

Special District Association of Colorado

SDA NEWS

FEBRUARY 2025

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Amazing Growth, Amazing Times
SDA's First 50 Years

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In Memoriam

SDA

225 East 16th Avenue
Suite 1000
Denver, CO 80203
(303) 863-1733
Toll Free (800) 886-1733
sdaco@sdaco.org
www.sdaco.org

Designed by Emmett Jordan



Amazing Growth, Amazing Times

SDA's First 50 Years

By Susan M. Thornton, M.S.

Editor's Note: In the January issue of SDA News, we laid the groundwork on SDA's founding back in 1975. Now we are happy to provide these additional insights and thoughts into SDA's history from a number of people who have been closely involved with the association for many years.

Colorado special districts have their origins in the state's early mining days when residents sought to establish essential public services, such as fire protection and sanitation.

Although they already existed, the Colorado General Assembly recognized the legal structure of special districts in 1949 and established special districts as a form of local government created to provide infrastructure services across the state.

In 1975, visionaries Jim Collins and Tom Grimshaw saw the need for an association to represent special districts at the General Assembly and to provide training that would be essential to the functioning of effective Boards.

Since that time, the number of special districts across the state has grown until today there are approximately 3,750 special districts in Colorado, including fire districts; library districts; park and recreation districts; conservation districts; water and sanitation districts; hospital districts; cemetery districts, and more.

The Early Years

In 1975, Jim Collins was a young man, had earned his Master's degree in Business Administration, and was taking night school classes at the University of Denver to earn a law degree. He had also established and was running a management and accounting company for special districts.

At the same time, Tom Grimshaw was serving as the attorney for many special districts across the

state, and as such, he and Collins spent a lot of time together. The two discussed how the Legislature "was always fiddling with special



district laws – not always in positive ways," Collins recalls.

Grimshaw "suggested the formation of a nonprofit to lobby for reasonable laws," Collins says, while he suggested that the nonprofit take a strong role in education and information sharing, similar to training roles played by the Colorado Municipal League; Colorado Counties, Inc.; and the Colorado Association of School Boards.

Grimshaw liked the name "League of Special Districts" for the new organization, but Collins pointed out that using the acronym "LSD" in the mid-1970s might be a name the new association would come to regret. He suggested "Special District Association" instead.

And thus, SDA was born.

Collins describes the early years of SDA as being a difficult time, but he finished law school and in 1978 he and Paul Cockrel opened Colorado's first law firm solely focused on special district law.



Together with Tom Grimshaw, Jim Collins founded SDA in 1975 to represent special districts at the Colorado General Assembly and to provide pertinent training and education.

The Colorado Special Districts Property and Liability Pool and "A Dramatic Growth" in Membership

SDA's membership has grown significantly over time, including since Sue Blair joined the SDA Board in 2013.

Blair represents Independence Metropolitan District No. 4, located in Parker, and has served as the SDA Board President since 2022. She initially worked with Collins's firm as a legal assistant from 1980 to 1988, saying that's where she developed her passion for local governments.

In 2013, SDA had approximately 1,425 district members while today there are over 2,700 members.

"Over the years, membership has increased dramatically," Blair states, with library districts, conservation districts, and other special districts that were not initially involved now joining the association.

Collins believes that one reason

Continued on page 4



Since the time of its founding, SDA's Board of Directors has been comprised of dedicated and supportive Board members from districts across the state. Here, the Board listens to a presentation during the 2015 SDA Annual Business Meeting, including Jim Kullhem (1st from left), Leo Johnson (2nd from left), Sue Blair (5th from left), and Jim Borland (6th from left).



In November 2012, the SDA Board hosted a dinner with a number of former SDA Board members to help celebrate SDA's success. Left to right are SDA CEO Ann Terry, former SDA Board President Pete Webb, former SDA Board Member Jim Ryan, former SDA Executive Director Evan Goulding, former SDA Board Member Mark Whitney, former SDA Board Member Margaret Rakowsky, former SDA Board Member Wayne Monson, former SDA Deputy Executive Director Donna Alengi, and former SDA Board Members Randy Winsett and Don VanArsdale.

for SDA's dramatic growth is because it serves "all kinds of needs" of Colorado's special districts.

He also praises the leadership, enthusiasm, and reputation for integrity at the Legislature brought by longtime SDA Executive Director, Evan Goulding, and current SDA CEO, Ann Terry, and her right-hand man, Michael Valdez, SDA's Chief Governmental Affairs Officer.

In addition, Collins credits the Colorado Special Districts Property and Liability Pool (CSD Pool) with being an important part of SDA's growth. He says SDA made the first attempt at creating a special district insurance pool in 1981-1982.

The attempt was unsuccessful, Collins says, because of "pushback from insurance agents."

SDA "brought the attempt back in 1988, when a lot of special districts were having trouble finding affordable insurance," Collins states. This second try was the charm, and the CSD Pool was successfully established and continues to this day.

Jim Kullhem, who has served on the SDA Board since 2010 and who was the SDA Board President for nine years, believes that membership in SDA has grown in part because member districts—and only member districts—can obtain insurance through the CSD Pool.

Kullhem was a member of West Metro Fire Rescue's Board for eight

years and has been on the Prospect Park and Recreation Board for the last 10 years, including currently serving as Board President.

"Fire districts can't get insurance on their equipment just anywhere," he says. The result is that membership has "grown, grown, grown" at a very exciting rate.

Another long-time SDA Board member is Jim Borland, who has served on the Fort Collins-Loveland Water District since 1982 and the SDA Board since 1985. In addition, he has been on the Board of the CSD Pool since 1988.

Borland says in the early years of his service on the Board, "SDA was a younger organization." That changed dramatically when SDA "listened to its members and formed the CSD Pool despite concerns from some attorneys that it would not survive or would need costly assessments to survive," he says.

Instead, the CSD Pool has grown into a successful organization and has helped drive SDA's growth.

Even where rates for the CSD Pool are the same as those of private companies, Borland says, "the Pool also offers numerous additional services that special districts value."

For example, the CSD Pool offers a wide variety of online safety training, access to HR support, cybersecurity resources, and much more.

A Strong Growth in Training

SDA's Annual Conference

Like membership, SDA's Annual Conference has continued to grow.

According to Collins, SDA's first Conference was held in September of 1975 as a half-day session at a North Denver hotel, and he was delighted when 78 people showed up.

The Conferences have grown since that time, featuring training and inspirational speakers, Kullhem says.

Leo Johnson, who served on the SDA Board for more than 10 years as well as on the CSD Pool Board, believes that the training SDA presents at its Conferences is "very important, with the Conferences growing bigger each year." And the cost is very reasonable, he says, noting that if a new district or a smaller district can't afford to send a representative, SDA makes scholarships available.

The Conference presentations have "value no matter what district you represent," Kullhem says, noting that the Conferences, which are held at the Keystone Conference Center, have included a livestreaming option since the COVID pandemic, although "most people seem to want to attend in person."

Kullhem should know: he has attended every SDA Annual Conference since 2006 and still finds them valuable.

Annual Regional Workshops

Annual workshops have also been a cornerstone of SDA's training opportunities. From the early days of SDA, Collins and members of his firm have traveled the state with SDA staff making regional workshop presentations. They have also used that time to learn about the concerns of members in rural areas and bring those concerns back to SDA's Board.

Although Collins is stepping back from direct participation in the trainings, he says his firm will continue to provide hundreds of hours of pro bono training services in the future. His firm, now known as Collins Cole Winn & Ulmer,

also helps update the SDA Board Member Manual every year.

Kullhem says because only about half of special districts in Colorado have attorneys to represent them, the SDA Board tries "really, really hard" to provide training that will help districts with topics that are pertinent and overarching and that they might be inclined to ask an attorney about, such as open meetings, open records, conflicts of interest, and much more. "SDA offers regional trainings across the state, and every attendee receives a copy of the updated SDA Board Member Manual as well as access to *SDA News*," he observes.

In addition, Johnson states that the regional trainings are "a great opportunity to see how other districts are operating and to learn from them."



SDA Leadership Academy

SDA Leadership Academy

In addition, leadership training has been created specifically for district and associate members. SDA believes that leadership development can be fostered throughout every level of an organization, and it was this idea which led to the creation of the SDA Leadership Academy in 2012. Today, over 610 Leadership Fellows have graduated from this year-long program that features a variety of speakers discussing issues centered around personal and professional development.

Leadership Fellows participate in at least four events throughout the year plus the SDA Annual Conference. There is also a series of online meetups to discuss leadership hot topics, and the Fellows receive weekly emails which offer keen insights and real-world lessons from a wide variety of sources. Moreover, the Leadership Fellows are able to connect with other special district leaders from across the state, creating a strong network of support for each other.



The Annual Conference continues to be the flagship training event for SDA, with multiple days of breakout sessions and inspirational keynote speakers. Here, SDA Board Member Jim Kullhem enjoyed one of the featured keynote speakers at the 2016 Annual Conference.

Training of Designated Election Officials

Blair points out that SDA also now offers training to Designated Election Officials (DEOs), who are being trained to run future special district elections.

"Some of us who have a lot of experience with elections are getting older," she says, adding, "We need to train and nurture our upcoming DEOs."

SDA had hoped that changing special district elections to odd years, as was done in 2023, would result in more election assistance from county clerks, Blair states. But that has not happened.

"The qualifications for who can vote in a special district election are very different from county elections," Blair says, because they include property owners who may live outside the district. County clerks may also be short-staffed and unable to devote extra time to special districts, she points out.

As a result, SDA began offering DEO training this year to provide younger people with the processes and tools needed to run special district elections. Blair anticipates that this DEO training will continue into the indefinite future.

Continued on page 7

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SDA CEO Ann Terry was hired in 2009 and leads the strong and dedicated SDA staff.

Representation at the State Legislature

Representing the needs of member districts at the Colorado General Assembly is another important part of SDA's work, according to both former and current SDA leaders.

Six years after the founding of SDA, the Board hired Dodie Gale as its first Executive Director. Gale had worked with the Division of Local Government for the State of Colorado, Collins says, and "knew everyone at the Capitol," which made her an effective lobbyist for SDA.

Gale led the organization until 1991 when Goulding was hired as SDA's next Executive Director. Kullhem notes that when Goulding retired after 19 years, the Board hired him as a lobbyist because, "Evan really knew his way around the Legislature so well."

Working with the Legislature is a "tough job," Kullhem states. "Analyzing facts, planning strategies, and finding legislators who will listen—it never ends, and a bad law can really be a train wreck."

Over the years, SDA has also established strong lobbying partnerships with the Colorado Municipal League and Colorado



Representing the needs of special districts at the Colorado General Assembly is one of the main pillars of SDA's work and one in which all three leaders of SDA have had a very strong role. Here, SDA CEO Ann Terry and former Executive Director Evan Goulding present former Representative Dickey Lee Hullinghorst with an award for her work with SDA in 2014.

Counties, Inc., Blair says. She believes that SDA is "a lot stronger force at the Legislature today" because of these partnerships. "We are now able to provide lobbying that is a huge benefit to all our members," she says.

Staying Lean and Mean

One thing that hasn't grown is the number of staff that SDA employs. "SDA still has a similar number of paid staff as it did 10 to 20 years ago," Kullhem observes. While other special district state associations have large teams of staff, he says, SDA continues with just seven dedicated staff members.

Johnson calls it a "skeleton staff," and says SDA went from being "an association without much clout" when he joined the Board to being "an association that weighs in heavily on state-wide issues." Today, he adds, "SDA is pretty well known," as Terry has hired "outstanding staff members who understand the structure of the Legislature."

"We take good care of our staff," Kullhem says. He believes that the longer staff members stay in a position, the more effective they tend to be.



The opportunities to connect with other professionals in the special district world is an important aspect of the SDA Annual Conference. Pictured here at the 2012 Annual Conference, SDA Board President Sue Blair and Sandy O'Neill from CRS visit with fellow attendees.

National Advocacy Organization

Like Kullhem, Collins, and Johnson, Blair is proud of SDA's staff, and especially the work of SDA's CEO.

Terry has been instrumental in the formation of the National Special Districts Association, Blair says, and currently serves as Chair of the organization. Along with the special district associations from

Continued on page 9

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The schedule of breakout sessions at the SDA Annual Conference is designed to offer a wide variety of pertinent topics. In 2024, given the vital and timely nature of property tax issues, a special Property Tax Panel Discussion was offered as a dedicated time to focus on this hot topic. The panel was moderated by Michael Valdez, SDA's Chief Governmental Affairs Officer (at the podium), and featured left to right SDA's CEO Ann Terry, Chief Brad White, Keith Erffmeyer, and JoAnn Groff.

California, Florida, Oregon, and Utah, SDA was a founding member of this group who came together in 2018 when they saw a need for unity and support for special districts across the country.

Among many other things, the group is currently focused on federal legislation which would establish a first-ever, formal definition of "special district" in federal law and which would require federal agencies to recognize special districts as local governments for the purpose of federal financial assistance determinations.

Borland is also pleased with the national advocacy effort. "Special districts are now being seen as the level of government closest to the people," with federal grants becoming available, he says.

Always Well-Managed

Pete Webb, former owner of Webb Strategic Communications, was also a long-term member of SDA's Board, serving on the Board from 2001 to 2010 and as President of the Board from 2008 to 2010. During those years, he represented the Littleton Fire Protection District and then South Metro Fire Rescue.

Webb says he was recruited to serve on the Board by two key SDA leaders—Goulding and Collins. Goulding "wanted a representative of a large, successful fire district

on the Board," he says, and Collins "saw the need to educate member Board members and the public about issues such as TABOR and bond issues."

They found the perfect candidate in Webb. Appointed to his first term on the SDA Board, he successfully ran for several additional terms.

Webb says that under Goulding's direction, SDA always had a good reputation and was well-managed. As time went on, the Board began to focus more closely on three areas of what a "good trade association should provide to its members." Those, he states, are advocacy, education, and innovation.

Advocacy was essential, he says, as there were always members of the Legislature or county commissioners wanting to "take a poke" at SDA.

Webb praises Collins for playing "an immense role" in providing leadership and legal counsel to SDA members. "Every year, he would travel around the state, teaching members how to deal with issues such as open records and how to fill vacancies." Collins "went to a lot of trouble and put his passion" into educating Board members, Webb says.

Webb sums it up by stating that as SDA has grown, it has become more sophisticated.

The result, he says, is that "special districts have become known for bringing good governance to Colorado." 🍷

Fun Facts from 1975!

In honor of our 50th anniversary and our Golden Jubilee, we will feature a few tidbits of trivia about 1975 in each issue of the newsletter this year.

This month's fun facts are from the world of sports:

- » The Super Bowl IX Champions were the Pittsburgh Steelers
- » The World Series Champions were the Cincinnati Reds
- » The Stanley Cup Champions were the Philadelphia Flyers
- » The NBA Champions were the Golden State Warriors
- » HBO broadcast the "Thrilla in Manila"—the heavyweight boxing championship between Muhammad Ali and Joe Frazier—live from the Philippines
- » And finally, in honor of the Super Bowl this month, the cost of a Super Bowl ad in 1975 was \$107,000 (in comparison, a 30 second ad during the 2024 Super Bowl cost \$7 million!)



National Special Districts Association Launches to Unify 40,000 Special Districts Across the Country

After extensive national discussions, the National Special Districts Coalition Executive Committee consisting of Colorado, California, Florida, Oregon, South Carolina, Utah, and Wyoming is pleased to announce the creation of the National Special Districts Association (NSDA).

Founded in 2018, national leaders saw a demand for unity and support for special districts across the country. Garnering over 8,000 current members in the six years since its founding and securing over 25,000 districts directly supporting marquee special district legislation, the Special District Grant Accessibility Act, the newly minted NSDA will rise to meet the demands of the almost 40,000 special purpose districts across the country.

“There are 40,000 special districts nationwide which are responsible for multiple critical, local services in our communities ranging from clean drinking water and wastewater management to hospitals and health care, to roads

and transit, to fire protection and ambulance service and natural resource conservation, across the country to all four corners,” said Ann Terry, Chair, NSDA. “I’m proud to lead this new Association into the future for all communities across our great country.”

Special districts across the country have been calling for four corners of unity. Unity to share critical and timely information; unity to create a consistent voice to advocate for all districts at the federal level; unity to provide support for special districts; and unity to seek and garner federal funding for critical public services. After operating as a collective coalition, the natural next step requires us to respond to the opportunity to grow this movement.

“Our focus for 2025 will be to pass our marquee legislation—the Special District Grant Accessibility Act—in the 119th Congress. To have a specific definition under federal law, residents across the country will no longer miss out on federal funding opportunities to ensure

communities have reliable, local, public services,” said Chantal Unfug, National Director, Public Affairs, NSDA. “The creation of the Association and the continued advocacy lays solid groundwork for NSDA to meet the demands from special districts across the USA in the coming years.”

According to NSDA, there are more than 40,000 special districts in the U.S. providing a range of infrastructure and essential community programs across the country including parks, water, sanitation, fire protection, ports, cemeteries, healthcare, electricity, pest control, and libraries.

Through education, advocacy, and resource development, NSDA empowers districts to effectively serve their communities and advocate for policies that support their vital work.

For more information, please visit the new NSDA website at <https://www.nationalspecialdistricts.org>

—National Special Districts Association



Election Corner ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

From now through the May election, please look here for reminders of important dates to keep in mind for election items for the month. Below are the items to keep in mind for February. And, don't forget to watch your emails and the SDA website at www.sdaco.org for information on additional election training and resources.

May 6, 2025 Regular Mail Ballot Election Calendar		
Date	Action	Authority
2-20-25	Last day to provide the call for nominations.	1-13.5-501(1) 1-13.5-501(1.5) 1-13.5-501(1.7)
2-28-25	Last day Self-Nomination and Acceptance forms must be filed with the Designated Election Official or, if none has yet been designated, with the presiding officer or the Secretary of the Board of Directors (no later than the normal close of business on the 67th day before the election). FCPA NOTE: If the Self-Nomination and Acceptance form or the Affidavit of Intent to be a Write-in Candidate contains a statement substantially stating "I will not, in my campaign for this office, receive contributions or make expenditures exceeding two hundred dollars (\$200) in the aggregate during the election cycle, however, if I do so, I will thereafter register and file all disclosure reports required under the Fair Campaign Practices Act", then no disclosure reports are required to be filed unless and until the two hundred dollar (\$200) threshold has been met.	1-13.5-303(1) 1-13.5-303(4) 1-45-108(1)(c) Article XXVIII, Section 2(2) of the Colorado Constitution Secretary of State Rule 16.3.1 of the Rules Concerning Campaign and Political Finance

May 6, 2025 Regular Polling Place Election Calendar		
Date	Action	Authority
2-20-25	Last day to provide the call for nominations.	1-13.5-501(1) 1-13.5-501(1.5) 1-13.5-501(1.7)
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Watch your email and www.sdaco.org
for election training opportunities
and resources from SDA!

Exciting News **SDA Revives Park and Recreation Benchmarking Initiative**

SDA is thrilled to announce the revival of the park and recreation benchmarking initiative, first launched in 2020. Thanks to a partnership with independent contractor Matt Glover, this initiative is being offered at **no cost** to park and recreation districts, reflecting SDA's dedication to supporting our collective goals.

The benchmarking effort aims to provide districts with meaningful comparative data on financial performance, budget strategies, reserve practices, and compensation. These insights will help districts enhance decision-making, improve efficiency, and foster greater accountability.

Participating agencies contributed to two key data templates:

- » Template One focuses on revenues, expenditures, fund balances, and agency profiles.
- » Template Two gathers information on salaries, pay, and benefits.

The integration of Power BI will bring advanced visualization and interactive dashboards, making the data easy to analyze and apply. This collaborative effort will empower park and recreation districts to share best practices, increase transparency, and improve services for their communities.

We are excited to see how this updated initiative will drive meaningful improvements across the state. Thank you to all the districts that contributed to this important work! The report will be on the SDA website shortly.



We'll See You in June at the SDA Annual Regional Workshops!

We will once again be traveling across the state during the month of June to bring you our ever-popular Regional Workshops!

We are finalizing our dates and locations, but much like last year, we are planning to hold the workshops in a variety of locations over the course of several weeks.

This lively and educational training applies to all types of districts and is sure to provide a wealth of beneficial information for your district. We will cover a wide variety of important topics such as minutes, meeting formats, conflicts of interest, public records, and much more.

Whether you are a Board member or district employee, a seasoned professional or brand new to your position, we will have something for everyone.

We are working on all the details so stay tuned for more!

Attention, Associate Members!

Exhibitor Space for the 2025 SDA Annual Conference Opens February 19!

Do you want to be an exhibitor at this year's SDA Annual Conference, September 16-18 at the Keystone Conference Center?

Then make sure you mark your calendar and watch your emails on **Wednesday, February 19!** That's the day registration opens for exhibitor space, and you won't want to miss it!

But, don't forget the most important piece: make

sure you renew your SDA membership by mid-February so that you are all set before the exhibitor sign-up opens.

This annual event is always an incredible opportunity to interact with SDA members from across the state, and the exhibitor space typically sells out in less than two weeks. So, you will need to act fast if you would like a space!

Now's a Great Time to Start Listening In on the **2025 SDA Legislative Briefings!**

Are you looking for an easy and convenient way to stay up to date on the latest legislative issues for special districts? Then make sure to mark your calendars to join us for the SDA Legislative Briefings!

The 2025 Legislative Session officially convened on Wednesday, January 8, and our Legislative Briefings are in full swing.

These briefings take place via Zoom, and all SDA members are welcome to listen in as we review the current hot topics and issues we have been working on at the Capitol. Plus, we will also include updates on federal legislation.

The schedule of briefings for the entire Session is as follows:

- » Tuesday, February 4 at 12:00 pm
- » Tuesday, February 18 at 12:00 pm
- » Tuesday, March 4 at 12:00 pm
- » Tuesday, March 18 at 12:00 pm
- » Tuesday, April 1 at 12:00 pm
- » Tuesday, April 15 at 12:00 pm
- » Tuesday, April 29 at 12:00 pm

Please visit the SDA website at www.sdaco.org for more information and to register. Whether you would like to listen every time or just once in a while, this is an easy way to stay informed on all the current issues (please note that we will not be recording the briefings).

In addition, you will also be able to access a wide variety of legislative information on the SDA website. Here you will find the full Legislative Briefing schedule, the bill tracker, and any other pertinent legislative update or reports, all in one easy-to-find place. This added convenience is a quick and helpful way for members to stay up to date with the Legislative Session.

As always, please contact the SDA office at 303-863-1733 and ask for Ann Terry or Michael Valdez if you have general legislative questions. If you have questions about the Legislative Briefings, please ask for Anthony Sandoval.



You Only Have Until March 1 to Receive a 25% Discount on Your SDA Membership!

Did you know that you can receive a 25% discount on your SDA membership for this year? All you have to do is renew by March 1!

If you are a district and you renew your membership by March 1, 2025 (and pay by July 1, 2025), you will receive a 25% discount! It's that easy!

If you are an associate member and are interested in a booth at this year's SDA Annual Conference, make sure you renew by mid-February so that you are all set before the exhibitor sign up opens in late February (please see page 12 for the exact date).

Plus, don't forget that your SDA membership comes with an added benefit: access to the National Special Districts Association. This national membership provides additional resources, support, and

networking opportunities at a national level. NSDA also has grant funding options (please refer to <https://www.nationalspecialdistricts.org> for more information).

To begin the quick renewal process, simply go online to the SDA website at www.sdaco.org (if you are a district, remember to have your 2025 budget information handy as you go through the process).

If you have any questions or need any assistance, please feel free to contact Karla Boughey, Membership Services Coordinator, at 303-863-1733. (And if you don't remember your login and/or password, please don't create a new account; just give us a call and we can get you all squared away.)

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3. Funds deposited through the Lockbox will follow Western Alliance Bank's funds availability policy as outlined in the Deposit Account Agreement Disclosure.
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David Ford-Coates

Vice President,
HOA & Special District Banking
(720) 885-1444
dfordcoates@allianceassociationbank.com



Tim Bryan

Vice President,
Special District Banking
(720) 987-3945
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Compliance with the Fair Campaign Practices Act

Editor's Note: This article appeared in the February 2023 issue of SDA News and was originally written by Paul Wisor. It contains very helpful information for this election year, and we are pleased to share it again.

The Fair Campaign Practices Act, Colorado Revised Statutes, Section 1-45-101, *et seq.* (the “FCPA”) and Article XXVIII of the Colorado Constitution govern, among other things, the use of public moneys in a campaign involving the election of any person to any public office or involving any election question. This article is intended to provide guidance with respect to the type of conduct allowed and prohibited under the FCPA. This article does not address every situation that might occur, but it covers many of the questions that arise most frequently. It is important to be mindful that the issues arising under the FCPA are highly fact specific, and you should consult your district’s attorney with questions or concerns.

The FCPA’s restrictions apply to any agency, department, Board, division, bureau, commission, or council of the State of Colorado. The same restrictions also apply to any political subdivision of the State, including counties, cities, towns, school districts, and special districts.

Prohibited Uses of Government Money and Resources

The FCPA prohibits a Government (through this article, the term “Government” includes all governments covered by the FCPA) from 1) making any contribution in a campaign involving the nomination, retention, or election of any person to any public office; and

2) expending any public moneys from any source to urge electors to vote for or against any state-wide ballot issue, local ballot issue, referred measure, or measure for the recall of any officer. See Section 1-45-117(1)(a)(I). Therefore, in most cases, the employees and officials of a Government must not use any Government money or resources to support a candidate’s campaign or to attempt to convince voters to vote for or against an election question, including questions that have been placed on the ballot by the Government itself. For example, after calling for a bond election, a special district may not use district money to pay for fliers and visual aids that support the bond issue. See *Skruch v. Highlands Ranch Metropolitan Districts Nos. 3 and 4*, 107 P.3d 1140 (Colo. App. 2004). Likewise, a school district may not post information on its website advocating the passage of a bond issue that it has referred to voters. See *Wimsatt v. Jefferson County Public Schools, District R-J*, Agency Decision, Case No. OS 2004-018.

It is important to note that a Government may violate this law without specifically asking voters to “vote for” or “vote against” an election question. See *Skruch v. Highlands Ranch Metropolitan Districts Nos. 3 and 4*, 107 P.3d 1140 (Colo. App. 2004). Any communication discussing an election subject to the FCPA that favors one position will violate the FCPA. See *Bruce v. School District 11*,

Agency Decision, Case No. OS 2008-0030. Even efforts to avoid mentioning a ballot issue by name will not insulate a Government. See *Duvall v. Rowland*, Agency Decision, Case No. OS 2013-0012.

The FCPA restrictions do not apply only to the use of Government money, but also to other Government resources such as the use of copiers, vehicles, computers, facilities, telephones, or newsletters. In addition, the FCPA restrictions apply to Government employees’ time during work hours. Therefore, if a city creates a flier that improperly urges voters to vote for or against an election question, it violates the FCPA not only by using city money to pay for postage for the flier, but also by using city letterhead and the staff time of city employees to prepare the flier. See *Brown v. City of Littleton*, Agency Decision, Case No. OS 2006-0023. Likewise, if a Government allows outside groups to use its facilities, it must treat groups that support all candidates or both sides of an election question equally in all significant respects, including facility scheduling and fees.

Exceptions

The FCPA’s prohibition on the use of Government money and resources described above does not apply in all cases. Some exceptions to the rule are described below.

Time Period

The FCPA only restricts the use of Government money and resources during a certain time period leading

Continued on page 17

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up to an election. Generally speaking, it has been understood restrictions related to the FCPA do not begin with respect to a state or local ballot issue until the issue has been submitted to have a ballot title fixed or has had a ballot title fixed, and do not begin with respect to a referred measure until the measure has been referred to the voters. Thus, a Government likely may spend district money on a flier speaking positively about a potential bond issue before it refers the actual bond question to the voters. See *Coan v. Weld County School District Re-3J*, Agency Decision, Case No. OS 1996-006.

However, a 2017 decision by an Administrative Law Judge (“ALJ”) involving Colorado Springs School District 11 (the “School District”) has called some of this conventional wisdom into question. There, the School District planned to ask voters for a property tax increase at the November election. In June, the School District designed an informational card to be distributed to School District employees and made available to the general public. The informational card was distributed in June and again on August 10.

On August 9, the school Board met to consider the ballot question, but the ballot question was on the agenda for discussion purposes only, and no action could be taken. The informational card was distributed the next day. On August 23, the school Board met again and took official action to place the ballot question before the voters.

A complaint was filed alleging the School District had violated the FCPA. The ALJ concluded that although the School District took official action on August 23, the ballot question had been placed before the school Board on August 9 and that was the date the ballot question was “submitted for the purpose of having a title fixed.” The ALJ decision was not appealed, but governmental entities should be wary of how and when future

ballot questions are discussed by their respective Boards.

No matter when it occurs, once an issue has been submitted to have a ballot title fixed or has had a title fixed or a referred measure has been referred to the voters, the FCPA restrictions apply to any expenditure of public money or resources. This includes making payments for materials or services provided before the Government took official action to submit the question. For this reason, several metropolitan districts violated the FCPA by paying for materials promoting their bond issues after the district Boards had passed resolutions submitting the bond questions, even though the materials themselves had been distributed before the resolutions were passed. See *Skruch v. Highlands Ranch Metropolitan Districts Nos. 1-5*, Agency Decision, Case No. OS 2002-019, which was upheld by the Colorado Court of Appeals in *Skruch v. Highlands Ranch Metropolitan Districts Nos. 3 and 4*, 107 P.3d 1140 (Colo. App. 2004).

Factual Summary

Section 1-45-117(1)(b)(I) of the FCPA permits a Government to use Government money and resources to discuss an election if the Government is providing “a factual summary, which shall include arguments both for and against the proposal.” The summary may not include a conclusion or opinion in favor of or against any particular issue, and a Government may only prepare a summary regarding an issue that will appear on the ballot within its jurisdiction.

It is important to note that a communication can fail to qualify for this exception even if it is called a “factual summary” and has an “arguments for” and “arguments against” section.

Personal Opinions

Section 1-45-117(1)(b)(II) of the FCPA permits members of the governing body of a Government,

such as a City Council or Board of Directors, and other elected Government officials to publicly voice their personal opinion about an issue. The FCPA does not limit the right of public officials and employees to speak out on a matter before the voters. However, in expressing their personal opinions, officials and employees may not use Government money or resources.

Government employees and officials may urge electors to vote in favor of or against any issue and may participate in political campaigns; however, they must do so during their personal time, not during work hours. Likewise, Government employees and officials may spend money on materials that discuss elections covered by the FCPA, so long as that money is their personal money and not Government money. For example, a City Council member will not violate the FCPA by publishing a newsletter discussing a local ballot issue if he or she pays for the newsletter using his or her personal funds instead of using city funds. See *Tyler v. Boigon*, Agency Decision, Case No. OS 2007-001. Any Government employee or official who uses his or her personal time or money to participate in a campaign as described in this section should be sure to keep sufficient records to show that he or she did not use any Government time or money in the effort.

Answering Questions

Section 1-45-117(1)(a)(II) of the FCPA allows Government employees and officials to respond to questions about a ballot issue or referred measure, so long as the question was not solicited by the Government. To the extent a Government decides to publish answers to questions it receives about a ballot issue, it should retain all emails or correspondence regarding such questions. See *McCormick v. Lowderman*, Agency Decision, Case No. OS 2014-0014.

Continued on page 19



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Resolutions

Section 1-45-117(1)(b)(III) of the FCPA authorizes the governing body of a Government to formally take a position with respect to an election question by passing a resolution urging citizens to vote for or against the question. Passage of such a resolution may be reported or distributed through the established, customary means that the Government uses to inform the public of its proceedings. For example, if a Government regularly sends out a newsletter, the passage of the resolution may be reported in the newsletter. However, extraordinary methods of distribution, such as paid advertising or a one-time newsletter for this specific purpose, may not be used.

\$50 Exception

Under §1-45-117(1)(a)(II) a Government employee who has policy making responsibilities may spend no more than \$50 of public money in the form of letters, phone calls, and other activities incidental to expressing his or her opinion on a ballot issue. See *Montero v. Boasberg*, Agency Decision, Case No. OS 2013-0010.

Penalties

In the event a Government, their officials, or their employees are found to have violated any aspect of the FCPA, they are subject to sanctions provided by Article XXVIII of the Colorado Constitution and any other “appropriate order or relief.” Such relief includes injunctive relief or orders directing the persons responsible for the expenditures to make restitution to the public entity. See Section 1-45-117(4).

Section 9(2) of Article XXVIII provides if a violation is found, the ALJ may enter “any appropriate order, sanction, or relief authorized by [Article XXVIII].” Section 10(1) of Article XXVIII further provides for the imposition of a civil penalty of “at least double and up to five times the amount contributed, received, or spent.” However, the ALJ has considerable

discretion in imposing sanctions. Often, ALJs are reluctant to impose penalties on Governments itself because the penalty would be satisfied out of monies available in the Government’s funds thereby further punishing taxpayers. As a result, ALJs have shown a willingness to impose individual penalties. See *Duvall v. Rowland*, Agency Decision, Case No. OS 2013-0012.

Campaign Do’s and Don’ts for Public Entities

Below is a list of activities that are permitted as well as those which are not permitted for Governments, their officials, and their employees based on prior decisions of ALJs.

“Can Do’s”

- » The Board may adopt a resolution taking a position of advocacy on a statewide ballot issue that has been submitted to the Secretary of State for having a title fixed; any local ballot issue that has been submitted to the legislative body of the municipality for having a title fixed; a referred measure; or a recall measure. This resolution may include a recitation of the facts and/or arguments in favor of the Board’s position. As a resolution adopted by the Board, it is available for public inspection and becomes a part of the public minutes of the meeting. Distributing the resolution or reporting on its passage may be accomplished only through established, customary means. For example, if your Government regularly sends out a newsletter, the passage of the resolution may be reported in this newsletter. However, extraordinary methods of distribution or posting, such as paid advertising or distribution of a newsletter when such was not a prior practice, may not be used.

- » The Board may authorize the expenditure of public moneys and may make contributions to disseminate a “factual summary” on such issue, which must include arguments both for and against the proposal, on any issue of “official concern” before the electorate in the jurisdiction. The summary shall not contain a conclusion or opinion in favor of or against any particular issue. An issue of official concern shall be limited to issues that appear on an election ballot in the jurisdiction.
- » A Board member or Government employee may respond to questions about election issues during working time, so long as the Government has not solicited the question. The responses should not contain partial conclusions or otherwise tend to urge a favorable or unfavorable vote on the issue. Accordingly, employees should not volunteer opinions during work time speculating about the anticipated effects of passage or defeat of the ballot question. An ALJ opinion held that a Government employee could answer questions, posed at a public meeting where he was invited to speak, about how a proposed issue would affect his department so long as that employee did not expressly urge electors to vote one way or the other.
- » A Board member or Government employee with policy-making responsibilities may spend up to \$50 of public moneys in the form of letters, telephone calls, or other activities incidental to expressing his or her opinion on the issue.
- » Elected officials may express a personal opinion on an election issue at any time and place (so long as the time

Continued on page 20

and place does not indirectly constitute a contribution by the Government or a use of Government resources). This includes an elected official expressing his or her opinion at a Board meeting, even if public money is used to broadcast the meeting, so long as the meeting, and its broadcast, are regularly scheduled and are not convened primarily to express the opinion.

- » A Government employee may “endorse” an election issue on his or her personal time. A Board member or Government employee may expend personal funds, make contributions, or use personal time to urge electors to vote for or against an election issue. All employees should be asked to keep records substantiating that any time spent campaigning for the election issue was on personal or unpaid time, time outside of working hours, compensatory time, or vacation time.
- » The Board may allow interested groups, including proponents and opponents of candidates or of issues before the electorate, to rent space in its facilities as long as the opportunity is provided on an even-handed basis. The method of communicating the invitation, the access given, and the opportunity to disseminate information must be substantially the same for all interested groups.
- » Government employees may provide information to citizens that request it, even if the employees are aware that the information may be used in a candidate or ballot issue campaign. However, this information must be given on an equal basis to all citizens who request

it, regardless of which campaign they may support, and should only be provided if it is the regular practice of the Government to do so.

- » Under at least one ALJ decision, a salaried Government employee may send an email from his or her Government email supporting a ballot issue. However, Government employees should confirm such emails comply with internal policies of the Government.

“Can’t Do’s”

- » Public funds, facilities, supplies, equipment, or bulk mail permits may not be expended or used by the public entity to urge a vote in favor of or against the issue, even when the cost is reimbursed.
- » The Government may not allow others who are advocating a position on any issue before the electorate to use these resources. Nevertheless, groups that have organized to discuss or otherwise to promote or urge defeat of the election issue may be allowed to rent facilities pursuant to an adopted policy, but all such groups must be treated even-handedly and must be allowed similar access. Preferential treatment in scheduling and fees charged must not be given.
- » Employees or paid members of the Government cannot work on a campaign during working hours and may not use public facilities or equipment for a campaign. During work time, the information that members or employees dispense to the community must be limited to providing copies of the “factual summary” and to

responding to unsolicited questions. Employees must restrict their “campaigning” to personal time.

- » The Government may not require employees or other staff members to work for an election issue (other than on the “factual summary”).
- » The Board may not contribute to other organizations and political committees that may be organized to raise any funds and make any expenses concerning advocacy of the election issue.
- » The Government should not accept cash or any other contributions from citizens for use by the Government in connection with any election.
- » A Government may not use its own social media platforms to post comments taking a position on a campaign or link to articles taking a position on a campaign. *See Barela v. Liberty Common School, Agency Decision, Case No. OS 2015-0015.*
- » The Government must not release the addresses or telephone numbers of employees, or past or present users of public utilities, public facilities, or recreational or cultural services which are owned and operated by the state or a political subdivision thereof, regardless of whether the group seeking the information supports or opposes the election, unless the employee, user, or person has given express consent to the release of such information for purposes of the election or as part of a directory that is otherwise available to the public. 🍌

Making the Most of Your CSD Pool Membership With... **Grant Programs**

Guest article by the Colorado Special Districts Property and Liability Pool

The Colorado Special Districts Property and Liability Pool remains committed to our more than 2,500 public entities as *Your Risk Management Partner*. Each month, we are focusing on a different program or service we offer our membership, either at no cost or at a discounted rate. This month's highlight is on our grant programs—the Safety and Loss Prevention Grant and SDA Conference Scholarship.

Safety Grant Program

Every year, we reimburse members for hundreds of thousands of dollars in safety and loss prevention purchases. This has empowered them to make landmark improvements and obtain resources that would have been otherwise out of reach.

The program reimburses up to 50% of the cost of purchases that help reduce the risk of a loss or improve the safety of facilities.

Examples of eligible purchases include AEDs, Personal Protective Equipment, playground safety upgrades, Vector Solutions programs, cyber assessments, and much more.

Most members automatically qualify and receive a Safety and Loss Prevention Grant allocation annually. All reimbursements are subject to approval by the CSD Pool, but it's easy to qualify as long as your purchase is made to benefit safety or prevent a loss. There is also a \$200 minimum purchase / \$100 minimum reimbursement per application. There is no deadline unless you have funds expiring. Funds expire five years after their original allocation. This expiration happens at the

end of March, and the new allocation goes out at the beginning of April every year.

If you are interested in applying for a grant or would like more information about the Safety Grant Program, visit csdpool.org/safety-grants or reach out to us at info@csdpool.org.

SDA Conference Scholarship

Members receive priority when it comes to applying for our SDA Annual Conference Scholarship. This grant pays up to \$900 for mileage, food, lodging, and registration fees. Board members, district managers, and key supervisors and employees are eligible for the scholarship.

Apply now at csdpool.org/scholarships and take advantage of this exclusive program, and make sure you don't miss this year's CSD Pool Membership Meeting, which is also held at the Conference. We will make our first round of selections in July.

This year's SDA Annual Conference will be held September 16-18 in Keystone.

Your Risk Management Partner

As *Your Risk Management Partner*, we remain committed to providing specialized coverages tailored for public entities, exemplary claims support, and safety and loss prevention services to ensure everyone within the organization—from Board members to supervisors and staff—has the tools they need to succeed. If you have any questions about the resources mentioned here, please visit csdpool.org or email us at info@csdpool.org.



Standard IRS Mileage Rate Increases for 2025

The Internal Revenue Service has issued the 2025 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical, or moving purposes. As units of local government, special districts do not need to calculate deductions for income tax purposes. However, many districts follow the standard IRS business mileage rate to reimburse Board members and employees for miles driven for district business.

Beginning on January 1, 2025, the standard mileage rates for the use of a car (also vans, pickups, or panel trucks) are:

- » 70 cents per mile driven for business use (up 3 cents from 2024)
- » 21 cents per mile driven for medical purposes (the same as in 2024)
- » 21 cents per mile driven for moving purposes for qualified active-duty members of the Armed Forces (the same as in 2024)

- » 14 cents per mile driven in service of charitable organizations (the same as in 2024)

These rates apply to fully electric and hybrid automobiles as well as gasoline and diesel-powered vehicles.

While the mileage rate for charitable use is set by statute, the mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes, meanwhile, is based on only the variable costs from the annual study.

Under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. And only taxpayers who are members of the military on active duty may claim a deduction for moving expenses incurred while relocating under orders to a permanent change of station.

Use of the standard mileage rates is optional. Taxpayers may instead choose to calculate the actual costs

of using their vehicle.

Taxpayers using the standard mileage rate for a vehicle they own and use for business must choose to use the rate in the first year the automobile is available for business use. Then, in later years, they can choose to use the standard mileage rate or actual expenses.

For a leased vehicle, taxpayers using the standard mileage rate must employ that method for the entire lease period, including renewals.

Notice 2025-5, posted on [irs.gov](https://www.irs.gov), contains the optional 2025 standard mileage rates, as well as the maximum automobile cost used to calculate mileage reimbursement allowances under a fixed-and-variable rate (FAVR) plan. The notice also provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in 2025 for which employers may calculate mileage allowances using a cents-per-mile valuation rule or the fleet-average-valuation rule.

—Internal Revenue Service

We Want to Hear from You...Submit Your Ideas for Speakers and Topics for the 2025 SDA Annual Conference!

The Call for Speakers and Topics for the 2025 SDA Annual Conference opened on **Monday, January 27**, and it's the perfect time to send us all your ideas!

Planning for the 2025 SDA Annual Conference is well underway, and now we need your help! As always, one of the most important pieces of the planning process is laying out the schedule of breakout sessions. And this is where you come in!

As you are thinking about what should be included in this year's breakout sessions, here are a few things that might help get those ideas flowing:

- » What are the hot topics that districts need to know more about?
- » Is there a general subject that you could use a refresher course on (and maybe others could, too)?
- » Are you an expert who has suggestions on important topics to present?
- » Are there successful projects or case studies from which others could learn?

Whatever ideas you have, big or small, we want to hear from you!

The process is super easy. Simply go to the SDA website at www.sdaco.org and fill out the

online form to share your suggestions for a breakout session, recommend a great speaker, or both!

Please remember that the more details you can provide with your suggestion, the better. We strive to bring you topics that are the most pertinent and relevant to the special district world so the more information we have about your idea, the easier it is to see if it might work for the Conference.

As always, please call our office at 303-863-1733 if you have any questions. **And make sure to mark your calendars to join us at the Keystone Conference Center, September 16-18!**

We look forward to receiving your submissions! 

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