

**ADOPTION AND APPROPRIATION
OF THE 2027 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 2027 budget was submitted to the Board of Directors of JCECA (the “**Board**”) before October 15, 2026 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 September 24, 2026, and on said date the Board voted to adopt and appropriate the budget.

NOW, THEREFORE, BE IT RESOLVED by the Board that the attached 2027 budget is hereby adopted;

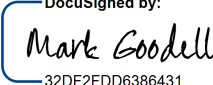
BE IT FURTHER RESOLVED by the Board that the budget is hereby appropriated consistent with the attached budget;

BE IT FURTHER RESOLVED by the Board that the attached budget message is hereby adopted;

BE IT FURTHER RESOLVED that this Resolution, the adopted and appropriated 2027 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 2027 at \$2.26, subject to adjustment as permitted under the law.

ADOPTED on September 24, 2026

DocuSigned by:

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Mark Goodell, Chair

I, Jeffrey J. Irvin, certify that the attached is a true and accurate copy of the adopted 2027 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)	(c-a)	(d)	(d-a)
	2026	2026	Actual	Variance	2027	Year to Year
	Adopted	Projected	Through	Through	Adopted	Budget
	Budget	Actual	8/31/2026	8/31/2026	Budget	Variance
Revenues						
9-1-1 fee (ETC)	\$ 20,621,244	\$ 20,621,244	\$ 14,388,369	\$ (6,232,875)	\$ 20,981,653	\$ 360,409
9-1-1 fee (prepaid)	2,062,124	2,062,124	1,406,309	(655,816)	2,098,165	36,041
PUC Statewide 9-1-1 Trust Reimbursement	1,031,062	1,031,062	747,822	(283,240)	1,049,083	18,020
Interest Income	200,000	311,539	181,731	(18,269)	200,000	-
Miscellaneous Income	500	500	4	(496)	500	-
Total Revenues	\$ 23,914,930	\$ 24,026,470	\$ 16,724,235	\$ (7,190,695)	\$ 24,329,400	\$ 414,470
Expenditures						
Administrative	\$ 403,281	\$ 407,540	\$ 271,279	\$ (132,002)	\$ 399,967	\$ (3,314)
Agency Operating Fund - BRO	1,667,353	1,667,353	1,098,937	(568,415)	2,167,558	500,206
Agency Operating Fund - WES	2,778,920	2,778,920	1,831,561	(947,359)	3,612,596	833,676
Agency Operating Fund - JEFFCOM	14,079,865	14,079,865	9,279,911	(4,799,954)	18,303,824	4,223,959
Disaster & Recovery Plan (DRP)	232,471	232,471	121,639	(110,832)	612,135	379,664
GIS System	184,433	184,433	62,691	(121,741)	349,687	165,254
Line Charges	878,864	878,864	744,491	(134,373)	904,830	25,966
Notification Systems (ENS)	367,795	367,795	205,337	(162,458)	474,831	107,036
Special Projects	1,846,498	1,783,689	951,668	(894,830)	1,779,619	(66,879)
Total Operating Expenditures	\$ 22,439,479	\$ 22,380,928	\$ 14,567,514	\$ (7,871,965)	\$ 28,605,047	\$ 6,165,568
Revenues over/(under) Expenditures	\$ 1,475,451	\$ 1,645,541	\$ 2,156,721	\$ 681,270	\$ (4,275,647)	\$ (5,751,098)
Beginning Fund Balance	10,543,060	11,516,269	11,516,269		13,161,810	2,618,750
Ending Fund Balance	\$ 12,018,511	\$ 13,161,810	\$ 13,672,990		\$ 8,886,163	\$ (3,132,348)
Components of Ending Fund Balance						
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000		\$ 750,000	\$ -
Operating Reserve (25% of Expenses)	5,609,870	5,595,232	5,609,870		7,151,262	1,541,392
Unrestricted	5,658,641	6,816,578	7,313,120		984,901	(4,673,740)
Ending Fund Balance	\$ 12,018,511	\$ 13,161,810	\$ 13,672,990		\$ 8,886,163	\$ (3,132,348)

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

2027 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 2026, 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 emergency communications centers (each an “ECC”) containing public safety answering points (each, a “PSAP”) served by JCECA: the City and County of Broomfield ECC, the Jefferson County Communications Center Authority (“Jeffcom”) ECC and the City of Westminster ECC. JCECA has structured its fiscal and budgeting policies to assure equitable allocation of available funds to the ECCs 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 \$24,329,400, an increase of \$414,470 from the 2026 budget. Income from the emergency telephone charge (the “ETC”) in 2027 is estimated to be \$20,981,653, an increase of \$360,409 over the projected actual for 2026 of \$20,621,244.

Income from the funds collected by the Colorado Department of Revenue for prepaid wireless services in 2027 is estimated to be \$2,098,165, an increase of \$36,041 over the projected actual for 2026 of \$2,062,124. The 2027 emergency telephone charge will be set at \$2.26 per wireline, wireless, and VoIP line per month.

Revenue from Public Utility Commission (PUC) trust reimbursements is estimated at \$1,049,083 for 2027.

Expenses

Total 2027 appropriated expenditures are \$28,605,047, an increase of \$6,224,119 over projected actuals of \$22,380,928 for 2026. A total of \$24,083,978 is allocated in agency operating funds (“AOF”) for salary support for the three ECCs. The allocation is based on the population served by each ECC.

Special Projects have been allocated \$1,779,619 for 2027. 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 facilitates access to camera systems, communications, and other data sources for enhanced public safety response.

Special Projects include costs of maintaining eight 9-1-1 emergency call boxes located in areas

where there is little or no wireless telephone service. Within Special Projects, an allocation of \$400,000 is for costs associated with J-FON Fiber Projects. An allocation of \$869,068 will fund non-recurring and first-year recurring costs for a project to upgrade the 911 phone systems for the Broomfield PD and Westminster PD/FD ECCs.

The remaining expenditures budgeted for 2027 include administrative, disaster, and recovery plan expenses, which include costs of maintaining a hot backup center, funds for the GIS system, line charges, and costs for the Lookout Alert emergency notification system (ENS). Also included are the costs of the Smart911 system. Smart911 is a service that allows citizens to enhance the information provided when 9-1-1 is called. These expenses total \$2,741,450.

The Authority anticipates that 2027 expenditures will exceed revenue by \$4,275,647.

Fund Balance/Reserves

The fund balance of the Authority is projected to be \$8,886,163 at the end of 2027. The goal of the Authority is to accumulate a reserve of twenty-five percent of operating expenses in anticipation of any unforeseen expenses or revenue changes, \$750,000 for capital reserve with a remaining unrestricted fund balance of \$984,901.