4.37%
8005	Cap Reserve (Organizational)	2,971	2,982	2,993	3,004	11	4.37%
8006	Cap Reserve (Legal)	35,721	35,850	35,983	36,117	129	4.37%
<b>Operating Accounts: Total</b>		<b>173,192</b>	<b>167,016</b>	<b>184,372</b>	<b>152,710</b>	<b>17,356</b>	
<b>Capital Reserve Accounts: Total</b>		<b>102,969</b>	<b>103,340</b>	<b>103,724</b>	<b>104,109</b>	<b>384</b>	
<b>Total Funds:</b>		<b>276,161</b>	<b>270,356</b>	<b>288,096</b>	<b>256,819</b>	<b>17,740</b>	

Building Loans	Note holder	Rate	Term	Ending	Balance	Payments	
						PI	Frequency
	Sain Isabel Electric Ass'n (REDG)	0.00%	10 yr	2026	30,000	2,500	Monthly
	Fowler State Bank (1)	3.75%	25 yr	2040	429,616	38,041	Annual

next interest eval 10/2025

### Deposit Detail

Date	Name	Account	Amount
08/31/2025		320.1 · Checking Interest	7.91
08/31/2025		320.9 · ColoTrust - Organizational Fund	11.16
08/31/2025		320.6 · ColoTrust - Capital Reserve Int	111.91
08/31/2025		320.7 · ColoTrust-Primary Cap.Reserve	128.72
08/31/2025		320.10 · ColoTrust - Legal Exp. Int	133.74
08/31/2025		320.5 · Colo Trust - Operating Interest	278.25
08/29/2025	312.4 · Miscellaneous Taxes		-0.81
	1499 · Undeposited Funds		-413.16
08/25/2025	Patient	1499 Undeposited Funds	472.48
08/25/2025	371 · Gross EMS Charges		-25.00
	1499 · Undeposited Funds		-762.96
08/21/2025		1499 Undeposited Funds	790.15
08/12/2025		1499 Undeposited Funds	941.12
08/29/2025	371 · Gross EMS Charges		-1,105.61
	1499 · Undeposited Funds		-598.48
08/29/2025		371 - Gross EMS Charges	1,730.50
08/15/2025		1499 Undeposited Funds	1,895.89
08/12/2025	371 · Gross EMS Charges		-25.00
	1499 · Undeposited Funds		-2,212.00
	1499 · Undeposited Funds		-247.24
08/12/2025	371 · Gross EMS Charges		-2,338.00
	1499 · Undeposited Funds		-1,610.75
08/12/2025	311 · Current Property Tax		-11,136.09
	312.1 · Current Tax Interest		-306.74
	313 · Specific Ownership Tax		-1,249.55
	607 · Treasurer's Fees		343.28

Check Detail

Date	Name	Account	Original Amount
08/01/2025	Fowler State Bank	609 - New Stn FSB Loan Payment	-38,041.16
	609.1 · New Stn. FSB Loan Interest	-15,065.72	
	609.2 · New Stn. - FSB Loan Principal	-22,975.44	
08/05/2025	QuickBooks Payroll Service	2110 · Direct Deposit Liabilities	-6,190.22
08/15/2025	Renew Bio Medical	636.2 · EMS Equip Repairs	-2,985.00
08/15/2025	San Isabel Electric - REDLG	609.3 · New Stn. - SIEA REDLG Principal	-2,500.00
08/29/2025	Collins Cole Flynn Winn & Ulmer, PLLC	604 · Professional & Legal Services	-2,317.50
08/01/2025	The Computer Kernel	602 · Administrative Expense	-1,560.00
08/01/2025	Systems Design	635 · EMA Collection Fee - 8.5%	-950.72
08/29/2025	BoundTree Medical	631 - EMS Medical Supplies	-\$556.21
08/15/2025	San Isabel Electric	606 - Utilities	-\$459.82
	606.3 · Other Utilities	-37.72	
	606.2 · Cuchara Station	-62.06	
	606.1 · La Veta Station	-360.04	
08/12/2025	O'Reilly Auto Parts	634.2 Equip Repairs	-\$408.72
08/01/2025	Valero Fleet	Fuel	-382.46
	636.1 · EMS Fuel	-225.57	
	602 · Administrative Expense	-85.00	
	602 · Administrative Expense	-9.30	
	624.1 · Fuel	-62.59	
08/29/2025	Valero Fleet	Fuel	-\$288.18
	636.1 · EMS Fuel	-268.43	
	602 · Administrative Expense	-10.00	
	602 · Administrative Expense	-9.75	
08/12/2025	Airgas USA LLC	631.2 · EMS Other Medical Expenses	-223.34
08/01/2025	Jade Communicaitons	606 Utilities	-195.67
08/12/2025	John Deere Financial		-184.22
	602 · Administrative Expense	-157.23	
	624.2 · Equip Repairs	-26.99	
08/01/2025	UniFirst First Aid + Safety	624 · Equipment	-181.33
08/29/2025	The Computer Kernel	602 · Administrative Expense	-170.00
08/01/2025	Gobin's, Inc.	602 · Administrative Expense	-167.37
08/29/2025	Jade Communicaitons	606.1 · La Veta Station	-165.00
08/01/2025	BoundTree Medical	631.1 · EMS Medical Supplies	-163.66
08/15/2025	Emergency Solutions, Inc.	602 · Administrative Expense	-150.00
08/29/2025	Gobin's, Inc.	602 · Administrative Expense	-149.28
08/05/2025	Amazon	602 · Administrative Expense	-141.65
08/01/2025	Cucharas Sanitation & Water District	606.2 · Cuchara Station	-110.00
08/01/2025	Tucker Shrout	601 · Salary - Emp & Directors	-100.00
08/01/2025	Keri Lard	602 · Administrative Expense	-100.00
08/12/2025	AT&T	606.3 · Other Utilities	-99.72
08/01/2025	Town of La Veta	606.1 · La Veta Station	-85.00
08/07/2025	Fire Science Nutrition	602 · Administrative Expense	-80.98
08/12/2025	Wal Mart	602 · Administrative Expense	-74.48
08/29/2025	Spanish Peaks Regional Health Center	602 · Administrative Expense	-63.00
08/21/2025	Quick Books - Intuit Payroll	602 · Administrative Expense	-63.00
08/01/2025	Mountain Disposal	606.1 · La Veta Station	-55.00
08/07/2025	Adobe Acrobat	602 · Administrative Expense	-39.98
8/1/2025	CenturyLink	606.2 · Cuchara Station	-\$36.04

## Expense Report

	Name	Amount
<b>600 · Administration - Fixed Costs</b>		
<b>601 · Salary - Emp &amp; Directors</b>		<b>1,945.00</b>
Total 601 · Salary - Emp & Directors		1,945.00
<b>602 · Administrative Expense</b>		<b>2,941.51</b>
Total 602 · Administrative Expense		2,941.51
<b>603 · Insurance</b>	Work Comp Ins	<b>15.66</b>
Total 603 · Insurance		15.66
<b>604 · Professional &amp; Legal Services</b>		<b>2,317.50</b>
Total 604 · Professional & Legal Services		2,317.50
<b>606 · Utilities &amp; Phones</b>		
<b>606.1 · La Veta Station</b>		<b>860.71</b>
Total 606.1 · La Veta Station		860.71
<b>606.2 · Cuchara Station</b>		<b>208.10</b>
Total 606.2 · Cuchara Station		208.10
<b>606.3 · Other Utilities</b>		<b>137.44</b>
Total 606.3 · Other Utilities		137.44
Total 606 · Utilities & Phones		1,206.25
<b>607 · Treasurer's Fees</b>		<b>343.28</b>
Total 607 · Treasurer's Fees		343.28
<b>609 · New Station Loans</b>		
<b>609.1 · New Stn. FSB Loan Interest</b>		<b>15,065.72</b>
Total 609.1 · New Stn. FSB Loan Interest		15,065.72
<b>609.2 · New Stn. - FSB Loan Principal</b>		<b>22,975.44</b>
Total 609.2 · New Stn. - FSB Loan Principal		22,975.44
<b>609.3 · New Stn. - SIEA REDLG Principal</b>		<b>2,500.00</b>
Total 609.3 · New Stn. - SIEA REDLG Principal		2,500.00
Total 609 · New Station Loans		40,541.16
Total 600 · Administration - Fixed Costs		49,310.36
<b>620 · Fire Department</b>		
<b>621 · Expenses</b>		<b>7,137.70</b>
Total 621 · Expenses		7,137.70
<b>622 · Salaries</b>		
<b>622.2 · Fire Chief Salary</b>		<b>1,000.00</b>
Total 622.2 · Fire Chief Salary		1,000.00
Total 622 · Salaries		1,000.00
<b>624 · Equipment</b>		
<b>624.1 · Fuel</b>		<b>62.59</b>
Total 624.1 · Fuel		62.59
<b>624.2 · Equip Repairs</b>		<b>435.71</b>
Total 624.2 · Equip Repairs		435.71
<b>624 · Equipment - Other</b>		<b>188.83</b>
Total 624 · Equipment - Other		188.83
Total 624 · Equipment		687.13
Total 620 · Fire Department		8,824.83

630 · EMS Department

631 · EMS Expense

631.1 · EMS Medical Supplies 313.65

Total 631.1 · EMS Medical Supplies 313.65

631.2 · EMS Other Medical Expenses 629.56

Total 631.2 · EMS Other Medical Expenses 629.56

Total 631 · EMS Expense 943.21

632 · EMS Director Salary 1,000.00

Total 632 · EMS Director Salary 1,000.00

633 · EMS Incentives/Salaries

633.1 · EMS Incentives/Shifts Shifts/SS/Medicare 1,638.99

Total 633.1 · EMS Incentives/Sr Shifts/SS/Medicare 1,638.99

633 · EMS Incentives/Salaries - Other 3,045.00

Total 633 · EMS Incentives/Salaries - Other 3,045.00

Total 633 · EMS Incentives/Salaries 4,683.99

636 · EMS Equipment

636.1 · EMS Fuel 494.00

Total 636.1 · EMS Fuel 494.00

636.2 · EMS Equip Repairs 2,985.00

Total 636.2 · EMS Equip Repairs 2,985.00

Total 636 · EMS Equipment 3,479.00

637 · EMS Training

637.1 · EMT/Paramedic Class -1,538.16

Total 637.1 · EMT/Paramedic Class -1,538.16

Total 637 · EMS Training -1,538.16

Total 630 · EMS Department 8,568.04

635 · EMA Collection Fee - 8.5% 950.72

Total 635 · EMA Collection Fee - 8.5% 950.72

TOTAL 67,653.95

# Chiefs Report 9-11-2025

## Department meetings

Second Saturday of each month at 8:00 AM.

## Training for the month

Stonewall Century Ride

## Truck and equipment

## Grant

FEMA grants are available.

## Volunteers

No new volunteers

## Fire Calls

3 Mutual aid.

3 Hwy accident.

2 Wild Land.

## Burn Permits

0 Burn permits.

## County information

## Stations

Keeping doors closed in building helps on the sewer gasses

## Time and Miles

Hours 42

Miles 104

## Administrator/Administrative Assistant Report

- Budget for 2026 →
- San Isabel Electric Annual Meeting
-

**RESOLUTION  
BOARD OF DIRECTORS  
LA VETA FIRE PROTECTION DISTRICT**

A RESOLUTION TO ENACT A SALES TAX IN THE LA VETA FIRE PROTECTION DISTRICT FOR THE PURPOSE OF DEFRAYING THE COST OF PROVIDING EMERGENCY SERVICES

1. **Whereas**, the La Veta Fire Protection District (“District”) has determined that it requires additional revenue to enable the District to defray the costs of providing emergency services to the community it serves;
2. **Whereas**, Section 32-1-1107, C.R.S., authorizes the District to adopt a tax on sales of tangible personal property at retail and services, subject to the approval of the District’s eligible electors;
3. **Whereas**, the District finds that the revenue from a sales tax would significantly assist the District in addressing the need for additional revenue to enable the District to defray the costs of providing emergency services to the community it serves;
4. **Whereas**, Section 32-1-1107(1)(a), C.R.S., permits the District to submit a ballot issue on the question of adopting a sales tax to its eligible electors at an election to be held on November 4, 2025; and
5. **Whereas**, the District intends that its enactment of a sales tax as set forth herein shall comply and be interpreted to comply with the requirements of section 20, article X of the Constitution of the State of Colorado; article 1, title 32 C.R.S.; those provisions of article 2, title 29, C.R.S., as may be applicable to the District; and all other applicable provisions of law (collectively, "**Applicable Law**"); and
6. **Whereas**, on July 10, 2025, the District adopted Resolution 2025-02 calling a special election on the question of levying a sales tax and appointing a designated election official; and
7. **Whereas**, Resolution 2025-02 was filed with the Colorado Department of Revenue on July 29, 2025; and
8. **Whereas**, this Resolution 2025-03 supplements, ratifies, and reaffirms Resolution 2025-02 and all actions taken by the District and its designated election official under Resolution 2025-02.

*Now, therefore, be it resolved* by the Board of Directors of the La Veta Fire Protection District that:

### Definitions

Section 1 – Definitions. All terms used in this Resolution shall have the same meaning as provided for in Section 39-26-102, C.R.S.

Section 2 – Application of State Sales Tax. Unless otherwise provided in this Resolution and any amendments thereto, or pursuant to Applicable Law, the provisions of article 26, title 39, C.R.S., shall govern the collection, administration, and enforcement of this sales tax.

### Sales Tax Imposed

Section 3 – Imposition of Sales Tax. There is hereby imposed and there shall be collected a tax on all sales of tangible personal property and services described in Section 4 and occurring within the District. The tax is imposed as provided for in Section 29-2-105(1)(d), C.R.S. The sales tax shall be set at a rate of 0.5 percent of the amount of each sale. The taxable amount of a sale shall not include the amount of any sales or use tax imposed by article 26, title 39, C.R.S.

Section 4 – Property and Services Taxed. The sales of tangible personal property and services taxable under this sales tax shall be the same as the sales of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S.

Section 5 – Place of Sale. For the purpose of this sales tax, all retail sales are sourced as specified in Section 39-26-104(3), C.R.S.

### Exemptions and Exclusions

Section 6 – General Sales Tax Exemptions. Except as otherwise provided herein or in Section 29-2-105(1)(d), C.R.S., the sales of tangible personal property and services taxable under this Resolution shall be subject to the same exemptions as those specified in part 7, article 26, title 39, C.R.S.

Section 7 – Specific Exemptions Required by Section 29-2-105(1)(d), C.R.S. In addition to the exemptions from the District's sales tax provided by part 7, article 26, title 39, C.R.S., the following additional exemptions from the District's sale tax shall apply:

- a. The exemption for sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S., other than machinery or machine tools used in the processing of recovered materials by a business listed in the inventory

prepared by the department of public health and environment pursuant to Section 30-20-122(1)(a)(V), C.R.S.;

- b. The exemption for sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S., used in the processing of recovered materials by a business listed in the inventory prepared by the department of public health and environment pursuant to Section 30-20-122(1)(a)(V), C.R.S.;
- c. The exemption for sales of electricity, coal, wood, gas, fuel oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.;
- d. The exemption for sales of food specified in Section 39-26-707(1)(e), C.R.S. For the purposes of this subsection, "food" is defined in Section 39-26-102(4.5), C.R.S.;
- e. The exemption for vending machine sales of food specified in Section 39-26-714(2), C.R.S.;
- f. The exemption for sales by a charitable organization specified in Section 39-26-718(1)(b), C.R.S.;
- g. The exemption for sales of farm equipment and farm equipment under lease or contract specified in Section 39-26-716(4)(e) and (4)(f), C.R.S.;
- h. The exemption for sales of motor vehicles, power sources, or parts used for converting such power sources as specified in Section 39-26-719(1), C.R.S.;
- i. The exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in Section 39-26-723, C.R.S.;
- j. The exemption for sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source specified in Section 39-26-724, C.R.S.;
- k. The exemption for sales that benefit a Colorado school specified in Section 39-26-725, C.R.S.;
- l. The exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in Section 39-26-718(1)(c), C.R.S.;
- m. The exemption for sales of property for use in space flight specified in Section 39-26-728, C.R.S.;

- n. The exemption for retail sales of marijuana upon which the retail marijuana sales tax is imposed pursuant to Section 39-28.8-202 as specified in Section 39-26-729, C.R.S.;
- o. The exemption for manufactured homes, modular homes, tiny homes, and any closed panel system utilized in construction of a factory-built residential structure set forth in Section 39-26-721(3), C.R.S.;
- p. The exemption for sales of period products as specified in Section 39-26-717(2)(m), C.R.S.;
- q. The exemption for sales of incontinence products and diapers as specified in Section 39-26-717(2)(n), C.R.S.;
- r. The exemption for sales of eligible decarbonization building materials set forth in Section 39-26-731, C.R.S.; and
- s. The exemption for sales of energy storage systems set forth in Section 39-26-733, C.R.S.

Section 8 – Food. Notwithstanding any other provision of this sales tax regarding the taxation of food, this sales tax shall not apply to the following:

- a. Sales of food purchased with funds provided by the supplemental nutrition assistance program. For the purposes of this subsection (a), “food” has the same meaning as provided in 7 U.S.C. § 2012, as currently in effect and subsequently amended; and
- b. Sales of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C. § 1786. For the purposes of this subsection (b), “food” has the same meaning as “supplemental food” provided in 42 U.S.C. § 1786, as currently in effect and subsequently amended.

Section 9 – Certain Construction and Building Materials. This sales tax shall not apply to the sale of “construction and building materials,” as the term is used in Section 29-2-109, C.R.S., if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the District evidencing that a local use tax has been paid or is required to be paid on the materials.

Section 10 – Cigarettes. This sales tax shall not apply to sales of cigarettes, as provided in C.R.S. § 29-2-105(9).

Section 11 – Sales to a Telecommunications Provider. This sales tax shall not apply to sales to a telecommunications provider of equipment used directly in the provision of telephone service, cable television service, broadband communications service, or mobile telecommunications service. It is the policy of this District that this exemption be applied in a uniform and nondiscriminatory manner to the telecommunications providers of telephone service, cable television service, broadband communications service, and mobile telecommunications service.

Section 12 – Sales Subject to Specific Ownership Tax. Sales of personal property on which a specific ownership tax has been paid or is payable are exempt from this sales tax when the sale meets both of the following conditions: (i) the purchaser is a nonresident of the District or has his/her/its principal place of business outside the District and (ii) the personal property sold is registered or required to be registered outside the District's jurisdictional boundaries under the Colorado law.

### Election

Section 13 – Submission to Eligible Electors. This Resolution shall be submitted to a vote of the District's eligible electors on November 4, 2025, as provided by Section 32-1-1107(1)(a), C.R.S. The election shall be conducted in accordance with all Applicable Law.

Section 14 – Agreements with Related Counties. The District is authorized to execute and enter into an intergovernmental agreement with Huerfano County to coordinate the conduct of the election and the preparation and mailing of the notice required by Section 20, article X of the Constitution of Colorado.

Section 15 – Designation of Election Official. Cindy Jameson shall serve as the Designated Election Official ("**DEO**") for the conduct of the election on behalf of the District. Additionally, the District may, in its discretion, retain a special districts elections consultant to assist the DEO in conducting the election. The DEO and, if applicable, elections consultant, shall have full authority to take any and all actions necessary and appropriate to conduct the election in accordance with the requirements of Applicable Law.

Section 16 – Ballot Title. The ballot title for the sales tax question shall be in substantially the following form:

SHALL LA VETA FIRE PROTECTION DISTRICT TAX REVENUE BE INCREASED BY \$150,000.00 IN THE FIRST FULL FISCAL YEAR, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY IMPOSING A SALES TAX, BEGINNING JANUARY 1, 2026, AT A RATE OF 0.5% (50 CENTS ON EACH \$100.00 DOLLARS IN TAXABLE PURCHASES) UPON EVERY TRANSACTION IN THE DISTRICT UPON WHICH THE STATE IMPOSES

A SALES TAX (EXCLUDING GROCERIES AND OTHER EXEMPT ITEMS) FOR THE PURPOSES OF:

- MAINTAINING FIRE/EMS EQUIPMENT TO EXTEND THE USEFUL LIFE OF DISTRICT EQUIPMENT;
- UPGRADING FIRE ENGINES, EMERGENCY VEHICLES, AMBULANCES AND OTHER FIREFIGHTING EQUIPMENT, INCLUDING WILDLAND FIREFIGHTING EQUIPMENT, TO PROTECT LIVES AND PROPERTY;
- PROVIDING UP-TO-DATE FIREFIGHTER SAFETY GEAR AND MEDICAL EMERGENCY EQUIPMENT FOR FIREFIGHTERS AND EMS PERSONNEL;
- IMPROVING AND EQUIPPING FIRE STATIONS TO MAINTAIN PROMPT RESPONSE TIMES;

AND SHALL ALL DISTRICT REVENUES BE COLLECTED, RETAINED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE NOTWITHSTANDING ANY REVENUE LIMITS PROVIDED BY LAW?

YES \_\_\_\_\_

NO \_\_\_\_\_

Collection, Administration, and Enforcement

Section 17 – Delivery and Notice to Colorado Department of Revenue of Approval of New or Changed Tax. If a new sales tax, or change to an existing sales tax as defined in Section 29-2-205(3), is approved by the District's eligible electors pursuant to this Resolution, the District's DEO, Cindy Jameson, or legal counsel shall provide a copy of this Resolution and notice of its adoption and approval to the executive director of the Colorado Department of Revenue at least 45 days prior to the effective date of the sales tax created or changed herein.

If the District subsequently makes any change to this sales tax that is permitted to be made without an election, and that will affect the Colorado Department of Revenue's collection of the tax, the District's Fire Chief or legal counsel shall also provide a copy of the change and notice of its adoption and approval to the executive director of the Colorado Department of Revenue at least 45 days prior to the effective date of the sales tax changed herein.

Section 18 – Delivery and Notice to the Colorado Department of Revenue of Proposal for New or Changed Tax. In addition to the notice required by section 17 of this Resolution, if the District will submit a question to its eligible electors at a general or special election that would impose a new sales tax that the Colorado Department of Revenue will collect, or make any change to an existing sales tax that will affect the Department's collection, as defined in Section 29-2-205(3), C.R.S., the District's DEO

or legal counsel must also provide written notice of the proposed sales tax question to the Colorado Department of Revenue prior to such election or implementation of such change, as applicable.

The District's DEO or legal counsel shall provide a copy of this Resolution submitting the question to the eligible electors and a copy of the measure that will appear on the ballot to the executive director of the Colorado Department of Revenue no later than 14 days after the adoption of this Resolution.

Section 19 – Colorado Department of Revenue to Enforce. The collection, administration, and enforcement of this sales tax shall be performed by the executive director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado state sales tax, as supplemented by those provisions of article 2, title 29, C.R.S., as may be applicable to the District.

Section 20 – Liaison. Pursuant to Section 29-2-213, C.R.S., the District Fire Chief is designated as the District's liaison to the Colorado Department of Revenue. The District Fire Chief is authorized and directed to make agreements with the executive director of the Department, receive distributions, share information, and take any other actions necessary for the proper administration of the tax imposed by this Resolution. The District Fire Chief is authorized to delegate these duties to additional or alternate liaisons upon written notice to the executive director of the Department.

Section 21 – Vendor Fee. To defray the retailer's expenses in collecting and remitting this sales tax, every retailer is permitted to retain 3.33% percent of the tax collected for the District. If the retailer is delinquent in remitting the tax, other than in unusual circumstances shown to the satisfaction of the executive director of the Colorado Department of Revenue, the retailer is not allowed to retain any amount under this section, and the executive director shall deposit the local vendor fee remitted in the state general fund in accordance with section 39-26-105(1)(c)(III), C.R.S.

### General Provisions

Section 22 – Effective Date. If approved by the eligible electors, this sales tax shall become effective on January 1, 2026.

Section 23 – Duration. If approved by the District's eligible electors, this sales tax shall continue until repealed.

Section 24 – Amendment. This Resolution and the sales tax adopted herein may be amended by subsequent Resolution, unless otherwise prohibited by Applicable Law.

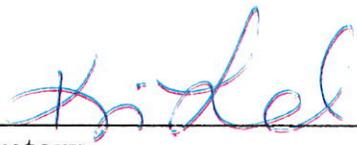
Section 25 – Severability. If any portion of this Resolution or the sales tax adopted herein is declared to be void or ineffective by a court of competent jurisdiction, it shall be deemed severed from this Resolution. The remaining portions shall remain valid and in full force and effect.

Section 26 – Authority Vested in District Officials. The District’s DEO and staff are authorized and directed to take all action necessary and appropriate to effectuate the provisions of this Resolution and the sales tax adopted herein.

Section 27 – References to Colorado Law. References to Colorado law are to the versions of those laws in effect at the time this Resolution was adopted as well as any subsequent amendments thereto.

*Adopted* this 11th day of September, 2025 by the Board of Directors of the La Veta Fire Protection District.

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Secretary