

Washoe County Debt and Long-Term Employee Benefit Liabilities

NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/18	Outstanding Principal Balance 6/30/19	FY19 Interest Due	FY19 Principal Due	FY19 Debt Service (P&I)
County General Obligation Bonds										
Park and Library Refunding Bonds, Series 2011A	15	17,360,000	7/12/2011	5/1/2026	4.2%	10,410,000	9,290,000	437,220	1,120,000	1,557,220
Various Purpose Refunding Bonds, Series 2012A	18	18,090,000	8/28/2012	3/1/3030	3.0-4.0%	14,910,000	13,900,000	490,200	1,010,000	1,500,200
Subtotal County General Obligation Bonds		\$ 35,450,000				\$ 25,320,000	\$ 23,190,000	\$ 927,420	\$ 2,130,000	\$ 3,057,420
County General Obligation Revenue Bonds										
<i>Consolidated Tax (C-Tax) Revenue Bonds</i>										
Library Building Bonds, Series 2004	15	3,280,000	3/1/2004	3/1/2019	3.5-5.0%	210,000	0	8,400	210,000	218,400
Park Bonds, Series 2006	24	25,305,000	10/18/2006	3/1/3030	4.0-5.0%	3,560,000	3,560,000	153,169	0	153,169
Building Refunding Bonds, Series 2011B	15	12,565,000	8/3/2011	11/1/2026	4.18%	8,435,000	7,645,000	336,072	790,000	1,126,072
Refunding Bonds, Series 2012B	15	27,580,000	8/28/2012	3/1/2027	1.0-3.0%	22,400,000	20,005,000	587,250	2,395,000	2,982,250
Medical Examiner Building Bonds, Series 2015	20	12,000,000	8/27/2015	3/1/2035	2.0-5.0%	11,030,000	10,530,000	360,308	500,000	860,308
Public Safety Refunding Bonds, Series 2016B	20	9,800,000	3/30/2016	3/1/2036	3.21%	9,800,000	9,800,000	332,256	0	332,256
Subtotal County C-Tax Bonds		\$ 90,530,000				\$ 55,435,000	\$ 51,540,000	\$ 1,777,455	\$ 3,895,000	\$ 5,672,455
<i>Utility Systems Revenue Bonds</i>										
Sewer Bonds, Series 2015 (Refunding)	10	17,386,176	8/18/2015	7/1/2026	2.4%	11,974,761	9,690,451	266,924	2,284,310	2,551,234
Subtotal County Utility Systems Revenue Bonds		\$ 17,386,176				\$ 11,974,761	\$ 9,690,451	\$ 266,924	\$ 2,284,310	\$ 2,551,234
<i>Sales Tax Revenue Bonds</i>										
Flood Control Bonds, Series 2006	30	21,000,000	5/18/2006	12/1/2035	2.527%	15,963,125	15,371,179	250,204	591,946	842,150
Subtotal County Sales Tax Revenue Bonds		\$ 21,000,000				\$ 15,963,125	\$ 15,371,179	\$ 250,204	\$ 591,946	\$ 842,150
Subtotal County General Obligation Revenue Bonds		\$ 128,916,176				\$ 83,372,886	\$ 76,601,630	\$ 2,294,583	\$ 6,771,256	\$ 9,065,839
TOTAL COUNTY GENERAL OBLIGATION BONDS		\$ 164,366,176				\$ 108,692,886	\$ 99,791,630	\$ 3,222,003	\$ 8,901,256	\$ 12,123,259
County Other Obligations										
Senior Lien Car Rental Fee Revenue Bonds, Series 2008	20	18,500,000	2/26/2008	12/1/2027	3.56%	13,389,000	12,586,800	462,369	802,200	1,264,569
Subordinate Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 (Baseball Stadium) includes additional principal payment: 12-1-18 = \$238,472	50	9,999,845	2/26/2008	12/1/2057	7.00%	9,693,203	9,407,461	46,001	285,742	331,743
Sales Tax Revenue Refunding Bonds, Series 2016A	13	11,305,000	3/30/2016	12/1/2028	4.99%	11,230,000	11,210,000	560,900	20,000	580,900
TOTAL COUNTY OTHER OBLIGATIONS		\$ 39,804,845				\$ 34,312,203	\$ 33,204,261	\$ 1,069,270	\$ 1,107,942	\$ 2,177,212

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County Special Assessment Bonds										
S.A.D. #32 - Spanish Springs Valley Ranch Road includes extra calls: 5-1-18 = \$90,000; 11-1-18 = \$110,000	20	8,592,787	12/7/2011	11/1/2031	3.48%	4,107,095	3,753,560	138,879	353,535	492,414
S.A.D. #37 - Spanish Springs Sewer Phase 1a includes extra call: 5-1-18 = \$15,000	20	728,813	5/16/2007	5/1/2027	4.35%	210,237	192,491	9,145	17,746	26,892
S.A.D. #39 - Lightning W Water Supply -includes extra calls: 5-1-18 = \$20,000; 11-1-18 = \$45,000	20	999,268	6/12/2009	5/1/2029	7.18%	342,727	273,617	22,574	69,111	91,684
TOTAL COUNTY SPECIAL ASSESSMENT BONDS		\$ 10,320,868				\$ 4,660,059	\$ 4,219,667	\$ 170,598	\$ 440,392	\$ 610,990
TOTAL ALL COUNTY DEBT		\$ 214,491,889				\$ 147,665,148	\$ 137,215,559	\$ 4,461,871	\$ 10,449,590	\$ 14,911,461

*Note: Above does not include RTC or RSCVA Debt Issued by Washoe County; those entities report separately

Long-Term Employee Benefit Liabilities as of 6/30/18*

Compensated Absences	\$ 28,659,657
Workers Compensation	\$ 8,946,000
Self Insurance Liability	\$ 3,468,000
Other Post Employment Benefits (Net OPEB)	\$ 253,385,000
Net Pension Liability (PERS)	\$ 409,723,197
Total	<u>\$ 704,181,854</u>

*Note: These balances are determined at the end of audit each year