

**ADOPTION AND APPROPRIATION
OF THE 2026 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 2026 budget was submitted to the Board of Directors of JCECA (the “**Board**”) before October 15, 2025 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 20, 2025, and on said date the Board voted to adopt and appropriate the budget.

NOW, THEREFORE, BE IT RESOLVED by the Board that the attached 2026 budget is hereby adopted. For clarity, the 2026 budget is in column (d) titled *2026 Adopted Budget*;

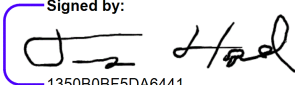
BE IT FURTHER RESOLVED by the Board that the budget is hereby appropriated consistent with the attached budget;

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 2026 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 2026 at \$2.12, subject to adjustment as permitted under the law.

ADOPTED on November 20, 2025

Signed by:

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Travis Hopwood, Chair

I, Jeffrey J. Irvin, certify that the attached is a true and accurate copy of the adopted 2026 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)
	2024	2025	2025	2026
	Audited	Adopted	Amended	Adopted
Revenues	Actual	Budget	Actual	Budget
9-1-1 fee (ETC)	\$ 18,804,788	\$ 19,473,006	\$ 19,473,006	\$ 20,621,244
9-1-1 fee (prepaid)	1,798,924	1,947,301	1,847,301	2,062,124
PUC Statewide 9-1-1 Trust Reimbursement	750,030	778,920	878,920	1,031,062
Interest Income	79,214	50,000	204,622	200,000
Miscellaneous Income	-	500	500	500
Total Revenues	\$ 21,432,956	\$ 22,249,727	\$ 22,404,349	\$ 23,914,930
Expenditures				
Administrative	\$ 334,006	\$ 351,230	\$ 366,723	\$ 403,281
Agency Operating Fund - BRO	1,362,999	1,515,775	1,515,775	1,667,353
Agency Operating Fund - WES	2,271,665	2,526,291	2,526,291	2,778,920
Agency Operating Fund - JEFFCOM	11,509,771	12,799,877	12,799,877	14,079,865
Disaster & Recovery Plan (DRP)	34,394	158,400	233,829	232,471
GIS System	175,000	192,000	192,000	184,433
Line Charges	696,871	528,129	659,155	878,864
Notification Systems (ENS)	249,127	389,674	389,674	367,795
Special Projects	937,484	807,000	1,028,815	1,846,498
Total Operating Expenditures	\$ 17,571,317	\$ 19,268,376	\$ 19,712,139	\$ 22,439,479
Revenues over/(under) Expenditures	\$ 3,861,639	\$ 2,981,350	\$ 2,692,210	\$ 1,475,451
Beginning Fund Balance	3,330,764	5,870,339	7,192,403	10,543,060
Ending Fund Balance	\$ 7,192,403	\$ 8,851,689	\$ 9,884,613	\$ 12,018,511
Components of Ending Fund Balance				
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Operating Reserve (25% of Expenses)	4,392,829	4,817,094	4,928,035	5,609,870
Unrestricted	2,049,574	3,284,595	4,206,578	5,658,641
Ending Fund Balance	\$ 7,192,403	\$ 8,851,689	\$ 9,884,613	\$ 12,018,511

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2024	2025	2025	2026
	Audited	Adopted	Amended	Adopted
Administration	Actual	Budget	Actual	Budget
Accounting	\$ 88,772	\$ 94,365	\$ 94,365	\$ 95,000
Bank Charges	4,764	8,167	8,167	5,000
Executive Director (ED)				
401k & Benefits	25,890	25,885	25,885	26,877
Mileage Reimbursement	-	500	500	300
Payroll Tax	10,846	10,905	10,905	11,671
Wages & Salaries	140,070	140,070	140,070	150,075
Insurance	6,112	5,473	5,473	20,439
Legal	42,174	44,679	60,000	77,222
Meeting & Misc				
Admin Web/Listserve	20	-	20	-
Meeting & Misc - Other	9,621	14,369	14,369	9,997
Phone/Web Conferencing	152	-	152	-
Office Supplies & Postage	612	753	753	1,085
Payroll Expenses	4,769	4,564	4,564	4,874
Public Web	204	1,500	1,500	741
Total Administrative Expenses	\$ 334,006	\$ 351,230	\$ 366,723	\$ 403,281
Agency Operating Fund (AOF)				
Broomfield	\$ 1,362,999	\$ 1,515,775	\$ 1,515,775	\$ 1,667,353
Westminster	2,271,665	2,526,291	2,526,291	2,778,920
Jeffcom	11,509,771	12,799,877	12,799,877	14,079,865
Total Agency Operating Fund (AOF)	\$ 15,144,435	\$ 16,841,943	\$ 16,841,943	\$ 18,526,137
Disaster & Recovery Plan (DRP)				
SRBC Recurring	\$ 34,394	\$ 158,400	\$ 233,829	\$ 232,471
Total Disaster & Recovery Plan (DRP)	\$ 34,394	\$ 158,400	\$ 233,829	\$ 232,471
GIS System				
GIS System Support	\$ 175,000	\$ 192,000	\$ 192,000	\$ 184,433
Total GIS System	\$ 175,000	\$ 192,000	\$ 192,000	\$ 184,433
Line Charges				
Call Box MRC	\$ 12,300	\$ 7,270	\$ 7,270	\$ 8,528
ESInet	683,471	518,974	650,000	870,336
Other	1,100	1,885	1,885	-
Total Line Charges	\$ 696,871	\$ 528,129	\$ 659,155	\$ 878,864
Notification Systems (ENS)				
ALI Database Extract (ADE)	\$ 5,635	\$ 11,216	\$ 11,216	\$ 10,783
ENS	243,492	244,458	244,458	221,112
VoIP Record Extract	-	4,000	4,000	2,000
ENS Systems Support	-	130,000	130,000	133,900
Total Notification Systems (ENS)	\$ 249,127	\$ 389,674	\$ 389,674	\$ 367,795
Special Projects				
Call Box Project	\$ 140	\$ 7,000	\$ 7,000	\$ 8,717
Fiber Special Projects	149,845	300,000	300,000	200,000
Last Mile Fiber Project	108,245	200,000	200,000	200,000
North Metro	-	100,000	100,000	-
Equipment Refresh Project	41,600	-	-	-
J-FON O&M	352,638	200,000	200,000	227,581
Jeffcom Radio Console Lease Assistance	-	-	-	251,532
Smart911	89,161	100,000	100,000	89,600
BRO/WES Phone System Replacement				
NRC costs yr 1	-	-	-	584,836
ARC costs 5 yr agreement	-	-	-	284,232
Special Projects Contingency	345,700	200,000	421,815	200,000
Total Special Projects	\$ 937,484	\$ 807,000	\$ 1,028,815	\$ 1,846,498
Total Expenditures	\$ 17,571,317	\$ 19,268,376	\$ 19,712,139	\$ 22,439,479

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

2026 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 ECC’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 \$23,914,931, an increase of \$1,665,204 from the 2025 budget. Income from the emergency telephone charge (the “ETC”) in 2026 is estimated to be \$20,621,244, an increase of \$201,586 over the projected actual for 2025 of \$20,419,658. Income from the funds collected by the Colorado Department of Revenue for prepaid wireless services in 2026 is estimated to be \$2,062,124, an increase of \$128,747 over the projected actual for 2025 of \$1,933,377. The 2026 emergency telephone charge is set at \$2.17 per wireline, wireless, and VoIP line per month.

Revenue from Public Utility Commission (PUC) trust reimbursements are estimated at \$1,031,062 for 2026.

Expenses

Total 2026 appropriated expenditures are \$22,439,479, an increase of \$2,326,798 over projected actuals of \$20,112,681 for 2025. A total of \$18,526,138 is allocated in agency operating funds (“AOF”) for salary support for the three ECC’s. The allocation is based on the population served by each ECC.

Special Projects have been allocated \$1,846,498 for 2026. 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 are little or no wireless telephone service and the cost of a the Smart911 system. Smart911 is a service that allows citizens to enhance the information provided when 9-1-1 is called. Within Special Projects an allocation of \$200,000 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 2026 include administrative, disaster and recovery plan

expenses, funds for the GIS system and line charges and costs for the Lookout Alert emergency notification system (ENS). These expenses total \$2,066,844.

The Authority anticipates that 2026 revenues will exceed expenditure by \$1,475,451.

Fund Balance/Reserves

The fund balance of the Authority is projected to be \$12,018,511 at the end of 2026. The goal of the Authority is to accumulate a reserve of at least three months of operating expenses in anticipation of any unforeseen expenses or revenue changes, \$750,000 for capital reserve and \$5,658,641 for unrestricted fund balance.