



ADAMS COUNTY COMMUNICATIONS CENTER AUTHORITY

ADCOM 911 | 7321 Birch Street, Commerce City, CO 80022

LETTER OF BUDGET TRANSMITTAL

January 22, 2026

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Attached is a copy of the 2026 budget for the Adams County Communication Center Authority. (#67260) in Adams County, submitted pursuant to Section 29-1-113, C.R.S. For 2025 the primary services to be rendered by the Adams County Communication Center will be emergency telephone answering (E911) and public safety dispatch services. This budget was adopted on December 17, 2025, and is based on a modified accrual basis.

The Adams County Communications Center uses two primary funds, a general or operating fund and capital fund.

The general fund budget is the primary operating budget and is used solely for the day-to-day operations of the center. The primary expenditures are labor, employee benefits, maintaining communications systems and general administrative costs.

The capital fund is reserved for large-scale infrastructure projects. For the upcoming year, the capital fund will primarily be used for the continuation of the tower upgrade, Geo-Redundant Prime Radio Site, and continued ESInet integration.

If there are any questions concerning this budget, please contact Joel Estes at 303-227-7119, 7321 Birch St., Commerce City, CO 80022.

I, Amy Buch, Deputy Director, hereby certify that the enclosed is a true and accurate copy of the adopted 2026 budget for the Adams County Communication Center Authority.

Amy Buch
Deputy Director



**BOARD OF DIRECTORS
ADAMS COUNTY COMMUNICATIONS CENTER AUTHORITY (ADCOM)**

A CERTIFIED RESOLUTION ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026, AND APPROPRIATING SUMS OF MONEY TO, AND AUTHORIZING EXPENDITURES FROM, THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH IN THE BUDGET FOR FISCAL YEAR 2026.

WHEREAS, on or before October 15, 2025, the Budget Officer for the Adams County Communications Center Authority (“Adcom”) prepared and submitted to Adcom’s Board of Directors a proposed budget for fiscal year 2026 (“2026 Budget”);

WHEREAS, upon due and proper notice, published and posted in accordance with the law: 1) the proposed 2026 Budget was open for inspection by the public at Adcom’s administrative offices; 2) a public hearing was held on November 20, 2025; and 3) interested taxpayers were given the opportunity to file or register any objections to the proposed 2026 Budget prior to or during the public hearing;

WHEREAS, no objections were filed or registered prior to, or voiced during, the public hearing;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues, so that the proposed 2026 Budget remains in balance, as required by law;

WHEREAS, it is not only required by law, but also necessary to appropriate revenues to and from Adcom's funds for the purposes described in the proposed 2026 Budget, and summarized below, to meet the estimated expenditures for 2026.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ADCOM:

Section 1. Adoption of 2026 Budget. The attached 2026 Budget, as originally submitted, and as amended by the Adcom Board, is approved and adopted as the budget of Adcom for fiscal year 2026.

Section 2. Appropriation of Money to and Expenditure of Money from the Various Funds. The sums of money set forth in the 2026 Budget are hereby appropriated to each fund, and the expenditures from each fund are hereby authorized, for the purposes stated in the 2026 Budget, which appropriations and expenditures are summarized as follows:

General Fund:	Beginning Balance	Revenues:	Expenditures:	Ending Balance:
	\$3,960,102	\$13,339,904	\$13,339,904	\$3,960,102
Capital Fund:	Beginning Balance:	Revenues:	Expenditures	Ending Balance:
(Certificates of Participation)	\$1,932,864	\$ 4,945,732	\$ 6,595,432	\$ 283,164
Combined Funds Total:	Beginning Balance:	Revenues:	Expenditures:	Ending Balance:
	\$5,892,966	\$18,285,636	\$19,935,337	\$4,243,265

ADOPTED this 20th day of November 2025.



By: _____

Jim May, Chairman

ATTESTED



By: _____

Matthew Domenico, Board Secretary/Treasurer

CERTIFICATION

I, Matthew Domenico, the Secretary/Treasurer of the Board of Directors of the Adams County Communications Center Authority, do hereby certify that the attached 2026 Budget is a true and accurate copy of the finalized 2026 Budget adopted by unanimous vote of the Board of Directors during a duly noticed public hearing held on November 20, 2025, at which a quorum of the Board was present.



By: _____

Matthew Domenico, Board Secretary/Treasurer

Date

Adams County Communications Center (LGID#67260)
2026 General Fund Budget

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
Revenues					
Assessments					
Member Entities					
E911 Reimbursement	\$5,561,462	\$5,829,335	\$5,790,196	7,034,106	\$7,463,759
Tower leases	\$2,876,375	\$4,126,436	\$4,620,756	5,206,663	\$5,653,576
Technical Services	\$117,628	\$94,359	\$102,572	115,331	\$122,355
Interest and CC Rebate	\$16,595	\$6,064	\$52,951	15,000	\$15,000
Grants Received	\$746	\$1,369	\$3,661	9,000	\$11,000
Other Income	\$128,609	\$79,090	\$477,460	82,541	\$74,215
Total Revenues	\$8,701,415	\$10,136,653	\$11,047,596	12,462,641	\$13,339,904
Expenditures					
Salaries	\$5,941,583	\$6,954,570	\$7,580,943	8,659,645	\$9,455,350
Employee Benefits	\$1,688,580	\$1,910,665	\$2,389,384	2,815,772	\$2,787,006
Building & Grounds Maintenance	\$122,051	\$180,643	\$182,562	163,400	\$171,448
Equipment Maintenance	\$104,901	\$76,274	\$118,807	115,255	\$124,200
Property Insurance	\$68,959	\$74,480		153,353	\$180,600
Administrative	\$272,325	\$155,256	\$196,789	208,431	\$207,836
Professional fees	\$170,413	\$174,209	\$184,990	190,987	\$217,665
Communications	\$26,715	\$17,986	\$24,488	25,800	\$25,800
Capital Outlay	\$0	\$0	\$0	0	\$0
Training	\$53,381	\$123,994	\$107,054	130,000	\$170,000
Debt Service	\$0	\$0	\$0	0	\$0
Principal					
Interest					
Total Expenditures	\$8,448,908	\$9,668,073	\$10,785,017	12,462,643	\$13,339,905
Excess/Deficiency	\$252,507	\$468,580	\$262,579	(2)	\$0
Fund balance beginning of year	\$3,076,436	\$3,278,943	\$3,697,523	3,960,102	\$3,960,102
Transfers					
To Capital Fund	(\$50,000)	\$0	\$0	\$0	\$0
Fund balance end of year	\$3,278,943	\$3,697,523	\$3,960,102	\$3,960,102	\$3,960,102

Adams County Communications Center (LGID#67260)
2026 Capital Fund Budget

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
Revenues					
Member Assessments	\$232,518	\$322,096	\$235,009	\$244,260	\$253,973
E911 Reimbursements	\$4,619,620	\$6,394,068	\$5,736,968	\$4,499,842	\$4,691,459
Interest	\$15,825	\$49,114	\$51,512	\$300	\$300
Other Income	\$0	\$71,247	\$160,529		
Total Revenues	\$4,867,963	\$6,836,525	\$6,184,018	\$4,744,402	\$4,945,732
Expenditures					
Administrative	\$675	\$186,445	\$185,009	\$691,260	\$1,543,973
Capital Outlay	\$7,618,601	\$3,604,080	\$4,108,941	\$3,642,842	\$4,691,459
New Construction Costs		\$5,695,774	\$562,627	\$497,000	
Debit Service:					
Principal	\$120,000	\$125,000	\$130,000	\$120,000	\$120,000
Interest	\$240,511	\$234,582	\$228,313	\$240,000	\$240,000
Amortization of debt premium					
Total Expenditures	\$7,979,787	\$9,845,881	\$5,214,890	\$5,191,102	\$6,595,432
Excess/Deficiency	(\$3,111,824)	(\$3,009,355)	\$969,128	(\$446,699)	(\$1,649,699)
Other financing sources/(uses):					
Proceeds from debt issuance					
Premium on debt issuance					
Cost of debt issuance					
Transfers-internal activities					
Total Other Sources	\$0				
Fund balance beginning of year	\$7,531,615				
	\$0	\$4,419,791	\$1,410,436	\$2,379,563	\$1,932,864
Fund balance end of year	\$4,419,791	\$1,410,436	\$2,379,563	\$1,932,864	\$283,165

ADAMS COUNTY COMMUNICATIONS CENTER AUTHORITY
SUPPLEMENTAL SCHEDULE TO 2026 BUDGET FINANCED
PURCHASE OF AN ASSET (CERTIFICATES OF PARTICIPATION)

The following table summarizes the Adams County Communication Center Authority's existing financed purchase of an asset (Certificates of Participation) obligation.

Financed Purchase of an Asset Involving Real Property:

None

Financed Purchase of an Asset Not Involving Real Property:

ADCOM New Administration Building	Total Maximum Payment Liability Over Entire Term of Agreement	Total 2026 Payment Due (Principle & Interest)
TOTAL:	\$10,653,587.90	\$359,812.50