

# 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.

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## 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 implemented GASB Statement 34 in Fiscal Year 2001; schedules presenting government-wide information begin in that year.

**WASHOE COUNTY**  
**NET ASSETS BY COMPONENT LAST NINE FISCAL YEARS**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,								
	2001	2002	2003	2004	2005	2006	2007	2008 <sup>3</sup>	2009
<b>Governmental Activities</b>									
Invested in capital assets <sup>1</sup> , net of related debt	\$ 161,028	\$ 194,221	\$ 222,671	\$ 252,654	\$ 512,205	\$ 515,565	\$ 533,139	\$ 572,750	\$ 576,616
Restricted	49,433	66,110	83,767	103,275	110,398	146,510	172,141	163,355	170,975
Unrestricted	46,010	43,592	39,642	45,120	72,505	58,471	62,505	37,009	12,622
Total Governmental Activities Net Assets	\$ 256,471	\$ 303,923	\$ 346,080	\$ 401,049	\$ 695,108	\$ 720,546	\$ 767,785	\$ 773,114	\$ 760,213
<b>Business-type Activities</b>									
Invested in capital assets, net of related debt	\$ 111,374	\$ 132,099	\$ 145,919	\$ 168,260	\$ 179,370	\$ 209,240	\$ 224,364	\$ 233,614	\$ 336,359
Restricted	3,952	3,614	2,939	3,733	10,469	11,309	11,264	4,376	8,515
Unrestricted	19,599	21,099	36,938	43,387	41,041	57,467	89,627	94,091	99,763
Total Business-type Activities Net Assets	\$ 134,925	\$ 156,812	\$ 185,796	\$ 215,380	\$ 230,880	\$ 278,016	\$ 325,255	\$ 332,081	\$ 444,637
<b>Primary Government</b>									
Invested in capital assets, net of related debt	\$ 272,402	\$ 326,320	\$ 368,590	\$ 420,914	\$ 691,575	\$ 724,805	\$ 757,503	\$ 806,364	\$ 912,975
Restricted	53,385	69,724	86,706	107,008	120,867	157,819	183,405	167,731	179,490
Unrestricted	65,609	64,691	76,580	88,507	113,546	115,938	152,132	131,100	112,385
Total Primary Government Net Assets <sup>2</sup>	\$ 391,396	\$ 460,735	\$ 531,876	\$ 616,429	\$ 925,988	\$ 998,562	\$ 1,093,040	\$ 1,105,195	\$ 1,204,850

Information is presented on the accrual basis of accounting.

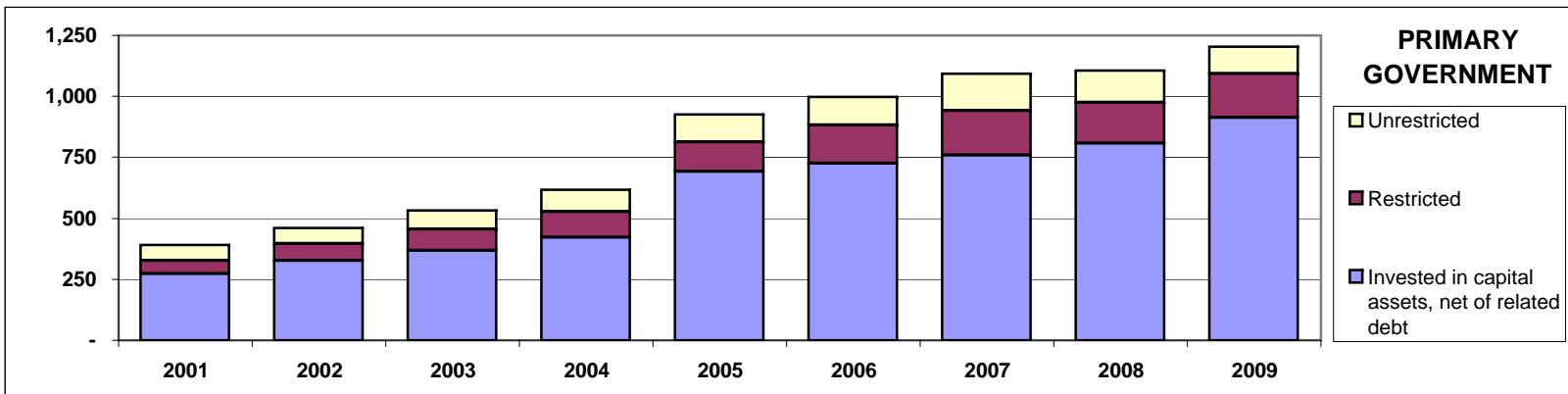
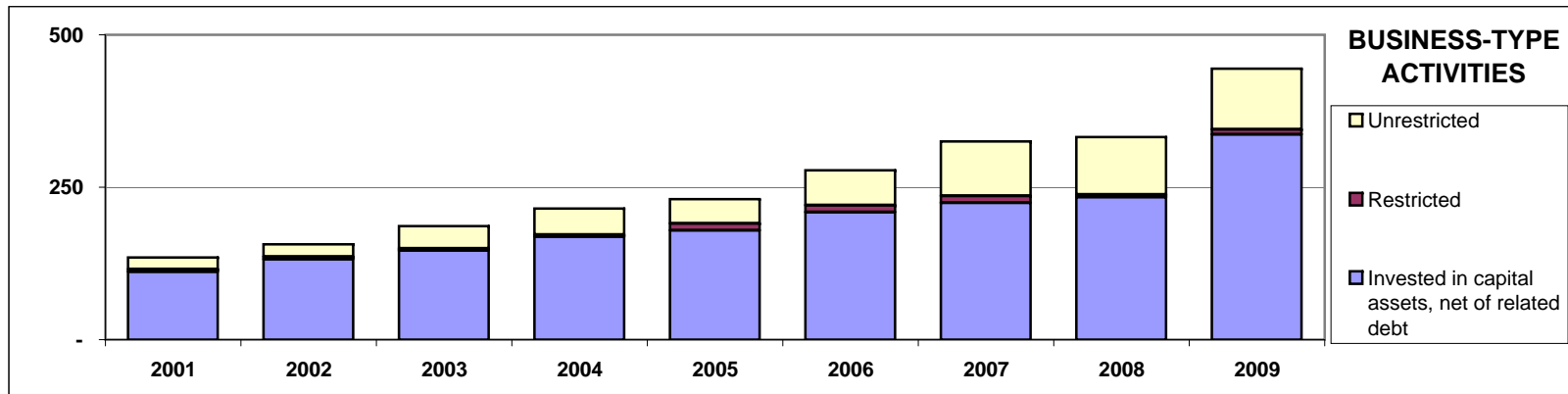
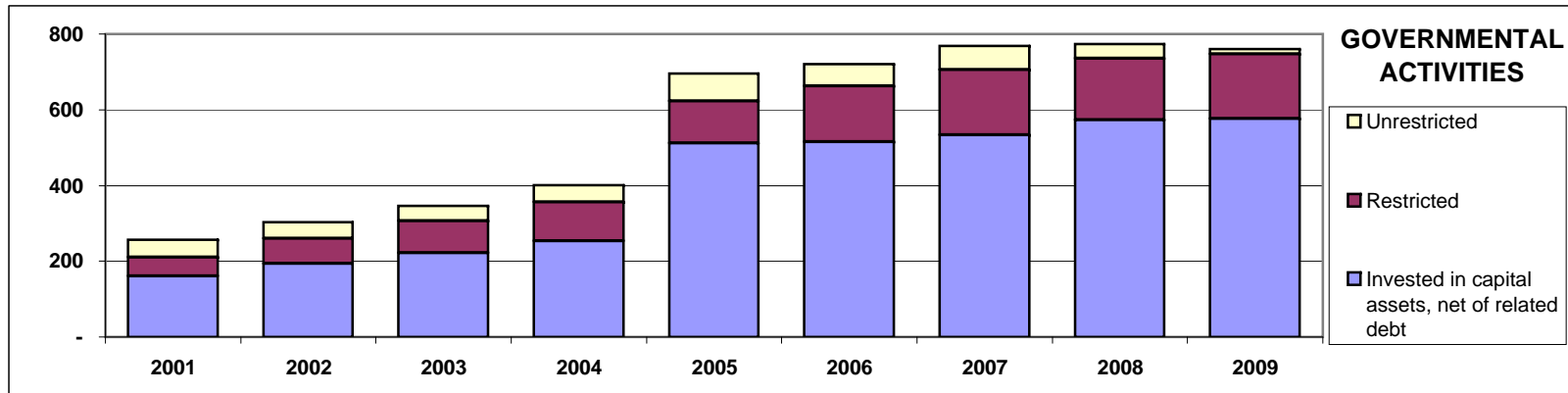
<sup>1</sup> Capital Assets include land, infrastructure, construction in progress, buildings and improvements and equipment.

<sup>2</sup> Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; and unrestricted. Net assets are 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>3</sup> In 2008 the Central Truckee Meadow Remediation District (CTMRD) was reported as a business-type activity within the Water Resources Fund. In 2009, it was reported as a governmental activity. The 2008 amounts have been adjusted to report CTMRD as a governmental activity.

**WASHOE COUNTY  
NET ASSETS TREND BY COMPONENT LAST NINE FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)**

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**WASHOE COUNTY**  
**CHANGES IN NET ASSETS LAST NINE FISCAL YEARS**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

Fiscal Year Ended June 30,

	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>									
<b>Governmental Activities</b>									
General government	\$ 44,007	\$ 54,357	\$ 49,482	\$ 52,812	\$ 59,613	\$ 66,386	\$ 71,933	\$ 93,781	\$ 99,921
Judicial	37,558	39,704	42,100	43,646	56,078	56,811	55,170	58,415	58,766
Public safety	88,969	92,593	100,742	102,936	117,840	123,110	139,435	152,410	161,395
Public works	17,072	15,137	19,386	17,421	38,039	34,488	35,365	39,397	41,722
Health and sanitation	15,322	16,882	18,328	17,302	19,459	24,218	26,052	27,861	27,858
Welfare	28,346	32,359	37,153	43,359	48,918	52,603	59,761	66,193	64,048
Culture and recreation	19,206	23,189	23,481	24,491	25,606	43,296	32,019	53,447	38,364
Community support	752	641	702	506	575	854	1,468	1,555	1,662
Interest on long-term debt	7,850	8,038	8,735	8,970	9,348	9,146	10,601	11,267	11,028
<b>Total Governmental Activities Expenses</b>	<b>259,082</b>	<b>282,900</b>	<b>300,109</b>	<b>311,443</b>	<b>375,476</b>	<b>410,912</b>	<b>431,804</b>	<b>504,326</b>	<b>504,764</b>
<b>Business-type Activities</b>									
Utilities	16,466	17,472	20,016	22,483	43,584	26,322	31,522	40,232	34,699
Golf courses	1,966	2,227	2,178	2,099	2,038	1,844	1,824	1,741	1,757
Building permits	-	2,432	2,398	2,864	3,007	3,160	3,229	2,441	1,871
Toxicology	710	-	-	-	-	-	-	-	-
<b>Total Business-type Activities Expenses</b>	<b>19,142</b>	<b>22,131</b>	<b>24,592</b>	<b>27,446</b>	<b>48,629</b>	<b>31,326</b>	<b>36,575</b>	<b>44,414</b>	<b>38,327</b>
<b>Total Primary Government Expenses</b>	<b>\$ 278,224</b>	<b>\$ 305,031</b>	<b>\$ 324,701</b>	<b>\$ 338,889</b>	<b>\$ 424,105</b>	<b>\$ 442,238</b>	<b>\$ 468,379</b>	<b>\$ 548,740</b>	<b>\$ 543,091</b>
<b>Program Revenues</b>									
<b>Governmental Activities</b>									
Charges for Services									
General government	\$ 8,445	\$ 9,732	\$ 8,933	\$ 10,104	\$ 11,116	\$ 14,339	\$ 15,373	\$ 20,940	\$ 21,509
Judicial	5,775	5,545	6,186	6,387	6,293	7,043	7,251	7,999	8,117
Public safety	8,924	6,838	7,320	7,410	7,917	10,795	10,859	11,275	12,579
Other	10,280	6,772	8,410	11,758	11,632	12,486	15,240	15,092	15,763
Operating grants, interest and contributions	17,415	25,315	34,094	37,219	50,523	51,465	50,382	55,506	54,398
Capital grants, interest and contributions	13,712	42,739	25,353	16,191	23,262	19,449	33,858	43,987	34,590
<b>Total Governmental Activities Program Revenues</b>	<b>64,551</b>	<b>96,941</b>	<b>90,296</b>	<b>89,069</b>	<b>110,743</b>	<b>115,577</b>	<b>132,963</b>	<b>154,799</b>	<b>146,956</b>
<b>Business-type Activities</b>									
Charges for Services									
Utilities	13,918	15,656	18,142	23,131	23,904	27,418	31,988	31,057	30,478
Golf courses	1,791	1,842	1,595	1,812	1,666	1,650	1,713	1,583	1,617
Building permits	-	3,789	3,954	4,031	3,682	2,461	1,958	2,063	1,419
Other	510	-	-	-	-	-	-	-	-

(CONTINUED)

**WASHOE COUNTY  
CHANGES IN NET ASSETS LAST NINE FISCAL YEARS  
( AMOUNTS EXPRESSED IN THOUSANDS )**

**Fiscal Year Ended June 30,**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Business-type Activities (continued)</b>									
Operating grants, interest and contributions	\$ 1,575	\$ 266	\$ 335	\$ 80	\$ 383	\$ 193	\$ 564	\$ 612	\$ 34
Capital grants, interest and contributions	16,299	21,927	28,570	27,637	32,980	45,418	42,552	19,796	110,484
Total Business-type Activities Program Revenues	34,093	43,480	52,596	56,691	62,615	77,140	78,775	55,111	144,032
Total Primary Government Program Revenues	\$ 98,644	\$ 140,421	\$ 142,892	\$ 145,760	\$ 173,358	\$ 192,717	\$ 211,738	\$ 209,910	\$ 290,988
<b>Net (Expense)/Revenue</b>									
Governmental activities	\$ (194,531)	\$ (185,959)	\$ (209,813)	\$ (222,374)	\$ (264,733)	\$ (295,335)	\$ (298,841)	\$ (349,527)	\$ (357,808)
Business-type activities	14,951	21,349	28,004	29,245	13,986	45,814	42,200	10,697	105,705
Total Primary Government Net (Expense) Revenue	\$ (179,580)	\$ (164,610)	\$ (181,809)	\$ (193,129)	\$ (250,747)	\$ (249,521)	\$ (256,641)	\$ (338,830)	\$ (252,103)
<b>General Revenues and Other Changes in Net Assets</b>									
<b>Governmental Activities</b>									
Taxes and Intergovernmental									
Ad valorem	\$ 114,045	\$ 120,562	\$ 136,626	\$ 150,358	\$ 162,041	\$ 174,728	\$ 197,335	\$ 210,184	\$ 223,457
Consolidated	74,972	76,632	80,673	89,951	100,674	109,656	107,152	98,567	83,070
Other intergovernmental	27,380	28,083	27,977	23,726	25,935	26,250	26,578	27,787	21,231
Unrestricted investment earnings	5,960	4,094	3,020	591	4,634	2,684	7,567	9,586	7,906
Other	2,886	3,362	3,308	12,514	14,954	7,686	7,673	8,972	9,334
Transfers	(534)	678	365	203	200	(231)	(225)	(240)	(91)
Total Governmental Activities	224,709	233,411	251,969	277,343	308,438	320,773	346,080	354,856	344,907
<b>Business-type Activities</b>									
Ad valorem taxes	327	330	327	324	-	-	-	-	-
Unrestricted investment earnings	270	882	1,019	142	1,642	1,002	4,719	4,877	4,741
Other	(267)	4	-	76	72	88	95	20	2,019
Transfers	534	(678)	(365)	(203)	(200)	232	225	240	91
Total Business-type Activities	864	538	981	339	1,514	1,322	5,039	5,137	6,851
Total Primary Government									
General Revenues and Transfers	\$ 225,573	\$ 233,949	\$ 252,950	\$ 277,682	\$ 309,952	\$ 322,095	\$ 351,119	\$ 359,993	\$ 351,758
<b>Change in Net Assets</b>									
Governmental activities	\$ 30,178	\$ 47,452	\$ 42,156	\$ 54,969	\$ 43,705	\$ 25,438	\$ 47,239	\$ 5,329	\$ (12,901)
Business-type activities	15,815	21,887	28,985	29,584	15,500	47,136	47,239	15,834	112,556
Total Primary Government Change in Net Assets	\$ 45,993	\$ 69,339	\$ 71,141	\$ 84,553	\$ 59,205	\$ 72,574	\$ 94,478	\$ 21,163	\$ 99,655

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

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008 <sup>1</sup>	2009
<b>General Fund</b>										
Reserved	\$ 4,196	\$ 5,069	\$ 4,733	\$ 5,066	\$ 7,689	\$ 5,031	\$ 5,693	\$ 6,716	\$ 8,818	\$ 8,251
Unreserved	23,588	23,725	27,314	30,232	31,231	50,462	47,064	34,973	34,504	28,853
Total General Fund	<u>\$ 27,784</u>	<u>\$ 28,794</u>	<u>\$ 32,047</u>	<u>\$ 35,298</u>	<u>\$ 38,920</u>	<u>\$ 55,493</u>	<u>\$ 52,757</u>	<u>\$ 41,689</u>	<u>\$ 43,322</u>	<u>\$ 37,104</u>
<b>All Other Governmental Funds</b>										
Reserved	\$ 15,579	\$ 33,979	\$ 20,047	\$ 34,549	\$ 50,606	\$ 16,849	\$ 62,548	\$ 60,358	\$ 68,917	\$ 58,790
Unreserved, reported in:										
Special Revenue Funds	21,849	29,367	33,653	43,010	51,551	61,363	81,292	102,232	118,587	124,518
Capital Projects Funds	56,396	70,190	90,497	93,013	86,589	110,841	70,629	72,244	52,154	46,195
Total All Other Governmental Funds <sup>2</sup>	<u>\$ 93,824</u>	<u>\$ 133,536</u>	<u>\$ 144,197</u>	<u>\$ 170,572</u>	<u>\$ 188,746</u>	<u>\$ 189,053</u>	<u>\$ 214,469</u>	<u>\$ 234,834</u>	<u>\$ 239,658</u>	<u>\$ 229,503</u>
Total All Governmental Funds	<u>\$ 121,608</u>	<u>\$ 162,330</u>	<u>\$ 176,244</u>	<u>\$ 205,870</u>	<u>\$ 227,666</u>	<u>\$ 244,546</u>	<u>\$ 267,226</u>	<u>\$ 276,523</u>	<u>\$ 282,980</u>	<u>\$ 266,607</u>

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

<sup>1</sup> Unreserved fund balance for fiscal year 2008 has been restated for fund classification changes including \$1,279 from capital projects to special revenue funds and \$6,595 additional in special revenue funds for activities previously reported in a business fund.

<sup>2</sup> Fluctuations in all other governmental fund balance reserved and unreserved amounts primarily reflect financing, construction in progress and completion of large capital projects.

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008 <sup>2</sup>	2009
<b>Revenues</b>										
Taxes	\$ 113,490	\$ 117,991	\$ 123,338	\$ 139,147	\$ 152,961	\$ 165,924	\$ 178,084	\$ 200,277	\$ 211,760	\$ 225,448
Licenses and permits	8,143	8,786	7,154	7,536	8,119	9,856	10,080	10,831	11,183	11,175
Intergovernmental revenues	120,023	125,772	136,153	142,368	160,194	184,062	193,486	188,517	187,393	164,072
Charges for services	11,866	11,424	13,386	17,013	18,099	18,678	19,886	23,224	22,149	24,543
Fines and forfeits	6,580	6,155	6,904	7,265	7,809	7,610	8,623	8,740	9,625	10,792
Miscellaneous	11,908	16,738	11,215	10,691	5,715	15,511	12,381	22,671	26,101	23,006
<b>Total Revenues</b>	<b>272,010</b>	<b>286,866</b>	<b>298,150</b>	<b>324,020</b>	<b>352,897</b>	<b>401,641</b>	<b>422,540</b>	<b>454,260</b>	<b>468,211</b>	<b>459,036</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	38,069	41,921	44,045	45,729	47,092	53,836	59,397	64,567	62,187	65,098
Judicial	33,018	35,977	37,899	39,919	41,775	44,650	48,885	52,673	55,721	55,628
Public safety	79,975	84,471	88,630	90,566	94,790	107,430	117,947	132,386	144,779	147,048
Public works	18,530	16,932	16,121	17,782	17,716	15,979	17,962	19,145	20,414	17,960
Health and sanitation <sup>1</sup>	13,653	14,187	14,981	15,373	16,106	18,699	22,435	23,496	22,008	22,534
Welfare	26,056	28,041	30,658	35,015	42,757	47,080	50,308	56,964	63,684	61,292
Culture and recreation	15,699	17,630	18,637	20,022	20,323	22,044	25,578	41,048	26,519	24,199
Community support	908	752	641	702	506	571	836	1,469	1,555	1,662
Intergovernmental	2,425	9,105	3,992	3,493	5,674	6,573	4,453	4,865	5,179	17,791
Capital outlay	20,402	35,805	27,807	43,218	34,086	74,765	51,880	51,850	52,070	31,635
<b>Debt Service</b>										
Principal	7,610	9,704	9,699	10,719	14,397	13,837	15,350	16,508	21,040	24,873
Interest	6,073	5,578	7,527	8,102	9,004	8,619	9,230	10,171	10,452	11,594
Other	1,824	1,559	590	1,041	540	547	437	445	416	360
<b>Total Expenditures</b>	<b>264,242</b>	<b>301,662</b>	<b>301,227</b>	<b>331,681</b>	<b>344,766</b>	<b>414,630</b>	<b>424,698</b>	<b>475,587</b>	<b>486,024</b>	<b>481,674</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>7,768</b>	<b>(14,796)</b>	<b>(3,077)</b>	<b>(7,661)</b>	<b>8,131</b>	<b>(12,989)</b>	<b>(2,158)</b>	<b>(21,327)</b>	<b>(17,813)</b>	<b>(22,638)</b>

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008 <sup>2</sup>	2009
<b>Other Financing Sources (Uses)</b>										
Debt issued	\$ 1,088	\$ 56,287	\$ 18,854	\$ 58,460	\$ 19,170	\$ 27,438	\$ 29,169	\$ 35,119	\$ 18,943	\$ 21,489
Debt premium (discount)	-	257	176	1,835	(3)	409	(75)	468	-	73
Proceeds from asset disposition	-	-	2	1,077	4,696	7,028	485	371	215	151
Transfers in	27,431	30,897	32,839	33,017	47,137	43,851	63,118	71,442	43,639	48,289
Transfers out	(32,643)	(33,460)	(34,881)	(39,495)	(56,436)	(50,189)	(67,858)	(76,777)	(45,121)	(53,301)
Other	-	1,538	-	(17,607)	(899)	-	-	-	-	(10,436)
Total Other Financing Sources (Uses)	(4,124)	55,519	16,990	37,287	13,665	28,537	24,839	30,623	17,676	6,265
Net Change in Fund Balances	\$ 3,644	\$ 40,723	\$ 13,913	\$ 29,626	\$ 21,796	\$ 15,548	\$ 22,681	\$ 9,296	\$ (137)	\$ (16,373)
Debt Service as a Percentage of Noncapital Expenditures	6%	6%	7%	7%	8%	6%	7%	7%	7%	8%

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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 2007/2008.

<sup>2</sup> The net change in fund balances for fiscal year 2007/2008 is before the restatement of \$6,595 added to fund balance for the Central Truckee Meadows Remediation District special previously reported in a business fund.



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

	<b>Fiscal Year Ended June 30,</b>										<b>Change, 2000-2009</b>
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	
Ad Valorem <sup>1</sup>	\$ 108,902	\$ 114,208	\$ 120,532	\$ 136,706	\$ 150,550	\$ 162,031	\$ 174,549	\$ 196,746	\$ 208,839	\$ 222,435	104.3%
Residential Construction <sup>2</sup>	883	1,123	1,250	1,229	998	1,110	825	547	229	97	-89.0%
Special Assessment <sup>3</sup>	2,887	1,834	698	396	347	643	478	713	425	843	-70.8%
Other <sup>4</sup>	818	826	858	816	1,066	2,140	2,232	2,271	2,267	2,073	153.4%
	<u>\$ 113,490</u>	<u>\$ 117,991</u>	<u>\$ 123,338</u>	<u>\$ 139,147</u>	<u>\$ 152,961</u>	<u>\$ 165,924</u>	<u>\$ 178,084</u>	<u>\$ 200,277</u>	<u>\$ 211,760</u>	<u>\$ 225,448</u>	98.7%

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

<sup>1</sup> The increase in ad valorem taxes represents area population growth and increased property values. The County's property tax rates have remained fairly stable (see Schedule 2.2).

<sup>2</sup> Decreases in construction tax revenues from prior years is due to the continued slowdown in residential construction.

<sup>3</sup> The change in Special Assessment taxes corresponds to the change in Special Assessment debt outstanding.

<sup>4</sup> The increase in Other Taxes is mainly due to the imposition of a new car rental tax to finance construction of a baseball stadium.

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Real Property Assessed Value										
Residential	\$ 4,899,515	\$ 5,345,618	\$ 5,779,329	\$ 6,097,744	\$ 6,914,968	\$ 7,359,180	\$ 8,112,575	\$ 9,503,764	\$ 10,767,225	\$ 12,389,860
Commercial	2,188,844	2,224,629	2,266,553	1,995,268	2,146,658	2,401,256	2,629,471	2,898,745	3,317,724	3,598,911
Industrial	599,318	645,829	716,567	690,536	734,470	760,477	805,595	900,363	973,242	1,096,143
Other	979,713	1,014,684	930,450	1,130,859	1,411,793	1,361,320	1,490,866	1,600,955	1,885,497	2,563,994
Personal Property Assessed Value	554,355	561,192	598,262	897,928	632,546	635,384	596,491	703,276	691,628	539,444
Less: Tax Exempt Property	1,136,199	1,167,565	1,194,463	1,350,371	1,431,598	1,501,359	1,655,650	1,861,784	2,529,824	2,981,341
<b>Total Assessed Value</b>	<b>\$ 8,085,546</b>	<b>\$ 8,624,387</b>	<b>\$ 9,096,698</b>	<b>\$ 9,461,964</b>	<b>\$ 10,408,837</b>	<b>\$ 11,016,258</b>	<b>\$ 11,979,348</b>	<b>\$ 13,745,319</b>	<b>\$ 15,105,492</b>	<b>\$ 17,207,011</b>
Estimated Actual Assessed Value	\$ 23,101,560	\$ 24,641,106	\$ 25,990,566	\$ 27,034,183	\$ 29,739,534	\$ 31,475,023	\$ 34,226,709	\$ 39,272,340	\$ 43,158,549	\$ 49,162,889
Assessed Value to Taxable Value	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Total Direct Tax Rate	1.2495	1.2495	1.2705	1.3453	1.3817	1.3917	1.3917	1.3917	1.3917	1.3917

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Washoe County</b>										
Operating Rate	.8402	.8401	.8567	.9217	.9167	.9231	.9231	.9401	.9592	.9629
Voter Approved										
Child Protective Services	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400
Regional Animal Services	-	-	-	-	.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	.0900	.0850	.0800	.0900	.1000	.1000	.0950	.0800	.0800
Capital Acquisition	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Youth Services	.0043	.0044	.0048	.0070	.0084	.0083	.0083	.0077	.0077	.0077
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
SCCRT Loss	-	-	-	-	.0150	-	-	-	-	-
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	.0562	.0562	.0652	.0778	.0778	.0715	.0715	.0601	.0560	.0523
Total, Washoe County Direct Rate	1.2495	1.2495	1.2705	1.3453	1.3817	1.3917	1.3917	1.3917	1.3917	1.3917
<b>State of Nevada</b>	.1500	.1500	.1500	.1500	.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	2.5380	2.5380	2.5590	2.6338	2.6902	2.7002	2.7002	2.7002	2.7002	2.7002
<b>Cities</b>										
City of Reno	.9076	.9076	.9556	.9456	.9456	.9456	.9456	.9456	.9456	.9456
City of Sparks	.8106	.8106	.8653	.9361	.9161	.9161	.9161	.9161	.9161	.9161
<b>Fire Districts</b>										
North Lake Tahoe Fire Protection District	.4964	.5025	.5068	.5101	.5227	.4746	.5118	.5070	.5142	.5226
Sierra Fire Protection District	.3800	.4200	.4200	.4200	.4200	.4200	.4200	.4200	.4200	.5200
Truckee Meadows Fire Protection District	.4813	.4813	.4813	.4813	.4813	.4713	.4713	.4713	.4713	.4713
<b>General Improvement Districts</b>										
Incline Village	.0588	.0588	.0682	.0695	.0741	.0730	.0702	.0687	.0711	.0741
Palomino Valley	.3600	.3646	.3970	.3965	.4230	.4353	.4168	.4270	.4270	.4885
South Truckee Meadows	.1094	.1329	.1216	.1125	.1007	-	-	-	-	-
<b>Other Special Districts</b>										
Lemmon Valley Underground Water Basin	-	-	-	-	.0022	.0020	.0019	.0017	.0012	-
Sun Valley Water & Sanitation District	.1004	.1004	.1084	.1137	.1243	.1329	.1329	.1329	.1329	.1329
Truckee Meadows Underground Water	.0005	.0005	.0005	.0005	.0004	.0005	.0005	.0004	.0004	.0005

**WASHOE COUNTY  
PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2009 AND 2000  
(AMOUNTS EXPRESSED IN THOUSANDS)**

Tax Payer	2009			2000		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
Peppermill Casinos, Inc.	\$ 110,390	1	0.64%	\$ 51,896	6	0.64%
Grand Sierra Operating Corporation	79,942	2	0.47%	-	-	-
Circus Circus & Eldorado Joint Venture	61,502	3	0.36%	83,062	2	1.03%
Golden Road Motor Inn, Inc.	41,405	4	0.24%	-	-	-
International Game Technology	40,708	5	0.24%	-	-	-
Prologis NA3 LLC	31,478	6	0.18%	-	-	-
Harrah's Club	29,541	7	0.17%	39,776	10	0.49%
Eldorado Resorts LLC	28,271	8	0.16%	43,066	9	0.53%
PNK (Reno) LLC	28,111	9	0.16%	-	-	-
Reno Retail Company LLC	26,720	10	0.16%	-	-	-
Sierra Pacific Power Company	-	-	-	182,220	1	2.25%
Sparks Nugget, Inc.	-	-	-	67,217	3	0.83%
Dermody Industrial Group	-	-	-	61,331	4	0.76%
Nevada Bell	-	-	-	55,665	5	0.69%
Circus Circus Casinos, Inc.	-	-	-	49,838	7	0.62%
Reno Hilton Resort Corporation	-	-	-	44,936	8	0.56%
<b>Total, Ten Largest Taxpayers</b>	<b>478,068</b>		<b>2.78%</b>	<b>679,007</b>		<b>8.40%</b>
<b>Total, Other Taxpayers</b>	<b>16,728,943</b>		<b>97.22%</b>	<b>7,406,539</b>		<b>91.60%</b>
<b>Total, Assessed Valuations</b>	<b>\$ 17,207,011</b>		<b>100.00%</b>	<b>\$ 8,085,546</b>		<b>100.00%</b>

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Net Secured Roll Taxes Levied	\$ 261,772	\$ 273,864	\$ 291,603	\$ 320,081	\$ 348,064	\$ 372,704	\$ 404,224	\$ 446,362	\$ 480,945	\$ 514,531
Current Year										
Tax Collections	258,386	270,702	288,340	316,661	345,198	370,001	401,305	442,446	472,860	504,268
Percent of Taxes Levied	98.71%	98.85%	98.88%	98.93%	99.18%	99.27%	99.28%	99.12%	98.32%	98.01%
Delinquent Tax Collections	3,345	3,121	3,214	3,376	2,811	2,648	2,853	3,611	5,623	-
Totals to Date										
Tax Collections	261,731	273,823	291,554	320,037	348,009	372,649	404,158	446,057	478,483	504,268
Percent of Taxes Levied	99.98%	99.99%	99.98%	99.99%	99.98%	99.99%	99.98%	99.93%	99.49%	98.01%

Source: Washoe County Treasurer's Office

Note: Property tax levies have increased an average of 8% per year over the past 10 years led by development growth and increased property values. The increase in fiscal year 2006/07 included the addition of Sierra Fire Protection District, a new component unit. The current year tax collections dropped in fiscal year 2008/2009 to 98%, the lowest level since 1995. The increase in delinquent taxes is the direct result of the housing market slowdown followed by mortgage foreclosures and developer bankruptcies.

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Governmental Activities</b>										
<b>Net General Bonded Debt</b>										
General obligation bonds	\$ 68,594	\$ 101,686	\$ 113,119	\$ 146,186	\$ 151,409	\$ 166,392	\$ 183,868	\$ 204,578	\$ 186,477	\$ 164,938
Less restricted resources	4,311	4,689	4,403	5,143	5,977	6,621	7,419	8,202	8,604	9,638
Total General Bonded Debt	64,283	96,997	108,716	141,043	145,432	159,771	176,449	196,376	177,873	155,300
Percentage of Actual Property Value <sup>1</sup>	0.28%	0.39%	0.42%	0.52%	0.49%	0.51%	0.52%	0.50%	0.41%	0.32%
Per Capita <sup>2</sup>	\$ 188	\$ 275	\$ 302	\$ 378	\$ 379	\$ 403	\$ 431	\$ 472	\$ 424	\$ 363
<b>Other Governmental Activities Debt</b>										
Revenue Bonds	21,915	21,560	21,185	20,790	21,575	20,940	19,486	19,010	37,060	46,490
Capital Leases/Notes	114	90	635	532	443	410	394	377	359	340
Certificates of Participation	-	16,950	16,950	15,390	13,755	12,050	10,270	8,410	6,450	4,400
Special Assessment Bonds	6,894	3,924	2,313	2,178	1,677	2,798	2,526	2,924	2,613	3,348
Total Other Governmental Activities Debt	28,923	42,524	41,083	38,890	37,450	36,198	32,676	30,721	46,482	54,578
<b>Business-type Activities</b>										
Utility bonds	7,133	11,561	28,486	34,589	33,749	35,287	109,792	116,580	112,982	108,639
Golf course bonds	2,895	2,755	2,605	2,495	2,380	2,260	2,135	2,005	1,865	1,720
Capital leases/notes	1,536	1,400	2,065	1,944	1,846	862	829	794	757	727
Total Business-type Activities	11,564	15,716	33,156	39,028	37,975	38,409	112,756	119,379	115,604	111,086
Total primary government <sup>3</sup>	\$ 104,770	\$ 155,237	\$ 182,955	\$ 218,961	\$ 220,857	\$ 234,378	\$ 321,881	\$ 346,476	\$ 339,959	\$ 320,964
Percentage of personal income	0.85%	1.19%	1.37%	1.57%	1.47%	1.46%	1.82%	1.81%	1.91%	1.73%
Per capita <sup>2</sup>	\$ 306	\$ 439	\$ 509	\$ 587	\$ 576	\$ 591	\$ 787	\$ 833	\$ 811	\$ 749

Note: details regarding Washoe County's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> See **Washoe County Assessed and Estimated Actual Value of Taxable Property** on Schedule 2.1 for taxable property value data.

<sup>2</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>3</sup> Includes net general bonded debt, other governmental activities debt, and business-type activities debt.

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	\$ 808,555	\$ 862,439	\$ 909,670	\$ 946,196	\$ 1,040,883	\$ 1,101,625	\$ 1,197,935	\$ 1,374,532	\$ 1,510,549	\$ 1,720,701
Total net debt subject to limitation	167,317	267,592	305,869	276,131	320,843	304,404	409,186	437,011	412,262	382,579
Legal Debt Margin	\$ 641,238	\$ 594,847	\$ 603,801	\$ 670,065	\$ 720,040	\$ 797,221	\$ 788,749	\$ 937,521	\$ 1,098,287	\$ 1,338,122
Total net debt subject to limitation as a percentage of debt limit	21%	31%	34%	29%	31%	28%	34%	32%	27%	22%

**Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2009**

Assessed value of taxable property for fiscal year ended June 30, 2009	\$ 17,207,011
Debt limit (10% of Assessed Valuation)	\$ 1,720,701
Debt applicable to limit	
Governmental activities	\$ 214,775
Business-type activities	110,359
Reno-Sparks Convention and Visitors' Authority	126,905
Total Bonded Debt	452,039
Less: Special assessment bonds	3,348
Special revenue bond:	46,490
Amount available for repayment of general obligation bonds	19,622
Total net debt subject to debt limitation	382,579
Legal Debt Margin	\$ 1,338,122

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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 Statues 244A.453 and 244A.655. RSCVA's total outstanding recreational debt of \$126,905 is below the 3% limit of \$516,210.

**WASHOE COUNTY  
GENERAL OBLIGATION DIRECT AND OVERLAPPING DEBT JUNE 30, 2009  
(AMOUNTS EXPRESSED IN THOUSANDS)**

<b>Name of Government Unit</b>	<b>General Obligation Debt Outstanding</b>	<b>Presently Self-Supporting General Obligation Debt</b>	<b>Percent Applicable*</b>	<b>Applicable Net Debt</b>
<b>Direct</b>				
Washoe County				
Governmental Activity Bonds	\$ 164,938	\$ -	100%	\$ 164,938
Special Assessment Bonds <sup>1</sup>	3,348	3,348	100%	-
<b>Total Direct Debt</b>	<b>168,286</b>	<b>3,348</b>		<b>164,938</b>
<b>Overlapping</b>				
Washoe County School District	515,520	-	100%	515,520
Reno-Sparks Convention and Visitors Authority	126,905	126,905	100%	-
City of Reno	57,690	-	100%	57,690
City of Reno supported by specific revenue	400,136	400,136	100%	-
Reno - Special Assessment Bonds <sup>1</sup>	23,530	23,530	100%	-
City of Sparks	7,725	-	100%	7,725
Sparks - Sewer and Utility Bonds	55,347	55,347	100%	-
Incline Village General Improvement District	24,409	24,409	100%	-
State of Nevada	2,315,460	727,545	11.99%	190,391
<b>Total Overlapping Debt</b>	<b>3,526,722</b>	<b>1,357,872</b>		<b>771,326</b>
<b>Total General Obligation Direct and Overlapping Debt</b>	<b>\$ 3,695,008</b>	<b>\$ 1,361,220</b>		<b>\$ 936,264</b>

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\*Based on fiscal year 2008-09 assessed valuation in the respective jurisdiction.

<sup>1</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  
PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Special Assessment Bonds <sup>1</sup></b>										
Pledged Revenue	\$ 4,285	\$ 2,171	\$ 515	\$ 400	\$ 346	\$ 411	\$ 546	\$ 440	\$ 524	\$ 455
Expenses/Expenditures	1,831	708	309	203	89	79	77	55	41	42
Net Revenue Available for Debt Service	2,454	1,463	206	197	257	332	469	385	483	413
Debt Service Requirements										
Principal	1,639	2,970	1,611	135	750	517	381	330	311	265
Interest	1,208	364	210	132	89	92	159	100	118	107
Total Debt Service Requirements	2,847	3,334	1,821	267	839	609	540	430	429	372
Coverage Ratios	0.86	0.44	0.11	0.74	0.31	0.54	0.87	0.89	1.13	1.11
<b>Sales Tax Revenue Bonds <sup>2</sup></b>										
Pledged Revenue	6,063	6,367	6,486	6,686	7,410	8,261	8,507	9,313	8,386	7,041
Expenses/Expenditures	2,942	1,226	3,839	6,293	629	6,925	1,312	1,402	2,367	2,875
Net Revenue Available for Debt Service	3,121	5,141	2,647	393	6,781	1,336	7,195	7,911	6,019	4,166
Debt Service Requirements										
Principal	-	355	375	395	415	435	455	475	500	520
Interest	1,048	1,041	1,026	1,011	995	978	960	941	921	899
Total Debt Service Requirements	1,048	1,396	1,401	1,406	1,410	1,413	1,415	1,416	1,421	1,419
Coverage Ratios	2.98	3.68	1.89	0.28	4.81	0.95	5.09	5.59	4.24	2.94
<b>Car Rental Fee Revenue Bonds <sup>3</sup></b>										
Pledged Revenue	-	-	-	-	286	1,295	1,371	1,367	1,397	1,257
Expenses/Expenditures	-	-	-	-	-	-	1	-	251	-
Net Revenue Available for Debt Service	-	-	-	-	286	1,295	1,370	1,367	1,146	1,257
Debt Service Requirements										
Principal	-	-	-	-	-	200	999	1	-	-
Interest	-	-	-	-	-	37	27	-	-	1,174
Total Debt Service Requirements	-	-	-	-	-	237	1,026	1	-	1,174
Coverage Ratios	-	-	-	-	-	5.46	1.34	1,367.00	-	1.07

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 the Notes 10, 11 and 12. Coverage ratios are impacted by timing differences. Cash balances are adequate for debt service. Remaining cash at June 30, 2009 in the Special Assessment Debt Service Fund is \$904.

<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 \$24,163 at June 30, 2009.

<sup>3</sup> Pledged revenue for the Baseball Stadium Revenue Bonds (2004 - 2007) consists of a 2% short-term car rental fee, paid in full June 2007. Rental fees are accounted for in the Baseball Stadium Fund. Senior and Subordinate Car Rental Lien Revenue bonds were issued February 2008 and are payable solely from pledged rental fee revenues. Unspent car rental fee revenues total \$805 at June 30, 2009.

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Population <sup>1</sup>	333,566	353,271	359,423	373,233	383,453	396,844	409,085	418,061	423,833	428,195
Total Personal Income <sup>2</sup>	\$ 12,322,546	\$ 13,139,838	\$ 13,273,476	\$ 13,900,375	\$ 15,532,986	\$ 16,700,497	\$ 17,510,758	\$ 18,378,021	\$ 17,803,397	\$ 18,550,337
Per Capita Income <sup>2</sup>	\$ 37	\$ 37	\$ 37	\$ 37	\$ 41	\$ 42	\$ 43	\$ 44	\$ 42	\$ 43
Median Age <sup>3</sup>	37.3	35.6	35.6	35.8	35.1	36.1	36.5	34.5	36.5	36.4
School Enrollment <sup>4</sup>	54,121	55,673	57,404	58,908	60,411	62,098	62,390	63,044	63,635	63,310
Unemployment Rate (Percent) <sup>5</sup>	3.7	4.5	4.9	4.6	4.2	4.0	4.0	4.6	6.8	11.5
Total Labor Force <sup>5</sup>	194,700	200,500	203,300	204,700	207,900	209,500	216,600	223,600	225,300	225,600
Construction Activity-Total Value <sup>6</sup>	\$ 255,052	\$ 290,589	\$ 294,356	\$ 305,249	\$ 345,640	\$ 368,356	\$ 307,686	\$ 225,085	\$ 202,519	\$ 85,407
Number of New Family Units <sup>6</sup>	1,001	1,270	1,324	1,217	1,009	1,113	851	557	240	103
Taxable Sales <sup>7</sup>	\$ 4,957,235	\$ 5,194,146	\$ 5,292,179	\$ 5,481,583	\$ 6,023,437	\$ 6,687,447	\$ 7,268,593	\$ 7,202,641	\$ 6,823,701	\$ 5,707,791
Gross Income Gaming Revenue <sup>8</sup>	\$ 1,111,327	\$ 1,113,289	\$ 1,049,152	\$ 1,032,988	\$ 1,011,658	\$ 1,016,864	\$ 1,072,937	\$ 1,069,608	\$ 996,615	\$ 867,202
Total Passenger Air Traffic <sup>9</sup>	5,951,344	5,332,507	4,485,369	4,514,225	4,918,829	5,097,170	5,149,700	5,014,382	4,841,257	3,979,015

Sources:

- <sup>1</sup> Population as of July 1 of the fiscal year. Source: Nevada State Demographer; Washoe County Community Development, Demographic Information 2008-2009
- <sup>2</sup> U.S. Department of Commerce, Bureau of Economic Analysis; Washoe County Community Development Demographic Information 2008-2009
- <sup>3</sup> United States Census Report, U. S. Census Bureau 2000; Nevada State Demographer 2001 - 2007; Demographics USA 2008; Center for Regional Studies, University of Nevada, Reno, 2009
- <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  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

<u>Employer</u>	<u>December, 2008</u>			<u>December, 1999</u>		
	<u>Employees<sup>1</sup></u>	<u>Rank</u>	<u>Percentage of Total County Employment<sup>3</sup></u>	<u>Employees<sup>1</sup></u>	<u>Rank</u>	<u>Percentage of Total County Employment<sup>3</sup></u>
Washoe County School District	8,500 - 8,999	1	4.17%	6,000 - 6,499	1	3.46%
University of Nevada - Reno	4,500 - 4,999	2	2.26%	3,000 - 3,499	2	1.80%
Washoe County	3,000 - 3,499	3	1.55%	2,500 - 2,999	4	1.52%
International Game Technology	2,500 - 2,999	4	1.31%	-	-	-
Renown Medical Center / Washoe Medical Center <sup>2</sup>	2,000 - 2,499	5	1.07%	2,000 - 2,499	7	1.24%
Peppermill Hotel Casino - Reno	2,000 - 2,499	6	1.07%	-	-	-
Silver Legacy Resort Casino	1,500 - 1,999	7	0.83%	2,500 - 2,999	5	1.52%
City of Reno	1,500 - 1,999	8	0.83%	-	-	-
Atlantis Casino Resort	1,500 - 1,999	9	0.83%	-	-	-
St. Mary's	1,500 - 1,999	10	0.83%	-	-	-
Eldorado Hotel & Casino	-	-	-	2,000 - 2,499	6	1.24%
Circus Circus Casinos, Inc.-Reno	-	-	-	2,000 - 2,499	9	1.24%
Harrah's - Reno	-	-	-	2,000 - 2,499	8	1.24%
Reno Hilton	-	-	-	2,500 - 2,999	3	1.52%
Sparks Nugget, Inc.	-	-	-	2,000 - 2,499	10	1.24%
<b>Total Washoe County Covered Employment<sup>3</sup></b>	<b>210,082</b>			<b>180,745</b>		

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<sup>1</sup> Nevada Revised Statutes Chapter 612 stipulate that actual employment for individual employers may not be published.

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

<sup>3</sup> Each of the two years reflect respective 4th quarter (December) information compiled by the Nevada Department of Employment, Training and Rehabilitation, Division of Labor Marketing. Percentages were calculated using midpoint range.

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

Function/Program	Fiscal Year Ended June 30,									
	2000	2001 <sup>1</sup>	2002	2003 <sup>2</sup>	2004	2005	2006	2007	2008	2009
General government	670.5	458.1	457.3	471.0	448.6	455.5	465.6	483.8	459.3	413.2
Judicial	254.0	440.7	450.0	482.2	483.9	491.5	497.6	520.8	521.2	498.9
Public safety	796.0	851.8	876.1	914.1	879.1	891.3	964.5	1,007.9	1,069.4	1,070.7
Public works	120.5	123.5	124.0	127.0	110.0	116.0	115.0	119.0	111.0	104.0
Health and sanitation	198.5	183.6	185.9	190.0	189.1	198.5	205.5	207.9	186.2	169.6
Welfare	137.0	175.4	186.8	192.0	204.2	213.0	231.1	251.5	260.5	249.8
Culture and recreation	234.5	211.1	211.5	319.3	364.6	428.3	438.5	437.8	363.2	283.8
Utilities	70.0	85.4	84.4	86.5	82.8	86.8	93.2	94.1	95.4	84.4
Golf courses	n/r	n/r	n/r	n/r	28.6	28.6	21.9	24.9	19.9	18.9
Building permits	n/r	n/r	n/r	n/r	28.0	31.0	31.0	29.0	20.0	14.0
<b>Total</b>	<b>2,481.0</b>	<b>2,529.6</b>	<b>2,576.0</b>	<b>2,782.1</b>	<b>2,818.9</b>	<b>2,940.5</b>	<b>3,063.9</b>	<b>3,176.7</b>	<b>3,106.1</b>	<b>2,907.3</b>

Function/Program % of Total	2000	2001 <sup>1</sup>	2002	2003 <sup>2</sup>	2004	2005	2006	2007	2008	2009
General government	27%	18%	18%	17%	16%	15%	15%	15%	15%	14%
Judicial	10%	18%	18%	17%	17%	17%	16%	16%	17%	17%
Public safety	32%	34%	34%	33%	31%	30%	31%	32%	34%	37%
Public works	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%
Health and sanitation	8%	7%	7%	7%	7%	7%	7%	6%	6%	6%
Welfare	6%	7%	7%	7%	7%	7%	8%	8%	8%	9%
Culture and recreation	9%	8%	8%	11%	13%	15%	14%	14%	12%	10%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Golf courses	-	-	-	-	1%	1%	1%	1%	1%	1%
Building permits	-	-	-	-	1%	1%	1%	1%	1%	0%

Washoe County full-time equivalent employee totals continued to decline in fiscal year 2008/2009 due to budget shortfall reduction programs including delays in filling open positions and reductions in force. The Building Permits program continued to reduce staff positions to adjust to the building slowdown.

Source: Prior to fiscal year 2004-Washoe County Finance Department/Budget Division. Starting in fiscal year 2004-Washoe County Human Resource system.

n/r - Prior to fiscal year 2004, Golf course staff reported in Culture and recreation function, Building permits staff reporting in General government.

<sup>1</sup> In fiscal year ended June 30, 2001, staff from the District Attorney's Department was reclassified from the General Government to the Judicial function.

<sup>2</sup> Prior to fiscal year ending June 30, 2003, seasonal park employees were not included in the FTE count.

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Function/Program</b>										
<b>Judicial <sup>1</sup></b>										
District Court Cases Filed										
Criminal	2,345	3,046	3,214	3,033	3,059	3,025	3,150	3,232	3,008	n/r
Civil	3,698	3,410	3,535	4,397	4,087	4,028	3,956	4,104	4,219	n/r
Family	7,632	7,532	7,837	9,862	10,146	10,185	11,139	12,307	12,060	n/r
Juvenile	1,425	2,273	5,525	5,199	4,772	4,779	2,720	2,558	2,287	n/r
District Court Cases Disposed										
Criminal	n/r	232	2,553	2,659	2,783	2,864	2,974	3,050	3,058	n/r
Civil	n/r	n/r	1,236	2,971	3,088	2,831	2,644	2,690	2,369	n/r
Family	n/r	n/r	2,910	9,837	9,211	9,565	9,226	7,884	7,939	n/r
Juvenile	n/r	n/r	2,193	2,142	3,167	4,080	4,306	5,552	5,650	n/r
Justice Courts Cases Filed										
Criminal	10,650	10,648	10,324	9,973	9,295	9,877	10,306	11,293	11,423	11,852
Civil	22,920	24,106	25,624	26,028	25,733	25,451	22,204	23,211	23,403	22,389
Traffic and parking violations	43,413	41,051	55,845	62,753	56,185	55,835	57,337	61,949	62,850	64,121
Justice Courts Cases Disposed										
Criminal	n/r	2,166	8,058	10,066	9,589	7,452	8,736	9,062	9,715	11,710
Civil	n/r	4,446	10,563	12,541	12,674	14,261	13,398	12,803	16,799	18,766
Traffic and parking violations	n/r	5,208	45,159	43,289	36,107	38,732	40,968	44,709	47,528	53,068
<b>Public Safety <sup>2</sup></b>										
Police										
Arrests (Valley and Incline)	3,606	3,814	3,660	3,497	3,488	3,496	3,239	3,694	4,716	4,510
Citations issued	6,745	7,531	8,724	6,996	8,686	9,093	6,291	12,802	12,800	12,835
Alarms	1,265	1,149	1,204	1,274	814	2,367	1,472	2,151	2,600	2,533
Crime lab analysis requests	n/r	n/r	n/r	n/r	10,802	8,708	9,138	12,965	10,384	9,600
Warrants processed	2,162	2,227	n/r	3,733	2,234	2,403	2,122	2,175	2,832	2,771
Detention										
Bookings	23,264	23,829	23,303	23,158	23,262	23,861	25,000	27,468	27,351	26,778
Civil protective custody	3,045	2,804	3,025	3,137	3,138	2,819	2,800	2,771	2,957	2,827
Average daily population	972	1,006	1,055	1,044	1,072	1,073	1,087	1,169	1,090	1,072
Animal Services <sup>3</sup>										
Calls for service responded to	6,089	6,330	6,657	6,571	10,669	10,385	26,180	33,430	34,534	31,712
Number of animals impounded	4,200	3,773	4,314	4,049	6,649	6,571	12,929	12,756	13,116	11,463

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(CONTINUED)

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

		Fiscal Year Ended June 30, 2009									
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Health and Sanitation <sup>2</sup></b>											
	Permitted Food Establishments	2,720	2,866	2,947	3,285	3,154	3,153	3,169	3,277	3,321	3,329
	Air quality permits issued	1,100	1,156	1,184	1,130	1,138	1,175	1,296	1,282	1,301	1,370
	Birth certificates issued	10,849	11,711	11,493	12,339	12,521	12,931	13,404	16,229	15,394	13,395
	Death certificates issued	20,905	22,027	22,974	24,856	22,978	24,980	24,904	24,143	24,259	23,913
<b>Welfare <sup>2</sup></b>											
Adult Services											
	Nursing home bed days	96,815	97,481	95,508	93,915	91,926	110,968	97,579	97,361	84,305	94,055
	Clinic accepts	4,263	4,244	4,002	3,563	4,251	3,639	3,243	2,089	1,608	1,828
	Emergency room accepts	2,977	3,002	3,076	2,149	3,096	2,380	2,916	3,943	4,554	2,952
	Total general assistance applications	4,813	5,792	6,491	5,727	4,849	3,687	3,923	3,971	4,768	4,184
	Clients receiving general assistance	2,374	2,665	2,396	2,516	1,402	941	1,120	1,264	1,309	1,274
Children's Services <sup>4</sup>											
	Number of children in legal custody	254	284	553	870	921	955	987	991	973	831
	Average length of stay in paid foster care (days)	52	52	58	195	225	277	278	483	468	544
	Number of adoptions finalized	n/r	n/r	n/r	43	75	107	100	136	119	120
	Number of adoption subsidies	n/r	n/r	n/r	342	415	490	563	727	737	811
	Number of child welfare reports received	6,159	5,680	6,273	6,288	6,211	6,729	6,967	6,716	7,373	6,777
	Number of child welfare investigations	6,724	2,657	2,831	2,328	2,483	2,271	2,252	2,935	2,995	2,496
<b>Culture and Recreation <sup>2</sup></b>											
Parks and Recreation											
	Golf courses - total rounds of golf	92,351	79,620	73,895	66,228	66,559	54,602	61,496	71,579	64,531	67,792
	Aquatics - pool attendance	39,378	44,887	35,231	34,030	29,015	23,176	26,824	51,292	47,000	14,677
	Regional park attendance ('000s)	2,137	2,197	3,171	3,131	3,142	3,160	2,955	2,837	3,000	3,806
Library											
	Visitors to libraries ('000s)	1,256	1,383	1,562	1,393	1,271	1,260	1,323	1,659	1,668	1,750
	Volumes in collection('000s)	752	793	804	830	859	920	941	978	959	916
	Total volumes borrowed('000s)	1,619	1,730	1,835	1,888	1,938	1,933	2,148	2,310	2,254	2,226
Senior Services											
	Number of unduplicated clients served	5,224	5,279	5,575	5,575	5,742	6,029	6,081	6,115	6,149	4,444
<b>Utilities/Water <sup>2</sup></b>											
Water											
	Customer count	9,778	12,068	13,227	14,579	16,110	18,087	19,635	20,855	21,643	22,036
	Average daily consumption (thousands of gallons)	6,232	7,111	7,953	8,870	10,227	11,004	11,058	12,709	12,153	12,877
	Peak daily consumption (thousands of gallons)	12,290	15,321	14,142	16,787	17,810	22,973	22,571	22,307	26,191	25,491
Wastewater											
	Customer count	7,499	9,229	10,692	12,227	14,093	15,067	16,464	17,989	19,086	19,552

(CONTINUED)

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Building Permits <sup>2</sup></b>										
Commercial construction	323	243	243	204	225	173	233	208	235	260
Residential construction	1,001	1,270	1,324	1,217	1,010	1,204	949	677	350	137
Miscellaneous	2,384	2,117	2,456	2,091	2,212	2,144	2,310	1,944	1,637	1,189

n/r = Not Reported

Sources/Notes:

<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.

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Function/Program</b>										
<b>General Government</b>										
<b>Information Technology</b>										
Business applications	82	n/r	193	193	195	185	182	176	119	123
Networked buildings	n/r	n/r	109	109	127	134	137	141	137	137
Network cabling (miles)	n/r	n/r	206	206	512	512	590	820	1,310	1,310
Network wireless coverage (square miles)	n/r	n/r	n/r	n/r	450	400	400	425	400	400
Network personal computers	2,043	n/r	2,379	2,379	2,997	3,167	3,350	3,450	3,350	3,627
<b>Equipment Services</b>										
Vehicles	n/r	956	929	896	947	1,000	1,005	1,017	1,017	1,001
<b>Judicial</b>										
District courts/justice courts	12	12	12	12	12	12	10	10	10	10
District courts/justice courts locations	6	6	6	6	6	6	6	6	6	6
<b>Public Safety</b>										
Paid/volunteer fire stations	19	16	16	16	16	16	15	25	25	24
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	3	3	3	3	2
Crime lab	1	1	1	1	1	1	1	1	1	1
Regional emergency operations / training center	n/r	n/r	2	2	2	2	2	2	2	2
<b>Public Works</b>										
Paved streets (miles)	635	635	643	670	680	685	690	696	707	708
Unpaved streets (miles)	404	404	404	404	404	405	405	405	405	358
Traffic signals	21	14	14	14	14	14	14	17	17	17
Bridges	76	76	77	79	79	79	79	73	73	73

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

	Fiscal Year Ended June 30,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Culture and Recreation</b>										
Libraries	10	11	11	11	11	13	13	13	13	13
Major/regional parks	13	13	13	13	13	13	13	13	13	13
Community/neighborhood parks	25	27	33	33	33	33	33	35	36	37
Developed park acreage	1,305	1,309	4,163	4,163	1,753	1,753	1,756	1,756	1,810	2,451
Undeveloped park acreage	3,671	3,671	4,868	4,868	5,905	5,942	5,943	6,377	7,854	7,380
Special use facilities	4	4	4	4	4	4	5	5	5	5
Playgrounds	35	37	42	42	43	43	44	48	50	51
Golf courses	2	2	2	2	2	2	2	2	2	2
Swimming pools/waterpark	2	2	2	2	2	2	3	3	3	3
Camping sites	64	64	64	64	64	64	64	64	64	64
Sheltered group picnic facilities	27	29	33	33	38	38	39	43	44	57
Regional shooting facilities	1	1	1	1	1	1	1	2	2	2
Baseball fields	25	26	26	26	30	30	30	33	33	33
Soccer fields	14	15	15	15	18	18	18	22	26	26
Tennis courts	22	22	22	22	22	22	22	22	22	22
Volleyball courts	5	5	7	8	8	8	8	8	8	8
Historical buildings/museums	3	3	3	3	3	3	4	5	5	6
Amphitheaters	3	3	3	3	3	3	3	4	4	4
Arboretum and botanical garden	1	1	1	1	1	1	1	1	1	1
Specialized childrens' facility	1	1	2	2	2	3	3	3	3	3
Established bicycle paths (miles)	20	20	20	20	20	20	20	20	20	20
Hiking trails (miles)	25	25	30	35	35	36	37	41	45	45
Bike moto cross facility	1	1	1	1	1	1	1	1	1	1
Horse arenas	5	5	5	5	5	5	5	5	5	5
Skateboard parks	1	4	4	4	4	4	4	4	4	4
<b>Utilities</b>										
<b>Water</b>										
Water mains (miles)	252	273	298	318	325	327	380	472	560	568
<b>Wastewater</b>										
Storm sewers (miles)	186	201	214	224	231	231	250	262	276	285

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n/r = not reported

Sources: Washoe County capital asset records and departments



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