



Item 5 - WCRCS Fund Report

800MHz Joint Operating Committee
meeting, July 23, 2026

WCRCS Fund (210) – “Roll-up” of Infrastructure and Operations



Regional Communication System (210-0) FY26 Operations

F210	FY26 Budget	FY26 Actuals
Beginning Fund Balance 7/1/25	2,997,225	2,997,225
Revenues		
Intergovernmental	6,412,983	6,673,236
Miscellaneous	12,000	199,312
Total Revenues	6,424,983	6,872,548
Expenditures		
Salaries and Wages	655,481	514,347
Employee Benefits	325,117	225,196
Services and Supplies	1,123,163	963,745
Capital Outlay	175,000	5,397
Total Expenditures	2,278,761	1,708,685
Other Financing Sources/Uses		
Transfers In	27,372	27,733
Transfers Out*	4,668,581	4,667,915
Total Other Financing Sources/Uses	4,641,209	4,640,182
Net Change In Fund Balance	(494,987)	523,682
Ending Fund Balance 6/30/26	2,502,238	3,520,906

*Transfers to Debt and Public Works

The WCRCS Fund (210) is a combination of the Operations and Infrastructure “Fund Centers.”

This view is the combined totals of Operations (2101) and Infrastructure (2103).

WCRCS Fund – Operations



Regional Communication System (210-0) FY26 Operations

F210 - Operations (2101)	FY26 Budget	FY26 Actuals
Beginning Fund Balance 7/1/25	1,904,432	1,904,432
Revenues		
Intergovernmental	2,724,913	2,985,166
Miscellaneous	5,000	77,343
Total Revenues	2,729,913	3,062,509
Expenditures		
Salaries and Wages	655,481	514,347
Employee Benefits	325,117	225,196
Services and Supplies	1,122,463	961,588
Capital Outlay	175,000	5,397
Total Expenditures	2,278,061	1,706,528
Other Financing Sources/Uses		
Transfers In	27,372	27,733
Transfers Out*	498,200	497,534
Total Other Financing Sources/Uses	470,828	469,801
Net Change In Fund Balance	(18,976)	886,180
Ending Fund Balance 6/30/26	1,885,456	2,790,612

*Transfers to Debt

Revenues include Operations, Debt, and Debt Reserve payments.

Transfer out for P25 Bond Payments (Debt).

Debt Reserve accumulates in the fund. Debt Reserve collected to date: \$464,596.25

WCRCS Fund - Infrastructure



Regional Communication System (210-0) FY26 Infrastructure

F210 - Infrastructure (2103)	FY26 Budget	FY26 Actuals
Beginning Fund Balance 7/1/25	1,092,793	1,092,793
Revenues		
Intergovernmental	3,688,070	3,688,070
Miscellaneous	7,000	121,969
Total Revenues	3,695,070	3,810,039
Expenditures		
Salaries and Wages	-	-
Employee Benefits	-	-
Services and Supplies	700	2,157
Capital Outlay	-	-
Total Expenditures	700	2,157
Other Financing Sources/Uses		
Transfers In	-	-
Transfers Out*	4,170,381	4,170,381
Total Other Financing Sources/Uses	4,170,381	4,170,381
Net Change In Fund Balance	(476,011)	(362,499)
Ending Fund Balance 6/30/26	616,782	730,294

Revenues include 10% Infrastructure Contribution & P25 Addendum payments.

Transfer to County Project Fund for P25 System Implementation & Construction

*Transfers to Public Works

WCRCF Fund – What's Next?



- October JOC meeting(s)
 - Review FY26 Budget, expenses and unused revenue
 - Discuss roll-over of excess revenue to Infrastructure
 - Review Current Status of FY27 Budget
 - Review Preliminary FY28 Budget
 - Discuss: Infrastructure Contribution
 - Discuss Infrastructure Fund target balance
 - Washoe County Staff: Present, discuss long-term Infrastructure planning.