

**ADOPTION AND APPROPRIATION
OF THE 2020 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 2020 budget was submitted to the Board of Directors of JCECA (the “**Board**”) before October 15, 2019 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, 2019, and on said date the Board voted to adopt and appropriate the budget.

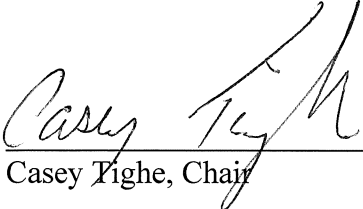
NOW, THEREFORE, BE IT RESOLVED by the Board that the attached 2020 budget is hereby adopted.

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 2020 budget, and the budget message shall be filed with the Division of Local Government.

BE IT FURTHER RESOLVED that JCECA adjusts the rate of the emergency telephone charge at \$1.30 per line per month, subject to adjustment as approved by the Board and the Colorado Public Utilities Commission.

ADOPTED on November 21, 2019.

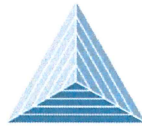


Casey Tighe, Chair

I, Jeffrey J. Irvin, certify that the attached is a true and accurate copy of the adopted 2020 budget of JCECA.



Jeffrey J. Irvin, JCECA Executive Director



PINNACLE

CONSULTING GROUP, INC.

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, 2020, including the forecasted estimate of comparative information for the year ending December 31, 2019. 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 2018 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.

Brendan Campbell, CPA
January 20, 2020

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				01/20/20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
December 31, 2018 Actual, 2019 Adopted and Projected Budget				
2020 Adopted Budget				
	Modified Accrual Budgetary Basis			
GENERAL FUND	2018	2019	2019	2020
	Audited	Adopted	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
9-1-1 fee (ETC)	\$ 10,504,117	\$ 9,878,142	\$ 10,216,176	\$ 11,162,301
9-1-1 fee (prepaid)	234,369	237,858	237,858	268,779
Interest Income	17	5,000	1,500	10,000
Miscellaneous Income	4,563	500	-	500
Total Revenues	\$ 10,743,066	\$ 10,121,500	\$ 10,455,534	\$ 11,431,080
Expenditures				
Administrative	\$ 378,693	\$ 343,073	\$ 282,667	\$ 338,414
Agency Operating Fund - BRO	874,624	734,590	830,000	769,737
Agency Operating Fund - WES	980,382	565,570	565,570	1,282,895
Agency Operating Fund - JEFFCOM	4,444,186	6,325,767	6,325,767	6,500,000
Disaster & Recovery Plan (DRP)	301,833	50,000	90,000	53,750
GIS System	166,180	160,000	160,000	172,000
Line Charges	526,599	356,700	359,367	544,703
Notification Systems (ENS)	106,892	125,020	125,678	134,397
Phone Systems (911)	259,387	-	-	-
Public Education	22,036	200	200	215
Special Projects	2,371,154	886,567	242,032	1,258,634
Total Operating Expenditures	\$ 10,431,967	\$ 9,547,487	\$ 8,981,281	\$ 11,054,745
Revenues over/(under) Expenditures	311,099	\$ 574,013	\$ 1,474,253	\$ 376,335
Beginning Fund Balance	504,529	284,313	815,629	2,289,882
Ending Fund Balance	\$ 815,629	\$ 858,326	\$ 2,289,882	\$ 2,666,217
Components of Ending Fund Balance				
Capital Reserve			\$ 750,000	\$ 750,000
Operating Reserve			1,539,882	1,916,217
Unrestricted			-	-
Ending Fund Balance	\$ -	\$ -	\$ 2,289,882	\$ 2,666,217

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				01/20/20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL				
December 31, 2018 Actual, 2019 Adopted and Projected Budget				
2020 Adopted Budget				
	2018	2019	2019	2020
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Administrative				
911 Admin Fees	\$ 58,244	\$ -	\$ -	\$ -
Accounting	56,904	65,000	57,000	52,000
Bank Charges	6,195	3,731	7,861	3,843
Executive Director (ED)				
401k & Benefits	22,751	23,588	22,250	24,295
Mileage Reimbursement	447	460	575	474
Payroll Tax	8,752	19,341	16,372	19,922
Wages & Salaries	112,088	114,180	101,555	117,605
Insurance	5,375	6,132	6,132	6,316
Legal	101,594	100,000	60,000	103,000
Meeting & Misc				
Admin Web/Listserve	212	218	1,500	225
Meeting & Misc - Other	630	5,000	4,000	5,150
Phone/Web Conferencing	745	560	560	577
Office Supplies & Postage	1,387	1,401	1,401	1,443
Payroll Expenses	3,370	3,460	3,460	3,564
Total Administrative Expenses	\$ 378,693	\$ 343,073	\$ 282,667	\$ 338,414
BRO - Agency Operating Fund (AOF)				
BRO Non-Recurring	\$ 700,165	\$ 734,590	\$ 830,000	\$ -
BRO Recurring	174,459	-	-	769,737
Total BRO Agency Operating Fund (AOF)	\$ 874,624	\$ 734,590	\$ 830,000	\$ 769,737
WES - Agency Operating Fund (AOF)				
WES Non-Recurring	\$ 622,284	565,570	\$ 565,570	\$ -
WES Recurring	358,098	-	-	1,282,895
Total WES Agency Operating Fund (AOF)	\$ 980,382	\$ 565,570	\$ 565,570	\$ 1,282,895
Jeffcom - Agency Operating Fund (AOF)				
Jeffcom Non-Recurring	\$ 221,647	\$ -	\$ -	\$ -
Jeffcom Wages & Salaries	4,222,540	6,325,767	6,325,767	6,500,000
Total Jeffcom Agency Operating Fund (AOF)	\$ 4,444,186	\$ 6,325,767	\$ 6,325,767	\$ 6,500,000
Disaster & Recovery Plan (DRP)				
SRBC Non-Recurring	\$ 296,701	\$ -	\$ -	\$ -
SRBC Recurring	5,132	50,000	90,000	53,750
Total Disaster & Recovery Plan (DRP)	\$ 301,833	\$ 50,000	\$ 90,000	\$ 53,750
GIS System				
GIS System Support	\$ 166,180	\$ 160,000	\$ 160,000	\$ 172,000
Total GIS System	\$ 166,180	\$ 160,000	\$ 160,000	\$ 172,000
Line Charges				
ANI/ALI SR	\$ 250,478	\$ 300,000	\$ 320,000	\$ 483,750
Call Box MRC	6,327	7,200	7,267	7,740
Jeffcom DS1	39,665	30,000	27,100	32,250
N Interop QMOE	95,882	-	-	-
Other	64,244	19,500	5,000	20,963
Transport (MOE, T-1)	70,002	-	-	-
Total Line Charges	\$ 526,599	\$ 356,700	\$ 359,367	\$ 544,703

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				01/20/20
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL				
December 31, 2018 Actual, 2019 Adopted and Projected Budget				
2020 Adopted Budget				
	2018	2019	2019	2020
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Notification Systems (ENS)				
ALI Database Extract (ADE)	\$ -	\$ 18,000	\$ 6,000	\$ 19,350
CodeRed (ECN)	103,642	103,520	116,178	111,284
VoIP Record Extract	3,250	3,500	3,500	3,763
Total Notification Systems (ENS)	\$ 106,892	\$ 125,020	\$ 125,678	\$ 134,397
Phone Systems				
Phone System Hardware	\$ 189,603	\$ -	\$ -	-
Phone System Support	69,784	-	-	-
Total Phone Systems	\$ 259,387	\$ -	\$ -	\$ -
Public Education				
Public Education Other	\$ 21,145	\$ -	\$ -	\$ -
Public Web	891	200	200	215
Total Public Education	\$ 22,036	\$ 200	\$ 200	\$ 215
Special Projects				
CDOT Federal	\$ 66,740	\$ -	\$ -	\$ -
Call Box Project	-	6,000	5,625	6,120
Fiber Optics				
AHEC-DUS	6,210	109,477	5,000	-
Goldline Fiber	3,150	-	-	-
J-FON	41,301	173,720	50,000	202,514
Last Mile Fiber Project	99,441	50,000	50,000	300,000
North Metro	41,252	457,770	10,000	458,000
South Metro	140,074	-	-	-
US36BRT	8,051	-	-	-
Jeffcom Transition Cost	1,662,001	-	-	-
Fire Station Alerting	213,334	-	-	-
Regonalization Study	-	-	-	-
Special Projects	-	-	22,796	292,000
Regonalization Study	-	-	-	-
Special Projects:Other Misc Service Cost	-	-	9,450	-
Smart911	89,600	89,600	89,161	-
WES Console Replacements	-	-	-	-
Total Special Projects	\$ 2,371,154	\$ 886,567	\$ 242,032	\$ 1,258,634
Total Expenditures	\$ 10,431,967	\$ 9,547,487	\$ 8,981,281	\$ 11,054,745

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

2020 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.

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.

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 \$11,431,080, an increase of \$1,309,580. Income from the emergency telephone charge (the “ETC”) in 2020 will be \$11,162,301, an increase of \$1,284,159. The Public Utilities Commission approved an increase, effective January 1, 2020, of the ETC from \$1.15 to \$1.30 per wireline, wireless, and VoIP line per month. Income from the funds collected by the Colorado Department of Revenue for prepaid wireless services is estimated to be \$268,779 for 2020.

Expenses

The total 2020 appropriated expenses are in the amount of \$11,054,745, an increase of \$1,507,258. A total of \$8,552,632 is allocated in agency operating funds (“AOF”) for salary support for the three PSAP’s. Special Projects has been allocated \$1,258,634. Special Projects 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. 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 \$134,397 is for costs associated with the CodeRED emergency notification and weather warning systems used by the three PSAP’s to notify citizens of emergent events.

The remaining expenditures budgeted in 2020 include administrative, disaster and recovery plan expenses, funds for the GIS system, line charges, and public education. These expenses total \$1,109,082.

Fund Balance/Reserves

The fund balance of the Authority is projected to be \$2,666,217 at the end of 2020. 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.