



**STATISTICAL SECTION**  
**(unaudited)**

**STATISTICAL SECTION**

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

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**Schedules**

**Financial Trends**

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

**Revenue Capacity**

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

**Debt Capacity**

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

**Demographic and Economic Information**

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

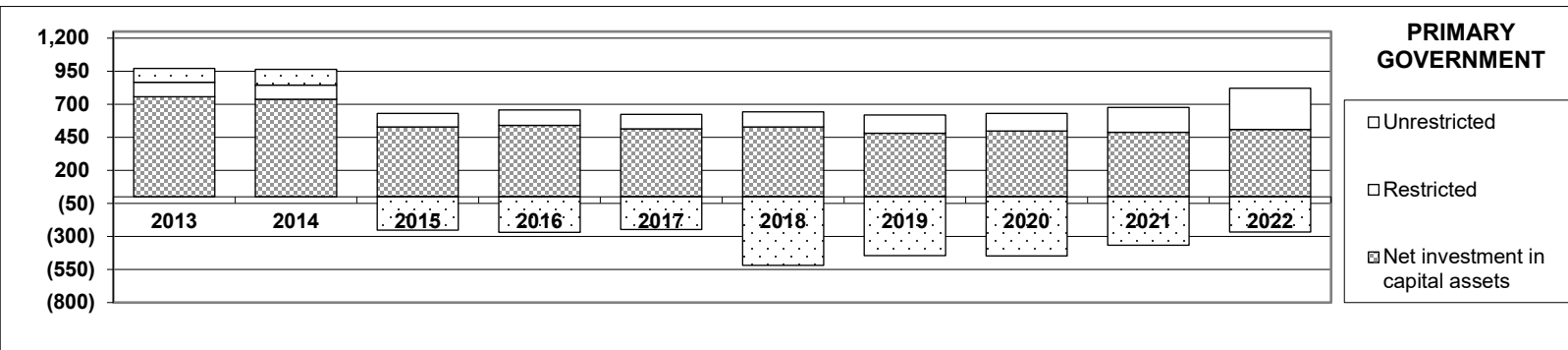
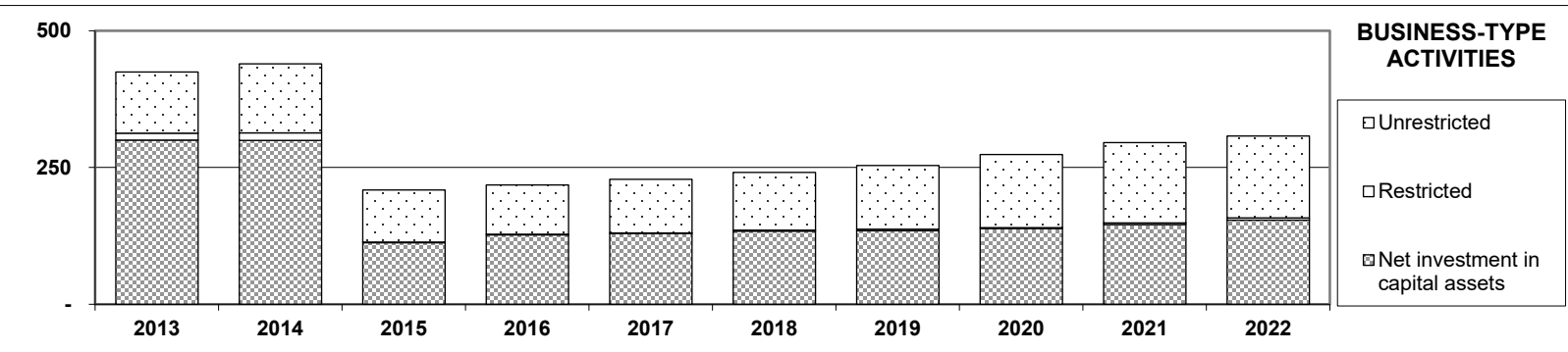
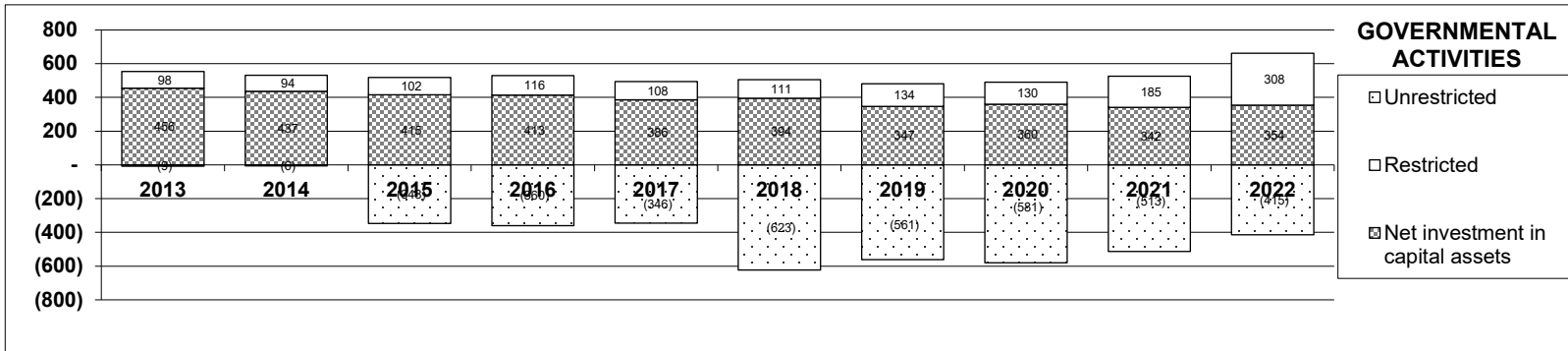
**Operating Information**

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

**Sources:**

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

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



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

	Fiscal Year Ended June 30,									
	2013	2014	2015 <sup>8</sup>	2016	2017	2018 <sup>9</sup>	2019	2020	2021	2022
<b>Governmental Activities<sup>6</sup></b>										
Net investment in capital assets <sup>1</sup>	\$ 455,643	\$ 437,044	\$ 415,132	\$ 412,863	\$ 385,853	\$ 394,493	\$ 347,147	\$ 359,922	\$ 341,530	\$ 354,340
Restricted	98,124	94,056	102,385	116,440	107,899	111,377	133,879	130,298	184,689	308,204
Unrestricted <sup>2</sup>	(8,579)	(6,492)	(347,987)	(360,030)	(346,079)	(623,439)	(561,238)	(581,037)	(513,050)	(415,119)
Total Governmental Activities Net Position	<u>\$ 545,188</u>	<u>\$ 524,608</u>	<u>\$ 169,530</u>	<u>\$ 169,273</u>	<u>\$ 147,673</u>	<u>\$ (117,569)</u>	<u>\$ (80,212)</u>	<u>\$ (90,817)</u>	<u>\$ 13,169</u>	<u>\$ 247,425</u>
<b>Business-type Activities<sup>7</sup></b>										
Net investment in capital assets <sup>1</sup>	\$ 300,163	\$ 299,618	\$ 112,543	\$ 126,705	\$ 128,947	\$ 133,532	\$ 134,143	\$ 138,476	\$ 145,824	\$ 153,980
Restricted <sup>3</sup>	12,801	13,461	1,234	1,122	1,151	2,157	3,027	1,515	3,021	4,159
Unrestricted	111,894	126,597	95,088	90,505	98,187	105,278	116,673	133,810	146,837	149,453
Total Business-type Activities Net Position	<u>\$ 424,858</u>	<u>\$ 439,676</u>	<u>\$ 208,865</u>	<u>\$ 218,332</u>	<u>\$ 228,285</u>	<u>\$ 240,967</u>	<u>\$ 253,843</u>	<u>\$ 273,801</u>	<u>\$ 295,682</u>	<u>\$ 307,592</u>
<b>Primary Government</b>										
Net investment in capital assets <sup>1</sup>	\$ 755,806	\$ 736,662	\$ 527,675	\$ 539,568	\$ 514,800	\$ 528,025	\$ 481,290	\$ 498,398	\$ 487,354	\$ 508,320
Restricted	110,925	107,517	103,619	117,562	109,050	113,534	136,906	131,813	187,710	312,363
Unrestricted	103,315	120,105	(252,899)	(269,525)	(247,892)	(518,161)	(444,565)	(447,227)	(366,213)	(265,666)
Total Primary Government Net Position <sup>4</sup>	<u>\$ 970,046</u>	<u>\$ 964,284</u>	<u>\$ 378,395</u>	<u>\$ 387,605</u>	<u>\$ 375,958</u>	<u>\$ 123,398</u>	<u>\$ 173,631</u>	<u>\$ 182,984</u>	<u>\$ 308,851</u>	<u>\$ 555,017</u>

Information is presented on the accrual basis of accounting.

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

<sup>2</sup> Negative unrestricted net position in fiscal year 2012 resulted from OPEB and property tax refund liabilities in excess of unrestricted resources. In 2012 and 2013, the negative balance includes bonded debt liability of \$19 million for capital assets transferred to a local joint powers authority for flood management. In 2018, GASB 75 went into effect. This change made governmental entities recognize "other post employment benefits" on the financials.

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

<sup>4</sup> 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.

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

<sup>6</sup> Fiscal year 2012 has been restated to exclude the component units, Sierra and/or Truckee Meadows Fire Protection District that are now discretely presented.

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

<sup>8</sup> 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.

<sup>9</sup> 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)**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Expenses</b>										
<b>Governmental Activities</b>										
General government	\$ 85,898	\$ 80,958	\$ 85,674	\$ 100,763	\$ 89,304	\$ 85,803	\$ 85,657	\$ 121,091	\$ 115,871	\$ 102,241
Judicial	57,573	59,317	59,055	62,341	72,190	77,136	76,304	84,177	79,233	69,625
Public safety	138,149	137,584	141,623	144,615	165,745	168,377	177,010	192,592	179,342	165,924
Public works	37,188	48,420	49,794	50,188	49,151	45,124	37,197	40,103	26,617	37,681
Health and sanitation	18,785	18,384	18,901	18,607	21,217	22,159	22,693	24,383	31,154	27,611
Welfare	66,370	65,651	68,457	73,678	82,507	88,059	84,459	100,398	99,080	117,646
Culture and recreation	23,614	21,803	18,729	19,320	23,857	24,470	23,299	24,380	21,781	21,670
Community support	343	178	186	198	330	255	180	199	112	347
Interest on long-term debt	7,349	5,525	6,252	6,721	5,500	5,657	5,142	4,477	4,355	4,317
Total Governmental Activities Expenses	<u>435,269</u>	<u>437,820</u>	<u>448,671</u>	<u>476,431</u>	<u>509,801</u>	<u>517,040</u>	<u>511,941</u>	<u>591,800</u>	<u>557,545</u>	<u>547,062</u>
<b>Business-type Activities<sup>1,2</sup></b>										
Utilities <sup>1</sup>	30,844	28,300	22,889	11,511	11,215	11,981	19,274	13,064	11,776	13,353
Golf courses	979	952	955	945	454	268	281	582	334	326
Building permits	1,329	1,357	1,603	1,700	2,102	2,313	2,807	2,941	2,694	2,405
Total Business-type Activities Expenses	<u>33,152</u>	<u>30,609</u>	<u>25,447</u>	<u>14,156</u>	<u>13,771</u>	<u>14,562</u>	<u>22,362</u>	<u>16,587</u>	<u>14,804</u>	<u>16,084</u>
Total Primary Government Expenses	<u>\$ 468,421</u>	<u>\$ 468,429</u>	<u>\$ 474,118</u>	<u>\$ 490,587</u>	<u>\$ 523,572</u>	<u>\$ 531,602</u>	<u>\$ 534,303</u>	<u>\$ 608,387</u>	<u>\$ 572,349</u>	<u>\$ 563,146</u>
<b>Program Revenues</b>										
<b>Governmental Activities</b>										
<b>Charges for Services</b>										
General government	\$ 31,306	\$ 27,106	\$ 28,618	\$ 32,878	\$ 32,600	\$ 34,215	\$ 35,424	\$ 43,497	\$ 42,504	\$ 48,632
Judicial	10,412	9,904	9,386	9,465	10,145	9,976	9,134	7,889	7,577	7,522
Public safety	15,311	16,205	15,763	16,860	17,027	18,436	21,750	20,908	31,283	28,067
Other	10,521	15,261	24,280	21,517	23,707	27,220	21,641	29,050	29,857	44,051
Operating grants, interest and contributions	63,432	57,083	55,602	60,753	60,503	65,595	77,323	74,700	113,936	193,653
Capital grants, interest and contributions	7,413	12,245	9,378	20,716	16,573	21,990	14,791	19,286	12,597	11,947
Total Governmental Activities Program Revenues	<u>138,395</u>	<u>137,804</u>	<u>143,027</u>	<u>162,189</u>	<u>160,555</u>	<u>177,432</u>	<u>180,063</u>	<u>195,330</u>	<u>237,754</u>	<u>333,872</u>
<b>Business-type Activities<sup>1,2</sup></b>										
<b>Charges for Services</b>										
Utilities	31,539	32,287	23,595	14,374	15,008	15,678	17,450	18,143	19,357	20,915
Golf courses	1,037	854	1,424	1,374	(914)	185	184	458	368	380
Building permits	1,724	2,491	2,792	2,890	3,024	3,605	3,696	3,270	4,392	4,324
Operating grants, interest and contributions	449	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)**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Business-type Activities (continued)</b>										
Capital grants, interest and contributions	\$ 4,448	\$ 8,107	\$ 5,438	\$ 4,508	\$ 6,447	\$ 11,809	\$ 9,764	\$ 9,560	\$ 12,393	\$ 7,173
Total Business-type Activities										
Program Revenues	39,197	43,851	33,256	23,157	23,674	32,188	34,852	31,467	36,576	32,884
Total Primary Government Program Revenues	\$ 177,592	\$ 181,655	\$ 176,283	\$ 185,346	\$ 184,229	\$ 209,620	\$ 214,915	\$ 226,797	\$ 274,330	\$ 366,756
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (296,874)	\$ (300,016)	\$ (305,644)	\$ (314,242)	\$ (349,246)	\$ (339,608)	\$ (331,878)	\$ (396,470)	\$ (319,791)	\$ (213,190)
Business-type activities	6,045	13,242	7,809	9,001	9,903	17,626	12,490	14,880	21,772	16,800
Total Primary Government Net (Expense) Revenue	\$ (290,829)	\$ (286,774)	\$ (297,835)	\$ (305,241)	\$ (339,343)	\$ (321,982)	\$ (319,388)	\$ (381,590)	\$ (298,019)	\$ (196,390)
<b>General Revenues and Other Changes in Net Position Governmental Activities</b>										
<b>Taxes and Intergovernmental</b>										
Ad valorem	\$ 167,294	\$ 168,009	\$ 175,981	\$ 183,821	\$ 188,474	\$ 196,142	\$ 205,759	\$ 219,924	\$ 234,745	\$ 250,669
Consolidated	75,489	80,809	88,435	95,605	100,336	111,301	116,837	121,150	142,376	156,087
Other intergovernmental	18,530	19,832	21,414	22,935	24,374	26,861	28,119	28,578	33,349	49,955
Unrestricted investment earnings	174	1,594	1,927	2,747	158	917	4,958	6,418	452	(9,544)
Other	8,934	8,981	11,109	8,877	12,649	9,902	9,934	9,873	12,055	279
Extraordinary/special items	-	-	-	-	-	-	-	-	-	-
Transfers	1,450	211	-	-	-	-	-	-	-	-
Total Governmental Activities	271,871	279,436	298,866	313,985	325,991	345,123	365,607	385,943	422,977	447,446
<b>Business-type Activities<sup>1,2</sup></b>										
Unrestricted investment earnings	(100)	1,591	1,011	1,667	-	1	386	5,271	108	(4,890)
Other	-	-	-	(150)	50	-	-	-	-	-
Extraordinary/special items <sup>3</sup>	-	-	(235,202)	-	-	-	-	-	-	-
Transfers	(1,450)	(211)	-	-	-	-	-	-	-	-
Total Business-type Activities	(1,550)	1,380	(234,191)	1,517	50	1	386	5,271	108	(4,890)
Total Primary Government General Revenues and Other Changes	\$ 270,321	\$ 280,816	\$ 64,675	\$ 315,502	\$ 326,041	\$ 345,124	\$ 365,993	\$ 391,214	\$ 423,085	\$ 442,556
<b>Change in Net Position</b>										
Governmental activities	\$ (25,003)	\$ (20,580)	\$ (6,778)	\$ (257)	\$ (23,255)	\$ 5,515	\$ 33,729	\$ (10,527)	\$ 103,186	\$ 234,256
Business-type activities	4,495	14,622	(226,382)	10,518	9,953	17,627	12,876	20,151	21,880	11,910
Total Primary Government Change in Net Position	\$ (20,508)	\$ (5,958)	\$ (233,160)	\$ 10,261	\$ (13,302)	\$ 23,142	\$ 46,605	\$ 9,624	\$ 125,066	\$ 246,166

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

- Business-type activity amounts are restated to remove South Truckee Meadows General Improvement District (STMGID). Effective FY13, STMGID is no longer a component unit of the County.
- Fiscal year 2013 has been restated as a result of a reorganization which formed the Community Services Department. Certain expenditures were reclassified to different functions to better reflect activities within the General Government and Public Works functions.
- 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)**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>General Fund</b>										
Nonspendable	-	19	163	157	38	-	2	-	150	95
Restricted <sup>5</sup>	801	792	766	879	750	3,494	3,754	24,550	27,663	18,055
Committed	4,598	4,519	3,229	4,722	3,191	169	806	692	445	1,840
Assigned <sup>3</sup>	6,727	1,107	1,765	2,735	1,551	1,402	2,680	707	2,257	4,125
Unassigned <sup>4</sup>	26,908	40,170	45,377	44,946	45,041	51,991	66,658	68,319	121,974	140,485
Total General Fund	39,034	46,607	51,300	53,439	50,571	57,056	73,900	94,268	152,489	164,600
<b>All Other Governmental Funds</b>										
Nonspendable	75	39	59	55	66	8	25	-	6	16
Restricted	75,788	72,526	73,335	87,189	74,466	73,863	89,537	93,581	118,082	163,121
Committed	18,167	13,273	15,636	17,231	28,827	25,665	24,785	20,261	23,838	35,767
Assigned	5,076	7,482	10,303	9,002	5,011	10,814	10,610	10,062	8,477	5,924
Unassigned	(258)	(418)	(278)	(249)	-	(495)	(357)	(836)	(481)	(845)
Total All Other Governmental Funds <sup>2</sup>	98,848	92,902	99,055	113,228	108,370	109,855	124,600	123,068	149,922	203,983
Total All Governmental Funds <sup>1</sup>	<u>\$ 137,882</u>	<u>\$ 139,509</u>	<u>\$ 150,355</u>	<u>\$ 166,667</u>	<u>\$ 158,941</u>	<u>\$ 166,911</u>	<u>\$ 198,500</u>	<u>\$ 217,336</u>	<u>\$ 302,411</u>	<u>\$ 368,583</u>

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

<sup>1</sup> Fund balances for fiscal year 2013 through 2022 have been classified in accordance with new GASB 54 fund balance reporting standards.  
<sup>2</sup> The increase in restricted in fiscal year 2022 was primarily due to the payment of \$41 million from the Federal Government for American Rescue Plan Act (ARPA)  
<sup>3</sup> 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.  
<sup>4</sup> 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.  
<sup>5</sup> 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.

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

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
Taxes	\$ 170,260	\$ 170,915	\$ 177,313	\$ 185,688	\$ 190,912	\$ 199,173	\$ 208,774	\$ 221,981	\$ 237,470	\$ 254,737
Licenses and permits	9,501	9,936	9,941	10,337	12,242	13,297	14,886	14,505	16,213	18,089
Intergovernmental revenues	170,082	168,204	179,392	187,816	195,433	218,977	224,142	232,103	299,378	313,015
Charges for services	33,530	35,694	38,893	39,543	37,350	39,561	42,281	44,440	48,796	64,141
Fines and forfeits	10,528	10,490	9,963	9,326	10,427	11,016	10,053	8,851	9,487	9,187
Miscellaneous	6,915	10,981	11,606	19,495	16,794	18,884	18,553	20,615	12,156	5,399
Total Revenues	400,816	406,220	427,108	452,205	463,158	500,908	518,689	542,495	623,500	664,568
<b>Expenditures</b>										
<b>Current</b>										
General government	62,493	50,210	55,362	57,142	44,717	45,304	47,950	48,775	71,906	72,892
Judicial	54,214	55,637	56,745	61,263	70,061	73,473	75,524	79,208	78,949	81,009
Public safety	131,732	128,364	135,821	141,496	157,332	163,628	169,405	183,936	177,674	192,316
Public works	15,568	26,124	30,438	34,491	29,214	28,986	29,332	30,071	28,548	30,866
Health and sanitation	20,558	21,558	21,491	21,201	22,569	23,259	24,091	25,423	33,614	32,429
Welfare	65,639	69,364	68,372	81,454	89,881	94,801	91,582	96,328	100,451	112,691
Culture and recreation	18,859	18,201	18,688	17,512	17,894	19,226	19,167	19,608	18,592	20,472
Community support	343	178	214	195	327	252	177	196	107	325
Intergovernmental	8,447	8,790	8,943	9,442	9,612	10,144	10,483	11,022	11,714	12,223
Capital outlay	21,355	12,571	10,914	9,313	20,559	21,182	7,847	18,343	11,413	23,680
<b>Debt Service</b>										
Principal	21,689	7,943	9,094	33,388	9,592	7,854	16,358	20,478	19,918	52,996
Interest	7,090	5,627	5,299	5,174	4,603	4,355	4,311	3,810	3,321	3,359
Other	796	98	71	875	75	530	132	128	407	599
Total Expenditures	428,783	404,665	421,452	472,946	476,436	492,994	496,359	537,326	556,614	635,857
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,967)	1,555	5,656	(20,741)	(13,278)	7,914	22,330	5,169	66,886	28,711

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

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Other Financing Sources (Uses)</b>										
Debt issued	\$ 46,919	\$ -	\$ -	\$ 33,438	\$ -	\$ -	\$ 8,359	\$ 10,694	\$ 20,241	\$ 36,365
Debt premium (discount)	-	-	-	2,784	-	-	-	-	-	5,990
Proceeds from asset disposition	49	33	2,021	831	19	50	11	52	7	268
Proceeds from insurance recoveries	-	40	-	-	-	6	1	-	-	20
Proceeds from sale of water rights	-	-	-	-	2,895	-	-	-	-	-
Refunding payment to escrow agent	(37,391)	-	-	-	-	-	-	-	140	(140)
Transfers in	34,103	30,676	31,025	34,606	49,998	54,662	60,299	63,206	63,040	127,129
Transfers out	(32,318)	(30,676)	(33,856)	(34,606)	(49,998)	(54,662)	(60,299)	(60,206)	(66,040)	(127,129)
Total Other Financing Sources (Uses)	11,362	73	(810)	37,053	2,914	56	8,371	13,746	17,388	42,503
<b>Special Item <sup>1</sup></b>		-	6,000	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ (16,605)	\$ 1,628	\$ 10,846	\$ 16,312	\$ (10,364)	\$ 7,970	\$ 30,701	\$ 18,915	\$ 84,274	\$ 71,214
Debt Service as a Percentage of Noncapital Expenditures	3%	3%	9%	3%	3%	4%	5%	5%	4%	9%

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

<sup>1</sup> The special item in fiscal year 2012 was payment to the Truckee Meadows Flood Management Authority, a joint powers authority and In 2015 a State Settlement of AB595 and AB543 of \$6.0 million.

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

	Fiscal Year Ended June 30,										Change, 2013-2022
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Ad valorem <sup>1</sup>	\$ 167,698	\$ 168,571	\$ 174,116	\$ 183,051	\$ 188,474	\$ 195,947	\$ 205,595	\$ 221,981	\$ 233,326	\$ 249,648	48.9%
Residential construction <sup>2</sup>	132	215	246	310	319	443	516	548	642	552	318.2%
Special assessment <sup>3</sup>	933	676	1,374	650	625	618	545	516	758	1,026	10.0%
Car rental fee	1,196	1,142	1,225	1,264	1,355	1,701	1,614	1,442	1,314	2,041	70.7%
Room tax	300	311	351	413	456	464	504	460	624	649	116.3%
Motor vehicle fuel tax <sup>4</sup>	-	-	-	-	-	-	-	780	805	821	5.3%
	<u>\$ 170,259</u>	<u>\$ 170,915</u>	<u>\$ 177,312</u>	<u>\$ 185,688</u>	<u>\$ 191,229</u>	<u>\$ 199,173</u>	<u>\$ 208,774</u>	<u>\$ 225,727</u>	<u>\$ 237,469</u>	<u>\$ 254,737</u>	49.6%

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

<sup>1</sup> 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.

<sup>2</sup> The recovery started in 2013 and the improving trend has continued through 2022.

<sup>3</sup> The change in special assessment taxes corresponds to the change in special assessment debt outstanding.

<sup>4</sup> Motor vehicle fuel tax was reclassified to intergovernmental revenue in 2013. The County Option MVFT 1.0 Cent was reclassified to Taxes in 2020.

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Real Property Assessed Value										
Residential	\$ 8,336,767	\$ 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
Commercial	3,402,688	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
Industrial	986,821	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
Other	1,374,092	1,286,207	1,172,158	265,551	661,272	308,633	974,418	795,677	(63,250)	639,722
Personal Property Assessed Value	612,022	713,824	688,878	712,632	769,547	1,004,680	1,020,217	1,114,073	1,075,951	1,246,701
Less: Tax Exempt Property	<u>2,422,281</u>	<u>2,417,652</u>	<u>2,471,984</u>	<u>2,471,049</u>	<u>2,437,350</u>	<u>2,464,215</u>	<u>2,476,237</u>	<u>2,759,752</u>	<u>1,117,630</u>	<u>1,124,609</u>
Total Assessed Value	<u>\$ 12,290,109</u>	<u>\$ 12,317,953</u>	<u>\$ 13,192,055</u>	<u>\$ 13,296,926</u>	<u>\$ 14,534,071</u>	<u>\$ 14,977,472</u>	<u>\$ 16,450,785</u>	<u>\$ 17,867,167</u>	<u>\$ 20,380,638</u>	<u>\$ 21,919,047</u>
Estimated Actual Taxable Value	\$ 35,114,597	\$ 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
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.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Washoe County</b>										
Operating Rate	.9891	1.0037	1.0277	.9993	1.0005	1.0204	1.0145	1.0145	1.0188	1.0188
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	.0095	.0062	.0087	.0087	.0075	.0075	.0074	.0074	.0071	.0071
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
SCCRT Loss	.0050	-	-	-	-	-	-	-	-	-
Family Court	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192
AB 104 Fair Share Tax	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272
Debt Service	.0393	.0330	.0065	.0349	.0349	.0150	.0210	.0210	.0170	.0170
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
<b>State of Nevada</b>	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700
<b>Washoe County School District</b>	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385
Total, Washoe County Unincorporated Area	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002
<b>Cities</b>										
City of Reno	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
City of Sparks	.9161	.9161	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
<b>Fire Districts</b>										
North Lake Tahoe Fire Protection District	.6414	.6291	.6291	.6291	.6291	.6291	.6291	.6291	.6480	.6480
Sierra Fire Protection District	.5400	.5400	.5400	.5400	-	-	-	-	-	-
Truckee Meadows Fire Protection District	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400
<b>General Improvement Districts</b>										
Gerlach	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998
Incline Village	.1153	.1105	.1157	.1269	.1183	.1182	.1224	.1267	.1311	.1328
Palomino Valley	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198
<b>Other Special Districts</b>										
Sun Valley Water & Sanitation District	.1836	.1836	.1836	.1836	.1836	.1928	.1928	.1928	.2112	.2112
Truckee Meadows Underground Water	-	-	-	-	-	-	-	-	-	-

**WASHOE COUNTY, NEVADA  
PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2022 AND 2013  
(AMOUNTS EXPRESSED IN THOUSANDS)**

Tax Payer	2022			2013		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
Apple Inc	\$ 120,685	1	0.59%	\$ -	-	-
Peppermill Casinos Inc	87,821	2	0.43%	89,179	1	0.72%
Toll NV Limited Partnership	66,537	3	0.32%			
Golden Road Motor Inn Inc	49,410	4	0.24%	42,751	3	0.35%
MPT of Reno LLC	47,667	5	0.23%			
ICON Reno Property Owner Pool 3 NE	47,591	6	0.23%			
Gage Village Commerical Dev LLC	46,609	7	0.23%			
Dodge Flat Solar LLC	39,622	8	0.19%			
Lennar Reno LLC	35,018	9	0.17%			
Red Sparks Spe LLC	33,560	10	0.16%			
Prologis NA3 LLC	-	-	-	62,425	2	0.51%
Sparks Legends Development, Inc	-	-	-	41,671	4	0.34%
Prologis NA3 NV V LLC	-	-	-	34,124	5	0.28%
Circus Circus & Eldorado Joint Venture	-	-	-	28,941	6	0.23%
International Game Technology	-	-	-	24,850	7	0.20%
Northwestern Mutual Life Insurance	-	-	-	24,518	8	0.20%
Reno Retail company LLC	-	-	-	23,206	9	0.19%
Hyatt Equities LLC	-	-	-	22,934	10	0.19%
	574,520		2.80%	394,599		3.21%
	19,970,212		97.20%	11,895,510		96.79%
	<u>\$ 20,544,732</u>		<u>100.00%</u>	<u>\$ 12,290,109</u>		<u>100.00%</u>

Source: Washoe County Assessor's Office

Note:

The chart represents the ten largest parcel assessments based on property-owning taxpayers in the County and the respective taxable assessed values of such parcels for the fiscal years indicated. According to the Washoe County Assessor's Office, a determination of the largest parcel assessments can be made only by manually reviewing individual assessment records. Therefore, it is possible that an owner of several parcels may have an aggregate assessed value that is larger than those listed above. No independent investigation has been made of, and consequently there can be no representation as to the financial condition of the taxpayers listed above, or that such taxpayers will continue to maintain their status as major taxpayers based on the assessed valuation of their property in the County.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net Secured Roll Taxes Levied	\$ 411,058	\$ 411,260	\$ 424,115	\$ 440,185	\$ 452,327	\$ 473,365	\$ 500,623	\$ 535,123	\$ 572,652	\$ 608,399
Current Year										
Tax Collections	405,977	407,469	421,125	438,074	449,930	471,229	498,311	532,811	570,187	606,530
Percent of Taxes Levied	98.76%	99.08%	99.30%	99.52%	99.47%	99.55%	99.54%	99.57%	99.57%	99.69%
Delinquent Tax Collections Outstanding	5,081	3,791	2,990	2,111	2,396	2,133	2,256	2,312	3,057	1,870
Totals to Date										
Tax Collections	411,058	411,260	424,115	440,185	452,326	473,362	500,567	534,804	570,782	606,530
Percent of Taxes Levied	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	99.94%	99.67%	99.69%

Source: Washoe County Treasurer's Office

Note: Property tax levies increased 6% in fiscal year 2022.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities</b>										
General Bonded Debt	\$ 120,146	\$ 114,217	\$ 108,446	\$ 113,402	\$ 104,756	\$ 98,228	\$ 91,723	\$ 84,432	\$ 87,204	\$ 76,292
Revenue Bonds	42,419	41,222	39,920	38,252	37,505	36,457	35,188	32,825	30,621	30,626
Special Assessment Bonds	9,061	8,117	6,417	5,824	5,278	4,660	4,105	3,596	2,959	1,942
Total Governmental Activities	171,626	163,556	154,783	157,478	147,539	139,345	131,016	120,853	120,784	108,860
<b>Business-type Activities</b>										
General Bonded Debt	59,947	57,175	18,789	16,551	14,291	11,975	9,690	7,548	18,500	30,509
Total Business-type Activities	59,947	57,175	18,789	16,551	14,291	11,975	9,690	7,548	18,500	30,509
Total primary government	\$ 231,573	\$ 220,731	\$ 173,572	\$ 174,029	\$ 161,830	\$ 151,320	\$ 140,706	\$ 128,401	\$ 139,284	\$ 139,369
Percentage of personal income	1.27%	1.17%	0.91%	0.86%	0.80%	0.75%	0.55%	0.46%	0.47%	0.44%
Per capita <sup>1</sup>	\$ 536	\$ 506	\$ 393	\$ 386	\$ 359	\$ 335	\$ 296	\$ 272	\$ 291	\$ 286
<b>General Bonded Debt</b>	\$ 180,093	\$ 171,392	\$ 127,235	\$ 129,953	\$ 119,047	\$ 110,203	\$ 101,413	\$ 91,980	\$ 105,704	\$ 106,801
Less restricted resources	11,007	10,944	6,572	6,531	6,049	4,399	4,479	6,769	7,141	6,910
Total Net General Bonded Debt	\$ 169,086	\$ 160,448	\$ 120,663	\$ 123,422	\$ 112,998	\$ 105,804	\$ 96,934	\$ 85,211	\$ 98,563	\$ 99,891
Percentage of Actual Property Value <sup>2</sup>	0.48%	0.46%	0.35%	0.32%	0.27%	0.25%	0.21%	0.17%	0.17%	0.16%
Per capita <sup>1</sup>	\$ 391	\$ 367	\$ 274	\$ 274	\$ 250	\$ 226	\$ 204	\$ 181	\$ 206	\$ 205

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.

<sup>1</sup> Population and personal income data can be found in Schedule 4.1, Washoe County Demographic and Economic Statistics. Per capita amounts are not expressed in thousands.

<sup>2</sup> See Washoe County Assessed and Estimated Actual Value of Taxable Property on Schedule 2.1 for taxable property value data.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	\$ 1,229,011	\$ 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
Total net debt subject to limitation	<u>277,578</u>	<u>268,292</u>	<u>225,354</u>	<u>223,754</u>	<u>216,641</u>	<u>196,869</u>	<u>186,777</u>	<u>165,147</u>	<u>171,282</u>	<u>169,345</u>
Legal Debt Margin	<u>\$ 951,433</u>	<u>\$ 963,503</u>	<u>\$ 1,103,274</u>	<u>\$ 1,210,517</u>	<u>\$ 1,326,592</u>	<u>\$ 1,416,798</u>	<u>\$ 1,501,882</u>	<u>\$ 1,674,730</u>	<u>\$ 1,763,355</u>	<u>\$ 1,885,680</u>
Total net debt subject to limitation as a percentage of debt limit	23%	22%	17%	16%	14%	12%	11%	9%	9%	8%

**Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2022**

Assessed value of taxable property for fiscal year ended June 30, 2021	\$ 20,550,254
Debt limit (10% of Assessed Valuation)	\$ 2,055,025
Debt applicable to limit	
Governmental activities	\$ 108,860
Business-type activities	30,509
Reno-Sparks Convention and Visitor's Authority	<u>78,867</u>
Total Bonded Debt	218,236
Less: Special assessment bonds	1,941
Special revenue bonds	26,986
Amount available for repayment of general obligation bonds	<u>19,964</u>
Total net debt subject to debt limitation	<u>169,345</u>
Legal Debt Margin	<u>\$ 1,885,680</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 \$78,867 is below the 3% limit of \$616,508



**WASHOE COUNTY, NEVADA  
DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2022  
(AMOUNTS EXPRESSED IN THOUSANDS)**

<b>Name of Government Unit</b>	<b>Debt Outstanding</b>	<b>Presently Self-Supporting Debt</b>	<b>Percent Applicable<sup>1</sup></b>	<b>Applicable Net Debt</b>
Direct <sup>2</sup>				
Washoe County				
Governmental Activity Bonds	\$ 76,292	\$ -	100%	\$ 76,292
Revenue Bond <sup>3</sup>	30,626	30,626	100%	-
Special Assessment Bonds <sup>4</sup>	1,942	1,942	100%	-
Total Direct Debt	<u>108,860</u>	<u>32,568</u>		<u>76,292</u>
Overlapping				
Washoe County School District	1,121,165	-	100%	1,121,165
Reno-Sparks Convention and Visitors Authority	78,867	78,867	100%	-
City of Reno	33,483	-	100%	<u>33,483</u>
City of Reno supported by specific revenue	339,846	339,846	100%	-
Reno - Special Assessment Bonds <sup>3</sup>	5,442	5,442	100%	-
City of Sparks	10,396,880	-	100%	10,396,880
Sparks - Sewer and Utility Bonds	1,910,080	1,910,080	100%	-
Incline Village General Improvement District	3,442	3,442	100%	-
State of Nevada	<u>1,258,860</u>	<u>267,040</u>	14.05%	<u>139,747</u>
Total Overlapping Debt	<u>15,148,065</u>	<u>2,604,717</u>		<u>11,691,275</u>
Total General Obligation Direct and Overlapping Debt	<u>\$ 15,256,925</u>	<u>\$ 2,637,285</u>		<u>\$ 11,767,567</u>

<sup>1</sup> Based on fiscal year 2021-22 assessed valuation in the respective jurisdiction.  
<sup>2</sup> Includes all governmental debt activities and amounts are net of related discounts, premiums and deferred refunding charges.  
<sup>3</sup> Revenue bonds are not general obligation, but are special limited obligation of the County payable solely from the pledged revenue.  
<sup>4</sup> 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)**

	2013	2014	2015	2016	2017 <sup>4</sup>	2018	2019	2020	2021	2022
<b>Special Assessment Bonds <sup>1</sup></b>										
Pledged Revenue	\$ 1,508	\$ 1,161	\$ 1,797	\$ 1,071	\$ 966	\$ 916	\$ 804	\$ 889	\$ 1,015	\$ 1,178
Debt Service Requirements										
Principal	1,664	894	1,700	592	546	618	555	509	637	1,017
Interest	389	344	302	241	217	194	171	149	129	94
Total Debt Service Requirements	\$ 2,053	\$ 1,238	\$ 2,002	\$ 833	\$ 763	\$ 812	\$ 726	\$ 658	\$ 766	\$ 1,111
Coverage Ratios	0.73	0.94	0.90	1.29	1.27	1.13	1.11	1.35	1.33	1.06
<b>Sales Tax Revenue Bonds <sup>2</sup></b>										
Pledged Revenue	\$ 7,148	\$ 7,672	\$ 8,228	\$ 8,865	\$ 9,396	\$ 10,194	\$ 10,451	\$ 10,025	\$ 13,037	\$ 14,694
Debt Service Requirements										
Principal	625	655	690	800	-	-	20	885	935	980
Interest	798	768	737	703	561	561	561	538	493	445
Total Debt Service Requirements	\$ 1,423	\$ 1,423	\$ 1,427	\$ 1,503	\$ 561	\$ 561	\$ 581	\$ 1,423	\$ 1,428	\$ 1,425
Coverage Ratios	5.02	5.39	5.77	5.90	16.75	18.17	17.99	7.04	9.13	10.31
<b>Car Rental Fee Revenue Bonds <sup>3</sup></b>										
Pledged Revenue	\$ 1,196	\$ 1,142	\$ 1,225	\$ 1,264	\$ 1,355	\$ 1,701	\$ 1,614	\$ 1,442	\$ 1,314	\$ 2,040
Debt Service Requirements										
Principal	463	522	592	673	768	840	1,041	903	1,002	1,132
Interest	680	492	476	457	435	450	462	432	398	360
Total Debt Service Requirements	\$ 1,143	\$ 1,014	\$ 1,068	\$ 1,130	\$ 1,203	\$ 1,290	\$ 1,503	\$ 1,335	\$ 1,400	\$ 1,492
Coverage Ratios	1.05	1.13	1.15	1.12	1.13	1.32	1.07	1.08	0.94	1.37

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

- <sup>1</sup> Pledged revenue for Special Assessment Bonds includes assessments, assessment forfeitures, interest and penalties. Additional details regarding bonds for various assessment districts can be found in Notes 9, 10 and 11. Coverage ratios are impacted by timing differences. Cash balances are adequate for debt service. Remaining cash at June 30, 2022 in the Special Assessment Debt Service Fund is \$2,039.
- <sup>2</sup> Pledged revenue for the Sales Tax Revenue Bonds represents pledged sales tax collections at the rate of 0.125% of taxable sales. Sales tax revenues are accounted for in the Truckee River Flood Management Infrastructure Fund. The bonds are payable solely from pledged sales tax revenue. Unspent sales tax revenues total \$1,013 at June 30, 2022.
- <sup>3</sup> 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 \$1,665 at June 30, 2022.
- <sup>4</sup> 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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Population <sup>1</sup>	433,731	436,647	444,008	451,248	459,142	460,237	464,630	472,069	478,355	486,492
Total Personal Income <sup>2</sup>	\$ 19,627,834	\$ 18,832,669	\$ 19,077,494	\$ 20,164,911	\$ 21,265,239	\$ 22,549,907	\$ #####	\$ #####	\$ 29,875,442	\$ 31,523,753
Per Capita Income <sup>2</sup>	\$ 45,253	\$ 43,130	\$ 42,967	\$ 44,687	\$ 46,315	\$ 48,996	\$ 55,487	\$ 59,639	\$ 63,360	\$ 66,076
Median Age <sup>3</sup>	37.6	37.6	37.4	37.5	37.5	37.9	38.0	38.1	38.6	38.5
School Enrollment <sup>4</sup>	62,424	62,986	63,108	63,670	63,919	66,989	66,960	66,913	65,121	64,820
Unemployment Rate (Percent) <sup>5</sup>	9.8	7.2	6.4	6.4	4.0	4.2	3.6	3.2	4.9	3.3
Total Labor Force <sup>5</sup>	219,550	206,624	213,773	213,923	223,409	239,119	250,005	255,915	251,933	254,381
Construction Activity-Total Value <sup>6</sup>	\$ 126,468	\$ 203,086	\$ 246,628	\$ 231,742	\$ 301,127	\$ 345,710	\$ 458,823	\$ 450,868	\$ 719,607	\$ 678,435
Number of New Family Units <sup>6</sup>	74	120	255	320	378	481	572	617	692	596
Taxable Sales <sup>7</sup>	\$ 5,824,726	\$ 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
Gross Income Gaming Revenue <sup>8</sup>	\$ 741,038	\$ 744,962	\$ 765,248	\$ 789,359	\$ 738,373	\$ 779,347	\$ 785,532	\$ 630,862	\$ 837,334	\$ 970,727
Total Passenger Air Traffic <sup>9</sup>	3,514,421	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

Sources:

- <sup>1</sup> Annual population, Data Analysis 2013 US Census-Nevada; for year 2013, per Governor Certified Population of Nevada's Counties, Cities and Towns 2013. 2014 data source: Washoe County Community Development. 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 data source: Nevada State Demographer's Office-NV Small Business Development Center.
- <sup>2</sup> Washoe County Community Development Demographic Information FY 2013 - FY 2014; BEA 2012 Estimate with Compound Annual Growth Rate applied - FY - 2014, FY2015, FY2016, FY2017, FY2018, FY2019, FY2020, FY2021 and FY2022.
- <sup>3</sup> Center for Regional Studies, University of Nevada, Reno, FY 2013; American Community Survey 5-Year Estimates - FY 2014, FY2015, FY2016, FY2017 and FY2018. United States Census Bureau - FY2019, FY2020, FY2021 and FY2022.
- <sup>4</sup> Washoe County School District
- <sup>5</sup> Total represents the average labor force during the fiscal year. Nevada State Department of Employment, Training and Rehabilitation (DETR)
- <sup>6</sup> Washoe County Building and Safety Department - Construction Activity-Total Value (000)
- <sup>7</sup> Nevada State Department of Taxation (000)
- <sup>8</sup> Nevada State Gaming Control Board (000)
- <sup>9</sup> Reno/Tahoe International Airport (RTIA). COVID-19 pandemic hit in March 2020 greatly reducing air passenger traffic in 2020 and :

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

Employer	December, 2021			December, 2012		
	Employees <sup>1</sup>	Rank	Percentage of Total County Employment	Employees <sup>1</sup>	Rank	Percentage of Total County Employment
Washoe County School District	8,750	1	3.85%	7,750	1	3.89%
University of Nevada - Reno	4,750	2	2.09%	4,250	2	2.13%
Renown Medical Center	3,250	3	1.43%	2,750	3	1.38%
Washoe County	2,750	4	1.21%	2,250	4	1.13%
Peppermill Hotel Casino - Reno	2,500	5	1.10%	2,250	5	1.13%
Nugget Casino	2,500	6	1.10%			
Grand Sierra Resort	2,500	7	1.10%	1,250	9	0.63%
Harrah's	2,500	8	1.10%			
St. Mary's	2,500	9	1.10%			
Silver Legacy Resort Casino	2,500	10	1.10%	1,750	7	0.88%
Eldorado Hotel & Casino				1,250	10	0.63%
Atlantis Casino Resort				1,750	8	0.88%
International Game Technology PLC <sup>2</sup>				2,250	6	1.13%
Total Washoe County Covered Employment	227,275			199,079		

<sup>1</sup> 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

<sup>2</sup> International Game Technology was acquired by Gtech in 2015 becoming International Game Technology PLC

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Function/Program</b>										
General government	315.9	320.8	283.7	293.3	297.4	330.9	300.8	306.4	295.3	434.7
Judicial	452.4	463.8	471.8	495.8	514.8	512.3	511.8	514.3	515.5	527.1
Public safety	892.8	911.6	902.5	908.1	934.5	954.0	933.3	958.7	945.7	986.5
Public works	74.0	122.0	137.0	135.6	132.4	129.4	127.0	130.0	129.0	134.0
Health and sanitation	153.3	154.3	154.6	150.2	150.3	150.1	147.9	155.0	168.0	180.8
Welfare	229.7	233.9	241.5	274.1	301.0	302.0	319.5	340.2	352.7	386.1
Culture and recreation	214.4	210.3	222.7	209.6	206.6	207.5	221.8	166.7	206.5	215.0
Utilities	63.4	59.0	23.0	20.5	23.0	20.0	20.9	20.6	20.8	21.4
Golf courses <sup>2</sup>	9.9	10.9	8.9	7.0	-	-	-	1.0	-	-
Building permits	12.8	13.0	14.4	15.4	18.0	16.0	16.0	16.0	17.0	19.0
<b>Total <sup>1</sup></b>	<b>2,418.6</b>	<b>2,499.6</b>	<b>2,460.1</b>	<b>2,509.6</b>	<b>2,578.0</b>	<b>2,622.2</b>	<b>2,599.0</b>	<b>2,608.9</b>	<b>2,650.6</b>	<b>2,904.6</b>

<b>Function/Program % of Total</b>										
General government	13%	13%	11%	12%	12%	13%	12%	12%	11%	16%
Judicial	19%	19%	19%	20%	20%	19%	19%	19%	18%	17%
Public safety	37%	36%	37%	36%	36%	36%	36%	38%	36%	35%
Public works	3%	5%	6%	5%	5%	5%	5%	5%	5%	5%
Health and sanitation	5%	6%	6%	6%	6%	6%	6%	6%	6%	6%
Welfare	9%	9%	10%	11%	11%	11%	11%	12%	12%	12%
Culture and recreation	9%	8%	9%	8%	8%	8%	9%	6%	8%	7%
Utilities	3%	2%	1%	1%	1%	1%	1%	1%	1%	1%
Golf courses	1%	1%	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.

<sup>1</sup> Washoe County full-time equivalent employee totals declined over fiscal year 2013 due to budget reduction programs including delays in filling open positions and reductions in force.

<sup>2</sup> 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**

<b>Function/Program</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Judicial <sup>1</sup></b>										
District Court Cases Filed										
Criminal	3,016	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Civil	3,934	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Family	10,657	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Juvenile	2,013	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
District Court Cases Disposed										
Criminal	2,617	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Civil	3,317	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Family	10,059	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Juvenile	1,182	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Justice Courts Cases Filed										
Criminal	7,853	8,089	9,106	8,505	8,549	8,280	7,494	8,749	6,982	8,864
Civil	17,560	13,049	11,769	11,787	12,221	13,664	13,235	11,126	9,419	10,070
Traffic and parking violations	56,354	37,755	43,686	27,317	33,764	34,927	31,077	25,685	19,018	19,695
Justice Courts Cases Disposed										
Criminal	8,480	10,084	8,285	9,107	8,943	7,002	7,970	7,785	4,480	10,797
Civil	18,575	14,823	14,110	11,286	12,698	11,198	14,162	11,565	9,657	10,771
Traffic and parking violations	55,811	36,882	42,850	27,014	32,820	31,175	31,815	26,280	17,296	20,120
<b>Public Safety <sup>2</sup></b>										
Police										
Arrests (Valley and Incline)	2,993	2,389	2,587	2,865	2,590	2,436	2,641	2,253	1,955	2,176
Citations issued	13,839	11,771	12,821	13,082	12,370	12,011	8,943	6,875	6,009	6,512
Alarms	1,424	1,410	1,497	1,764	1,797	1,706	1,723	1,614	1,647	1,698
Crime lab analysis requests	6,378	5,809	6,406	6,238	6,966	7,525	6,293	6,365	6,872	6,123
Warrants processed	1,980	2,025	2,187	1,909	1,879	2,020	1,615	1,011	1,014	1,196
Detention										
Bookings	20,755	20,852	20,750	20,361	20,452	21,361	20,410	16,827	14,061	14,848
Civil protective custody	353	259	284	216	284	109	694	301	119	53
Average daily population	1,050	1,052	1,082	1,047	1,048	1,087	1,127	982	916	1,140
Animal Services										
Calls for service responded to	33,617	33,393	38,753	35,144	33,651	35,717	33,574	29,133	25,341	26,396
Number of animals impounded	14,300	13,620	13,556	13,584	13,598	13,639	13,490	11,383	7,686	10,117

(CONTINUED)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Health and Sanitation <sup>2</sup></b>										
Permitted food establishments	3,425	3,571	3,661	3,663	3,783	3,816	3,882	3,720	3,828	3,883
Air quality permits issued	1,334	1,377	1,440	1,429	1,232	1,607	1,139	1,200	1,364	1,357
Birth certificates issued	7,229	6,834	7,125	7,264	7,060	10,663	15,247	12,920	14,612	16,122
Death certificates issued	21,166	19,551	19,267	21,463	22,533	21,616	23,150	22,204	26,909	29,370
<b>Welfare <sup>2</sup></b>										
Adult Services <sup>3</sup>										
Nursing home bed days	6,798	6,912	5,240	3,900	3,556	3,832	3,694	3,975	3,276	3,588
Supportive housing program bed days	22,842	25,640	35,674	47,450	44,815	58,258	57,545	31,012	41,793	43,763
Adult group care bed days	8,629	7,336	7,612	5,532	4,312	2,101	1,574	1,290	900	691
Our Place - Women Served <sup>7</sup>	-	-	-	-	-	-	-	-	626	794
Our Place - Families Served <sup>7</sup>	-	-	-	-	-	-	-	-	86	174
Clients receiving general assistance	3	1	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Served in burial	412	458	463	593	575	464	461	601	639	698
Children's Services										
Number of children in legal custody	811	928	1,002	1,582	1,480	901	822	790	778	701
Average length of stay in paid foster care (days)	388	356	383	390	420	510	510	570	1,064	1,247
Number of adoptions finalized	110	117	156	116	136	159	200	156	87	72
Number of adoption subsidies	1,126	1,269	1,349	2,728	2,811	2,960	3,119	3,293	2,237	3,220
Number of child welfare reports received	7,525	7,396	7,358	5,936	5,556	5,594	6,568	6,074	7,283	7,173
Number of child welfare investigations	2,178	2,196	2,038	2,045	1,951	1,944	1,936	1,822	1,863	1,574
Senior Services <sup>5</sup>										
Number of unduplicated clients served	5,037	4,563	4,692	4,909	5,077	4,714	6,540	6,258	5,646	5,814
<b>Culture and Recreation <sup>2</sup></b>										
Parks and Recreation										
Golf courses - total rounds of golf <sup>8</sup>	75,834	74,511	76,374	75,128	61,412	66,307	59,601	68,993	128,637	108,767
Aquatics - pool attendance <sup>4</sup>	26,903	46,729	52,502	51,126	13,500	15,991	16,231	10,205	929	7,890
Library										
Visitors to libraries ('000s)	1,228	1,172	1,093	1,071	1,094	466	1,188	838	170	537
Volumes in collection ('000s)	723	668	617	513	464	484	456	425	418	474
Total volumes borrowed ('000s)	2,283	2,203	2,045	1,674	1,966	1,958	2,016	1,772	1,221	1,722

(CONTINUED)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Utilities/Water <sup>2</sup> (continued)</b>										
Water										
Customer count	23,092	23,722	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Average daily consumption (thousands of gallons)	13,143	12,929	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Peak daily consumption (thousands of gallons)	24,030	23,823	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Wastewater										
Customer count	20,572	21,068	23,545	24,523	25,339	26,122	28,324	30,167	31,992	32,824
Reclaimed Water										
Customer count	294	295	295	298	314	320	326	336	335	339
Storm Water										
Customer count	5,152	5,190	5,921	6,740	6,847	7,015	7,232	7,448	7,708	7,948
<b>Building Permits <sup>2</sup></b>										
Commercial construction	258	211	251	227	118	78	209	195	161	196
Residential construction <sup>6</sup>	168	246	260	320	378	502	691	1,767	1,916	1,777
Miscellaneous	1,090	1,212	1,597	1,572	1,422	3,661	3,268	2,092	2,369	2,868

n/r = not reported

<sup>1</sup> Uniform System for Judicial Records, Nevada AOC, Planning & A

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

<sup>3</sup> 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.

<sup>4</sup> Bowers Pool was closed in 2011 and reopened in 2013. In 2017, the pool was closed for major maintenance. 2020 and 2021, the Covid-19 pandemic hit Washoe County starting March 2020.

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

<sup>6</sup> New single family dwellings.

<sup>7</sup> New program called, "Our Place" (homelessness) started August 14, 2020.

<sup>8</sup> New Golf course (Wildcreek) was added in FY21



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

	2013	2014 <sup>3</sup>	2015	2016	2017	2018	2019	2020	2021	2022
<b>Function/Program</b>										
<b>General Government</b>										
<b>Information Technology</b>										
Business applications	147	147	123	123	123	123	123	127	132	132
Networked buildings and small facilities	216	226	139	139	140	140	140	148	148	148
Network wireless coverage (square miles) <sup>3</sup>	600	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
Network personal computers	3,480	3,660	3,792	3,724	3,597	3,597	3,950	4,450	4,485	4,747
<b>Equipment Services</b>										
Vehicles	954	939	918	892	905	1,010	1,090	1,083	818	812
<b>Judicial</b>										
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
<b>Public Safety</b>										
Juvenile services facilities	2	2	2	2	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	3	4	4	4	4	4	4
Sheriff's patrol/search and rescue boats (in excess of 20 feet)	2	3	3	3	3	3	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
<b>Public Works</b>										
Paved streets (miles)	723	723	723	726	721	723	725	728	733	734
Unpaved streets (miles)	368	368	362	362	362	362	362	362	362	362
Traffic signals	17	17	17	17	17	17	19	20	22	20
Bridges	73	73	73	73	67	66	67	67	77	70
<b>Culture and Recreation</b>										
Libraries	13	13	13	13	13	13	12	12	12	12
Major/regional parks	13	13	13	13	13	13	10	10	10	10
Community/neighborhood parks <sup>1</sup>	33	33	33	32	32	32	39	39	39	39
Developed park acreage <sup>1</sup>	1,872	1,872	1,877	1,870	1,870	1,885	1,885	1,885	1,885	1,885
Undeveloped park acreage	10,017	10,017	10,034	10,034	10,039	10,253	11,339	11,339	11,339	11,339

(CONTINUED)

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

	2013	2014 <sup>3</sup>	2015	2016	2017	2018	2019	2020	2021	2022
<b>Culture and Recreation (continued)</b>										
Special use facilities	5	5	6	6	6	6	7	7	7	7
Playgrounds <sup>1</sup>	46	46	46	45	45	45	45	45	45	45
Golf courses	2	2	2	2	2	2	3	3	3	3
Swimming pools/waterpark	2	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	52	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	28	27	27	29	29	29	29	29
Soccer fields	25	25	25	25	25	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	20	23	23
Hiking trails (miles)	158	158	161	161	161	166	166	166	166	166
Horse arenas	5	5	5	5	5	7	7	7	7	9
Skateboard parks	3	3	3	3	3	3	3	3	3	3
<b>Utilities</b>										
<b>Water</b>										
Water mains (miles) <sup>2</sup>	480	565	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
<b>Wastewater</b>										
Storm sewers (miles)	289	290	290	291	297	300	302	303	318	310
<b>Reclaimed Water</b>										
Reclaimed mains (miles)	40	40	40	40	40	40	42	42	44	45

n/r = not reported

Sources: Washoe County capital asset records and departments

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

<sup>2</sup> 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.

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