



TRINIDAD AMBULANCE DISTRICT

13840 Hwy 350 • P. O. Box 132 • Trinidad, CO 81082



October 23, 2025

Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Re: 2026 Budget Submission

Attached are the 2026 budget and budget message for Trinidad Ambulance District in Las Animas County, State of Colorado, submitted pursuant to Section 29-1-113 C.R.S. This budget was adopted on October 22, 2025. If there are any questions on the budget, please contact:

Chief Gabriel Moreno
P. O. Box 132
Trinidad, CO 81082
gmoreno@tadems.com

I, Zachary Shapiro, as President of the Trinidad Ambulance District Board of Directors, hereby certify that the attached is a true and correct copy of the 2026 budget.

Sincerely,

Zachary Shapiro
Board President

**RESOLUTION
TO ADOPT 2026 BUDGET, APPROPRIATE SUMS OF MONEY,
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY
TRINIDAD AMBULANCE DISTRICT**

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2026 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE TRINIDAD AMBULANCE DISTRICT, LAS ANIMAS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026,

WHEREAS, the Board of Directors of the Trinidad Ambulance District has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on October 22, 2025 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$1,178,495; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$0.00; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$0.00; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$0.00; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$0.00; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$0.00; and

WHEREAS, the 2025 valuation for assessment for the District as certified by the County Assessor of Las Animas is \$405,399,127 ; and

WHEREAS, at an election held on November 6, 2016 the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRINIDAD AMBULANCE DISTRICT OF LAS ANIMAS COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of the Trinidad Ambulance District for calendar year 2026.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2026 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2026 budget year, there is hereby levied a tax of 2.907 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2025.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2026 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2026 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2026 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2025.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2025.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify to the Board of County Commissioners of Las Animas County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Las Animas County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

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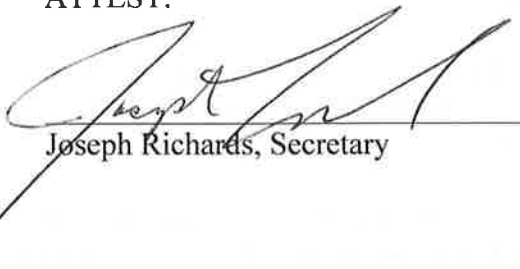
ADOPTED this 22nd day of October 2025.

TRINIDAD AMBULANCE DISTRICT



Zachary Shapiro, President

ATTEST:



Joseph Richards, Secretary

CERTIFICATION OF VALUATION BY
Las Animas County COUNTY ASSESSOR

New Tax Entity? YES NO

Date 08/21/2025

NAME OF TAX ENTITY: TRINIDAD AMB DIST

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025

Table with 11 rows and 2 columns. Row 1: PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$365,430,910. Row 2: CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: \$405,874,550. Row 3: LESS TOTAL TIF AREA INCREMENTS, IF ANY: \$475,423. Row 4: CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$405,399,127. Row 5: NEW CONSTRUCTION: \$1,106,505. Row 6: INCREASED PRODUCTION OF PRODUCING MINE: \$0. Row 7: ANNEXATIONS/INCLUSIONS: \$0. Row 8: PREVIOUSLY EXEMPT FEDERAL PROPERTY: \$0. Row 9: NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND: \$0. Row 10: TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1: \$38,870. Row 11: TAXES ABATED AND REFUNDED AS OF AUG. 1: \$3,187,420.

- † This value reflects personal property exemptions if enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Las Animas County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2025

Table with 7 rows and 2 columns. Row 1: CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: \$2,283,937,115. Row 2: CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$14,606,839. Row 3: ANNEXATIONS/INCLUSIONS: \$0. Row 4: INCREASED MINING PRODUCTION: \$0. Row 5: PREVIOUSLY EXEMPT PROPERTY: \$0. Row 6: OIL OR GAS PRODUCTION FROM A NEW WELL: \$0. Row 7: TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: \$0.

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows and 2 columns. Row 8: DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$301,178. Row 9: DISCONNECTIONS/EXCLUSIONS: \$0. Row 10: PREVIOUSLY TAXABLE PROPERTY: \$0.

- † This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
* Construction is defined as newly constructed taxable real property structures.
§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$2,503,225,839

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$729,522

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25%" LIMIT) 29-1-1703, C.R.S.

IN ACCORDANCE WITH §§ 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

1.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	1.	\$405,874,550
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$475,423
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$405,399,127
4.	NEW CONSTRUCTION:	4.	\$1,106,505
5.	ANNEXATIONS/INCLUSIONS:	5.	\$0
6.	PREVIOUSLY EXEMPT PROPERTY:	6.	\$0
7.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	7.	\$38.87
8.	INCREASED VALUATION FOR ASSESSMENT ATTRIBUTABLE TO A CHANGE IN LAW FOR A PROPERTY TAX CLASSIFICATION:	8.	\$0
9.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	9.	\$3,187.42
10.	TOTAL PRODUCING MINES, OR PRIMARY OIL OR GAS PRODUCTION:	10.	\$14,610,150
11.	REVENUE INCREASE FROM EXPIRED TIF:	11.	\$0

Notes:

The property tax limit will apply to all property taxing entities with the exception of school districts, city and county, city, or town that has adopted a home rule charter (29-1-306(1)(b), C.R.S.). The revenue limit applies to any property taxing entities that have authority to exceed current 5.5% and the TABOR limit.

The Division of Local Government ("the Division") has developed technical assistance resources to assist taxing entities with the calculation of the property tax limit available online here (<https://dlg.colorado.gov/budget-information-and-resources>). Please understand that the Division has no statutory or administrative role in calculating or enforcing the property tax limit, and each taxing entity's revenue limits and voter approval history may be unique. The technical assistance resources provided by the Division with regard to the property tax limit are not definitive and not legal advice. Taxing entities may choose to calculate the property tax limit with a methodology that is different from the methodology presented in the Division's technical assistance resources. The Division always recommends that taxing entities consult with an attorney in order to understand and apply the various statutory and constitutional revenue limits that may apply to that taxing entity.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**TRINIDAD AMBULANCE DISTRICT
2026 BUDGET
GENERAL FUND**

	2024 Actual	2025 Estimated	2026 Projected
BEGINNING FUND BALANCE	\$5,061,770	\$5,431,082	\$5,431,330

INCOME

Property Tax	\$1,376,198	\$1,061,197	\$1,178,495
Specific Ownership Tax	\$160,000	\$160,000	\$160,000
Interest from Taxes	\$600	\$600	\$750
Refunds/Abatements	\$-	\$-	\$-
Interest from Savings	\$1,000	\$1,000	\$1,500
RETAC Grants	\$15,000	\$10,000	\$10,000
Delinquent Taxes	\$-	\$-	\$-
Overpayment Refunds	\$(5,000)	\$(5,000)	\$(5,000)
TOTAL INCOME	\$1,547,798	\$1,227,797	\$1,345,745

PAYROLL EXPENSE

Salaries	\$194,228	\$334,000	\$334,000
FICA - Medicare	\$2,816	\$4,843	\$4,843
FICA - Social Security	\$12,042	\$20,708	\$20,708
State Unemployment	\$433	\$433	\$433
Workers Comp	\$7,792	\$9,379	\$25,000
Retirement	\$13,596	\$23,380	\$23,380
Health Insurance	\$50,000	\$54,000	\$145,000
Employee Appreciation	\$8,500	\$8,500	\$8,500
TOTAL PAYROLL EXPENSE	\$289,407	\$455,243	\$561,864

OPERATING EXPENSES

Laundry/Uniform			
Uniform	\$12,000	\$12,000	\$12,000
Legal/Professional			
Accounting/Payroll Fees	\$35,000	\$25,000	\$75,000
Employee Screening	\$1,000	\$500	\$1,000
Attorney Fees	\$40,000	\$40,000	\$50,000
Board Fees	\$8,000	\$8,000	\$8,000
Medical Direction	\$15,000	\$15,000	\$15,000
Software			\$40,000
Billing Service	\$60,000	\$60,000	\$60,000
ESO Software	\$10,000	\$10,000	\$-
Management Software	\$15,000	\$15,000	\$-
Dues/Subscriptions	\$5,000	\$8,000	\$8,000
Election Costs	\$-	\$35,000	\$5,000
Fees			
Bank Charges	\$500	\$250	\$250
Treasurer's Fee 1.5%	\$30,000	\$20,000	\$20,000
Office Expense			
Office Supplies & Postage	\$20,000	\$10,000	\$15,000
Public Relations			
PR Expense	\$7,000	\$5,000	\$10,000

Utilities			
Telephone	\$15,000	\$15,000	\$15,000
Utilities	\$40,000	\$50,000	\$50,000
Insurance			
Insurance (Property/ Auto)	\$60,000	\$60,000	\$65,000
Repair/ Maintenance			
Building Repairs	\$5,000	\$5,000	\$5,000
Janitorial Expense	\$2,500	\$2,500	\$5,000
Telephone Repairs	\$1,000	\$1,000	\$1,000
Extermination	\$1,500	\$1,500	\$1,500
Computer Repairs	\$5,000	\$2,500	\$2,500
Education			
Travel	\$20,000	\$20,000	\$20,000
Registration fees	\$10,000	\$10,000	\$10,000
Books	\$2,500	\$2,500	\$2,500
Supplies	\$5,000	\$5,000	\$5,000
Equipment Maintenance	\$7,000	\$7,000	\$7,000
Computers/Software	\$5,000	\$5,000	\$5,000
Medical Equipment & Supplies			
Medical Supplies	\$80,000	\$80,000	\$90,000
Medical Equipment	\$8,000	\$8,000	\$8,000
Medical Maintenance	\$8,000	\$5,000	\$5,000
Oxygen	\$7,000	\$7,000	\$7,000
Operations Supplies			
Computer Equipment	\$10,000	\$5,000	\$5,000
Rescue Task Force	\$5,000	\$5,000	\$20,000
Communications Equipment	\$10,000	\$10,000	\$10,000
TOTAL OPERATING EXPENSES	\$566,000	\$570,750	\$658,750

CAPITAL EXPENSES

Ambulance		\$-	\$100,000
Command Vehicle		\$-	\$-
Computer Equipment		\$-	\$-
Medical Equipment	\$110,000	\$-	\$-
Special Operations		\$88,000	\$-
Stretchers	\$39,000	\$39,000	\$-
USDA RD Loan Interest	\$79,513	\$-	\$-
USDA RD Loan Principal	\$58,066	\$-	\$-
Reserve Contingency	\$36,500	\$74,556	\$25,000
TOTAL CAPITAL EXPENSES	\$323,079	\$201,556	\$125,000

Total Revenue	\$1,547,798	\$1,227,797	\$1,345,745
Total Expenses	\$1,178,486	\$1,227,549	\$1,345,614
NET	\$369,312	\$248	\$131
NEW BUILDING FUNDS	\$1,070,345	\$-	\$-
ENDING FUND BALANCE	\$5,431,082	\$5,431,330	\$5,431,461

**TRINIDADAMBULANCE DISTRICT TRANSPORTATION ENTERPRISE
2026 BUDGET**

	2024 Actual	2025 Projected	2026 Projected
BEGINNING FUND BALANCE	\$1,792,903	\$1,922,310	\$2,305,736

INCOME

Service Fees	\$4,351,000	\$4,400,000	\$4,400,000
Insurance Adjustments	\$(2,638,469)	\$(2,508,000)	\$(2,508,000)
Down Payment / Earnest Money	\$-	\$165,000	\$60,000
Interest Income	\$-	\$46,750	\$35,000
TOTAL INCOME	\$1,712,531	\$2,103,750	\$1,987,000

PAYROLL EXPENSE

Salaries	\$1,151,772	\$1,112,410	\$1,385,000
FICA - Medicare	\$16,701	\$16,130	\$20,083
FICA - Social Security	\$71,410	\$68,969	\$85,870
State Unemployment	\$2,567	\$2,567	\$3,000
Workers Comp	\$46,208	\$55,621	\$-
Retirement	\$38,966	\$33,344	\$45,000
Health Insurance	\$100,000	\$126,000	\$-
Employee Appreciation	\$1,500	\$1,500	\$-
TOTAL PAYROLL EXPENSE	\$1,429,124	\$1,416,540	\$1,538,953

Vehicle Expenses			
Fuel	\$75,000	\$75,000	\$75,000
Tires	\$10,000	\$10,000	\$10,000
Maintenance	\$25,000	\$35,000	\$35,000
Repairs	\$35,000	\$35,000	\$35,000
License Fees	\$1,000	\$1,000	\$1,000
Vehicle Supplies			
Vehicle Supplies	\$8,000	\$10,000	\$10,000
TOTAL VEHICLE EXPENSE	\$154,000	\$166,000	\$166,000

LOAN EXPENSE

January 1, 2026 Interest +Principal	\$-	\$68,892	\$69,015
July 1, 2026 Interest +Principal	\$-	\$68,892	\$69,015
TOTAL LOAN EXPENSE	\$-	\$137,784	\$138,030

Total Revenue	\$1,712,531	\$2,103,750	\$1,987,000
Total Expenses	\$1,583,124	\$1,720,324	\$1,842,983
NET	\$129,407	\$383,426	\$144,018

ENDING FUND BALANCE	\$1,922,310	\$2,305,736	\$2,449,753
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