Statistical Information

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CITY OF ELLENSBURG, WASHINGTON
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF ELLENSBURG
Schedule of changes in Net Position/Net Position by Component
LAST FIVE YEARS (*)
(amounts expressed in thousands)

	2008	2009	2010	2011	2012
Expenses					
Governmental Activities					
General governments	2,799	2,868	2,666	2,695	2,557
Public Safety	4,436	5,283	4,893	5,027	5,459
Physical Environment	936	970	988	995	1,035
Transportation	2,498	2,676	3,477	3,346	4,105
Health & Human Services	-	17	6	6	6
Economic Environmet	829	791	965	1,077	1,223
Culture and Recreation	3,017	2,846	2,914	2,941	3,242
Interest on Longterm Debt	333	315	413	390	322
Total governmental expensess	14,848	15,765	16,322	16,476	17,949
Business Type Activities					
Deposits	5	-	-	-	-
I- Net	53	51	42	40	41
Stormwater	-		131	150	241
Gas	8,946	9,137	9,022	8,056	6,992
Light	11,577	13,202	12,875	12,249	13,260
Water	2,687	3,011	3,275	3,265	3,070
Sewer	2,573	2,689	3,006	3,217	3,207
Total Business Type Activities	25,840	28,091	28,351	26,976	26,811
Total Primary Government Expenses	40,689	43,856	44,671	43,452	44,760
Program Revenue					
Governmental Activities					
General governments	1,963	1,959	2,443	2,313	2,235
Public Safety	115	109	243	102	114
Physical Environment	663	640	671	683	712
Transportation	135	206	81	197	165
Economic Environmet	853	449	435	265	288
Culture and Recreation	313	335	368	381	436
General governments	552	318	352	306	300
Public Safety	63	113	86	71	74
Physical Environment		2		1	-
Transportation	1,765	420	394	548	860
Economic Environmet	127	1	33	68	53
Culture and Recreation	282	193	201	198	248
General governments	23				
Public Safety					11
Transportation	251	645	447	5,040	1,668
Economic Environmet	3			-	-
Culture and Recreation	7			30	75
Total Governmental program revenues	7,115	5,390	5,754	10,204	7,238
Business Type Activities					
Deposits	4	-	-	-	
I- Net	80	80	31	30	31
Stormwater	-		559	574	569
Gas	9,519	9,633	9,393	8,482	7,316
Light	12,709	13,828	12,930	12,838	13,260
Water	2,864	2,876	3,112	3,391	3,805
Sewer	2,602	2,876	2,933	3,142	3,245
I- Net	-		49	49	125
Stormwater	-			1	-
Gas	-	4		59	-
Light	-	-	173	$ 4	$ -
Sewer	-	49		-	-

Stormwater	-	-	130	271	189
Light	-	-	-	210	360
Water	-	-	-	795	363
Sewer	-	-	-	567	250
Total Business Type Activities Program Revenue	27,777	29,345	29,309	30,413	29,510
Total Primary Government Net Expenses	(5,197)	(9,123)	(9,607)	(2,835)	(8,011)
General Revenues					
Property Taxes	1,930	2,146	2,151	247	2,541
Property Taxes,Levied for Debt Services	125	142	147	147	147
Sales and Use Taxes	4,078	4,518	4,193	4,935	4,553
Other taxes	3,438	2,978	3,092	3,040	3,088
Grants and Contributions (not restricted)	99	1,934	611	-	-
Investment Earnings	349	195	239	7	0
Miscellaneous	52	412	247	252	835
Disposition of Capital Assets	209	11	-	-	772
Total Primary Governments General Revenues	10,280	12,336	10,680	8,628	11,937
Change in Net Assets					
Governmental Activities	2,270	1,021	(407)	4,639	1,366
Business Type Activities	2,212	2,194	1,480	3,410	2,560
Total Change in Net Assets	4,482	3,215	1,073	8,048	3,926
Net Assets by component					
Invested in Capital Assets, net of related debt	66,725	75,108	73,681	81,423	88,306
Restricted					
Prepayment/Inventory	42	64	31	33	37
Rate Stabilization	676	676	676	676	676
Capital Projects	317	242	2,204	535	354
Construction	377	259	2,572	246	318
Debt Service	2,196	1,817	2,292	1,337	1,332
Transportation			1,328	785	469
Public Safety			275	341	318
Economic Environment			496	552	804
Permanent			741	825	807
Unrestricted	17,367	20,462	15,403	20,994	18,734
Total Net Assets	87,699	98,627	99,699	107,748	112,156

* Data is presented since implementation of Full GASB 34

CITY OF ELLENSBURG
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Description	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Property Tax	$1,603	$1,756	$1,841	$1,953	$2,170	$2,055	$2,208	$2,247	$2,637	$2,661
Sales Tax	2,616	2,949	3,253	3,213	2,993	3,441	3,138	2,980	3,190	3,263
Criminal Justice Sales Tax*	-	-	-	-	-	484	615	590	626	629
Local Criminal Justice Tax	196	206	258	305	373	323	267	252	274	276
Admission Tax	78	84	105	91	92	94	101	89	90	94
Electric Tax	12	6	6	7	6	5	5	5	5	5
Solid Waste Tax	137	149	150	159	165	169	174	178	193	192
Television Cable	72	74	71	74	75	88	90	94	91	92
Telephone Tax	350	381	381	379	471	464	522	509	478	440
Utility Tax	1,291	1,321	1,413	1,636	1,575	1,703	1,870	1,881	1,871	1,921
Leasehold Tax	17	16	17	25	16	19	13	18	16	18
Television Cable	74	72	70	75	74	83	91	93	89	108
Motel/Hotel Tax	250	263	291	320	356	366	350	371	365	385
Real Estate Excise Tax	158	207	230	308	290	153	149	120	125	152
Distressed County Sales	45	-	-	-	-	-	-	-	480	-
Gambling Tax	62	95	151	170	129	122	113	105	83	67
Total	$6,959	$7,577	$8,236	$8,716	$8,785	$9,571	$9,704	$9,532	$10,612	$10,303

* First year of tax was 2008
** Includes general , special revenues, debt service ,capital service funds, library and hal holmes trusts

CITY OF ELLENSBURG
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	**2011	2012
General fund										
Reserved	163	163	163	-	22	23	23	-	-	-
Unreserved	1,107	830	1,042	1,864	1,267	1,453	2,303	3,077	-	-
Total General Fund	1,270	993	1,205	1,864	1,290	1,476	2,326	3,077	-	-
All other Governmental Funds										
Reserved	1,062	971	1,010	209	26	778	710	5,497	-	-
Unreserved, reported in:									-	-
Special Revenue Funds	3,930	3,139	2,590	823	2,937	2,694	3,079	1,058	-	-
Capital Project Funds	4,411	450	188	375	451	-	-	-	-	-
Debt Service Funds	-	-	-	-	172	-	-	-	-	-
Permanent	-	-	-	770	625	617	703	-	-	-
General fund										
Nonspendable										
Restricted										
Committed										
Assigned									60	62
Unassigned									4,010	371
Total General Funds									4,070	433
All other Governmental Funds										
Nonspendable									33	37
Restricted									3,085	2,487
Committed									294	315
Assigned									2,072	1,777
Unassigned									-	-
Total all other governmental funds	9,403	4,560	3,788	2,177	4,211	4,089	4,492	6,555	5,485	4,616
Total Governmental Funds	$ 10,674	$ 5,552	$ 4,993	$ 4,041	$ 5,500	$ 5,567	$ 6,818	$ 9,632	$ 9,555	$ 5,049

** The formating and assignment of Fund balance changed in 2011 due to the implementation of GASB 54

CITY OF ELLENSBURG
CHANGES IN FUND BALANCES,GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	Fiscal Year									
Revenues	**2003**	**2004**	**2005**	**2006**	**2007***	**2008**	**2009**	**2010**	**2011**	**2012**
Governmental										
Taxes	$7,029	$7,577	$8,236	$8,716	$8,735	$9,571	$9,704	$9,532	$10,612	$10,303
Licenses and Permits	493	667	503	532	827	907	507	490	323	341
Intergovernmental	3,921	1,819	1,102	1,882	1,635	3,074	1,692	1,514	3,764	2,779
Charges for Services	1,048	2,733	3,194	3,553	3,057	3,038	3,090	3,521	3,517	3,509
Fines and Forfeits	125	107	108	93	119	96	101	230	111	100
Miscellaneous	603	425	628	853	589	184	530	310	245	787
Total Governmental	$13,220	$13,328	$13,771	$15,630	$14,962	$16,870	$15,624	$15,597	$18,571	$17,819
Expenditures										
Governmental										
General Government	$1,658	$1,700	$2,003	$2,243	$2,386	$2,634	$2,778	$2,833	$2,592	$2,615
Security of Person & Property	4,901	5,236	5,528	5,711	5,152	4,384	4,426	4,470	4,757	4,956
Physical Environment	705	880	749	826	844	932	976	1,003	982	1,036
Transportation	787	880	905	974	1,046	1,072	1,101	1,889	1,785	2,558
Economic Environment	482	732	821	759	890	861	790	963	1,076	1,230
Mental and Physical Health	7	7	6	8	0	0	17	6	6	6
Culture and Recreation	1,986	2,017	2,239	2,250	2,383	2,721	2,561	2,629	2,635	2,862
Debt Service- Principal	669	727	791	724	765	724	694	938	508	4,270
Debt Service- Interest									397	338
Capital outlay and other	4,135	6,020	1,246	2,664	721	3,696	1,113	1,189	3,904	3,997
Total Governmental	$15,330	$18,200	$14,288	$16,159	$14,187	$17,024	$14,457	$15,920	$18,641	$23,867
Excess of revenue over(under) Expenditures	(2,110.27)	(4,871.36)	(517.07)	(528.64)	775.50	(154.09)	1,166.69	(322.94)	(69.97)	(6,048.05)
Other Financing Sources										
Disposition of capital assets	-	-	-	21	0.97	209	16	7	-	1,323
Transfer Out	3,408	3,057	4,604	3,723	3,881.76	4,237	3,317	3,724	4,136	3,437
Intergovernmental	(3,357)	(3,201)	(4,597)	(4,087)	(3,221.46)	(4,187)	(3,247)	(3,628)	(4,141)	(3,217)
Other	(50)	(50)	(50)	-	-	-	-	-	-	-
Total other financing Sources	(1)	1	0	-	-	-	-	-	-	-
Net Change in Fund Balance	1,982	(193)	(42)	(342)	661	259	86	3,139	(6)	1,543
	$ (128)	$ (5,064)	$ (560)	$ (871)	$ 1,437	$ 105	$ 1,253	$ 2,816	$ (76)	$ (4,505)
Debt Service as a percentage of noncapital expenditures	5.97%	5.97%	6.07%	5.36%	5.68%	5.43%	5.20%	6.37%	3.55%	21.86%

CITY OF ELLENSBURG
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Invested in Capital Assets, net of related debt*	$0	$0	$0	$0	$39,707	$40,825	$42,245	$41,150	$44,517	$49,988
Restricted	1,225	1,134	1,173	584		801	733	5,497	3,118	2,831
Unrestricted	9,448	4,419	3,820	3,458	5,087	4,446	5,376	1,299	4,949	1,131
Total Governmental Type Activities Net Assets	10,674	5,552	4,993	4,041	44,794	46,072	48,354	47,946	52,584	53,951
Business Type Activities										
Invested in Capital Assets, net of related debt	23,157	20,299	16,935	21,016	24,049	25,900	32,864	32,531	36,907	38,319
Restricted	4,785	3,909	7,658	6,785	4,472	2,807	2,324	5,118	2,211	2,284
Unrestricted	4,347	10,572	10,190	8,411	10,598	12,921	15,086	14,104	16,045	17,603
Total Business Type Activities Net Assets	32,289	34,779	34,784	36,211	39,118	41,628	50,273	51,753	55,163	58,205
Primary Government										
Invested in Capital Assets, net of related debt	23,157	20,299	16,935	21,016	63,756	66,725	75,108	73,681	81,423	88,306
Restricted	6,010	5,043	8,831	7,369	4,472	3,607	3,057	10,615	5,330	5,115
Unrestricted	13,796	14,990	14,011	11,868	15,685	17,367	20,462	15,403	20,994	18,734
Total Primary Government Net Assets	$42,963	$40,332	$39,777	$40,253	$83,912	$87,699	$98,627	$99,699	$107,748	112,155

*The City implements the new GASB 34 standards in 2007

CITY OF ELLENSBURG
SUMMARY OF SALES TAX REVENUE
LAST FIVE YEARS

	Fiscal Year				
Sales Tax Category	**2008**	**2,009**	**2010**	**2011**	**2012**
Unknown	66,167	58,911	65,078	85,362	56,163
Agriculture,Forestry, Fishing	18,965	20,201	8,759	8,177	45,641
Mining	-	-	390	2	3,592
utilities	39,018	6,717	4,903	3,663	2,666
Construction	472,767	657,229	410,907	316,044	3,864
Manufacturing	43,723	62,966	62,066	37,718	407,154
Wholesale Trade	208,774	212,757	199,266	238,256	36,779
Retail Trade	1,585,246	1,460,628	1,321,023	1,355,673	236,277
Transportation and Warehousing	5,217	9,828	12,379	6,393	1,408,778
Information	53,840	53,509	54,550	73,002	18,615
Finance and Insurance	40,647	34,339	33,305	31,451	78,166
Real Estate, Rental, Leasing	96,753	69,424	63,676	70,373	29,739
Prof, Sci, Technical SVCS	42,958	48,976	38,047	34,070	51,224
Company Management	264	266	191	28	44,123
Admin, Supp, Remed SVCS	41,276	35,423	34,079	31,645	38,117
Educational Service	112,927	124,851	109,838	121,787	116,194
Health Care Social Assistance	30,475	29,146	8,377	7,847	12,066
Arts, Entertain, Recreation	14,366	14,687	19,753	11,547	15,596
Accommodation and Food Svcs	422,039	417,623	448,437	465,611	472,250
Other Services	100,508	95,335	101,697	99,056	101,938
Public Administration	2,058	5,085	45,824	39,644	27,828
Total	3,397,988	3,417,901	3,042,545	3,037,346	3,206,772

Years 2003 - 2007 are not available
Source- Tax Tool Category Analysis Report

CITY OF ELLENSBURG

PROPERTY TAXES LEVIES AND COLLECTIONS**

***LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECT TO TAX LEVY	% OF Del. OUTST TAX TO TAX LEVY
2003	$1,587	$1,257	79.2%	$293	$1,549	$38	97.6%	2.4%
2004	1,647	1,180	71.6%	451	1,631	16	99.0%	1.0%
2005	1,718	1,227	71.4%	446	1,673	45	97.4%	2.6%
2006	1,834	1,574	85.8%	227	1,800	33	98.2%	1.8%
2007	2,034	1,743	85.7%	255	1,998	36	98.2%	1.8%
2008	2,284	2,027	88.7%	176	2,203	81	96.4%	4.0%
2009	2,366	2,072	87.5%	219	2,291	76	96.8%	3.7%
2010	2,421	2,053	84.8%	257	2,310	111	95.4%	5.4%
2011	2,472	2,177	88.1%	227	2,404	68	97.3%	3.1%
2012	2,545	2,423	95.2%	27	2,450	95	96.3%	3.9%

** Source Kittitas County Monthly Collection Report

CITY OF ELLENSBURG

PROPERTY TAX FUND COMPOSITE REPORT**

LAST SIX YEARS*

(amounts expressed in thousands)

		Real Appraised Value	Personal Appraised Value	Open Space	Senior Exempt Loss	HOH Exemp Loss	Minimum Value Loss	Total Regular value	Total excess Value	New Construction
2007	Local	$764,143	$48,665	$3,785	$14,335	$210	$2	$794,476	$785,415	$42,076
	State	2,077	15,654	0	0	0		17,732	17,732	
	Total	766,221	64,319	3,785	14,335	210	2	812,208	803,147	42,076
2008	Local	1,158,392	49,816	8,774	26,264	686	2	1,172,481	1,161,956	30,230
	State	2,425	19,494	0	0	0		21,919	21,919	
	Total	1,160,817	69,310	8,774	26,264	686	2	1,194,400	1,183,875	30,230
2009	Local	1,184,826	51,466	8,615	22,587	677	2	1,204,411	1,192,228	30,155
	State	3,151	17,936	0	0	0		21,088	21,088	
	Total	1,187,978	69,402	8,615	22,587	677	2	1,225,498	1,213,316	30,155
2010	Local	1,197,934	53,551	9,383	22,924	554	2	1,218,621	1,206,453	16,231
	State	3,734	13,432	0	0	0		17,166	17,166	
	Total	1,201,668	66,982	9,383	22,924	554	2	1,235,787	1,223,619	16,231
2011	Local	1,151,287	48,100	8,462	17,301	344	3	1,173,276	1,161,575	11,854
	State	4,907	11,915	0	0	0		16,822	16,822	
	Total	1,156,195	60,014	8,462	17,301	344	3	1,190,098	1,178,397	11,854
2012	Local	1,156,674	47,517	8,462	14,937	444	4	1,180,344	1,168,540	8,127
	State	4,753	11,126	0	0	0		15,879	15,879	
	Total	1,161,427	58,643	8,462	14,937	444	4	1,196,223	1,184,419	8,127

* 2000-2006 information not available

**Source: Kittitas County Assessor's office Composite Report

*** The City was not able to get information from the County Assessors office about major components .

CITY OF ELLENSBURG
DIRECT AND OVERLAPPING PROPERTY TAX RATE
LAST TEN FISCAL YEARS

	City Direct Rates			Overlapping Rate			
	General Fund	General Obligation Debt Service	Total Direct Rate*	School District # 401	Hospital District # 1	Total Overlapping	Total Direct and Overlapping Rate
2003	2.300	0.181	2.481	3.977	0.444	4.421	6.902
2004	2.350	0.171	2.521	4.505	0.453	4.957	7.478
2005	2.397	0.164	2.561	4.308	0.424	4.732	7.293
2006	2.504	0.159	2.663	4.329	0.341	4.671	7.334
2007	1.912	0.108	2.020	2.716	0.291	3.007	5.027
2008	1.931	0.115	2.046	2.827	3.090	5.917	7.963
2009	1.959	0.121	2.080	2.846	0.287	3.132	5.212
2010	1.993	0.121	2.113	2.981	0.308	3.289	5.403
2011	2.138	0.126	2.264	3.782	0.304	4.086	6.349
2012	2.163	0.129	2.292	4.099	0.304	4.403	6.695

Source Kittitas County Assessors office
*Tax rates are per $1000 of assessed value

CITY OF ELLENSBURG
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2012
(amount expressed in thousands)

GOVERNMENTAL UNIT	OUTSTANDING DEBT*	ESTIMATED PERCENTAGE APPLICABLE*	ESTIMATED SHARE OF OVERLAPPING DEBT
Kitttias County	$13,352	19%	$2,574
Ellensburg School District NO. 401	22,225	58%	12,819
Hospital Distict NO. 1	11,737	38%	4,477
			19,869
City of Ellensburg Direct Debt			4,119
Total Direct and overlapping debt			$23,988

* Source Assessed value data used to estimate applicable pecentages provided by Kittitas County Assessor
and the debt outstanding data provided by each govermental unit, presented net of original issuance discount and premiums

CITY OF ELLENSBURG, WASHINGTON
PRINCIPAL PROPERTY TAXPAYERS
As of December 31, 2012
(amount expressed in thousands)

TAX PAYER	TYPE OF BUSINESS	ASSESSED VALUE	PECENT OF TOTAL ASSESSED VALUE $1,196,222.885	RANK
Fred Meyer Stores Inc	Retail	13,336	1.00%	1
Fairway Investments LLC	Multi Residential House	11,520	0.96%	2
Timothy Park LLC	Multi Residential House	10,943	0.91%	3
Ellensburg Telephone Company	Telephone Company	$10,384	0.87%	4
Twin City Foods INC	Food Processing	9,991	0.84%	5
Pautzke Bait CO INC	Fish Bait Processing	9,422	0.79%	6
DirectTV Inc	Satelite TV	7,986	0.67%	7
Sun Lakes Property LLC	Commercial Properties	6,970	0.58%	8
University Court Apts LLC	Multi Residential House	6,822	0.57%	9
University Park Apt	Multi Residential House	6,297	0.53%	10
Total		**93,670**	**0**	

**Source: Kittitas County Assessor TerraScan Report dated 1/30/2013
** Historical data for 2000 is not readily available from the County

CITY OF ELLENSBURG
OUTSTANDING GENERAL OBLIGATION DEBT TO THE DEBT LIMIT
LAST TEN YEARS
(amounts expressed in thousands)

FISCAL YEARS	*GO DEBT	DEBT LIMIT	GO AS A %OF DEBT LIMIT
2003	6,425	17,641	36.42%
2004	8,067	18,091	44.59%
2005	7,799	18,892	41.28%
2006	7,471	19,998	37.36%
2007	7,133	20,305	35.13%
2008	6,770	30,637	22.10%
2009	6,375	30,895	20.63%
2010	8,800	31,022	28.37%
2011	8,300	29,739	27.91%
2012	4,030	29,906	13.48%

Legal Debt Margin Calculation for fiscal Year 2011

Assessed Value	$1,196,222,885
Debt Limit	29,906
Debt applicable to limit	4,030,000
General Obligation Bonds	4,030,000
Less amount set aside for repayment of general obligation debt	(90,299)
Total net debt applicable to limit	4,120,299
Legal Debt Margin Calculation for 2012	$25,966

* presented net of original issuance discount and premiums

City of Ellensburg
Ratio of Net General Obligation Bonded Debt
To Assessed Value and Net General Obligation Bonded Debt per Capita
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year A	Population* B	Assessed Value** C	Gross Bonded Debt*** D	Less Debt Service Fund**** E	Net Bonded Debt F	Ratio of Net Bonded Debt to Assessed Value G	Net Bonded Debt per Capita H
2003	16	650,957	6,425	0	6,425	0.99%	403
2004	16	715,936	8,067	0	8,067	1.13%	492
2005	17	730,746	7,799	45	7,754	1.06%	464
2006	17	764,904	7,471	45	7,426	0.97%	435
2007	17	812,208	7,133	49	7,084	0.87%	411
2008	17	1,194,400	6,770	299	6,471	0.54%	373
2009	17	1,225,498	6,392	297	6,095	0.50%	354
2010	18	1,235,787	8,808	301	8,507	0.69%	468
2011	18	1,240,862	8,300	397	7,903	0.64%	433
2012	18	1,196,223	4,030	90	3,940	0.33%	216

* From Washington State Office of Financial Management
** From Kittitas County Assessors Office
*** Amount does not include special assessments and revenue bonds, presented net of original issuance discount and premiums
**** No general obligation bonds are being repaid by Enterprise revenue
G = F/C
H = F/B

CITY OF ELLENSBURG
RATIOS OF OUTSTANDING DEBT BY TYPE
DEBT PER CAPITA
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	GOVERNMENTAL	BUSINESS TYPE						
FISCAL YEARS	*GO DEBT	**REVENUE BONDS	Total Primary Government	Population	Per Capita	Per Capita Income***	Personal Income	Percentage of Personal Income
A	****B	****C	D	E	F	G	H	I
2003	6,425,181	11,885,000	18,310,181	15,940	1,148.69	24,954	397,766,760	4.60%
2004	8,067,143	11,330,000	19,397,143	16,390	1,183.47	25,356	415,584,840	4.67%
2005	7,799,103	19,135,000	26,934,103	16,700	1,612.82	26,274	438,775,800	6.14%
2006	7,471,064	17,775,000	25,246,064	17,080	1,478.11	28,184	481,382,720	5.24%
2007	7,133,026	16,360,000	23,493,026	17,220	1,364.29	30,960	533,131,200	4.41%
2008	6,769,986	17,383,884	24,153,870	17,330	1,393.76	32,139	556,968,870	4.34%
2009	6,391,947	15,010,585	21,402,532	17,230	1,242.17	32,149	553,927,270	3.86%
2010	8,808,474	17,440,000	26,248,474	18,174	1,444.29	32,010	581,749,740	4.51%
2011	8,300,000	14,150,000	22,450,000	18,250	1,230.14	33,031	602,815,750	3.72%
2012	4,030,000	13,580,000	17,610,000	18,320	961.24	na	na	na

*Includes Public Work Trust Fund Loans
**Includes Water/Sewer Revenue Bonds sold to light Fund. Does not include interfund loans
***Bureau of Economic Analysis - Regional Economic Accounts
**** presented net of original issuance discount and premiums
NA= Information not available at the time of this report
F=D/E
H = E*G
I=D/H

City of Ellensburg
Ratio of Annual Debt Service Expenditures
For General Obligation Bonded Debt
to Total General Governmental Expenditures
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Total General Governmental Expenditures**	Debt Service Requirements			
		Principal	Interest*	Total	Ratio of Coverage
2003	15,330	240	301	541	4.00%
2004	18,200	250	422	672	4.00%
2005	14,288	255	357	612	4.00%
2006	16,159	315	349	664	4.00%
2007	14,187	325	337	662	5.00%
2008	17,024	350	325	675	4.00%
2009	14,457	365	311	676	5.00%
2010	15,921	510	355	865	5.00%
2011	18,641	500	395	895	5.00%
2012	23,867	4,270	338	4,608	19.00%

* excludes bond issuance and other costs
** Includes general , special revenues, debt service ,capital service funds, library and hal holmes trusts
*** Enterprise funds do not have general obligation bonds

City of Ellensburg
Revenue Bond Coverage
Sewer Revenue Bonds
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Gross Operating Revenues*	Operating Expenses**	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2003	1,971	1,475	496	176	63	$240	2.07
2004	2,084	1,524	560	142	80	$222	2.52
2005	2,151	1,738	413	148	76	$224	1.85
2006	2,197	1,847	350	150	72	$222	1.58
2007	2,296	2,005	291	156	67	$223	1.30
2008	2,602	2,180	422	158	61	$220	1.92
2009	2,876	2,248	627	164	56	$220	2.86
2010	3,142	2,399	742	181	126	$306	2.42
2011	2,933	2,586	347	194	309	$503	0.69
2012	3,245	2,622	623	199	184	$383	1.62

* Excludes investment earnings
** Total operating expense exclusive of depreciation

City of Ellensburg
Revenue Bond Coverage
Water Revenue Bonds
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Gross Operating Revenues*	Operating Expenses**	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2003	2,189	1,567	622	129	131	260	2
2004	2,054	1,570	484	133	126	258	2
2005	2,440	1,780	661	137	120	257	3
2006	2,458	1,943	515	145	114	259	2
2007	2,605	2,175	430	129	108	236	2
2008	2,867	2,308	559	137	102	239	2
2009	2,876	2,471	404	141	95	236	2
2010	3,112	2,485	628	199	129	329	2
2011	3,391	2,542	850	176	129	305	3
2012	3,805	2,608	1,197	181	232	413	3

* Excludes investment earnings
** Total operating expense exclusive of depreciation

City of Ellensburg
Revenue Bond Coverage
Gas Revenue Bonds
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Gross Operating Revenues*	Operating Expenses**	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2002	5,900	6,114	(213)	80	95	175	(1)
2003	6,649	5,674	975	80	91	171	6
2004	6,710	6,277	433	85	87	172	3
2005	8,843	8,186	656	90	83	173	4
2006	9,387	8,333	1,055	90	79	169	6
2007	8,877	8,023	854	95	75	170	5
2008	9,519	8,533	986	100	70	170	6
2009	9,633	8,695	938	105	66	171	6
2010	9,393	8,601	791	110	60	170	5
2011	8,482	7,619	863	115	55	170	5

* Excludes investment earnings
** Total operating expense exclusive of depreciation
*** As of end of 2011 the Gas fund did not have debt

City of Ellensburg
Revenue Bond Coverage
Light Revenue Bonds
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Operating Revenues*	Operating Expenses**	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2003	10,455	9,943	511	90	106	196	3
2004	11,515	9,848	1,667	90	103	193	9
2005	10,907	10,232	675	95	100	195	3
2006	12,440	11,006	1,434	335	286	621	2
2007	13,347	10,757	2,590	355	278	633	4
2008	12,709	10,556	2,153	375	260	635	3
2009	13,828	12,199	1,628	395	240	635	3
2010	13,103	11,889	1,214	285	300	585	2
2011	12,838	11,227	1,612	300	289	589	3
2012	13,260	12,441	819	190	203	393	2

* Excludes investment earnings
** Total operating expense exclusive of depreciation

CITY OF ELLENSBURG
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	City Population*	Kittitas County Population	Kittitas County Personal Income**	Kittitas County Per Capita Income**	Kittitas County Median Age*	City K-12 School Enrollment***	Kittitas County Percent Unemployment****
2003	15,940	35,424	883,956	24,954	32	2,949	7.70
2004	16,390	36,545	926,619	25,356	32	2,875	6.90
2005	16,700	37,015	972,524	26,274	32	2,939	5.90
2006	17,080	38,057	1,072,614	28,184	32	2,956	5.20
2007	17,220	38,384	1,188,368	30,960	33	2,976	4.80
2008	17,330	39,151	1,258,269	32,139	33	3,104	5.80
2009	17,230	39,532	1,270,931	32,149	33	3,030	8.50
2010	18,174	40,915	1,313,666	32,010	33	3,019	8.60
2011	18,250	41,300	1,375,042	33,031	33	3,023	9.60
2012	18,250	41,500	na	na	33	2,970	9.80

Data Source

*Washington Office of Financial Management - Population Estimates

**Bureau of Economic Analysis - Regional Economic Accounts

*** Office of Superintendent of Public Instructions

****Washington State Employment Security Department - Labor Market & Economic Analysis Branch

Na=Not available at time of report

City of Ellensburg
Miscellaneous Statistics
December 31, 2012

	2010	2011	2012
Date of Incorporation	November 26, 1883	November 26, 1883	November 26, 1883
Form of Government	Council/Manager	Council/Manager	Council/Manager
Population	17,326	18,174	18,250
Number of employees (excluding police and fire):			
Union	120	125	128
Non-Union	72	43	44
Area in square miles	7.00 square miles	7.00 square miles	7.00 square miles
City of Ellensburg facilities and services:			
Miles of streets	69	70	70
Feet of Sidewalks	67,398	67,398	67,398
Culture and Recreation:			
Parks	18	18	18
Park acreage	250	250	250
Swimming pools	1	1	1
Tennis courts	1	1	1
Library	1	1	1
Active Library cards	10,924	10,924	11,864
Annual visitors	155,500	155,500	145,702
Annual attendance for childrens programs	9,074	9,074	10,679
Annual circulation of materials	216,231	216,231	201,683
Public Safety			
Number of Stations	1	1	1
Number of full-time personnel and officers	38	38	39
Number of patrol vehicles	7	6	6
Number of Commissioned officers	26	29	29
Total Calls for Service (Dispatched)	17,100	17,100	16,162
Physical arrests	1,708	1,679	1,582
Traffic violations	5,263	4,709	4,472
Parking violations	3,333	2,801	2,808
Gas Distribution System:			
Miles of Gas lines	115	115	115
Number of service connections	4,902	4,668	4,627
CCF's of gas delivered annually	7.3million	9.5 million	9.5 million
Electric Distribution System:			
Miles of service	88	88	88
Number of distribution stations	2	2	2
Number of service connections	9,343	9,316	9,531
Water Distribution System:			
Miles of Water Mains	98	98	101
Number of service connections	5,597	5,635	5,467
Number of fire hydrants	794	794	808
Daily average consumption in gallons	4.1 mgpd	4.1 mgpd	3.7mgpd
Maximum daily capacity of plant in gallons	10.5 mgpd	10.5 mgpd	7.00 mgpd
Sewage System:			
Miles of sanitary sewers	77	77	78
Miles of storm sewers	9.7	9.7	37.4
Number of treatment plants	1mdg	1 mdg	2.8 mgd
Number of service connections	4,194	4,451	5,564
Daily average treatment in gallons	3.5 mgpd	3.5 mgpd	2.8 mgpd
maximum daily capacity of plant in gallons	8 mgpd	8 mgpd	8 mgpd

* Years 2003-2009 are not available

CITY OF ELLENSBURG
PRINCIPAL EMPLOYERS

	2012			2003		
Employer	***Employees**	**Rank**	**Percentage of Total County Employment**	***Employees**	**Rank**	**Percentage of Total County Employment**
Central Washington University	1,533	1	7.48%	1,673	1	9.61%
Kitttias Valley Community Hospital	539	2	2.63%	340	2	1.95%
Ellensburg School District	400	3	1.95%	400	3	2.30%
Kittitas County	310	4	1.78%	294	4	1.69%
Anderson Hay Grain/Agri	240	5	1.17%	115	7	0.66%
Fred Meyer	220	6	1.07%	205	6	1.18%
Elmview	189	8	1.09%	196	8	1.13%
City of Ellensburg	298	7	1.45%	442	5	2.54%

Total County Working Population (2012)	20,500
Total County Working Population(2003)	17,400

* Source is from the entities above