



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

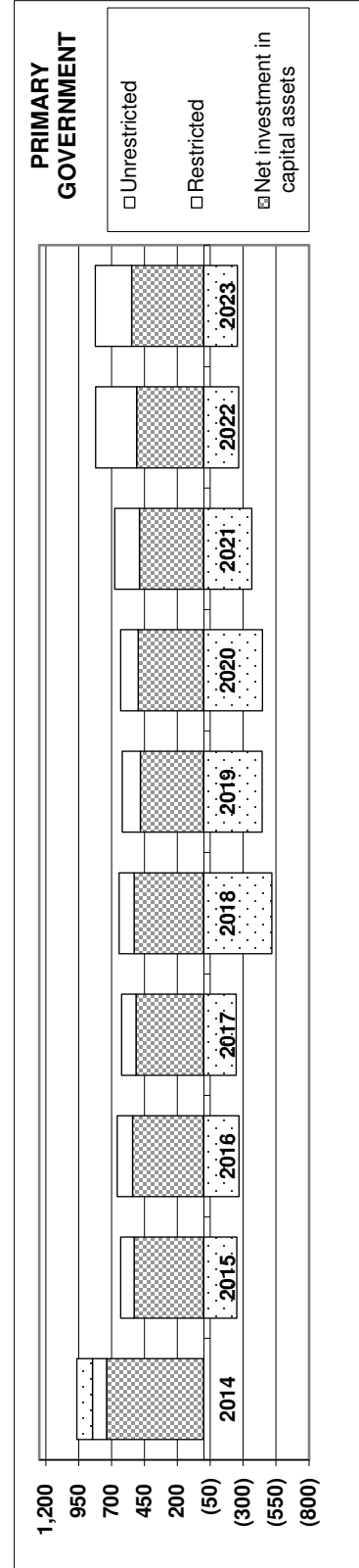
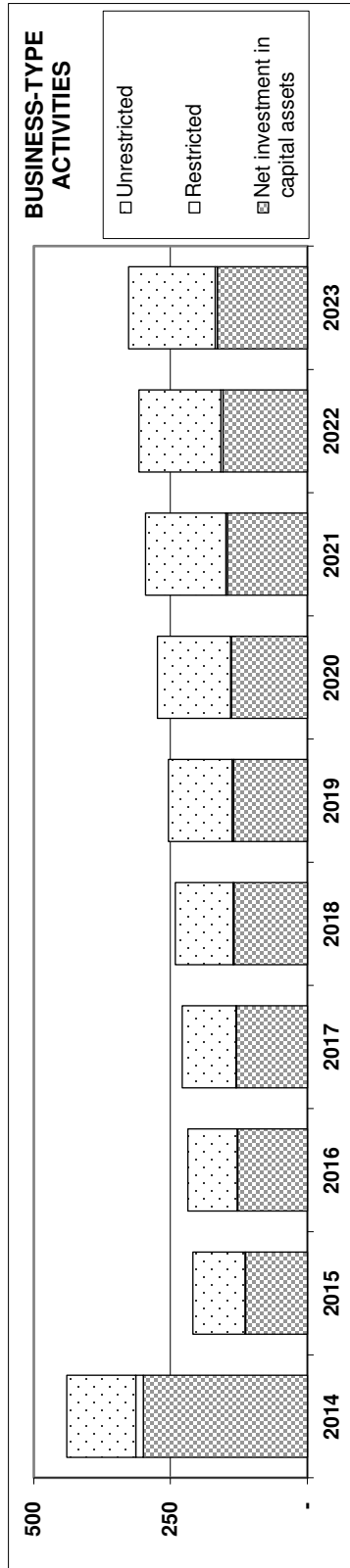
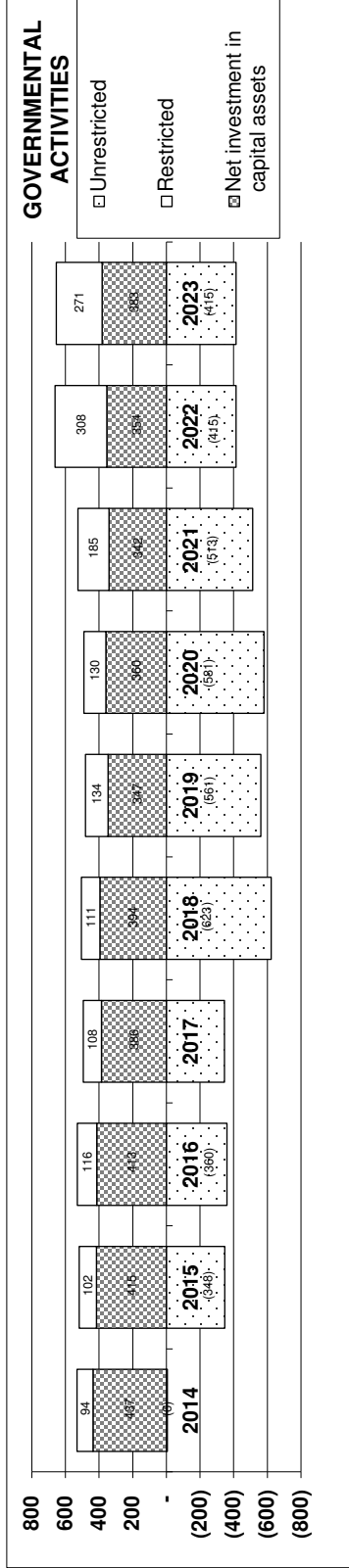
Operating Information

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)

	2014	2015 ⁵	2016	2017	2018 ⁶	2019	2020	2021	2022	2023
Governmental Activities										
Net investment in capital assets ¹	\$ 437,044	\$ 415,132	\$ 412,863	\$ 385,853	\$ 394,493	\$ 347,147	\$ 359,922	\$ 341,530	\$ 354,340	\$ 382,948
Restricted	94,056	102,385	116,440	107,899	111,377	133,879	130,298	184,689	308,204	271,498
Unrestricted ²	(6,492)	(347,987)	(360,030)	(346,079)	(623,439)	(561,238)	(581,037)	(513,050)	(415,119)	(414,906)
Total Governmental Activities Net Position	\$ 524,608	\$ 169,530	\$ 169,273	\$ 147,673	\$ (117,569)	\$ (80,212)	\$ (90,817)	\$ 13,169	\$ 247,425	\$ 239,540
Business-type Activities										
Net investment in capital assets ¹	\$ 299,618	\$ 112,543	\$ 126,705	\$ 128,947	\$ 133,532	\$ 134,143	\$ 138,476	\$ 145,824	\$ 153,980	\$ 164,177
Restricted ³	13,461	1,234	1,122	1,151	2,157	3,027	1,515	3,021	4,159	4,262
Unrestricted	126,597	95,088	90,505	98,187	105,278	116,673	133,810	146,837	149,453	158,195
Total Business-type Activities Net Position	\$ 439,676	\$ 208,865	\$ 218,332	\$ 228,285	\$ 240,967	\$ 253,843	\$ 273,801	\$ 295,682	\$ 307,592	\$ 326,634
Primary Government										
Net investment in capital assets ¹	\$ 736,662	\$ 527,675	\$ 539,568	\$ 514,800	\$ 528,025	\$ 481,290	\$ 498,398	\$ 487,354	\$ 508,320	\$ 547,125
Restricted	107,517	103,619	117,562	109,050	113,534	136,906	131,813	187,710	312,363	275,760
Unrestricted	120,105	(252,899)	(269,525)	(247,892)	(518,161)	(444,565)	(447,227)	(366,213)	(265,666)	(256,711)
Total Primary Government Net Position ⁴	\$ 964,284	\$ 378,395	\$ 387,605	\$ 375,958	\$ 123,398	\$ 173,631	\$ 182,984	\$ 308,851	\$ 555,017	\$ 566,174

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.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General government	\$ 80,958	\$ 85,674	\$ 100,763	\$ 89,304	\$ 85,803	\$ 85,657	\$ 121,091	\$ 115,871	\$ 102,241	\$ 117,478
Judicial	59,317	59,055	62,341	72,190	77,136	76,304	84,177	79,233	69,625	94,325
Public safety	137,584	141,623	144,615	165,745	168,377	177,010	192,592	179,342	165,924	224,091
Public works	48,420	49,794	50,188	49,151	45,124	37,197	40,103	26,617	37,681	39,726
Health and sanitation	18,384	18,901	18,607	21,217	22,159	22,693	24,383	31,154	27,611	32,949
Welfare	65,651	68,457	73,678	82,507	88,059	84,459	100,398	99,080	117,646	130,541
Culture and recreation	21,803	18,729	19,320	23,857	24,470	23,299	24,380	21,781	21,670	26,872
Community support	178	186	198	330	255	180	199	112	347	143
Interest on long-term debt	5,525	6,252	6,721	5,500	5,657	5,142	4,477	4,355	4,317	7,786
Total Governmental Activities Expenses	437,820	448,671	476,431	509,801	517,040	511,941	591,800	557,545	547,062	673,911
Business-type Activities^{1,2}										
Utilities ¹	28,300	22,889	11,511	11,215	11,981	19,274	13,064	11,776	13,353	15,580
Golf courses	952	955	945	454	268	281	582	334	326	338
Building permits	1,357	1,603	1,700	2,102	2,313	2,807	2,941	2,694	2,405	3,349
Total Business-type Activities Expenses	30,609	25,447	14,156	13,771	14,562	22,362	16,587	14,804	16,084	19,267
Total Primary Government Expenses	\$ 468,429	\$ 474,118	\$ 490,587	\$ 523,572	\$ 531,602	\$ 534,303	\$ 608,387	\$ 572,349	\$ 563,146	\$ 693,178
Program Revenues										
Governmental Activities										
Charges for Services										
General government	\$ 27,106	\$ 28,618	\$ 32,878	\$ 32,600	\$ 34,215	\$ 35,424	\$ 43,497	\$ 42,504	\$ 48,632	\$ 59,000
Judicial	9,904	9,386	9,465	10,145	9,976	9,134	7,889	7,577	7,522	7,173
Public safety	16,205	15,763	16,860	17,027	18,436	21,750	20,908	31,283	28,067	25,424
Other	15,261	24,280	21,517	23,707	27,220	21,641	29,050	29,857	44,051	32,830
Operating grants, interest and contributions	57,083	55,602	60,753	60,503	65,595	77,323	74,700	113,936	193,653	114,349
Capital grants, interest and contributions	12,245	9,378	20,716	16,573	21,990	14,791	19,286	12,597	11,947	15,870
Total Governmental Activities	137,804	143,027	162,189	160,555	177,432	180,063	195,330	237,754	333,872	254,646
Program Revenues										
Business-type Activities^{1,2}										
Charges for Services										
Utilities	32,287	23,595	14,374	15,008	15,678	17,450	18,143	19,357	20,915	22,151
Golf courses	854	1,424	1,374	(914)	185	184	458	368	380	302
Building permits	2,491	2,792	2,890	3,024	3,605	3,696	3,270	4,392	4,324	3,357
Operating grants, interest and contributions	112	7	11	109	911	3,758	36	66	92	-

(CONTINUED)

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type Activities (continued)										
Capital grants, interest and contributions	\$ 8,107	\$ 5,438	\$ 4,508	\$ 6,447	\$ 11,809	\$ 9,784	\$ 9,560	\$ 12,393	\$ 7,173	\$ 9,464
Total Business-type Activities	43,851	33,256	23,157	23,674	32,188	34,852	31,467	36,576	32,884	35,274
Total Primary Government	\$ 181,655	\$ 176,283	\$ 185,346	\$ 184,229	\$ 209,620	\$ 214,915	\$ 226,797	\$ 274,330	\$ 366,756	\$ 289,920
Program Revenues										
Program Revenue	\$ (300,016)	\$ (305,644)	\$ (314,242)	\$ (349,246)	\$ (339,608)	\$ (331,878)	\$ (396,470)	\$ (319,791)	\$ (213,190)	\$ (419,265)
Net (Expense)/Revenue	13,242	7,809	9,001	9,903	17,626	12,490	14,880	21,772	16,800	16,007
Business-type activities										
Total Primary Government	\$ (286,774)	\$ (297,835)	\$ (305,241)	\$ (339,343)	\$ (321,982)	\$ (319,388)	\$ (381,590)	\$ (298,019)	\$ (196,390)	\$ (403,258)
Net (Expense) Revenue										
General Revenues and Other Changes										
in Net Position Governmental Activities										
Taxes and Intergovernmental										
Ad valorem	\$ 168,009	\$ 175,981	\$ 183,821	\$ 188,474	\$ 196,142	\$ 205,759	\$ 219,924	\$ 234,745	\$ 250,669	\$ 268,659
Consolidated	80,809	88,435	95,605	100,336	111,301	116,837	121,150	142,376	156,087	155,480
Other intergovernmental	19,832	21,414	22,935	24,374	26,861	28,119	28,578	33,349	49,955	51,169
Unrestricted investment earnings	1,594	1,927	2,747	158	917	4,958	6,418	452	(9,544)	6,145
Other	8,981	11,109	8,877	12,649	9,902	9,934	9,873	12,055	279	-
Transfers	211	-	-	-	-	-	-	-	-	-
Total Governmental Activities	279,436	298,866	313,985	325,991	345,123	365,607	385,943	422,977	447,446	481,453
Business-type Activities										
Unrestricted investment earnings	1,591	1,011	1,667	-	1	386	5,271	108	(4,890)	3,035
Other	-	-	(150)	50	-	-	-	-	-	-
Extraordinary/special items ¹	-	(235,202)	-	-	-	-	-	-	-	-
Transfers	(211)	-	-	-	-	-	-	-	-	-
Total Business-type Activities	1,380	(234,191)	1,517	50	1	386	5,271	108	(4,890)	3,035
Total Primary Government	\$ 280,816	\$ 64,675	\$ 315,502	\$ 326,041	\$ 345,124	\$ 365,993	\$ 391,214	\$ 423,085	\$ 442,556	\$ 484,488
General Revenues and Other Changes										
Change in Net Position	\$ (20,580)	\$ (6,778)	\$ (257)	\$ (23,255)	\$ 5,515	\$ 33,729	\$ (10,527)	\$ 103,186	\$ 234,256	\$ 62,188
Governmental activities	14,622	(226,382)	10,518	9,953	17,627	12,876	20,151	21,880	11,910	19,042
Business-type activities										
Total Primary Government	\$ (5,958)	\$ (233,160)	\$ 10,261	\$ (13,302)	\$ 23,142	\$ 46,605	\$ 9,624	\$ 125,066	\$ 246,166	\$ 81,230
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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ 19	163	157	38	-	2	-	150	95	-
Restricted ⁵	792	766	879	750	3,494	3,754	24,550	27,663	18,055	10,750
Committed	4,519	3,229	4,722	3,191	169	806	692	445	1,840	823
Assigned ³	1,107	1,765	2,735	1,551	1,402	2,680	707	2,257	4,125	3,713
Unassigned ⁴	40,170	45,377	44,946	45,041	51,991	66,658	68,319	121,974	140,485	138,286
Total General Fund	46,607	51,300	53,439	50,571	57,056	73,900	94,268	152,489	164,600	153,572
All Other Governmental Funds										
Nonspendable	39	59	55	66	8	25	-	6	16	259
Restricted ⁶	72,526	73,335	87,189	74,466	73,863	89,537	93,581	118,082	163,121	204,088
Committed	13,273	15,636	17,231	28,827	25,665	24,785	20,261	23,838	35,767	48,499
Assigned	7,482	10,303	9,002	5,011	10,814	10,610	10,062	8,477	5,924	6,573
Unassigned	(418)	(278)	(249)	-	(495)	(357)	(836)	(481)	(845)	(592)
Total All Other Governmental Funds ²	92,902	99,055	113,228	108,370	109,855	124,600	123,068	149,922	203,983	258,827
Total All Governmental Funds ¹	\$ 139,509	\$ 150,355	\$ 166,667	\$ 158,941	\$ 166,911	\$ 198,500	\$ 217,336	\$ 302,411	\$ 368,583	\$ 412,399

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

¹ Fund balances for fiscal year 2014 through 2023 have been classified in accordance with new GASB 54 fund balance reporting standards.
² The increase in restricted 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 2014 to fiscal year 2015 was due to an increase in encumbrance carry forwards totalling \$758 thousand in fiscal year 2014.
⁴ The increase in unassigned 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. 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.
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.
⁶ 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,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 170,915	\$ 177,313	\$ 185,688	\$ 190,912	\$ 199,173	\$ 208,774	\$ 221,981	\$ 237,470	\$ 254,737	\$ 271,783
Licenses and permits	9,936	9,941	10,337	12,242	13,297	14,886	14,505	16,213	18,089	21,192
Intergovernmental revenues	168,204	179,392	187,816	195,433	218,977	224,142	232,103	299,378	313,015	309,824
Charges for services	35,694	38,893	39,543	37,350	39,561	42,281	44,440	48,796	64,141	50,085
Fines and forfeits	10,490	9,963	9,326	10,427	11,016	10,053	8,851	9,487	9,187	9,609
Miscellaneous	10,981	11,606	19,495	16,794	18,884	18,553	20,615	12,156	5,399	31,612
Total Revenues	406,220	427,108	452,205	463,158	500,908	518,689	542,495	623,500	664,568	694,105
Expenditures										
Current										
General government	50,210	55,362	57,142	44,717	45,304	47,950	48,775	71,906	72,892	64,465
Judicial	55,637	56,745	61,263	70,061	73,473	75,524	79,208	78,949	81,009	89,310
Public safety	128,364	135,821	141,496	157,332	163,628	169,405	183,936	177,674	192,316	209,377
Public works	26,124	30,438	34,491	29,214	28,986	29,332	30,071	28,548	30,866	36,373
Health and sanitation	21,558	21,491	21,201	22,569	23,259	24,091	25,423	33,614	32,429	33,167
Welfare	69,364	68,372	81,454	89,881	94,801	91,582	96,328	100,451	112,691	126,764
Culture and recreation	18,201	18,688	17,512	17,894	19,226	19,167	19,608	18,592	20,472	22,859
Community support	178	214	195	327	252	177	196	107	325	135
Intergovernmental	8,790	8,943	9,442	9,612	10,144	10,483	11,022	11,714	12,223	14,213
Capital outlay	12,571	10,914	9,313	20,559	21,182	7,847	18,343	11,413	23,680	42,115
Debt Service										
Principal	7,943	9,094	33,388	9,592	7,854	16,358	20,478	19,918	52,996	14,342
Interest	5,627	5,299	5,174	4,603	4,355	4,311	3,810	3,321	3,359	3,704
Other	98	71	875	75	530	132	128	407	599	48
Total Expenditures	404,665	421,452	472,946	476,436	492,994	496,359	537,326	556,614	635,857	656,872
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	1,555	5,656	(20,741)	(13,278)	7,914	22,330	5,169	66,886	28,711	37,233

(CONTINUED)

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

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Other Financing Sources (Uses)										
Debt issued	\$ -	\$ -	\$ 33,438	\$ -	\$ -	\$ 8,359	\$ 10,694	\$ 20,241	\$ 36,365	\$ 4,374
Debt premium (discount)	-	-	2,784	-	-	-	-	-	5,990	-
Proceeds from asset disposition	33	2,021	831	19	50	11	52	7	268	17
Proceeds from insurance recoveries	40	-	-	-	6	1	-	-	20	1,470
Proceeds from sale of water rights	-	-	-	2,895	-	-	-	-	-	-
Refunding payment to escrow agent	-	-	-	-	-	-	-	140	(140)	-
Transfers in	30,676	31,025	34,606	49,998	54,662	60,299	63,206	63,040	127,129	151,568
Transfers out	(30,676)	(33,856)	(34,606)	(49,998)	(54,662)	(60,299)	(60,206)	(66,040)	(127,129)	(151,568)
Total Other Financing Sources (Uses)	73	(810)	37,053	2,914	56	8,371	13,746	17,388	42,503	5,861
Special Item ¹										
Net Change in Fund Balances	\$ 1,628	\$ 10,846	\$ 16,312	\$ (10,364)	\$ 7,970	\$ 30,701	\$ 18,915	\$ 84,274	\$ 71,214	\$ 43,094
Debt Service as a Percentage of Noncapital Expenditures	3%	9%	3%	3%	4%	5%	5%	4%	9%	3%

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,
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014-2023
Ad valorem ¹	\$ 168,571	\$ 174,116	\$ 183,051	\$ 188,474	\$ 195,947	\$ 205,595	\$ 221,981	\$ 233,326	\$ 249,648	\$ 267,299	58.6%
Residential construction ²	215	246	310	319	443	516	548	642	552	537	149.8%
Special assessment ³	676	1,374	650	625	618	545	516	758	1,026	340	-49.7%
Car rental fee	1,142	1,225	1,264	1,355	1,701	1,614	1,442	1,314	2,041	2,130	86.5%
Room tax	311	351	413	456	464	504	460	624	649	665	113.8%
Motor vehicle fuel tax ⁴	-	-	-	-	-	-	780	805	821	810	0.6%
	\$ 170,915	\$ 177,312	\$ 185,688	\$ 191,229	\$ 199,173	\$ 208,774	\$ 225,727	\$ 237,469	\$ 254,737	\$ 271,781	59.0%

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

¹ Since 2013, 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 2013 and the improving trend has continued through 2022.

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 2013. 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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Real Property Assessed Value										
Residential	\$ 8,419,073	\$ 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
Commercial	3,330,546	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
Industrial	985,955	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
Other	1,286,207	1,172,158	265,551	661,272	308,633	974,418	795,677	(63,250)	639,722	(611,580)
Personal Property Assessed Value	713,824	688,878	712,632	769,547	1,004,680	1,020,217	1,114,073	1,075,951	1,246,701	1,253,861
Less: Tax Exempt Property	2,417,652	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
Total Assessed Value	\$ 12,317,953	\$ 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
Estimated Actual Taxable Value	\$ 35,194,151	\$ 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
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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Washoe County										
Operating Rate	1.0037	1.0277	.9993	1.0005	1.0204	1.0145	1.0145	1.0188	1.0188	1.0258
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	.0062	.0087	.0087	.0075	.0075	.0074	.0074	.0071	.0071	.0071
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
SCORT Loss	-	-	-	-	-	-	-	-	-	-
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	.0330	.0065	.0349	.0349	.0150	.0210	.0210	.0170	.0170	.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	.9161	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
Fire Districts										
North Lake Tahoe Fire Protection District	.6291	.6291	.6291	.6291	.6291	.6291	.6291	.6480	.6480	.6480
Sierra Fire Protection District	.5400	.5400	.5400	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400
General Improvement Districts										
Gerlach	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998
Incline Village	.1105	.1157	.1269	.1183	.1182	.1224	.1267	.1311	.1328	.1296
Palomino Valley	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198
Other Special Districts										
Sun Valley Water & Sanitation District	.1836	.1836	.1836	.1836	.1928	.1928	.1928	.2112	.2112	.2296
Truckee Meadows Underground Water	-	-	-	-	-	-	-	-	-	-

SCHEDULE 2.3

WASHOE COUNTY, NEVADA
 PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2023 AND 2014
 (AMOUNTS EXPRESSED IN THOUSANDS)

Tax Payer	2023			2014		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
Apple Inc	\$ 121,516	1	0.57%	-	-	-
Peppermill Casinos Inc	117,861	2	0.55%	85,230	1	0.69%
Dodge Flat Solar LLC	76,423	3	0.36%	-	-	-
Gage Village Commerical Dev LLC	65,017	4	0.30%	-	-	-
Toll NV Limited Partnership	58,182	5	0.27%	-	-	-
Fish Springs Ranch LLC	54,694	6	0.25%	-	-	-
Golden Road Motor Inn Inc	51,883	7	0.24%	41,536	2	0.34%
ICON Reno Property Owner Pool 3 NE	49,160	8	0.23%	-	-	-
MPT of Reno LLC	48,181	9	0.22%	27,993	5	0.23%
Circus Circus & Eldorado Joint Venture	40,412	10	0.19%	26,715	6	0.22%
Lennar Reno LLC	-	-	-	-	-	-
Red Sparks Spe LLC	-	-	-	-	-	-
Prologis NA3 LLC	-	-	-	33,797	3	0.27%
Sparks Legends Development, Inc	-	-	-	30,697	4	0.25%
Northwestern Mutual Life Insurance	-	-	-	25,425	7	0.21%
Nevada Pacific Devel Corp	-	-	-	25,107	8	0.20%
International Game Technology	-	-	-	24,850	9	0.20%
Par Industrial LLC	-	-	-	23,275	10	0.19%
	683,329		3.18%	344,625		2.80%
	20,801,160		96.82%	11,973,328		97.20%
	\$ 21,484,489		100.00%	\$ 12,317,953		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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net Secured Roll Taxes Levied	\$ 411,260	\$ 424,115	\$ 440,185	\$ 452,327	\$ 473,365	\$ 500,623	\$ 535,123	\$ 572,652	\$ 608,399	\$ 658,271
Current Year										
Tax Collections	407,469	421,125	438,074	449,930	471,229	498,311	532,811	570,187	606,530	655,884
Percent of Taxes Levied	99.08%	99.30%	99.52%	99.47%	99.55%	99.54%	99.57%	99.57%	99.69%	99.64%
Delinquent Tax Collections Outstanding	3,791	2,990	2,111	2,397	2,136	2,312	2,312	3,057	1,870	2,387
Totals to Date										
Tax Collections	411,260	424,115	440,185	452,327	473,365	500,623	535,123	572,652	606,530	655,884
Percent of Taxes Levied	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.69%	99.64%

Source: Washoe County Treasurer's Office

Note: Property tax levies increased 8% in fiscal year 2023.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
General Bonded Debt	\$ 114,217	\$ 108,446	\$ 113,402	\$ 104,756	\$ 98,228	\$ 91,723	\$ 84,432	\$ 87,204	\$ 76,292	\$ 67,968
Revenue Bonds	41,222	39,920	38,252	37,505	36,457	35,188	32,825	30,621	30,626	27,721
Intangible Right To Use Assets ³	-	-	-	-	-	-	-	-	3,097	3,539
Subscriptions ⁴	-	-	-	-	-	-	-	-	-	2,233
Special Assessment Bonds	8,117	6,417	5,824	5,278	4,660	4,105	3,596	2,959	1,942	1,604
Total Governmental Activities	163,556	154,783	157,478	147,539	139,345	131,016	120,853	120,784	111,957	103,065
Business-type Activities										
General Bonded Debt	57,175	18,789	16,551	14,291	11,975	9,690	7,548	18,500	30,509	28,814
Total Business-type Activities	57,175	18,789	16,551	14,291	11,975	9,690	7,548	18,500	30,509	28,814
Total primary government	\$ 220,731	\$ 173,572	\$ 174,029	\$ 161,830	\$ 151,320	\$ 140,706	\$ 128,401	\$ 139,284	\$ 142,466	\$ 131,879
Percentage of personal income	1.17%	0.91%	0.86%	0.80%	0.75%	0.55%	0.46%	0.47%	0.45%	0.37%
Per capita ¹	\$ 506	\$ 393	\$ 386	\$ 359	\$ 335	\$ 296	\$ 272	\$ 291	\$ 293	\$ 265
General Bonded Debt	\$ 171,392	\$ 127,235	\$ 129,953	\$ 119,047	\$ 110,203	\$ 101,413	\$ 91,980	\$ 105,704	\$ 106,801	\$ 96,782
Less restricted resources	10,944	6,572	6,531	6,049	4,399	4,479	6,769	7,141	6,910	6,171
Total Net General Bonded Debt	\$ 160,448	\$ 120,663	\$ 123,422	\$ 112,998	\$ 105,804	\$ 96,934	\$ 85,211	\$ 98,563	\$ 99,891	\$ 90,611
Percentage of Actual Property Value ²	0.46%	0.35%	0.32%	0.27%	0.25%	0.21%	0.17%	0.17%	0.16%	0.14%
Per capita ¹	\$ 367	\$ 274	\$ 274	\$ 250	\$ 226	\$ 204	\$ 181	\$ 206	\$ 205	\$ 182

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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 1,231,795	\$ 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
Total net debt subject to limitation	268,292	225,354	223,754	216,641	196,869	186,777	165,147	171,282	169,345	160,653
Legal Debt Margin	\$ 963,503	\$ 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
Total net debt subject to limitation as a percentage of debt limit	22%	17%	16%	14%	12%	11%	9%	9%	8%	7%

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2023

Assessed value of taxable property for fiscal year ended June 30, 2022 \$ 21,487,837

Debt limit (10% of Assessed Valuation) \$ 2,148,784

Debt applicable to limit

- Governmental activities \$ 97,293
- Business-type activities 41,012
- Reno-Sparks Convention and Visitor's Authority 70,225
- Total Bonded Debt 208,530
- Less: Special assessment bonds 1,604
- Special revenue bonds 24,462
- Amount available for repayment of general obligation bonds 21,811

Total net debt subject to debt limitation 160,653

Legal Debt Margin \$ 1,988,131

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 \$70,225 is below the 3% limit of \$644,635.

SCHEDULE 3.3

WASHOE COUNTY, NEVADA
 DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2023
 (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	\$ 67,968	\$ -	100%	\$ 67,968
Revenue Bond ³	27,721	27,721	100%	-
Special Assessment Bonds ⁴	1,604	1,604	100%	-
Total Direct Debt	97,293	29,325		67,968
Overlapping				
Washoe County School District	1,121,165	-	100%	1,121,165
Reno-Sparks Convention and Visitors Authority	70,225	70,225	100%	-
City of Reno	90,022	-	100%	90,022
City of Reno supported by specific revenue	333,080	333,080	100%	-
Reno - Special Assessment Bonds ³	4,100	4,100	100%	-
City of Sparks	7,922,277	-	100%	7,922,277
Sparks - Sewer and Utility Bonds	1,096,217	1,096,217	100%	-
Incline Village General Improvement District	2,791	2,791	100%	-
State of Nevada	1,132,610	241,519	13.32%	125,555
Total Overlapping Debt	11,772,487	1,747,932		9,259,019
Total General Obligation Direct and Overlapping Debt	\$ 11,869,780	\$ 1,777,257		\$ 9,326,987

¹ Based on fiscal year 2022-23 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.

SCHEDULE 3.4

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

	2014	2015	2016	2017 ⁴	2018	2019	2020	2021	2022	2023
Special Assessment Bonds¹										
Pledged Revenue	\$ 1,161	\$ 1,797	\$ 1,071	\$ 966	\$ 916	\$ 804	\$ 889	\$ 1,015	\$ 1,178	\$ 455
Debt Service Requirements										
Principal	894	1,700	592	546	618	555	509	637	1,017	338
Interest	344	302	241	217	194	171	149	129	94	67
Total Debt Service Requirements	\$ 1,238	\$ 2,002	\$ 833	\$ 763	\$ 812	\$ 726	\$ 658	\$ 766	\$ 1,111	\$ 405
Coverage Ratios	0.94	0.90	1.29	1.27	1.13	1.11	1.35	1.33	1.06	1.12
Sales Tax Revenue Bonds²										
Pledged Revenue	\$ 7,672	\$ 8,228	\$ 8,865	\$ 9,396	\$ 10,194	\$ 10,451	\$ 10,025	\$ 13,037	\$ 14,694	\$ 14,624
Debt Service Requirements										
Principal	655	690	800	-	-	20	885	935	980	1,030
Interest	768	737	703	561	561	561	538	493	445	395
Total Debt Service Requirements	\$ 1,423	\$ 1,427	\$ 1,503	\$ 561	\$ 561	\$ 581	\$ 1,423	\$ 1,428	\$ 1,425	\$ 1,425
Coverage Ratios	5.39	5.77	5.90	16.75	18.17	17.99	7.04	9.13	10.31	10.26
Car Rental Fee Revenue Bonds³										
Pledged Revenue	\$ 1,142	\$ 1,225	\$ 1,264	\$ 1,355	\$ 1,701	\$ 1,614	\$ 1,442	\$ 1,314	\$ 2,040	\$ 2,130
Debt Service Requirements										
Principal	522	592	673	768	840	1,041	903	1,002	1,132	1,212
Interest	492	476	457	435	450	462	432	398	360	391
Total Debt Service Requirements	\$ 1,014	\$ 1,068	\$ 1,130	\$ 1,203	\$ 1,290	\$ 1,503	\$ 1,335	\$ 1,400	\$ 1,492	\$ 1,603
Coverage Ratios	1.13	1.15	1.12	1.13	1.32	1.07	1.08	0.94	1.37	1.33

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, 2023 in the Special Assessment Debt Service Fund is \$2,099.

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, 2023.

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 \$1,961 at June 30, 2023.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population ¹	436,647	444,008	451,248	459,142	460,237	464,630	472,069	478,355	486,492	496,745
Total Personal Income ²	\$ 18,832,669	\$ 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
Per Capita Income ²	\$ 43,130	\$ 42,967	\$ 44,687	\$ 46,315	\$ 48,996	\$ 55,487	\$ 59,639	\$ 63,360	\$ 66,076	\$ 74,292
Median Age ³	37.6	37.4	37.5	37.5	37.9	38.0	38.1	38.6	38.5	39.5
School Enrollment ⁴	62,986	63,108	63,670	63,919	66,989	66,960	66,913	65,121	64,820	64,322
Unemployment Rate (Percent) ⁵	7.2	6.4	6.4	4.0	4.2	3.6	3.2	4.9	3.3	4.5
Total Labor Force ⁵	206,624	213,773	213,923	223,409	239,119	250,005	255,915	251,933	254,381	263,078
Construction Activity-Total Value ⁶	\$ 203,086	\$ 246,628	\$ 231,742	\$ 301,127	\$ 345,710	\$ 458,823	\$ 450,868	\$ 719,607	\$ 678,435	\$ 466,715
Number of New Family Units ⁶	120	255	320	378	481	572	617	692	596	443
Taxable Sales ⁷	\$ 6,370,685	\$ 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
Gross Income Gaming Revenue ⁸	\$ 744,962	\$ 765,248	\$ 789,359	\$ 738,373	\$ 779,347	\$ 785,532	\$ 630,862	\$ 837,334	\$ 970,727	\$ 971,243
Total Passenger Air Traffic ⁹	3,312,839	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

Sources:

- ¹ Annual population, Data Analysis 2014 - Washoe County Community Development 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 data source: Nevada State Demographer's Office-NV Small Business Development Center and US Cer
- ² Washoe County Community Development Demographic Information FY 2014;
- ³ BEA 2012 Estimate with Compound Annual Growth Rate applied - FY - 2014, FY2015, FY2016, FY2017, FY2018, FY2019, FY2020, FY2021, FY2022 and FY2023.
- ⁴ American Community Survey 5-Year Estimates - FY 2014, FY2015, FY2016, FY2017 and FY2018. United States Census Bureau - FY2019, FY2020, FY2021, FY2022 and FY2023.
- ⁵ Washoe County School District
- ⁶ Total represents the average labor force during the fiscal year. Nevada State Department of Employment, Training and Rehabilitation (DETR)
- ⁷ Washoe County Building and Safety Department - Construction Activity-Total Value (000)
- ⁸ Nevada State Department of Taxation (000)
- ⁹ 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, 2022			December, 2013		
	Employees ¹	Rank	Percentage of Total County Employment	Employees ¹	Rank	Percentage of Total County Employment
Washoe County School District	8,750	1	3.72%	8,250	1	4.38%
University of Nevada - Reno	4,750	2	2.02%	4,250	2	2.26%
Renown Medical Center	3,250	3	1.38%	2,750	3	1.46%
Washoe County	2,950	4	1.25%	2,250	4	1.19%
Peppermill Hotel Casino - Reno	2,500	5	1.06%	2,250	5	1.19%
Nugget Casino	2,500	6	1.06%			
Grand Sierra Resort	2,500	7	1.06%			
Harrah's	2,500	8	1.06%			
St. Mary's	2,500	9	1.06%			
Silver Legacy Resort Casino	2,500	10	1.06%	1,750	8	0.93%
International Game Technology PLC ²				2,250	6	1.19%
Integrity Staffing Solutions				1,750	7	0.93%
Atlantis Casino Resort				1,750	9	0.93%
Eldorado Hotel & Casino				1,250	10	0.66%
Total Washoe County Covered Employment	235,428			188,324		

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 midpc

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

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government	320.8	283.7	293.3	297.4	330.9	300.8	306.4	295.3	434.7	315.0
Judicial	463.8	471.8	495.8	514.8	512.3	511.8	514.3	515.5	527.1	552.1
Public safety	911.6	902.5	908.1	934.5	954.0	933.3	958.7	945.7	986.5	1,035.3
Public works	122.0	137.0	135.6	132.4	129.4	127.0	130.0	129.0	134.0	144.0
Health and sanitation	154.3	154.6	150.2	150.3	150.1	147.9	155.0	168.0	180.8	182.2
Welfare	233.9	241.5	274.1	301.0	302.0	319.5	340.2	352.7	386.1	411.3
Culture and recreation	210.3	222.7	209.6	206.6	207.5	221.8	166.7	206.5	215.0	225.6
Utilities	59.0	23.0	20.5	23.0	20.0	20.9	20.6	20.8	21.4	23.4
Golf courses ¹	10.9	8.9	7.0	-	-	-	1.0	-	-	-
Building permits	13.0	14.4	15.4	18.0	16.0	16.0	16.0	17.0	19.0	21.0
Total	2,499.6	2,460.1	2,509.6	2,578.0	2,622.2	2,599.0	2,608.9	2,650.6	2,904.6	2,909.9

Function/Program % of Total

General government	13%	11%	12%	12%	13%	12%	12%	11%	16%	12%
Judicial	19%	19%	20%	20%	19%	19%	19%	18%	17%	18%
Public safety	36%	37%	36%	36%	36%	36%	38%	36%	35%	37%
Public works	5%	6%	5%	5%	5%	5%	5%	5%	5%	5%
Health and sanitation	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
Welfare	9%	10%	11%	11%	11%	11%	12%	12%	12%	13%
Culture and recreation	8%	9%	8%	8%	8%	9%	6%	8%	7%	8%
Utilities	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Golf courses	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Building permits	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%

round

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.

SCHEDULE 5.2

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

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Judicial ¹										
District Court Cases Filed										
Criminal	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Civil	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Family	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Juvenile	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
District Court Cases Disposed										
Criminal	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Civil	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Family	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Juvenile	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Justice Courts Cases Filed										
Criminal	8,089	9,106	8,505	8,549	8,280	7,494	8,749	6,982	8,864	8,125
Civil	13,049	11,769	11,787	12,221	13,664	13,235	11,126	9,419	10,070	17,399
Traffic and parking violations	37,755	43,686	27,317	33,764	34,927	31,077	25,685	19,018	19,695	13,800
Justice Courts Cases Disposed										
Criminal	10,084	8,285	9,107	8,943	7,002	7,970	7,785	4,480	10,797	9,546
Civil	14,823	14,110	11,286	12,698	11,198	14,162	11,565	9,657	10,771	16,470
Traffic and parking violations	36,882	42,850	27,014	32,820	31,175	31,815	26,280	17,296	20,120	15,391
Public Safety ²										
Police										
Arrests (Valley and Incline)	2,389	2,587	2,865	2,590	2,436	2,641	2,253	1,955	2,176	2,191
Citations issued	11,771	12,821	13,082	12,370	12,011	8,943	6,875	6,009	6,512	7,420
Alarms	1,410	1,497	1,764	1,797	1,706	1,723	1,614	1,647	1,698	1,823
Crime lab analysis requests	5,809	6,406	6,238	6,966	7,525	6,293	6,365	6,872	6,123	6,368
Warrants processed	2,025	2,187	1,909	1,879	2,020	1,615	1,011	1,014	1,196	1,019
Detention										
Bookings	20,852	20,750	20,361	20,452	21,361	20,410	16,827	14,061	14,848	14,865
Civil protective custody	259	284	216	284	109	694	301	119	53	70
Average daily population	1,052	1,082	1,047	1,048	1,087	1,127	982	916	1,140	1,247
Animal Services										
Calls for service responded to	33,393	38,753	35,144	33,651	35,717	33,574	29,133	25,341	26,396	19,187
Number of animals impounded	13,620	13,556	13,584	13,598	13,639	13,490	11,383	7,686	10,117	12,242

(CONTINUED)

SCHEDULE 5.2

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Health and Sanitation ²										
Permitted food establishments	3,571	3,661	3,663	3,783	3,816	3,882	3,720	3,828	3,883	4,052
Air quality permits issued	1,377	1,440	1,429	1,232	1,607	1,139	1,200	1,364	1,357	1,327
Birth certificates issued	6,834	7,125	7,264	7,060	10,663	15,247	12,920	14,612	16,122	15,290
Death certificates issued	19,551	19,267	21,463	22,533	21,616	23,150	22,204	26,909	29,370	29,370
Welfare ²										
Adult Services ³										
Nursing home bed days	6,912	5,240	3,900	3,556	3,832	3,694	3,975	3,276	3,588	2,545
Supportive housing program bed days	25,640	35,674	47,450	44,815	58,258	57,545	31,012	41,793	43,763	46,906
Adult group care bed days	7,336	7,612	5,532	4,312	2,101	1,574	1,290	900	691	730
Our Place - Women Served ⁷	-	-	-	-	-	-	-	626	794	983
Our Place - Families Served ⁷	-	-	-	-	-	-	-	86	174	162
Clients receiving general assistance	1	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Served in burial	458	463	593	575	464	461	601	639	698	711
Children's Services										
Number of children in legal custody	928	1,002	1,582	1,480	901	822	790	778	701	629
Average length of stay in paid foster care (days)	356	383	390	420	510	510	570	1,064	639	639
Number of adoptions finalized	117	156	116	136	159	200	156	87	72	87
Number of adoption subsidies	1,269	1,349	2,728	2,811	2,960	3,119	3,293	2,237	3,220	3,177
Number of child welfare reports received	7,396	7,358	5,936	5,556	5,594	6,568	6,074	7,283	7,173	6,088
Number of child welfare investigations	2,196	2,038	2,045	1,951	1,944	1,936	1,822	1,863	1,574	1,369
Senior Services ⁵										
Number of unduplicated clients served	4,563	4,692	4,909	5,077	4,714	6,540	6,258	5,646	5,814	5,990
Culture and Recreation ²										
Parks and Recreation										
Golf courses - total rounds of golf ⁸	74,511	76,374	75,128	61,412	66,307	59,601	68,993	128,637	108,767	90,305
Aquatics - pool attendance ⁴	46,729	52,502	51,126	13,500	15,991	16,231	10,205	929	7,890	44,047
Library										
Visitors to libraries ('000s)	1,172	1,093	1,071	1,094	466	1,188	838	170	537	658
Volumes in collection ('000s)	668	617	513	464	484	456	425	418	474	478
Total volumes borrowed ('000s)	2,203	2,045	1,674	1,966	1,958	2,016	1,772	1,221	1,722	1,978

(CONTINUED)

SCHEDULE 5.2

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Utilities/Water² (continued)										
Water										
Customer count	23,722	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Average daily consumption (thousands of gallons)	12,929	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Peak daily consumption (thousands of gallons)	23,823	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Wastewater										
Customer count	21,068	23,545	24,523	25,339	26,122	28,324	30,167	31,992	33,081	34,202
Reclaimed Water										
Customer count	295	295	298	314	320	326	336	335	339	344
Storm Water										
Customer count	5,190	5,921	6,740	6,847	7,015	7,232	7,448	7,708	7,948	8,170
Building Permits²										
Commercial construction	211	251	227	118	78	209	195	161	196	176
Residential construction ⁶	246	260	320	378	502	691	1,767	1,916	1,777	1,358
Miscellaneous	1,212	1,597	1,572	1,422	3,661	3,268	2,092	2,369	2,868	3,187

n/r = not reported

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

² Various Washoe County Departments. In 2015, the Washoe County Water Resources was transferred to Truckee Meadows Water Author

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

SCHEDULE 5.3

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

	2014 ³	2015	2016	2017	2018	2019	2020	2021	2022	2023
Function/Program										
General Government										
Information Technology										
Business applications	147	123	123	123	123	123	127	132	132	124
Networked buildings and small facilities	226	139	139	140	140	140	148	148	148	149
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	3,660	3,792	3,724	3,597	3,597	3,950	4,450	4,485	4,747	4,890
Equipment Services										
Vehicles	939	918	892	905	1,010	1,090	1,083	818	812	783
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	2	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	3	4	4	4	4	4	4	4
Sheriff's patrol/search and rescue boats (in excess of 20 feet)	3	3	3	3	3	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	723	726	721	723	725	728	733	734	743
Unpaved streets (miles)	368	362	362	362	362	362	362	362	362	362
Traffic signals	17	17	17	17	17	19	20	22	20	23
Bridges	73	73	73	67	66	67	67	77	70	73
Culture and Recreation										
Libraries	13	13	13	13	13	12	12	12	12	12
Major/regional parks	13	13	13	13	13	10	10	10	10	10
Community/neighborhood parks ¹	33	33	32	32	32	39	39	39	39	39
Developed park acreage ¹	1,872	1,877	1,870	1,870	1,885	1,885	1,885	1,885	1,885	1,885
Undeveloped park acreage	10,017	10,034	10,034	10,039	10,253	11,339	11,339	11,339	11,339	11,339

(CONTINUED)

SCHEDULE 5.3

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

	2014 ³	2015	2016	2017	2018	2019	2020	2021	2022	2023
Culture and Recreation (continued)										
Special use facilities	5	6	6	6	6	7	7	7	7	7
Playgrounds ¹	46	46	45	45	45	45	45	45	45	45
Golf courses	2	2	2	2	2	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	52	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	28	27	27	29	29	29	29	29	29
Soccer fields	25	25	25	25	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	20	23	23	23
Hiking trails (miles)	158	161	161	161	166	166	166	166	166	166
Horse arenas	5	5	5	5	7	7	7	7	9	9
Skateboard parks	3	3	3	3	3	3	3	3	3	3
Utilities										
Water										
Water mains (miles) ²	565	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Wastewater										
Storm sewers (miles)	290	290	291	297	300	302	303	318	310	312
Reclaimed Water										
Reclaimed mains (miles)	40	40	40	40	40	42	42	44	45	46

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.

³The increase in Network Wireless coverage in FY 2014 is due to completed wireless project.



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