



WCRCS & P25 Fund Report

800MHz Joint Operating Committee meeting, October 15, 2026

Overview



- WCRCS and P25 Account(s) Breakdown:
- Account and Balance discussions for:
 - Operations
 - Debt Billing & Debt Reserve
 - Infrastructure (10% Infrastructure payments)
 - P25 Infrastructure and Project
- Fiscal Year 2026/2027 Budget Report

Regional Communication System Fund Breakdown



WCRCS Operations – 210-1

WCRCS Operations –
210010

NSRS Debt billing –
210040

NSRS Debt Reserve –
210045

WCRCS Infrastructure – 210-3

WCRCS Infrastructure – 210300 (10%
Infrastructure Payments)

NSRS Infrastructure – 210330

WCRCS Operations

WCRCS Operations –
210010



Regional Communication System (210-1) 5-Year Forecast Excluding P25 Debt

210-1		FY27 Budget	Estimated	Projected				
Accounts	FY26	2027 Plan	2027 ETC	FY28	FY29	FY30	FY31	FY32
Authorized Positions	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Beginning Fund Balance	1,060,496	1,999,355	1,999,355	2,010,315	1,446,801	886,704	326,495	(237,930)
* Intergovernmental	2,441,106	2,291,590	2,291,590	1,757,368	1,845,236	1,937,498	2,034,373	2,136,092
* Miscellaneous	77,343	5,000	5,000	5,000	5,000	5,000	5,000	5,000
** Revenue	2,518,449	2,296,590	2,296,590	1,762,368	1,850,236	1,942,498	2,039,373	2,141,092
* Salaries and Wages	515,064	582,006	582,006	630,986	662,844	696,986	731,779	768,386
* Employee Benefits	225,207	291,144	291,144	320,291	334,647	353,493	379,225	400,086
* Services and Supplies	839,319	1,237,480	1,237,480	1,274,604	1,312,843	1,352,228	1,392,795	1,434,579
* Capital Outlay	-	175,000	175,000	100,000	100,000	100,000	100,000	100,000
** Expenses	1,579,590	2,285,629	2,285,629	2,325,882	2,410,333	2,502,707	2,603,799	2,703,051
*** Total	938,859	10,960	10,960	(563,514)	(560,097)	(560,209)	(564,426)	(561,959)
Ending Fund Balance	1,999,355	2,010,315	2,010,315	1,446,801	886,704	326,495	(237,930)	(799,890)
Fund Balance as a % Expenditures	126.57%	95.25%	95.25%	0.65	38.38%	13.59%	-9.50%	-30.73%

NSRS Debt Billing and Debt Reserve



NSRS Debt billing –
210040

The NSRS Debt billing account “zeros out” every year – there is no balance carried in the account.

Planned Balance: \$0

NSRS Debt Reserve –
210045

The NSRS Debt Reserve account will accumulate cash until the balance is equal to one annual P25 Debt Payment.

**Planned FY27 (6/30/2027)
Balance: \$352,856.61**

WCRCS Infrastructure (10% Infrastructure Payments)



WCRCS Infrastructure – 210300 (10% Infrastructure Payments)

The projected balance in this table (bottom row) assumes 10% Infrastructure contribution in FY28 and future years.

Regional Communication System (210-3) 5-Year Forecast Excluding P25 Project

210-3		FY27 Budget	Estimated	Projected				
No Personnel	FY26	2027 Plan	2027 ETC	FY28	FY29	FY30	FY31	FY32
Beginning Fund Balance	1,431,389	1,764,831	1,764,831	771,131	918,048	1,008,872	1,108,921	1,218,659
* Intergovernmental	213,630	229,159	-	240,617	184,524	193,750	203,437	213,609
* Miscellaneous	121,969	7,000	7,000	7,000	7,000	7,000	7,000	7,000
** Revenue	335,599	236,159	7,000	247,617	191,524	200,750	210,437	220,609
PERSONNEL	-	-	-	-	-	-	-	-
* Services and Supplies	2,157	700	700	700	700	700	700	700
* Capital Outlay	-	-	-	100,000	100,000	100,000	100,000	100,000
** Expenses	2,157	700	700	100,700	100,700	100,700	100,700	100,700
** Other Financing Src/Use	-	1,000,000	1,000,000			-	-	-
*** Total	333,442	(764,541)	(993,700)	146,917	90,824	100,050	109,737	119,909
Ending Fund Balance	1,764,831	1,000,290	771,131	918,048	1,008,872	1,108,921	1,218,659	1,338,568

Balance at end of FY 26

Projected Balance at end of FY27

\$1M for P25 Addendum planned in FY27

NSRS P25 Infrastructure



NSRS P25 PROJECT SUMMARY	\$
TOTAL BUDGET	13,456,610.82
FY26 ACTUALS TO DATE	(9,805,810.11)
TOTAL FY27 BUDGET	3,650,800.71

NSRS P25 PROJECT DETAIL	\$
Bond Proceeds	9,135,000.00
Bond Premium	1,411,219.95
Bond Issuance Costs	(280,550.67)
Bond Total	10,265,669.28
Agency Prepayments	3,190,941.54
NSRS Project Budget	13,456,610.82
FY21 Actuals	(1,471,758.18)
FY22 Actuals	(4,462,278.86)
FY23 Actuals	(2,581,038.76)
FY24 Actuals	(496,205.57)
FY25 Actuals	(726,918.36)
FY26 Actuals	(67,610.38)

FY27 Budget	3,650,800.71
P25 Addendum	3,963,705.82
Total Remaining Budget	7,614,506.53

Remaining Project Sources	
Bond Proceeds Transfer	(1,259,859.17)
Remaining P25 Agency Prepayment Transfer	(2,390,941.54)
WC 4002 Transfer to 4024 P25 Addendum	(876,031.21)
Transfer from Other Agencies P25 Addendum	(2,087,674.61)
Transfer from F210 P25 Addendum	(1,000,000.00)

Additional Resource - E911 Transfer

(1,892,323.36)

NSRS Infrastructure – 210330

This account consists of the Agency Prepayments (P25 Agreement) and P25 Addendum payments. See **Remaining Project Sources**.

This table highlights the NSRS P25 Project Budget starting in FY21. Prior to FY21, project payments were made directly from Washoe County (\$1.25M) and from the WCRCS Infrastructure fund (\$750k).

911 reimbursement for Microwave System → P25 Project Fund. Hold for additional P25 implementation activities.

FY27 Budget Update – 9/30/2027*



WCRCS Fund 210 - Operations Budget	FY27 Planned Budget	FY27 Actual Expenses - Total as of 9/30/2026	FY27 Forecast to 6/30/2027
Beginning Operations Fund Balance	\$1,999,355.00		\$1,999,355.00
REVENUE	-2,296,589.53	-830,962.24	-2,296,589.53
SALARIES AND WAGES	582,005.53	163,880.85	582,005.53
EMPLOYEE BENEFITS	291,143.87	72,144.60	291,143.87
SERVICES AND SUPPLIES	1,237,480.06	301,599.11	1,097,480.06
CAPITAL OUTLAY	175,000.00	-398.45	175,000.00
EXPENDITURES	2,285,629.46	537,226.11	2,145,629.46
Ending Fund Balance	2,010,315.07		2,150,315.07

*See detailed report provided as support materials for this agenda item: [Item 6 - FY27 Operations Budget Report](#)

WCRCS Operations Budget Report - FY27 9/30/2026

WCRCS Fund 210 - Operations Budget	FY27 Planned Budget	FY27 Actual Expenses - Total as of 9/30/2026	FY27 Forecast to 6/30/2027
Begining Operations Fund Balance	\$1,999,355.00		\$1,999,355.00
REVENUE	-2,296,589.53	-830,962.24	-2,296,589.53
SALARIES AND WAGES	582,005.53	163,880.85	582,005.53
EMPLOYEE BENEFITS	291,143.87	72,144.60	291,143.87
710100 Professional Services	180,000.00	20,957.50	160,000.00
710149 Investment Pool Allocated Exp	800.00	630.47	800.00
710200 Service Contract	0.00	3,240.06	0.00
710205 Repairs and Maintenance	105,000.00	26,989.05	105,000.00
710210 Software Maintenance	135,000.00	124,348.00	135,000.00
710212 Software Subscription	3,500.00	0.00	3,500.00
710300 Operating Supplies	0.00	32.95	0.00
710310 Parts and Supplies	70,000.00	2,404.72	40,000.00
710350 Office Supplies	10,000.00	3,106.88	10,000.00
710360 Postage	0.00	0.91	0.00
710361 Express Courier	50.00	0.00	50.00
710506 Dept Insurance Deductible	0.00	0.00	0.00
710507 Network and Data Lines	4,500.00	880.27	4,500.00
710508 Telephone Land Lines	1,000.00	0.00	1,000.00
710509 Seminars and Meetings	8,000.00	0.00	8,000.00
710512 Auto Expense	0.00	2.55	0.00
710518 Telephone Subscription	1,068.00	172.55	1,068.00
710519 Cellular Phone	4,200.00	712.63	4,200.00
710529 Dues	500.00	0.00	500.00
710571 Safety Expense	1,500.00	0.00	1,500.00
710594 Insurance Premium	3,000.00	0.00	3,000.00
710610 LT Lease-Land	185,000.00	6,322.20	185,000.00
711010 Utilities	109,524.54	8,754.57	109,524.54
711040 Natural Gas	0.00	37.03	0.00
711100 ESD Asset Management	7,385.00	1,845.48	7,385.00
711113 Equipment Services Replacem	17,738.81	2,742.17	17,738.81
711114 Equipment Services Operation	38,024.00	16,434.06	38,024.00
711117 Equipment Services Fuel Charg	13,184.71	10,348.59	13,184.71
711119 Property & Liability Billings	9,945.00	2,486.26	9,945.00
711210 Travel	10,000.00	775.81	10,000.00
711400 Overhead - General Fund	176,560.00	44,139.99	176,560.00
711504 Equipment nonCapital	125,000.00	24,234.41	35,000.00
711508 Computers nonCapital	2,000.00	0.00	2,000.00
711510 Communication Equip nonCap	15,000.00	0.00	15,000.00
SERVICES AND SUPPLIES	1,237,480.06	301,599.11	1,097,480.06
781004 Equipment Capital	175,000.00	-398.45	175,000.00
CAPITAL OUTLAY	175,000.00	-398.45	175,000.00
EXPENDITURES	2,285,629.46	537,226.11	2,145,629.46
Ending Fund Balance	2,010,315.07		2,150,315.07