



Record of Proceedings

Jefferson County Communications Center Authority

Board of Directors

July 17, 2025, 9:00 am

This meeting was held via Zoom video conference. It was accessible for the public to listen via phone conference.

I. CALL TO ORDER

The board meeting of the Jefferson County Communications Center Authority (Jeffcom) was called to order by Joe Harvey at 9:00am. This meeting was held in accordance with the applicable statutes of the state of Colorado.

II. ROLL CALL

President Joe Harvey (Golden PD)	Present
Vice President Mike Weege (EFD)	Present
Secretary/Treasurer Ed Brady (Arvada PD)	Present
Member Don Lombardi (West Metro Fire)	Not Present
<i>Proxy Jeremy Metz</i>	<i>Present</i>
Member Reggie Marinelli (Jeffco Sheriff's Office)	Present
Member Kirk Lock (Arvada Fire)	Not Present
<i>Proxy Matt Osier</i>	<i>Present</i>
Member Chris Murtha (Wheat Ridge PD)	Present
Member Phil Smith (Lakewood PD)	Present

Also in attendance were:

Jeff Streeter, Kevin Biegert, Gayle Johnston, Jen Sandoval, Jen Gustin, Geena Gomez, Laurel Strandberg, Shane Palmer, Kevin Garcia, Kellie Vaughan, Brandon Jenkins, and Brooke Brunetti.

Kathryn Winn of Collins, Cole, Flynn, Winn & Ulmer, PLLC
Brian Wilkerson of Talion Defense
Cathy Fromm with Fromm & Company LLC
Diego Martinez of Haynie and Company
Jeff Irvin of JCECA

Randy McNitt with Edgewater PD
Anita Koester with Lakewood PD
Del Kleinschmidt with Jefferson County Sheriff's Office
Todd Reeves with Arvada PD

Bob Fager with Highland Rescue
Kasey Beal with Golden Fire
Nate Buseck with Idaho Springs PD
Bridgette Roberts with the City of Arvada

III. PUBLIC COMMENT – (Limited to 3 minutes each)

No public comment

IV. APPROVAL OF RECORD OF PROCEEDINGS

- Minutes of the May 29, 2025 Regular Meeting

MOTION: It was moved by Chris Murtha and seconded by Jeremy Metz to approve the record of proceedings of the regular board meeting for May 29, 2025. The motion was voted upon and approved unanimously.

- Minutes of the June 18, 2025 Study Session

MOTION: It was moved by Mike Weege and seconded by Ed Brady to approve the record of proceedings of the study session for June 18, 2025. The motion was voted upon and approved unanimously.

V. REPORTS

A. Financial and Budget Update – Fromm and Company LLC

- Audited Financial Statements for 2024 – Mr. Diego Martinez with Haynie and Company presented the of the audit for the year ending December 31, 2024 and gave an overview of the financial highlights and financial statements. Assets mainly cash investments 25.7 million. Prior to filing the audit Right of Use liability of 849K will be removed since Jeffcom is no longer in leasing from West Metro. Assets remain fairly consistent from prior year, higher liability due to new building/ more payables.

MOTION: It was moved by Jeremy Metz and seconded by Mike Weege to accept the 2024 audit report subject to final review from the auditors and file it before the July 31st deadline. The motion was voted upon and approved unanimously.

- 2024 Budget Amendment
 - Resolution No. 2025-04, A Resolution to Amended 2024 Budget
This resolution is to record budget revisions - transfers from general fund to capital projects fund for the funding of the capital items, lease, building improvements in 2024. Recording expenditures in the Capital projects fund.
 - Public Hearing (Notice published July 14, 2025)
No comment for public hearing

MOTION TO APPROVE RESOLUTION 2025-04 TO AMEND THE 2024 BUDGET.

It was moved by Ed Brady and seconded by Reggie Marinelli to approve Resolution 2025-04 to Amend the 2024 Budget. The motion was voted upon and carried unanimously.

- June 2025 Financial Statement – Cathy Fromm with Fromm and Company LLC presented the June unaudited financial statements and reviewed with the Board the comparison of the budget to actual revenue and expenditures. Total Revenues at 49%. Dues and memberships at 52%. Software upfront expenses 85%, Phone systems 66%, Meeting and Office expense 57%. Facility cost 70% property and liability insurance paid upfront at beginning of year. Contingency funds interest 93% unrealized gain in June which made up for unrealized loss from May \$16.00 at end of June. Total Expenditures overall budget at 47%.

MOTION TO APPROVE THE MAY AND JUNE 2025 FINANCIAL STATEMENTS.

It was moved by Chris Murtha and seconded by Jeremy Metz to approve the May and June 2025 financial statements. The motion was voted upon and carried unanimously.

B. Executive Director Update

- General Updates
 - Passed CALEA File Review last was 100%. On site will be second week of August.
 - June 30th was cut over for Red Rocks Community College, it went smooth.
 - Platte Canyon holding pattern with the County that needs to be addressed – the revenue that was budgeted in around \$95,000 will not be coming in this year. Hartel is in same state – assessment was done but after developments last week we will wait on presenting that.
 - Supervisor process in July. Rylee Legreide was promoted to supervisor. Lead process closes on the 24th, adds to our on-floor supervision.
 - NENA Long Beach Conference – few presentation from us here, good recognition for Jeffcom.
 - Jeffcom has been recognized for an award on behalf of the Center of Digital Government and Education - 2025 AWS Champions Program recognizing public sector organizations that are setting new standard or innovation using Cloud Technologies. Great Achievement July 29th and 30th in Chicago.
 - CEBT medical insurance approximately 14.1% & 5% Dental, meeting with rep and looking into adding a High Deductible options.
 - Waiting to hear from Property liability insurance increase, unknown yet.
 - Working on Budget – Draft by August 15th, salary surveys 3-4% as a whole in the industry to stay relevant, continue to monitor and play around with some variables.

Mr. Harvey offers congratulations to Jeffcom the Award they received and asked to pass on congratulations to Rylee and Matt for their accomplishments at APCO.

- C. Legal Update
No update

VI. OLD BUSINESS

- Member Agency Allocation Presentation by Brian Wilkerson
 - This presentation goes through and identifies volumes across different activities and their percentages of member activity. As requested Calls For Service P0-P2 calls, Fire and Law broken down separately. Funding formulas CFS, 3 year average.
 - Does RMSC skew data/ Help Desk issues. Records request LPD – Lakewood always high.
 - Funding formula for years to come – keeping it simple and understandable is important.
 - Similar work load across all priority calls. Dispatch assist most time consuming to gather data.
 - RMSC has unique email address is not added into records/ help desk requests.
 - Mr. Wilkerson believes that model 2 is more of a true reflection of allocation against human resources.
 - Recommends starting with model 2, levels out 3 year average, fair representation
 - Most consolidated centers do one of two ways – demographics or activity based, have tried to keep them as simple as possible but has only got more confusing over time. From trend perspective activity based is the right move. Are percentages appropriate? Mr. Wilkerson thinks they are pretty close and would only tweak Admin to 35% and could take out one of the 3 – dispatch assist, help desk, or records request. These numbers do reflect a 3 year average.
 - The Board agrees to move forward with model 2 – should percentages be changed at all, no keep them the same. Keeping model 2 moving to implementation.
 - Allocation comes out of reserves, offset by budget savings and reserves. Is there a way to spread the increases out for the next few years to reduce impact. 1. Do it all at one. 2. Break down 1/3, 1/3, 1/3 graduate it over 2 or 3 years.
 - At this meeting the board should come up with a fair percentage of fund to maintain in the contingency fund and figure out what the dispersion is going to look like.
- GFOA Risk Assessment Analysis by Jeff Streeter
 - Jeffcom falls into the 17%-25% range.
 - Is it better served for all agencies to pay off debt (radio lease purchase/ \$525,000 Mortgage payment annually, Carbyne 3 years)
 - Currently 25 million, a good strong contingency would be around \$6,250,000 biased on GFOA in Capital & Contingency.
 - What is the appropriate percentage – Board Members agree 20%
 - Cyber security \$1,000,000 insurance
 - Discussed utilizing to cover some of these costs, over how many years, what is still owed this year that needs to be paid out of the Capital Fund 450,000 building and Carbyne payment almost 1 million left this year.

- Moving forward there needs to be discussions about allocation of excess contingency funds.
- The Board agreed to move forward with Model 2 as the Funding mechanism which will go into effect for the 26 budget cycle, keeping the Contingency Fund at 20%, move whatever money is needed from capital to the contingency to make sure the 20% is met, this leaves approximately \$3,000,000 left in Capital, utilize approximately \$605,000 as payment to offset the cost of the agencies that are taking an increase, which will cover about 50%. Following year would go to the full percentage amount.
- Keep everything in percentages due to dollar amount of funds changing.

MOTION TO APPROVE THE MODEL 2 FUNDING FORMULA.

It was moved by Mike Weege and seconded by Phil Smith to approve the Model 2 Funding Formula. The motion was voted upon and carried unanimously.

VII. NEW BUSINESS

A. Resolution No. 2025-05, A Resolution Adopting an Amended and Restated Cost Allocation Worksheet

- Motion approved, will not pass this resolution as it is drafted today. The 50% concept needs to be clearly documented. Cost Allocation has to be set once Budget is approved.
- Mr. Wilkerson would like Mrs. Fromm to provide total interest that is being collected on investments every year and total interest being paid on outstanding debt every year for the current year would be helpful information.
- Board has requested update on Cultural Survey at next Board meeting.

MOTION TO TABLE RESOLUTION NO. 2025-05, A RESOLUTION ADOPTING AN AMENDED AND RESTATED COST ALLOCATION WORKSHEET.

It was moved by Jeremy Metz and seconded by Ed Brady to table signing Resolution No. 2025-05 until it can be updated to accurately depict the 50% concept. The motion was voted upon and carried unanimously.

VIII. EXECUTIVE SESSION

IX. ADJOURNMENT

There being no further business to be presented, the regular business meeting was adjourned at 11:12 am.

Jeffcom Funding Formula Analysis and Options

July 9, 2025

Board of Directors Review

Contents:

- Activity Data:** all the data previously used to analyze funding formulas (Calls for Service, Admin Calls, Dispatch Assist, Help Desk, Records Requests)
- Priority Call Data:** analysis of volume and durations stratifying by law / fire, by agency, and by priority
- Funding Model 1 and Model 2:** 3-year average CFS-based formulas with different weightings
- Funding Priority Model 1 and Model 2:** Priority CFS-based formulas with different weightings
- Comparison:** Comparison of the % contribution change for each formula by agency

Jeffcom 2024

Base Date for Funding Formula Models

	3 year average Calls for Service	10 months Admin Calls	10 months Dispatch Assist (HR)	1 year Help Desk	1 year Records Request
Anavda Fire	15,958	0	26	176	34
Evergreen Fire	2,285	180	58	48	3
WestMetro Fire	37,869	182	41	129	13
Anavda Police	37,274	4044	234	482	165
Golden Police & Fire	10,029	3098	84	122	26
Jefferson County Sheriff	35,581	13530	285	583	203
Lakewood Police	70,008	7392	384	1852	570
WheatRidge Police	20,202	2073	87	315	120
2024 Volume	229222	30478	1208	3498	1193

Percent of Member Activity

Previous percentage were off all activity, not just member

	Calls for Service	Admin Calls	Dispatch Assist	Help Desk	Records Request
Anavda Fire	7.0%	0.0%	2.0%	5.0%	3.0%
Evergreen Fire	1.0%	0.6%	4.8%	1.4%	0.3%
WestMetro Fire	16.5%	0.6%	3.4%	3.7%	1.1%
Anavda Police	16.3%	13.3%	19.4%	13.2%	14.6%
Golden Police & Fire	4.4%	10.2%	7.8%	3.5%	2.2%
Jefferson County Sheriff	15.5%	44.4%	22.0%	17.0%	17.8%
Lakewood Police	30.5%	24.3%	32.8%	47.3%	50.3%
WheatRidge Police	8.8%	8.8%	8.1%	9.0%	10.8%

Jeffcom
Member Agency CFS 2024 by Priority

2024 Total	Priority 1	Priority 2	P3 or Lower	%P1	%P2	%P3/1/2	P1/Duration	P2/Duration
Anavda Fire	15,958	254	9,852	1.6%	62.4%	35.9%	0:48:43	0:48:35
Evergreen Fire	2,285	30	1,245	1.3%	54.5%	44.4%	1:31:41	1:35:41
Golden Fire	2,558	44	1,814	1.7%	74.8%	78.5%	0:48:31	0:48:27
West Metro Fire	38,485	765	22,819	2.0%	61.4%	63.4%	0:48:29	0:55:05
Anavda PD	34,970	2,750	11,019	7.9%	31.5%	39.5%	1:22:59	0:54:30
Golden PD	6,253	389	2,083	6.2%	33.3%	39.2%	1:15:59	0:46:30
Jeffco Sheriff	35,510	2,463	10,115	7.0%	30.2%	39.1%	1:25:58	0:55:13
Lakewood PD	69,993	4,443	15,095	6.3%	22.8%	27.8%	1:20:19	0:58:03
WheatRidge PD	17,744	1,443	5,592	8.2%	31.5%	39.7%	1:42:55	1:07:03
Total	235,797	14,523	64,007	6.1%	45.0%	50.1%	1:39:51	0:51:33
Fire	59,329	1,111	26,332	1.7%	62.5%	64.2%	0:48:41	0:48:48
Law	159,468	13,412	47,675	7.9%	30.9%	38.9%	1:25:59	0:56:01

Member Agency % of Priority CFS 2024

	% of P1	% of P2	% of P3/1/2
Anavda Fire	1.7%	11.4%	9.9%
Evergreen Fire	0.2%	1.3%	1.3%
Golden Fire	0.3%	2.3%	2.0%
West Metro Fire	5.3%	21.1%	24.7%
Anavda PD	15.8%	10.1%	14.0%
Golden PD	2.5%	2.9%	2.5%
Jeffco Sheriff	15.0%	10.0%	12.9%
Lakewood PD	43.5%	22.5%	25.4%
WheatRidge PD	9.8%	6.7%	7.1%
Fire	7.5%	41.2%	37.9%
Law	62.5%	58.6%	62.1%

Jeffcom Funding Formula Modeling 1

	3 year average Calls for Service	10 months Admin Calls	10 months Dispatch Assist	1 year Help Desk	1 year Records Request
Anavda Fire	15,958	0	26	176	34
Evergreen Fire	2,285	180	58	48	3
WestMetro Fire	37,869	182	41	129	13
Anavda Police	37,274	4044	234	482	165
Golden Police & Fire	10,029	3098	84	122	26
Jefferson County Sheriff	35,581	13530	285	583	203
Lakewood Police	70,008	7392	384	1852	570
WheatRidge Police	20,202	2073	87	315	120
2024 Volume	229222	30478	1208	3498	1193

Percent of Member Activity

Previous percentage were off all activity, not just member

	Weighting	Calls for Service	Admin Calls	Dispatch Assist	Help Desk	Records Request	Total Percentage
		80%	20%	10%	5%	5%	
Anavda Fire		7.0%	0.0%	2.0%	5.0%	3.0%	4.8%
Evergreen Fire		1.0%	0.6%	4.8%	1.4%	0.3%	1.3%
WestMetro Fire		16.5%	0.6%	3.4%	3.7%	1.1%	10.8%
Anavda Police		16.3%	13.3%	19.4%	13.2%	14.6%	15.7%
Golden Police & Fire		4.4%	10.2%	7.8%	3.5%	2.2%	5.7%
Jefferson County Sheriff		15.5%	44.4%	22.0%	17.0%	17.8%	22.1%
Lakewood Police		30.5%	24.3%	32.8%	47.3%	50.3%	31.3%
WheatRidge Police		8.8%	8.8%	8.1%	9.0%	10.8%	8.4%

Jeffcom Funding Formula Modeling 2

	3 year average Calls for Service	10 months Admin Calls	10 months Dispatch Assist	1 year Help Desk	1 year Records Request
Avada Fire	16,858	0	26	178	34
Evergreen Fire	2,285	180	58	48	3
West Metro Fire	37,868	182	41	128	13
Avada Police	37,274	4044	234	482	165
Golden Police & Fire	10,028	3088	94	122	26
Jefferson County Sheriff	35,581	13830	285	583	203
Lakewood Police	70,008	7382	384	1852	570
Wheat Ridge Police	20,202	2073	97	315	120
2024 Volume	228222	30478	1208	3488	1133

Percent of Member Activity

Previous percentages were off all activity, not just member

	Weighting	55%	30%	5%	5%	5%	5%	Total Percentage
Avada Fire	7.0%	0.0%	2.0%	5.0%	3.0%	4.3%		
Evergreen Fire	1.0%	0.8%	4.6%	1.4%	0.3%	1.2%		
West Metro Fire	18.3%	0.5%	3.4%	3.7%	1.1%	8.7%		
Avada Police	18.3%	13.3%	19.4%	13.2%	14.6%	15.3%		
Golden Police & Fire	4.4%	10.2%	7.8%	3.5%	2.2%	8.1%		
Jefferson County Sheriff	15.5%	44.4%	22.0%	17.0%	17.8%	24.7%		
Lakewood Police	30.8%	24.3%	32.8%	47.3%	50.3%	30.8%		
Wheat Ridge Police	8.8%	8.8%	8.1%	9.0%	10.8%	8.3%		

Jeffcom Funding Formula Modeling - Priority Calls Model 1

	2024 Priority 0/1 Calls for Service	2024 Priority 2 Calls for Service	10 months Admin Calls	10 months Dispatch Assist	1 year Help Desk	1 year Records Request	Total Percentage
Avada Fire	254	9,553	0	23	178	34	
Evergreen Fire	30	1,248	180	56	48	3	
West Metro Fire	785	23,619	182	41	129	13	
Avada Police	2,780	11,519	4044	234	482	165	
Golden Police & Fire	413	3,997	3088	94	122	26	
Jefferson County Sheriff	2,888	10,115	13830	285	583	203	
Lakewood Police	6,445	18,396	7382	384	1852	570	
Wheat Ridge Police	1,448	5,192	2073	97	315	120	
2024 Volume	14623	84007	30478	1208	3488	1133	

Percent of Member Activity

Previous percentages were off all activity, not just member

	Weighting	P 0/1 CFS 38%	P2 CFS 28%	Admin Calls 22%	Dispatch Assist 8%	Help Desk 8%	Records Request 8%	Total Percentage
Avada Fire	1.7%	11.4%	0.0%	2.0%	5.0%	3.0%	8.9%	
Evergreen Fire	0.2%	1.5%	0.8%	4.6%	1.4%	0.3%	0.9%	
West Metro Fire	5.3%	28.1%	0.5%	3.4%	3.7%	1.1%	9.2%	
Avada Police	18.8%	13.1%	13.3%	19.4%	13.2%	14.6%	15.3%	
Golden Police & Fire	2.8%	4.8%	10.2%	7.8%	3.5%	2.2%	5.8%	
Jefferson County Sheriff	19.0%	12.0%	44.4%	22.0%	17.0%	17.8%	24.8%	
Lakewood Police	43.5%	22.5%	24.3%	32.8%	47.3%	50.3%	32.8%	
Wheat Ridge Police	9.8%	8.7%	8.8%	8.1%	9.0%	10.8%	8.0%	

Jeffcom Funding Formula: Priority Calls Model 2

	2024 P0/1/2 Calls for Service	10 months Admin Calls	10 months Dispatch Assist	1 year Help Desk	1 year Records Request
Avada Fire	6,807	0	26	178	34
Evergreen Fire	1,278	180	58	48	3
West Metro Fire	24,404	182	41	128	13
Avada Police	13,788	4044	234	482	165
Golden Police & Fire	4,413	3088	94	122	26
Jefferson County Sheriff	12,788	13830	285	583	203
Lakewood Police	25,311	7382	384	1852	570
Wheat Ridge Police	7,040	2073	97	315	120
2024 Volume	98830	30478	1208	3488	1133

Percent of Member Activity

Previous percentages were off all activity, not just member

	Weighting	P0/1/2 CFS 85%	Admin Calls 30%	Dispatch Assist 5%	Help Desk 5%	Records Request 5%	Total Percentage
Avada Fire	6.8%	0.0%	2.0%	5.0%	3.0%	8.0%	
Evergreen Fire	1.3%	0.8%	4.6%	1.4%	0.3%	1.2%	
West Metro Fire	24.7%	0.5%	3.4%	3.7%	1.1%	14.2%	
Avada Police	14.0%	13.3%	19.4%	13.2%	14.6%	14.0%	
Golden Police & Fire	4.5%	10.2%	7.8%	3.5%	2.2%	8.2%	
Jefferson County Sheriff	12.8%	44.4%	22.0%	17.0%	17.8%	23.3%	
Lakewood Police	25.8%	24.3%	32.8%	47.3%	50.3%	27.8%	
Wheat Ridge Police	7.1%	8.8%	8.1%	9.0%	10.8%	7.3%	


Comparison to Current Model (% Contribution)

	Current (10/23/24)	Model 1 (10/23/24)	Diff from Base	Model 2 (10/23/24)	Diff from Base	Priority M1 (10/23/24)	Diff from Base	Priority M2 (10/23/24)	Diff from Base
Avada Fire	6.4%	6.1%	-0.3%	4.3%	-2.1%	5.9%	-0.5%	6.0%	-0.4%
Evergreen Fire	4.9%	1.3%	-3.6%	1.0%	-3.9%	0.9%	-4.0%	1.2%	-3.7%
West Metro Fire	13.3%	10.8%	-2.5%	9.7%	-3.6%	9.2%	-4.1%	14.2%	0.9%
Avada Police	13.7%	18.7%	5.0%	13.3%	-0.4%	15.3%	1.6%	14.0%	0.3%
Golden Police & Fire	5.1%	6.7%	1.6%	6.2%	1.1%	5.8%	0.7%	6.2%	1.1%
Jefferson County Sheriff	22.3%	22.1%	-0.2%	24.7%	2.4%	24.8%	2.5%	23.3%	1.0%
Lakewood Police	25.2%	25.1%	-0.1%	25.8%	0.6%	27.8%	2.6%	27.8%	2.6%
Wheat Ridge Police	8.1%	8.4%	0.3%	8.3%	0.2%	8.0%	-0.1%	7.3%	-0.8%



GFOA Financial Risk Analysis 2025

1



Extreme Events

1. Identify Risks
What extreme events are you at risk for?

A Cyber attack/ Data Breach
B System Outages
C Staffing

2. Assess Risks
What is your vulnerability to each extreme event, given past experience?


A Low vulnerability: No history of cyber events/incidents plus increasing investment in attack prevention.
B Moderate to low vulnerability: History of operations-impacting events (catastrophic power loss) now mitigated by geo-diverse facilities, active/active data centers, and cloud infrastructure.
C Low vulnerability: Fully staffed to authorized levels, staffing levels must drop below 70% for prolonged period of time to begin impacting operations.

3. Identify other risk mitigation approaches
What options do you have to avoid, reduce, or transfer the risk (i.e., manage it without reserves)?

A Firewall and endpoint protection, data backups and recovery exercises, admin access restrictions and staff training.
B Call answering agreements with neighboring emergency communications centers, tertiary systems and data backups. Low tech backup procedures.
C Remain diligent in hiring practices. Study attrition trends and properly anticipate academy size. Minimum of 4 academies per year adjusting class size.

Connecting Lives, Surpassing Expectations

2



Extreme Events Score


4. Considering the above, how important for you is it to retain the risks of extreme events through reserves ?

5 **Very important.** We are subject to extreme events of severe potential magnitude which would require a quick and decisive response from our government. There are few alternative risk management approaches.
4 **Important.** We are subject to extreme events of severe potential magnitude, but our government does not have an important disaster response role and/or we have other risk management alternatives.
3 **Neutral.** We do not face an unusually high or low level of risk from extreme events.
2 **Unimportant.** We are subject to one or two types of significant extreme events and we have other risk management options.
1 **Very unimportant.** We are subject to very few, if any, potential extreme events of significant potential damage

Score: 4

Connecting Lives, Surpassing Expectations

3



Revenue Stability

1. Identify Risks
What are your major revenue sources?

A JCECA (IGA)
B Member Contributions
C User Fees

2. Assess Risks
How stable are your revenue sources?


A Very Stable
B Very Stable
C Very Stable

3. Identify other risk mitigation approaches
What options do you have to avoid, reduce, or transfer the risk (i.e., manage it without reserves)?

A Meetings with JCECA to continue IGA
B Continue to remind Member Agencies of the importance of keeping staff.
C Continue to remind User Agencies of the importance of keeping staff.

Connecting Lives, Surpassing Expectations

4



Revenue Stability Score


4. Considering the above, how important for you is it to retain the risks of revenue instability through reserves ?

5 **Very important.** We rely on just one or two sources of revenue, and they are unstable
4 **Important.** We rely on unstable sources for a significant portion of our revenue and/or have particular unstable payers as part of our tax base (e.g., sales tax from an industry with volatile sales)
3 **Neutral.** We do not face an unusually high or low level of risk from revenue instability
2 **Unimportant.** While some portion of our revenue base has instability, the majority of revenues are pretty stable.
1 **Very unimportant.** Our revenues are very stable and diverse.

Score: 2

Connecting Lives, Surpassing Expectations

5



Expenditure Volatility

1. Identify Risks
What are sources of potential expenditure spikes?

A Labor costs associated with staffing to maintain service level.
B New technology/ old technology becomes obsolete or breaks down.
C Other employee cost including overtime.

2. Assess Risks
What is the potential cost of these spikes?

A Salary Expenses are projected \$20.3 million for the 2025 Budget, an increase of 16% from 2024. Salaries are 90% of the General Fund Budget.
B Software expenses are projected \$1.3 million for the 2025 Budget.
C Other Employee cost are projected \$2.2 million for the 2025 Budget.

3. Identify other risk mitigation approaches
What options do you have to avoid, reduce, or transfer the risk of these potential spikes? (i.e., manage it without reserves)

A Increase Member Contributions and User Fees. Conversations with JCECA on increasing IGA.
B Conversations with JCECA to help with cost of new technology.
C Increase Member Contributions and User Fees. Conversations with JCECA on increasing IGA.

Connecting Lives, Surpassing Expectations

6

Expenditure Volatility Score

4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** There are expenditure spikes with very high potential to open a significant hole in our budget.

4 **Important.** We are subject to important potential expenditure spikes, such that we need reserves but we also have other risk mitigation approaches available.

3 **Neutral.** We do not face an unusually high or low level of risk from expenditure spikes

2 **Unimportant.** There are one or a few potential spikes but the risk of them occurring is low, the impact not great and/or we have other risk management options.

1 **Very unimportant.** We have no important risk from expenditure spikes.

Score: 3

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Leverage

1. Identify Risks
What are major sources of leverage you are subject to?

A Lease purchase for 440 Indiana St.

B Lease Purchase for Radios.

2. Assess Risks
What are the implications of leverage for the organization's financial flexibility?

A Set payment on a yearly basis.

B Set payment on a yearly basis.

3. Identify other risk mitigation approaches

What options do you have to avoid, reduce, or transfer the risk of leverage? (i.e., manage it without reserves)

A Budget for the expense and ensure there is adequate revenue budgeted to cover the expense.

B Budget for the expense and ensure there is adequate revenue budgeted to cover the expense.

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Leverage Score

4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** We are subject to significant leverage and have no other risk management approach

4 **Important.** We are subject to significant leverage and do not have equally significant offsetting risk management approaches.

3 **Neutral.** We do not face an unusually high or low level of risk from leverage

2 **Unimportant.** We have one or two sources of leverage, but these are largely addressed with other risk management strategies.

1 **Very unimportant.** We have no important sources of leverage that aren't already managed with out reserves.

Score: 3

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Liquidity

1. Identify Risks
What are your major sources of potential intra-period cash imbalances?

A Member Contributions and User Fees are billed quarterly while payroll is paid bi-weekly.

B ICECA Contributions are received on a monthly basis in the middle of the month while payroll is paid bi-weekly.

C The major software subscriptions are usually paid on an annual basis at the beginning of the year.

2. Assess Risks
How likely are these risks to occur and what is their potential magnitude?

A Less likely. During the Budget process the Authority sets the Member Contribution and User Fees for the following year.

B Less likely. The Authority has discussions with ICECA on a yearly basis about their monthly Contribution and plans accordingly.

C Less likely. The Authority budgets for these expenses on a yearly basis and plans to pay them at the beginning of the year.

3. Identify other risk mitigation approaches

What options do you have to avoid, reduce, or transfer the risk of liquidity? (i.e., manage it without reserves)

A Continue to have a healthy Contingency Fund.

B Continue to have a healthy Contingency Fund.

C Continue to have a healthy Contingency Fund.

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Liquidity Score

4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** We have very important potential intra-period imbalances with few risk management alternatives.

4 **Important.** We have important potential intra-period imbalances, but do have some off-setting risk management alternatives.

3 **Neutral.** We do not face an unusually high or low level of risk from intra-period cash imbalances.

2 **Unimportant.** We have some minor potential intra-period cash imbalances.

1 **Very unimportant.** Our cash flows are very stable.

Score: 2

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Other Funds Dependency

1. Identify Risks
What other funds rely on the general fund for an important part of their funding?

A Capital Projects Fund

2. Assess Risks
How likely is it that these funds will need the general fund to "backstop" them in an emergency?

A Very likely. The only source of revenue for the Capital Fund is interest. It relies heavy on the General Fund to fund expenditures.

3. Identify other risk mitigation approaches

What options do you have to avoid, reduce, or transfer the risk of other funds' dependency? (i.e., manage it without reserves)

A During the Budget process plan on Capital Expenditures needed and ensure the General Fund can absorb those cost.

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Other Funds Dependency Score

4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** A number of funds rely on the general fund for backstopping, with few, if any, risk management alternatives.

4 **Important.** We have at least some funds that rely on the general fund and this includes reliance for backstopping.

3 **Neutral.** We do not face an unusually high or low level of risk from other fund dependency.

2 **Unimportant.** There are a small number of funds that rely on the general fund, and the potential for the general fund to need to backstop them is small.

1 **Very unimportant.** No other funds rely on the general fund for backstopping.

Score: 3

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Growth

1. Identify Risks
What are potential major sources of growth in the next three to five years?

A The Authority could absorb smaller 911 centers.

B Population growth in Jefferson County.

2. Assess Risks
What is the potential for these sources of growth to cause imbalances in the revenue received from the growth and the expenditures needed to serve it?

A The Authority would charge the District's absorbed call centers User Fees to hire additional employees to handle the increase in calls.

B The Authority could raise Member Contributions and User Fees to hire additional employees to handle the increase in calls.

3. Identify other risk mitigation approaches
What options do you have to avoid, reduce, or transfer the risk of growth? (i.e., manage it without reserves)

A The Authority would charge the District's absorbed call centers User Fees to hire additional employees to handle the increase in calls.

B The Authority could raise Member Contributions and User Fees to hire additional employees to handle the increase in calls.

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Growth Score

4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** We expect significant growth with imbalances in the timing of revenues and expenditures

4 **Important.** We have some growth that will cause imbalances in the timing of revenues and expenditures.

3 **Neutral.** We do not face an unusually high or low level of risk from growth

2 **Unimportant.** We have a small potential for future growth and/or only minor potential imbalances in the timing between revenues and expenditures.

1 **Very unimportant.** We expect no growth or growth will fully pay for itself as expenditures are incurred.

Score: 3

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Capital Projects

1. Identify Risks
What high priority capital projects don't have a funding source?

A None as of right now.

B

C

2. Assess Risks
What is the likelihood that reserves will be looked to as a funding source for the project?

A None as of right now.

B

C

3. Identify other risk mitigation approaches
What options do you have to avoid, reduce, or transfer the risk of capital projects using reserves as a funding source? (i.e., manage it without reserves)

A None as of right now.

B

C

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Capital Projects Score

4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** There are very high profile projects with out a funding source and reserves are likely to be considered as a funding source.

4 **Important.** There are at least some high profile projects where reserves may be called upon to provide at least some of the funding.

3 **Neutral.** We do not face an unusually high or low level of risk from unfunded high-priority projects

2 **Unimportant.** High priority capital projects will probably have funding sources, if they don't already.

1 **Very unimportant.** All high priority capital projects have funding sources.

Score: 1

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Capital Projects Score

4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** There are very high profile projects with out a funding source and reserves are likely to be considered as a funding source.

4 **Important.** There are at least some high profile projects where reserves may be called upon to provide at least some of the funding.

3 **Neutral.** We do not face an unusually high or low level of risk from unfunded high-priority projects

2 **Unimportant.** High priority capital projects will probably have funding sources, if they don't already.


1 **Very unimportant.** All high priority capital projects have funding sources.

Score: 1

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Capital Projects Score



4. Considering the above, how important for you is it to retain the risks of expenditure spikes through reserves ?

5 **Very important.** There are very high profile projects with out a funding source and reserves are likely to be considered as a funding source.

4 **Important.** There are at least some high profile projects where reserves may be called upon to provide at least some of the funding.

3 **Neutral.** We do not face an unusually high or low level of risk from unfunded high-priority projects

2 **Unimportant.** High priority capital projects will probably have funding sources, if they don't already.


1 **Very unimportant.** All high priority capital projects have funding sources.

Score: 1

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Guiding Your Selection of a Fund Balance Target



Step 1. Determine your total score from the risk factors

21 Your total score from the risk factors. (calculated if you entered a score in other sheets)


Step 2. Preliminary Analysis
Compare your score from Step 1 to the guidelines below.

Your Score	Analytical Guidance
8 - 16	You face minimal risk to retain through reserves. Consider a target equal to the GFOA minimum recommended reserve of 16.6% of revenues/expenditures.
17-24	You face a low to moderate level of risk to retain through reserves. Consider adopting a reserve target somewhat higher than the GFOA minimum (e.g. 17-25% of revenues/expenditures). Since risk is low, do not invest excessive analytical effort in determining an exact target amount. Consider a short, informal benchmarking study with peer agencies to provide guidance.
25-31	You face a moderate to high level of risk to retain through reserves. Consider adopting a target amount of reserves significantly higher than the GFOA recommended minimum (e.g., 26 - 35%). Consider a short, informal benchmarking survey as a starting point, but then analyze your most significant risk factors to make sure they are adequately covered by what the survey suggests is reasonable.
32 - 40	You face a high level of risk to retain through reserves. Consider adopting a much higher target than the GFOA minimum (e.g., greater than 35%). Consider performing a more in-depth analysis of the risks you face to arrive at target level of reserved that provides sufficient coverage.

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Step 3. Consider Impact of Government Size, Budget Practices, & Borrowing Capacity
For each driver pick which description best fits you and enter the appropriate number of points.




0	Government Size
+2	We are under 50,000 in population
0	We are between 50,000 and 300,000 in population
-4	We are over 300,000 in population
-2	Budget Practices
-3	The budget has a formal contingency beyond what is being considered for this reserve.
-2	The budget has informal contingencies beyond what is being considered for the reserve.
0	The budget is lean and has no contingencies in it.
-2	Borrowing Capacity
-3	We have excellent external and internal borrowing capacity, including a good rating, little existing debt, and political will to use it.
-2	We have some external and/or internal borrowing capacity and political will could be mobilized to use it.
0	We have little or no borrowing capacity.

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Step 4. Consider Impact of Commitments/Assignments, Outsider Perceptions & Political Support
Place an "X" next to each statement that applies to you.



	Commitments and Assignments
<input type="checkbox"/>	We have commitments or assignments that designate fund balance for uses other than retaining the types of risk described in this analysis. If so, these commitments/assignments should not be included in the total reserve used to reach your target.
	Outsider Perceptions
<input type="checkbox"/>	Rating agencies have given us a target level of reserve for getting a good rating. If so, use that target in place of or in addition to a benchmarking survey to provide guidance on starting point for your target.
<input type="checkbox"/>	The public is likely to question reserve levels as too high. If so, be sure to document your analysis findings in the other sheets.
	Political Support
<input type="checkbox"/>	The governing board places great weight on the policies of comparable jurisdictions. If so, conduct a benchmarking survey that includes governments the board perceives as relevant.
<input type="checkbox"/>	The board places great weight on rating agency recommendations. If so, tie the reserve target recommendation to rating agency recommendations or standards.
<input checked="" type="checkbox"/>	The board places great weight on GFOA recommendations. If so, use this analysis and GFOA's Best Practices to support your recommendation.

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Step 5. Putting it All Together

A. Consider your adjusted risk score and re-consult the analytical guidance.

17 < Your adjusted risk score (risk score modified with results from Step 3)


B. Review results of Step 4.
Review each item you checked from Step 4 and add the advice to your analytical guidance.

C. Proceed with finalizing target
Proceed with setting a final reserve target based on analytical guidance.



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**Jeffcom911
General Fund 2025 Budget
Fund Balance % of General Fund Revenue by Year**

DESCRIPTION	2022	2023	2024	YTD Actual
	Actual	Actual	Unaudited	6.30.25 Unaudited
Non-Spendable Fund Balance	17,054	342,018	229,561	-
Restricted Fund Balance				
Assigned- Capital Projects	2,771,004	4,889,942	4,081,106	5,435,291
Unassigned Fund Balance	10,853,378	10,181,143	7,581,747	6,584,558
Operating Reserve & contingency				
Total Fund Balance	\$ 13,641,436	\$ 15,513,103	\$ 11,892,414	\$ 12,019,849
Non-Spendable Fund Balance %	0.08%	1.55%	0.92%	0.00%
Restricted Fund Balance %	13.59%	22.63%	16.30%	42.54%
Unassigned Fund Balance %	53.24%	48.13%	30.27%	51.54%
Total Fund Balance % of Revenue	66.92%	70.29%	47.49%	94.68%
General Fund Revenue	\$ 20,283,855	\$ 22,068,340	\$ 25,044,540	\$ 12,775,540

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