



STATISTICAL SECTION
(unaudited)

STATISTICAL SECTION

This part of the County’s Annual Comprehensive 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

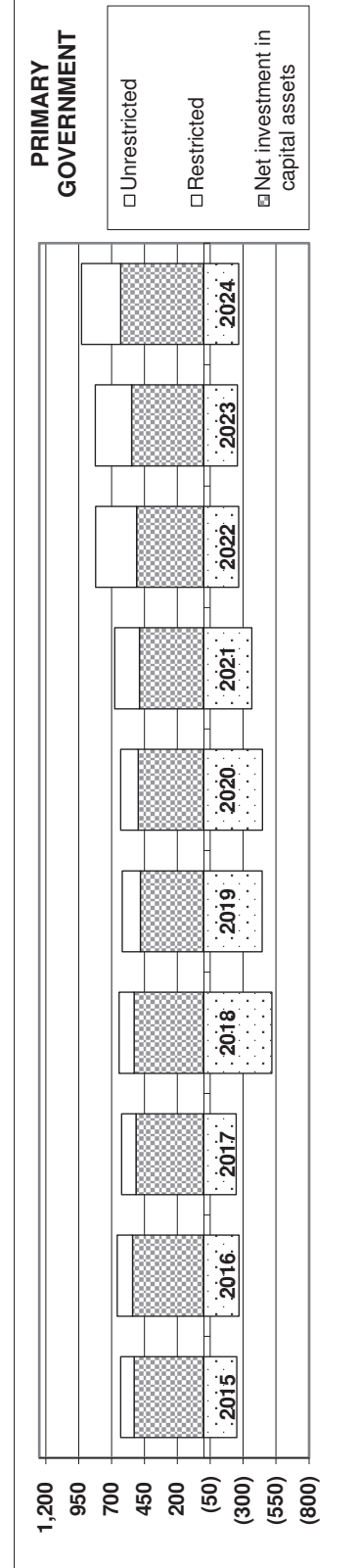
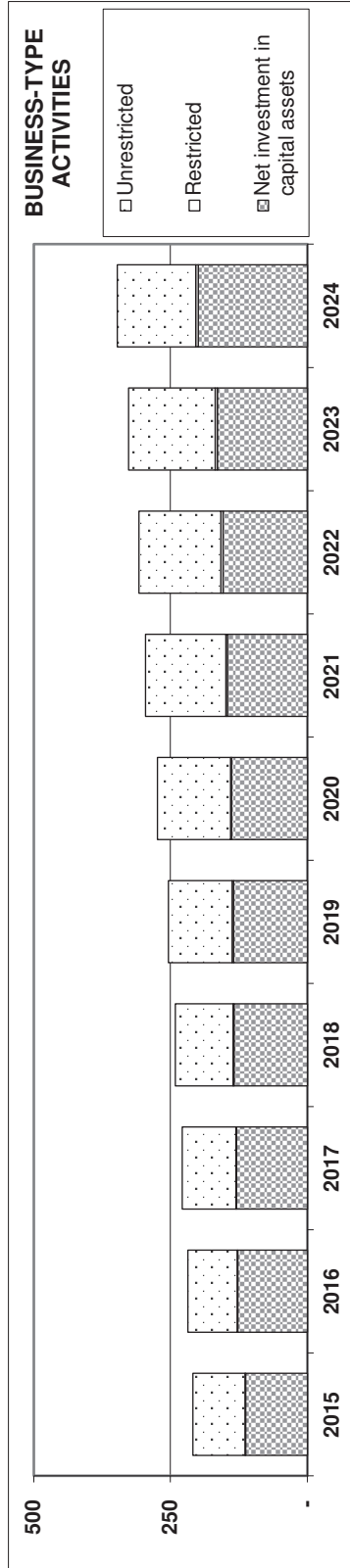
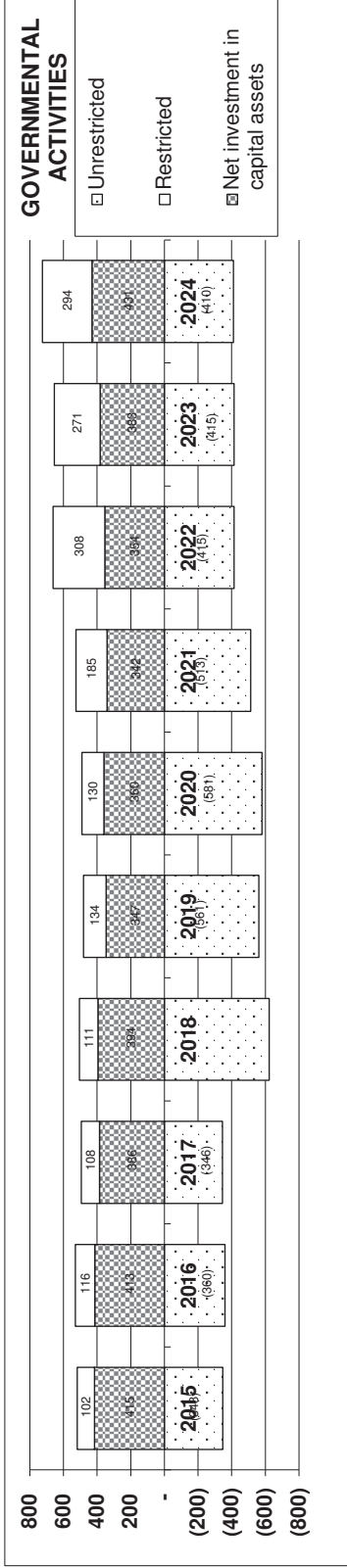
Operating Information

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 Annual Comprehensive 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)

	2015 ⁵	2016	2017	2018 ⁶	2019	2020	2021	2022	2023	2024
Governmental Activities										
Net investment in capital assets ¹	\$ 415,132	\$ 412,863	\$ 385,853	\$ 394,493	\$ 347,147	\$ 359,922	\$ 341,530	\$ 354,340	\$ 382,948	\$ 430,897
Restricted	102,385	116,440	107,899	111,377	133,879	130,298	184,689	308,204	271,498	294,136
Unrestricted ²	(347,987)	(360,030)	(346,079)	(623,439)	(561,238)	(581,037)	(513,050)	(415,119)	(414,906)	(410,069)
Total Governmental Activities Net Position	\$ 169,530	\$ 169,273	\$ 147,673	\$ (117,569)	\$ (80,212)	\$ (90,817)	\$ 13,169	\$ 247,425	\$ 239,540	\$ 314,964
Business-type Activities										
Net investment in capital assets ¹	\$ 112,543	\$ 126,705	\$ 128,947	\$ 133,532	\$ 134,143	\$ 138,476	\$ 145,824	\$ 153,980	\$ 164,177	\$ 199,324
Restricted ³	1,234	1,122	1,151	2,157	3,027	1,515	3,021	4,159	4,262	4,213
Unrestricted	95,088	90,505	98,187	105,278	116,673	133,810	146,837	149,453	158,195	143,443
Total Business-type Activities Net Position	\$ 208,865	\$ 218,332	\$ 228,285	\$ 240,967	\$ 253,843	\$ 273,801	\$ 295,682	\$ 307,592	\$ 326,634	\$ 346,980
Primary Government										
Net investment in capital assets ¹	\$ 527,675	\$ 539,568	\$ 514,800	\$ 528,025	\$ 481,290	\$ 498,398	\$ 487,354	\$ 508,320	\$ 547,125	\$ 630,221
Restricted	103,619	117,562	109,050	113,534	136,906	131,813	187,710	312,363	275,760	298,349
Unrestricted	(252,899)	(269,525)	(247,892)	(518,161)	(444,565)	(447,227)	(366,213)	(265,666)	(256,711)	(266,626)
Total Primary Government Net Position ⁴	\$ 378,395	\$ 387,605	\$ 375,958	\$ 123,398	\$ 173,631	\$ 182,984	\$ 308,851	\$ 555,017	\$ 566,174	\$ 661,944

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.

² In 2018, GASB 75 went into effect. This change made governmental entities recognize "other post employment benefits" on the financials.

³ The decrease in restricted net position in fiscal year 2015 was due to the sale of the water resource division.

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 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 Meadows Water Authority (TMWA) during FY2015.

⁶ Total Governmental Activities Net Position was reduced due to the recognition of GASB 75 in FY2018.

SCHEDULE 1.2

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities										
General government	\$ 85,674	\$ 100,763	\$ 89,304	\$ 85,803	\$ 85,657	\$ 121,091	\$ 115,871	\$ 102,241	\$ 117,478	\$ 125,921
Judicial	59,055	62,341	72,190	77,136	76,304	84,177	79,233	69,625	94,325	113,894
Public safety	141,623	144,615	165,745	168,377	177,010	192,592	179,342	165,924	224,091	252,093
Public works	49,794	50,188	49,151	45,124	37,197	40,103	26,617	37,681	39,726	40,335
Health and sanitation	18,901	18,607	21,217	22,159	22,693	24,383	31,154	27,611	32,949	36,416
Welfare	68,457	73,678	82,507	88,059	84,459	100,398	99,080	117,646	130,541	152,058
Culture and recreation	18,729	19,320	23,857	24,470	23,299	24,380	21,781	21,670	26,872	31,203
Community support	186	198	330	255	180	199	112	347	143	367
Interest on long-term debt	6,252	6,721	5,500	5,657	5,142	4,477	4,355	4,317	7,786	3,836
Total Governmental Activities Expenses	448,671	476,431	509,801	517,040	511,941	591,800	557,545	547,062	673,911	756,123
Business-type Activities¹										
Utilities ¹	22,889	11,511	11,215	11,981	19,274	13,064	11,776	13,353	15,580	17,790
Golf courses	955	945	454	268	281	582	334	326	338	198
Building permits	1,603	1,700	2,102	2,313	2,807	2,941	2,694	2,405	3,349	4,231
Total Business-type Activities Expenses	25,447	14,156	13,771	14,562	22,362	16,587	14,804	16,084	19,267	22,219
Total Primary Government Expenses	\$ 474,118	\$ 490,587	\$ 523,572	\$ 531,602	\$ 534,303	\$ 608,387	\$ 572,349	\$ 563,146	\$ 693,178	\$ 778,342
Program Revenues										
Governmental Activities										
Charges for Services										
General government	\$ 28,618	\$ 32,878	\$ 32,600	\$ 34,215	\$ 35,424	\$ 43,497	\$ 42,504	\$ 48,632	\$ 59,000	\$ 77,986
Judicial	9,386	9,465	10,145	9,976	9,134	7,889	7,577	7,522	7,173	8,061
Public safety	15,763	16,860	17,027	18,436	21,750	20,908	31,283	28,067	25,424	27,183
Other	24,280	21,517	23,707	27,220	21,641	29,050	29,857	44,051	32,830	45,958
Operating grants, interest and contributions	55,602	60,753	60,503	65,595	77,323	74,700	113,936	193,653	114,349	132,262
Capital grants, interest and contributions	9,378	20,716	16,573	21,990	14,791	19,286	12,597	11,947	15,870	24,948
Total Governmental Activities Program Revenues	143,027	162,189	160,555	177,432	180,063	195,330	237,754	333,872	254,646	316,398
Business-type Activities¹										
Charges for Services										
Utilities	23,595	14,374	15,008	15,678	17,450	18,143	19,357	20,915	22,151	24,036
Golf courses	1,424	1,374	(914)	185	184	458	368	380	302	337
Building permits	2,792	2,890	3,024	3,605	3,696	3,270	4,392	4,324	3,357	4,293
Operating grants, interest and contributions	7	11	109	911	3,758	36	66	92	-	512

(CONTINUED)

SCHEDULE 1.2

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Business-type Activities (continued)										
Capital grants, interest and contributions	\$ 5,438	\$ 4,508	\$ 6,447	\$ 11,809	\$ 9,764	\$ 9,560	\$ 12,393	\$ 7,173	\$ 9,464	\$ 8,792
Total Business-type Activities	33,256	23,157	23,674	32,188	34,852	31,467	36,576	32,884	35,274	37,970
Total Primary Government	\$ 176,283	\$ 185,346	\$ 184,229	\$ 209,620	\$ 214,915	\$ 226,797	\$ 274,330	\$ 366,756	\$ 289,920	\$ 354,368
Program Revenues	\$ (305,644)	\$ (314,242)	\$ (349,246)	\$ (339,608)	\$ (331,878)	\$ (396,470)	\$ (319,791)	\$ (213,190)	\$ (419,265)	\$ (439,725)
Net (Expense)/Revenue	7,809	9,001	9,903	17,626	12,490	14,880	21,772	16,800	16,007	15,751
Business-type activities										
Total Primary Government	\$ (297,835)	\$ (305,241)	\$ (339,343)	\$ (321,982)	\$ (319,388)	\$ (381,590)	\$ (298,019)	\$ (196,390)	\$ (403,258)	\$ (423,974)
Net (Expense) Revenue										
General Revenues and Other Changes										
in Net Position Governmental Activities										
Taxes and Intergovernmental										
Ad valorem	\$ 175,981	\$ 183,821	\$ 188,474	\$ 196,142	\$ 205,759	\$ 219,924	\$ 234,745	\$ 250,669	\$ 268,659	\$ 292,339
Consolidated	88,435	95,605	100,336	111,301	116,837	121,150	142,376	156,087	155,480	158,901
Other intergovernmental	21,414	22,935	24,374	26,861	28,119	28,578	33,349	49,955	51,169	51,607
Unrestricted investment earnings	1,927	2,747	158	917	4,958	6,418	452	(9,544)	6,145	12,302
Other	11,109	8,877	12,649	9,902	9,934	9,873	12,055	279	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	298,866	313,985	325,991	345,123	365,607	385,943	422,977	447,446	481,453	515,149
Business-type Activities										
Unrestricted investment earnings	1,011	1,667	-	1	386	5,271	108	(4,890)	3,035	4,595
Other	-	(150)	50	-	-	-	-	-	-	-
Extraordinary/special items ¹	(235,202)	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total Business-type Activities	(234,191)	1,517	50	1	386	5,271	108	(4,890)	3,035	4,595
Total Primary Government	\$ 64,675	\$ 315,502	\$ 326,041	\$ 345,124	\$ 365,993	\$ 391,214	\$ 423,085	\$ 442,556	\$ 484,488	\$ 519,744
General Revenues and Other Changes										
Change in Net Position	\$ (6,778)	\$ (257)	\$ (23,255)	\$ 5,515	\$ 33,729	\$ (10,527)	\$ 103,186	\$ 234,256	\$ 62,188	\$ 75,424
Governmental activities	(226,382)	10,518	9,953	17,627	12,876	20,151	21,880	11,910	19,042	20,346
Business-type activities										
Total Primary Government	\$ (233,160)	\$ 10,261	\$ (13,302)	\$ 23,142	\$ 46,605	\$ 9,624	\$ 125,066	\$ 246,166	\$ 81,230	\$ 95,770
Change in Net Position										

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

¹ 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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 163	157	38	-	2	-	150	95	-	28
Restricted ⁵	766	879	750	3,494	3,754	24,550	27,663	18,055	10,750	5,048
Committed	3,229	4,722	3,191	169	806	692	445	1,840	823	-
Assigned ³	1,765	2,735	1,551	1,402	2,680	707	2,257	4,125	3,713	3,723
Unassigned ⁴	45,377	44,946	45,041	51,991	66,658	68,319	121,974	140,485	138,286	145,354
Total General Fund	51,300	53,439	50,571	57,056	73,900	94,268	152,489	164,600	153,572	154,153
All Other Governmental Funds										
Nonspendable	59	55	66	8	25	-	6	16	259	96
Restricted ⁶	73,335	87,189	74,466	73,863	89,537	93,581	118,082	163,121	204,088	210,215
Committed	15,636	17,231	28,827	25,665	24,785	20,261	23,838	35,767	48,499	59,464
Assigned	10,303	9,002	5,011	10,814	10,610	10,062	8,477	5,924	6,573	5,242
Unassigned	(278)	(249)	-	(495)	(357)	(936)	(481)	(845)	(592)	7,912
Total All Other Governmental Funds ²	99,055	113,228	108,370	109,855	124,600	123,068	149,922	203,983	258,827	282,929
Total All Governmental Funds ¹	\$ 150,355	\$ 166,667	\$ 158,941	\$ 166,911	\$ 198,500	\$ 217,336	\$ 302,411	\$ 368,583	\$ 412,399	\$ 437,082

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

¹ Fund balances for fiscal year 2015 through 2024 have been classified in accordance with new GASB 54 fund balance reporting standards.
² The increase in fiscal year 2022 and 2023 was primarily due to the payment of \$92 million from the Federal Government for American Rescue Plan Act (ARPA)
³ The increase in General Fund assigned fund balance from fiscal year 2015 was due to an increase in encumbrance carry forwards totalling \$758 thousand.
⁴ The increase in unassigned fund balance for the General Fund from 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. Increase from fiscal year 2018 to fiscal year 2022 is an increase in revenue from Ad Valorem Taxes, Consolidated Taxes and Charges for Services.
⁵ The increase in General Fund restricted fund balance from fiscal year 2019 to fiscal year 2020 was due to the recording of the Incline Village Property Tax refund settlement.
⁶ The increase in General Fund unrestricted fund balance from fiscal year 2020 to fiscal year 2021 was due to conservative budgeting in FY21 due to the COVID pandemic.
 The increase in Restricted fund balance from fiscal year 2021 to fiscal year 2023 was due to the recording of money received for the America Rescue Plan Act (ARPA)

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

	Fiscal Year Ended June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 177,313	\$ 185,688	\$ 190,912	\$ 199,173	\$ 208,774	\$ 221,981	\$ 237,470	\$ 254,737	\$ 271,783	\$ 295,148
Licenses and permits	9,941	10,337	12,242	13,297	14,886	14,505	16,213	18,089	21,192	21,397
Intergovernmental revenues	179,392	187,816	195,433	218,977	224,142	232,103	299,378	313,015	309,824	338,189
Charges for services	38,893	39,543	37,350	39,561	42,281	44,440	48,796	64,141	50,085	56,444
Fines and forfeits	9,963	9,326	10,427	11,016	10,053	8,851	9,487	9,187	9,609	9,654
Miscellaneous	11,606	19,495	16,794	18,884	18,553	20,615	12,156	5,399	31,612	45,949
Total Revenues	427,108	452,205	463,158	500,908	518,689	542,495	623,500	664,568	694,105	766,781
Expenditures										
Current										
General government	55,362	57,142	44,717	45,304	47,950	48,775	71,906	72,892	64,465	66,784
Judicial	56,745	61,263	70,061	73,473	75,524	79,208	78,949	81,009	89,310	106,961
Public safety	135,821	141,496	157,332	163,628	169,405	183,936	177,674	192,316	209,377	231,344
Public works	30,438	34,491	29,214	28,986	29,332	30,071	28,548	30,866	36,373	37,826
Health and sanitation	21,491	21,201	22,569	23,259	24,091	25,423	33,614	32,429	33,167	40,830
Welfare	68,372	81,454	89,881	94,801	91,582	96,328	100,451	112,691	126,764	141,178
Culture and recreation	18,688	17,512	17,894	19,226	19,167	19,608	18,592	20,472	22,859	26,235
Community support	214	195	327	252	177	196	107	325	135	367
Intergovernmental	8,943	9,442	9,612	10,144	10,483	11,022	11,714	12,223	14,213	14,043
Capital outlay	10,914	9,313	20,559	21,182	7,847	18,343	11,413	23,680	42,115	72,807
Debt Service										
Principal	9,094	33,388	9,592	7,854	16,358	20,478	19,918	52,996	14,342	13,442
Interest	5,299	5,174	4,603	4,355	4,311	3,810	3,321	3,359	3,704	3,202
Other	71	875	75	530	132	128	407	599	48	48
Total Expenditures	421,452	472,946	476,436	492,994	496,359	537,326	556,614	635,857	656,872	755,067
Excess (Deficiency) of Revenues	5,656	(20,741)	(13,278)	7,914	22,330	5,169	66,886	28,711	37,233	11,714
Over (Under) Expenditures										

(CONTINUED)

SCHEDULE 1.4

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

	Fiscal Year Ended June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Other Financing Sources (Uses)										
Debt issued	\$ -	\$ 33,438	\$ -	\$ -	\$ 8,359	\$ 10,694	\$ 20,241	\$ 36,365	\$ 4,374	\$ 12,940
Debt premium (discount)	-	2,784	-	-	-	-	-	5,990	-	-
Proceeds from asset disposition	2,021	831	19	50	11	52	7	268	17	29
Proceeds from insurance recoveries	-	-	-	6	1	-	-	20	1,470	-
Proceeds from sale of water rights	-	-	2,895	-	-	-	-	-	-	-
Refunding payment to escrow agent	-	-	-	-	-	-	140	(140)	-	-
Transfers in	31,025	34,606	49,998	54,662	60,299	63,206	63,040	127,129	151,568	145,661
Transfers out	(33,856)	(34,606)	(49,998)	(54,662)	(60,299)	(60,206)	(66,040)	(127,129)	(151,568)	(145,661)
Total Other Financing Sources (Uses)	(810)	37,053	2,914	56	8,371	13,746	17,388	42,503	5,861	12,969
Special Item ¹	6,000	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 10,846	\$ 16,312	\$ (10,364)	\$ 7,970	\$ 30,701	\$ 18,915	\$ 84,274	\$ 71,214	\$ 43,094	\$ 24,683
Debt Service as a Percentage of Noncapital Expenditures	9%	3%	3%	4%	5%	5%	4%	9%	3%	2%

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

¹ The special item in fiscal year 2015 was a State Settlement of AB595 and AB543 of \$6.0 million.

SCHEDULE 1.5

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

	Fiscal Year Ended June 30,										Change,
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2024
Ad valorem ¹	\$ 174,116	\$ 183,051	\$ 188,474	\$ 195,947	\$ 205,595	\$ 221,981	\$ 233,326	\$ 249,648	\$ 267,299	\$ 290,680	66.9%
Residential construction ²	246	310	319	443	516	548	642	552	537	451	83.3%
Special assessment ³	1,374	650	625	618	545	516	758	1,026	340	310	-77.4%
Car rental fee	1,225	1,264	1,355	1,701	1,614	1,442	1,314	2,041	2,130	2,221	81.3%
Room tax	351	413	456	464	504	460	624	649	665	663	88.9%
Motor vehicle fuel tax ⁴	-	-	-	-	-	780	805	821	810	823	0.2%
	\$ 177,312	\$ 185,688	\$ 191,229	\$ 199,173	\$ 208,774	\$ 225,727	\$ 237,469	\$ 254,737	\$ 271,781	\$ 295,148	66.5%

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

¹ Since 2015, the County's ad valorem taxes have continued to grow each year. (see Schedule 2.2).
 TMFPD, discretely presented component unit, is not included in the figures above.

² The recovery started in 2015 and the improving trend has continued through 2021.

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 2015. The County Option MVFT 1.0 Cent was reclassified to Taxes in 2020.

SCHEDULE 2.1

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Real Property Assessed Value										
Residential	\$ 9,389,234	\$ 10,337,704	\$ 11,076,405	\$ 11,570,501	\$ 12,197,473	\$ 13,645,534	\$ 14,742,801	\$ 15,366,007	\$ 17,194,453	\$ 21,080,452
Commercial	3,383,703	3,375,615	3,304,064	3,306,481	3,416,482	3,634,381	4,150,701	4,115,824	4,271,328	4,968,695
Industrial	1,030,067	1,076,473	1,160,133	1,251,392	1,318,432	1,437,254	1,592,065	1,675,402	1,887,497	2,316,524
Other	1,172,158	265,551	661,272	308,633	974,418	795,677	(63,250)	639,722	(611,580)	1,325,101
Personal Property Assessed Value	688,878	712,632	769,547	1,004,680	1,020,217	1,114,073	1,075,951	1,246,701	1,253,861	1,512,752
Less: Tax Exempt Property	2,471,984	2,471,049	2,437,350	2,464,215	2,476,237	2,759,752	1,117,630	1,124,609	1,112,892	1,288,760
Total Assessed Value	\$ 13,192,055	\$ 13,296,926	\$ 14,534,071	\$ 14,977,472	\$ 16,450,785	\$ 17,867,167	\$ 20,380,638	\$ 21,919,047	\$ 22,882,667	\$ 29,914,764
Estimated Actual Taxable Value	\$ 37,691,586	\$ 37,991,217	\$ 41,525,917	\$ 42,792,777	\$ 47,002,243	\$ 51,049,049	\$ 58,230,394	\$ 62,625,849	\$ 65,379,049	\$ 85,470,754
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

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.

SCHEDULE 2.2

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Washoe County										
Operating Rate	1.0277	.9993	1.0005	1.0204	1.0145	1.0145	1.0188	1.0188	1.0258	1.0268
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	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600
Capital Acquisition	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Youth Services	.0087	.0087	.0075	.0075	.0074	.0074	.0071	.0071	.0071	.0061
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
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	.0065	.0349	.0349	.0150	.0210	.0210	.0170	.0170	.0100	.0100
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	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
City of Sparks	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
Fire Districts										
North Lake Tahoe Fire Protection District	.6291	.6291	.6291	.6291	.6291	.6291	.6480	.6480	.6480	.6480
Sierra Fire Protection District	.5400	.5400	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400
General Improvement Districts										
Genlach	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998
Incline Village	.1157	.1269	.1183	.1182	.1224	.1267	.1311	.1328	.1296	.1370
Palomino Valley	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198
Other Special Districts										
Sun Valley Water & Sanitation District	.1836	.1836	.1836	.1928	.1928	.1928	.2112	.2112	.2296	.2296

SCHEDULE 2.3

WASHOE COUNTY, NEVADA
 PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2024 AND 2015
 (AMOUNTS EXPRESSED IN THOUSANDS)

Tax Payer	2024			2015		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
Apple Inc	\$ 143,441	1	0.51%	-	-	-
Peppermill Casinos Inc	119,137	2	0.42%	84,472	2	0.64%
Dodge Flat Solar LLC	82,837	3	0.29%	-	-	-
Gage Village Commerical Dev LLC	75,561	4	0.27%	-	-	-
Golden Road Motor Inn Inc	62,591	5	0.22%	-	-	-
Fish Springs Ranch LLC	59,327	6	0.21%	-	-	-
ICON Reno Property Owner Pool 3 NE	58,838	7	0.21%	42,589	3	0.32%
Prime Healthcare Services Reno LLC	58,744	8	0.21%	-	-	-
Circus Circus & Eldorado Joint Venture	57,926	9	0.21%	38,612	4	0.29%
Sparks Family Hospital	44,033	10	0.16%	28,202	6	0.21%
BRE/Reno Property Owner LLC	-	-	-	102,978	1	0.78%
Sparks Legends Development, Inc	-	-	-	36,646	5	0.28%
Northwestern Mutual Life Insurance	-	-	-	27,490	7	0.21%
International Game Technology	-	-	-	24,850	8	0.19%
Hyatt Equities LLC	-	-	-	24,227	9	0.18%
BRE/PAC Nevada LLC	-	-	-	23,550	10	0.18%
	762,435		2.71%	433,616		3.28%
	27,413,253		97.29%	12,852,668		96.72%
\$	28,175,688		100.00%	\$ 13,286,284		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.

SCHEDULE 2.4

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net Secured Roll Taxes Levied	\$ 424,115	\$ 440,185	\$ 452,327	\$ 473,365	\$ 500,623	\$ 535,123	\$ 572,652	\$ 608,399	\$ 658,271	\$ 713,007
Current Year										
Tax Collections	421,125	438,074	449,930	471,229	498,311	532,811	570,187	606,530	655,884	709,577
Percent of Taxes Levied	99.30%	99.52%	99.47%	99.55%	99.54%	99.57%	99.57%	99.69%	99.64%	99.52%
Delinquent Tax Collections Outstanding	2,990	2,111	2,397	2,136	2,312	2,312	3,057	1,870	2,387	3,430
Totals to Date										
Tax Collections	424,115	440,185	452,327	473,365	500,623	535,123	572,652	608,338	657,750	709,577
Percent of Taxes Levied	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	99.92%	99.52%

Source: Washoe County Treasurer's Office

Note: Property tax levies increased 8% in fiscal year 2024.

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities										
General Bonded Debt	\$ 108,446	\$ 113,402	\$ 104,756	\$ 98,228	\$ 91,723	\$ 84,432	\$ 87,204	\$ 76,292	\$ 67,968	\$ 59,205
Revenue Bonds	39,920	38,252	37,505	36,457	35,188	32,825	30,621	30,626	27,721	24,515
Intangible Right To Use Assets ³	-	-	-	-	-	-	-	3,097	3,539	10,103
Subscriptions ⁴	-	-	-	-	-	-	-	-	2,233	6,699
Special Assessment Bonds	6,417	5,824	5,278	4,660	4,105	3,596	2,959	1,942	1,604	1,314
Total Governmental Activities	154,783	157,478	147,539	139,345	131,016	120,853	120,784	111,957	103,065	101,836
Business-type Activities										
General Bonded Debt	18,789	16,551	14,291	11,975	9,690	7,548	18,500	30,509	28,814	39,342
Total Business-type Activities	18,789	16,551	14,291	11,975	9,690	7,548	18,500	30,509	28,814	39,342
Total primary government	\$ 173,572	\$ 174,029	\$ 161,830	\$ 151,320	\$ 140,706	\$ 128,401	\$ 139,284	\$ 142,466	\$ 131,879	\$ 141,178
Percentage of personal income	0.91%	0.86%	0.80%	0.75%	0.55%	0.46%	0.47%	0.45%	0.37%	0.36%
Per capita ¹	\$ 393	\$ 386	\$ 359	\$ 335	\$ 296	\$ 272	\$ 291	\$ 293	\$ 265	\$ 283
General Bonded Debt	\$ 127,235	\$ 129,953	\$ 119,047	\$ 110,203	\$ 101,413	\$ 91,980	\$ 105,704	\$ 106,801	\$ 96,782	\$ 98,547
Less restricted resources	6,572	6,531	6,049	4,399	4,479	6,769	7,141	6,910	6,171	5,469
Total Net General Bonded Debt	\$ 120,663	\$ 123,422	\$ 112,998	\$ 105,804	\$ 96,934	\$ 85,211	\$ 98,563	\$ 99,891	\$ 90,611	\$ 93,078
Percentage of Actual Property Value ²	0.35%	0.32%	0.27%	0.25%	0.21%	0.17%	0.17%	0.16%	0.14%	0.11%
Per capita ¹	\$ 274	\$ 274	\$ 250	\$ 226	\$ 204	\$ 181	\$ 206	\$ 205	\$ 182	\$ 187

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.

³ GASB 87 - Leases (Intangible right to use assets) was implemented in FY2022.

⁴ GASB 96 - Software Subscriptions was implemented in FY2023.

SCHEDULE 3.2

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 1,328,628	\$ 1,434,271	\$ 1,543,233	\$ 1,613,667	\$ 1,688,659	\$ 1,839,877	\$ 1,934,637	\$ 2,055,025	\$ 2,148,784	\$ 2,817,802
Total net debt subject to limitation	225,354	223,754	216,641	196,869	186,777	165,147	171,282	169,345	160,653	142,567
Legal Debt Margin	\$ 1,103,274	\$ 1,210,517	\$ 1,326,592	\$ 1,416,798	\$ 1,501,882	\$ 1,674,730	\$ 1,763,355	\$ 1,885,680	\$ 1,988,131	\$ 2,675,235
Total net debt subject to limitation as a percentage of debt limit	17%	16%	14%	12%	11%	9%	9%	8%	7%	5%

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2024

Assessed value of taxable property for fiscal year ended June 30, 2023 \$ 28,178,020

Debt limit (10% of Assessed Valuation) \$ 2,817,802

Debt applicable to limit	
Governmental activities	\$ 85,034
Business-type activities	39,342
Reno-Sparks Convention and Visitor's Authority	62,953
Total Bonded Debt	<u>187,329</u>
Less: Special assessment bonds	1,314
Special revenue bonds	21,637
Amount available for repayment of general obligation bonds	<u>21,811</u>
Total net debt subject to debt limitation	<u>142,567</u>
Legal Debt Margin	<u>\$ 2,675,235</u>

Note: The statutory county debt limit is 10% of the assessed value of all taxable property in the County, as set forth in Chapter 244A.059 of the Nevada Revised Statutes. The statutory debt limit for recreational bonds issued by the Reno-Sparks Convention and Visitor's 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 \$62,953 is below the 3% limit of \$845,341

SCHEDULE 3.3

WASHOE COUNTY, NEVADA
 DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2024
 (AMOUNTS EXPRESSED IN THOUSANDS)

Name of Government Unit	Debt Outstanding	Presently Self-Supporting Debt	Percent Applicable ¹	Applicable Net Debt
Direct²				
Washoe County				
Governmental Activity Bonds	\$ 59,205	\$ -	100%	\$ 59,205
Revenue Bond ³	24,515	24,515	100%	-
Special Assessment Bonds ⁴	1,314	1,314	100%	-
Total Direct Debt	85,034	25,829		59,205
Overlapping				
Washoe County School District	1,244,452	-	100%	1,244,452
Reno-Sparks Convention and Visitors Authority	55,610	55,610	100%	-
City of Reno	86,296	-	100%	86,296
City of Reno supported by specific revenue	319,397	319,397	100%	-
Reno - Special Assessment Bonds ³	2,730	2,730	100%	-
City of Sparks	20,690	-	100%	20,690
Sparks - Sewer and Utility Bonds	259	259	100%	-
Incline Village General Improvement District	6,417	6,417	100%	-
State of Nevada	1,436,400	256,428	15.19%	179,263
Total Overlapping Debt	3,172,251	640,841		1,530,701
Total General Obligation Direct and Overlapping Debt	\$ 3,257,285	\$ 666,670		\$ 1,589,906

¹ Based on fiscal year 2023-24 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 obligation 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
PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2015	2016	2017 ⁴	2018	2019	2020	2021	2022	2023	2024
Special Assessment Bonds ¹										
Pledged Revenue	\$ 1,797	\$ 1,071	\$ 966	\$ 916	\$ 804	\$ 889	\$ 1,015	\$ 1,178	\$ 455	\$ 416
Debt Service Requirements										
Principal	1,700	592	546	618	555	509	637	1,017	338	289
Interest	302	241	217	194	171	149	129	94	67	56
Total Debt Service Requirements	\$ 2,002	\$ 833	\$ 763	\$ 812	\$ 726	\$ 658	\$ 766	\$ 1,111	\$ 405	\$ 345
Coverage Ratios	0.90	1.29	1.27	1.13	1.11	1.35	1.33	1.06	1.12	1.21
Sales Tax Revenue Bonds ²										
Pledged Revenue	\$ 8,228	\$ 8,865	\$ 9,396	\$ 10,194	\$ 10,451	\$ 10,025	\$ 13,037	\$ 14,694	\$ 14,624	\$ 15,054
Debt Service Requirements										
Principal	690	800	-	-	20	885	935	980	1,030	1,085
Interest	737	703	561	561	561	538	493	445	395	342
Total Debt Service Requirements	\$ 1,427	\$ 1,503	\$ 561	\$ 561	\$ 581	\$ 1,423	\$ 1,428	\$ 1,425	\$ 1,425	\$ 1,427
Coverage Ratios	5.77	5.90	16.75	18.17	17.99	7.04	9.13	10.31	10.26	10.55
Car Rental Fee Revenue Bonds ³										
Pledged Revenue	\$ 1,225	\$ 1,264	\$ 1,355	\$ 1,701	\$ 1,614	\$ 1,442	\$ 1,314	\$ 2,040	\$ 2,130	\$ 2,221
Debt Service Requirements										
Principal	592	673	768	840	1,041	903	1,002	1,132	1,212	1,353
Interest	476	457	435	450	462	432	398	360	391	406
Total Debt Service Requirements	\$ 1,068	\$ 1,130	\$ 1,203	\$ 1,290	\$ 1,503	\$ 1,335	\$ 1,400	\$ 1,492	\$ 1,603	\$ 1,759
Coverage Ratios	1.15	1.12	1.13	1.32	1.07	1.08	0.94	1.37	1.33	1.26

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, 2024 in the Special Assessment Debt Service Fund is \$2,213.

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 \$1,099 at June 30, 2024.

³ Pledged revenue for the Baseball Stadium Revenue Bonds 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 \$2,129 at June 30, 2024.

⁴ Debt was refinanced on the Truckee River Flood Management Fund. No Principal payments were due in FY2017 or FY2018 and a lower interest rate on the new debt resulted in lower interest costs.

WASHOE COUNTY, NEVADA
DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Population ¹	444,008	451,248	459,142	460,237	464,630	472,069	478,355	486,492	496,745	498,022
Total Personal Income ²	\$ 19,077,494	\$ 20,164,911	\$ 21,265,239	\$ 22,549,907	\$ 25,556,498	\$ 27,776,003	\$ 29,875,442	\$ 31,523,753	\$ 35,246,181	\$ 38,784,839
Per Capita Income ²	\$ 42,967	\$ 44,687	\$ 46,315	\$ 48,996	\$ 55,487	\$ 59,639	\$ 63,360	\$ 66,076	\$ 74,292	\$ 81,531
Median Age ³	37.4	37.5	37.5	37.9	38.0	38.1	38.6	38.5	39.5	39.5
School Enrollment ⁴	63,108	63,670	63,919	66,989	66,960	66,913	65,121	64,820	64,322	63,448
Unemployment Rate (Percent) ⁵	6.4	6.4	4.0	4.2	3.6	3.2	4.9	3.3	4.5	5.0
Total Labor Force ⁵	213,773	213,923	223,409	239,119	250,005	255,915	251,933	254,381	263,078	265,454
Construction Activity-Total Value ⁶	\$ 246,628	\$ 231,742	\$ 301,127	\$ 345,710	\$ 458,823	\$ 450,868	\$ 719,607	\$ 678,435	\$ 466,715	\$ 391,470
Number of New Family Units ⁶	255	320	378	481	572	617	692	596	443	540
Taxable Sales ⁷	\$ 6,817,589	\$ 7,550,467	\$ 7,989,009	\$ 8,531,253	\$ 8,829,864	\$ 9,250,416	\$ 11,049,067	\$ 12,267,766	\$ 12,383,862	\$ 12,117,540
Gross Income Gaming Revenue ⁸	\$ 765,248	\$ 789,359	\$ 738,373	\$ 779,347	\$ 785,532	\$ 630,862	\$ 837,334	\$ 970,727	\$ 971,243	\$ 1,000,369
Total Passenger Air Traffic ⁹	3,297,642	3,563,818	3,819,896	4,128,476	4,298,555	3,378,405	2,472,843	4,155,405	4,460,048	4,689,790

Sources:

- ¹ 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 data source: Nevada State Demographer's Office-NV Small Business Development Center and US Census
- ² BEA 2012 Estimate with Compound Annual Growth Rate applied - FY - FY2015, FY2016, FY2017, FY2018, FY2019, FY2020, FY2021, FY2022, FY2023 and FY2024.
- ³ American Community Survey 5-Year Estimates - FY2015, FY2016, FY2017 and FY2018. United States Census Bureau - FY2019, FY2020, FY2021, FY2022, FY2023 and FY2024.
- 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 - Construction Activity-Total Value (000)
- ⁷ Nevada State Department of Taxation (000)
- ⁸ Nevada State Gaming Control Board (000)
- ⁹ Reno/Tahoe International Airport (RTIA). COVID-19 pandemic hit in March 2020 greatly reducing air passenger traffic in 2020 and 2021.

SCHEDULE 4.2

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

Employer	December, 2023			December, 2014		
	Employees ¹	Rank	Percentage of Total County Employment	Employees ¹	Rank	Percentage of Total County Employment
Washoe County School District	8,750	1	3.62%	8,750	1	4.51%
University of Nevada - Reno	4,750	2	1.97%	4,250	2	2.19%
Washoe County	3,419	3	1.42%	2,750	4	1.42%
Renown Medical Center	3,250	4	1.35%	2,750	3	1.42%
Peppermill Hotel Casino - Reno	2,500	5	1.04%	2,250	5	1.16%
Nugget Casino	2,500	6	1.04%			
Grand Sierra Resort	2,500	7	1.04%			
Harrah's	2,500	8	1.04%			
St. Mary's	2,500	9	1.04%			
Silver Legacy Resort Casino	2,500	10	1.04%	1,750	7	0.90%
International Game Technology PLC ²				1,750	6	0.90%
Grand Sierra Resort				1,750	9	0.90%
Atlantis Casino Resort				1,750	8	0.90%
Eldorado Hotel & Casino				1,250	10	0.64%
Total Washoe County Covered Employment	241,410			194,179		

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 outsources the publication of this information to Infogroup and Nevada Workforce. Infogroup publishes employee counts in ranges of 5000. The number of employees shown are estimated using the midpoint

² International Game Technology was acquired by Gtech in 2015 becoming International Game Technology PLC

SCHEDULE 5.1

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/Program										
General government	283.7	293.3	297.4	330.9	300.8	306.4	295.3	434.7	315.0	489.2
Judicial	471.8	495.8	514.8	512.3	511.8	514.3	515.5	527.1	552.1	571.4
Public safety	902.5	908.1	934.5	954.0	933.3	958.7	945.7	986.5	1,035.3	1,048.1
Public works	137.0	135.6	132.4	129.4	127.0	130.0	129.0	134.0	144.0	143.2
Health and sanitation	154.6	150.2	150.3	150.1	147.9	155.0	168.0	180.8	182.2	184.4
Welfare	241.5	274.1	301.0	302.0	319.5	340.2	352.7	386.1	411.3	428.5
Culture and recreation	222.7	209.6	206.6	207.5	221.8	166.7	206.5	215.0	225.6	232.5
Utilities	23.0	20.5	23.0	20.0	20.9	20.6	20.8	21.4	23.4	20.0
Golf courses ¹	8.9	7.0	-	-	-	1.0	-	-	-	-
Building permits	14.4	15.4	18.0	16.0	16.0	16.0	17.0	19.0	21.0	21.0
Total	2,460.1	2,509.6	2,578.0	2,622.2	2,599.0	2,608.9	2,650.5	2,904.6	2,909.9	3,138.3

Function/Program % of Total

General government	11%	12%	12%	13%	12%	12%	11%	16%	12%	17%
Judicial	19%	20%	20%	19%	19%	19%	18%	17%	18%	17%
Public safety	37%	36%	36%	36%	36%	38%	36%	35%	37%	34%
Public works	6%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Health and sanitation	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
Welfare	10%	11%	11%	11%	11%	12%	12%	12%	13%	13%
Culture and recreation	9%	8%	8%	8%	9%	6%	8%	7%	8%	7%
Utilities	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Golf courses	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Building permits	1%	1%	1%	1%	1%	1%	1%	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 In 2017, the golf course employees were reassigned to other Washoe County departments due to the hiring of an outside management firm taking over the operations of the golf courses.

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

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Judicial¹										
Justice Courts Cases Filed										
Criminal	9,106	8,505	8,549	8,280	7,494	8,749	6,982	8,864	8,125	6,798
Civil	11,769	11,787	12,221	13,664	13,235	11,126	9,419	10,070	17,399	14,836
Traffic and parking violations	43,686	27,317	33,764	34,927	31,077	25,685	19,018	19,695	13,800	23,761
Justice Courts Cases Disposed										
Criminal	8,285	9,107	8,943	7,002	7,970	7,785	4,480	10,797	9,546	8,180
Civil	14,110	11,286	12,698	11,198	14,162	11,565	9,657	10,771	16,470	12,755
Traffic and parking violations	42,850	27,014	32,820	31,175	31,815	26,280	17,296	20,120	15,391	24,377
Public Safety²										
Police										
Arrests (Valley and Incline)	2,587	2,865	2,590	2,436	2,641	2,253	1,955	2,176	2,191	2,408
Citations issued	12,821	13,082	12,370	12,011	8,943	6,875	6,009	6,512	7,420	8,886
Alarms	1,497	1,764	1,797	1,706	1,723	1,614	1,647	1,698	1,823	1,705
Crime lab analysis requests	6,406	6,238	6,966	7,525	6,293	6,365	6,872	6,123	6,368	6,474
Warrants processed	2,187	1,909	1,879	2,020	1,615	1,011	1,014	1,196	1,019	865
Detention										
Bookings	20,750	20,361	20,452	21,361	20,410	16,827	14,061	14,848	14,865	14,403
Civil protective custody	284	216	284	109	694	301	119	53	70	79
Average daily population	1,082	1,047	1,048	1,087	1,127	982	916	1,140	1,247	1,156
Animal Services										
Calls for service responded to	38,753	35,144	33,651	35,717	33,574	29,133	25,341	26,396	19,187	20,216
Number of animals impounded	13,556	13,584	13,598	13,639	13,490	11,383	7,686	10,117	12,242	10,852
Health and Sanitation²										
Permitted food establishments	3,661	3,663	3,783	3,816	3,882	3,720	3,828	3,883	4,052	4,099
Air quality permits issued	1,440	1,429	1,232	1,607	1,139	1,200	1,364	1,357	1,327	1,336
Birth certificates issued	7,125	7,264	7,060	10,663	15,247	12,920	14,612	16,122	15,290	14,932
Death certificates issued	19,267	21,463	22,533	21,616	23,150	22,204	26,909	29,370	29,370	25,256

(CONTINUED)

SCHEDULE 5.2

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Welfare ²										
Adult Services ³										
Nursing home bed days	5,240	3,900	3,556	3,832	3,694	3,975	3,276	3,588	2,545	2,484
Supportive housing program bed days	35,674	47,450	44,815	58,258	57,545	31,012	41,793	43,763	46,906	47,924
Adult group care bed days	7,612	5,532	4,312	2,101	1,574	1,290	900	691	730	1,789
Our Place - Women Served ⁷	-	-	-	-	-	-	626	794	983	1,007
Our Place - Families Served ⁷	-	-	-	-	-	-	86	174	162	209
Served in burial	463	593	575	464	461	601	639	698	711	568
Children's Services										
Number of children in legal custody	1,002	1,582	1,480	901	822	790	778	701	629	608
Average length of stay in paid foster care (days)	383	390	420	510	510	570	1,064	639	639	669
Number of adoptions finalized	156	116	136	159	200	156	87	72	87	78
Number of adoption subsidies	1,349	2,728	2,811	2,960	3,119	3,293	2,237	3,220	3,177	3,412
Number of child welfare reports received	7,358	5,936	5,556	5,594	6,568	6,074	7,283	7,173	6,088	6,029
Number of child welfare investigations	2,038	2,045	1,951	1,944	1,936	1,822	1,863	1,574	1,369	1,278
Senior Services ⁵										
Number of clients served	4,692	4,909	5,077	4,714	6,540	6,258	5,646	5,814	5,990	6,386
Culture and Recreation ²										
Parks and Recreation										
Golf courses - total rounds of golf ⁸	76,374	75,128	61,412	66,307	59,601	68,993	128,637	108,767	90,305	106,717
Aquatics - pool attendance ⁴	52,502	51,126	13,500	15,991	16,231	10,205	929	7,890	44,047	49,814
Library										
Visitors to libraries ('000s)	1,093	1,071	1,094	466	1,188	838	170	537	658	755
Volumes in collection ('000s)	617	513	464	484	456	425	418	474	478	405
Total volumes borrowed ('000s)	2,045	1,674	1,966	1,958	2,016	1,772	1,221	1,722	1,978	2,290

(CONTINUED)

SCHEDULE 5.2

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Utilities/Water² (continued)										
Wastewater										
Customer count	23,545	24,523	25,339	26,122	28,324	30,167	31,992	33,081	34,202	35,406
Reclaimed Water										
Customer count	295	298	314	320	326	336	335	339	344	346
Storm Water										
Customer count	5,921	6,740	6,847	7,015	7,232	7,448	7,708	7,948	8,170	8,383
Building Permits²										
Commercial construction	251	227	118	78	209	195	161	196	176	146
Residential construction ⁶	260	320	378	502	691	1,767	1,916	1,777	1,358	1,612
Miscellaneous	1,597	1,572	1,422	3,661	3,268	2,092	2,369	2,868	3,187	3,764

n/r = not reported

¹ Uniform System for Judicial Records, Nevada AOC, Planning & AI

² Various Washoe County Departments.

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 In 2017, Bowers pool was closed for major maintenance. 2020 and 2021, the Covid-19 pandemic hit Washoe County starting March 2020.

⁵ The decrease in the number of unduplicated clients served can be directly attributed to the outsourcing of the Senior Law Program, July 1, 2013.

⁶ New single family dwellings.

⁷ New program called, 'Our Place' (homelessness) started August 14, 2020.

⁸ New Golf course (Wildcreek) was added in FY21

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/Program										
General Government										
Information Technology										
Business applications	123	123	123	123	123	127	132	132	124	250
Networked buildings and small facilities	139	139	140	140	140	148	148	148	149	151
Network wireless coverage (square miles) ³	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
Network personal computers	3,792	3,724	3,597	3,597	3,950	4,450	4,485	4,747	4,890	4,454
Equipment Services										
Vehicles	918	892	905	1,010	1,090	1,083	818	812	783	810
Judicial										
District court/justice courts	12	12	12	12	12	12	12	12	12	12
District court/justice courts locations	6	6	6	6	6	6	6	6	6	6
Public Safety										
Juvenile services facilities	2	2	1	1	1	1	1	1	1	1
Sheriff's detention center/substations	3	3	3	3	3	3	3	3	3	3
Sheriff's patrol aircraft (helicopters)	3	3	4	4	4	4	4	4	4	4
Sheriff's patrol/search and rescue boats (in excess of 20 feet)	3	3	3	3	4	4	4	4	4	4
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)	723	726	721	723	725	728	733	734	743	748
Unpaved streets (miles)	362	362	362	362	362	362	362	362	362	362
Traffic signals	17	17	17	17	19	20	22	20	23	23
Bridges	73	73	67	66	67	67	77	70	73	73
Culture and Recreation										
Libraries	13	13	13	13	12	12	12	12	12	12
Major/regional parks	13	13	13	13	10	10	10	10	10	10
Community/neighborhood parks ¹	33	32	32	32	39	39	39	39	39	39
Developed park acreage ¹	1,877	1,870	1,870	1,885	1,885	1,885	1,885	1,885	1,885	1,885
Undeveloped park acreage	10,034	10,034	10,039	10,253	11,339	11,339	11,339	11,339	11,339	11,339

(CONTINUED)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Culture and Recreation (continued)										
Special use facilities	6	6	6	6	7	7	7	7	7	7
Playgrounds ¹	46	45	45	45	45	45	45	45	45	45
Golf courses	2	2	2	2	3	3	3	3	3	3
Swimming pools/waterpark	3	3	3	3	3	3	3	3	3	3
Camping sites	64	64	64	64	64	64	64	64	64	64
Sheltered group picnic facilities	57	57	57	57	57	57	57	57	57	57
Regional shooting facilities	2	2	2	2	2	2	2	2	2	2
Baseball fields	28	27	27	29	29	29	29	29	29	29
Soccer fields	25	25	25	27	27	27	27	27	27	27
Tennis courts	22	22	22	22	22	22	22	22	22	22
Volleyball courts	20	20	20	20	20	20	20	20	20	20
Historical buildings/museums	6	6	6	6	6	6	6	6	6	6
Amphitheaters	4	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	23	23	23	23
Hiking trails (miles)	161	161	161	166	166	166	166	166	166	166
Horse arenas	5	5	5	7	7	7	7	9	9	9
Skateboard parks	3	3	3	3	3	3	3	3	3	3
Utilities										
Water										
Water mains (miles) ²	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Wastewater										
Storm sewers (miles)	290	291	297	300	302	303	318	310	312	314
Reclaimed Water										
Reclaimed mains (miles)	40	40	40	40	42	42	44	45	46	48

n/r = not reported

Sources: Washoe County capital asset records and departments

¹The decrease in FY 2016 is due to the sale of one park. Due to development, the location was no longer desirable.

² 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.