

Special District Association of Colorado

SDA NEWS

MARCH 2025

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Regional
Workshops
are Headed
Your Way!**

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

Designed by Emmett Jordan

Mark Your Calendars and Plan to Join Us...

The SDA Annual Regional Workshops are Headed Your Way in June with Information You Need!

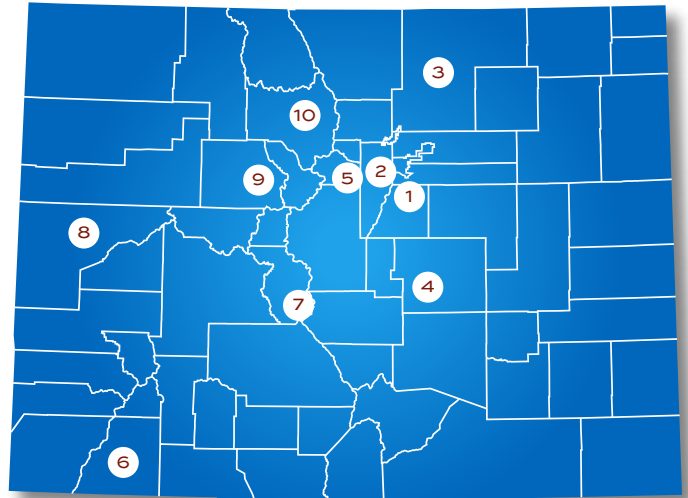
We are finalizing all the details, but we are once again hitting the road during the month of June to bring you the ever-popular SDA Annual Regional Workshops! And this will be the perfect time right after the May elections!

These lively and educational trainings apply to all types of districts and are sure to provide a wealth of valuable information for your district. Whether you are a Board member or district employee, a seasoned professional or brand new to your position, we will have something for everyone. Plus, this is a great way for any newly elected or appointed Board members to dive right into the special district world.

We will cover a wide variety of important topics such as minutes, meeting formats, open meetings, conflicts of interest, public records, CSD Pool programs to help your district be safer, and of course our 2025 legislative update, just to name a few. On top of all this, every attendee will receive a copy of the 2025 SDA Board Member Manual.

This year we will be visiting 10 locations around the state, and each workshop will run for approximately half a day in the morning.

We have many more details to come; watch your emails and the SDA website at www.sdaco.org for all the information as it becomes available. We will see you there!



- 1 **Parker**
Tuesday, **June 10** (Morning)
- 2 **Broomfield**
Wednesday, **June 11** (Morning)
- 3 **Kersey**
Thursday, **June 12** (Morning)
- 4 **Fountain**
Friday, **June 13** (Morning)
- 5 **Evergreen**
Wednesday, **June 18** (Morning)
- 6 **Durango**
Friday, **June 20** (Morning)
- 7 **Salida**
Monday, **June 23** (Morning)
- 8 **Clifton**
Tuesday, **June 24** (Morning)
- 9 **Vail**
Wednesday, **June 25** (Morning)
- 10 **Granby**
Thursday, **June 26** (Morning)

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

A note from SDA CEO Ann Terry: As we continue to celebrate our 50th anniversary, we thought it would be fun to take a stroll down memory lane to visit past newsletter articles. In this front-page article from January 1991, we revisit a conversation on tax reform and the importance of good communication with district citizens. We will continue to feature these past articles throughout the year so watch for more to come!

NEWSLETTER

SPECIAL DISTRICT ASSOCIATION OF COLORADO

1700 Lincoln Street • Suite 3711 • Denver, CO 80203 • Phone 839-3791



JANUARY, 1991

TAX REFORM

The dialogue continues on the subject of tax reform. SDA has participated in meetings with the Governor, the Municipal League, and Colorado Counties. The Capitol is buzzing with speculation about what might be introduced in Bill form, a tax study, or a Constitutional Amendment.

Expect to see proposals changing the 5.5 percent property tax revenue increases presently allowed, changes in the collection and distribution procedures for sales tax revenue, major school finance shortfalls, Worker's Compensation, water, bond defaults, governmental immunity limits, open meetings, fire pension, consolidation of local governments, and changes in special district laws - to list a few.

TAXPAYERS WANT TO KNOW

Now, more than ever, is the time for local governments to realize that the taxpayer wants to know what they are getting for their tax dollars. In this regard, the SDA Community Relations Program for 1991 will work diligently to provide special districts with assistance in providing information to taxpayers.

Tax time each year is an ideal time to provide the citizenry of your district with educational information concerning usage of taxpayer revenues within the district. To assist you with that task, SDA has developed the following fill-in-the-blank letter for you to use as a pattern for developing a letter to residents within your district. Don't forget to provide your newspaper with a copy.

We encourage all special districts to recognize that part of the taxpayers dissatisfaction with property and other forms of taxation is directly related to government's failure to convey readily understandable information about the use of tax revenues to the taxpayer. As a form of local government which is closest to the people, special districts are in an ideal position to provide such information to the taxpayer in order to avoid dissatisfaction and misunderstandings.

* * * * *

Dear Fellow Citizen:

The Board of Directors of the (name of district) formed to provide you with (description of service or services provided) are happy to provide you with this summary description of operations.

continued on page 2



The operations of the (name of district) are funded by (describe funding mechanisms which support the operations of the district). A portion (or all) of these revenues are derived from a (enter 1991 mill levy amount) mill levy listed on your annual property tax billing.

The (name of district) serves approximately (number of users) located within the (square mile figure) boundaries of the district at an average cost of (property tax dollar figure) per taxpayer.

Costs which the district has incurred include (describe capital improvements, equipment acquisitions, site improvements, etc.) and are financed by (user fees, special bonds, reserve funds, etc.).

In 1990, the operational costs of the district (increased, decreased, remained the same) for the following reasons:

(Give explanation)

Those factors have resulted in the (name of district) Board of Directors decision to (maintain status-quo, raise fees, increase, decrease or retire mill levy, hold a special bond election, etc.).

As your elected representatives, the members of the (name of district) Board of Directors feel that these decisions will enable the district to continue to provide you with a high level of quality (name of service or services).

If you have any comments or questions concerning the information contained in this summary description of operations, please feel free to communicate them to us by contacting (name and contact number).

The (name of district) Board of Directors would also like to take this opportunity to express its appreciation for your support of the district and to wish you a happy and prosperous new year.

Sincerely,

(Board Designee)

Board of Directors
(List Names)

DIVISION OF LOCAL GOVERNMENT GUIDES

The Division of Local Government has produced a series of guides designed to assist local officials with administration of governmental services. To obtain a copy of any of these publications, please contact DLG at 1313 Sherman Street, Room 521, Denver, CO 80203 or call the Division at 303/866-2156. There is no charge for the publications.

Administration

Personnel Management of Local Governments
Calendar of Activities

Finance

Legal Investments for Statutory Cities
and Towns
Local Government Revenue Sources
Financial Trend Analysis
Districts and Alternative Financing
Mechanisms

Planning

Land Use Planning in Colorado
Developing a Capital Improvements Plan

Special Districts

Compliance Calendar
Elections: A Quick Reference Guide
Formation and Statutory Responsibility
Service Plans

Water and Wastewater

Developing a User Rate and Fee System
Utility Fees, Rates and Collections
Colorado Sewer Needs List
Colorado Water Needs List
Available Financial Assistance
Water Pollution Control Revolving Fund
Fact Sheet

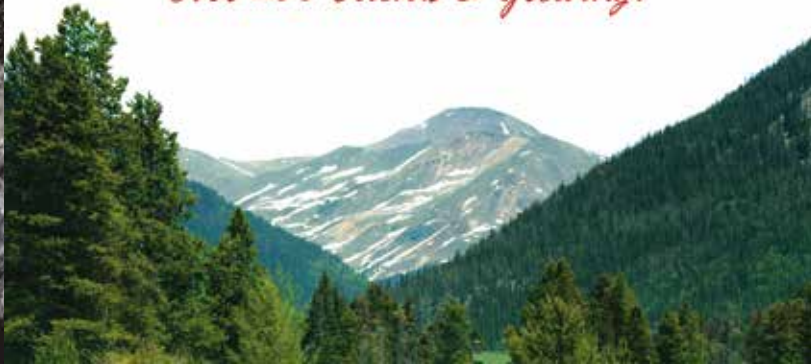
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FUN FACTS

This month's fun facts are from the world of TV. Can you believe all of the following shows premiered in 1975?

- » Saturday Night Live
- » Starsky and Hutch
- » The Jeffersons
- » Welcome Back, Kotter
- » One Day at a Time
- » Wheel of Fortune
- » Good Morning America

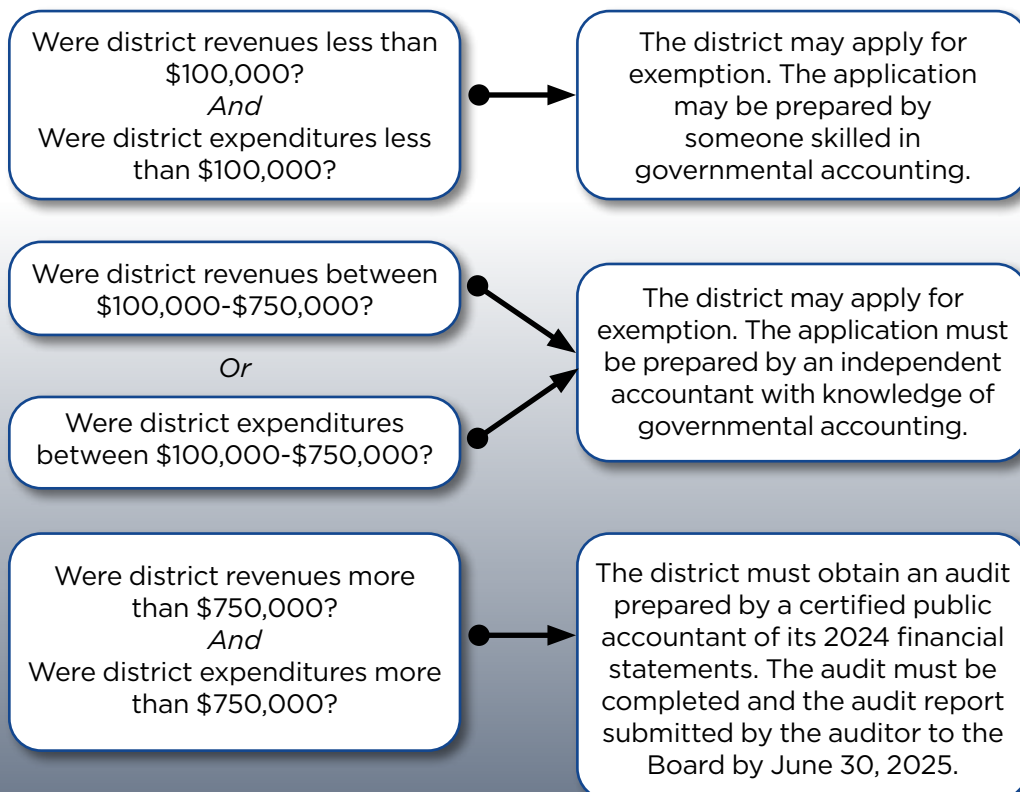
Exemption from Audit Application Deadline March 31

Special district financial statements must be audited annually by a CPA, unless you apply for and are granted an exemption from audit by the State Auditor. The application deadline is March 31, 2025, and failure to file the application for exemption from audit will cause the district to lose its exemption for fiscal years 2024 and 2025.

According to the Colorado Local Government Audit Law,¹ the application for exemption must be personally reviewed, approved, and signed by a majority of the members of the district Board of Directors.

Below is a rubric to see if your district may apply for an exemption from audit.

¹ Title 29, Article 1, Part 6, C.R.S.



10 WAYS TO STAY SAFE ONLINE IN THE AGE OF AI

A GUIDE FOR COLORADO SPECIAL DISTRICTS

Guest article by Mac Clemmens, Co-Founder and CEO, Streamline

In today's digital landscape, Colorado special districts face a double challenge: making sure websites are accessible to everyone (per ADA standards) and defending against increasingly sophisticated cyber threats. With the rise of AI-powered attacks, taking a proactive, well-rounded approach is more critical than ever. Whether you're managing a water treatment facility, managing fire response, or overseeing local parks, these essential tips will help you keep your district's digital presence both compliant and secure.

#1 Don't Rely on Accessibility Widgets for ADA Compliance

Where there is a widget, there is not always a way! Accessibility widgets often promise easy compliance but can leave your district exposed to legal action. Just last month, a district learned this the hard way after implementing a widget for thousands of dollars only to face a costly ADA lawsuit when the tool didn't meet legal standards. The tiny district settled out of court for \$5,000. Even the FTC just cracked down on that popular accessibility widget with a \$1M fine for deceptive marketing practices! In 2023 alone, 33% of accessibility lawsuits specifically targeted websites using widgets, suggesting that these "quick fixes" are actually a liability, not a safeguard. The lesson? Widgets don't defend you and are becoming a target.

Action Item: Make sure your accessibility plan doesn't rely on widgets and ideally get indemnification from your vendor for any issues.

#2 Develop a Plan for Accessible PDFs

One of the trickiest parts of meeting the compliance requirements of House Bill 21-1110 is getting all those agendas, minutes, and reports to be compliant for users with disabilities. Even Adobe Acrobat's "Accessibility" checker—quite frustratingly—doesn't check against the WCAG 2.1 AA standard that is required by law. Fortunately, you don't need to fix all your *old* PDFs unless they are specifically requested in an accessible format, thanks to a handy "Archived Content" provision, just your *new* documents.

With the Colorado enforcement deadline of July 1, 2025 just around the corner, you'll want to make sure your PDFs are compliant.

Action Item: Consider free tools like the CommonLook PDF Validator to double check your PDFs against ADA standards.

Workaround: For simple agendas or documents, you can load the PDF's content onto a webpage and have the PDF just for reference. By providing an "alternative format," your district will meet the accessibility standard without having to fix issues with the PDF. Just make sure the alternative format is complete, so the person with the disability can have an equal experience!

#3 Develop a Process for Handling Accessibility Requests — And Don't Ask Someone What Their Disability Is!

Having a plan in place can save your district from legal issues. In one case that we witnessed, a district that had a defined response process avoided paying legal penalties entirely when an ADA complaint escalated. One mistake that well-meaning districts make is asking the person what kind of disability they have, which isn't legal!

Action Item: Per House Bill 21-1110, make sure you have at least two ways to report an accessibility issue to your district, e.g. email, a form on your website, and/or telephone.

#4 Let Your Vendors Know What the Standard Is

Do you have an accounting firm that provides audited financial statements that you post on your website? Do you have a billing software portal? Or an event registration microsite?

Action Item: Make sure you let your vendors know that you expect them to adhere to the law. Use the template at tinyurl.com/COvendorletter if you need ideas!

#5 Implement Multi-Factor Authentication (MFA)

Cyberattacks targeting public entities are on the rise, and MFA is a simple yet effective way to protect critical systems. This simple and time-tested technique—getting a text message confirmation or using an authenticator code system—can thwart more than half of cyberattacks, according to cyberinsurance carriers. Yet, shockingly, less than half of SDA member districts who attended the last cybersecurity seminar last year had enabled MFA, which is free to enable in Office365 and Google Workspace. With more password breaches and AI-enhanced phishing becoming more common, enabling MFA on all accounts can stop unauthorized access before it starts.

Action Item: Make sure whoever manages your Office 365 or Google Workspace has set up Multi-Factor Authentication.

#6 Train Your Team to Spot AI-Driven Phishing Attempts

AI-generated phishing emails are becoming harder to detect, even for tech-savvy users. Regular training sessions can help your team recognize red flags and avoid falling victim to these scams. Regular cybersecurity training is essential to keeping staff informed about the latest phishing tactics. Implement interactive phishing simulations to test employees' ability to recognize red flags, such as urgent language, unexpected attachments, or slight domain name variations in email addresses.

Pro Tip: Try a security service like Breach Secure Now or Bullpish ID to simulate phishing attacks to test your team's awareness.

#7 Secure Financial Processes

Cybercriminals often target financial transactions, making secure processes essential. Implement wire transfer confirmations and maintain separation of duties for approvals to prevent unauthorized transactions. We know districts that have lost money to this kind of fraud. To reduce risk, districts should require multiple people to approve financial transactions before processing them. For wire transfers, always verify requests with a direct phone call using a trusted number, rather than relying on email instructions.

Action Item: Call YOUR number when confirming wire transfers, and make sure that one person initiates the transaction and another approves.

#8 Conduct Regular Network Security Audits

Vulnerabilities in SCADA or IoT systems can go unnoticed until it's too late. Regular third-party security audits can identify weaknesses and help your district patch them before hackers exploit them. Vulnerabilities in these systems can go unnoticed for months or even years, leaving districts exposed to threats like ransomware, unauthorized remote access, or service disruptions.

Action Item: Consult trusted cybersecurity firms for annual audits, especially if you provide utility services.

#9 Apply for Cybersecurity Grants and Partner With an MSP

Budget concerns shouldn't prevent you from improving your cybersecurity posture. Programs like the State and Local Cybersecurity Grant Program (SLCGP) can provide funding for essential upgrades. Additionally, partnering with a Managed Service Provider (MSP) ensures continuous monitoring and protection. MSPs can offer customizable security packages tailored to the specific needs of special districts.

Funding Resource: tinyurl.com/cocybergrants (on colorado.gov)

#10 Keep Learning!

Staying safe online requires a dual approach: addressing both ADA compliance and cybersecurity risks. By following these 10 steps—from choosing the right website provider to training staff and securing financial processes—Colorado special districts can protect their operations, avoid costly lawsuits, and safeguard the services they provide to their communities.

For a full cybersecurity checklist, visit tinyurl.com/sdacyberchecklist

For a full ADA checklist, see tinyurl.com/adachecklistco

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



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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 March. 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
3-3-25	Last day to file Affidavits of Intent to be a Write-in Candidate with Designated Election Official (not later than 64 days before the election).	1-13.5-305
3-4-25	Designated Election Official, if instructed by resolution of the Board, may cancel the election if there are no more candidates, including write-in candidates, than positions to be filled, and there are no ballot issue(s) or ballot question(s), and declare the candidates elected (at the close of business on the 63rd day before the election or anytime thereafter). If the electors are to consider the election of persons to office and any ballot question or ballot issue, the governing body may by resolution withdraw the ballot question(s)/ballot issue(s) and cancel the election at any time prior to the election, if there are no more candidates, including write-in candidates, than positions to be filled. No election may be cancelled in part. Notice of cancellation of the election must be published one time prior to the election date. The Notice must be posted in the office of the Designated Election Official, and in the office of the County Clerk and Recorder of each county in which the District is located. A copy of the Notice shall be filed with the Division of Local Government. Designated Election Official shall notify the candidates that the election was cancelled and that they were elected by acclamation. SPECIAL NOTE: If the election is cancelled, the term of office of the persons declared elected shall commence at the next meeting of the Board of Directors of the special district following the date of the election, but no later than thirty (30) days following the date of the election and upon the signing and filing of an oath with the County Clerk and Recorder and posting of a bond.	1-13.5-513(1) 1-13.5-513(3) 1-13.5-513(6) 1-13.5-112(2)
3-7-25	Certify ballot content (no later than 60 days before the election). Every ballot shall contain the names of all duly nominated candidates for the offices to be voted for at the election. The arrangement of the names shall be established by lot at any time prior to the certification of the ballot. The Designated Election Official shall notify the candidates of the time and place of the lot drawing for the ballot. The drawing shall be performed by the Designated Election Official or a designee. If any ballot question(s) or ballot issue(s) will be included on the ballot, they must follow the list of candidates.	1-13.5-511 1-13.5-902(2) 1-13.5-902(7)
3-7-25	FCPA NOTE: Each candidate or the Designated Election Official shall file with the Secretary of State a copy of such candidate's Self-Nomination and Acceptance forms or Affidavits of Intent to be a Write-In Candidate (no later than 60 days before the election). If the Self-Nomination and Acceptance form contains a statement that the candidate is familiar with the provisions of the Fair Campaign Practices Act, then no filing of a "Candidate Affidavit" under the Fair Campaign Practices Act is required. FCPA NOTE: A candidate who does not accept contributions but who expends money for campaign purposes shall not be required to form a Candidate Committee, but shall be required to file disclosure reports for the reporting periods during which the expenditures are made. FCPA NOTE: Candidate Committees shall register with the Secretary of State before accepting or making any contributions. Issue Committees shall register with the Secretary of State within 10 calendar days of accepting or making contributions or expenditures in excess of \$200 to support or oppose any ballot issue or ballot question.	1-45-108(3) 1-45-108(3.3) 1-45-110(1) Article XXVIII, Section 2(10), Colorado Constitution Secretary of State Rules 2.1, 16.1 and 16.3 of the Rules Concerning Campaign and Political Finance

Continued on page 13

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May 6, 2025 Regular Mail Ballot Election Calendar

Date	Action	Authority
3-12-25	Designated Election Official must have on file at the principal office of the District or Designated Election Official a plan for the conduct of the mail ballot election (no later than 55 days prior to the election). SPECIAL NOTE: Pursuant to Section 1-13.5-111(2), all regular elections that will include a TABOR ballot issue must be conducted as a mail ballot election. Such election cannot be conducted as a polling place election.	1-13.5-1104(1)
3-21-25	Written comments for and against the TABOR ballot issue(s) must be received by the Designated Election Official (45 days before the election). (Comments must be filed by NOON on the Friday before the 45th day before the election.)	1-13.5-503(1) 1-7-901(4) Article X, Section 20, Colorado Constitution
3-22-25	Designated Election Official shall mail absentee ballots to those eligible electors who have applied and are designated as a “covered voter” under the Uniform and Overseas Citizens Absentee Voting Act (UOCAVA) (not later than 45 days before the election).	1-13.5-618 1-8.3-103(1)(d) 1-8.3-110(1)
3-22-25	Earliest date to hold a class of instruction concerning the tasks of an election judge (not more than 45 days prior to the election).	1-13.5-408
3-27-25	Last day for the Designated Election Official to order the voter registration and property owners lists (no later than 40 days prior to election). Designated Election Officials of overlapping political subdivisions conducting an election shall confer concerning the preparation of the notice required by TABOR (“TABOR Notice”) (no later than 40 days prior to the election). If feasible, the political subdivisions shall enter into an intergovernmental agreement for the preparation and mailing of the TABOR Notice.	1-13.5-203(1) 1-13.5-204(1) 1-13.5-204(2) 1-13.5-1105(2)(a) 1-13.5-503(1) 1-7-905(2) 1-7-906(3)

May 6, 2025 Regular Polling Place Election Calendar									
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Date	Action	Authority
3-3-25	Last day to file Affidavits of Intent to be a Write-in Candidate with Designated Election Official (not later than 64 days before the election).	1-13.5-305
3-4-25	Designated Election Official, if instructed by resolution of the Board, may cancel the election if there are no more candidates, including write-in candidates, than positions to be filled, and there are no ballot question(s), and declare the candidates elected (at the close of business on the 63rd day before the election or anytime thereafter). If the electors are to consider the election of persons to office and any ballot question, the governing body may by resolution withdraw the ballot question(s) and cancel the election at any time prior to the election, if there are no more candidates, including write-in candidates, than positions to be filled. No election may be cancelled in part. Notice of cancellation of the election must be published one time prior to the election date. The Notice must be posted in the office of the Designated Election Official, and in the office of the County Clerk and Recorder of each county in which the District is located. A copy of the Notice shall be filed with the Division of Local Government. Designated Election Official shall notify the candidates that the election was cancelled and that they were elected by acclamation. SPECIAL NOTE: If the election is cancelled, the term of office of the persons declared elected shall commence at the next meeting of the Board of Directors of the special district following the date of the election, but no later than thirty (30) days following the date of the election and upon the signing and filing of an oath with the County Clerk and Recorder and posting of a bond.	1-13.5-513(1) 1-13.5-513(3) 1-13.5-513(6) 1-13.5-112(2)

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May 6, 2025 Regular Polling Place Election Calendar		
Date	Action	Authority
3-7-25	Certify ballot content (no later than 60 days before the election). Every ballot shall contain the names of all duly nominated candidates for the offices to be voted for at the election. The arrangement of the names shall be established by lot at any time prior to the certification of the ballot. The Designated Election Official shall notify the candidates of the time and place of the lot drawing for the ballot. The drawing shall be performed by the Designated Election Official or a designee. If any ballot question(s) will be included on the ballot, they must follow the list of candidates. Designated Election Officials of special districts with overlapping boundaries must meet, confer and, if practical, hold the elections in a manner that will permit the eligible electors in the overlapping area to vote in all of such elections at one polling place.	1-13.5-511 1-13.5-902(2) 1-13.5-902(7) 1-13.5-504(3)
3-7-25	FCPA NOTE: If election is NOT canceled, each candidate or the Designated Election Official shall file with the Secretary of State a copy of such candidate's Self-Nomination and Acceptance forms or Affidavits of Intent to be a Write-In Candidate (no later than 60 days before the election). If the Self-Nomination and Acceptance form contains a statement that the candidate is familiar with the provisions of the Fair Campaign Practices Act, then no filing of a "Candidate Affidavit" under the Fair Campaign Practices Act is required. FCPA NOTE: A candidate who does not accept contributions but who expends money for campaign purposes shall not be required to form a Candidate Committee, but shall be required to file disclosure reports for the reporting periods during which the expenditures are made. FCPA NOTE: Candidate Committees shall register with the Secretary of State before accepting or making any contributions. Issue Committees shall register with the Secretary of State within 10 calendar days of accepting or making contributions or expenditures in excess of \$200 to support or oppose any ballot question.	1-45-108(3) 1-45-108(3.3) 1-45-110(1) Article XXVIII, Section 2(10), Colorado Constitution Secretary of State Rules 2.1, 16.1 and 16.3 of the Rules Concerning Campaign and Political Finance
3-22-25	Designated Election Official shall mail absentee ballots to those eligible electors who have applied and are designated as a "covered voter" under the Uniform and Overseas Citizens Absentee Voting Act (UOCAVA) (not later than 45 days before the election).	1-13.5-618 1-8.3-103(1)(d) 1-8.3-110(1)
3-22-25	Earliest date to hold a class of instruction concerning the tasks of an election judge (not more than 45 days prior to the election).	1-13.5-408
3-27-25	Last day for the Designated Election Official to order the voter registration and property owners lists (no later than 40 days prior to election). Designated Election Official may order an initial voter registration and property owners lists be received 30 days prior to the election, with a supplemental list provided 20 days prior, or the complete lists provided as of the 6 th day prior to the election.	1-13.5-203(1) 1-13.5-204(1) 1-13.5-204(2)



OUTSOURCED ACCOUNTING SERVICES

What Every Special District Needs to Know

Guest article by Brian Camiller and Amanda Karger, Plante Moran, PLLC

The business of public accounting has changed rapidly over the last few years and faces significant concerns with the pipeline of qualified candidates considering it as a career. But those staffing challenges pale in comparison to the crisis in the public sector. For many years, public sector accounting jobs could compete with higher paying private sector positions by offering better benefits and work-life balance. However, as the public sector has been challenged to run leaner, benefits continue to shrink and many offices are staffed with fewer people who are still tasked with getting the same amount of work done.

These trends have left most public sector accounting departments in a position where they need to hire professionals who have expertise in this very specialized form of financial reporting at a time when few qualified people are available. While all of the public sector is feeling the crunch, a recent report by the Government Finance Officers Association (GFOA) found that, “The supply-demand gap for state and local public finance workers is widening faster than the same gap for the finance sector overall, the public sector overall, and the economy overall. The gap is growing because while state and local public finance is experiencing very strong demand for workers, it has seen net employment loss each year since 2019.” As more public sector organizations, including special districts, are learning every year, the best answer is often outsourced accounting and CFO services.

The Risks are High

Every special district needs reliable, accurate financial information reported to it in a timely manner, and they all need a dependable controllership function to maintain public trust in their stewardship of funds. What many special districts have learned in recent years as the government accounting talent pool has shrunk is that private sector job titles don’t always translate into the specialized environment of public sector financial management. With so few qualified government accountants available, key positions have been filled by executives with great accounting backgrounds but limited exposure to government accounting, or candidates who appeared ready to grow into an executive role but weren’t quite prepared for everything the job entailed.

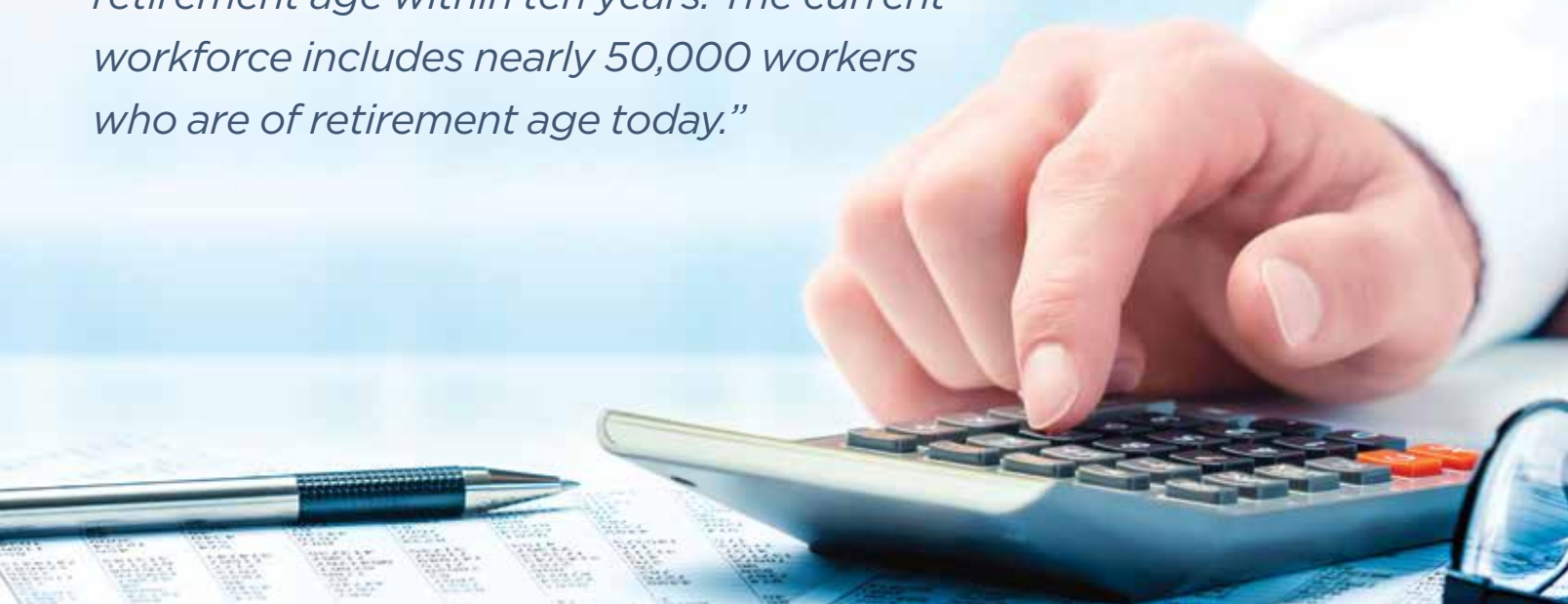
The results have been striking. When public sector finance departments come up short:

- » Governing bodies do not get the accurate financial information they need to make decisions in a timely manner.
- » Filing deadlines get missed.
- » In extreme cases they can wind up late in adopting its budget, which is technically illegal in many states.

Those who rely on the government finance professionals often don’t realize there’s a problem until it has reached a boiling point.

What many special districts have learned in recent years as the government accounting talent pool has shrunk is that private sector job titles don’t always translate into the specialized environment of public sector financial management.

“Nearly a third of incumbent state and local public finance workers will be retirement age within ten years. The current workforce includes nearly 50,000 workers who are of retirement age today.”



Outsourced Accounting and CFO Services Can Bridge the Gap

In the absence of qualified public finance professionals available to fill full-time positions, many special districts have turned to just-in-time support offered by specialized contractors. These resources can offer as few or as many hours as a special district needs in any given week and can support anything from annual responsibilities like budgeting and audit preparation to monthly general ledger maintenance and bank reconciliations.

Consider These Three Qualities When Evaluating an Outsourced Accounting Provider

If it seems like outsourced accounting or CFO services might be an effective solution, special districts looking to hire a resource should consider the following criteria when evaluating potential providers:

- » **Specialized expertise:** Many of the problems that occur in public sector accounting positions arise from an assumption that all accounting is alike. In fact, government financial reporting is a very specialized type of accounting, and it's not an easy discipline to learn as you go. Any provider in this sector needs to demonstrate their capability in the field or they will more likely contribute to the problems rather than be part of a solution.
- » **Scalability:** Some key accounting functions require significantly more hours for only a few weeks or months out of the year. Tasks like budgets and audits can require a lot of extra work from public sector finance professionals for short periods of time. An outsourced accounting

provider in this sector should be able to deliver regular support for tasks like general ledger functions and bank reconciliations throughout the year as well as extra resources to support a department during a crunch time.

- » **Flexibility:** Special districts need accounting resources that meet them on their terms. For most districts looking for outsourced support, that will mean secure connections for offsite work to reduce office footprints and cut down on travel costs. But a provider must also be able to deliver people on-site when the situation calls for it. Those seeking outside help should evaluate proposals based on the security and quality of remote work as well as the availability of in-person resources as needed.

Good Help Will Get Harder to Hire

The GFOA report points out that, “Nearly a third of incumbent state and local public finance workers will be retirement age within ten years. The current workforce includes nearly 50,000 workers who are of retirement age today.” In a field where it's already extremely difficult to find qualified candidates for key positions, the future looks only more challenging. If you're responsible for staffing a special district accounting office, this is a critical time to consider seeking support from an outsourced accounting provider or to evaluate any resources you currently use to make sure that you're getting the most out of your investment. 🍋

Editor's Note: To find out more, visit www.plantemoran.com

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Garry Briese Has Retired After More Than Eleven Years as the Executive Director of the Colorado State Fire Chiefs

Garry Briese has retired after more than 11 years serving as the Executive Director of the Colorado State Fire Chiefs (CSFC).

“Garry’s dedication and commitment to the Colorado fire service, its leaders, and the communities we serve is unparalleled,” said CSFC President Brad White, Fire Chief of Grand Fire Protection District No.1.

Chief White continued, “His tireless work has not only helped fire chiefs gain a voice in the legislative process but has also secured funding that will benefit fire protection districts for generations. Beyond his legislative work, Garry’s visionary leadership has positioned CSFC as one of the strongest state associations in the country, and he leaves the organization in a strong position for continued success.”

Under Garry’s guidance and leadership, CSFC has become a powerful voice for Colorado’s fire departments and fire protection districts, particularly in the legislative arena. His advocacy efforts have resulted in significant gains for fire service funding and legislative victories. Notably, in 2023, Garry played a pivotal role in securing 100% priority backfill for Colorado’s fire protection districts, totaling approximately \$30 million in funding.

This was followed in 2024 with



Garry Briese

the General Assembly passing legislation authorizing fire protection districts to collect sales tax, impact fees, and charge additional fees for other services provided.

Throughout his tenure, Garry fostered key partnerships, including with the Colorado Professional Fire Fighters and the Colorado Division of Fire Prevention and Control. His work resulted in first-in-the-nation collaboration of all three organizations working together to host Fire Leadership Challenge, the annual conference

held in Keystone. Under Garry’s guidance, the conference grew substantially, and in 2024, CSFC launched its own Leadership Certificate Program and hosted the inaugural meeting of Executive Directors from state fire chiefs’ organizations.

Chief White noted, “Garry’s impact on the fire service in Colorado and beyond is immeasurable. His legacy of leadership, advocacy, and collaboration will continue to shape the fire service for years to come.”

SDA CEO Ann Terry agreed. “Garry’s leadership has been instrumental in rebuilding the Colorado State Fire Chiefs. His dedication, vision, and unwavering commitment have strengthened the organization’s foundation, ensuring it remains a vital resource for fire service leaders across the state. Through his hard work and perseverance, he has created a more resilient and forward-thinking association that will serve communities for years to come.”

As Garry prepares for the future, CSFC is grateful for his leadership and looks forward to continuing the work he started, building on the solid foundation he has established for the organization and the fire service in Colorado.

—Colorado State Fire Chiefs

SDA CEO Ann Terry agreed. “Garry’s leadership has been instrumental in rebuilding the Colorado State Fire Chiefs. His dedication, vision, and unwavering commitment have strengthened the organization’s foundation, ensuring it remains a vital resource for fire service leaders across the state...”

Districts Make the Difference Video Contest is Back!

The National Special Districts Association (NSDA) is currently promoting its annual scholarship contest for high school students designed to encourage young people to engage with local government to enhance their civics education. The scholarships are designed as awards for a student video contest operated through the association's public awareness campaign called "Districts Make the Difference."

For the contest, high school students (grades 9-12) are asked to submit a short video (60 seconds or less) that provides a glimpse into the essential services provided by districts and highlights the ways special districts "Make the Difference" in their local communities.

At the end of May, Districts Make the Difference will award:

- » \$2,000 for the first-place winner
- » \$1,000 for the second-place winner
- » \$500 for the third-place winner

In addition, \$500 will be awarded to the student's chosen teacher for each winning video.

"This scholarship fosters an awareness of local government at a young age to encourage students to gain an understanding of the essential services special districts provide in their communities," said SDA CEO and NSDA Board Chair Ann Terry.

Please visit <https://www.districtsmakethedifference.org/video-contest> to watch past years' video submissions and learn more about the guidelines for this year's contest.

The deadline to submit videos is March 31, 2025. 🍌

Don't Forget to Send Us Your Ideas for Breakout Sessions for the 2025 SDA Annual Conference!

Now's the perfect time to send us all your ideas for the 2025 SDA Annual Conference!

But, the deadline to submit is Friday, March 14 so don't delay!

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!

And the best part is the process is super easy. Simply go to the SDA website at www.sdaco.org to share your suggestions for a breakout session, recommend a great speaker, or both!

As always, please call our office at 303-863-1733 if you have any questions.

Mark your calendar to join us at the Keystone Conference Center, September 16-18! And don't forget that we will be celebrating our 50th anniversary and our Golden Jubilee! 🍌

Making the Most of Your CSD Pool Membership With... **Safety Consultations and Trainings**

Guest article by the Colorado Special Districts Property and Liability Pool

The Colorado Special Districts Property and Liability Pool (CSD 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 Safety Consultations and Trainings for members of the CSD Pool.

Our safety consultants can help your district prepare for the unexpected. We work with you to evaluate potential losses and make recommendations that provide security and knowledge where it's needed most.

On site, through email, or over the phone, we can review and assist in developing policies, practices, and implementation procedures.

Scope Of Services

Our on-site consultations focus on areas of liability, property, workers' compensation, health and safety, regulatory agencies, and process controls including the following:

- » Incident trending data
- » Updated information on rules, regulations, and requirements
- » Audits, loss analysis, and written reports
- » Playground inspections

Trainings and Inspections

Currently, we offer an extensive catalog of onsite training. Make sure you and your staff know what to do in order to prevent the next emergency or workplace crisis.

Our trainings include: CDOT flagger training; confined space training; drug and alcohol recognition; excavation safety; hazard recognition; lock out/tag out demonstrations; trenching and shoring; ergonomics assessments; fall protection training; and much more.

All inspections and trainings are available to members at **no cost**.

Interested in a consult or training? Email our safety consultants at safety@csdpool.org.

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.





Special District Association of Colorado

Supporting Community-Based Government

Welcome New SDA Members

District Members

Arrowhead Colorado Metropolitan District
Costilla County Ambulance District
Cottonwood Creek Metropolitan District Nos.2-5
DC Metropolitan District
Eagle County Conservation District
Flying Horse Metropolitan District Nos.1-5
Fruition Lochbuie Metropolitan District No.1
Horizon Drive Association Business Improvement District
Kings Point South Metropolitan District No.3

La Junta Health Service District
Legacy Park Metropolitan District Nos.1-5
Miller Ranch Metropolitan District
Miller Ranch Water and Sanitation District
Pinnacle Farms Metropolitan District No.2
Pot Hook Water Conservancy District
Twin Mesa Metropolitan District
Vermilion Creek Metropolitan District Nos.2 and 3
Wolf Creek Run West Metropolitan District
Yellowstone Ridge Metropolitan District Nos.1, 2, and 4

Associate Members

Organization	General Type of Services
5150 Community Management	Community and property management
Gardner Law Office	Legal services
Lance McMahon, CPA, M.T.	Virtual tax services
Split Rail Fence Company LLC	Customized fencing company
Strike Streamlining	IT training to streamline internal processes

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- Fall Protection Training
- Ergonomics Assessments
- Playground Inspections
- And much more!