



Supporting Community-Based Government

2024 Annual Report



Special District Association of Colorado 2024 Annual Report

SDA MISSION STATEMENT

The Special District Association of Colorado (SDA) exists to preserve and enhance the legal and political environment for the existence and successful operation of the special district form of government, and to assist special districts to operate efficiently and appropriately.

SDA GOALS AND OBJECTIVES

SDA operates on the premise that special districts, in appropriate circumstances, are the most efficient form of government for providing many of the basic services and public needs of the people of Colorado. Special districts have made possible the settlement and orderly development of much of the territory of Colorado and have in many circumstances given way in an orderly manner to municipal or other service providers. SDA will strive to fulfill its mission through the following means, objectives, and activities:

- Maintain an active and effective lobbying effort to protect the laws and regulatory framework within which special districts operate and prevent unwise efforts to eliminate or unnecessarily complicate such legal environment.
- Provide educational opportunities for special district elected officials, employees, and advisors to assist in the efficient and effective operation of special districts.
- Gather and make available to special districts the information and technical assistance with which to perform their jobs more efficiently on behalf of their districts and citizens.
- Make available the services and programs which special districts need to operate in a professional, ethical, and businesslike manner.

2024 SDA BOARD OF DIRECTORS

Sue Blair, President <i>Independence Metropolitan District No.4</i>	Phil Thomas <i>Fountain Sanitation District</i>
Bill Simmons, Vice President <i>Eagle River Fire Protection District</i>	Ross Blackmer <i>Thompson Crossing Metropolitan District Nos.3 and 5</i>
Ronda Lobato, Secretary/Treasurer <i>Costilla County Conservancy District</i>	Bill Clayton <i>West Metro Fire Protection District</i>
Jim Borland <i>Ft. Collins-Loveland Water District</i>	Jodi Docheff <i>Kremmling Memorial Hospital District</i>
Kent Bosch <i>Upper Thompson Sanitation District</i>	Dick Cleveland <i>Eagle River Water and Sanitation District</i>
Jim Kullhem <i>Prospect Recreation and Park District</i>	
Allison Ulmer, Executive Vice President	Ann Terry, Chief Executive Officer

Annual Report

HISTORY AND MEMBERSHIP

The Special District Association of Colorado is in its 49th year of operation. Since 2010 the Association has been under the management of Chief Executive Officer, Ann Terry. Additional staff includes Chief Operating Officer, Meredith Quarles; Chief Governmental Affairs Officer, Michael Valdez; Editor and Communications Manager, Megan Lippard; Membership Services Coordinator, Karla Boughey; Office Coordinator, Jamille Andres; and Senior Program Manager/Legislative & Policy Advocate, Anthony Sandoval; and General Counsel, Dianne Criswell.

Allison Ulmer from the law firm Collins Cole Flynn Winn & Ulmer, PLLC served without compensation as Executive Vice President.

Membership in the Association is growing with the significant increase in new members reflected in:

- The formation of a number of new special districts to accommodate the dramatic growth occurring in many areas of Colorado.
- The attractiveness of SDA provided programs for special districts, including the Colorado Special Districts Property and Liability Pool and the health and benefits program provided through the Colorado Employer Benefit Trust, administered by Willis Towers Watson.

At the close of 2024, SDA had 2,713 member districts and 284 associate members.

ANNUAL CONFERENCE

The 2024 Annual Conference was held in-person in Keystone, Colorado (with a virtual option) from September 10-12, 2024. Motivational and inspirational speakers entertained and inspired the many special district leaders in attendance. Numerous other speakers taught and informed at the 44 breakout sessions on topics of day-to-day concern to special district governance and operation. The Annual Conference was attended by over 1,000 special district Board members, managers, advisors, and guests.

LEGISLATIVE EFFORTS

SDA's legislative efforts and policy decisions are guided by the SDA Board of Directors as well as a very active and involved Legislative Committee. During the Legislative Session, the Legislative Committee met biweekly and by webinar to be inclusive of all members and associate members. They reviewed bills and offered valuable insight and feedback to SDA's Executive Director and the lobbying team for the Association, which is comprised of Mary Kay Hogan, Larry Hudson, Michael Valdez, Ann Terry, Anthony Sandoval, and Dianne Criswell.

SDA's intense lobbying efforts, along with those of other local government organizations, were crucial in providing a positive environment for special districts in Colorado. SDA appreciates the efforts of the Legislative Committee members and other various special district Board members and staff that sent emails, made phone calls to their state senators and representatives, and otherwise got involved to support legislative efforts on behalf of Colorado's special districts.

RISK MANAGEMENT AND BENEFITS PROGRAMS

The Colorado Special Districts Property and Liability Pool (CSD Pool) was established in 1988 to provide special districts with general liability, casualty, auto/property damage, and public officials' liability insurance coverage as an alternative to the traditional insurance market.

At the end of 2024, there were over 2,197 districts participating in the Property/Liability program and the Workers' Compensation program.

The CSD Pool has a nine-member Board of Directors, nominated by the participating district members and appointed by the SDA Board. SDA provides staff support to the Board. The Pool provides pooled risk management and exceeds all requirements of the Colorado Division of Insurance for capital reserves, reinsurance, and claims adjustment reserves. McGriff Insurance Services, Inc. served as Broker/Administrator and Sedgwick Claims Management Services as the Claims Administrator. Under their direction, the CSD Pool operates smoothly and efficiently, with significantly improved coverage and services for members. SDA Chief Executive Officer, Ann Terry, serves as an ex-officio member to the CSD Pool Board.

The SDA health insurance, life insurance, and short and long-term disability programs continue to be provided by the Colorado Employer Benefit Trust (CEBT) administered by Willis Towers Watson, a trust covering nearly 22,000 employees. Benefits and coverage under the program are similar to or better than most available programs, and premium rates provided continue to be competitive and have experienced smaller increases than most other plans.

Deferred Compensation is a plan to assist employees in their savings program on a pre-tax basis. The deferred compensation program has been offered for several years by Gregory and Associates, a nationwide provider of deferred compensation programs to local government entities.

Board members and employees of special districts are eligible to participate in the Credit Union of Colorado through SDA membership.

SDA'S WEBSITE

SDA's website houses complete information on events and legislative updates as well as publications that are available at no cost, making it one of the best resources for members. Please visit www.sdaco.org

SPECIAL PROGRAMS AND PROJECTS

SDA and the law firm of Collins Cole Flynn Winn & Ulmer, PLLC have teamed up to provide complimentary Board Member Manuals for SDA member districts. This manual and the important policies and issues contained therein are extremely helpful, and many members consider this manual one of the best resources available through the Association. The Board Member Manual is updated every year in time for the Annual Regional Workshops which are typically held in June in ten different venues across the state.

SDA also provides trainings and webinars on a variety of topics throughout the year. They cover a variety of timely and pertinent topics, and presenters are selected based on their expertise. The webinars provide an opportunity for members from across the state to access these informative and educational sessions.

The SDA Leadership Academy is a program that meets four times a year for presentations on a variety of leadership topics. Each year, a Leadership Fellow is chosen for the James T. Walker Leadership scholarship to attend the SDA Annual Conference.

SDA's Chief Executive Officer, Ann Terry, serves on the State Homeland Security Task Force as an appointed member.

BUDGET AND FINANCE

SDA member dues are based upon a formula applied to the operating budgets of member districts. Although the dues formula has remained unchanged since 1991, due to frugal management and sound fiscal conditions, the SDA Board has approved a 25 % discount on district member dues renewed by March 1 and paid by July 1.

SUMMARY SDA FINANCIAL STATEMENTS

SDA's financial statements are audited annually by McMahan & Associates, LLC, independently certified public accountants. A copy of the financial statements is available for inspection by any SDA member district and is posted on the SDA website at www.sdaco.org/about.

In the opinion of McMahan & Associates, the financial statements present fairly, in all material respects, the financial position of SDA as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with generally accepted U.S. accounting principles.

SDA Association Program Providers

Insurance

Colorado Special Districts Property and Liability Pool
800-318-8870

Health & Benefits Program

Medical, Dental, Disability & Life
CEBT
303-773-1373
800-332-1168

Deferred Compensation

Gregory and Associates
303-755-3249
800-228-4910

Credit Union

Credit Union of Colorado
303-832-4816
800-444-4816

Colorado Development Finance Corp.

303-569-912