



**Jefferson County Emergency Communications Authority  
(JCECA)**

433 S Allison Pkwy  
Lakewood, CO 80206-3133  
Office: 303 539 9410  
<https://jceca.org>

January 31, 2019

**Filed via DLG E-Filing Portal**

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

**Subject: Letter of Budget Transmittal  
Jefferson County Emergency Communications Authority (JCECA)  
LG ID: 30128, Type: 60**

To whom it may concern

Attached is a copy of the 2019 budget for The Jefferson County Emergency Communications Authority ("JCECA") submitted pursuant to Section 29-1-113(1), C.R.S. This budget was adopted on 11/21/2018. If there are questions regarding this budget, please contact:

Jeffrey J. Irvin, Executive Director  
Direct: 303-539-9410  
Address: JCECA, 433 S Allison Pkwy, Lakewood, CO 80226-3133  
Email: [jirvin@jceca.org](mailto:jirvin@jceca.org)

I, Jeffrey J. Irvin, JCECA Executive Director, hereby certify that the enclosed is a true and accurate copy of the 2019 Adopted Budget.

Yours Truly,

Jeffrey J. Irvin, Executive Director  
Cc: file

**ADOPTION AND APPROPRIATION  
OF THE 2019 BUDGET FOR THE  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY**

WHEREAS, the Jefferson County Emergency Communications Authority (“JCECA”) was created by intergovernmental agreement to collect and spend the emergency telephone charge as authorized by C.R.S § 29-11-101, *et seq.*; and

WHEREAS, a proposed 2019 budget was submitted to the Board of Directors of JCECA (the “Board”) before October 15, 2018 for consideration; and

WHEREAS, JCECA published notice of the proposed budget in accordance with law, and the proposed budget was open for inspection by the public at the office of JCECA’s executive director, and interested persons were given the opportunity to file or register any comments or objections to the proposed budget; and

WHEREAS, the Board held a public hearing to consider the proposed budget on November 21, 2018, and on said date the Board voted to adopt and appropriate the budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Board that the attached 2019 budget is hereby adopted.

**BE IT FURTHER RESOLVED** by the Board of that the budget is hereby appropriated consistent with the attached budget.

**BE IT FURTHER RESOLVED** that this Resolution, the adopted and appropriated 2019 budget, and the budget message shall be filed with the Division of Local Government.

**BE IT FURTHER RESOLVED** that JCECA continues the current rate of the emergency telephone charge at \$1.15 per line per month, subject to adjustment as approved by the Board and the Colorado Public Utilities Commission.

ADOPTED on November 21, 2018.

DocuSigned by:  
  
9CC7D4FF42204EF...  
Casey Tighe, Chair

I, Jeffrey J. Irvin, certify that the attached is a true and accurate copy of the adopted 2019 budget of JCECA.

DocuSigned by:  
  
CE514975A0304BD...  
Jeffrey J. Irvin, JCECA Executive Director



Accountant's Report

BOARD OF DIRECTORS  
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

I have prepared the accompanying forecasted budget of revenues, expenditures and fund balances of Jefferson County Emergency Communications Authority for the year ending December 31, 2019, including the forecasted estimate of comparative information for the year ending December 31, 2018. I have not audited, reviewed or compiled the accompanying forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is in accordance with accounting principles generally accepted in the United States of America.

The actual historical information for the year 2017 is presented for comparative purposes only.

Substantially all of the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the District's results of operations for the forecasted periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

A handwritten signature in black ink, appearing to read "B. Campbell", is positioned above the printed name.

Brendan Campbell, CPA  
January 20, 2019

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATION AUTHORITY</b>				
<b>STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS</b>				
<b>December 31, 2017 Actual, 2018 Adopted and Projected Budget</b>				
<b>2019 Adopted Budget</b>				
<b>Modified Accrual Budgetary Basis</b>				
<b>GENERAL FUND</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
	<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>				
9-1-1 fee (ETC)	\$ 6,278,584	\$ 10,673,871	\$ 9,912,017	\$ 9,878,142
9-1-1 fee (prepaid)	281,081	292,994	236,204	237,858
Interest Income	3,647	5,000	30	5,000
Miscellaneous Income	144	-	4,600	500
<b>Total Revenues</b>	<b>\$ 6,563,457</b>	<b>\$ 10,971,865</b>	<b>\$ 10,152,851</b>	<b>\$ 10,121,500</b>
<b>Expenditures</b>				
Administrative	\$ 476,821	\$ 541,368	\$ 396,970	\$ 343,073
Agency Operating Fund (AOF)	400,022	2,480,529	2,045,346	1,300,160
Disaster & Recovery Plan (DRP)	242,377	265,865	283,109	50,000
GIS System	274,027	165,580	166,180	160,000
Line Charges	625,688	460,553	560,830	356,700
Logging Systems	282,422	-	-	-
Notification Systems (ENS)	137,079	123,520	106,770	125,020
Phone Systems (911)	241,691	180,000	180,000	-
Program Fund	905,069	-	-	-
Public Education	18,328	20,000	22,041	200
Special Projects	6,052,778	8,053,252	6,609,088	7,212,334
Other	233,583	60,000	-	-
<b>Total Operating Expenditures</b>	<b>\$ 9,889,884</b>	<b>\$ 12,350,667</b>	<b>\$ 10,370,334</b>	<b>\$ 9,547,487</b>
<b>Revenues over/(under) Expenditures</b>	<b>(3,326,427)</b>	<b>\$ (1,378,802)</b>	<b>\$ (217,482)</b>	<b>\$ 574,013</b>
<b>Beginning Fund Balance</b>	<b>3,828,223</b>	<b>2,290,455</b>	<b>501,796</b>	<b>284,313</b>
<b>Ending Fund Balance</b>	<b>501,796</b>	<b>\$ 911,653</b>	<b>284,313</b>	<b>858,326</b>

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATION AUTHORITY</b>				
<b>STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS - DETAIL</b>				
<b>December 31, 2017 Actual, 2018 Adopted and Projected Budget</b>				
<b>2019 Adopted Budget</b>				
	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
	<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Administrative</b>				
911 Admin Fees	\$ 127,622	\$ 213,477	\$ 58,244	\$ -
Accounting	62,786	40,000	60,000	65,000
Bank Charges	3,077	1,396	3,623	3,731
Executive Director (ED)				-
401k & Benefits	22,064	33,784	22,901	23,588
Mileage Reimbursement	493	500	447	460
Payroll Tax	8,673	30,012	18,778	19,341
Wages & Salaries	110,849	113,186	110,854	114,180
Insurance	3,356	6,120	5,954	6,132
Legal	123,994	90,000	105,000	100,000
Meeting & Misc				-
Admin Web/Listserves	76	225	212	218
Meeting & Misc - Other	6,185	5,000	4,194	5,000
Phone/Web Conferencing	489	600	544	560
Office Rent	2,700	3,000	1,500	-
Office Supplies & Postage	1,619	1,020	1,361	1,401
Payroll Expenses	2,583	3,048	3,359	3,460
Other	256	-	-	-
<b>Total Administrative Expenses</b>	<b>\$ 476,821</b>	<b>\$ 541,368</b>	<b>\$ 396,970</b>	<b>\$ 343,073</b>
<b>Agency Operating Fund (AOF)</b>				
BRO Non-Recurring	\$ 17,980	\$ 802,000	\$ 694,848	\$ 734,590
BRO Recurring	44,285	416,034	180,166	
Jeffcom Agencies Recurring	150,965	-	-	
Jeffcom Agencies Non-Recurring	143,424	-	221,647	
WES Non-Recurring	37,206	875,000	594,882	565,570
WES Recurring	5,188	387,495	353,803	
Other	973	-	-	-
<b>Total Agency Operating Fund (AOF)</b>	<b>\$ 400,022</b>	<b>\$ 2,480,529</b>	<b>\$ 2,045,346</b>	<b>\$ 1,300,160</b>
<b>Disaster &amp; Recovery Plan (DRP)</b>				
SRBC Non-Recurring	\$ 237,301	\$ 248,865	\$ 276,109	\$ -
SRBC Recurring	5,076	17,000	7,000	50,000
<b>Total Disaster &amp; Recovery Plan (DRP)</b>	<b>\$ 242,377</b>	<b>\$ 265,865</b>	<b>\$ 283,109</b>	<b>\$ 50,000</b>
<b>GIS System</b>				
DRCOG Photogrammetry	\$ (7,800)	\$ -	\$ -	\$ -
GIS System Support	281,827	165,580	166,180	160,000
<b>Total GIS System</b>	<b>\$ 274,027</b>	<b>\$ 165,580</b>	<b>\$ 166,180</b>	<b>\$ 160,000</b>
<b>Line Charges</b>				
ANI/ALI SR	\$ 329,924	\$ -	\$ 276,042	\$ 300,000
Call Box MRC	4,413	-	6,970	7,200
Jeffcom DS1	17,011	-	40,000	30,000
N Interop QMOE	43,869	-	110,000	-
Other	104,512	460,553	55,000	19,500
Transport (MOE, T-1)	125,959	-	72,818	-
<b>Total Line Charges</b>	<b>\$ 625,688</b>	<b>\$ 460,553</b>	<b>\$ 560,830</b>	<b>\$ 356,700</b>
<b>Logging Systems</b>				
Logging System Hardware	\$ 29,453	\$ -	\$ -	\$ -
Logging System Support	252,969	-	-	-
<b>Total Logging Systems</b>	<b>\$ 282,422</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>JEFFERSON COUNTY EMERGENCY COMMUNICATION AUTHORITY</b>				
<b>STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS - DETAIL</b>				
<b>December 31, 2017 Actual, 2018 Adopted and Projected Budget</b>				
<b>2019 Adopted Budget</b>				
	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
	<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Notification Systems (ENS)</b>				
ALI Database Extract (ADE)	\$ 13,555	\$ 17,000	\$ -	\$ 18,000
CodeRed (ECN)	107,833	103,520	103,520	103,520
VoIP Record Extract	2,750	3,000	3,250	3,500
Other	12,940	-	-	-
<b>Total Notification Systems (ENS)</b>	<b>\$ 137,079</b>	<b>\$ 123,520</b>	<b>\$ 106,770</b>	<b>\$ 125,020</b>
<b>Phone Systems</b>				
Headset-Handset	\$ 26,194	\$ -	\$ -	\$ -
Phone System Hardware	17,470	180,000	180,000	-
Phone System Repair	71,365	-	-	-
Phone System Support	126,662	-	-	-
<b>Total Phone Systems</b>	<b>\$ 241,691</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ -</b>
<b>Program Fund</b>				
CAD - Regional Systems	\$ 379,673	\$ -	\$ -	\$ -
CAD - Maintenance Recurring	525,396	-	-	-
<b>Total Program Fund</b>	<b>\$ 905,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Education</b>				
Public Education Other	\$ 17,613	\$ 20,000	\$ 21,265	\$ -
Public Web	715	-	776	200
<b>Total Public Education</b>	<b>\$ 18,328</b>	<b>\$ 20,000</b>	<b>\$ 22,041</b>	<b>\$ 200</b>
<b>Special Projects</b>				
CDOT Federal	\$ 2,129	\$ -	\$ 66,740	-
Call Box Project	8,782	6,000	4,812	6,000
Fiber Optics	-	-	-	-
AHEC-DUS	-	109,476	6,210	109,477
Goldline Fiber	-	-	3,150	-
J-FON	37,473	108,200	40,000	173,720
Last Mile Fiber Project	4,767	37,000	103,000	50,000
North Metro	(5)	250,000	40,000	457,770
South Metro	-	20,000	141,000	-
US36BRT	0	-	8,051	-
Jeffcom Transition Cost	5,502,607	932,976	1,670,651	-
Jeffcom Wages & Salaries	328,298	6,500,000	4,222,540	6,325,767
Fire Station Alerting	-	-	213,334	-
Mountain Dispatch Service Fees	25,000	-	-	-
Regonalization Study	(14,690)	-	-	-
Smart911	89,600	89,600	89,600	89,600
WES Console Replacements	68,817	-	-	-
<b>Total Special Projects</b>	<b>\$ 6,052,778</b>	<b>\$ 8,053,252</b>	<b>\$ 6,609,088</b>	<b>\$ 7,212,334</b>
<b>Other Expenses</b>				
Depreciation Expense	\$ -	\$ 60,000	\$ -	\$ -
Emergency Medical Dispatching	34,631	-	-	-
Recruiting	28,308	-	-	-
Training Expense (TE)	158,915	-	-	-
Translation Services (LLS)	11,730	-	-	-
<b>Total Other Expenses</b>	<b>\$ 233,583</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 9,889,884</b>	<b>\$ 12,350,667</b>	<b>\$ 10,370,334</b>	<b>\$ 9,547,487</b>

## **JEFFERSON COUNTY EMERGENCY COMMUNICATION AUTHORITY**

### 2019 BUDGET MESSAGE

The Jefferson County Emergency Communications Authority (“JCECA”) is a legal entity created by Intergovernmental Agreement pursuant to C.R.S. § 29-11-100.5, et. seq., for the delivery of emergency telephone (9-1-1) services throughout Jefferson and Broomfield Counties. To accomplish its mission, JCECA strives to assist its member agencies in obtaining state-of-the-art equipment necessary for effective and reliable emergency telephone service by allocating funds obtained through the emergency telephone charge.

The number of public safety answering points (each, a “PSAP”) funded by JCECA is three. There is one primary PSAP serving the City and County of Broomfield, one serving the City of Westminster and one, the Jefferson County Communications Center Authority (“Jeffcom”) serving Jefferson County.

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the Authority’s financial statements.

#### *Revenues*

JCECA estimates its income from the emergency telephone charge (the “ETC”) in 2019 will be \$10,116,000. The emergency telephone charge is currently set at \$1.15 per wireline, wireless, and VoIP line per month. JCECA also budgeted for interest and miscellaneous revenue of \$5,000, and \$500, respectively.

#### *Operating Expenditures*

The total 2019 appropriated expenses are in the amount of \$9,547,487. The largest single budgetary item is for \$7,212,334 for Special Projects, which includes Jeffcom transition costs and personnel costs for Jeffcom 9-1-1 call-takers and dispatchers. Additionally, Special Projects include costs for the installation of fiber optics along the RTD Light Rail Train routes to facilitate the interconnection of the Jefferson County Public Safety Fiber Optic Network (also known as “JFON”) with agencies and local governments served by the PSAPs funded by JCECA. This network will provide a low-cost communication path for Next Generation 9-1-1 IP Communications, radio communications backhaul, and the interconnection of local government and public schools in the JCECA service area. J-FON will facilitate access to camera systems, communications, and other data sources for enhanced public safety response. The total amount budgeted in 2019 for fiber optics is \$681,490.

A budgetary line item in the amount of \$1,300,160 for the Agency Operating Fund (also known as “AOF”) provides funds that the City and County of Broomfield and the City of Westminster PSAPs may utilize for costs of repair, replacement, or enhancement of the PSAPs’ software, equipment, and systems necessary to ensure the continued operation of the emergency telephone (9-1-1) service. The City and County of Broomfield is budgeted in 2019 for \$734,590 of revenue and Westminster is budgeted for \$565,570.

The remaining expenditures budgeted in 2019 include administrative, disaster and recovery plan expenses, funds for the GIS system, line charges, notification systems and public education. These expenses total \$1,034,993.

*Fund Balance/Reserves*

The fund balance of the Authority is projected to be \$858,326 at the end of 2019. The fund balance consists of cash and other assets, which is markedly lower in projected 2018 or \$284,313 versus what was budgeted in the amount of \$911,653. The goal of the Authority is to accumulate a reserve of at least two months operating expenses in anticipation of any unforeseen expenses or revenue changes.