FINANCIAL REPORT Board Meeting: August 27, 2026

1. Beginning Fund Balances for 2026:
    a. General Fund $ 703,532.70
    b. Capital Fund $ 696,737.73
    c. Total Beginning Fund Balance $ 1,400,270.43
2. Fund Balances: July 2026 (58.3 % of YTD)
    a. General Fund Financial Summary
        1. Revenues 70.6% $ 2,529,546.87
        2. Expenditures 59.1% $ 2,117,352.13
        3. Net Fund Excess: $ 412,194.74
    b. Capital Fund Financial Summary
        1. Revenues (LGIP not budgeted) 53.4% $ 14,942.11
        2. Expenditures $ 350.00
        3. Net Fund Excess: $ 14,592.11
    c. Total Fund Balances July 2026 $ 426,786.85
    d. JEFFCOM911 FUND BALANCE TOTAL July 2026 $ 1,827,057.28
    e. TREASURER'S REPORT FUND TOTALS July 2026 $ 1,827,057.28
3. General Fund
    a. Revenue Highlights – Total Revenue of $2,529,546.87 YTD at 70.6 %
        i. 310 Taxes – YTD 51.0 %
            1. SECO informed us of a couple of issues affecting our tax revenues. 1) BARS 337-16 Sales Tax for Emergency Communications: One of the three large cellular providers did not submit the excise tax to the state in April. Submittals take two months to get to counties. So, our July wireless tax receipt should be low. This was caught and is being corrected, so there will be a higher payment later.

2. BARS 337-64-00-01 E911 – Phone Tax – Prepaid: One of the prepaid vendors overpaid in a previous year, and an audit caught that. The money is being returned. So, if they have prepaid customers in Jefferson County, there will be deduction in some coming month from our prepaid tax receipts. They don't know how much it will be. SECO might cover the difference if it is a big hit, but since we get so little prepaid tax it is probably not a big deal. SECO will advise us of the amount.

ii. 330 State Grant - YTD at 93.1 %

1. We received the bulk of our BSO grant proceeds of $335,023.00. The $25,000 equipment grant will be the remaining portion of the budget.

iii. 340 Dispatch Fees – EJFR & Disc Bay CRS at 100% paid YTD at 75.8 %

iv. 360 Misc Revenues - YTD at 156.6 %

1. We now are earning General Fund LGIP on our MOU Reserve fund. Total YTD is $4,934.38 which contributes an added surplus for our YTD%.
2. New Contract with AT&T contributes $48,000.00 not budgeted.
3. Without AT&T & LGIP, we are 76.33% of budget.

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v. 380 Non-Revenues - YTD at 82.3%

1. Tyler Crewforce and ShieldForce reimbursement of $ 2,127.98
2. User agencies paid $72,952.18 pass-through expenses for the late Tyler December Billings, after negotiations were finalized for the Jeffcom/Pencom outstanding credits that were due.
3. AT&T has overpaid by $12.500 for reimbursement of startup expenses; this will be refunded to them.

b. Expenditure Highlights: Total Expenditures $ 2,117,352.13 YTD at 59.1%

i. 525 Emergency Services – Jefferson Co Bond Debt N/A

The SAO now has our bond debt being reported in Dept 591 Debt Service. BARS #591-28-70-01

ii. 528 Dispatch – Departmental Total Percentage YTD at 57.9%

1. 010 Supplies – YTD is 19.6%

2. 020 Other Admin – YTD is 72.0%

a. Annual Insurance payment with VFIS will remain 69.9% EOY;

substantial reduction of annual costs of 30% over WCIA; Savings of 15,742.00

b. Professional fees include unbudgeted costs for the AT&T contract; this is offset by the $48,00 tower rental gains.

Additionally, the costs of the Oct – Dec Hours for the FY23-24 SAO Audit.

Historic Costs:

i. FY23-24 $ 23,229.70 Financial and Accountability

ii. FY21-22 22,824.65 Financial and Accountability

iii. FY18-20 20,600.16 Financial and Accountability

iv. FY16-17 13,610.81 Accountability only

v. FY16-17 6,891.39 Accountability only

vi. FY15 $ 6,181.90 Accountability only

3. 030 E911 – YTD is 17.9%

4. 040 Information Services – YTD is 45.6%

5. 050 Wages – YTD is 54.1%

6. 060 Benefits – YTD is 55.7%

Wage and Benefits compiled are at 54.5% of budget

7. 070 Maintenance Contracts – YTD is 89.7%

a. IT and Admin Annual payments due early in the year skewed initial percentages.

ESRI	$ 4,586.60
RIGHT!	$ 18,156.67
SHI Int'l Corp (O365)	$ 10,063.16
Springbrook Software	$ 20,643.37
WesTek Marketing	$ 5,142.11

8. 080 Radio – YTD is 82.7%

iii. 591 Debt Services – YTD is 65.9%

Priorly was reported in Dept 525. The SAO now has our bond debt being reported in Dept 591 Debt Service. BARS #591-28-70-01

Our outstanding County Debt as of 12/31/2025

a. 2026 Maturity date: 171,005.47 Pay off this year!

b. 2030 Maturity date: 498,235.00

Total 669,240.47

c. General Fund Surplus as of July 2026 $ 412,194.74

4. Capital Fund: July 2026 YTD

a. Revenue Highlights: Total Revenue of $14,942.11 YTD at 53.4%

Total Capital LGIP Investment interest for the 2026	$ 14,942.11

- Doesn't include Additional General Fund LGIP is $4,934.38 *

Total Capital LGIP Investment interest for the 2025	28,840.53
Total Capital LGIP Investment interest for the 2024	39,624.03
Total Capital LGIP Investment interest for the 2023	7,301.92
Total LGIP interest earned since inception	$ 90,708.59
Additional General Fund LGIP is $4,934.38	4,934.38
Total General and Capital Fund LGIP interest earned	$95,642.97

b. Expenditure Highlights: Total Expenditures of $ 350.00

i. Total Expenses 350.00 LGIP service charges

c. Capital Fund Excess as of July 2026 $ 14,592.11

5. Total FY 26 Fund Balance through July 2026

a. General Fund $ 412,942.11

b. Capital Fund $ 14,592.11

c. YTD Funds Excess as of July 2026 $ 426,786.85