

**ADOPTION AND APPROPRIATION
OF THE 2024 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 2024 budget was submitted to the Board of Directors of JCECA (the “**Board**”) before October 15, 2023 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 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 30, 2023, and on said date the Board voted to adopt and appropriate the budget.

NOW, THEREFORE, BE IT RESOLVED by the Board that the attached 2024 budget is hereby adopted;

BE IT FURTHER RESOLVED by the Board that the budget is hereby appropriated consistent with the attached budget;

BE IT FURTHER RESOLVED that this Resolution, the adopted and appropriated 2024 budget, and the budget message shall be filed with the Division of Local Government; and

BE IT FURTHER RESOLVED that the emergency telephone charge is established for 2024 at \$2.05, subject to adjustment as permitted under the law.

ADOPTED on November 30, 2023

DocuSigned by:

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Alan Fletcher, Chair

I, Jeffrey J. Irvin, certify that the attached is a true and accurate copy of the adopted 2024 budget of JCECA.

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Jeffrey J. Irvin, JCECA Executive Director

| JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY | | | | | | | | | |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------|---------------------------------------|
| STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS | | | | | | | | | |
| GENERAL FUND | | | | | | | | | |
| | (a) | (b) | (c) | (d) | (e) | (d-e) | (f) | (f-b) | |
| | 2022 | 2023 | 2023 | Actual | Budget | Variance | 2024 | Year to Year | |
| | Audited | Adopted | Projected | Through | Through | Through | Proposed | Budget | 2024 |
| Revenues | Actual | Budget | Actual | 10/31/23 | 10/31/23 | 10/31/23 | Budget | Variance | Comments |
| 9-1-1 fee (ETC) | \$ 11,689,087 | \$ 12,500,000 | \$ 11,840,000 | \$ 9,934,032 | \$ 10,416,667 | \$ (482,635) | \$ 18,153,248 | \$ 5,653,248 | Based on 80% collection of \$2.05 Fee |
| 9-1-1 fee (prepaid) | 1,538,550 | 1,275,000 | 1,661,006 | 1,405,466 | 1,275,000 | 130,466 | 1,815,325 | 540,325 | |
| PUC Statewide 9-1-1 Trust Reimbursement | 887,186 | 550,000 | 787,108 | 666,014 | 550,000 | 116,014 | 726,130 | 176,130 | |
| Interest Income | - | 5,000 | 49,000 | 23,709 | 5,000 | 18,709 | 10,000 | 5,000 | |
| Miscellaneous Income | - | 500 | 12 | 12 | 500 | (487) | 500 | - | |
| Total Revenues | \$ 14,114,823 | \$ 14,330,500 | \$ 14,337,126 | \$ 12,029,233 | \$ 12,247,166 | \$ (217,933) | \$ 20,705,203 | \$ 6,374,703 | |
| Expenditures | | | | | | | | | |
| Administrative | \$ 247,101 | \$ 293,181 | \$ 294,231 | \$ 248,531 | \$ 265,840 | \$ (17,309) | \$ 307,153 | \$ 13,972 | |
| Agency Operating Fund - BRO | 1,089,309 | 1,198,241 | 1,198,241 | 1,004,431 | 1,004,431 | - | 1,377,977 | 179,736 | |
| Agency Operating Fund - WES | 1,815,515 | 1,997,068 | 1,997,068 | 1,674,052 | 1,674,052 | - | 2,296,628 | 299,560 | |
| Agency Operating Fund - JEFFCOM | 9,198,617 | 10,118,480 | 10,118,480 | 8,481,865 | 8,481,865 | - | 11,636,252 | 1,517,772 | |
| Disaster & Recovery Plan (DRP) | 57,390 | 61,800 | 38,656 | 38,656 | 57,390 | (18,734) | 63,654 | 1,854 | |
| GIS System | 185,220 | 185,400 | 185,400 | 46,480 | 185,400 | (138,920) | 190,962 | 5,562 | |
| Line Charges | 742,802 | 654,998 | 651,584 | 641,112 | 651,765 | (10,652) | 674,648 | 19,650 | |
| Notification Systems (ENS) | 291,424 | 204,505 | 204,505 | 119,223 | 213,322 | (94,099) | 210,640 | 6,135 | |
| Special Projects | 693,535 | 2,245,185 | 2,067,555 | 1,233,233 | 2,012,774 | (779,540) | 1,395,887 | (849,298) | |
| Total Operating Expenditures | \$ 14,320,913 | \$ 16,958,858 | \$ 16,755,720 | \$ 13,487,584 | \$ 14,546,839 | \$ (1,059,255) | \$ 18,153,801 | \$ 1,194,944 | |
| Revenues over/(under) Expenditures | (206,090) | \$ (2,628,358) | \$ (2,418,594) | \$ (1,458,351) | \$ (2,299,673) | \$ 841,322 | \$ 2,551,401 | \$ 5,179,759 | |
| Beginning Fund Balance | 5,805,069 | 6,033,625 | 5,598,979 | 5,598,979 | | | 3,180,385 | (2,853,240) | |
| Ending Fund Balance | \$ 5,598,979 | \$ 3,405,267 | \$ 3,180,385 | \$ 4,140,628 | | | \$ 5,731,786 | \$ 2,326,519 | |
| Components of Ending Fund Balance | | | | | | | | | |
| Capital Reserve | \$ 750,000 | \$ 750,000 | \$ 750,000 | \$ 750,000 | | | \$ 750,000 | \$ - | |
| Operating Reserve (25% of Expenses) | 3,580,228 | 4,239,714 | 4,188,930 | 4,188,930 | | | 4,538,450 | 298,736 | |
| Unrestricted | 1,268,751 | (1,584,447) | (1,758,545) | (798,302) | | | 443,336 | 2,027,783 | |
| Ending Fund Balance | \$ 5,598,979 | \$ 3,405,267 | \$ 3,180,385 | \$ 4,140,628 | | | \$ 5,731,786 | \$ 2,326,519 | |

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

2024 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 and the City of Westminster, Colorado. 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. In 2024 JCECA is funding a large portion of the salary expense of the member agencies for personnel responsible for the answering and dispatching of emergency calls for service.

There are three public safety answering points (each, a “PSAP”) served by JCECA: the City and County of Broomfield PSAP, the Jefferson County Communications Center Authority (“Jeffcom”) PSAP and the City of Westminster PSAP. JCECA has structured its fiscal and budgeting policies to assure equitable allocation available funds to the PSAP’s served on a contributory population basis.

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

Budgeted revenue for JCECA is \$20,705,203, an increase of \$6,374,703 from the 2023 budget. Income from the emergency telephone charge (the “ETC”) in 2024 is estimated to be \$18,153,248, an increase of \$5,653,248. Income from the funds collected by the Colorado Department of Revenue for prepaid wireless services in 2024 is estimated to be \$1,815,325, an increase of \$540,325. The 2024 emergency telephone charge is set at \$2.05 per wireline, wireless, and VoIP line per month.

Revenue from Public Utility Commission (PUC) trust reimbursements are estimated at \$726,130 for 2024.

Expenses

Total 2024 appropriated expenditures are \$18,324,839, an increase of \$1,365,981. A total of \$15,310,857 is allocated in agency operating funds (“AOF”) for salary support for the three PSAP’s. The allocation is based on the population served by each PSAP.

Special Projects have been allocated \$1,395,887 for 2024. This includes allocations for costs associated with the operation and maintenance of the Jefferson County Public Safety Fiber Optic Network (“J-FON”). This network provides low-cost communication paths 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.

Also included in Special Projects are costs of maintaining eight 9-1-1 emergency call boxes located in areas where there is little or no wireless telephone service and the cost of Smart911. Smart911 is a service that allows citizens to enhance the information provided when 9-1-1 is called. An allocation of \$500,000 is for costs associated with Fiber Special Projects for Last Mile and North Metro. A Special Project contingency of \$300,000 is budgeted for 2024.

The remaining expenditures budgeted in 2024 include administrative, disaster and recovery plan expenses, funds for the GIS system, line charges, and public education. These expenses total \$1,618,095.

The Authority anticipates that 2024 revenues will exceed expenditures by \$2,380,364.

Fund Balance/Reserves

The fund balance of the Authority is projected to be \$8,107,546 at the end of 2024. The goal of the Authority is to accumulate a reserve of at least three months operating expenses in anticipation of any unforeseen expenses or revenue changes, \$750,000 for capital reserve, and \$2,776,336 of unrestricted fund balance.