

**NOTICE OF MEETING FOR THE
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY (“JCECA”)
NOVEMBER 21, 2024, AT 11 A.M.**

THIS WILL BE A VIRTUAL MEETING ONLY

There will not be a physical meeting. The virtual meeting can be attended via Google Meet at the link below or by calling in via telephone.

<https://meet.google.com/viq-cvys-edu>. Use of computer audio (headset/mic) works best or join by phone: 413-459-4200, PIN: 669 173 972# - press *6 to mute/unmute your phone.

1. Call to Order.
2. Public Comment.
3. Approval of Minutes:
 - i. October 24, 2024, Monthly Meeting.
4. Treasurer's Report:
 - a. Financial Reports – Pinnacle Consulting Group, Inc.
 - i. Financial Statements.
 - ii. Cash Encumbrance Report.
 - iii. 2025 Budget Hearing (copy of proposed budget attached)
 - b. Expenditure Requests – Executive Director.
5. Emergency Communication Center (ECC) Partners Reports:
 - a. City and County of Broomfield (Broomfield PD PSAP).
 - b. Jeffcom 911 (Jefferson County Communications Center Authority PSAP).
 - c. City of Westminster (Westminster PD/FD Communications PSAP).
6. Executive Director’s Report
7. Legal Counsel Report
8. New Business
9. Adjournment.

For Information regarding the Jefferson County Emergency Communications Authority (JCECA) please visit the website <https://jceca.org/> or contact: Jeff Irvin, Executive Director, 303-539-9410, jirvin@jceca.org.



Management Financial Statements

BOARD OF DIRECTORS
JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and September 30, 2024. We have also prepared the accompanying 2025 proposed budgets of revenues, expenditures and funds available prepared on the modified accrual basis.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all 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 financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style with a large initial "T".

Pinnacle Consulting Group, Inc.
October 15, 2024

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY		
BALANCE SHEET		
December 31, 2023 and September 30, 2024		
	Audited Actual 12/31/2023	Unaudited Actual 9/30/2024
Assets		
Current Assets		
Cash, Checking	\$ 551,005	\$ 3,825,540
Cash, Savings	2,396,205	1,201,187
Accounts Receivable	1,659,260	2,265,348
Prepaid Expense	301,822	66,734
Total Current Assets	\$ 4,908,292	\$ 7,358,810
Long-Term Assets		
Construction in Progress	\$ 4,835,724	\$ 4,835,724
Infrastructure	25,895	25,895
Right of Ways	568,082	568,082
West Corridor Fiber Optic	865,614	865,614
Accumulated Depreciation	(450,178)	(450,178)
Total Long-Term Assets	\$ 5,845,137	\$ 5,845,137
Total Assets	\$ 10,753,429	\$ 13,203,947
Liabilities		
Current Liabilities		
Accounts Payable	\$ 1,248,958	\$ 1,282,801
Total Current Liabilities	\$ 1,248,958	\$ 1,282,801
Total Liabilities	\$ 1,248,958	\$ 1,282,801
Fund Equity		
Net Investment in Fixed Assets	\$ 5,845,137	\$ 5,845,137
Fund Balance		
Nondspendable	301,822	66,734
Unassigned	3,357,512	6,009,275
Total Fund Equity	\$ 9,504,471	\$ 11,921,147
Total Liabilities and Fund Equity	\$ 10,753,429	\$ 13,203,947
	=	=

JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY									
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS									
GENERAL FUND									
	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	2025
	Actual	Budget	Actual	09/30/24	09/30/24	09/30/24	Budget	Variance	Comments
Revenues									
9-1-1 fee (ETC)	\$ 12,178,390	\$ 18,153,248	\$ 18,000,000	\$ 13,861,581	\$ 13,310,507	\$ 551,074	\$ 19,473,006	\$ 1,319,758	Estimating 80% collection of \$2.12 Fee
9-1-1 fee (prepaid)	1,571,049	1,815,325	1,790,000	1,341,405	1,355,825	(14,420)	1,947,301	131,976	Estimating 10% of ETC Revenue
PUC Statewide 9-1-1 Trust Reimbursement	728,534	726,130	726,130	564,354	679,597	(115,243)	778,920	52,790	Estimating 4% of ETC Revenue
Interest Income	46,205	10,000	87,000	54,982	10,000	44,982	50,000	40,000	Estimate
Miscellaneous Income	12	500	500	-	500	(500)	500	-	
Total Revenues	\$ 14,524,190	\$ 20,705,203	\$ 20,603,630	\$ 15,822,323	\$ 15,356,430	\$ 465,893	\$ 22,249,727	\$ 1,544,524	
Expenditures									
Administrative	\$ 323,461	\$ 307,153	\$ 340,730	\$ 256,610	\$ 239,660	\$ 16,950	\$ 351,230	\$ 44,077	
Agency Operating Fund - BRO	1,198,241	1,377,977	1,377,977	1,033,482	1,033,483	(1)	1,515,775	137,798	
Agency Operating Fund - WES	1,997,068	2,296,628	2,296,628	1,722,472	1,722,471	1	2,526,291	229,663	
Agency Operating Fund - JEFFCOM	10,118,480	11,636,252	11,636,252	8,727,190	8,727,189	1	12,799,877	1,163,625	
Disaster & Recovery Plan (DRP)	38,656	63,654	63,654	22,405	37,390	(14,985)	158,400	94,746	
GIS System	196,766	190,962	190,962	-	-	-	192,000	1,038	
Line Charges	786,570	674,648	674,648	429,735	585,182	(155,447)	528,129	(146,519)	
Notification Systems (ENS)	153,993	210,640	374,286	189,539	162,980	26,558	389,674	179,034	
Special Projects	905,661	1,395,887	1,437,487	1,024,215	1,120,084	(95,869)	807,000	(588,887)	
Total Operating Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 13,405,647	\$ 13,628,438	\$ (222,791)	\$ 19,268,376	\$ 1,114,575	
Revenues over/(under) Expenditures	(1,194,706)	\$ 2,551,401	\$ 2,211,005	\$ 2,416,675	\$ 1,727,992	\$ 688,684	\$ 2,981,350	\$ 429,949	
Beginning Fund Balance	4,854,040	5,727,182	3,659,334	3,659,334			5,870,339	143,157	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,076,009			\$ 8,851,689	\$ 573,106	
Components of Ending Fund Balance									
Capital Reserve	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000			\$ 750,000	\$ -	
Operating Reserve (25% of Expenses)	3,929,724	4,538,450	4,598,156	4,538,450			4,817,094	278,644	
Unrestricted	(1,020,390)	2,990,133	522,183	787,559			3,284,595	294,462	
Ending Fund Balance	\$ 3,659,334	\$ 8,278,583	\$ 5,870,339	\$ 6,076,009			\$ 8,851,689	\$ 573,106	

**JEFFERSON COUNTY EMERGENCY COMMUNICATIONS AUTHORITY
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL
GENERAL FUND**

	(a)	(b)	(c)	(d)	(e)	(d-e)	(f)	(f-b)	2025
	2023	2024	2024	Actual	Budget	Variance	2025	Year to Year	Comments
	Audited	Adopted	Projected	Through	Through	Through	Proposed	Budget	
	Actual	Budget	Actual	09/30/24	09/30/24	09/30/24	Budget	Variance	
Administration									
Accounting	\$ 86,120	\$ 84,500	\$ 84,500	\$ 68,593	\$ 65,475	\$ 3,118	\$ 94,365	\$ 9,865	Audit \$7,000 (emailed Hinkle) Pinnacle increased by 2.7%
Bank Charges	1,316	7,416	7,147	4,764	6,162	(1,398)	8,167	751	Averaged 2024 actual for 2025 budget.
Executive Director (ED)									
401k & Benefits	27,781	26,548	26,548	19,414	19,911	(497)	25,885	(663)	Averaged 2024 actual for 2025 budget.
Mileage Reimbursement	39	518	518	-	389	(389)	500	(18)	Contingency amount per Jeff
Payroll Tax	10,395	10,271	10,271	8,155	7,703	452	10,905	634	Averaged 2024 actual for 2025 budget.
Wages & Salaries	134,124	128,510	128,510	105,053	95,885	9,168	140,070	11,560	Averaged 2024 actual for 2025 budget.
Insurance	6,095	6,069	6,069	4,428	4,552	(124)	5,473	(96)	Averaged 2024 actual for 2025 budget.
Legal	25,928	31,827	50,290	33,527	29,870	3,656	44,679	12,852	Averaged 2024 actual for 2025 budget.
Meeting & Misc									
Admin Web/Lists/serve	833	484	484	-	363	(363)	-	(484)	No longer using these SAS services.
Meeting & Misc - Other	10,038	4,371	11,723	8,526	4,371	4,155	14,369	9,997	Averaged 2024 actual for 2025 budget.
Phone/Web Conferencing	147	437	437	-	328	(328)	-	(437)	No longer incurring costs for these services.
Office Supplies & Postage	820	849	849	583	637	(54)	753	(96)	Averaged 2024 actual for 2025 budget.
Payroll Expenses	19,825	5,135	5,135	3,364	3,851	(487)	4,564	(570)	Averaged 2024 actual for 2025 budget.
Public Web	-	218	8,250	204	164	41	1,500	1,282	Increased maintenance costs for statutory accessibility requirements.
Total Administrative Expenses	\$ 323,461	\$ 307,153	\$ 340,730	\$ 256,610	\$ 239,660	\$ 16,950	\$ 351,230	\$ 44,077	
Agency Operating Fund (AOF)									
Broomfield	\$ 1,198,241	\$ 1,377,977	\$ 1,377,977	\$ 1,033,482	\$ 1,033,483	\$ (1)	\$ 1,515,775	\$ 137,798	10% Increase for 2025
Westminster	1,987,068	2,296,628	2,296,628	1,722,472	1,722,471	1	2,526,291	229,663	10% Increase for 2025
Jeffcom	10,118,480	11,636,252	11,636,252	8,727,190	8,727,189	1	12,799,877	1,163,625	10% Increase for 2025
Total Agency Operating Fund (AOF)	\$ 13,313,789	\$ 15,310,857	\$ 15,310,857	\$ 11,483,144	\$ 11,483,143	\$ (1)	\$ 16,841,943	\$ 1,531,086	
Disaster & Recovery Plan (DRP)									
SRBC Recurring	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	WMFR lease for 433 hot backup center + 10% contingency for other costs
Total Disaster & Recovery Plan (DRP)	\$ 38,656	\$ 63,654	\$ 63,654	\$ 22,405	\$ 37,390	\$ (14,985)	\$ 158,400	\$ 94,746	
GIS System									
GIS System Support	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	Reimb FTE to Jeffcom for GIS services + GeoComm wireless svcs.
Total GIS System	\$ 196,766	\$ 190,962	\$ 190,962	\$ -	\$ -	\$ -	\$ 192,000	\$ 1,038	
Line Charges									
Call Box MRC	\$ 6,201	\$ 9,888	\$ 9,888	\$ 5,551	\$ 6,616	\$ (1,065)	\$ 7,270	\$ (2,618)	Averaged 2024 actual for 2025 budget.
ESInet	780,369	659,610	659,610	423,084	574,703	(151,619)	518,974	(140,636)	Averaged 2024 actual for 2025 budget.
Other	-	5,150	5,150	1,100	3,863	(2,763)	1,885	(3,265)	Averaged 2024 actual for 2025 budget.
Total Line Charges	\$ 786,570	\$ 674,648	\$ 674,648	\$ 429,735	\$ 585,182	\$ (155,447)	\$ 526,129	\$ (146,519)	
Notification Systems (ENS)									
ALI Database Extract (ADE)	\$ 10,542	\$ 18,540	\$ 18,540	\$ 6,543	\$ 13,905	\$ (7,362)	\$ 11,216	\$ (7,324)	Jeff will schedule
ENS	126,900	188,387	227,883	182,996	146,290	36,706	244,458	56,071	RAVE Alert, Collaborate amd AWARE, includes 10% contingency, see ENS schedule.
VoIP Record Extract	16,551	3,713	3,713	-	2,785	(2,785)	4,000	287	
ENS Systems Support	-	-	124,150	-	-	-	130,000	130,000	Reimb Jeffcom for FTE to administer ENS systems.
Total Notification Systems (ENS)	\$ 153,993	\$ 210,640	\$ 374,286	\$ 189,539	\$ 162,980	\$ 26,558	\$ 389,674	\$ 179,034	
Special Projects									
Call Box Project	\$ 1,720	\$ 6,896	\$ 6,896	\$ 140	\$ 5,007	\$ (4,867)	\$ 7,000	\$ 104	Annual maintenance project + repair contingency
Fiber Special Projects	462,281	500,000	541,600	215,179	358,333	(143,154)	300,000	(200,000)	
Fiber Optics	1,779	-	-	-	-	-	-	-	
Last Mile Fiber Project	115,819	400,000	400,000	173,579	300,000	(126,421)	200,000	(200,000)	
North Metro	-	100,000	100,000	-	58,333	(58,333)	100,000	-	Assumes property rights issue will be resolved
Equipment Refresh Project	344,683	-	41,600	41,600	-	41,600	-	-	Project completed in 2024.
J-FON O&M	60,424	494,400	494,400	477,925	460,800	17,125	200,000	(294,400)	Includes reimb FTE to Jeffcom for Network Administrator
Smart911	89,161	94,591	94,591	66,871	70,943	(4,073)	100,000	5,409	
Special Projects Contingency	292,075	300,000	300,000	264,100	225,000	39,100	200,000	(100,000)	May need for Jeffcom 440 costs in 2025.
Total Special Projects	\$ 905,661	\$ 1,395,887	\$ 1,437,487	\$ 1,024,215	\$ 1,120,084	\$ (95,869)	\$ 807,000	\$ (588,887)	
Total Expenditures	\$ 15,718,896	\$ 18,153,801	\$ 18,392,625	\$ 13,405,647	\$ 13,628,438	\$ (222,791)	\$ 19,268,376	\$ 19,268,376	