

## STATISTICAL SECTION

This part of the County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the Management's Discussion and Analysis, financial statements and note disclosures, says about the government's overall financial health.

---

### Schedules

#### **Financial Trends**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. .... 1.1 – 1.5

#### **Revenue Capacity**

These schedules contain information to help the reader assess the County's most significant local revenue source, ad valorem taxes. .... 2.1 – 2.4

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. .... 3.1 – 3.4

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. .... 4.1 – 4.2

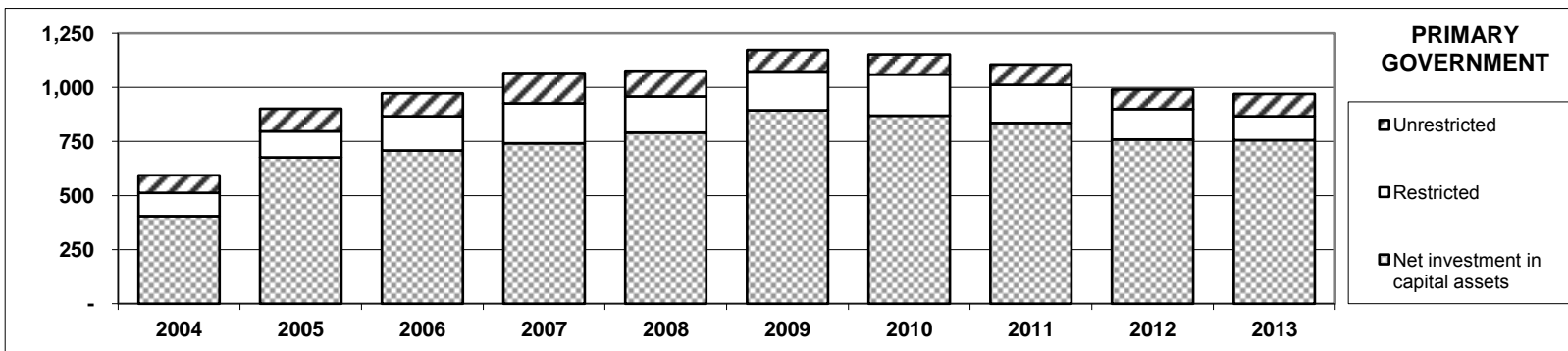
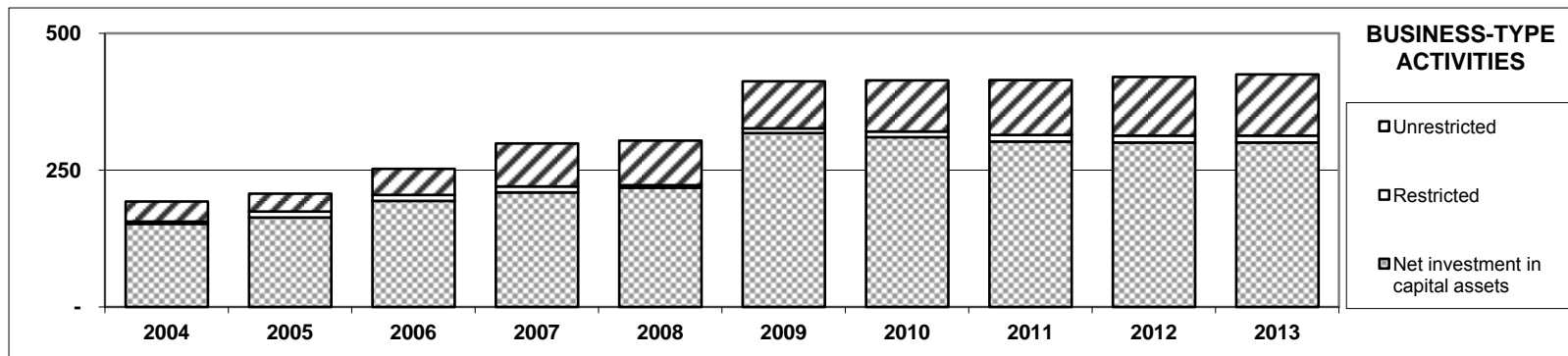
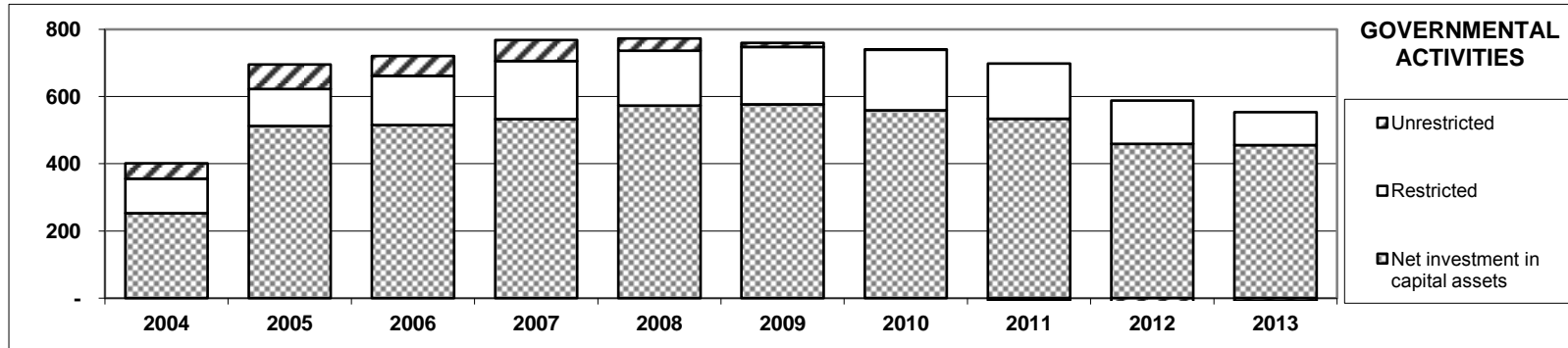
#### **Operating Information**

These schedules contain service and capital asset data to help the reader understand how the information in the County's financial report relates to the services provided and the activities performed. .... 5.1 – 5.3

#### **Sources:**

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

WASHOE COUNTY, NEVADA  
 NET POSITION TREND BY COMPONENT LAST TEN FISCAL YEARS  
 (AMOUNTS EXPRESSED IN THOUSANDS)



**WASHOE COUNTY, NEVADA**  
**NET POSITION BY COMPONENT LAST TEN FISCAL YEARS**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012 <sup>5</sup>	2013
<b>Governmental Activities <sup>6</sup></b>										
Net investment in capital assets <sup>1</sup>	\$ 252,654	\$ 512,205	\$ 515,565	\$ 533,139	\$ 572,750	\$ 576,532	\$ 559,117	\$ 533,468	\$ 459,302	\$ 455,643
Restricted	103,275	110,398	146,510	172,141	163,355	170,975	179,707	164,800	128,284	98,124
Unrestricted <sup>2</sup>	45,120	72,505	58,471	62,505	37,009	12,622	462	(7,038)	(17,395)	(8,579)
Total Governmental Activities Net Position	<u>\$ 401,049</u>	<u>\$ 695,108</u>	<u>\$ 720,546</u>	<u>\$ 767,785</u>	<u>\$ 773,114</u>	<u>\$ 760,129</u>	<u>\$ 739,286</u>	<u>\$ 691,230</u>	<u>\$ 570,191</u>	<u>\$ 545,188</u>
<b>Business-type Activities <sup>7</sup></b>										
Net investment in capital assets <sup>1</sup>	\$ 152,164	\$ 163,659	\$ 193,534	\$ 209,030	\$ 218,033	\$ 317,680	\$ 310,154	\$ 301,997	\$ 300,261	\$ 300,163
Restricted <sup>3</sup>	3,733	10,469	11,309	11,264	4,376	8,515	10,004	11,875	12,804	12,801
Unrestricted	36,636	32,609	47,523	78,219	81,278	85,743	93,616	100,843	107,298	111,894
Total Business-type Activities Net Position	<u>\$ 192,533</u>	<u>\$ 206,737</u>	<u>\$ 252,366</u>	<u>\$ 298,513</u>	<u>\$ 303,687</u>	<u>\$ 411,938</u>	<u>\$ 413,774</u>	<u>\$ 414,715</u>	<u>\$ 420,363</u>	<u>\$ 424,858</u>
<b>Primary Government</b>										
Net investment in capital assets <sup>1</sup>	\$ 404,818	\$ 675,864	\$ 709,099	\$ 742,169	\$ 790,783	\$ 894,212	\$ 869,271	\$ 835,465	\$ 759,563	\$ 755,806
Restricted	107,008	120,867	157,819	183,405	167,731	179,490	189,711	176,675	141,088	110,925
Unrestricted	81,756	105,114	105,994	140,724	118,287	98,365	94,078	93,805	89,903	103,315
Total Primary Government Net Position <sup>4</sup>	<u>\$ 593,582</u>	<u>\$ 901,845</u>	<u>\$ 972,912</u>	<u>\$ 1,066,298</u>	<u>\$ 1,076,801</u>	<u>\$ 1,172,067</u>	<u>\$ 1,153,060</u>	<u>\$ 1,105,945</u>	<u>\$ 990,554</u>	<u>\$ 970,046</u>

Information is presented on the accrual basis of accounting.

<sup>1</sup> Capital Assets include land, intangibles, infrastructure, construction in progress, buildings and improvements, equipment and software. In fiscal year 2010, the County implemented GASB 51 for intangible assets which resulted in accounting changes for assets previously capitalized. Net position for fiscal year 2009 has been restated for this change.

<sup>2</sup> Negative unrestricted assets in fiscal year 2011 result from OPEB and property tax refund liabilities in excess of unrestricted resources. In 2012 and 2013, the negative balance includes bonded debt liability of \$19 million for capital assets transferred to a local joint powers authority for flood management.

<sup>3</sup> The decrease in restricted net position in fiscal year 2008 was due to \$6,595 from business-type funds being reclassified to governmental activities.

<sup>4</sup> Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted only when an external party, such as grantors, contributors, state or federal government, places a restriction on how resources may be used, or through enabling legislation enacted by the County.

<sup>5</sup> The decrease in governmental net position in 2012 includes \$50 million in capital assets and \$17.8 million in restricted funds transferred to a local joint powers authority for flood management.

<sup>6</sup> Fiscal years 2004-2011 include amounts for Sierra and/or Truckee Meadows Fire Protection Districts. Fiscal year 2012 has been restated to exclude these component units that are now discreetly presented.

<sup>7</sup> Business-type activity amounts have been restated to remove South Truckee Meadows General Improvement District (STMGID). Effective FY13, STMGID is no longer a component unit of the County.

**WASHOE COUNTY, NEVADA**  
**CHANGES IN NET POSITION LAST TEN FISCAL YEARS**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
<b>Governmental Activities</b>										
General government	\$ 52,812	\$ 59,613	\$ 66,386	\$ 71,933	\$ 93,781	\$ 99,921	\$ 103,576	\$ 120,606	\$ 107,954	\$ 91,105
Judicial	43,646	56,078	56,811	55,170	58,415	58,766	57,896	55,394	55,469	57,573
Public safety	102,936	117,840	123,110	139,435	152,410	161,395	155,600	149,376	125,573	138,149
Public works	17,421	38,039	34,488	35,365	39,397	41,722	39,309	39,447	39,675	31,981
Health and sanitation	17,302	19,459	24,218	26,052	27,861	27,858	22,749	22,826	18,429	18,785
Welfare	43,359	48,918	52,603	59,761	66,193	64,048	66,764	69,506	68,137	66,370
Culture and recreation	24,491	25,606	43,296	32,019	53,447	38,364	27,993	27,850	24,989	23,614
Community support	506	575	854	1,468	1,555	1,662	1,736	303	309	343
Interest on long-term debt	8,970	9,348	9,146	10,601	11,267	11,028	8,984	8,505	7,174	7,349
Total Governmental Activities Expenses	<u>311,443</u>	<u>375,476</u>	<u>410,912</u>	<u>431,804</u>	<u>504,326</u>	<u>504,764</u>	<u>484,607</u>	<u>493,813</u>	<u>447,709</u>	<u>435,269</u>
<b>Business-type Activities</b>										
Utilities <sup>1</sup>	20,724	41,469	24,381	29,465	38,022	32,508	29,541	28,451	30,029	30,844
Golf courses	2,099	2,038	1,844	1,824	1,741	1,757	1,893	2,070	874	979
Building permits	2,864	3,007	3,160	3,229	2,441	1,871	1,207	1,324	1,372	1,329
Total Business-type Activities Expenses	<u>25,687</u>	<u>46,514</u>	<u>29,385</u>	<u>34,518</u>	<u>42,204</u>	<u>36,136</u>	<u>32,641</u>	<u>31,845</u>	<u>32,275</u>	<u>33,152</u>
Total Primary Government Expenses	<u>\$ 337,130</u>	<u>\$ 421,990</u>	<u>\$ 440,297</u>	<u>\$ 466,322</u>	<u>\$ 546,530</u>	<u>\$ 540,900</u>	<u>\$ 517,248</u>	<u>\$ 525,658</u>	<u>\$ 479,984</u>	<u>\$ 468,421</u>
<b>Program Revenues</b>										
<b>Governmental Activities</b>										
Charges for Services										
General government	\$ 10,104	\$ 11,116	\$ 14,339	\$ 15,373	\$ 20,940	\$ 21,509	\$ 22,920	\$ 33,139	\$ 32,902	\$ 31,306
Judicial	6,387	6,293	7,043	7,251	7,999	8,117	9,376	10,309	10,056	10,412
Public safety	7,410	7,917	10,795	10,859	11,275	12,579	15,141	14,367	13,075	15,311
Other	11,758	11,632	12,486	15,240	15,092	15,763	14,658	13,912	10,061	10,521
Operating grants, interest and contributions	37,219	50,523	51,465	50,382	55,506	54,398	55,842	60,660	64,561	63,432
Capital grants, interest and contributions	16,191	23,262	19,449	33,858	43,987	34,590	17,467	7,157	25,205	7,413
Total Governmental Activities	<u>89,069</u>	<u>110,743</u>	<u>115,577</u>	<u>132,963</u>	<u>154,799</u>	<u>146,956</u>	<u>135,404</u>	<u>139,544</u>	<u>155,860</u>	<u>138,395</u>
<b>Business-type Activities</b>										
Charges for Services										
Utilities	20,927	21,813	25,415	29,547	28,461	27,903	27,382	29,274	30,466	31,539
Golf courses	1,812	1,666	1,650	1,713	1,583	1,617	1,720	1,944	1,090	1,037
Building permits	4,031	3,682	2,461	1,958	2,063	1,419	1,018	1,137	1,401	1,724
Operating grants, interest and contributions	80	383	174	550	612	34	49	123	94	449

(CONTINUED)

**WASHOE COUNTY, NEVADA**  
**CHANGES IN NET POSITION LAST TEN FISCAL YEARS**  
**( AMOUNTS EXPRESSED IN THOUSANDS )**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Business-type Activities (continued)</b>										
Capital grants, interest and contributions	\$ 27,109	\$ 31,927	\$ 44,159	\$ 42,412	\$ 19,214	\$ 110,304	\$ 5,040	\$ 4,286	\$ 1,921	\$ 4,448
Total Business-type Activities										
Program Revenues	53,959	59,471	73,859	76,180	51,933	141,277	35,209	36,764	34,972	39,197
Total Primary Government										
Program Revenues	\$ 143,028	\$ 170,214	\$ 189,436	\$ 209,143	\$ 206,732	\$ 288,233	\$ 170,613	\$ 176,308	\$ 190,832	\$ 177,592
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (222,374)	\$ (264,733)	\$ (295,335)	\$ (298,841)	\$ (349,527)	\$ (357,808)	\$ (349,203)	\$ (354,269)	\$ (291,849)	\$ (296,874)
Business-type activities	28,272	12,957	44,474	41,662	9,729	105,141	2,568	4,919	2,697	6,045
Total Primary Government										
Net (Expense) Revenue	\$ (194,102)	\$ (251,776)	\$ (250,861)	\$ (257,179)	\$ (339,798)	\$ (252,667)	\$ (346,635)	\$ (349,350)	\$ (289,152)	\$ (290,829)
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities</b>										
Taxes and Intergovernmental										
Ad valorem	\$ 150,358	\$ 162,041	\$ 174,728	\$ 197,335	\$ 210,184	\$ 223,457	\$ 220,530	\$ 201,469	\$ 172,540	\$ 167,294
Consolidated	89,951	100,674	109,656	107,152	98,567	83,070	74,119	74,985	70,985	75,489
Other intergovernmental	23,726	25,935	26,250	26,578	27,787	21,231	19,114	19,791	18,840	18,530
Unrestricted investment earnings	591	4,634	2,684	7,567	9,586	7,906	4,944	2,153	3,403	174
Other	12,514	14,954	7,686	7,673	8,972	9,334	9,658	10,037	9,045	8,934
Extraordinary/special items	-	-	-	-	-	-	-	-	(67,832)	-
Transfers	203	200	(231)	(225)	(240)	(91)	(5)	(2,222)	(45)	1,450
Total Governmental Activities	277,343	308,438	320,773	346,080	354,856	344,907	328,360	306,213	206,936	271,871
<b>Business-type Activities</b>										
Unrestricted investment earnings	132	1,377	836	4,166	4,201	4,114	3,121	1,924	3,040	(100)
Other	76	72	88	95	20	2,019	-	(62)	-	-
Extraordinary/special items	-	-	-	-	-	-	(3,858)	(8,061)	-	-
Transfers	(203)	(200)	232	225	231	91	5	2,222	45	(1,450)
Total Business-type Activities	5	1,249	1,156	4,486	4,452	6,224	(732)	(3,977)	3,085	(1,550)
Total Primary Government										
General Revenues and Other Changes	\$ 277,348	\$ 309,687	\$ 321,929	\$ 350,566	\$ 359,308	\$ 351,131	\$ 327,628	\$ 302,236	\$ 210,021	\$ 270,321
<b>Change in Net Position</b>										
Governmental activities	\$ 54,969	\$ 43,705	\$ 25,438	\$ 47,239	\$ 5,329	\$ (12,901)	\$ (20,843)	\$ (48,056)	\$ (84,913)	\$ (25,003)
Business-type activities	28,277	14,206	45,630	46,148	14,181	111,365	1,836	942	5,782	4,495
Total Primary Government										
Change in Net Position	\$ 83,246	\$ 57,911	\$ 71,068	\$ 93,387	\$ 19,510	\$ 98,464	\$ (19,007)	\$ (47,114)	\$ (79,131)	\$ (20,508)

Note: Information is presented on the accrual basis of accounting.

<sup>1</sup> Fiscal years 2004-2011 include amounts for Sierra and/or Truckee Meadows Fire Protection Districts. Fiscal year 2012 has been restated to exclude these component units that are now discreetly presented.

<sup>2</sup> Business-type activity amounts are restated to remove South Truckee Meadows General Improvement District (STMGID). Effective FY13, STMGID is no longer a component unit of the County.

**WASHOE COUNTY, NEVADA  
FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009 <sup>2</sup>	2010	2011 <sup>1</sup>	2012	2013
<b>General Fund</b>										
Reserved	\$ 7,689	\$ 5,031	\$ 5,693	\$ 6,716	\$ 8,818	\$ 1,422	\$ 750	\$ -	\$ -	\$ -
Unreserved	31,231	50,462	47,064	34,973	34,504	30,263	31,173	-	-	-
Nonspendable	-	-	-	-	-	-	-	304	1	-
Restricted	-	-	-	-	-	-	-	760	750	801
Committed	-	-	-	-	-	-	-	5,277	4,718	4,598
Assigned	-	-	-	-	-	-	-	8,641	6,009	6,727
Unassigned	-	-	-	-	-	-	-	23,789	24,845	26,908
<b>Total General Fund</b>	<b>38,920</b>	<b>55,493</b>	<b>52,757</b>	<b>41,689</b>	<b>43,322</b>	<b>31,685</b>	<b>31,923</b>	<b>38,771</b>	<b>36,323</b>	<b>39,034</b>
<b>All Other Governmental Funds<sup>5</sup></b>										
Reserved	47,787	13,756	58,589	56,053	63,587	59,909	57,274	-	-	-
Unreserved, reported in:										
Special Revenue Funds <sup>3</sup>	45,209	53,734	74,086	91,445	109,818	114,692	56,236	-	-	-
Capital Projects Funds	84,834	109,718	68,987	69,827	48,288	41,668	42,385	-	-	-
Nonspendable	-	-	-	-	-	-	-	112	67	75
Restricted	-	-	-	-	-	-	-	114,048	96,853	75,788
Committed	-	-	-	-	-	-	-	19,816	17,808	18,167
Assigned	-	-	-	-	-	-	-	143	3,559	5,076
Unassigned	-	-	-	-	-	-	-	-	(123)	(258)
<b>Total All Other Governmental Funds<sup>4</sup></b>	<b>177,830</b>	<b>177,208</b>	<b>201,662</b>	<b>217,325</b>	<b>221,693</b>	<b>216,269</b>	<b>155,895</b>	<b>134,119</b>	<b>118,164</b>	<b>98,848</b>
<b>Total All Governmental Funds</b>	<b>\$ 216,750</b>	<b>\$ 232,701</b>	<b>\$ 254,419</b>	<b>\$ 259,014</b>	<b>\$ 265,015</b>	<b>\$ 247,954</b>	<b>\$ 187,818</b>	<b>\$ 172,890</b>	<b>\$ 154,487</b>	<b>\$ 137,882</b>

Note: Information is presented on the modified accrual basis of accounting.

<sup>1</sup> Fund Balances for fiscal year 2011 through 2013 have been classified in accordance with new GASB 54 fund balance reporting standards.

<sup>2</sup> Fund balances for fiscal year 2009 have been restated to reflect the transfer of restricted funds of \$6,829 from the General Fund to special revenue funds.

<sup>3</sup> The increase in special revenue fund balances in fiscal year 2008 was due to \$1,279 from capital projects and \$6,595 from business-type funds being reclassified to special revenue funds.

<sup>4</sup> The decrease in other governmental fund balances in 2011 included \$10.6 million for early extinguishment of debt and \$3.9 million paid to the County's OPEB Trust.

The decrease in fiscal year 2012 was primarily due to the payment of \$17.8 million to the Truckee River Flood Management Authority, a joint powers authority.

Fluctuations in all other governmental fund balances primarily reflect financing, construction in progress and completion of large capital projects.

<sup>5</sup> Fiscal years 2004 to 2012 have been restated to remove TMFPD and SFPD, component units that were reclassified from blended to discretely presented in 2013.

**WASHOE COUNTY, NEVADA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008 <sup>2</sup>	2009	2010	2011	2012	2013
<b>Revenues</b>										
Taxes	\$ 144,165	\$ 156,755	\$ 168,427	\$ 185,688	\$ 196,290	\$ 207,848	\$ 204,577	\$ 190,232	\$ 178,395	\$ 170,260
Licenses and permits	8,077	9,818	10,033	10,783	11,130	11,150	10,655	9,713	9,183	9,501
Intergovernmental revenues	153,841	176,841	185,802	175,878	177,622	156,555	149,258	155,018	162,361	170,082
Charges for services	18,083	18,608	19,851	23,177	22,096	24,211	27,940	28,247	26,254	33,530
Fines and forfeits	7,809	7,610	8,623	8,740	9,625	10,792	10,563	10,996	9,999	10,528
Miscellaneous	5,271	14,769	11,992	21,581	24,419	21,591	14,354	9,902	13,399	6,915
<b>Total Revenues</b>	<b>337,246</b>	<b>384,401</b>	<b>404,728</b>	<b>425,847</b>	<b>441,182</b>	<b>432,147</b>	<b>417,347</b>	<b>404,108</b>	<b>399,591</b>	<b>400,816</b>
<b>Expenditures</b>										
Current										
General government <sup>3</sup>	47,092	53,836	59,397	64,567	62,187	65,098	124,146	61,386	84,484	62,493
Judicial	41,775	44,650	48,885	52,673	55,721	55,628	53,874	53,667	53,818	54,214
Public safety	81,390	92,141	102,838	110,126	119,421	122,072	120,544	118,455	121,656	131,732
Public works	17,716	15,979	17,962	19,145	20,414	17,960	14,654	14,110	14,759	15,568
Health and sanitation <sup>1</sup>	16,106	18,699	22,435	23,496	22,008	22,534	20,459	19,366	17,659	20,558
Welfare	42,757	47,080	50,308	56,964	63,684	61,292	63,705	66,408	69,045	65,639
Culture and recreation	20,323	22,044	25,578	41,048	26,519	24,199	21,203	20,417	19,474	18,859
Community support	506	571	836	1,469	1,555	1,662	1,733	305	309	343
Intergovernmental	5,674	6,573	4,453	4,865	5,179	17,791	19,059	16,981	8,243	8,447
Capital outlay	34,086	74,765	51,880	51,850	52,070	31,635	9,180	16,682	23,390	21,355
Debt Service										
Principal	14,272	13,707	15,215	16,363	20,890	24,713	15,380	22,825	37,114	21,689
Interest	8,967	8,587	9,204	10,152	10,438	11,587	9,400	8,532	7,588	7,090
Other	540	547	437	445	416	360	585	182	645	796
<b>Total Expenditures</b>	<b>331,204</b>	<b>399,179</b>	<b>409,428</b>	<b>453,163</b>	<b>460,502</b>	<b>456,531</b>	<b>473,922</b>	<b>419,316</b>	<b>458,184</b>	<b>428,783</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,042	(14,778)	(4,700)	(27,316)	(19,320)	(24,384)	(56,575)	(15,208)	(58,593)	(27,967)

2-5

**WASHOE COUNTY, NEVADA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

	2004	2005	2006	2007	2008 <sup>2</sup>	2009	2010	2011	2012	2013
<b>Other Financing Sources (Uses)</b>										
Debt issued	\$ 19,170	\$ 27,438	\$ 29,169	\$ 35,119	\$ 18,943	\$ 21,489	\$ -	\$ -	\$ 38,518	\$ 46,919
Debt premium (discount)	(3)	409	(75)	468	-	73	-	-	-	-
Proceeds from asset disposition	4,674	7,028	52	53	162	25	1,561	38	178	49
Refunding payment to escrow agent	(899)	-	-	-	-	(10,436)	-	-	-	(37,391)
Transfers in	45,550	42,453	59,304	67,910	39,641	44,291	42,793	38,374	54,590	34,103
Transfers out	(54,249)	(47,732)	(62,244)	(71,770)	(39,855)	(47,202)	(47,883)	(38,132)	(35,309)	(32,318)
Total Other Financing Sources (Uses)	14,243	29,596	26,206	31,780	18,891	8,240	(3,529)	280	57,977	11,362
<b>Special Item<sup>4</sup></b>	-	-	-	-	-	-	-	-	(17,787)	-
Net Change in Fund Balances	\$ 20,285	\$ 14,818	\$ 21,506	\$ 4,464	\$ (429)	\$ (16,144)	\$ (60,104)	\$ (14,928)	\$ (18,403)	\$ (16,605)
Debt Service as a Percentage of Noncapital Expenditures	7%	5%	5%	5%	6%	8%	5%	7%	10%	7%

Note: Information is presented on the modified accrual basis of accounting.

<sup>1</sup> The Truckee River Flood Management Infrastructure Fund was reclassified from health and sanitation to public safety in fiscal year 2008.

<sup>2</sup> The net change in fund balances for fiscal year 2008 is before the restatement of \$6,595 added to fund balance for the Central Truckee Meadows Remediation District special revenue fund previously reported in a business fund.

<sup>3</sup> General government expenditures in fiscal year 2010 included \$73 million paid to the County's OPEB trust.

<sup>4</sup> The special item in fiscal year 2012 was payment to the Truckee Meadow Flood Management Authority, a joint powers authority.



**WASHOE COUNTY, NEVADA  
 TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS  
 (AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,										Change, 2004-2013
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Ad valorem <sup>1</sup>	\$ 141,754	\$ 152,862	\$ 164,892	\$ 182,157	\$ 193,369	\$ 204,836	\$ 202,122	\$ 187,709	\$ 173,849	\$ 167,698	18.3%
Residential construction <sup>2</sup>	998	1,110	825	547	229	97	29	48	68	132	-86.8%
Special assessment <sup>3</sup>	347	643	478	713	425	843	508	383	3,053	933	168.9%
Car rental fee <sup>4</sup>	286	1,295	1,371	1,367	1,397	1,257	1,142	1,256	1,152	1,196	-7.6%
Room tax	280	335	334	378	342	293	265	275	272	300	7.1%
Motor vehicle fuel tax <sup>5</sup>	500	510	527	526	528	523	511	561	-	-	n/a
	<u>\$ 144,165</u>	<u>\$ 156,755</u>	<u>\$ 168,427</u>	<u>\$ 185,688</u>	<u>\$ 196,290</u>	<u>\$ 207,849</u>	<u>\$ 204,577</u>	<u>\$ 190,232</u>	<u>\$ 178,394</u>	<u>\$ 170,259</u>	18.1%

Note: Information is provided on the modified accrual basis of accounting.

<sup>1</sup> The decrease in ad valorem taxes represents decreased property values. The County's property tax rates have remained fairly stable (see Schedule 2.2). TMFPD and SFPD, discretely presented component units, are not included in the figures above.

<sup>2</sup> Decreases in construction tax revenues from prior years is due to the continued unfavorable economic conditions in the housing market. However, there was an improvement in FY13 over FY12.

<sup>3</sup> The change in special assessment taxes corresponds to the change in special assessment debt outstanding.

<sup>4</sup> Car rental fees began late in fiscal year 2004. The percent change has been adjusted to reflect 2005 to 2013.

<sup>5</sup> Motor vehicle fuel tax was reclassified to intergovernmental revenue in 2012.

**WASHOE COUNTY, NEVADA  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS  
 (AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Real Property Assessed Value										
Residential	\$ 6,914,968	\$ 7,359,180	\$ 8,112,575	\$ 9,503,764	\$ 10,767,225	\$ 12,389,860	\$ 10,680,846	\$ 9,426,219	\$ 8,665,389	\$ 8,336,767
Commercial	2,146,658	2,401,256	2,629,471	2,898,745	3,317,724	3,598,911	3,779,799	3,489,578	3,306,237	3,402,688
Industrial	734,470	760,477	805,595	900,363	973,242	1,096,143	1,092,343	1,022,668	996,407	986,821
Other	1,411,793	1,361,320	1,490,866	1,600,955	1,885,497	2,430,308	1,475,332	1,584,556	1,329,717	1,374,092
Personal Property Assessed Value	632,546	635,384	596,491	703,276	691,628	738,274	748,403	636,184	636,409	612,022
Less: Tax Exempt Property	1,431,598	1,501,359	1,655,650	1,861,784	2,529,824	3,046,485	2,677,247	2,500,354	2,258,785	2,422,281
Total Assessed Value	<u>\$ 10,408,837</u>	<u>\$ 11,016,258</u>	<u>\$ 11,979,348</u>	<u>\$ 13,745,319</u>	<u>\$ 15,105,492</u>	<u>\$ 17,207,011</u>	<u>\$ 15,099,476</u>	<u>\$ 13,658,851</u>	<u>\$ 12,675,374</u>	<u>\$ 12,290,109</u>
Estimated Actual Taxable Value	\$ 29,739,534	\$ 31,475,023	\$ 34,226,709	\$ 39,272,340	\$ 43,158,549	\$ 49,162,889	\$ 43,141,360	\$ 39,025,289	\$ 36,215,354	\$ 35,114,597
Assessed Value to Taxable Value	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Total Direct Tax Rate	1.3817	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917

Source: Washoe County Assessor

Note: Pursuant to NRS 361.227, real property is valued at taxable value, determined by calculating the full cash value (market value) of land and estimated replacement cost of improvements, less appropriate depreciation. Taxable assessed value is 35% of estimated actual value. Real property is reappraised at least every five years. Property not reappraised is revalued annually using various approved methods.

**WASHOE COUNTY, NEVADA  
DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS  
(TAX RATES PER \$100 ASSESSED VALUATION)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Washoe County</b>										
Operating Rate	.9167	.9231	.9231	.9401	.9592	.9629	.9612	.9611	.9806	.9891
Voter Approved										
Child Protective Services	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400
Regional Animal Services	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
Senior Services	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100
Library Expansion	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Legislative Overrides										
Indigent Insurance	-	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150
Indigent Health	.0900	.1000	.1000	.0950	.0800	.0800	.0800	.0750	.0700	.0600
Capital Acquisition	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Youth Services	.0084	.0083	.0083	.0077	.0077	.0077	.0077	.0088	.0088	.0095
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
SCCRT Loss	.0150	-	-	-	-	-	-	-	.0050	.0050
Family Court	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192
AB 104 Fair Share Tax	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272
Debt Service	.0778	.0715	.0715	.0601	.0560	.0523	.0540	.0580	.0385	.0393
Total, Washoe County Direct Rate	1.3817	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917
<b>State of Nevada</b>	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700
<b>Washoe County School District</b>	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385
Total, Washoe County Unincorporated Area	2.6902	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002
<b>Cities</b>										
City of Reno	.9456	.9456	.9456	.9456	.9456	.9456	.9456	.9456	.9456	.9598
City of Sparks	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9161
<b>Fire Districts</b>										
North Lake Tahoe Fire Protection District	.5227	.4746	.5118	.5070	.5142	.5226	.5275	.5389	.5525	.6414
Sierra Fire Protection District	.4200	.4200	.4200	.4200	.4200	.5200	.5200	.5200	.5200	.5400
Truckee Meadows Fire Protection District	.4813	.4713	.4713	.4713	.4713	.4713	.4713	.4713	.4713	.5400
<b>General Improvement Districts</b>										
Gerlach	-	-	-	-	-	-	.2500	.2500	.2998	.2998
Incline Village	.0741	.0730	.0702	.0687	.0711	.0741	.0755	.0806	.1129	.1153
Palomino Valley	.4230	.4353	.4168	.4270	.4270	.4885	.4885	.4885	.4885	.4198
South Truckee Meadows	.1007	-	-	-	-	-	-	-	-	-
<b>Other Special Districts</b>										
Lemmon Valley Underground Water Basin	.0022	.0020	.0019	.0017	.0012	-	-	-	-	-
Sun Valley Water & Sanitation District	.1243	.1329	.1329	.1329	.1329	.1329	.1457	.1736	.1736	.1836
Truckee Meadows Underground Water	.0004	.0005	.0005	.0004	.0004	.0005	.0004	.0005	-	-

**WASHOE COUNTY, NEVADA  
PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2013 AND 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)**

Tax Payer	2013			2004		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
Peppermill Casinos, Inc.	\$ 89,179	1	0.72%	\$ -	-	-
Prologis NA3 LLC	62,425	2	0.51%	-	-	-
Golden Road Motor Inn, Inc.	42,751	3	0.35%	33,680	7	0.32%
Sparks Legends Development, Inc.	41,671	4	0.34%	-	-	-
Prologis NA3 NV V LLC	34,124	5	0.28%	-	-	-
Circus Circus & Eldorado Joint Venture	28,941	6	0.23%	81,926	1	0.79%
International Game Technology	24,850	7	0.20%	30,636	10	0.29%
Northwestern Mutual Life Insurance	24,518	8	0.20%	-	-	-
Reno Retail Company LLC	23,206	9	0.19%	-	-	-
Hyatt Equities LLC	22,934	10	0.19%	-	-	-
Dermody Industrial Group	-	-	-	45,037	2	0.43%
DP Industrial LLC	-	-	-	39,642	3	0.38%
Eldorado Resorts LLC	-	-	-	38,665	4	0.37%
Harrah's Club	-	-	-	35,031	5	0.34%
Washoe Medical Center	-	-	-	34,996	6	0.34%
Spark's Nugget, Inc.	-	-	-	33,416	8	0.32%
Circus Circus Casinos, Inc.	-	-	-	33,140	9	0.32%
<b>Total, Ten Largest Taxpayers</b>	<b>394,599</b>		<b>3.21%</b>	<b>406,169</b>		<b>3.90%</b>
<b>Total, Other Taxpayers</b>	<b>11,895,510</b>		<b>96.79%</b>	<b>10,002,668</b>		<b>96.10%</b>
<b>Total, Assessed Valuations</b>	<b>\$ 12,290,109</b>		<b>100.00%</b>	<b>\$ 10,408,837</b>		<b>100.00%</b>

Source: Washoe County Assessor's Office

Note: The chart represents the ten largest parcel assessments based on property-owning taxpayers in the County and the respective taxable assessed values of such parcels for the fiscal years indicated. According to the Washoe County Assessor's Office, a determination of the largest parcel assessments can be made only by manually reviewing individual assessment records. Therefore, it is possible that an owner of several parcels may have an aggregate assessed value that is larger than those listed above. No independent investigation has been made of, and consequently there can be no representation as to the financial condition of the taxpayers listed above, or that such taxpayers will continue to maintain their status as major taxpayers based on the assessed valuation of their property in the County.

**WASHOE COUNTY, NEVADA**  
**PROPERTY TAX LEVIES AND COLLECTIONS FOR ALL GOVERNMENTS LAST TEN FISCAL YEARS**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net Secured Roll Taxes Levied	\$ 348,064	\$ 372,704	\$ 404,224	\$ 446,362	\$ 480,945	\$ 514,531	\$ 504,823	\$ 458,717	\$ 422,799	\$ 411,058
Current Year										
Tax Collections	345,198	370,001	401,305	442,446	472,860	504,268	495,281	451,994	416,849	405,977
Percent of Taxes Levied	99.18%	99.27%	99.28%	99.12%	98.32%	98.01%	98.11%	98.53%	98.59%	98.76%
Delinquent Tax Collections	2,861	2,698	2,933	3,850	7,837	9,838	8,795	5,759	3,116	-
Totals to Date										
Tax Collections	348,059	372,699	404,238	446,296	480,697	514,106	504,076	457,753	419,965	405,977
Percent of Taxes Levied	100.00%	100.00%	100.00%	99.99%	99.95%	99.92%	99.85%	99.79%	99.33%	98.76%

Source: Washoe County Treasurer's Office

Note: Property tax levies declined in fiscal year 2013 by 2.8%. In 2012, property levies declined 8% and in 2011 by 9%, which was the largest recorded decline in property tax since 1982. Between 2004 and 2009 property tax levies increased 48% or approximately 12% per year. The increase in fiscal year 2007 included the addition of Sierra Fire Protection District. Current year tax collections dropped in fiscal year 2009 to 98%, the lowest level since 1995. In fiscal year 2013, the collection rate improved to its highest level since fiscal year 2007, the beginning of the housing crisis and economic recession.

**WASHOE COUNTY, NEVADA  
RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental Activities</b>										
General Bonded Debt	\$ 153,113	\$ 168,350	\$ 185,562	\$ 206,573	\$ 188,307	\$ 166,471	\$ 154,621	\$ 135,562	\$ 129,700	\$ 120,146
Revenue Bonds	21,575	20,940	19,486	19,010	37,446	46,856	45,703	44,658	43,527	42,419
Capital Leases/Notes	443	410	394	377	359	341	320	-	-	-
Certificates of Participation	13,746	12,042	10,264	8,405	6,447	4,398	2,250	-	-	-
Special Assessment Bonds	1,853	2,960	2,674	3,058	2,733	3,453	3,065	2,729	10,738	9,061
<b>Business-type Activities</b>										
General Bonded Debt	36,129	37,540	114,340	120,921	117,111	112,532	72,244	67,258	63,713	59,947
Capital leases/notes	1,846	862	829	794	757	727	675	-	-	-
Total primary government	<u>\$ 228,705</u>	<u>\$ 243,104</u>	<u>\$ 333,549</u>	<u>\$ 359,138</u>	<u>\$ 353,160</u>	<u>\$ 334,778</u>	<u>\$ 278,878</u>	<u>\$ 250,207</u>	<u>\$ 247,678</u>	<u>\$ 231,573</u>
Percentage of personal income	1.47%	1.46%	1.90%	1.95%	1.82%	1.80%	1.60%	1.39%	1.39%	1.27%
Per capita <sup>1</sup>	\$ 600	\$ 622	\$ 838	\$ 884	\$ 833	\$ 804	\$ 668	\$ 593	\$ 579	\$ 533
<b>General Bonded Debt</b>										
General Bonded Debt	\$ 189,242	\$ 205,890	\$ 299,902	\$ 327,494	\$ 305,418	\$ 279,003	\$ 226,865	\$ 202,820	\$ 193,413	\$ 180,093
Less restricted resources	<u>6,472</u>	<u>7,121</u>	<u>11,112</u>	<u>12,242</u>	<u>12,823</u>	<u>13,866</u>	<u>11,656</u>	<u>11,952</u>	<u>11,127</u>	<u>11,007</u>
Total Net General Bonded Debt	<u>\$ 182,770</u>	<u>\$ 198,769</u>	<u>\$ 288,790</u>	<u>\$ 315,252</u>	<u>\$ 292,595</u>	<u>\$ 265,137</u>	<u>\$ 215,209</u>	<u>\$ 190,868</u>	<u>\$ 182,286</u>	<u>\$ 169,086</u>
Percentage of Actual Property Value <sup>2</sup>	0.61%	0.63%	0.84%	0.80%	0.68%	0.54%	0.50%	0.49%	0.50%	0.48%
Per capita <sup>1</sup>	\$ 479	\$ 508	\$ 725	\$ 776	\$ 690	\$ 636	\$ 516	\$ 453	\$ 426	\$ 389

Note: Details regarding Washoe County's outstanding debt can be found in the notes to the financial statements. All bonded debt (excluding capital leases/notes) is presented net of original issuance discounts, premiums and deferred refunding charges.

<sup>1</sup> Population and personal income data can be found in Schedule 4.1, Washoe County Demographic and Economic Statistics. Per capita amounts are not expressed in thousands.

<sup>2</sup> See Washoe County Assessed and Estimated Actual Value of Taxable Property on Schedule 2.1 for taxable property value data.

**WASHOE COUNTY, NEVADA  
LEGAL DEBT MARGIN COMPUTATION LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$ 1,040,883	\$ 1,101,625	\$ 1,197,935	\$ 1,374,532	\$ 1,510,549	\$ 1,720,701	\$ 1,509,948	\$ 1,365,885	\$ 1,267,537	\$ 1,229,011
Total net debt subject to limitation	<u>320,843</u>	<u>304,404</u>	<u>409,186</u>	<u>437,011</u>	<u>412,262</u>	<u>382,579</u>	<u>332,977</u>	<u>308,142</u>	<u>295,697</u>	<u>277,578</u>
Legal Debt Margin	<u>\$ 720,040</u>	<u>\$ 797,221</u>	<u>\$ 788,749</u>	<u>\$ 937,521</u>	<u>\$ 1,098,287</u>	<u>\$ 1,338,122</u>	<u>\$ 1,176,971</u>	<u>\$ 1,057,743</u>	<u>\$ 971,840</u>	<u>\$ 951,433</u>
Total net debt subject to limitation as a percentage of debt limit	31%	28%	34%	32%	27%	22%	22%	23%	23%	23%

**Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2013**

Assessed value of taxable property for fiscal year ended June 30, 2013	\$ 12,290,109
Debt limit (10% of Assessed Valuation)	\$ 1,229,011
Debt applicable to limit	
Governmental activities	\$ 170,456
Business-type activities	59,181
Reno-Sparks Convention and Visitors' Authority	<u>122,133</u>
Total Bonded Debt	351,770
Less: Special assessment bonds	9,011
Special revenue bonds	42,132
Amount available for repayment of general obligation bonds	<u>23,049</u>
Total net debt subject to debt limitation	<u>277,578</u>
Legal Debt Margin	<u>\$ 951,433</u>

Note: The statutory county debt limit is 10% of the assessed value of all taxable property in the County, as set forth in Chapter 244A.059 of the Nevada Revised Statutes. The statutory debt limit for recreational bonds issued by the Reno-Sparks Convention and Visitors Authority (RSCVA) is further limited to 3% of the total assessed valuation by Nevada Revised Statutes 244A.453 and 244A.655. RSCVA's total outstanding recreational debt of \$122,133 is below the 3% limit of \$368,703.

**WASHOE COUNTY, NEVADA  
DIRECT AND OVERLAPPING DEBT JUNE 30, 2013  
(AMOUNTS EXPRESSED IN THOUSANDS)**

<b>Name of Government Unit</b>	<b>Debt Outstanding</b>	<b>Presently Self-Supporting Debt</b>	<b>Percent Applicable<sup>1</sup></b>	<b>Applicable Net Debt</b>
Direct				
Washoe County				
Governmental Activity Bonds	\$ 119,313	\$ -	100%	\$ 119,313
Revenue Bonds <sup>2</sup>	42,132	42,132	100%	-
Special Assessment Bonds <sup>3</sup>	9,011	9,011	100%	-
Total Direct Debt	<u>170,456</u>	<u>51,143</u>		<u>119,313</u>
Overlapping				
Washoe County School District	529,914	-	100%	529,914
Reno-Sparks Convention and Visitors Authority	122,133	122,133	100%	-
City of Reno	41,440	-	100%	41,440
City of Reno supported by specific revenue	377,710	377,710	100%	-
Reno - Special Assessment Bonds <sup>3</sup>	18,935	18,935	100%	-
City of Sparks	3,890	-	100%	3,890
Sparks - Sewer and Utility Bonds	47,811	47,811	100%	-
Incline Village General Improvement District	16,216	16,216	100%	-
State of Nevada	1,921,545	551,925	14.95%	204,758
Total Overlapping Debt	<u>3,079,594</u>	<u>1,134,730</u>		<u>780,002</u>
Total General Obligation Direct and Overlapping Debt	<u>\$ 3,250,050</u>	<u>\$ 1,185,873</u>		<u>\$ 899,315</u>

<sup>1</sup> Based on fiscal year 2012-13 assessed valuation in the respective jurisdiction.

<sup>2</sup> Revenue bonds are not general obligation, but are special limited obligation of the County payable solely from the pledged revenue.

<sup>3</sup> Special assessment bonds are not general obligations of Washoe County, or of the Cities of Reno and Sparks. If, however, the special assessments collected with all other available resources were insufficient to meet debt service requirements on these bonds, the respective bond ordinances require that the deficiency be made up with the government's general fund.



**WASHOE COUNTY, NEVADA  
PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Special Assessment Bonds <sup>1</sup></b>										
Pledged Revenue	\$ 346	\$ 411	\$ 546	\$ 440	\$ 524	\$ 455	\$ 639	\$ 501	\$ 1,686	\$ 1,508
Debt Service Requirements										
Principal	750	517	381	330	311	265	374	322	570	1,664
Interest	89	92	159	100	118	107	157	148	251	389
Total Debt Service Requirements	\$ 839	\$ 609	\$ 540	\$ 430	\$ 429	\$ 372	\$ 531	\$ 470	\$ 821	\$ 2,053
Coverage Ratios	0.41	0.67	1.01	1.02	1.22	1.22	1.20	1.07	2.05	0.73
<b>Sales Tax Revenue Bonds <sup>2</sup></b>										
Pledged Revenue	\$ 7,410	\$ 8,261	\$ 8,507	\$ 9,313	\$ 8,386	\$ 8,475	\$ 7,040	\$ 6,802	\$ 7,263	\$ 7,148
Debt Service Requirements										
Principal	415	435	455	475	500	520	545	570	595	625
Interest	995	978	960	941	921	899	876	852	826	798
Total Debt Service Requirements	\$ 1,410	\$ 1,413	\$ 1,415	\$ 1,416	\$ 1,421	\$ 1,419	\$ 1,421	\$ 1,422	\$ 1,421	\$ 1,423
Coverage Ratios	5.26	5.85	6.01	6.58	5.90	5.97	4.95	4.78	5.11	5.02
<b>Car Rental Fee Revenue Bonds <sup>3</sup></b>										
Pledged Revenue	\$ 286	\$ 1,295	\$ 1,371	\$ 1,367	\$ 1,397	\$ 1,257	\$ 1,142	\$ 1,256	\$ 1,152	\$ 1,196
Debt Service Requirements										
Principal	-	200	999	-	-	-	588	456	516	463
Interest	-	37	27	-	-	1,174	934	897	873	680
Total Debt Service Requirements	\$ -	\$ 237	\$ 1,026	\$ -	\$ -	\$ 1,174	\$ 1,522	\$ 1,353	\$ 1,389	\$ 1,143
Coverage Ratios	-	5.46	1.34	-	-	1.07	0.75	0.93	0.83	1.05

Note: Coverage ratios are calculated on numbers rounded to two decimal places.

<sup>1</sup> Pledged revenue for Special Assessment Bonds includes assessments, assessment forfeitures, interest and penalties. Additional details regarding bonds for various assessment districts can be found in Notes 10, 11 and 12. Coverage ratios are impacted by timing differences. Cash balances are adequate for debt service. Remaining cash at June 30, 2013 in the Special Assessment Debt Service Fund is \$1,254.

<sup>2</sup> Pledged revenue for the Sales Tax Revenue Bonds represents pledged sales tax collections at the rate of 0.125% of taxable sales. Sales tax revenues are accounted for in the Truckee River Flood Management Infrastructure Fund. The bonds are payable solely from pledged sales tax revenue. Unspent sales tax revenues total \$172 at June 30, 2013.

<sup>3</sup> Pledged revenue for the Baseball Stadium Revenue Bonds (2004 - 2007, paid in full June 2007) consists of a 2% short-term car rental fee. Car rental fees collected per NRS 244A.810 are accounted for in the Other Restricted Fund. Subsequently, Senior and Subordinate Car Rental Lien Revenue Bonds were issued February 2008 and are payable solely from pledged car rental fee revenues. Unspent car rental fee revenues total \$141 at June 30, 2013.

**WASHOE COUNTY, NEVADA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS**  
**(DOLLARS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Population <sup>1</sup>	381,377	390,863	398,236	406,335	423,833	416,632	417,379	421,593	427,704	434,120
Total Personal Income <sup>2</sup>	\$ 15,532,986	\$ 16,700,497	\$ 17,510,758	\$ 18,378,021	\$ 19,392,856	\$ 18,550,337	\$ 17,421,365	\$ 17,944,975	\$ 17,849,009	\$ 18,284,145
Per Capita Income <sup>2</sup>	\$ 41	\$ 42	\$ 43	\$ 44	\$ 46	\$ 45	\$ 47	\$ 49	\$ 45	\$ 47
Median Age <sup>3</sup>	35.1	36.1	36.5	34.5	36.5	36.4	37.0	37.2	37.4	37.6
School Enrollment <sup>4</sup>	60,411	62,098	62,390	63,044	63,635	63,310	62,452	62,324	62,323	62,424
Unemployment Rate (Percent) <sup>5</sup>	4.2	4.0	4.0	4.5	6.8	11.6	13.6	13.2	12.3	9.8
Total Labor Force <sup>5</sup>	209,715	210,650	218,144	220,337	221,785	224,089	221,954	225,481	222,532	219,550
Construction Activity-Total Value <sup>6</sup>	\$ 345,640	\$ 368,356	\$ 307,686	\$ 225,085	\$ 202,519	\$ 85,407	\$ 55,952	\$ 67,721	\$ 95,876	\$ 126,468
Number of New Family Units <sup>6</sup>	1,009	1,113	851	557	240	103	36	55	83	79
Taxable Sales <sup>7</sup>	\$ 6,023,437	\$ 6,687,447	\$ 7,268,593	\$ 7,202,641	\$ 6,823,701	\$ 5,707,791	\$ 5,176,982	\$ 5,282,935	\$ 5,522,605	\$ 5,824,726
Gross Income Gaming Revenue <sup>8</sup>	\$ 1,011,658	\$ 1,016,864	\$ 1,072,937	\$ 1,069,608	\$ 996,615	\$ 867,198	\$ 788,509	\$ 751,467	\$ 738,152	\$ 741,038
Total Passenger Air Traffic <sup>9</sup>	4,918,829	5,097,170	5,149,700	5,014,382	4,841,257	3,979,015	3,777,701	3,795,421	3,561,557	3,514,421

## Sources:

<sup>1</sup> Annual population for years 2007 and prior, per Nevada Workforce Informer, Data Analysis 2010 US Census-Nevada; for years 2008 through 2012, per Governor Certified Population of Nevada's Counties, Cities and Towns 2000 to 2012 with 2010 Census; 2013 data source: Washoe County Community Development, with projected growth rate applied to the 2010 US census.

<sup>2</sup> U.S. Department of Commerce, Bureau of Economic Analysis FY 2008 and prior; Washoe County Community Development Demographic Information FY 2009 - FY 2013

<sup>3</sup> Nevada State Demographer FY 2001 - FY 2007; Demographics USA FY 2008; Center for Regional Studies, University of Nevada, Reno, FY 2009 - FY 2013

<sup>4</sup> Washoe County School District

<sup>5</sup> Total represents the average labor force during the fiscal year. Nevada State Department of Employment, Training and Rehabilitation (DETR)

<sup>6</sup> Washoe County Building and Safety Department

<sup>7</sup> Nevada State Department of Taxation

<sup>8</sup> Nevada State Gaming Control Board

<sup>9</sup> Reno/Tahoe International Airport (RTIA)

**WASHOE COUNTY, NEVADA  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

<u>Employer</u>	<u>December, 2012</u>			<u>December, 2003</u>		
	<u>Employees<sup>1</sup></u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees<sup>1</sup></u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Washoe County School District	7,750	1	3.89%	6,750	1	3.45%
University of Nevada - Reno	4,250	2	2.13%	3,750	2	1.92%
Renown Medical Center / Washoe Medical Center <sup>2</sup>	2,750	3	1.38%	2,250	5	1.15%
Washoe County	2,250	4	1.13%	2,750	3	1.40%
Peppermill Hotel Casino - Reno	2,250	5	1.13%	-	-	-
International Game Technology	2,250	6	1.13%	2,750	4	1.40%
Silver Legacy Resort Casino	1,750	7	0.88%	2,250	6	1.15%
Atlantis Casino Resort	1,750	8	0.88%	-	-	-
Grand Sierra Resort and Casino	1,250	9	0.63%	-	-	-
Eldorado Hotel & Casino	1,250	10	0.63%	1,750	9	0.89%
St Mary's	-	-	-	1,750	7	0.89%
Reno Hilton	-	-	-	1,750	8	0.89%
Circus Circus Casinos, Inc - Reno	-	-	-	1,750	10	0.89%
<b>Total Washoe County Covered Employment</b>	<b>199,079</b>			<b>195,813</b>		

S - 19

<sup>1</sup> Nevada Revised Statutes Chapter 612 stipulate that actual employment for individual employers may not be published. The Nevada Department of Employment Training and Rehabilitation publishes employee counts in ranges of 500. The number of employees shown are estimated using the midpoint.

<sup>2</sup> In 2007, Washoe Medical Center became Renown Medical Center.

**WASHOE COUNTY, NEVADA  
FULL-TIME EQUIVALENT WASHOE COUNTY EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government	448.6	455.5	465.6	483.8	461.4	413.2	378.0	363.4	323.8	344.9
Judicial	483.9	491.5	497.6	520.8	522.1	499.9	483.1	470.4	458.6	489.3
Public safety	879.1	891.3	964.5	1,007.9	1,009.4	1,007.2	974.2	939.8	898.9	952.3
Public works	110.0	116.0	115.0	119.0	111.0	104.0	90.0	87.8	72.4	82.0
Health and sanitation	189.1	198.5	205.5	207.9	185.8	168.9	169.6	170.8	161.0	172.0
Welfare	204.2	213.0	231.1	251.5	259.5	249.8	244.3	239.9	228.6	257.3
Culture and recreation	364.6	428.3	438.5	437.8	362.7	283.8	227.9	219.0	203.9	235.4
Utilities	82.8	86.8	93.2	94.1	95.4	84.4	77.1	72.2	64.7	71.4
Golf courses	28.6	28.6	21.9	24.9	19.9	18.9	14.9	10.9	9.9	11.9
Building permits	28.0	31.0	31.0	29.0	20.0	14.0	13.0	13.0	12.0	13.8
<b>Total <sup>1</sup></b>	<b>2,818.9</b>	<b>2,940.5</b>	<b>3,063.9</b>	<b>3,176.7</b>	<b>3,047.2</b>	<b>2,844.1</b>	<b>2,672.1</b>	<b>2,587.2</b>	<b>2,433.8</b>	<b>2,630.3</b>
<b>Function/Program % of Total</b>										
General government	16%	15%	15%	15%	15%	15%	14%	14%	13%	13%
Judicial	17%	17%	16%	16%	16%	18%	18%	18%	19%	18%
Public safety	31%	30%	31%	31%	33%	35%	36%	36%	37%	36%
Public works	4%	4%	4%	4%	4%	3%	3%	3%	3%	3%
Health and sanitation	7%	7%	7%	7%	6%	6%	6%	7%	7%	6%
Welfare	7%	7%	8%	8%	9%	9%	9%	9%	9%	10%
Culture and recreation	13%	15%	14%	14%	12%	10%	9%	8%	8%	9%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Golf courses	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Building permits	1%	1%	1%	1%	1%	0%	1%	1%	0%	1%

Source: Washoe County human resource system

Note Full-time equivalents are reported based on staffing as of June 30 of each fiscal year. Actual salaries may represent higher numbers of staff due to the use of seasonal workers, particularly for culture and recreation activities.

<sup>1</sup> Washoe County full-time equivalent employee totals declined over fiscal years 2008 to 2012 due to budget reduction programs including delays in filling open positions and reductions in force.

WASHOE COUNTY, NEVADA  
 OPERATING INDICATORS BY FUNCTION/PROGRAM  
 LAST TEN FISCAL YEARS

Function/Program	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Judicial <sup>1</sup></b>										
District Court Cases Filed										
Criminal	3,059	3,025	3,150	3,232	3,008	2,679	2,508	2,163	2,122	n/r
Civil	4,087	4,028	3,956	4,104	4,219	4,749	4,835	4,543	4,142	n/r
Family	10,146	10,185	11,139	12,307	12,060	11,248	11,606	11,349	10,630	n/r
Juvenile	4,772	4,779	2,720	2,558	2,287	2,084	1,888	1,859	1,866	n/r
District Court Cases Disposed										
Criminal	2,783	2,864	2,974	3,050	3,058	2,504	2,293	2,027	1,927	n/r
Civil	3,088	2,831	2,644	2,690	2,369	2,481	2,839	2,782	2,389	n/r
Family	9,211	9,565	9,226	7,884	7,939	6,967	6,533	6,975	6,955	n/r
Juvenile	3,167	4,080	4,306	5,552	5,650	5,120	4,653	4,518	4,327	n/r
Justice Courts Cases Filed										
Criminal	9,295	9,877	10,306	11,293	11,423	11,835	11,262	10,249	8,770	7,853
Civil	25,733	25,451	22,204	23,211	23,403	22,389	20,005	18,670	16,517	17,560
Traffic and parking violations	56,185	55,835	57,337	61,949	62,850	64,121	65,637	71,585	72,544	56,354
Justice Courts Cases Disposed										
Criminal	9,589	7,452	8,736	9,062	9,715	11,710	10,957	9,141	8,995	8,480
Civil	12,674	14,261	13,398	12,803	16,799	18,766	20,207	17,303	10,233	18,575
Traffic and parking violations	36,107	38,732	40,968	44,709	47,528	53,068	49,004	50,437	48,485	55,811
<b>Public Safety <sup>2</sup></b>										
Police										
Arrests (Valley and Incline)	3,488	3,496	3,239	3,694	4,716	4,510	4,547	4,816	3,654	2,993
Citations issued	8,686	9,093	6,291	12,802	12,800	12,835	10,277	13,526	11,950	13,839
Alarms	814	2,367	1,472	2,151	2,600	2,533	2,002	1,754	499	1,424
Crime lab analysis requests	10,802	8,708	9,138	12,965	10,384	9,600	8,905	7,907	7,379	6,378
Warrants processed	2,234	2,403	2,122	2,175	2,832	2,771	2,479	2,605	2,189	1,980
Detention										
Bookings	23,262	23,861	25,000	27,468	27,351	26,778	24,558	23,233	21,553	20,755
Civil protective custody	3,138	2,819	2,800	2,771	2,957	2,827	2,705	2,460	1,667	353
Average daily population	1,072	1,073	1,087	1,169	1,090	1,072	1,071	1,019	1,018	1,050
Animal Services <sup>3</sup>										
Calls for service responded to	10,669	10,385	26,180	33,430	34,534	31,712	31,045	34,769	37,269	33,617
Number of animals impounded	6,649	6,571	12,929	12,756	13,116	11,463	10,707	12,071	12,548	14,300

(CONTINUED)

WASHOE COUNTY, NEVADA  
 OPERATING INDICATORS BY FUNCTION/PROGRAM  
 LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Health and Sanitation <sup>2</sup></b>										
Permitted Food Establishments	3,154	3,153	3,169	3,277	3,321	3,329	3,317	3,352	3,308	3,425
Air quality permits issued	1,138	1,175	1,296	1,282	1,301	1,370	1,277	1,356	1,315	1,334
Birth certificates issued	12,521	12,931	13,404	16,229	15,394	13,395	11,424	9,071	7,761	7,229
Death certificates issued	22,978	24,980	24,904	24,143	24,259	23,913	25,011	22,183	18,878	21,166
<b>Welfare <sup>2</sup></b>										
Adult Services <sup>5</sup>										
Nursing home bed days <sup>6</sup>	91,926	110,968	97,579	97,361	84,305	94,055	87,903	82,336	7,091	6,798
Supportive housing program bed days	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	20,946	22,842
Adult group care bed days	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	13,690	8,629
Clinic accepts	4,251	3,639	3,243	2,089	1,608	1,828	2,078	2,617	n/r	n/r
Emergency room accepts	3,096	2,380	2,916	3,943	4,554	2,952	2,974	2,257	n/r	n/r
Health Care Alternative Program Claims	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	29,293
Total general assistance applications	4,849	3,687	3,923	3,971	4,768	4,184	3,474	3,317	n/r	n/r
Clients receiving general assistance	1,402	941	1,120	1,264	1,309	1,274	956	747	n/r	n/r
Served in burial	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	374	412
Children's Services <sup>4</sup>										
Number of children in legal custody	921	955	987	991	973	831	771	718	612	811
Average length of stay in paid foster care (days)	225	277	278	483	468	544	452	458	422	388
Number of adoptions finalized	75	107	100	136	119	120	138	141	184	110
Number of adoption subsidies	415	490	563	727	737	811	911	1,055	1,172	1,126
Number of child welfare reports received	6,211	6,729	6,967	6,716	7,373	6,777	6,466	6,869	7,364	7,525
Number of child welfare investigations	2,483	2,271	2,252	2,935	2,995	2,496	2,371	2,523	2,469	2,178
<b>Culture and Recreation <sup>2</sup></b>										
Parks and Recreation										
Golf courses - total rounds of golf	66,559	54,602	61,496	71,579	64,531	67,792	59,694	64,315	76,664	75,834
Aquatics - pool attendance <sup>7</sup>	29,015	23,176	26,824	51,292	47,000	14,677	8,643	14,621	n/r	26,903
Library										
Visitors to libraries ('000s)	1,271	1,260	1,323	1,659	1,668	1,750	1,404	1,214	1,265	1,228
Volumes in collection('000s)	859	920	941	978	959	916	874	858	760	723
Total volumes borrowed('000s)	1,938	1,933	2,148	2,310	2,254	2,226	2,258	2,123	2,341	2,283
Senior Services										
Number of unduplicated clients served	5,742	6,029	6,081	6,115	6,149	4,444	4,950	5,126	5,237	5,037

(CONTINUED)

**WASHOE COUNTY, NEVADA  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Utilities/Water <sup>2</sup> (continued)</b>										
Water										
Customer count	16,110	18,087	19,635	20,855	21,643	22,036	22,263	22,523	22,789	23,092
Average daily consumption (thousands of gallons)	10,227	11,004	11,058	12,709	12,153	12,877	11,584	11,472	12,194	13,143
Peak daily consumption (thousands of gallons)	17,810	22,973	22,571	22,307	26,191	25,491	24,390	22,945	24,113	24,030
Wastewater										
Customer count	14,093	15,067	16,464	17,989	19,086	19,552	19,850	20,120	20,354	20,572
<b>Building Permits <sup>2</sup></b>										
Commercial construction	225	173	233	208	235	260	192	81	287	258
Residential construction	1,010	1,204	949	677	350	137	64	43	96	168
Miscellaneous	2,212	2,144	2,310	1,944	1,637	1,189	1,023	495	1,195	1,090

n/r = not reported

<sup>1</sup> Uniform System for Judicial Records, Nevada AOC, Planning & Analysis Division

<sup>2</sup> Various Washoe County Departments

<sup>3</sup> Effective July 1, 2003 Washoe County consolidated field operations with the City of Sparks.

Effective July 1, 2005 Washoe County consolidated animal shelter and field operations with the City of Reno.

<sup>4</sup> The increase reflects integration of State and local child welfare services.

Effective January 6, 2003 Washoe County assumed full responsibility for all local child welfare programs.

<sup>5</sup> Effective 3/1/12 Adult Services implemented the Health Care Assistance Program facilitated by a third party administrator. New tracking metrics were established to monitor program effectiveness.

<sup>6</sup> Washoe County and the State of Nevada share responsibility for nursing home beds. Effective 7/1/12 tracking information is no longer supported on State reports.

<sup>7</sup> Bowers Pool closed in 2009 and reopened in 2013.

**WASHOE COUNTY, NEVADA  
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>										
<b>Information Technology</b>										
Business applications	195	185	182	176	119	123	127	133	136	147
Networked buildings and small facilities	127	134	137	141	137	137	217	216	214	216
Network wireless coverage (square miles)	450	400	400	425	400	400	400	400	400	600
Network personal computers	2,997	3,167	3,350	3,450	3,350	3,627	3,500	3,500	3,388	3,480
<b>Equipment Services</b>										
Vehicles	947	1,000	1,005	1,017	1,017	1,001	987	972	978	954
<b>Judicial</b>										
District courts/justice courts	12	12	10	10	10	10	10	10	10	12
District courts/justice courts locations	6	6	6	6	6	6	6	6	6	6
<b>Public Safety</b>										
Juvenile services facilities	2	2	2	2	2	2	2	2	2	2
Sheriffs detention center/substations	3	3	3	3	3	3	3	3	3	3
Sheriffs patrol aircraft (helicopters)	3	3	3	3	3	3	3	3	3	3
Sheriffs patrol/search and rescue boats (in excess of 20 feet)	3	3	3	3	3	2	2	2	2	2
Crime lab	1	1	1	1	1	1	1	1	1	1
Regional emergency operations / training center	2	2	2	2	2	2	2	2	2	2
<b>Public Works</b>										
Paved streets (miles)	680	685	690	696	707	708	709	709	710	723
Unpaved streets (miles)	404	405	405	405	405	358	376	368	368	368
Traffic signals	14	14	14	17	17	17	17	16	16	17
Bridges	79	79	79	73	73	73	73	73	73	73
<b>Culture and Recreation</b>										
Libraries	11	13	13	13	13	13	13	13	13	13
Major/regional parks	13	13	13	13	13	13	13	13	13	13
Community/neighborhood parks <sup>1</sup>	33	33	33	35	36	37	36	33	33	33
Developed park acreage <sup>1</sup>	1,753	1,753	1,756	1,756	1,810	2,451	2,438	1,872	1,872	1,872
Undeveloped park acreage <sup>2</sup>	5,905	5,942	5,943	6,377	7,854	7,380	7,367	10,017	10,017	10,017

(CONTINUED)



**WASHOE COUNTY, NEVADA  
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

	Fiscal Year Ended June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Culture and Recreation (continued)</b>										
Special use facilities	4	4	5	5	5	5	5	5	5	5
Playgrounds <sup>1</sup>	43	43	44	48	50	51	50	47	46	46
Golf courses	2	2	2	2	2	2	2	2	2	2
Swimming pools/waterpark	2	2	3	3	3	3	2	2	2	2
Camping sites	64	64	64	64	64	64	64	64	64	64
Sheltered group picnic facilities	38	38	39	43	44	57	55	52	52	52
Regional shooting facilities	1	1	1	2	2	2	2	2	2	2
Baseball fields	30	30	30	33	33	33	32	29	28	28
Soccer fields	18	18	18	22	26	26	25	25	25	25
Tennis courts	22	22	22	22	22	22	22	22	22	22
Volleyball courts	8	8	8	8	8	8	7	7	7	20
Historical buildings/museums	3	3	4	5	5	6	6	6	6	6
Amphitheaters	3	3	3	4	4	4	4	4	4	4
Arboretum and botanical garden	1	1	1	1	1	1	1	1	1	1
Specialized childrens' facility	2	3	3	3	3	3	3	3	3	3
Established bicycle paths (miles)	20	20	20	20	20	20	20	20	20	20
Hiking trails (miles) <sup>2</sup>	35	36	37	41	45	45	45	158	158	158
Bike moto cross facility	1	1	1	1	1	1	-	-	-	-
Horse arenas	5	5	5	5	5	5	5	5	5	5
Skateboard parks	4	4	4	4	4	4	3	3	3	3
<b>Utilities</b>										
<b>Water</b>										
Water mains (miles) <sup>3</sup>	248	245	297	387	475	483	473	487	476	480
<b>Wastewater</b>										
Storm sewers (miles)	231	231	250	262	276	285	288	288	288	289
<b>Reclaimed Water</b>										
Reclaimed mains (miles)	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	40

n/r = not reported

Sources: Washoe County capital asset records and departments

<sup>1</sup> The decrease in FY 2011 is due to the transfer of ownership of three parks to local governments.

<sup>2</sup> The increase in FY 2011 is due to GIS data collection that was not previously available.

<sup>3</sup> Water mains (miles) has been restated to remove STMGID which is no longer a component unit.

*This Page Intentionally Left Blank*