Statistical Information

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CITY OF ELLENSBURG, WASHINGTON
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013
INDEX

STATISTICAL SECTION **Page**

Financial Trends 137

These schedules contain trend information to assist the reader in understanding how the City's financial performance and well being have changed over time.

Revenue Capacity 143

These schedules contain information to assist the reader in assessing the City's significant local revenues source of property taxes.

Debt Capicity 147

These schedules present information to assist the reader in assessing the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information 157

These schedules offer demographic and economic indicators to assist the reader in understanding the environment within which the government's financial activties take place.

Operating Information 158

These Schedules contain service and infrastructure data to help the reader understand how the information in the government's financial reports relates to the services the government provideds and the activities it performs.

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)

	2009	2010	2011	2012	2013
Expenses					
Governmental Activities					
General governments	2,868	2,666	2,695	2,557	3,751
Public Safety	5,283	4,893	5,027	5,459	4,963
Utilities	970	988	995	1,035	-
Transportation	2,676	3,477	3,346	4,105	3,852
Social Services	17	6	6	6	196
Natural and Economic	791	965	1,077	1,223	1,967
Culture and Recreation	2,846	2,914	2,941	3,242	3,232
Interest on Longterm Debt	315	413	390	322	203
Total governmental expensess	15,765	16,322	16,476	17,949	18,164
Business Type Activities					
Deposits	-	-	-	-	-
I- Net	51	42	40	41	71
Stormwater		131	150	241	397
Gas	9,137	9,022	8,056	6,992	7,447
Light	13,202	12,875	12,249	13,260	13,788
Water	3,011	3,275	3,265	3,070	3,731
Sewer	2,689	3,006	3,217	3,207	3,199
Total Business Type Activities	28,091	28,351	26,976	26,811	28,633
Total Primary Government Expenses	43,856	44,671	43,452	44,760	46,797
Program Revenue					
Governmental Activities					
General governments	1,959	2,443	2,313	2,235	3,097
Public Safety	109	243	102	114	173
Utilities	640	671	683	712	-
Transportation	206	81	197	165	297
Natural and Economic	449	435	265	288	631
Culture and Recreation	335	368	381	436	757
General governments	318	352	306	300	269
Public Safety	113	86	71	74	11
Utilities	2		1	-	-
Transportation	420	394	548	860	231
Natural and Economic	1	33	68	53	137
Culture and Recreation	193	201	198	248	11
General governments					
Public Safety				11	-
Transportation	645	447	5,040	1,668	1,208
Natural and Economic			-	-	-
Culture and Recreation			30	75	-
Total Governmental program revenues	5,390	5,754	10,204	7,238	6,822
Business Type Activities					
Deposits		-	-	-	-
I- Net	80	31	30	31	61
Stormwater		559	574	569	663
Gas	9,633	9,393	8,482	7,316	7,327
Light	13,828	12,930	12,838	13,260	14,215
Water	2,876	3,112	3,391	3,805	3,874
Sewer	2,876	2,933	3,142	3,245	3,409
I- Net		49	49	125	-
Stormwater			1	-	-
Gas	4		59	-	-
Light	-	173	$ 4	$ -	$ -
Sewer	49		-	-	-

Stormwater	-	130	271	189	408
Light	-	-	210	360	83
Water	-	-	795	363	359
Sewer	-	-	567	250	207
Total Business Type Activities Program Revenue	29,345	29,309	30,413	29,510	30,605
Total Primary Government Net Expenses	(9,123)	(9,607)	(2,835)	(8,011)	(9,370)
General Revenues					
Property Taxes	2,146	2,151	247	2,541	2,578
Property Taxes,Levied for Debt Services	142	147	147	147	152
Sales and Use Taxes	4,518	4,193	4,935	4,553	4,711
Other taxes	2,978	3,092	3,040	3,088	3,447
Grants and Contributions (not restricted)	1,934	611	-	-	-
Investment Earnings	195	239	7	0	130
Miscellaneous	412	247	252	835	347
Disposition of Capital Assets	11	-	-	772	(434)
Total Primary Governments General Revenues	12,336	10,680	8,628	11,937	10,930
Change in Net Assets					
Governmental Activities	1,021	(407)	4,639	1,366	250
Business Type Activities	2,194	1,480	3,410	2,560	1,468
Total Change in Net Assets	3,215	1,073	8,048	3,926	1,719
Net Assets by component					
Invested in Capital Assets, net of related debt	75,108	73,681	81,423	88,306	87,271
Restricted					
Rate Stabilization	676	676	676	676	-
Capital Projects	242	2,204	535	354	492
Construction	259	2,572	246	318	530
Debt Service	1,817	2,292	1,337	1,332	1,330
Transportation	64	1,359	817	506	719
Public Safety		275	341	318	312
Natural and Economic		496	552	804	437
Cultural and Recreation		741	825	807	1,133
Unrestricted	20,462	15,403	20,994	18,734	21,414
Total Net Assets	98,627	99,699	107,748	112,156	113,637

* 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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Property Tax	$1,756	$1,841	$1,953	$2,170	$2,055	$2,208	$2,247	$2,637	$2,661	$2,712
Sales Tax	2,949	3,253	3,213	2,993	3,441	3,138	2,980	3,190	3,263	3,337
Criminal Justice Sales Tax*	-	-	-	-	484	615	590	626	629	662
Local Criminal Justice Tax	206	258	305	373	323	267	252	274	276	290
Admission Tax	84	105	91	92	94	101	89	90	94	95
Electric Tax	6	6	7	6	5	5	5	5	5	4
Solid Waste Tax	149	150	159	165	169	174	178	193	192	235
Television Cable	74	71	74	75	88	90	94	91	92	96
Telephone Tax	381	381	379	471	464	522	509	478	440	407
Utility Tax	1,321	1,413	1,636	1,575	1,703	1,870	1,881	1,871	1,921	1,995
Leasehold Tax	16	17	25	16	19	13	18	16	18	18
Television Cable	72	70	75	74	83	91	93	89	108	93
Motel/Hotel Tax	263	291	320	356	366	350	371	365	385	422
Real Estate Excise Tax	207	230	308	290	153	149	120	125	152	229
Distressed County Sales	-	-	-	-	-	-	-	480	-	-
Gambling Tax	95	151	170	129	122	113	105	83	67	16
Total	$7,577	$8,236	$8,716	$8,785	$9,571	$9,704	$9,532	$10,612	$10,303	$10,613

* 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)

	2004	2005	2006	2007	2008	2009	2010	**2011	2012	2013
General fund										
Reserved	163	163	-	22	23	23	-	-	-	-
Unreserved	830	1,042	1,864	1,267	1,453	2,303	3,077	-	-	-
Total General Fund	993	1,205	1,864	1,290	1,476	2,326	3,077	-	-	-
All other Governmental Funds										
Reserved	971	1,010	209	26	778	710	5,497	-	-	-
Unreserved, reported in:								-	-	-
Special Revenue Funds	3,139	2,590	823	2,937	2,694	3,079	1,058	-	-	-
Capital Project Funds	450	188	375	451	-	-	-	-	-	-
Debt Service Funds	-	-	-	172	-	-	-	-	-	-
Permanent	-	-	770	625	617	703	-	-	-	-
General fund										
Nonspendable										
Restricted										
Committed										
Assigned								60	62	166
Unassigned								4,010	371	795
Total General Funds								4,070	433	961
All other Governmental Funds										
Nonspendable								33	37	44
Restricted								3,085	2,487	3,089
Committed								294	315	213
Assigned								2,072	1,777	1,734
Unassigned								-	-	-
Total all other governmental funds	4,560	3,788	2,177	4,211	4,089	4,492	6,555	5,485	4,616	5,080
Total Governmental Funds	$ 5,552	$ 4,993	$ 4,041	$ 5,500	$ 5,567	$ 6,818	$ 9,632	$ 9,555	$ 5,049	$ 6,041

** 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	**2004**	**2005**	**2006**	**2007***	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Governmental										
Taxes	$7,577	$8,236	$8,716	$8,735	$9,571	$9,704	$9,532	$10,612	$10,303	$10,613
Licenses and Permits	667	503	532	827	907	507	490	323	341	672
Intergovernmental	1,819	1,102	1,882	1,635	3,074	1,692	1,514	3,764	2,779	1,966
Charges for Services	2,733	3,194	3,553	3,057	3,038	3,090	3,521	3,517	3,509	4,125
Fines and Forfeits	107	108	93	119	96	101	230	111	100	158
Miscellaneous	425	628	853	589	184	530	310	245	787	374
Total Governmental	$13,328	$13,771	$15,630	$14,962	$16,870	$15,624	$15,597	$18,571	$17,819	$17,908
Expenditures										
Governmental										
General Government	$1,700	$2,003	$2,243	$2,386	$2,634	$2,778	$2,833	$2,592	$2,615	$3,714
Security of Person & Property	5,236	5,528	5,711	5,152	4,384	4,426	4,470	4,757	4,956	4,665
Utilities	880	749	826	844	932	976	1,003	982	1,036	0
Transportation	880	905	974	1,046	1,072	1,101	1,889	1,785	2,558	2,038
Natural and Economic	732	821	759	890	861	790	963	1,076	1,230	1,959
Social Services	7	6	8	0	0	17	6	6	6	196
Culture and Recreation	2,017	2,239	2,250	2,383	2,721	2,561	2,629	2,635	2,862	2,833
Debt Service- Principal	727	791	724	765	724	694	938	508	4,270	210
Debt Service- Interest								397	338	209
Capital outlay and other	6,020	1,246	2,664	721	3,696	1,113	1,189	3,904	3,997	1,373
Total Governmental	$18,200	$14,288	$16,159	$14,187	$17,024	$14,457	$15,920	$18,641	$23,867	$17,196
Excess of revenue over(under) Expenditures	(4,871.36)	(517.07)	(528.64)	775.50	(154.09)	1,166.69	(322.94)	(69.97)	(6,048.05)	711.63
Other Financing Sources										
Disposition of capital assets	-	-	21	0.97	209	16	7	-	1,323	-
Transfer In	3,057	4,604	3,723	3,881.76	4,237	3,317	3,724	4,136	3,437	1,884
Transfer Out	(3,201)	(4,597)	(4,087)	(3,221.46)	(4,187)	(3,247)	(3,628)	(4,141)	(3,217)	(1,604)
Other	(50)	(50)	-	-	-	-	-	-	-	-
Total other financing Sources	1	0	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(193)	(42)	(342)	661	259	86	3,139	(6)	1,543	280
	$ (5,064)	$ (560)	$ (871)	$ 1,437	$ 105	$ 1,253	$ 2,816	$ (76)	$ (4,505)	$ 992
Debt Service as a percentage of noncapital expenditures	5.97%	6.07%	5.36%	5.68%	5.43%	5.20%	6.37%	3.55%	21.86%	1.34%

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Invested in Capital Assets, net of related debt*	$0	$0	$0	$39,707	$40,825	$42,245	$41,150	$44,517	$49,988	$49,256
Restricted	1,134	1,173	584		801	733	5,497	3,118	2,831	3,133
Unrestricted	4,419	3,820	3,458	5,087	4,446	5,376	1,299	4,949	1,131	1,765
Total Governmental Type Activities Net Assets	5,552	4,993	4,041	44,794	46,072	48,354	47,946	52,584	53,951	54,154
Business Type Activities										
Invested in Capital Assets, net of related debt	20,299	16,935	21,016	24,049	25,900	32,864	32,531	36,907	38,319	38,014
Restricted	3,909	7,658	6,785	4,472	2,807	2,324	5,118	2,211	2,284	1,820
Unrestricted	10,572	10,190	8,411	10,598	12,921	15,086	14,104	16,045	17,603	19,649
Total Business Type Activities Net Assets	34,779	34,784	36,211	39,118	41,628	50,273	51,753	55,163	58,205	59,483
Primary Government										
Invested in Capital Assets, net of related debt	20,299	16,935	21,016	63,756	66,725	75,108	73,681	81,423	88,306	87,271
Restricted	5,043	8,831	7,369	4,472	3,607	3,057	10,615	5,330	5,115	4,953
Unrestricted	14,990	14,011	11,868	15,685	17,367	20,462	15,403	20,994	18,734	21,414
Total Primary Government Net Assets	$40,332	$39,777	$40,253	$83,912	$87,699	$98,627	$99,699	$107,748	112,155	113,637

*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	2,009	2010	2011	2012	2013
Unknown	58,911	65,078	85,362	101,804	11,128
Agriculture,Forestry, Fishing	20,201	8,759	8,177	3,592	4,315
Mining	-	390	2	2,666	58
utilities	6,717	4,903	3,663	3,864	4,188
Construction	657,229	410,907	316,044	407,154	393,299
Manufacturing	62,966	62,066	37,718	36,779	49,604
Wholesale Trade	212,757	199,266	238,256	236,277	227,758
Retail Trade	1,460,628	1,321,023	1,355,673	1,408,778	1,481,248
Transportation and Warehousing	9,828	12,379	6,393	18,615	10,589
Information	53,509	54,550	73,002	78,166	116,016
Finance and Insurance	34,339	33,305	31,451	29,739	34,897
Real Estate, Rental, Leasing	69,424	63,676	70,373	51,224	54,014
Prof, Sci, Technical SVCS	48,976	38,047	34,070	44,123	55,683
Company Management	266	191	28	-	-
Admin, Supp, Remed SVCS	35,423	34,079	31,645	38,117	33,527
Educational Service	124,851	109,838	121,787	116,194	117,323
Health Care Social Assistance	29,146	8,377	7,847	12,066	17,288
Arts, Entertain, Recreation	14,687	19,753	11,547	15,596	18,788
Accommodation and Food Svcs	417,623	448,437	465,611	472,250	492,905
Other Services	95,335	101,697	99,056	101,938	106,240
Public Administration	5,085	45,824	39,644	27,828	31,471
Total	3,417,901	3,042,545	3,037,346	3,206,772	3,260,341

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
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%
2013	2,588	2,259	87.3%	236	2,495	93	96.4%	4.1%

** Source Kittitas County Monthly Collection Report

CITY OF ELLENSBURG

PROPERTY TAX FUND COMPOSITE REPORT**
LAST SEVEN 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
2013	Local	1,181,472	46,873	7,222	14,029	393	4	1,206,698	1,194,677	17,088
	State	4,447	11,570	0	0	0		16,017	16,017	
	Total	1,185,919	58,443	7,222	14,029	393	4	1,222,714	1,210,694	17,088

* 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
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
2013	2.168	0.134	2.302	4.220	0.342	4.562	6.864

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, 2013
(amount expressed in thousands)

GOVERNMENTAL UNIT	OUTSTANDING DEBT*	ESTIMATED PERCENTAGE APPLICABLE*	ESTIMATED SHARE OF OVERLAPPING DEBT
Kitttias County	$9,555	19%	$1,842
Ellensburg School District NO. 401	22,225	58%	12,819
Hospital Distict NO. 1	11,737	38%	4,477
			19,138
City of Ellensburg Direct Debt			3,820
Total Direct and overlapping debt			$22,958

* 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, 2013
(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
The Meadows Ellensburg LLC	Multi Residential House	12,889	1.08%	2
Timothy Park LLC	Multi Residential House	11,910	1.00%	3
Ellensburg Telephone Company	Telephone Company	$10,205	0.85%	4
Twin City Foods INC	Food Processing	9,991	0.84%	5
Pautzke Bait CO INC	Fish Bait Processing	9,422	0.79%	6
SCL Sand Canyon LLC	Residential House	9,182	0.77%	7
University Parks Apt	Multi Residential House	7,645	0.64%	8
University Court Apts LLC	Multi Residential House	7,582	0.63%	9
University Park Apt	Multi Residential House	7,487	0.63%	10
Total		**99,649**	**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
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%
2013	3,820	30,568	12.50%

Legal Debt Margin Calculation for fiscal Year 2013

Assessed Value	$1,222,714,435
Debt Limit	30,568
Debt applicable to limit	
General Obligation Bonds	3,820,000
Less amount set aside for repayment of general obligation debt	(49,130)
Total net debt applicable to limit	3,869,130
Legal Debt Margin Calculation for 2013	$26,837

* 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
2013	18	1,222,714	3,820	89	3,731	0.31%	203

* 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	35,630	652,741,600	2.70%
2013	3,820,000	14,898,951	18,718,951	18,348	1,020.22	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
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%
2013	17,196	210	168	378	2.00%

* 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
**** Principal amount is large due to the payoff of GO Bonds in 2012

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
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	194	$393	1.58
2013	3,409	2,575	835	204	180	$384	2.18

* 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
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
2013	3,874	2,810	1,064	377	275	653	2

* 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	Gross Operating Revenues*	Operating Expenses**	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
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
2013	14,215	12,881	1,334	200	196	396	3

* 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	41,672	1,484,764	35,630	31	3,019	8.20
2013	18,250	41,765	na	na	31	3,000	8.20

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, 2013

	2010	2011	2012	2013
Date of Incorporation	November 26, 1883	November 26, 1883	November 26, 1883	November 26, 1883
Form of Government	Council/Manager	Council/Manager	Council/Manager	Council/Manager
Population	17,326	18,174	18,250	18,348
Number of employees (excluding police and fire):				
Union	120	125	128	128
Non-Union	72	43	44	40
Area in square miles	7.00 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	70
Feet of Sidewalks	67,398	67,398	67,398	67,398
Culture and Recreation:				
Parks	18	18	18	18
Park acreage	250	250	250	250
Swimming pools	1	1	1	1
Tennis courts	1	1	1	1
Library	1	1	1	1
Active Library cards	10,924	10,924	11,864	11,445
Annual visitors	155,500	155,500	145,702	151,219
Annual attendance for childrens programs	9,074	9,074	10,679	12,567
Annual attendance for adult programs*				4,733
Annual circulation of materials	216,231	216,231	201,683	210,120
Public Safety				
Number of Stations	1	1	1	1
Number of full-time personnel and officers	38	38	39	37
Number of patrol vehicles	7	6	6	8
Number of Commissioned officers	26	29	29	29
Total Calls for Service (Dispatched)	17,100	17,100	16,162	17,157
Physical arrests	1,708	1,679	1,582	1,499
Traffic violations	5,263	4,709	4,472	5,069
Parking violations	3,333	2,801	2,808	2,671
Gas Distribution System:				
Miles of Gas lines	115	115	115	125
Number of service connections	4,902	4,668	4,627	4,585
CCF's of gas delivered annually	7.3million	9.5 million	9.5 million	7.5 million
Electric Distribution System:				
Miles of service	88	88	88	88
Number of distribution stations	2	2	2	3
Number of service connections	9,343	9,316	9,531	9,324
Water Distribution System:				
Miles of Water Mains	98	98	101	101
Number of service connections	5,597	5,635	5,467	5,571
Number of fire hydrants	794	794	808	817
Daily average consumption in gallons	4.1 mgpd	4.1 mgpd	3.7mgpd	4.2mgpd
Maximum daily capacity of plant in gallons	10.5 mgpd	10.5 mgpd	7.00 mgpd	11.30 mgpd
Sewage System:				
Miles of sanitary sewers	77	77	78	78
Miles of storm sewers	9.7	9.7	37.4	37.4
Number of treatment plants	1mdg	1 mdg	2.8 mgd	2.8 mgd
Number of service connections	4,194	4,451	5,564	5,689
Daily average treatment in gallons	3.5 mgpd	3.5 mgpd	2.8 mgpd	3.03 mgpd
maximum daily capacity of plant in gallons	8 mgpd	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	8.16%
Kitttias Valley Community Hospital	539	2	2.63%	340	2	1.66%
Ellensburg School District	400	3	1.95%	400	3	1.95%
Kittitas County	310	4	1.78%	294	4	1.43%
City of Ellensburg	298	5	1.71%	442	5	2.16%
Anderson Hay Grain/Agri	240	6	1.17%	115	7	0.56%
Fred Meyer	220	7	1.07%	205	6	1.00%
Elmview	189	8	1.09%	196	8	0.96%

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

* Source is from the entities above, most recent information