

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 ASSETS BY COMPONENT LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012 ⁵
Governmental Activities										
Invested in capital assets ¹ , net of related debt	\$ 222,671	\$ 252,654	\$ 512,205	\$ 515,565	\$ 533,139	\$ 572,750	\$ 576,532	\$ 559,117	\$ 533,468	\$ 476,222
Restricted	83,767	103,275	110,398	146,510	172,141	163,355	170,975	179,707	164,800	148,409
Unrestricted ²	39,642	45,120	72,505	58,471	62,505	37,009	12,622	462	(7,038)	(16,156)
Total Governmental Activities Net Assets	\$ 346,080	\$ 401,049	\$ 695,108	\$ 720,546	\$ 767,785	\$ 773,114	\$ 760,129	\$ 739,286	\$ 691,230	\$ 608,475
Business-type Activities										
Invested in capital assets ¹ , net of related debt	\$ 145,919	\$ 168,260	\$ 179,370	\$ 209,240	\$ 224,364	\$ 233,614	\$ 333,245	\$ 325,027	\$ 316,547	\$ 315,153
Restricted ³	2,939	3,733	10,469	11,309	11,264	4,376	8,515	10,004	11,875	12,804
Unrestricted	36,938	43,387	41,041	57,467	89,627	94,091	99,763	108,829	116,258	122,806
Total Business-type Activities Net Assets	\$ 185,796	\$ 215,380	\$ 230,880	\$ 278,016	\$ 325,255	\$ 332,081	\$ 441,523	\$ 443,860	\$ 444,680	\$ 450,763
Primary Government										
Invested in capital assets ¹ , net of related debt	\$ 368,590	\$ 420,914	\$ 691,575	\$ 724,805	\$ 757,503	\$ 806,364	\$ 909,777	\$ 884,144	\$ 850,015	\$ 791,375
Restricted	86,706	107,008	120,867	157,819	183,405	167,731	179,490	189,711	176,675	161,213
Unrestricted	76,580	88,507	113,546	115,938	152,132	131,100	112,385	109,291	109,220	106,650
Total Primary Government Net Assets ⁴	\$ 531,876	\$ 616,429	\$ 925,988	\$ 998,562	\$ 1,093,040	\$ 1,105,195	\$ 1,201,652	\$ 1,183,146	\$ 1,135,910	\$ 1,059,238

Information is presented on the accrual basis of accounting.

¹ 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 assets for fiscal year 2009 have been restated for this change.

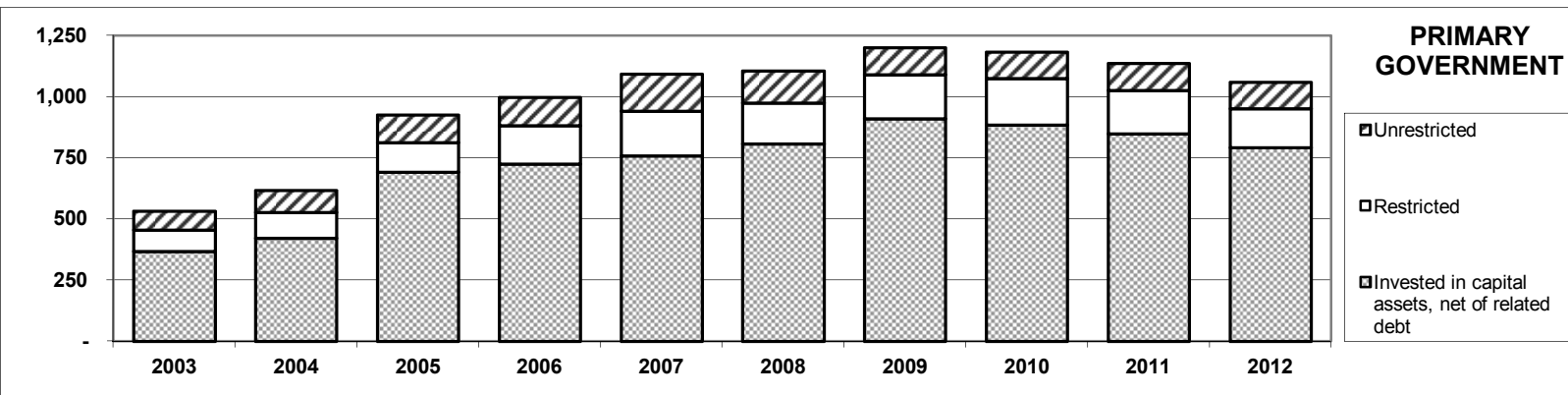
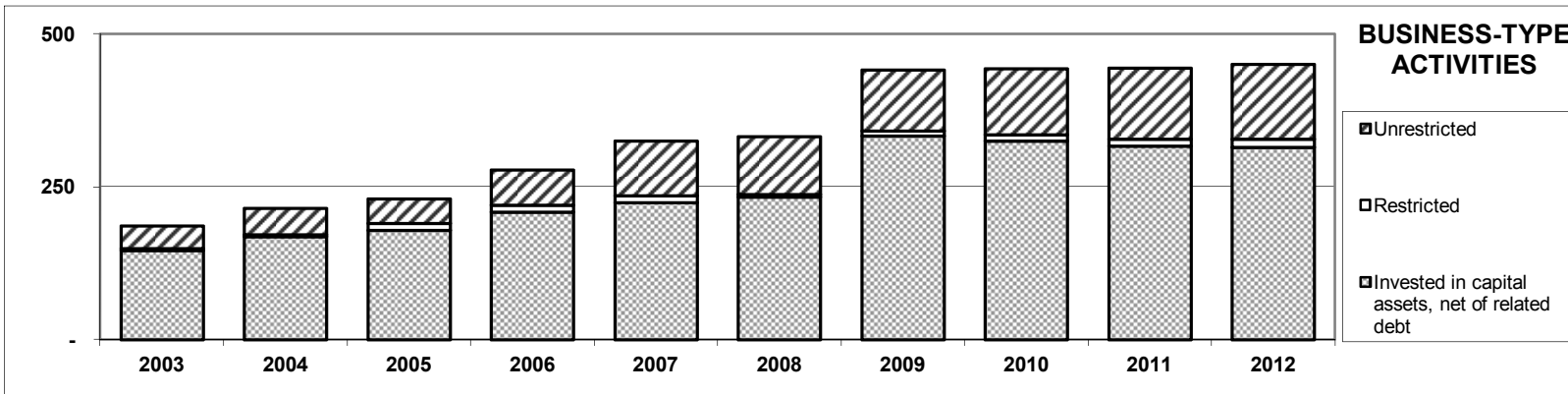
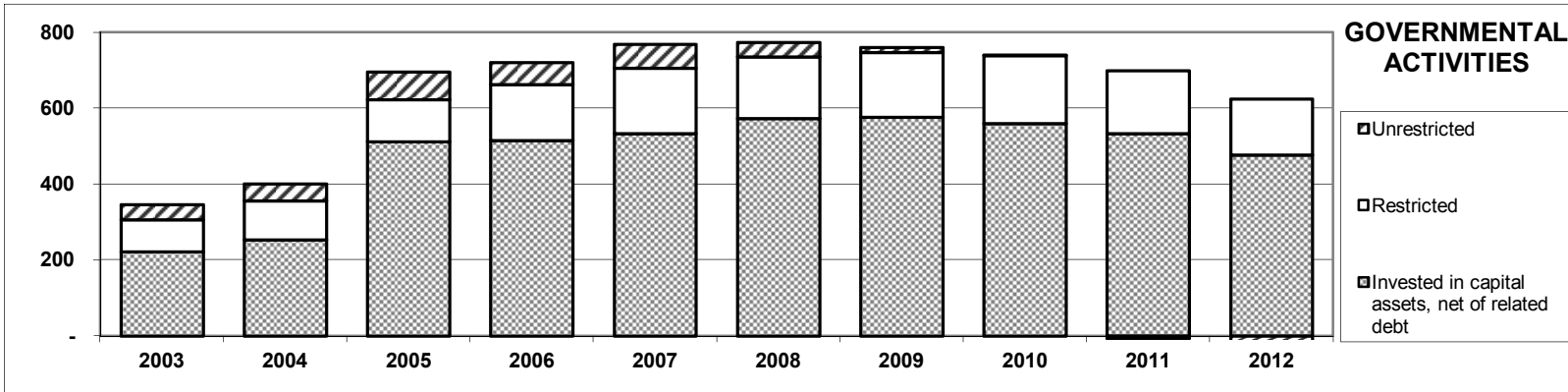
² Negative unrestricted assets in fiscal year 2011 results from OPEB and property tax refund liabilities in excess of unrestricted resources. In 2012, the negative balance includes bonded debt liability of \$19 million for capital assets transferred to a local joint powers authority for flood management.

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

⁴ 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.

⁵ The decrease in governmental net assets 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.

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



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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities										
General government	\$ 49,482	\$ 52,812	\$ 59,613	\$ 66,386	\$ 71,933	\$ 93,781	\$ 99,921	\$ 103,576	\$ 120,606	\$ 108,032
Judicial	42,100	43,646	56,078	56,811	55,170	58,415	58,766	57,896	55,394	55,468
Public safety	100,742	102,936	117,840	123,110	139,435	152,410	161,395	155,600	149,376	150,040
Public works	19,386	17,421	38,039	34,488	35,365	39,397	41,722	39,309	39,447	39,675
Health and sanitation	18,328	17,302	19,459	24,218	26,052	27,861	27,858	22,749	22,826	18,429
Welfare	37,153	43,359	48,918	52,603	59,761	66,193	64,048	66,764	69,506	68,137
Culture and recreation	23,481	24,491	25,606	43,296	32,019	53,447	38,364	27,993	27,850	24,989
Community support	702	506	575	854	1,468	1,555	1,662	1,736	303	309
Interest on long-term debt	8,735	8,970	9,348	9,146	10,601	11,267	11,028	8,984	8,505	7,175
Total Governmental Activities Expenses	300,109	311,443	375,476	410,912	431,804	504,326	504,764	484,607	493,813	472,254
Business-type Activities										
Utilities	20,016	22,483	43,584	26,322	31,522	40,232	34,699	31,911	31,033	32,875
Golf courses	2,178	2,099	2,038	1,844	1,824	1,741	1,757	1,893	2,070	874
Building permits	2,398	2,864	3,007	3,160	3,229	2,441	1,871	1,207	1,324	1,372
Total Business-type Activities Expenses	24,592	27,446	48,629	31,326	36,575	44,414	38,327	35,011	34,427	35,121
Total Primary Government Expenses	\$ 324,701	\$ 338,889	\$ 424,105	\$ 442,238	\$ 468,379	\$ 548,740	\$ 543,091	\$ 519,618	\$ 528,240	\$ 507,375
Program Revenues										
Governmental Activities										
Charges for Services										
General government	\$ 8,933	\$ 10,104	\$ 11,116	\$ 14,339	\$ 15,373	\$ 20,940	\$ 21,509	\$ 22,920	\$ 33,139	\$ 32,902
Judicial	6,186	6,387	6,293	7,043	7,251	7,999	8,117	9,376	10,309	10,056
Public safety	7,320	7,410	7,917	10,795	10,859	11,275	12,579	15,141	14,367	13,467
Other	8,410	11,758	11,632	12,486	15,240	15,092	15,763	14,658	13,912	10,062
Operating grants, interest and contributions	34,094	37,219	50,523	51,465	50,382	55,506	54,398	55,842	60,660	66,974
Capital grants, interest and contributions	25,353	16,191	23,262	19,449	33,858	43,987	34,590	17,467	7,157	27,347
Total Governmental Activities	90,296	89,069	110,743	115,577	132,963	154,799	146,956	135,404	139,544	160,808
Program Revenues	90,296	89,069	110,743	115,577	132,963	154,799	146,956	135,404	139,544	160,808
Business-type Activities										
Charges for Services										
Utilities	18,142	23,131	23,904	27,418	31,988	31,057	30,478	29,770	31,633	32,926
Golf courses	1,595	1,812	1,666	1,650	1,713	1,583	1,617	1,720	1,944	1,090
Building permits	3,954	4,031	3,682	2,461	1,958	2,063	1,419	1,018	1,137	1,401
Operating grants, interest and contributions	335	80	383	193	564	612	34	49	123	110

(CONTINUED)

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Business-type Activities (continued)										
Capital grants, interest and contributions	\$ 28,570	\$ 27,637	\$ 32,980	\$ 45,418	\$ 42,552	\$ 19,796	\$ 110,484	\$ 5,069	\$ 4,305	\$ 2,145
Total Business-type Activities										
Program Revenues	52,596	56,691	62,615	77,140	78,775	55,111	144,032	37,626	39,142	37,672
Total Primary Government Program Revenues	\$ 142,892	\$ 145,760	\$ 173,358	\$ 192,717	\$ 211,738	\$ 209,910	\$ 290,988	\$ 173,030	\$ 178,686	\$ 198,480
Net (Expense)/Revenue										
Governmental activities	\$ (209,813)	\$ (222,374)	\$ (264,733)	\$ (295,335)	\$ (298,841)	\$ (349,527)	\$ (357,808)	\$ (349,203)	\$ (354,269)	\$ (311,446)
Business-type activities	28,004	29,245	13,986	45,814	42,200	10,697	105,705	2,615	4,715	2,551
Total Primary Government Net (Expense) Revenue	\$ (181,809)	\$ (193,129)	\$ (250,747)	\$ (249,521)	\$ (256,641)	\$ (338,830)	\$ (252,103)	\$ (346,588)	\$ (349,554)	\$ (308,895)
General Revenues and Other Changes in Net Assets										
Governmental Activities										
Taxes and Intergovernmental										
Ad valorem	\$ 136,626	\$ 150,358	\$ 162,041	\$ 174,728	\$ 197,335	\$ 210,184	\$ 223,457	\$ 220,530	\$ 201,469	\$ 187,713
Consolidated	80,673	89,951	100,674	109,656	107,152	98,567	83,070	74,119	74,985	76,689
Other intergovernmental	27,977	23,726	25,935	26,250	26,578	27,787	21,231	19,114	19,791	19,694
Unrestricted investment earnings	3,020	591	4,634	2,684	7,567	9,586	7,906	4,944	2,153	3,403
Other	3,308	12,514	14,954	7,686	7,673	8,972	9,334	9,658	10,037	9,069
Extraordinary/special items	-	-	-	-	-	-	-	-	-	(67,832)
Transfers	365	203	200	(231)	(225)	(240)	(91)	(5)	(2,222)	(45)
Total Governmental Activities	251,969	277,343	308,438	320,773	346,080	354,856	344,907	328,360	306,213	228,691
Business-type Activities										
Ad valorem taxes	327	324	-	-	-	-	-	-	-	-
Unrestricted investment earnings	1,019	142	1,642	1,002	4,719	4,877	4,741	3,575	1,944	3,487
Other	-	76	72	88	95	20	2,019	-	-	-
Extraordinary/special items	-	-	-	-	-	-	-	(3,858)	(8,061)	-
Transfers	(365)	(203)	(200)	232	225	240	91	5	2,222	45
Total Business-type Activities	981	339	1,514	1,322	5,039	5,137	6,851	(278)	(3,895)	3,532
Total Primary Government General Revenues, Extraordinary/Special Items, and Transfer:	\$ 252,950	\$ 277,682	\$ 309,952	\$ 322,095	\$ 351,119	\$ 359,993	\$ 351,758	\$ 328,082	\$ 302,318	\$ 232,223
Change in Net Assets										
Governmental activities	\$ 42,156	\$ 54,969	\$ 43,705	\$ 25,438	\$ 47,239	\$ 5,329	\$ (12,901)	\$ (20,843)	\$ (48,056)	\$ (82,755)
Business-type activities	28,985	29,584	15,500	47,136	47,239	15,834	112,556	2,337	820	6,083
Total Primary Government Change in Net Assets	\$ 71,141	\$ 84,553	\$ 59,205	\$ 72,574	\$ 94,478	\$ 21,163	\$ 99,655	\$ (18,506)	\$ (47,236)	\$ (76,672)

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

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009 ²	2010	2011 ¹	2012
General Fund										
Reserved	\$ 5,066	\$ 7,689	\$ 5,031	\$ 5,693	\$ 6,716	\$ 8,818	\$ 1,422	\$ 750	\$ -	\$ -
Unreserved	30,232	31,231	50,462	47,064	34,973	34,504	30,263	31,173	-	-
Nonspendable	-	-	-	-	-	-	-	-	304	1
Restricted	-	-	-	-	-	-	-	-	760	750
Committed	-	-	-	-	-	-	-	-	5,277	4,718
Assigned	-	-	-	-	-	-	-	-	8,641	6,009
Unassigned	-	-	-	-	-	-	-	-	23,789	24,845
Total General Fund	35,298	38,920	55,493	52,757	41,689	43,322	31,685	31,923	38,771	36,323
All Other Governmental Funds										
Reserved	34,549	50,606	16,849	62,548	60,358	68,917	65,619	63,251	-	-
Unreserved, reported in:										
Special Revenue Funds ³	43,010	51,551	61,363	81,292	102,232	118,587	123,108	65,652	-	-
Capital Projects Funds	93,013	86,589	110,841	70,629	72,244	52,154	46,195	47,238	-	-
Nonspendable	-	-	-	-	-	-	-	-	334	289
Restricted	-	-	-	-	-	-	-	-	131,267	112,430
Committed	-	-	-	-	-	-	-	-	19,816	17,808
Assigned	-	-	-	-	-	-	-	-	143	3,559
Unassigned	-	-	-	-	-	-	-	-	-	(123)
Total All Other Governmental Funds ⁴	170,572	188,746	189,053	214,469	234,834	239,658	234,922	176,141	151,560	133,963
Total All Governmental Funds	\$ 205,870	\$ 227,666	\$ 244,546	\$ 267,226	\$ 276,523	\$ 282,980	\$ 266,607	\$ 208,064	\$ 190,331	\$ 170,286

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

¹ Fund Balances for fiscal year 2011 and 2012 have been classified in accordance with new GASB 54 fund balance reporting standards.

² 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.

³ 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.

⁴ 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.

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008 ²	2009	2010	2011	2012
Revenues										
Taxes	\$ 139,147	\$ 152,961	\$ 165,924	\$ 178,084	\$ 200,277	\$ 211,760	\$ 225,448	\$ 222,297	\$ 206,752	\$ 192,843
Licenses and permits	7,536	8,119	9,856	10,080	10,831	11,183	11,175	10,674	9,727	9,191
Intergovernmental revenues	142,368	160,194	184,062	193,486	188,517	187,393	164,072	156,104	162,019	172,986
Charges for services	17,013	18,099	18,678	19,886	23,224	22,149	24,543	28,160	28,670	26,375
Fines and forfeits	7,265	7,809	7,610	8,623	8,740	9,625	10,792	10,563	10,996	9,999
Miscellaneous	10,691	5,715	15,511	12,381	22,671	26,101	23,006	16,258	10,381	14,158
Total Revenues	324,020	352,897	401,641	422,540	454,260	468,211	459,036	444,056	428,545	425,552
Expenditures										
Current										
General government ³	45,729	47,092	53,836	59,397	64,567	62,187	65,098	124,146	61,386	84,484
Judicial	39,919	41,775	44,650	48,885	52,673	55,721	55,628	53,874	53,667	53,818
Public safety	90,566	94,790	107,430	117,947	132,386	144,779	147,048	144,280	145,733	148,042
Public works	17,782	17,716	15,979	17,962	19,145	20,414	17,960	14,654	14,110	14,759
Health and sanitation ¹	15,373	16,106	18,699	22,435	23,496	22,008	22,534	20,459	19,366	17,659
Welfare	35,015	42,757	47,080	50,308	56,964	63,684	61,292	63,705	66,408	69,045
Culture and recreation	20,022	20,323	22,044	25,578	41,048	26,519	24,199	21,203	20,417	19,474
Community support	702	506	571	836	1,469	1,555	1,662	1,733	305	309
Intergovernmental	3,493	5,674	6,573	4,453	4,865	5,179	17,791	19,059	16,981	8,243
Capital outlay	43,218	34,086	74,765	51,880	51,850	52,070	31,635	9,180	16,682	23,390
Debt Service										
Principal	10,719	14,397	13,837	15,350	16,508	21,040	24,873	15,380	22,825	37,114
Interest	8,102	9,004	8,619	9,230	10,171	10,452	11,594	9,400	8,532	7,588
Other	1,041	540	547	437	445	416	360	585	182	645
Total Expenditures	331,681	344,766	414,630	424,698	475,587	486,024	481,674	497,658	446,594	484,570
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,661)	8,131	(12,989)	(2,158)	(21,327)	(17,813)	(22,638)	(53,602)	(18,049)	(59,018)

S-7

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008 ²	2009	2010	2011	2012
Other Financing Sources (Uses)										
Debt issued	\$ 58,460	\$ 19,170	\$ 27,438	\$ 29,169	\$ 35,119	\$ 18,943	\$ 21,489	\$ -	\$ -	\$ 38,518
Debt premium (discount)	1,835	(3)	409	(75)	468	-	73	-	-	-
Proceeds from asset disposition	1,077	4,696	7,028	485	371	215	151	1,599	74	195
Refunding payment to escrow agent	(17,607)	(899)	-	-	-	-	(10,436)	-	-	-
Transfers in	33,017	47,137	43,851	63,118	71,442	43,639	48,289	44,073	41,024	55,240
Transfers out	(39,495)	(56,436)	(50,189)	(67,858)	(76,777)	(45,121)	(53,301)	(50,613)	(40,782)	(37,193)
Total Other Financing Sources (Uses)	<u>37,287</u>	<u>13,665</u>	<u>28,537</u>	<u>24,839</u>	<u>30,623</u>	<u>17,676</u>	<u>6,265</u>	<u>(4,941)</u>	<u>316</u>	<u>56,760</u>
Special Item⁴	-	-	-	-	-	-	-	-	-	(17,787)
Net Change in Fund Balances	<u>\$ 29,626</u>	<u>\$ 21,796</u>	<u>\$ 15,548</u>	<u>\$ 22,681</u>	<u>\$ 9,296</u>	<u>\$ (137)</u>	<u>\$ (16,373)</u>	<u>\$ (58,543)</u>	<u>\$ (17,733)</u>	<u>\$ (20,045)</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>7%</u>	<u>7%</u>	<u>8%</u>	<u>6%</u>	<u>7%</u>	<u>7%</u>	<u>7%</u>	<u>8%</u>	<u>5%</u>	<u>10%</u>

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

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

² 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.

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

⁴ The special item in fiscal year 2012 was payments 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, 2003-2012
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Ad Valorem ¹	\$ 136,706	\$ 150,550	\$ 162,031	\$ 174,549	\$ 196,746	\$ 208,839	\$ 222,435	\$ 219,842	\$ 204,229	\$ 188,297	37.7%
Residential Construction ²	1,229	998	1,110	825	547	229	97	29	48	68	-94.5%
Special Assessment ³	396	347	643	478	713	425	843	508	383	3,053	671.0%
Car Rental Fee ⁴	-	286	1,295	1,371	1,367	1,397	1,257	1,142	1,256	1,152	-11.0%
Room Tax	320	280	335	334	378	342	293	265	275	272	-15.0%
Motor Vehicle Fuel Tax ⁵	496	500	510	527	526	528	523	511	561	-	n/a
	<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>	<u>\$ 222,297</u>	<u>\$ 206,752</u>	<u>\$ 192,842</u>	38.6%

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

¹ The decrease in ad valorem taxes represents decreased property values. The County's property tax rates have remained fairly stable (see Schedule 2.2).

² 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 FY12 over FY11.

³ The change in Special Assessment taxes corresponds to the change in Special Assessment debt outstanding.

⁴ Car rental fees began late in fiscal year 2004. The percent change has been adjusted to reflect 2005 to 2012.

⁵ 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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Real Property Assessed Value										
Residential	\$ 6,097,744	\$ 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
Commercial	1,995,268	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
Industrial	690,536	734,470	760,477	805,595	900,363	973,242	1,096,143	1,092,343	1,022,668	996,407
Other	1,130,859	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
Personal Property Assessed Value	897,928	632,546	635,384	596,491	703,276	691,628	738,274	748,403	636,184	636,409
Less: Tax Exempt Property	1,350,371	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
Total Assessed Value	<u>\$ 9,461,964</u>	<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>
Estimated Actual Taxable Value	\$ 27,034,183	\$ 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
Assessed Value to Taxable Value	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Total Direct Tax Rate	1.3453	1.3817	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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Washoe County										
Operating Rate	.9217	.9167	.9231	.9231	.9401	.9592	.9629	.9612	.9611	.9806
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
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	.0800	.0900	.1000	.1000	.0950	.0800	.0800	.0800	.0750	.0700
Capital Acquisition	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Youth Services	.0070	.0084	.0083	.0083	.0077	.0077	.0077	.0077	.0088	.0088
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
SCCRT Loss	-	.0150	-	-	-	-	-	-	-	.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	.0778	.0715	.0715	.0601	.0560	.0523	.0540	.0580	.0385
Total, Washoe County Direct Rate	1.3453	1.3817	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917
State of Nevada	.1500	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700
Washoe County School District	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	2.6338	2.6902	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002
Cities										
City of Reno	.9456	.9456	.9456	.9456	.9456	.9456	.9456	.9456	.9456	.9456
City of Sparks	.9361	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9161
Fire Districts										
North Lake Tahoe Fire Protection District	.5101	.5227	.4746	.5118	.5070	.5142	.5226	.5275	.5389	.5525
Sierra Fire Protection District	.4200	.4200	.4200	.4200	.4200	.4200	.5200	.5200	.5200	.5200
Truckee Meadows Fire Protection District	.4813	.4813	.4713	.4713	.4713	.4713	.4713	.4713	.4713	.4713
General Improvement Districts										
Gerlach	-	-	-	-	-	-	-	.2500	.2500	.2998
Incline Village	.0695	.0741	.0730	.0702	.0687	.0711	.0741	.0755	.0806	.1129
Palomino Valley	.3965	.4230	.4353	.4168	.4270	.4270	.4885	.4885	.4885	.4885
South Truckee Meadows	.1125	.1007	-	-	-	-	-	-	-	-
Other Special Districts										
Lemmon Valley Underground Water Basin	-	.0022	.0020	.0019	.0017	.0012	-	-	-	-
Sun Valley Water & Sanitation District	.1137	.1243	.1329	.1329	.1329	.1329	.1329	.1457	.1736	.1736
Truckee Meadows Underground Water	.0005	.0004	.0005	.0005	.0004	.0004	.0005	.0004	.0005	-

**WASHOE COUNTY, NEVADA
PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2012 AND 2003
(AMOUNTS EXPRESSED IN THOUSANDS)**

Tax Payer	2012			2003		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
Peppermill Casinos, Inc.	\$ 98,304	1	0.78%	\$ -	-	-
Prologis NA3 LLC	64,053	2	0.51%	-	-	-
Golden Road Motor Inn, Inc.	43,655	3	0.34%	33,680	7	0.32%
Sparks Legends Development, Inc.	43,501	4	0.34%	-	-	-
Circus Circus & Eldorado Joint Venture	37,127	5	0.29%	81,925	1	0.79%
Prologis NA3 NV V LLC	34,523	6	0.27%	-	-	-
International Game Technology	29,653	7	0.23%	30,636	10	0.29%
Northwestern Mutual Life Insurance	25,992	8	0.21%	-	-	-
Gage Village Commercial Development LLC	23,379	9	0.19%	-	-	-
Charles River Laboratories Inc	22,941	10	0.18%	-	-	-
Dermody Industrial Group	-	-	-	45,037	2	0.43%
DP IndustrialLLC	-	-	-	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%
Sparks Nugget, Inc.	-	-	-	33,416	8	0.32%
Circus Circus Casinos, Inc.	-	-	-	33,141	9	0.32%
Total, Ten Largest Taxpayers	423,128		3.34%	406,169		3.90%
Total, Other Taxpayers	12,252,246		96.66%	10,002,668		96.10%
Total, Assessed Valuations	\$ 12,675,374		100.00%	\$ 10,408,837		100.00%

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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Net Secured Roll Taxes Levied	\$ 320,081	\$ 348,064	\$ 372,704	\$ 404,224	\$ 446,362	\$ 480,945	\$ 514,531	\$ 504,823	\$ 458,717	\$ 422,799
Current Year										
Tax Collections	316,661	345,198	370,001	401,305	442,446	472,860	504,268	495,281	451,994	416,849
Percent of Taxes Levied	98.93%	99.18%	99.27%	99.28%	99.12%	98.32%	98.01%	98.11%	98.53%	98.59%
Delinquent Tax Collections	3,384	2,820	2,658	2,873	3,809	7,736	9,494	8,187	4,271	-
Totals to Date										
Tax Collections	320,045	348,018	372,659	404,178	446,255	480,596	513,762	503,468	456,265	416,849
Percent of Taxes Levied	99.99%	99.99%	99.99%	99.99%	99.98%	99.93%	99.85%	99.73%	99.47%	98.59%

Source: Washoe County Treasurer's Office

Note: Property tax levies declined in fiscal year 2012 by 7.8%. In 2011, property levies declined 9% which was the largest recorded decline in property tax levies since 1982. Between 2003 and 2009 property tax levies increased 61% or approximately 8% per year. The increase in fiscal year 2007 included the addition of Sierra Fire Protection District, a component unit. Tax collections dropped in fiscal year 2009 to 98%, the lowest level since 1995. In fiscal year 2011, 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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
General Bonded Debt	\$ 147,760	\$ 153,113	\$ 168,350	\$ 185,562	\$ 206,573	\$ 188,307	\$ 166,471	\$ 154,621	\$ 135,562	\$ 129,700
Revenue Bonds	20,790	21,575	20,940	19,486	19,010	37,446	46,856	45,703	44,658	43,527
Capital Leases/Notes	532	443	410	394	377	359	341	320	-	-
Certificates of Participation	15,379	13,746	12,042	10,264	8,405	6,447	4,398	2,250	-	-
Special Assessment Bonds	2,178	1,853	2,960	2,674	3,058	2,733	3,453	3,065	2,729	10,738
Business-type Activities										
General Bonded Debt	37,089	36,129	37,540	114,340	120,921	117,111	112,532	72,244	67,258	63,713
Capital leases/notes	1,944	1,846	862	829	794	757	727	675	-	-
Total primary government	\$ 225,672	\$ 228,705	\$ 243,104	\$ 333,549	\$ 359,138	\$ 353,160	\$ 334,778	\$ 278,878	\$ 250,207	\$ 247,678
Percentage of personal income	1.62%	1.47%	1.46%	1.90%	1.95%	1.82%	1.80%	1.60%	1.39%	1.33%
Per capita ¹	\$ 608	\$ 600	\$ 622	\$ 838	\$ 884	\$ 833	\$ 804	\$ 668	\$ 593	\$ 577
General Bonded Debt	\$ 184,849	\$ 189,242	\$ 205,890	\$ 299,902	\$ 327,494	\$ 305,418	\$ 279,003	\$ 226,865	\$ 202,820	\$ 193,413
Less restricted resources	5,643	6,472	7,121	11,112	12,242	12,823	13,866	11,656	11,952	11,127
Total Net General Bonded Debt	\$ 179,206	\$ 182,770	\$ 198,769	\$ 288,790	\$ 315,252	\$ 292,595	\$ 265,137	\$ 215,209	\$ 190,868	\$ 182,286
Percentage of Actual Property Value ²	0.66%	0.61%	0.63%	0.84%	0.80%	0.68%	0.54%	0.50%	0.49%	0.50%
Per capita ¹	\$ 483	\$ 479	\$ 508	\$ 725	\$ 776	\$ 690	\$ 636	\$ 516	\$ 453	\$ 425

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.

¹ 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.

² 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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$ 946,196	\$ 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
Total net debt subject to limitation	276,131	320,843	304,404	409,186	437,011	412,262	382,579	332,977	308,142	295,697
Legal Debt Margin	\$ 670,065	\$ 720,040	\$ 797,221	\$ 788,749	\$ 937,521	\$ 1,098,287	\$ 1,338,122	\$ 1,176,971	\$ 1,057,743	\$ 971,840
Total net debt subject to limitation as a percentage of debt limit	29%	31%	28%	34%	32%	27%	22%	22%	23%	23%

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2012

Assessed value of taxable property for fiscal year ended June 30, 2012	\$ 12,675,374
Debt limit (10% of Assessed Valuation)	\$ 1,267,537
Debt applicable to limit	
Governmental activities	\$ 182,715
Business-type activities	62,898
Reno-Sparks Convention and Visitors' Authority	124,675
Total Bonded Debt	370,288
Less: Special assessment bonds	10,675
Special revenue bond	43,220
Amount available for repayment of general obligation bonds	20,696
Total net debt subject to debt limitation	295,697
Legal Debt Margin	\$ 971,840

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 \$124,675 is below the 3% limit of \$380,261.

**WASHOE COUNTY, NEVADA
GENERAL OBLIGATION DIRECT AND OVERLAPPING DEBT JUNE 30, 2012
(AMOUNTS EXPRESSED IN THOUSANDS)**

Name of Government Unit	General Obligation Debt Outstanding	Presently Self-Supporting General Obligation Debt	Percent Applicable¹	Applicable Net Debt
Direct				
Washoe County				
Governmental Activity Bonds	\$ 128,820	\$ -	100%	\$ 128,820
Special Assessment Bonds ¹	10,675	10,675	100%	-
Total Direct Debt	139,495	10,675		128,820
Overlapping				
Washoe County School District	499,990	-	100%	499,990
Reno-Sparks Convention and Visitors Authority	124,675	124,675	100%	-
City of Reno	44,976	-	100%	44,976
City of Reno supported by specific revenue	383,120	383,120	100%	-
Reno - Special Assessment Bonds ²	20,303	20,303	100%	-
City of Sparks	4,770	-	100%	4,770
Sparks - Sewer and Utility Bonds	51,838	51,838	100%	-
Incline Village General Improvement District	16,621	16,621	100%	-
State of Nevada	2,015,945	590,730	14.70%	209,507
Total Overlapping Debt	3,162,238	1,187,287		759,243
Total General Obligation Direct and Overlapping Debt	\$ 3,301,733	\$ 1,197,962		\$ 888,063

¹ Based on fiscal year 2011-12 assessed valuation in the respective jurisdiction.

² 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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Special Assessment Bonds ¹										
Pledged Revenue	\$ 400	\$ 346	\$ 411	\$ 546	\$ 440	\$ 524	\$ 455	\$ 639	\$ 501	\$ 1,686
Debt Service Requirements										
Principal	135	750	517	381	330	311	265	374	322	570
Interest	132	89	92	159	100	118	107	157	148	251
Total Debt Service Requirements	\$ 267	\$ 839	\$ 609	\$ 540	\$ 430	\$ 429	\$ 372	\$ 531	\$ 470	\$ 821
Coverage Ratios	1.50	0.41	0.67	1.01	1.02	1.22	1.22	1.20	1.07	2.05
Sales Tax Revenue Bonds ²										
Pledged Revenue	\$ 6,686	\$ 7,410	\$ 8,261	\$ 8,507	\$ 9,313	\$ 8,386	\$ 8,475	\$ 7,040	\$ 6,802	\$ 7,263
Debt Service Requirements										
Principal	395	415	435	455	475	500	520	545	570	595
Interest	1,011	995	978	960	941	921	899	876	852	826
Total Debt Service Requirements	\$ 1,406	\$ 1,410	\$ 1,413	\$ 1,415	\$ 1,416	\$ 1,421	\$ 1,419	\$ 1,421	\$ 1,422	\$ 1,421
Coverage Ratios	4.76	5.26	5.85	6.01	6.58	5.90	5.97	4.95	4.78	5.11
Car Rental Fee Revenue Bonds ³										
Pledged Revenue	\$ -	\$ 286	\$ 1,295	\$ 1,371	\$ 1,367	\$ 1,397	\$ 1,257	\$ 1,142	\$ 1,256	\$ 1,152
Debt Service Requirements										
Principal	-	-	200	999	-	-	-	588	456	516
Interest	-	-	37	27	-	-	1,174	934	897	873
Total Debt Service Requirements	\$ -	\$ -	\$ 237	\$ 1,026	\$ -	\$ -	\$ 1,174	\$ 1,522	\$ 1,353	\$ 1,389
Coverage Ratios	-	-	5.46	1.34	-	-	1.07	0.75	0.93	0.83

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

¹ 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 9, 10 and 11. Coverage ratios are impacted by timing differences. Cash balances are adequate for debt service. Remaining cash at June 30, 2012 in the Special Assessment Debt Service Fund is \$1,828.

² 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 \$5,155 at June 30, 2012.

³ 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 \$100 at June 30, 2012.

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Population ¹	371,231	381,377	390,863	398,236	406,335	423,833	416,632	417,379	421,593	428,761
Total Personal Income ²	\$ 13,900,375	\$ 15,532,986	\$ 16,700,497	\$ 17,510,758	\$ 18,378,021	\$ 19,392,856	\$ 18,550,337	\$ 17,421,365	\$ 17,944,975	\$ 18,680,875
Per Capita Income ²	\$ 37	\$ 41	\$ 42	\$ 43	\$ 44	\$ 46	\$ 45	\$ 47	\$ 49	\$ 51
Median Age ³	35.8	35.1	36.1	36.5	34.5	36.5	36.4	37.5	36.4	37.0
School Enrollment ⁴	58,908	60,411	62,098	62,390	63,044	63,635	63,310	62,452	62,324	62,323
Unemployment Rate (Percent) ⁵	4.6	4.2	4.0	4.0	4.5	6.8	11.6	13.6	13.2	12.3
Total Labor Force ⁵	205,007	209,715	210,650	218,144	220,337	221,785	224,089	221,954	225,481	222,532
Construction Activity-Total Value ⁶	\$ 305,249	\$ 345,640	\$ 368,356	\$ 307,686	\$ 225,085	\$ 202,519	\$ 85,407	\$ 55,952	\$ 67,721	\$ 95,876
Number of New Family Units ⁶	1,217	1,009	1,113	851	557	240	103	36	55	83
Taxable Sales ⁷	\$ 5,481,583	\$ 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
Gross Income Gaming Revenue ⁸	\$ 1,032,988	\$ 1,011,658	\$ 1,016,864	\$ 1,072,937	\$ 1,069,608	\$ 996,615	\$ 867,198	\$ 788,509	\$ 751,467	\$ 738,152
Total Passenger Air Traffic ⁹	4,514,225	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

Sources:

¹ Annual population for years 2007 and prior, per Nevada Workforce Informer, Data Analysis 2010 US Census-Nevada; for years 2008 through 2011, per Governor Certified Population of Nevada's Counties, Cities and Towns 2000 to 2011 with 2010 Census; 2012 data source: Washoe County Community Development, with projected growth rate applied to the 2010 US census.

² U.S. Department of Commerce, Bureau of Economic Analysis FY 2008 and prior; Washoe County Community Development Demographic Information FY 2009 - FY 2012

³ Nevada State Demographer FY 2001 - FY 2007; Demographics USA FY 2008; Center for Regional Studies, University of Nevada, Reno, FY 2009 - FY 2012

⁴ Washoe County School District

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

⁶ Washoe County Building and Safety Department

⁷ Nevada State Department of Taxation

⁸ Nevada State Gaming Control Board

⁹ Reno/Tahoe International Airport (RTIA)

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

<u>Employer</u>	<u>December, 2011</u>			<u>December, 2002</u>		
	<u>Employees¹</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees¹</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Washoe County School District	8,250	1	4.49%	7,750	1	4.03%
University of Nevada - Reno	4,250	2	2.31%	4,250	2	2.21%
Washoe County	2,750	3	1.50%	2,750	3	1.43%
Renown Medical Center / Washoe Medical Center ²	2,750	4	1.50%	2,750	4	1.43%
Peppermill Hotel Casino - Reno	2,250	5	1.22%	-	-	-
Integrity Staffing Solutions	2,250	6	1.22%	-	-	-
International Game Technology	2,250	7	1.22%	2,250	5	1.17%
Silver Legacy Resort Casino	1,750	8	0.95%	2,250	6	1.17%
Atlantis Casino Resort	1,750	9	0.95%	-	-	-
St. Mary's	1,750	10	0.95%	1,750	9	0.91%
Reno Hilton	-	-	-	1,750	7	0.91%
Eldorado Hotel & Casino	-	-	-	1,750	8	0.91%
Sparks Nugget Inc	-	-	-	1,750	10	0.91%
Total Washoe County Covered Employment	183,770			192,102		

S - 19

¹ 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.

² 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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government	471.0	448.6	455.5	465.6	483.8	461.4	413.2	378.0	363.4	323.8
Judicial	482.2	483.9	491.5	497.6	520.8	522.1	499.9	483.1	470.4	458.6
Public safety ¹	914.1	879.1	891.3	964.5	1,007.9	1,068.4	1,070.7	1,039.7	983.8	998.9
Public works	127.0	110.0	116.0	115.0	119.0	111.0	104.0	90.0	87.8	72.4
Health and sanitation	190.0	189.1	198.5	205.5	207.9	185.8	168.9	169.6	170.8	161.0
Welfare	192.0	204.2	213.0	231.1	251.5	259.5	249.8	244.3	239.9	228.6
Culture and recreation	319.3	364.6	428.3	438.5	437.8	362.7	283.8	227.9	219.0	203.9
Utilities	86.5	82.8	86.8	93.2	94.1	95.4	84.4	77.1	72.2	64.7
Golf courses	n/r	28.6	28.6	21.9	24.9	19.9	18.9	14.9	10.9	9.9
Building permits	n/r	28.0	31.0	31.0	29.0	20.0	14.0	13.0	13.0	12.0
Total ²	2,782.1	2,818.9	2,940.5	3,063.9	3,176.7	3,106.2	2,907.6	2,737.6	2,631.2	2,533.8

Function/Program % of Total	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government	17%	16%	15%	15%	15%	15%	14%	14%	14%	13%
Judicial	17%	17%	17%	16%	16%	17%	17%	17%	18%	18%
Public safety	33%	31%	30%	31%	32%	34%	37%	38%	38%	39%
Public works	5%	4%	4%	4%	4%	4%	3%	3%	3%	3%
Health and sanitation	7%	7%	7%	7%	6%	6%	6%	6%	6%	6%
Welfare	7%	7%	7%	8%	8%	8%	8%	9%	9%	9%
Culture and recreation	11%	13%	15%	14%	14%	11%	10%	8%	8%	8%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Golf courses	-	1%	1%	1%	1%	1%	1%	1%	0%	0%
Building permits	-	1%	1%	1%	1%	1%	1%	1%	1%	1%

n/r = not reported: Prior to fiscal year 2004, Golf course staff reported in Culture and recreation function and Building permits staff reported in General government.

Prior to fiscal year 2004, FTE information was obtained from the Washoe County Finance Department, Budget Division. Beginning in fiscal year 2004, the Washoe County Human Resources system provided FTE information.

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.

¹ The increase in Public safety FTE's in fiscal year 2012 is driven by the addition staff for Truckee Meadows Fire Protection District to prepare for the transition of fire operations from the City of Reno on July 1, 2012.

² Washoe County full-time equivalent employee totals have declined since fiscal year 2007/2008 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**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Function/Program										
Judicial ¹										
District Court Cases Filed										
Criminal	3,033	3,059	3,025	3,150	3,232	3,008	2,679	2,508	2,163	n/r
Civil	4,397	4,087	4,028	3,956	4,104	4,219	4,749	4,835	4,543	n/r
Family	9,862	10,146	10,185	11,139	12,307	12,060	11,248	11,606	11,349	n/r
Juvenile	5,199	4,772	4,779	2,720	2,558	2,287	2,084	1,888	1,859	n/r
District Court Cases Disposed										
Criminal	2,659	2,783	2,864	2,974	3,050	3,058	2,504	2,293	2,027	n/r
Civil	2,971	3,088	2,831	2,644	2,690	2,369	2,481	2,839	2,782	n/r
Family	9,837	9,211	9,565	9,226	7,884	7,939	6,967	6,533	6,975	n/r
Juvenile	2,142	3,167	4,080	4,306	5,552	5,650	5,120	4,653	4,518	n/r
Justice Courts Cases Filed										
Criminal	9,973	9,295	9,877	10,306	11,293	11,423	11,835	11,262	10,249	8,770
Civil	26,028	25,733	25,451	22,204	23,211	23,403	22,389	20,005	18,670	16,517
Traffic and parking violations	62,753	56,185	55,835	57,337	61,949	62,850	64,121	65,637	71,585	76,146
Justice Courts Cases Disposed										
Criminal	10,066	9,589	7,452	8,736	9,062	9,715	11,710	10,957	9,141	9,999
Civil	12,541	12,674	14,261	13,398	12,803	16,799	18,766	20,207	17,303	13,486
Traffic and parking violations	43,289	36,107	38,732	40,968	44,709	47,528	53,068	49,004	50,437	49,702
Public Safety ²										
Police										
Arrests (Valley and Incline)	3,497	3,488	3,496	3,239	3,694	4,716	4,510	4,547	4,816	3,654
Citations issued	6,996	8,686	9,093	6,291	12,802	12,800	12,835	10,277	13,526	11,950
Alarms	1,274	814	2,367	1,472	2,151	2,600	2,533	2,002	1,754	499
Crime lab analysis requests	n/r	10,802	8,708	9,138	12,965	10,384	9,600	8,905	7,907	7,379
Warrants processed	3,733	2,234	2,403	2,122	2,175	2,832	2,771	2,479	2,605	2,189
Detention										
Bookings	23,158	23,262	23,861	25,000	27,468	27,351	26,778	24,558	23,233	21,553
Civil protective custody	3,137	3,138	2,819	2,800	2,771	2,957	2,827	2,705	2,460	1,667
Average daily population	1,044	1,072	1,073	1,087	1,169	1,090	1,072	1,071	1,019	1,018
Animal Services ³										
Calls for service responded to	6,571	10,669	10,385	26,180	33,430	34,534	31,712	31,045	34,769	37,269
Number of animals impounded	4,049	6,649	6,571	12,929	12,756	13,116	11,463	10,707	12,071	12,548

(CONTINUED)

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Health and Sanitation ²										
Permitted Food Establishments	3,285	3,154	3,153	3,169	3,277	3,321	3,329	3,317	3,352	3,308
Air quality permits issued	1,130	1,138	1,175	1,296	1,282	1,301	1,370	1,277	1,356	1,315
Birth certificates issued	12,339	12,521	12,931	13,404	16,229	15,394	13,395	11,424	9,071	7,761
Death certificates issued	24,856	22,978	24,980	24,904	24,143	24,259	23,913	25,011	22,183	18,878
Welfare ²										
Adult Services										
Nursing home bed days	93,915	91,926	110,968	97,579	97,361	84,305	94,055	87,903	82,336	n/r
Clinic accepts	3,563	4,251	3,639	3,243	2,089	1,608	1,828	2,078	2,617	n/r
Emergency room accepts	2,149	3,096	2,380	2,916	3,943	4,554	2,952	2,974	2,257	n/r
Total general assistance applications	5,727	4,849	3,687	3,923	3,971	4,768	4,184	3,474	3,317	n/r
Clients receiving general assistance	2,516	1,402	941	1,120	1,264	1,309	1,274	956	747	n/r
Children's Services ⁴										
Number of children in legal custody	870	921	955	987	991	973	831	771	718	612
Average length of stay in paid foster care (days)	195	225	277	278	483	468	544	452	458	422
Number of adoptions finalized	43	75	107	100	136	119	120	138	141	184
Number of adoption subsidies	342	415	490	563	727	737	811	911	1,055	1,172
Number of child welfare reports received	6,288	6,211	6,729	6,967	6,716	7,373	6,777	6,466	6,869	7,364
Number of child welfare investigations	2,328	2,483	2,271	2,252	2,935	2,995	2,496	2,371	2,523	2,469
Culture and Recreation ²										
Parks and Recreation										
Golf courses - total rounds of golf	66,228	66,559	54,602	61,496	71,579	64,531	67,792	59,694	64,315	76,664
Aquatics - pool attendance	34,030	29,015	23,176	26,824	51,292	47,000	14,677	8,643	14,621	n/r
Library										
Visitors to libraries ('000s)	1,393	1,271	1,260	1,323	1,659	1,668	1,750	1,404	1,214	1,265
Volumes in collection('000s)	830	859	920	941	978	959	916	874	858	760
Total volumes borrowed('000s)	1,888	1,938	1,933	2,148	2,310	2,254	2,226	2,258	2,123	2,341
Senior Services										
Number of unduplicated clients served	5,575	5,742	6,029	6,081	6,115	6,149	4,444	4,950	5,126	5,237
Utilities/Water ²										
Water										
Customer count	14,579	16,110	18,087	19,635	20,855	21,643	22,036	22,263	22,523	22,789
Average daily consumption (thousands of gallons)	8,870	10,227	11,004	11,058	12,709	12,153	12,877	11,584	11,472	12,194
Peak daily consumption (thousands of gallons)	16,787	17,810	22,973	22,571	22,307	26,191	25,491	24,390	22,945	24,113

(CONTINUED)

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Utilities/Water ² (continued)										
Wastewater										
Customer count	12,227	14,093	15,067	16,464	17,989	19,086	19,552	19,850	20,120	20,354
Building Permits ²										
Commercial construction	204	225	173	233	208	235	260	192	81	96
Residential construction	1,217	1,010	1,204	949	677	350	137	64	43	287
Miscellaneous	2,091	2,212	2,144	2,310	1,944	1,637	1,189	1,023	495	1,195

S - 23

n/r = not reported

¹ Uniform System for Judicial Records, Nevada AOC, Planning & Analysis Division

² Various Washoe County Departments

³ 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.

⁴ 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, NEVADA
 CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS

Function/Program	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Information Technology										
Business applications	193	195	185	182	176	119	123	127	133	136
Networked buildings and small facilities	109	127	134	137	141	137	137	217	216	214
Network wireless coverage (square miles)	n/r	450	400	400	425	400	400	400	400	400
Network personal computers	2,379	2,997	3,167	3,350	3,450	3,350	3,627	3,500	3,500	3,388
Equipment Services										
Vehicles	896	947	1,000	1,005	1,017	1,017	1,001	987	972	978
Judicial										
District courts/justice courts	12	12	12	10	10	10	10	10	10	10
District courts/justice courts locations	6	6	6	6	6	6	6	6	6	6
Public Safety										
Paid/volunteer fire stations	16	16	16	15	25	25	24	24	24	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	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
Public Works										
Paved streets (miles)	670	680	685	690	696	707	708	709	709	710
Unpaved streets (miles)	404	404	405	405	405	405	358	376	368	368
Traffic signals	14	14	14	14	17	17	17	17	16	16
Bridges	79	79	79	79	73	73	73	73	73	73

(CONTINUED)

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Culture and Recreation										
Libraries	11	11	13	13	13	13	13	13	13	13
Major/regional parks	13	13	13	13	13	13	13	13	13	13
Community/neighborhood parks ¹	33	33	33	33	35	36	37	36	33	33
Developed park acreage ¹	4,163	1,753	1,753	1,756	1,756	1,810	2,451	2,438	1,872	1,872
Undeveloped park acreage ²	4,868	5,905	5,942	5,943	6,377	7,854	7,380	7,367	10,017	10,017
Special use facilities	4	4	4	5	5	5	5	5	5	5
Playgrounds ¹	42	43	43	44	48	50	51	50	47	46
Golf courses	2	2	2	2	2	2	2	2	2	2
Swimming pools/waterpark	2	2	2	3	3	3	3	2	2	2
Camping sites	64	64	64	64	64	64	64	64	64	64
Sheltered group picnic facilities	33	38	38	39	43	44	57	55	52	52
Regional shooting facilities	1	1	1	1	2	2	2	2	2	2
Baseball fields	26	30	30	30	33	33	33	32	29	28
Soccer fields	15	18	18	18	22	26	26	25	25	25
Tennis courts	22	22	22	22	22	22	22	22	22	22
Volleyball courts	8	8	8	8	8	8	8	7	7	7
Historical buildings/museums	3	3	3	4	5	5	6	6	6	6
Amphitheaters	3	3	3	3	4	4	4	4	4	4
Arboretum and botanical garden	1	1	1	1	1	1	1	1	1	1
Specialized childrens' facility	2	2	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) ²	35	35	36	37	41	45	45	45	158	158
Bike moto cross facility	1	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	4	3	3	3
Utilities										
Water										
Water mains (miles)	318	325	327	380	472	560	568	558	573	562
Wastewater										
Storm sewers (miles)	224	231	231	250	262	276	285	288	288	288

n/r = not reported

Sources: Washoe County capital asset records and departments

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

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