

STATISTICAL SECTION

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

Schedules

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

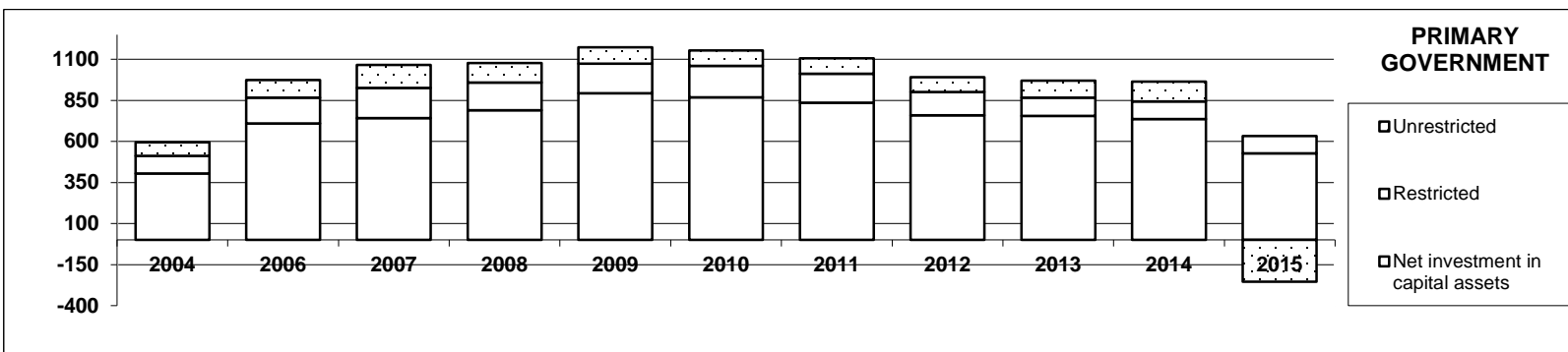
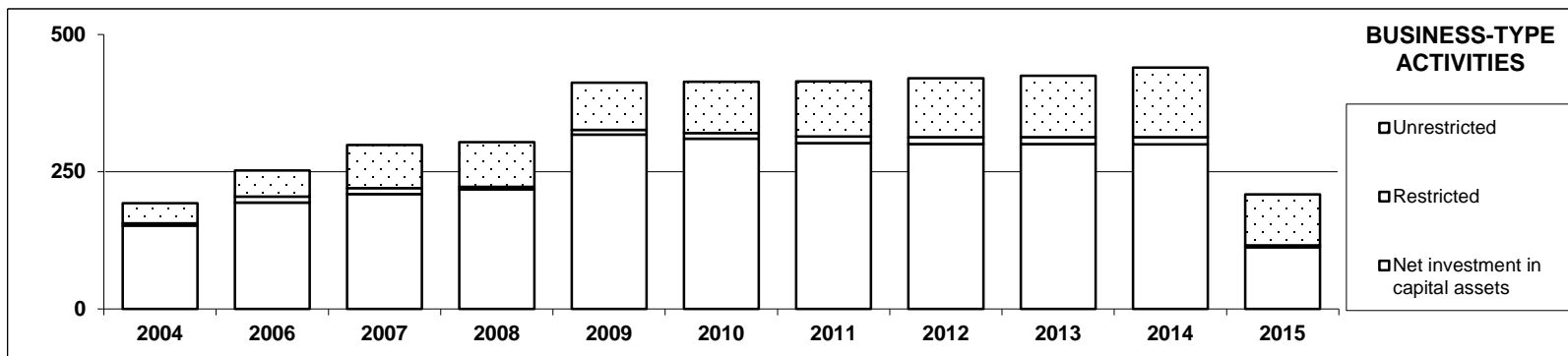
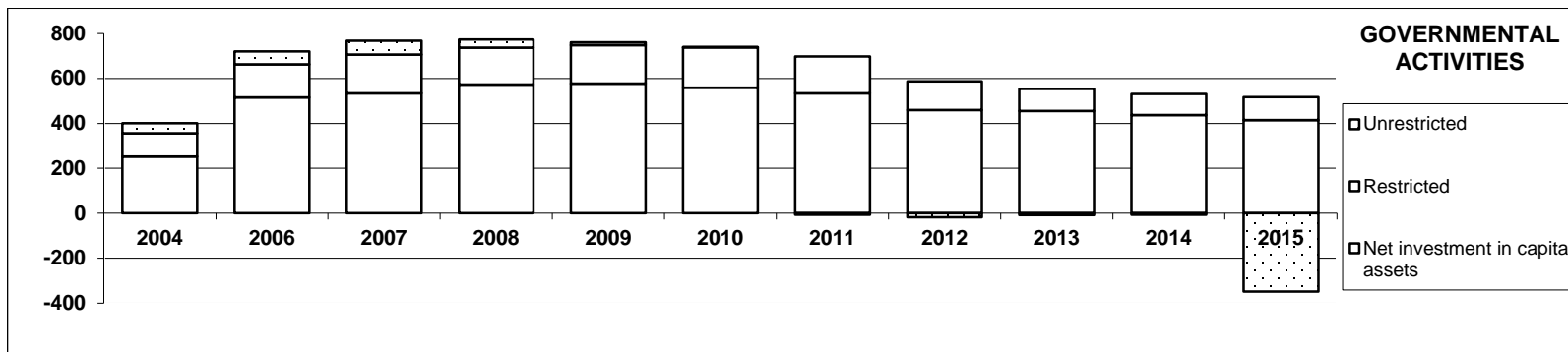
Operating Information

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

Sources:

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

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



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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012 ⁵	2013	2014	2015 ⁸
Governmental Activities⁶										
Net investment in capital assets ¹	\$ 515,565	\$ 533,139	\$ 572,750	\$ 576,532	\$ 559,117	\$ 533,468	\$ 459,302	\$ 455,643	\$ 437,044	\$ 415,132
Restricted	146,510	172,141	163,355	170,975	179,707	164,800	128,284	98,124	94,056	102,385
Unrestricted ²	58,471	62,505	37,009	12,622	462	(7,038)	(17,395)	(8,579)	(6,492)	(347,987)
Total Governmental Activities Net Position	<u>\$ 720,546</u>	<u>\$ 767,785</u>	<u>\$ 773,114</u>	<u>\$ 760,129</u>	<u>\$ 739,286</u>	<u>\$ 691,230</u>	<u>\$ 570,191</u>	<u>\$ 545,188</u>	<u>\$ 524,608</u>	<u>\$ 169,530</u>
Business-type Activities⁷										
Net investment in capital assets ¹	\$ 193,534	\$ 209,030	\$ 218,033	\$ 317,680	\$ 310,154	\$ 301,997	\$ 300,261	\$ 300,163	\$ 299,618	\$ 112,543
Restricted ³	11,309	11,264	4,376	8,515	10,004	11,875	12,804	12,801	13,461	1,234
Unrestricted	47,523	78,219	81,278	85,743	93,616	100,843	107,298	111,894	126,597	95,088
Total Business-type Activities Net Position	<u>\$ 252,366</u>	<u>\$ 298,513</u>	<u>\$ 303,687</u>	<u>\$ 411,938</u>	<u>\$ 413,774</u>	<u>\$ 414,715</u>	<u>\$ 420,363</u>	<u>\$ 424,858</u>	<u>\$ 439,676</u>	<u>\$ 208,865</u>
Primary Government										
Net investment in capital assets ¹	\$ 709,099	\$ 742,169	\$ 790,783	\$ 894,212	\$ 869,271	\$ 835,465	\$ 759,563	\$ 755,806	\$ 736,662	\$ 527,675
Restricted	157,819	183,405	167,731	179,490	189,711	176,675	141,088	110,925	107,517	103,619
Unrestricted	105,994	140,724	118,287	98,365	94,078	93,805	89,903	103,315	120,105	(252,899)
Total Primary Government Net Position ⁴	<u>\$ 972,912</u>	<u>\$ 1,066,298</u>	<u>\$ 1,076,801</u>	<u>\$ 1,172,067</u>	<u>\$ 1,153,060</u>	<u>\$ 1,105,945</u>	<u>\$ 990,554</u>	<u>\$ 970,046</u>	<u>\$ 964,284</u>	<u>\$ 378,395</u>

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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 position for fiscal year 2009 has been restated for this change.

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

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

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

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

⁶ Fiscal years 2005-2011 include amounts for Sierra and/or Truckee Meadows Fire Protection Districts. Fiscal year 2012 has been restated to exclude these component units that are now discretely presented.

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

⁸ Total Governmental Activities Net Position was reduced due to the recognition of GASB 68 in FY2015. Total Business-type Activities Net Position was impacted by the transfer of the Washoe County water resource division to Truckee Meadow Water Authority (TMWA) during FY2015.

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenses										
Governmental Activities										
General government	\$ 66,386	\$ 71,933	\$ 93,781	\$ 99,921	\$ 103,576	\$ 120,606	\$ 107,954	\$ 85,898	\$ 80,958	\$ 85,674
Judicial	56,811	55,170	58,415	58,766	57,896	55,394	55,469	57,573	59,317	59,055
Public safety	123,110	139,435	152,410	161,395	155,600	149,376	125,573	138,149	137,584	141,623
Public works	34,488	35,365	39,397	41,722	39,309	39,447	39,675	37,188	48,420	49,794
Health and sanitation	24,218	26,052	27,861	27,858	22,749	22,826	18,429	18,785	18,384	18,901
Welfare	52,603	59,761	66,193	64,048	66,764	69,506	68,137	66,370	65,651	68,457
Culture and recreation	43,296	32,019	53,447	38,364	27,993	27,850	24,989	23,614	21,803	18,729
Community support	854	1,468	1,555	1,662	1,736	303	309	343	178	186
Interest on long-term debt	9,146	10,601	11,267	11,028	8,984	8,505	7,174	7,349	5,525	6,252
Total Governmental Activities Expenses	<u>410,912</u>	<u>431,804</u>	<u>504,326</u>	<u>504,764</u>	<u>484,607</u>	<u>493,813</u>	<u>447,709</u>	<u>435,269</u>	<u>437,820</u>	<u>448,671</u>
Business-type Activities										
Utilities ¹	24,381	29,465	38,022	32,508	29,541	28,451	30,029	30,844	28,300	22,889
Golf courses	1,844	1,824	1,741	1,757	1,893	2,070	874	979	952	955
Building permits	3,160	3,229	2,441	1,871	1,207	1,324	1,372	1,329	1,357	1,603
Total Business-type Activities Expenses	<u>29,385</u>	<u>34,518</u>	<u>42,204</u>	<u>36,136</u>	<u>32,641</u>	<u>31,845</u>	<u>32,275</u>	<u>33,152</u>	<u>30,609</u>	<u>25,447</u>
Total Primary Government Expenses	<u>\$ 440,297</u>	<u>\$ 466,322</u>	<u>\$ 546,530</u>	<u>\$ 540,900</u>	<u>\$ 517,248</u>	<u>\$ 525,658</u>	<u>\$ 479,984</u>	<u>\$ 468,421</u>	<u>\$ 468,429</u>	<u>\$ 474,118</u>
Program Revenues										
Governmental Activities										
Charges for Services										
General government	\$ 14,339	\$ 15,373	\$ 20,940	\$ 21,509	\$ 22,920	\$ 33,139	\$ 32,902	\$ 31,306	\$ 27,106	\$ 28,618
Judicial	7,043	7,251	7,999	8,117	9,376	10,309	10,056	10,412	9,904	9,386
Public safety	10,795	10,859	11,275	12,579	15,141	14,367	13,075	15,311	16,205	15,763
Other	12,486	15,240	15,092	15,763	14,658	13,912	10,061	10,521	15,261	24,280
Operating grants, interest and contributions	51,465	50,382	55,506	54,398	55,842	60,660	64,561	63,432	57,083	55,602
Capital grants, interest and contributions	19,449	33,858	43,987	34,590	17,467	7,157	25,205	7,413	12,245	9,378
Total Governmental Activities										
Program Revenues	<u>115,577</u>	<u>132,963</u>	<u>154,799</u>	<u>146,956</u>	<u>135,404</u>	<u>139,544</u>	<u>155,860</u>	<u>138,395</u>	<u>137,804</u>	<u>143,027</u>
Business-type Activities										
Charges for Services										
Utilities	25,415	29,547	28,461	27,903	27,382	29,274	30,466	31,539	32,287	23,595
Golf courses	1,650	1,713	1,583	1,617	1,720	1,944	1,090	1,037	854	1,424
Building permits	2,461	1,958	2,063	1,419	1,018	1,137	1,401	1,724	2,491	2,792
Operating grants, interest and contributions	174	550	612	34	49	123	94	449	112	7

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(CONTINUED)

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Business-type Activities (continued)										
Capital grants, interest and contributions	\$ 44,159	\$ 42,412	\$ 19,214	\$ 110,304	\$ 5,040	\$ 4,286	\$ 1,921	\$ 4,448	\$ 8,107	\$ 5,438
Total Business-type Activities										
Program Revenues	73,859	76,180	51,933	141,277	35,209	36,764	34,972	39,197	43,851	33,256
Total Primary Government										
Program Revenues	\$ 189,436	\$ 209,143	\$ 206,732	\$ 288,233	\$ 170,613	\$ 176,308	\$ 190,832	\$ 177,592	\$ 181,655	\$ 176,283
Net (Expense)/Revenue										
Governmental activities	\$ (295,335)	\$ (298,841)	\$ (349,527)	\$ (357,808)	\$ (349,203)	\$ (354,269)	\$ (291,849)	\$ (296,874)	\$ (300,016)	\$ (305,644)
Business-type activities	44,474	41,662	9,729	105,141	2,568	4,919	2,697	6,045	13,242	7,809
Total Primary Government										
Net (Expense) Revenue	\$ (250,861)	\$ (257,179)	\$ (339,798)	\$ (252,667)	\$ (346,635)	\$ (349,350)	\$ (289,152)	\$ (290,829)	\$ (286,774)	\$ (297,835)
General Revenues and Other Changes in Net Position Governmental Activities										
Taxes and Intergovernmental										
Ad valorem	\$ 174,728	\$ 197,335	\$ 210,184	\$ 223,457	\$ 220,530	\$ 201,469	\$ 172,540	\$ 167,294	\$ 168,009	\$ 175,981
Consolidated	109,656	107,152	98,567	83,070	74,119	74,985	70,985	75,489	80,809	88,435
Other intergovernmental	26,250	26,578	27,787	21,231	19,114	19,791	18,840	18,530	19,832	21,414
Unrestricted investment earnings	2,684	7,567	9,586	7,906	4,944	2,153	3,403	174	1,594	1,927
Other	7,686	7,673	8,972	9,334	9,658	10,037	9,045	8,934	8,981	11,109
Extraordinary/special items	-	-	-	-	-	-	(67,832)	-	-	-
Transfers	(231)	(225)	(240)	(91)	(5)	(2,222)	(45)	1,450	211	-
Total Governmental Activities	320,773	346,080	354,856	344,907	328,360	306,213	206,936	271,871	279,436	298,866
Business-type Activities										
Unrestricted investment earnings	836	4,166	4,201	4,114	3,121	1,924	3,040	(100)	1,591	1,011
Other	88	95	20	2,019	-	(62)	-	-	-	-
Extraordinary/special items ⁴	-	-	-	-	(3,858)	(8,061)	-	-	-	(235,202)
Transfers	232	225	231	91	5	2,222	45	(1,450)	(211)	-
Total Business-type Activities	1,156	4,486	4,452	6,224	(732)	(3,977)	3,085	(1,550)	1,380	(234,191)
Total Primary Government										
General Revenues and Other Changes	\$ 321,929	\$ 350,566	\$ 359,308	\$ 351,131	\$ 327,628	\$ 302,236	\$ 210,021	\$ 270,321	\$ 280,816	\$ 64,675
Change in Net Position										
Governmental activities	\$ 25,438	\$ 47,239	\$ 5,329	\$ (12,901)	\$ (20,843)	\$ (48,056)	\$ (84,913)	\$ (25,003)	\$ (20,580)	\$ (6,778)
Business-type activities	45,630	46,148	14,181	111,365	1,836	942	5,782	4,495	14,622	(226,382)
Total Primary Government										
Change in Net Position	\$ 71,068	\$ 93,387	\$ 19,510	\$ 98,464	\$ (19,007)	\$ (47,114)	\$ (79,131)	\$ (20,508)	\$ (5,958)	\$ (233,160)

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

¹ Fiscal years 2005-2011 include amounts for Sierra and/or Truckee Meadows FPDs. Fiscal year 2012 has been restated to exclude these component units that are now discretely presented.

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

³ Fiscal year 2013 has been restated as a result of a reorganization which formed the Community Services Department. Certain expenditures were reclassified to different functions to better reflect activities within the Genral Government and Public Works functions.

⁴ In 2015, Washoe County Water Resources was transferred to Truckee Meadows Water Authority.

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009 ²	2010	2011 ¹	2012	2013	2014	2015
General Fund										
Reserved	\$ 5,693	\$ 6,716	\$ 8,818	\$ 1,422	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	47,064	34,973	34,504	30,263	31,173	-	-	-	-	-
Nonspendable	-	-	-	-	-	304	1	-	19	163
Restricted	-	-	-	-	-	760	750	801	792	766
Committed	-	-	-	-	-	5,277	4,718	4,598	4,519	3,229
Assigned ⁶	-	-	-	-	-	8,641	6,009	6,727	1,107	1,765
Unassigned ⁷	-	-	-	-	-	23,789	24,845	26,908	40,170	45,377
Total General Fund	52,757	41,689	43,322	31,685	31,923	38,771	36,323	39,034	46,607	51,300
All Other Governmental Funds⁵										
Reserved	58,589	56,053	63,587	59,909	57,274	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds ³	74,086	91,445	109,818	114,692	56,236	-	-	-	-	-
Capital Projects Funds	68,987	69,827	48,288	41,668	42,385	-	-	-	-	-
Nonspendable	-	-	-	-	-	112	67	75	39	59
Restricted	-	-	-	-	-	114,048	96,853	75,788	72,526	73,335
Committed	-	-	-	-	-	19,816	17,808	18,167	13,273	15,636
Assigned	-	-	-	-	-	143	3,559	5,076	7,482	10,303
Unassigned	-	-	-	-	-	-	(123)	(258)	(418)	(278)
Total All Other Governmental Funds⁴	201,662	217,325	221,693	216,269	155,895	134,119	118,164	98,848	92,902	99,055
Total All Governmental Funds	\$ 254,419	\$ 259,014	\$ 265,015	\$ 247,954	\$ 187,818	\$ 172,890	\$ 154,487	\$ 137,882	\$ 139,509	\$ 150,355

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

- ¹ Fund Balances for fiscal year 2011 through 2015 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.
- ⁵ Fiscal years 2006 to 2012 have been restated to remove TMFPD and SFPD, component units that were reclassified from blended to discretely presented in 2013.
- ⁶ The increase in General Fund assigned fund balance from fiscal year 2014 to fiscal year 2015 was due to an increase in encumbrance carry forwards totalling \$758 thousand in fiscal year 2014.
- ⁷ The increase in assigned fund balance for the General Fund from fiscal year 2014 to fiscal year 2015 is due to an increase in revenue from Ad Valorem Taxes, Consolidated Taxes and Charges for Services and the County receiving 2.0 million of proceeds from the disposition of assets.

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

	Fiscal Year Ended June 30,									
	2006	2007	2008 ²	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$ 168,427	\$ 185,688	\$ 196,290	\$ 207,848	\$ 204,577	\$ 190,232	\$ 178,395	\$ 170,260	\$ 170,915	\$ 177,313
Licenses and permits	10,033	10,783	11,130	11,150	10,655	9,713	9,183	9,501	9,936	9,941
Intergovernmental revenues	185,802	175,878	177,622	156,555	149,258	155,018	162,361	170,082	168,204	179,392
Charges for services	19,851	23,177	22,096	24,211	27,940	28,247	26,254	33,530	35,694	38,893
Fines and forfeits	8,623	8,740	9,625	10,792	10,563	10,996	9,999	10,528	10,490	9,963
Miscellaneous	11,992	21,581	24,419	21,591	14,354	9,902	13,399	6,915	10,981	11,606
Total Revenues	404,728	425,847	441,182	432,147	417,347	404,108	399,591	400,816	406,220	427,108
Expenditures										
Current										
General government ³	59,397	64,567	62,187	65,098	124,146	61,386	84,484	62,493	50,210	55,362
Judicial	48,885	52,673	55,721	55,628	53,874	53,667	53,818	54,214	55,637	56,745
Public safety	102,838	110,126	119,421	122,072	120,544	118,455	121,656	131,732	128,364	135,821
Public works	17,962	19,145	20,414	17,960	14,654	14,110	14,759	15,568	26,124	30,438
Health and sanitation ¹	22,435	23,496	22,008	22,534	20,459	19,366	17,659	20,558	21,558	21,491
Welfare	50,308	56,964	63,684	61,292	63,705	66,408	69,045	65,639	69,364	68,372
Culture and recreation	25,578	41,048	26,519	24,199	21,203	20,417	19,474	18,859	18,201	18,688
Community support	836	1,469	1,555	1,662	1,733	305	309	343	178	214
Intergovernmental	4,453	4,865	5,179	17,791	19,059	16,981	8,243	8,447	8,790	8,943
Capital outlay	51,880	51,850	52,070	31,635	9,180	16,682	23,390	21,355	12,571	10,914
Debt Service										
Principal	15,215	16,363	20,890	24,713	15,380	22,825	37,114	21,689	7,943	9,094
Interest	9,204	10,152	10,438	11,587	9,400	8,532	7,588	7,090	5,627	5,299
Other	437	445	416	360	585	182	645	796	98	71
Total Expenditures	409,428	453,163	460,502	456,531	473,922	419,316	458,184	428,783	404,665	421,452
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,700)	(27,316)	(19,320)	(24,384)	(56,575)	(15,208)	(58,593)	(27,967)	1,555	5,656

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

	Fiscal Year Ended June 30,									
	2006	2007	2008 ²	2009	2010	2011	2012	2013	2014	2015
Other Financing Sources (Uses)										
Debt issued	\$ 29,169	\$ 35,119	\$ 18,943	\$ 21,489	\$ -	\$ -	\$ 38,518	\$ 46,919	\$ -	\$ -
Debt premium (discount)	(75)	468	-	73	-	-	-	-	-	-
Proceeds from asset disposition	52	53	162	25	1,561	38	178	49	33	2,021
Proceeds from insurance recoveries	-	-	-	-	-	-	-	-	40	-
Refunding payment to escrow agent	-	-	-	(10,436)	-	-	-	(37,391)	-	-
Transfers in	59,304	67,910	39,641	44,291	42,793	38,374	54,590	34,103	30,676	31,025
Transfers out	(62,244)	(71,770)	(39,855)	(47,202)	(47,883)	(38,132)	(35,309)	(32,318)	(30,676)	(33,856)
Total Other Financing Sources (Uses)	26,206	31,780	18,891	8,240	(3,529)	280	57,977	11,362	73	(810)
Special Item ⁴	-	-	-	-	-	-	(17,787)	-	-	6,000
Net Change in Fund Balances	\$ 21,506	\$ 4,464	\$ (429)	\$ (16,144)	\$ (60,104)	\$ (14,928)	\$ (18,403)	\$ (16,605)	\$ 1,628	\$ 10,846
Debt Service as a Percentage of Noncapital Expenditures	6%	6%	7%	5%	7%	11%	6%	3%	4%	4%

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 payment to the Truckee Meadows Flood Management Authority, a joint powers authority, and in 2015 a State Settlement of AB595 and AB543 of \$6.0 million was received.

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

	Fiscal Year Ended June 30,										Change, 2006-2015
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Ad valorem ¹	\$ 164,892	\$ 182,157	\$ 193,369	\$ 204,836	\$ 202,122	\$ 187,709	\$ 173,849	\$ 167,698	\$ 168,571	\$ 174,116	5.6%
Residential construction ²	825	547	229	97	29	48	68	132	215	246	-70.2%
Special assessment ³	478	713	425	843	508	383	3,053	933	676	1,374	187.4%
Car rental fee	1,371	1,367	1,397	1,257	1,142	1,256	1,152	1,196	1,142	1,225	-10.6%
Room tax	334	378	342	293	265	275	272	300	311	351	5.1%
Motor vehicle fuel tax ⁴	527	526	528	523	511	561	-	-	-	-	n/a
	<u>\$ 168,427</u>	<u>\$ 185,688</u>	<u>\$ 196,290</u>	<u>\$ 207,849</u>	<u>\$ 204,577</u>	<u>\$ 190,232</u>	<u>\$ 178,394</u>	<u>\$ 170,259</u>	<u>\$ 170,915</u>	<u>\$ 177,312</u>	5.3%

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).

TMFPD and SFPD, discretely presented component units, are not included in the figures above.

² Decreases in construction tax revenues from 2009 to 2011 was due to the continued unfavorable economic conditions in the housing market. However, the recovery started in 2012 and the improving trend continued in 2015.

³ The change in special assessment taxes corresponds to the change in special assessment debt outstanding.

⁴ 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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Real Property Assessed Value										
Residential	\$ 8,112,575	\$ 9,503,764	\$ 10,767,225	\$ 12,389,860	\$ 10,680,846	\$ 9,426,219	\$ 8,665,389	\$ 8,336,767	\$ 8,419,073	\$ 9,389,234
Commercial	2,629,471	2,898,745	3,317,724	3,598,911	3,779,799	3,489,578	3,306,237	3,402,688	3,330,546	2,383,703
Industrial	805,595	900,363	973,242	1,096,143	1,092,343	1,022,668	996,407	986,821	985,955	1,030,067
Other	1,490,866	1,600,955	1,885,497	2,430,308	1,475,332	1,584,556	1,329,717	1,374,092	1,286,207	1,172,158
Personal Property Assessed Value	596,491	703,276	691,628	738,274	748,403	636,184	636,409	612,022	713,824	688,878
Less Tax Exempt Property	1,655,650	1,861,784	2,529,824	3,046,485	2,677,247	2,500,354	2,258,785	2,422,281	2,417,652	2,471,984
Total Assessed Value	<u>\$ 11,979,348</u>	<u>\$ 13,745,319</u>	<u>\$ 15,105,492</u>	<u>\$ 17,207,011</u>	<u>\$ 15,099,476</u>	<u>\$ 13,658,851</u>	<u>\$ 12,675,374</u>	<u>\$ 12,290,109</u>	<u>\$ 12,317,953</u>	<u>\$ 12,192,055</u>
Estimated Actual Taxable Value	\$ 34,226,709	\$ 39,272,340	\$ 43,158,549	\$ 49,162,889	\$ 43,141,360	\$ 39,025,289	\$ 36,215,354	\$ 35,114,597	\$ 35,194,151	\$ 34,834,444
Assessed Value to Taxable Value	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Total Direct Tax Rate	1.3917	1.3917	1.3917	1.3917	1.3917	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, NEVADA
DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS
(TAX RATES PER \$100 ASSESSED VALUATION)**

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	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Washoe County										
Operating Rate	.9231	.9401	.9592	.9629	.9612	.9611	.9806	.9891	1.0037	1.0277
Voter Approved										
Child Protective Services	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400
Regional Animal Services	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
Senior Services	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100
Library Expansion	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Legislative Overrides										
Indigent Insurance	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150
Indigent Health	.1000	.0950	.0800	.0800	.0800	.0750	.0700	.0600	.0600	.0600
Capital Acquisition	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Youth Services	.0083	.0077	.0077	.0077	.0077	.0088	.0088	.0095	.0062	.0087
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
SCCRT Loss	-	-	-	-	-	-	.0050	.0050	-	-
Family Court	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192
AB 104 Fair Share Tax	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272
Debt Service	.0715	.0601	.0560	.0523	.0540	.0580	.0385	.0393	.0330	.0065
Total, Washoe County Direct Rate	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917
State of Nevada	.1700	.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	2.7002	2.7002	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	.9598	.9598	.9598
City of Sparks	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9161	.9598
Fire Districts										
North Lake Tahoe Fire Protection District	.5118	.5070	.5142	.5226	.5275	.5389	.5525	.6414	.6291	.6291
Sierra Fire Protection District	.4200	.4200	.4200	.5200	.5200	.5200	.5200	.5400	.5400	.5400
Truckee Meadows Fire Protection District	.4713	.4713	.4713	.4713	.4713	.4713	.4713	.5400	.5400	.5400
General Improvement Districts										
Gerlach	-	-	-	-	.2500	.2500	.2998	.2998	.2998	.2998
Incline Village	.0702	.0687	.0711	.0741	.0755	.0806	.1129	.1153	.1105	.1157
Palomino Valley	.4168	.4270	.4270	.4885	.4885	.4885	.4885	.4198	.4198	.4198
Other Special Districts										
Lemmon Valley Underground Water Basin	.0019	.0017	.0012	-	-	-	-	-	-	-
Sun Valley Water & Sanitation District	.1329	.1329	.1329	.1329	.1457	.1736	.1736	.1836	.1836	.1836
Truckee Meadows Underground Water	.0005	.0004	.0004	.0005	.0004	.0005	-	-	-	-

**WASHOE COUNTY, NEVADA
PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2015 AND 2006
(AMOUNTS EXPRESSED IN THOUSANDS)**

Tax Payer	2015			2006		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
BRE/Reno Property Owner LLC	\$ 102,978	1	0.78%	\$ -	-	-
Peppermill Casinos, Inc.	84,472	2	0.64%	45,885	3	0.38%
Golden Road Motor Inn, Inc.	42,589	3	0.32%	-	-	0.00%
MPT of Reno LLC	38,612	4	0.29%	33,912	7	0.28%
Sparks Legends Development, Inc.	36,646	5	0.28%	-	-	0.00%
Circus Circus & Eldorado Joint Venture	28,202	6	0.21%	65,115	2	0.54%
Northwestern Mutual Life Insurance	27,490	7	0.21%	-	-	0.00%
International Game Technology	24,850	8	0.19%	34,430	6	0.29%
Hyatt Equities LLC	24,227	9	0.18%	-	-	0.00%
BRE/PAC Nevada LLC	23,550	10	0.18%	-	-	0.00%
DP Industrial LLC	-	-	-	98,562	1	0.82%
Washoe Medical Center	-	-	-	39,692	4	0.33%
Eldorado Resorts LLC	-	-	-	38,707	5	0.32%
Harrah's Club	-	-	-	31,390	8	0.26%
FHR Corporation	-	-	-	25,921	9	0.22%
Lennar Reno LLC	-	-	-	24,132	10	0.20%
	<u>433,616</u>		<u>3.26%</u>	<u>437,746</u>		<u>3.65%</u>
	<u>12,852,668</u>		<u>96.74%</u>	<u>11,541,602</u>		<u>96.35%</u>
	<u>\$ 13,286,284</u>		<u>100.00%</u>	<u>\$ 11,979,348</u>		<u>100.00%</u>

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net Secured Roll Taxes Levied	\$ 404,224	\$ 446,362	\$ 480,945	\$ 514,531	\$ 504,823	\$ 458,717	\$ 422,799	\$ 411,058	\$ 411,260	\$ 424,115
Current Year										
Tax Collections	401,305	442,446	472,860	504,268	495,281	451,994	416,849	405,977	407,469	421,125
Percent of Taxes Levied	99.28%	99.12%	98.32%	98.01%	98.11%	98.53%	98.59%	98.76%	99.08%	99.30%
Delinquent Tax Collections	2,916	3,907	8,074	10,240	9,330	6,351	5,064	4,328	2,338	-
Totals to Date										
Tax Collections	404,221	446,353	480,934	514,508	504,611	458,345	421,913	410,305	409,807	421,125
Percent of Taxes Levied	100.00%	100.00%	100.00%	100.00%	99.96%	99.92%	99.79%	99.82%	99.65%	99.30%

Source: Washoe County Treasurer's Office

Note: Property tax levies changed less than .05% in fiscal year 2014. In 2012, property levies declined 8% and in 2011 by 9%, which was the largest recorded decline in property tax since 1982. Between 2004 and 2009 property tax levies increased 48% or approximately 12% per year. The increase in fiscal year 2007 included the addition of Sierra Fire Protection District. Current year tax collections dropped in fiscal year 2009 to 98.01%, the lowest level since 1995. In fiscal year 2015, 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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
General Bonded Debt	\$ 185,562	\$ 206,573	\$ 188,307	\$ 166,471	\$ 154,621	\$ 135,562	\$ 129,700	\$ 120,146	\$ 114,217	\$ 108,446
Revenue Bonds	19,486	19,010	37,446	46,856	45,703	44,658	43,527	42,419	41,222	39,920
Capital Leases/Notes	394	377	359	341	320	-	-	-	-	-
Certificates of Participation	10,264	8,405	6,447	4,398	2,250	-	-	-	-	-
Special Assessment Bonds	2,674	3,058	2,733	3,453	3,065	2,729	10,738	9,061	8,117	6,417
Total Governmental Activities	<u>218,380</u>	<u>237,423</u>	<u>235,292</u>	<u>221,519</u>	<u>205,959</u>	<u>182,949</u>	<u>183,965</u>	<u>171,626</u>	<u>163,556</u>	<u>154,783</u>
Business-type Activities										
General Bonded Debt	114,340	120,921	117,111	112,532	72,244	67,258	63,713	59,947	57,175	18,789
Capital leases/notes	829	794	757	727	675	-	-	-	-	-
Total Business-type Activities	<u>115,169</u>	<u>121,715</u>	<u>117,868</u>	<u>113,259</u>	<u>72,919</u>	<u>67,258</u>	<u>63,713</u>	<u>59,947</u>	<u>57,175</u>	<u>18,789</u>
Total primary government	<u>\$ 333,549</u>	<u>\$ 359,138</u>	<u>\$ 353,160</u>	<u>\$ 334,778</u>	<u>\$ 278,878</u>	<u>\$ 250,207</u>	<u>\$ 247,678</u>	<u>\$ 231,573</u>	<u>\$ 220,731</u>	<u>\$ 173,572</u>
Percentage of personal income	1.80%	1.79%	1.84%	1.94%	1.60%	1.38%	1.33%	1.27%	1.17%	0.91%
Per capita ¹	\$ 833	\$ 879	\$ 851	\$ 801	\$ 660	\$ 588	\$ 576	\$ 536	\$ 506	\$ 393
General Bonded Debt										
General Bonded Debt	\$ 299,902	\$ 327,494	\$ 305,418	\$ 279,003	\$ 226,865	\$ 202,820	\$ 193,413	\$ 180,093	\$ 171,392	\$ 127,235
Less restricted resources	<u>11,112</u>	<u>12,242</u>	<u>12,823</u>	<u>13,866</u>	<u>11,656</u>	<u>11,952</u>	<u>11,127</u>	<u>11,007</u>	<u>10,944</u>	<u>6,572</u>
Total Net General Bonded Debt	<u>\$ 288,790</u>	<u>\$ 315,252</u>	<u>\$ 292,595</u>	<u>\$ 265,137</u>	<u>\$ 215,209</u>	<u>\$ 190,868</u>	<u>\$ 182,286</u>	<u>\$ 169,086</u>	<u>\$ 160,448</u>	<u>\$ 120,663</u>
Percentage of Actual Property Value ²	0.84%	0.80%	0.68%	0.54%	0.50%	0.49%	0.50%	0.48%	0.46%	0.35%
Per capita ¹	\$ 721	\$ 771	\$ 705	\$ 635	\$ 510	\$ 449	\$ 424	\$ 391	\$ 367	\$ 274

Note: Details regarding Washoe County's outstanding debt can be found in the notes to the financial statements. Where applicable, all debt 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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 1,197,935	\$ 1,374,532	\$ 1,510,549	\$ 1,720,701	\$ 1,509,948	\$ 1,365,885	\$ 1,267,537	\$ 1,229,011	\$ 1,231,795	\$ 1,328,628
Total net debt subject to limitation	409,186	437,011	412,262	382,579	332,977	308,142	295,697	277,578	268,292	225,354
Legal Debt Margin	\$ 788,749	\$ 937,521	\$ 1,098,287	\$ 1,338,122	\$ 1,176,971	\$ 1,057,743	\$ 971,840	\$ 951,433	\$ 963,503	\$ 1,103,274
Total net debt subject to limitation as a percentage of debt limit	34%	32%	27%	22%	22%	23%	23%	23%	22%	17%

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2015

Assessed value of taxable property for fiscal year ended June 30, 2015	\$ 13,286,284
Debt limit (10% of Assessed Valuation)	\$ 1,328,628
Debt applicable to limit	
Governmental activities	\$ 154,783
Business-type activities	19,230
Reno-Sparks Convention and Visitors' Authority	115,073
Total Bonded Debt	289,086
Less Special assessment bonds	6,417
Special revenue bonds	39,920
Amount available for repayment of general obligation bonds	20,295
Total net debt subject to debt limitation	222,454
Legal Debt Margin	\$ 1,106,174

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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 Statutes 244A.453 and 244A.655. RSCVA's total outstanding recreational debt of \$117,973 is below the 3% limit of \$398,589.

**WASHOE COUNTY, NEVADA
DIRECT AND OVERLAPPING DEBT JUNE 30, 2015
(AMOUNTS EXPRESSED IN THOUSANDS)**

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Name of Government Unit	Debt Outstanding	Presently Self-Supporting Debt	Percent Applicable¹	Applicable Net Debt
Direct ²				
Washoe County				
Governmental Activity Bonds	\$ 108,446	\$ -	100%	\$ 108,446
Revenue Bond ³	39,920	39,920	100%	-
Special Assessment Bonds ⁴	6,417	6,417	100%	-
Total Direct Debt	<u>154,783</u>	<u>46,337</u>		<u>108,446</u>
Overlapping				
Washoe County School District	474,267	-	100%	474,267
Reno-Sparks Convention and Visitors Authority	117,973	117,973	100%	-
City of Reno	59,575	-	100%	59,575
City of Reno supported by specific revenue	318,990	318,990	100%	-
Reno - Special Assessment Bonds ³	15,694	15,694	100%	-
City of Sparks	2,025	-	100%	2,025
Sparks - Sewer and Utility Bonds	39,387	39,387	100%	-
Incline Village General Improvement District	11,808	11,808	100%	-
State of Nevada	1,729,010	499,005	14.59%	179,458
Total Overlapping Debt	<u>2,768,729</u>	<u>1,002,857</u>		<u>715,325</u>
Total General Obligation Direct and Overlapping Debt	<u>\$ 2,923,512</u>	<u>\$ 1,049,194</u>		<u>\$ 823,771</u>

¹ Based on fiscal year 2013-14 assessed valuation in the respective jurisdiction.

² Includes all governmental debt activities and amounts are net of related discounts, premiums and deferred refunding charges.

³ Revenue bonds are not general obligation, but are special limited obligations of the County payable solely from the pledged revenue.

⁴ Special assessment bonds are not general obligations of Washoe County, or of the City of Reno. 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
PLEGDED REVENUE COVERAGE LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Special Assessment Bonds ¹										
Pledged Revenue	\$ 546	\$ 440	\$ 524	\$ 455	\$ 639	\$ 501	\$ 1,686	\$ 1,508	\$ 1,161	\$ 1,797
Debt Service Requirements										
Principal	381	330	311	265	374	322	570	1,664	894	1,700
Interest	159	100	118	107	157	148	251	389	344	302
Total Debt Service Requirements	\$ 540	\$ 430	\$ 429	\$ 372	\$ 531	\$ 470	\$ 821	\$ 2,053	\$ 1,238	\$ 2,002
Coverage Ratios	1.01	1.02	1.22	1.22	1.20	1.07	2.05	0.73	0.94	0.90
Sales Tax Revenue Bonds ²										
Pledged Revenue	\$ 8,507	\$ 9,313	\$ 8,386	\$ 8,475	\$ 7,040	\$ 6,802	\$ 7,263	\$ 7,148	\$ 7,672	\$ 8,228
Debt Service Requirements										
Principal	455	475	500	520	545	570	595	625	655	690
Interest	960	941	921	899	876	852	826	798	768	737
Total Debt Service Requirements	\$ 1,415	\$ 1,416	\$ 1,421	\$ 1,419	\$ 1,421	\$ 1,422	\$ 1,421	\$ 1,423	\$ 1,423	\$ 1,427
Coverage Ratios	6.01	6.58	5.90	5.97	4.95	4.78	5.11	5.02	5.39	5.77
Car Rental Fee Revenue Bonds ³										
Pledged Revenue	\$ 1,371	\$ 1,367	\$ 1,397	\$ 1,257	\$ 1,142	\$ 1,256	\$ 1,152	\$ 1,196	\$ 1,142	\$ 1,225
Debt Service Requirements										
Principal	999	-	-	-	588	456	516	463	522	592
Interest	27	-	-	1,174	934	897	873	680	492	476
Total Debt Service Requirements	\$ 1,026	\$ -	\$ -	\$ 1,174	\$ 1,522	\$ 1,353	\$ 1,389	\$ 1,143	\$ 1,014	\$ 1,068
Coverage Ratios	1.34	-	-	1.07	0.75	0.93	0.83	1.05	1.13	1.15

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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, 2015 in the Special Assessment Debt Service Fund is \$1,450.
- 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 \$516 at June 30, 2015.
- 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 \$408 at June 30, 2015.

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Population ¹	400,453	408,724	414,793	417,722	422,227	425,400	429,908	432,324	436,647	444,008
Total Personal Income ²	\$ 18,514,793	\$ 20,040,275	\$ 19,222,621	\$ 17,286,483	\$ 17,409,987	\$ 18,121,519	\$ 18,656,484	\$ 18,284,145	\$ 18,832,669	\$ 19,077,494
Per Capita Income ²	\$ 46	\$ 49	\$ 46	\$ 41	\$ 41	\$ 43	\$ 43	\$ 47	\$ 48	\$ 48
Median Age ³	36.5	34.5	36.5	36.4	37.0	37.2	37.0	37.6	37.6	37.4
School Enrollment ⁴	62,390	63,044	63,635	63,310	62,452	62,324	62,220	62,424	62,986	63,108
Unemployment Rate (Percent) ⁵	4.0	4.5	6.8	11.6	13.6	13.2	12.3	9.8	7.2	6.4
Total Labor Force ⁵	218,144	220,337	221,785	224,089	221,954	225,481	222,532	219,550	206,624	213,773
Construction Activity-Total Value ⁶	\$ 307,686	\$ 225,085	\$ 202,519	\$ 85,657	\$ 55,952	\$ 67,721	\$ 95,876	\$ 126,468	\$ 203,086	\$ 246,628
Number of New Family Units ⁶	851	557	240	103	36	55	83	74	120	255
Taxable Sales ⁷	\$ 7,268,593	\$ 7,202,641	\$ 6,823,701	\$ 5,707,791	\$ 5,176,982	\$ 5,282,936	\$ 5,522,605	\$ 5,824,726	\$ 6,370,685	\$ 6,817,589
Gross Income Gaming Revenue ⁸	\$ 1,072,937	\$ 1,069,608	\$ 996,615	\$ 867,198	\$ 788,509	\$ 751,467	\$ 738,152	\$ 741,038	\$ 744,962	\$ 765,248
Total Passenger Air Traffic ⁹	5,149,700	5,014,382	4,841,257	3,979,015	3,777,701	3,795,421	3,561,557	3,514,421	3,312,839	3,297,642

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¹ Annual population for years 2007 and prior, per Nevada Workforce Informer, Data Analysis 2010 US Census-Nevada; for years 2008 through 2013, per Governor Certified Population of Nevada's Counties, Cities and Towns 2000 to 2013. 2014 data source: Washoe County Community Development, with projected growth rate applied to the 2010 US Census. 2015 data source: Nevada State Demographer's Office-NV Small Business Development Center.

² U.S. Department of Commerce, Bureau of Economic Analysis (BEA) FY 2012 and prior; Washoe County Community Development Demographic Information FY 2013 - FY 2014; BEA 2012 Estimate with Compound Annual Growth Rate applied - FY - 2014 and FY2015.

³ Nevada State Demographer FY 2001 - FY 2007; Demographics USA FY 2008; Center for Regional Studies, University of Nevada, Reno, FY 2009 - FY 2013; trend applied to US Census Bureau 2008-2012 American Community Survey 5-Year Estimates - FY 2014 and FY2015.

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, 2014</u>			<u>December, 2005</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	8,750	1	4.51%	8,250	1	3.79%
University of Nevada - Reno	4,250	2	2.19%	4,750	2	2.18%
Renown Medical Center / Washoe Medical Center ²	2,750	3	1.42%	2,250	5	1.03%
Washoe County	2,750	4	1.42%	2,750	3	1.26%
Peppermill Hotel Casino - Reno	2,250	5	1.16%	1,750	8	0.80%
International Game Technology	1,750	6	0.90%	2,750	4	1.26%
Silver Legacy Resort Casino	1,750	7	0.90%	2,250	6	1.03%
Atlantis Casino Resort	1,750	8	0.90%	1,750	9	0.80%
Grand Sierra Resort	1,750	9	0.90%	-	-	-
Eldorado Hotel & Casino	1,250	10	0.64%	-	-	-
City of Reno	-	-	-	1,750	7	0.80%
Reno Hilton	-	-	-	1,750	10	0.80%
Total Washoe County Covered Employment	194,179			217,493		

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¹ Nevada Revised Statutes Chapter 612 stipulates 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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government	465.6	483.8	461.4	413.2	378.0	363.4	323.8	315.9	320.8	283.7
Judicial	497.6	520.8	522.1	499.9	483.1	470.4	458.6	452.4	463.8	471.8
Public safety	964.5	1,007.9	1,009.4	1,007.2	974.2	939.8	898.9	892.8	911.6	902.5
Public works	115.0	119.0	111.0	104.0	90.0	87.8	72.4	74.0	122.0	137.0
Health and sanitation	205.5	207.9	185.8	168.9	169.6	170.8	161.0	153.3	154.3	154.6
Welfare	231.1	251.5	259.5	249.8	244.3	239.9	228.6	229.7	233.9	241.5
Culture and recreation	438.5	437.8	362.7	283.8	227.9	219.0	203.9	214.4	210.3	222.7
Utilities	93.2	94.1	95.4	84.4	77.1	72.2	64.7	63.4	59.0	23.0
Golf courses	21.9	24.9	19.9	18.9	14.9	10.9	9.9	9.9	10.9	8.9
Building permits	31.0	29.0	20.0	14.0	13.0	13.0	12.0	12.8	13.0	14.4
Total ¹	3,063.9	3,176.7	3,047.2	2,844.1	2,672.1	2,587.2	2,433.8	2,418.6	2,499.6	2,460.1

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Function/Program % of Total	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government	15%	15%	15%	15%	14%	14%	13%	13%	13%	11%
Judicial	16%	16%	16%	18%	18%	18%	19%	19%	19%	19%
Public safety	31%	31%	33%	35%	36%	36%	37%	37%	36%	37%
Public works	4%	4%	4%	3%	3%	3%	3%	3%	5%	6%
Health and sanitation	7%	7%	6%	6%	6%	7%	7%	5%	6%	6%
Welfare	8%	8%	9%	9%	9%	9%	9%	9%	9%	10%
Culture and recreation	14%	14%	12%	10%	9%	8%	8%	9%	8%	9%
Utilities	3%	3%	3%	3%	3%	3%	3%	3%	2%	1%
Golf courses	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
Building permits	1%	1%	1%	0%	1%	1%	0%	1%	1%	1%

Source: Washoe County human resource system

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

¹ Washoe County full-time equivalent employee totals declined over fiscal years 2008 to 2013 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

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Function/Program	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Judicial ¹										
District Court Cases Filed										
Criminal	3,150	3,232	3,008	2,679	2,508	2,163	2,122	3,016	n/r	n/r
Civil	3,956	4,104	4,219	4,749	4,835	4,543	4,142	3,934	n/r	n/r
Family	11,139	12,307	12,060	11,248	11,606	11,349	10,630	10,657	n/r	n/r
Juvenile	2,720	2,558	2,287	2,084	1,888	1,859	1,866	2,013	n/r	n/r
District Court Cases Disposed										
Criminal	2,974	3,050	3,058	2,504	2,293	2,027	1,927	2,617	n/r	n/r
Civil	2,644	2,690	2,369	2,481	2,839	2,782	2,389	3,317	n/r	n/r
Family	9,226	7,884	7,939	6,967	6,533	6,975	6,955	10,059	n/r	n/r
Juvenile	4,306	5,552	5,650	5,120	4,653	4,518	4,327	1,182	n/r	n/r
Justice Courts Cases Filed										
Criminal	10,306	11,293	11,423	11,835	11,262	10,249	8,770	7,853	8,089	9,106
Civil	22,204	23,211	23,403	22,389	20,005	18,670	16,517	17,560	13,049	11,769
Traffic and parking violations	57,337	61,949	62,850	64,121	65,637	71,585	72,544	56,354	37,755	43,686
Justice Courts Cases Disposed										
Criminal	8,736	9,062	9,715	11,710	10,957	9,141	8,995	8,480	10,084	8,285
Civil	13,398	12,803	16,799	18,766	20,207	17,303	10,233	18,575	14,823	14,110
Traffic and parking violations	40,968	44,709	47,528	53,068	49,004	50,437	48,485	55,811	36,882	42,850
Public Safety ²										
Police										
Arrests (Valley and Incline)	3,239	3,694	4,716	4,510	4,547	4,816	3,654	2,993	2,389	2,587
Citations issued	6,291	12,802	12,800	12,835	10,277	13,526	11,950	13,839	11,771	12,821
Alarms	1,472	2,151	2,600	2,533	2,002	1,754	499	1,424	1,410	1,497
Crime lab analysis requests	9,138	12,965	10,384	9,600	8,905	7,907	7,379	6,378	5,809	6,406
Warrants processed	2,122	2,175	2,832	2,771	2,479	2,605	2,189	1,980	2,025	2,187
Detention										
Bookings	25,000	27,468	27,351	26,778	24,558	23,233	21,553	20,755	20,852	20,750
Civil protective custody	2,800	2,771	2,957	2,827	2,705	2,460	1,667	353	259	284
Average daily population	1,087	1,169	1,090	1,072	1,071	1,019	1,018	1,050	1,052	1,082
Animal Services										
Calls for service responded to	26,180	33,430	34,534	31,712	31,045	34,769	37,269	33,617	33,393	38,753
Number of animals impounded	12,929	12,756	13,116	11,463	10,707	12,071	12,548	14,300	13,620	13,556

(CONTINUED)

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

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	Fiscal Year Ending June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Health and Sanitation ²										
Permitted Food Establishments	3,169	3,277	3,321	3,329	3,317	3,352	3,308	3,425	3,571	3,661
Air quality permits issued	1,296	1,282	1,301	1,370	1,277	1,356	1,315	1,334	1,377	1,440
Birth certificates issued	13,404	16,229	15,394	13,395	11,424	9,071	7,761	7,229	6,834	7,125
Death certificates issued	24,904	24,143	24,259	23,913	25,011	22,183	18,878	21,166	19,551	19,267
Welfare ²										
Adult Services ³										
Nursing home bed days ⁴	97,579	97,361	84,305	94,055	87,903	82,336	7,091	6,798	6,912	5,240
Supportive housing program bed days	n/r	n/r	n/r	n/r	n/r	n/r	20,946	22,842	25,640	35,674
Adult group care bed days	n/r	n/r	n/r	n/r	n/r	n/r	13,690	8,629	7,336	7,612
Clinic accepts	3,243	2,089	1,608	1,828	2,078	2,617	n/r	n/r	2,599	n/r
Emergency room accepts	2,916	3,943	4,554	2,952	2,974	2,257	n/r	n/r	n/r	n/r
Total general assistance applications	3,923	3,971	4,768	4,184	3,474	3,317	n/r	n/r	n/r	n/r
Clients receiving general assistance	1,120	1,264	1,309	1,274	956	747	18	3	1	-
Served in burial	n/r	n/r	n/r	n/r	n/r	n/r	374	412	458	463
Children's Services										
Number of children in legal custody	987	991	973	831	771	718	612	811	928	1,002
Average length of stay in paid foster care (days)	278	483	468	544	452	458	422	388	356	383
Number of adoptions finalized	100	136	119	120	138	141	184	110	117	156
Number of adoption subsidies	563	727	737	811	911	1,055	1,172	1,126	1,269	1,349
Number of child welfare reports received	6,967	6,716	7,373	6,777	6,466	6,869	7,364	7,525	7,396	7,358
Number of child welfare investigations	2,252	2,935	2,995	2,496	2,371	2,523	2,469	2,178	2,196	2,038
Culture and Recreation ²										
Parks and Recreation										
Golf courses - total rounds of golf	61,496	71,579	64,531	67,792	59,694	64,315	76,664	75,834	74,511	76,374
Aquatics - pool attendance ⁵	26,824	51,292	47,000	14,677	8,643	14,621	n/r	26,903	46,729	52,502
Library										
Visitors to libraries ('000s)	1,323	1,659	1,668	1,750	1,404	1,214	1,265	1,228	1,172	1,093
Volumes in collection('000s)	941	978	959	916	874	858	760	723	668	617
Total volumes borrowed('000s)	2,148	2,310	2,254	2,226	2,258	2,123	2,341	2,283	2,203	2,045
Senior Services ⁶										
Number of unduplicated clients served	6,081	6,115	6,149	4,444	4,950	5,126	5,237	5,037	4,563	4,692

(CONTINUED)

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Utilities/Water ² (continued)										
Water										
Customer count	19,635	20,855	21,643	22,036	22,263	22,523	22,789	23,092	23,722	-
Average daily consumption (thousands of gallons)	11,058	12,709	12,153	12,877	11,584	11,472	12,194	13,143	12,929	-
Peak daily consumption (thousands of gallons)	22,571	22,307	26,191	25,491	24,390	22,945	24,113	24,030	23,823	-
Wastewater										
Customer count	16,464	17,989	19,086	19,552	19,850	20,120	20,354	20,572	21,068	23,545
Building Permits ²										
Commercial construction	233	208	235	260	192	81	287	258	211	251
Residential construction ⁷	949	677	350	137	64	43	96	168	246	260
Miscellaneous	2,310	1,944	1,637	1,189	1,023	495	1,195	1,090	1,212	1,597

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n/r = not reported

¹ Uniform System for Judicial Records, Nevada AOC, Planning & Analysis Division
² Various Washoe County Departments. In 2015, the Washoe County Water Resources was transferred to Truckee Meadows Water Authority (TMWA).
³ Effective 3/1/12 Adult Services implemented the Health Care Assistance Program facilitated by a third party administrator. New tracking metrics were established to monitor program effectiveness.
⁴ Washoe County and the State of Nevada share responsibility for nursing home beds. Effective 7/1/12 tracking information is no longer supported on State reports.
⁵ Bowers Pool closed in 2009 and reopened in 2013.
⁶ The decrease in the number of unduplicated clients served can be directly attributed to the outsourcing of the Senior Law Program, July 1, 2013.
⁷ New single family dwellings.

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

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Function/Program	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Information Technology										
Business applications	182	176	119	123	127	133	136	147	147	123
Networked buildings and small facilities	137	141	137	137	217	216	214	216	226	139
Network wireless coverage (square miles) ⁴	400	425	400	400	400	400	400	600	1,440	1,440
Network personal computers	3,350	3,450	3,350	3,627	3,500	3,500	3,388	3,480	3,660	3,792
Equipment Services										
Vehicles	1,005	1,017	1,017	1,001	987	972	978	954	939	918
Judicial										
District courts/justice courts	10	10	10	10	10	10	10	12	12	12
District courts/justice courts locations	6	6	6	6	6	6	6	6	6	6
Public Safety										
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	2	2	2	2	2	3	3
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)	690	696	707	708	709	709	710	723	723	723
Unpaved streets (miles)	405	405	405	358	376	368	368	368	368	362
Traffic signals	14	17	17	17	17	16	16	17	17	17
Bridges	79	73	73	73	73	73	73	73	73	73
Culture and Recreation										
Libraries	13	13	13	13	13	13	13	13	13	13
Major/regional parks	13	13	13	13	13	13	13	13	13	13
Community/neighborhood parks ¹	33	35	36	37	36	33	33	33	33	33
Developed park acreage ¹	1,756	1,756	1,810	2,451	2,438	1,872	1,872	1,872	1,872	1,877
Undeveloped park acreage ²	5,943	6,377	7,854	7,380	7,367	10,017	10,017	10,017	10,017	10,034

(CONTINUED)

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Culture and Recreation (continued)										
Special use facilities	5	5	5	5	5	5	5	5	5	6
Playgrounds ¹	44	48	50	51	50	47	46	46	46	46
Golf courses	2	2	2	2	2	2	2	2	2	2
Swimming pools/waterpark	3	3	3	3	2	2	2	2	3	3
Camping sites	64	64	64	64	64	64	64	64	64	64
Sheltered group picnic facilities	39	43	44	57	55	52	52	52	52	57
Regional shooting facilities	1	2	2	2	2	2	2	2	2	2
Baseball fields	30	33	33	33	32	29	28	28	28	28
Soccer fields	18	22	26	26	25	25	25	25	25	25
Tennis courts	22	22	22	22	22	22	22	22	22	22
Volleyball courts	8	8	8	8	7	7	7	20	20	20
Historical buildings/museums	4	5	5	6	6	6	6	6	6	6
Amphitheaters	3	4	4	4	4	4	4	4	4	4
Arboretum and botanical garden	1	1	1	1	1	1	1	1	1	1
Specialized childrens' facility	3	3	3	3	3	3	3	3	3	3
Established bicycle paths (miles)	20	20	20	20	20	20	20	20	20	20
Hiking trails (miles) ²	37	41	45	45	45	158	158	158	158	161
Bike moto cross facility	1	1	1	1	-	-	-	-	-	-
Horse arenas	5	5	5	5	5	5	5	5	5	5
Skateboard parks	4	4	4	4	3	3	3	3	3	3
Utilities										
Water										
Water mains (miles) ³	297	387	475	483	473	487	476	480	565	Note 3
Wastewater										
Storm sewers (miles)	250	262	276	285	288	288	288	289	290	290
Reclaimed Water										
Reclaimed mains (miles)	n/r	n/r	n/r	n/r	n/r	n/r	n/r	40	40	40

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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.

³ Note 3 - As of December 31, 2014, Washoe County and the Truckee Meadows Water Authority (TMWA) consolidated their water utilities with TMWA surviving as the water purveyor. Therefore, Washoe County is no longer in the water utility business.

⁴ The increase in FY 2014 is due to completed wireless project.