

# **STATISTICAL SECTION**

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**CITY OF SCOTTS VALLEY**  
**NARRATIVE EXPLANATION OF STATISTICAL SECTION CATEGORIES**

**Financial Trends**

The financial trends section provides information to assist the user in understanding and assessing how the City's financial position has changed over time. Tables 1 and 2 present information from the government-wide statements. Tables 3 and 4 present information from the fund financial statements.

**Revenue Capacity Information**

The revenue capacity information section provides information to assist the user in understanding and assessing the factors affecting the City's ability to generate its own-source revenues. Table 5 presents the assessed value of the residential, commercial and other property within the City. Table 6 presents the general property tax rate as well as tax rates from various school districts. Table 7 presents the top ten property tax payers. Table 8 presents the amount of property taxes levied and collected.

**Debt Capacity Information**

The debt capacity information section provides information to assist the user in understanding and assessing the City's debt burden and ability to issue additional debt. Table 9 presents the outstanding balance of all direct and overlapping government debt at fiscal year end. Table 10 presents the City's debt by type as well as total debt as a percentage of personal income and total debt per capita. The personal income is of the County of Santa Cruz because there is no information available for the City of Scotts Valley alone. Table 11 presents the maximum amount of debt the City can legally incur. Table 12 presents the coverage of pledged revenue sources to the total debt they service.

**Demographic and Economic Information**

The demographic and economic information section provides information to assist the user in (1) understanding the socioeconomic environment within which the City operates, and (2) to provide information that facilitates comparisons of financial statement information over time and among governments. Table 13 presents population and unemployment rate for the City of Scotts Valley as well as the population, personal income, and per capita income for the County of Santa Cruz. Table 14 presents the top ten employers in terms of number of employees.

**Operating Information**

The operating information section provides contextual information about the City's operations and resources to assist readers in using financial statement information to understand and assess the City's economic condition. Table 15 provides the number of full-time equivalent City employees. For example, two half-time employees would equal one full-time equivalent employee. Table 16 provides operating statistics for various city departments. Table 17 presents capital assets by city function.

Table 1

**CITY OF SCOTTS VALLEY  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

	Fiscal Year			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Governmental Activities:</b>				
Invested in capital assets, net of related debt	\$ 26,144,045	\$ 22,507,403	\$ 27,040,188	\$ 21,970,018
Restricted	5,040,899	9,167,537	9,263,744	9,367,619
Unrestricted	<u>1,132,287</u>	<u>4,841,149</u>	<u>2,572,631</u>	<u>7,131,967</u>
<b>Total Governmental Activities</b>	<b><u>\$ 32,317,231</u></b>	<b><u>\$ 36,516,089</u></b>	<b><u>\$ 38,876,563</u></b>	<b><u>\$ 38,469,604</u></b>
<b>Business-Type Activities:</b>				
Invested in capital assets, net of related debt	\$ 14,323,746	\$ 14,717,231	\$ 15,316,734	\$ 15,934,291
Restricted	2,443,372	2,298,653	2,298,653	2,271,452
Unrestricted	<u>2,469,689</u>	<u>3,260,042</u>	<u>3,653,362</u>	<u>4,142,628</u>
<b>Total Business-Type Activities</b>	<b><u>\$ 19,236,807</u></b>	<b><u>\$ 20,275,926</u></b>	<b><u>\$ 21,268,749</u></b>	<b><u>\$ 22,348,371</u></b>
<b>Primary Government:</b>				
Invested in capital assets, net of related debt	\$ 40,467,791	\$ 37,224,634	\$ 42,356,922	\$ 42,191,295
Restricted	7,484,271	11,466,190	11,562,397	11,521,016
Unrestricted	<u>3,601,976</u>	<u>8,101,191</u>	<u>6,225,993</u>	<u>9,464,438</u>
<b>Total Primary Government</b>	<b><u>\$ 51,554,038</u></b>	<b><u>\$ 56,792,015</u></b>	<b><u>\$ 60,145,312</u></b>	<b><u>\$ 63,176,749</u></b>

Fiscal Year

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 25,492,129	\$ 18,859,445	\$ 18,729,566	\$ 18,125,094	\$ 17,783,010	\$ 18,294,435
9,281,113	12,772,266	12,691,999	11,564,177	9,778,064	8,643,935
5,087,217	7,812,758	5,809,030	4,275,274	3,991,241	3,872,390
<u>\$ 39,860,459</u>	<u>\$ 39,444,469</u>	<u>\$ 37,230,595</u>	<u>\$ 33,964,545</u>	<u>\$ 31,552,315</u>	<u>\$ 30,810,760</u>
\$ 16,699,166	\$ 17,181,967	\$ 17,889,063	\$ 18,044,851	\$ 18,797,913	\$ 19,056,245
2,239,903	5,366,589	4,983,103	5,074,643	4,688,834	4,906,437
4,377,221	1,477,586	1,715,435	1,779,715	1,859,178	1,860,198
<u>\$ 23,316,290</u>	<u>\$ 24,026,142</u>	<u>\$ 24,587,601</u>	<u>\$ 24,899,209</u>	<u>\$ 25,345,925</u>	<u>\$ 25,822,880</u>
\$ 36,041,412	\$ 36,041,412	\$ 36,618,629	\$ 36,169,945	\$ 36,580,923	\$ 37,350,680
18,138,855	18,138,855	17,675,102	16,638,820	14,466,898	13,550,372
9,290,344	9,290,344	7,524,465	6,054,989	5,850,419	5,732,588
<u>\$ 63,470,611</u>	<u>\$ 63,470,611</u>	<u>\$ 61,818,196</u>	<u>\$ 58,863,754</u>	<u>\$ 56,898,240</u>	<u>\$ 56,633,640</u>

Table 2

**CITY OF SCOTTS VALLEY  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS**

	Fiscal Year			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Expenses:</b>				
<b>Governmental Activities</b>				
General Government	\$ 1,813,920	\$ 5,563,325	\$ 1,616,506	\$ 1,810,197
Public Safety	4,590,667	4,855,212	4,545,261	4,478,827
Planning & Building	3,157,314	1,185,758	1,177,840	1,324,567
Public Works	2,924,033	2,961,167	2,964,358	2,893,508
Redevelopment	0	0	3,036,341	4,262,521
Interest on Long-Term Debt and Fiscal Agent Charges	627,398	967,148	1,327,314	1,089,220
<b>Total Governmental Activities Expense</b>	<u>13,113,332</u>	<u>15,532,610</u>	<u>14,667,620</u>	<u>15,858,840</u>
<b>Business-Type Activities</b>				
Wastewater	2,765,435	3,291,469	2,767,101	2,699,018
Recreation Programs	930,671	1,410,728	1,082,101	1,014,510
<b>Total Business-Type Activities Expense</b>	<u>3,696,106</u>	<u>4,702,197</u>	<u>3,849,202</u>	<u>3,713,528</u>
<b>Total Primary Government Expense</b>	<u>\$ 16,809,438</u>	<u>\$ 20,234,807</u>	<u>\$ 18,516,822</u>	<u>\$ 19,572,368</u>
<b>Program Revenues:</b>				
<b>Governmental Activities</b>				
<b>Charges for Services</b>				
Planning and Building fees	\$ 405,476	\$ 366,747	\$ 263,223	\$ 404,389
Police fees	27,800	46,587	44,752	42,941
Senior Center / Community Ctr	126,627	126,143	113,109	95,281
Public Works fees	137,427	99,328	66,082	68,962
Redevelopment	0	0	20,759	44,767
Other activities	203,234	240,540	42,810	54,805
Operating Grants and Contributions	498,658	670,329	551,923	570,137
Capital Grants and Contributions	439,962	344,033	2,644,693	1,585,890
<b>Total Gov'tal Activities Program Revenue</b>	<u>1,839,184</u>	<u>1,893,707</u>	<u>3,747,351</u>	<u>2,867,172</u>
<b>Business-Type Activities</b>				
<b>Charges for Services</b>				
Wastewater fees	1,606,806	1,636,584	1,658,676	1,649,206
Recreational program fees	737,035	810,703	853,043	811,764
Capital Grants and Contributions	171,084	137,245	20,326	18,204
<b>Total Business-Type Activities Program Revenues</b>	<u>2,514,925</u>	<u>2,584,532</u>	<u>2,532,045</u>	<u>2,479,174</u>
<b>Total Primary Gov't Program Revenues</b>	<u>\$ 4,354,109</u>	<u>\$ 4,478,239</u>	<u>\$ 6,279,396</u>	<u>\$ 5,346,346</u>

Note: Information is only available for the last nine fiscal years  
due to the implementation of GASB 34.

Fiscal Year

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$	1,696,526	\$ 1,594,392	\$ 1,512,706	\$ 1,466,261	\$ 1,405,807	\$ 1,509,558
	4,341,735	3,776,900	3,611,534	3,668,511	3,503,618	3,339,675
	1,567,761	1,791,231	1,148,286	1,041,601	1,387,280	1,214,639
	3,073,540	2,816,823	2,746,454	2,624,361	2,281,320	3,857,981
	3,015,135	3,320,907	2,648,024	2,758,236	2,336,313	2,203,455
	<u>769,873</u>	<u>959,441</u>	<u>997,556</u>	<u>911,270</u>	<u>930,237</u>	<u>949,133</u>
	<u>14,464,570</u>	<u>14,259,694</u>	<u>12,664,560</u>	<u>12,470,240</u>	<u>11,844,575</u>	<u>13,074,441</u>
	2,667,765	2,696,078	2,529,974	2,532,783	2,465,408	2,389,090
	<u>1,058,100</u>	<u>1,001,179</u>	<u>971,495</u>	<u>959,924</u>	<u>918,201</u>	<u>1,009,326</u>
	<u>3,725,865</u>	<u>3,697,257</u>	<u>3,501,469</u>	<u>3,492,707</u>	<u>3,383,609</u>	<u>3,398,416</u>
\$	<u><u>18,190,435</u></u>	<u><u>17,956,951</u></u>	<u><u>16,166,029</u></u>	<u><u>15,962,947</u></u>	<u><u>15,228,184</u></u>	<u><u>16,472,857</u></u>
\$	241,972	\$ 358,411	\$ 396,364	\$ 458,221	\$ 564,113	\$ 378,307
	41,880	44,288	58,898	42,587	69,014	59,615
	86,674	91,390	131,892	81,753	71,178	54,971
	83,842	72,987	55,360	85,801	70,612	51,828
	0	0	0	0	0	0
	15,843	20,822	23,775	32,485	32,207	28,633
	785,195	609,797	702,787	671,852	585,386	649,868
	<u>529,291</u>	<u>1,155,665</u>	<u>991,790</u>	<u>1,380,262</u>	<u>1,325,240</u>	<u>3,070,572</u>
	<u>1,784,697</u>	<u>2,353,360</u>	<u>2,360,866</u>	<u>2,752,961</u>	<u>2,717,750</u>	<u>4,293,794</u>
	1,786,907	1,750,667	1,760,937	1,742,289	1,693,237	1,700,169
	888,210	986,920	944,650	877,628	868,047	966,885
	<u>56,526</u>	<u>54,344</u>	<u>103,295</u>	<u>149,109</u>	<u>180,633</u>	<u>105,977</u>
	<u>2,731,643</u>	<u>2,791,931</u>	<u>2,808,882</u>	<u>2,769,026</u>	<u>2,741,917</u>	<u>2,773,031</u>
\$	<u><u>4,516,340</u></u>	<u><u>5,145,291</u></u>	<u><u>5,169,748</u></u>	<u><u>5,521,987</u></u>	<u><u>5,459,667</u></u>	<u><u>7,066,825</u></u>

Table 2 (concluded)

**CITY OF SCOTTS VALLEY  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2013	2012	2011	2010
<b>Net (Expense) Revenue</b>				
Governmental Activities	\$ (11,274,148)	\$ (13,638,903)	\$ (10,920,269)	\$ (12,991,668)
Business-Type Activities	<u>(1,181,181)</u>	<u>(2,117,665)</u>	<u>(1,317,157)</u>	<u>(1,234,354)</u>
<b>Total Primary Government Net Expense</b>	<u>\$ (12,455,329)</u>	<u>\$ (15,756,568)</u>	<u>\$ (12,237,426)</u>	<u>\$ (14,226,022)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
<b>General Activities</b>				
<b>Taxes</b>				
Property tax	\$ 1,855,084	\$ 2,143,174	\$ 5,677,178	\$ 6,051,637
Sales tax	1,976,580	1,887,496	2,108,247	2,105,107
Vehicle-in-lieu fee	828,062	840,480	902,756	898,579
Franchise fees	798,514	770,730	809,404	791,649
Utility users tax	602,892	600,478	628,824	631,493
Transient Occupancy Tax	780,648	712,605	569,684	543,946
Other taxes	372,313	345,945	340,697	336,638
Investment Earnings	60,497	85,866	43,869	117,998
Miscellaneous	444,698	450,130	453,954	416,946
Special Item:				
Sale of Property	0	0	0	0
Transfers	<u>(134,929)</u>	<u>(1,111,294)</u>	<u>(207,385)</u>	<u>(228,180)</u>
<b>Total Governmental Activities</b>	<u>7,584,359</u>	<u>6,725,610</u>	<u>11,327,228</u>	<u>11,665,813</u>
<b>Business-Type Activities</b>				
Investment Earnings	7,133	13,548	30,150	38,255
Miscellaneous	0	0	0	0
Transfers	<u>134,929</u>	<u>1,111,294</u>	<u>207,385</u>	<u>228,180</u>
<b>Total Business-Type Activities</b>	<u>142,062</u>	<u>1,124,842</u>	<u>237,535</u>	<u>266,435</u>
<b>Total Primary Government</b>	<u>\$ 7,726,421</u>	<u>\$ 7,850,452</u>	<u>\$ 11,564,763</u>	<u>\$ 11,932,248</u>
<b>Extraordinary Gain</b>	<u>\$ 0</u>	<u>\$ 4,552,819</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ (3,689,789)	\$ (2,360,474)	\$ 406,959	\$ (1,325,855)
Business-Type Activities	<u>(1,039,119)</u>	<u>(992,823)</u>	<u>(1,079,622)</u>	<u>(967,919)</u>
<b>Total Primary Government</b>	<u>\$ (4,728,908)</u>	<u>\$ (3,353,297)</u>	<u>\$ (672,663)</u>	<u>\$ (2,293,774)</u>

Note: Information is only available for the last nine fiscal years due to the implementation of GASB 34.

Fiscal Year

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$	(12,679,873)	(11,906,334)	(10,303,694)	(9,717,279)	(9,126,825)	(8,780,647)
	<u>(994,222)</u>	<u>(905,326)</u>	<u>(692,587)</u>	<u>(723,681)</u>	<u>(641,692)</u>	<u>(625,385)</u>
\$	<u>(13,674,095)</u>	<u>(12,811,660)</u>	<u>(10,996,281)</u>	<u>(10,440,960)</u>	<u>(9,768,517)</u>	<u>(9,406,032)</u>
\$	6,212,728	6,204,821	5,891,951	5,609,546	4,574,077	4,496,755
	2,987,902	3,189,364	2,978,618	1,958,854	1,604,673	1,610,145
	928,568	919,817	890,180	1,074,402	754,240	566,114
	784,264	764,895	792,521	755,946	689,974	657,448
	705,936	753,020	767,368	684,765	666,217	651,034
	520,153	723,257	693,788	689,407	545,144	483,300
	343,261	407,406	519,374	533,081	432,381	424,626
	312,945	680,783	606,404	380,259	187,368	83,494
	442,690	517,475	455,417	468,359	397,349	394,446
	0	0	0	0	71,565	1,196,340
	<u>(142,584)</u>	<u>(40,630)</u>	<u>(25,877)</u>	<u>(25,110)</u>	<u>(16,000)</u>	<u>0</u>
	<u>13,095,863</u>	<u>14,120,208</u>	<u>13,569,744</u>	<u>12,129,509</u>	<u>9,906,988</u>	<u>10,563,702</u>
	141,786	303,237	355,102	244,255	148,737	96,004
	0	0	0	7,600	0	681
	<u>142,584</u>	<u>40,630</u>	<u>25,877</u>	<u>25,110</u>	<u>16,000</u>	<u>0</u>
	<u>284,370</u>	<u>343,867</u>	<u>380,979</u>	<u>276,965</u>	<u>164,737</u>	<u>96,685</u>
\$	<u>13,380,233</u>	<u>14,464,075</u>	<u>13,950,723</u>	<u>12,406,474</u>	<u>10,071,725</u>	<u>10,660,387</u>
\$	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$	415,990	2,213,874	3,266,050	2,412,230	780,163	1,783,055
	<u>(709,852)</u>	<u>(561,459)</u>	<u>(311,608)</u>	<u>(446,716)</u>	<u>(476,955)</u>	<u>(528,700)</u>
\$	<u>(293,862)</u>	<u>1,652,415</u>	<u>2,954,442</u>	<u>1,965,514</u>	<u>303,208</u>	<u>1,254,355</u>

Table 3

**CITY OF SCOTTS VALLEY  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	Fiscal Year			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>General Fund</b>				
Restricted	\$ 433,352	\$ 433,346	\$ 433,369	\$ 0
Unassigned	1,434,328	2,719,892	6,316,586	0
Reserved	0	0	0	4,119,674
Unreserved	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,593,968</u>
<b>Total General Fund</b>	<b><u>\$ 1,867,680</u></b>	<b><u>\$ 3,153,238</u></b>	<b><u>\$ 6,749,955</u></b>	<b><u>\$ 5,713,642</u></b>
 <b>All Other Governmental Funds</b>				
Restricted	\$ 4,734,977	\$ 7,081,826	\$ 8,830,375	\$ 0
Assigned	1,297,844	1,474,699	1,762,356	0
Unassigned	(65,610)	(78,617)	(4,553,072)	0
Reserved	0	0	0	6,864,865
Unreserved, reported in				
Special revenue funds	0	0	0	5,367,094
Capital project funds	0	0	0	379,662
Debt service funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,055,384)</u>
<b>Total All Other Governmental Funds</b>	<b><u>\$ 5,967,211</u></b>	<b><u>\$ 8,477,908</u></b>	<b><u>\$ 6,039,659</u></b>	<b><u>\$ 11,556,237</u></b>

NOTE: Starting with fiscal year ended June 30, 2011, the City has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Prior year fund balances have not been restated under GASB 54.

Fiscal Year

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$	0	0	0	0	0	0
	0	0	0	0	0	0
	4,098,189	4,032,305	3,869,995	4,225,637	4,111,022	4,140,540
	<u>2,696,262</u>	<u>2,930,374</u>	<u>2,125,591</u>	<u>1,147,778</u>	<u>1,279,330</u>	<u>1,450,175</u>
\$	<u><u>6,794,451</u></u>	<u><u>6,962,679</u></u>	<u><u>5,995,586</u></u>	<u><u>5,373,415</u></u>	<u><u>5,390,352</u></u>	<u><u>5,590,715</u></u>
\$	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	4,194,717	950,471	558,025	599,556	644,035	714,392
	5,253,192	11,850,607	10,089,640	8,493,387	6,789,662	5,636,415
	148,031	0	0	0	0	0
	<u>(1,525,775)</u>	<u>(1,543,793)</u>	<u>(923,662)</u>	<u>(1,389,796)</u>	<u>(1,312,335)</u>	<u>(1,162,200)</u>
\$	<u><u>8,070,165</u></u>	<u><u>11,257,285</u></u>	<u><u>9,724,003</u></u>	<u><u>7,703,147</u></u>	<u><u>6,121,362</u></u>	<u><u>5,188,607</u></u>

Table 4

**CITY OF SCOTTS VALLEY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**LAST TEN FISCAL YEARS**

	Fiscal Year			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Revenues:</b>				
Taxes and Assessments	\$ 7,598,884	\$ 7,748,024	\$ 11,447,535	\$ 11,776,466
Intergovernmental Revenues	110,828	217,028	228,618	1,154,106
Fees and Services	1,187,315	1,018,433	621,447	838,973
Fines and Forfeitures	54,438	57,815	51,001	98,056
Investment Earnings	68,205	97,544	71,123	158,550
Contributions, Non-Government	46,003	14,340	18,902	16,883
Facility/Building Rental	32,400	32,100	30,000	30,000
Miscellaneous Revenues	613,979	542,296	3,534,381	718,131
<b>Total Revenues</b>	<u>9,712,052</u>	<u>9,727,580</u>	<u>16,003,007</u>	<u>14,791,165</u>
<b>Expenditures:</b>				
Current:				
General Government	1,763,970	5,407,571	1,475,238	1,723,271
Public Safety	4,297,153	4,495,974	4,193,222	4,135,205
Planning and Building	4,214,913	1,133,940	1,438,042	1,287,042
Public Works	1,696,000	1,668,457	1,705,250	1,715,856
Capital Outlay	524,019	687,698	6,819,604	6,193,587
Tax Increment Pass-Through	0	0	3,036,003	4,262,521
Debt Service				
Principal	290,353	262,871	405,568	398,457
Interest and Finance Charges	586,970	745,957	1,202,960	871,365
Bond Issuance Costs	0	158,332	0	360,606
<b>Total Expenditures</b>	<u>13,373,378</u>	<u>14,560,800</u>	<u>20,275,887</u>	<u>20,947,910</u>
Excess(Deficit) of Revenues over (under) Expenditures	<u>(3,661,326)</u>	<u>(4,833,220)</u>	<u>(4,272,880)</u>	<u>(6,156,745)</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	900,381	4,965,711	3,405,217	7,444,742
Operating Transfers Out	(1,035,310)	(6,077,005)	(3,612,602)	(7,672,922)
Proceeds from Debt	0	4,460,000	0	8,760,000
Premium on Debt Issued	0	0	0	30,188
Payment to Refunded Bond Escrow	0	0	0	0
Sale of Real Property	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<u>(134,929)</u>	<u>3,348,706</u>	<u>(207,385)</u>	<u>8,562,008</u>
Extraordinary Gain	0	326,046	0	0
<b>Net Change in Fund Balances</b>	<u><u>\$ (3,796,255)</u></u>	<u><u>\$ (1,158,468)</u></u>	<u><u>\$ (4,480,265)</u></u>	<u><u>\$ 2,405,263</u></u>
<b>Debt Services as a Percentage of Noncapital Expenditures</b>				
	<u>7%</u>	<u>7%</u>	<u>12%</u>	<u>9%</u>

Fiscal Year

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 12,953,976	\$ 13,347,407	\$ 12,912,846	\$ 11,680,546	\$ 9,637,895	\$ 9,261,454
538,448	979,568	821,243	1,217,309	671,518	2,619,993
676,894	737,500	837,482	1,020,027	1,231,145	859,782
63,080	89,098	78,300	85,427	84,821	52,856
423,821	908,992	830,842	509,065	339,240	190,581
14,484	60,979	151,244	20,123	389,508	388,309
5,300	0	0	0	0	0
342,816	386,329	370,458	558,021	364,480	417,789
<u>15,018,819</u>	<u>16,509,873</u>	<u>16,002,415</u>	<u>15,090,518</u>	<u>12,718,607</u>	<u>13,790,764</u>
1,612,901	1,701,720	1,443,253	1,401,603	1,330,571	1,443,544
4,002,014	3,604,995	3,572,920	3,677,138	3,357,721	3,174,693
1,479,113	1,833,919	1,126,216	1,079,355	1,559,860	1,360,362
1,723,742	1,673,248	1,659,409	1,624,992	1,521,682	1,618,438
5,291,225	624,415	1,176,862	1,311,383	859,989	4,191,369
3,015,135	3,320,907	2,648,024	2,758,236	2,336,313	2,136,063
391,914	380,232	3,481,083	2,207,302	410,417	368,482
715,539	841,371	779,156	915,486	880,505	858,869
0	0	187,893	354,330	0	0
<u>18,231,583</u>	<u>13,980,807</u>	<u>16,074,816</u>	<u>15,329,825</u>	<u>12,257,058</u>	<u>15,151,820</u>
<u>(3,212,764)</u>	<u>2,529,066</u>	<u>(72,401)</u>	<u>(239,307)</u>	<u>461,549</u>	<u>(1,361,056)</u>
1,024,512	1,274,041	686,716	649,096	777,111	1,133,629
(1,167,096)	(1,314,671)	(712,593)	(674,206)	(793,111)	(1,133,629)
0	0	2,735,000	6,810,000	0	0
0	0	18,244	36,465	0	0
0	0	0	(5,017,200)	0	0
0	0	0	0	286,843	1,196,340
<u>(142,584)</u>	<u>(40,630)</u>	<u>2,727,367</u>	<u>1,804,155</u>	<u>270,843</u>	<u>1,196,340</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (3,355,348)</u>	<u>\$ 2,488,436</u>	<u>\$ 2,654,966</u>	<u>\$ 1,564,848</u>	<u>\$ 732,392</u>	<u>\$ (164,716)</u>
<u>9%</u>	<u>9%</u>	<u>29%</u>	<u>22%</u>	<u>11%</u>	<u>11%</u>

Table 5

**CITY OF SCOTTS VALLEY  
ASSESSED VALUES OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

Fiscal Year	Residential Property	Commercial and Other Property	Total Taxable Assessed Value	(1) General Tax Rate
2004	\$ 1,019,568,973	\$ 636,360,638	\$ 1,655,929,611	1.00%
2005	1,089,072,218	617,440,421	1,706,512,639	1.00%
2006	1,209,895,999	663,878,332	1,873,774,331	1.00%
2007	1,348,365,565	665,216,152	2,013,581,717	1.00%
2008	1,384,028,193	754,715,729	2,138,743,922	1.00%
2009	1,482,616,868	705,886,309	2,188,503,177	1.00%
2010	1,412,664,162	715,795,703	2,128,459,865	1.00%
2011	1,436,579,726	653,950,772	2,090,530,498	1.00%
2012	1,391,331,660	664,739,334	2,056,070,994	1.00%
2013	1,421,287,320	613,682,699	2,034,970,019	1.00%

(1) Property tax rates are limited to \$1.00 per \$100.00 assessed valuation based on a June 1978 state constitutional amendment (Proposition 13). The tax rate (1%) is levied by the County and apportioned to local agencies according to a formula prescribed by the State legislature.

The City's share of the 1% property tax rate for its own General Fund is less than 4%. The City established a Redevelopment Agency in 1980. The Agency's Redevelopment Plan was adopted in November 1990. The City's General Fund does not receive any property tax from the tax revenues generated above the base year amount (tax increment revenue). The Agency entered into pass-through agreements with various governmental entities. Approximately 47% of the total tax increment revenue is paid out per these agreements. Another 20% is restricted for low and moderate income housing purposes. California state law eliminated redevelopment agencies effective February 1, 2012. The former tax increment revenue is being collected by the County of Santa Cruz and distributed to the successor redevelopment agencies to the extent of their enforceable obligations. Any revenue collected in excess of the amount of enforceable obligations is distributed to the taxing entities in the same proportion that they receive property taxes.

Source: Santa Cruz County Assessor

**CITY OF SCOTTS VALLEY  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

Fiscal Year	(1) General Tax Rate	Overlapping Rates		
		Scotts Valley Unified School District	Cabrillo Community College District	Santa Cruz County School District
2004	1.000%	0.055%	0.019%	-
2005	1.000%	0.054%	0.038%	-
2006	1.000%	0.050%	0.037%	-
2007	1.000%	0.044%	0.027%	-
2008	1.000%	0.043%	0.030%	-
2009	1.000%	0.043%	0.033%	-
2010	1.000%	0.045%	0.036%	-
2011	1.000%	0.038%	0.062%	-
2012	1.000%	0.038%	0.062%	-
2013	1.000%	0.038%	0.062%	-

(1) See explanation on Table 5.

Source: Santa Cruz County Treasurer / Tax Collector

Table 7

**CITY OF SCOTTS VALLEY  
PRINCIPAL PROPERTY TAX PAYERS  
LAST TEN FISCAL YEARS**

Taxpayer	2013			2012		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
LBUBS 2004-Enterprise Way LP	\$ 33,522	1	1.65%	\$ 67,779	1	3.42%
FIT Ren Oak Tree Villa, LLC	21,359	2	1.05%	21,371	3	1.04%
Scotts Valley Associates	16,118	3	0.79%	14,179	4	0.71%
Scarborough, Nena, TC, ETAL	15,116	4	0.74%	12,776	7	0.64%
Appenrodt Living Trust	14,063	5	0.69%	13,646	5	0.69%
CCMS 2005-CD1 La Madrona LP	13,805	6	0.68%	13,340	6	0.67%
Granite Creek Business Center	12,751	7	0.63%	12,751	8	0.64%
Santa Cruz-Monterey-Merced Man	11,124	8	0.55%	10,906	9	0.55%
Broughton Land LLC	10,843	9	0.53%	10,719	10	0.54%
Ow, David L. Trustee, et al.	9,981	10	0.49%	-	-	-
Sammie Rae Abitbol, LLC				24,185	2	1.22%
Seagate Technology, LLC				-	-	-
Aviza Technology				-	-	-
General Elec Cr Equities				-	-	-
FPA Scotts Valley Assoc, LP				-	-	-
5550 Scotts Valley Dr, LLC				-	-	-
S & A Ito Family Partnership				-	-	-
Borland International				-	-	-
Silicon Valley Group, Inc.				-	-	-
<b>Top Ten Totals</b>	<b>\$ 158,682</b>		<b>7.80%</b>	<b>\$ 201,652</b>		<b>10.12%</b>

Note: Dollar amounts are in thousands.

Source: Santa Cruz County Assessor

2011			2010			2009		
Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
\$ 67,335	1	3.22%	\$ 67,514	1	3.33%	\$ 66,226	1	3.13%
25,263	3	1.21%	24,623	3	1.22%	24,140	3	1.14%
14,085	5	0.67%	14,068	5	0.69%	13,792	4	0.65%
12,727	8	0.61%	12,758	7	0.63%	10,482	9	0.49%
-		-	-		-	-		-
13,329	6	0.64%	13,331	6	0.66%	13,046	6	0.62%
12,751	7	0.61%	12,751	8	0.62%	12,751	7	0.60%
-		-	-		-	-		-
-		-	-		-	-		-
9,712	10	0.46%	9,735	10	0.48%	9,544	10	-
-		-	-		-	-		-
44,316	2	2.12%	40,461	2	2.00%	40,124	2	1.89%
14,871	4	0.71%	13,075	4	0.65%	13,677	5	0.65%
10,825	9	0.52%	11,861	9	0.59%	-		0.00%
-		-	-		-	11,628	8	0.55%
-		-	-		-	-		0.45%
-		-	-		-	-		-
-		-	-		-	-		-
-		-	-		-	-		-
<u>\$ 225,214</u>		<u>10.77%</u>	<u>\$ 220,177</u>		<u>10.87%</u>	<u>\$ 215,410</u>		<u>10.17%</u>

Table 7 (concluded)

**CITY OF SCOTTS VALLEY  
PRINCIPAL PROPERTY TAX PAYERS  
LAST TEN FISCAL YEARS**

	2008			2007		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
LBUBS 2004-Enterprise Way LP	\$ 65,035	1	3.15%	\$ 65,943	1	2.95%
FIT Ren Oak Tree Villa, LLC	23,667	3	1.15%	24,140	3	1.08%
Scotts Valley Associates	13,522	4	0.65%	13,792	4	0.62%
Scarborough, Nena, TC, ETAL	10,276	9	0.50%	10,482	9	0.47%
Appenrodt Living Trust	-		-	-		-
CCMS 2005-CD1 La Madrona LP	12,803	6	0.62%	12,165	8	0.54%
Granite Creek Business Center	12,751	7	0.62%	13,006	6	0.58%
Santa Cruz-Monterey-Merced Man	-		-	-		-
Broughton Land LLC	-		-	-		-
Ow, David L. Trustee, et al.	-		-	-		-
Sammie Rae Abitbol, LLC	-		-	-		-
Seagate Technology, LLC	39,581	2	1.92%	35,879	2	1.60%
Aviza Technology	13,408	5	0.65%	13,677	5	0.61%
General Elec Cr Equities	-		0.00%	-		0.00%
FPA Scotts Valley Assoc, LP	11,400	8	0.55%	12,518	7	0.56%
5550 Scotts Valley Dr, LLC	9,754	10	0.47%	-		-
S & A Ito Family Partnership	-		-	8,585	10	0.38%
Borland International	-		-	-		-
Silicon Valley Group, Inc.	-		-	-		-
	<u>\$212,197</u>		<u>10.28%</u>	<u>\$210,187</u>		<u>9.39%</u>

Note: Dollar amounts are in thousands.

Source: Santa Cruz County Assessor

2006			2005			2004		
Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
\$ 63,799	1	3.09%	\$ 62,556	1	3.03%	\$ 52,788	1	3.38%
23,203	3	1.13%	16,392	3	0.79%	16,038	3	1.03%
13,256	5	0.64%	12,996	5	0.63%	12,742	6	0.82%
10,075	10	0.49%	9,877	10	0.48%	-	-	-
-	-	-	-	-	-	-	-	-
12,581	8	0.61%	12,065	8	0.59%	12,091	9	0.78%
12,751	7	0.62%	12,751	7	0.62%	14,956	4	0.96%
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
37,453	2	1.82%	39,091	2	1.90%	39,731	2	2.55%
13,145	6	0.64%	12,888	6	0.63%	12,635	8	0.81%
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,998	10	0.71%
10,640	9	0.52%	10,432	9	0.51%	-	-	-
13,352	4	0.65%	13,103	4	0.64%	14,165	5	0.91%
-	-	-	-	-	-	-	-	-
<hr/>			<hr/>			<hr/>		
<u>\$ 210,255</u>		<u>10.21%</u>	<u>\$ 202,151</u>		<u>9.82%</u>	<u>\$ 186,144</u>		<u>11.95%</u>

Table 8

**CITY OF SCOTTS VALLEY  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>(1) Taxes Levied</u>	<u>(2) Current Collections</u>	<u>Percent of Levy Collected</u>
2004	\$ 622,184	\$ 622,184	100%
2005 (3)	546,284	546,284	100%
2006 (3)	602,924	602,924	100%
2007	751,670	751,670	100%
2008	780,367	780,367	100%
2009	760,707	760,707	100%
2010	759,512	759,512	100%
2011	737,523	737,523	100%
2012	722,279	722,279	100%
2013	737,021	737,021	100%

(1) Levies include real and personal property.

(2) Beginning with the 1993-94 fiscal year, the County of Santa Cruz began distributing 100% of the property taxes assessed under a method of property tax distribution called the Teeter Plan. Therefore, the City collects only current levies; all delinquent levies and penalties are collected by the County.

(3) In fiscal years 2005 and 2006 the State shifted \$120,326 in property taxes away from the City to the Education Revenue Augmentation Fund (ERAF).

Source: City of Scotts Valley Finance Department

**CITY OF SCOTTS VALLEY  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
JUNE 30, 2013**

	Estimated Percentage Applicable (1)	Estimated Share of Direct and Overlapping Debt June 30, 2013
<b>Overlapping Debt:</b>		
Cabrillo Joint Community College District	6.081%	\$ 9,060,392
Scotts Valley Unified School District	65.090%	10,417,655
Santa Cruz High School District	0.0004%	161
Santa Cruz County General Fund Obligations	6.135%	4,125,006
Santa Cruz County Office of Education Certificates of Participation	6.135%	655,832
Cabrillo Joint Community College District Certificates of Participation	6.081%	89,999
Santa Cruz City School District Certificates of Participation	0.0004%	24
Scotts Valley Unified School District Certificates of Participation	65.090%	2,424,603
Total Overlapping Debt		<u>26,773,672</u>
<b>City Direct Debt:</b>		
City of Scotts Valley Community Facilities District No. 97-1		4,525,000
City of Scotts Valley 1915 Act Bonds		1,380,000
City of Scotts Valley Certificates of Participation		5,935,588
City of Scotts Valley Pension Obligations		<u>4,280,000</u>
Total Direct Debt		<u>16,120,588</u>
Combined Total Debt		<u>\$ 42,894,260</u> (2)

Source: California Municipal Statistics, Inc.

NOTE: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

- (1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Table 10

**CITY OF SCOTTS VALLEY  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Business-Type Activities
	Certificates of Participation	Revenue Bonds	Tax Allocation Bonds	Installment Notes	Installment Notes
2004	\$ 8,256	\$ -	\$ 5,035	\$ 2,195	\$ 55
2005	8,134	-	4,935	2,091	46
2006	8,011	-	6,810	145	-
2007	7,595	-	6,485	140	-
2008	7,485	-	6,215	140	-
2009	7,378	-	5,935	135	-
2010	7,264	8,760	5,655	130	-
2011	7,154	8,760	5,365	125	-
2012	6,045	-	-	-	-
2013	5,936	-	-	-	-

Notes: Dollar amounts are in thousands, except for per capita.

See note (3) on Table 12 regarding the above Revenue Bonds.

Details of the City's outstanding debt can be found in Note 5 to the financial statements.

**The City of Scotts Valley has no general bonded debt.**

Source: City of Scotts Valley Finance Department

<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$ 15,541	3.39%	\$ 1,346
15,206	3.13%	1,315
14,966	2.92%	1,295
14,220	2.58%	1,229
13,840	2.39%	1,186
13,448	2.28%	1,142
21,809	3.79%	1,844
21,404	4.46%	1,798
6,045	1.22%	519
5,936	1.18%	508

Table 11

**CITY OF SCOTTS VALLEY  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2013	2012	2011	2010
Assessed Valuation	\$ 2,035	\$ 2,056	\$ 2,091	\$ 2,128
Redevelopment Incremental Valuation	-	-	(499)	(531)
Net Assessed Valuation	<u>\$ 2,035</u>	<u>\$ 2,056</u>	<u>\$ 1,592</u>	<u>\$ 1,597</u>
Debt Limit (15%)	\$ 305	\$ 308	\$ 239	\$ 240
Total Debt Applicable to Limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal Debt Margin	<u>\$ 305</u>	<u>\$ 308</u>	<u>\$ 239</u>	<u>\$ 240</u>

Note: Amounts are in millions.

Source: Santa Cruz County Assessor's Office

Fiscal Year					
<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 2,189	\$ 2,139	\$ 2,014	\$ 1,874	\$ 1,707	\$ 1,656
<u>(551)</u>	<u>(529)</u>	<u>(495)</u>	<u>(458)</u>	<u>(372)</u>	<u>(364)</u>
<u>\$ 1,638</u>	<u>\$ 1,610</u>	<u>\$ 1,519</u>	<u>\$ 1,416</u>	<u>\$ 1,335</u>	<u>\$ 1,292</u>
\$ 246	\$ 242	\$ 228	\$ 212	\$ 200	\$ 194
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 246</u>	<u>\$ 242</u>	<u>\$ 228</u>	<u>\$ 212</u>	<u>\$ 200</u>	<u>\$ 194</u>

Table 12

**CITY OF SCOTTS VALLEY  
PLEGDED REVENUE COVERAGE  
LAST TEN FISCAL YEARS**

Fiscal Year	Special Assessment Bonds			Coverage
	Special Assessment Collections	Debt Service		
		Principal	Interest	
2004	\$ 1,451,748	\$ 836,001	\$ 732,834	0.93
2005	1,375,501	806,000	656,173	0.94
2006	1,287,431	681,000	613,293	0.99
2007	1,155,859	771,000	575,573	0.86
2008	1,025,292	590,000	535,055	0.91
2009	772,923	585,000	402,918	0.78
2010	1,167,710	540,000	368,813	1.28
2011	1,009,856	580,000	429,098	1.00
2012	1,133,951	605,000	369,952	1.16
2013	1,273,669	725,400	256,505	1.30

Source: City of Scotts Valley Finance Department

**CITY OF SCOTTS VALLEY  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

Table 13

Fiscal Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2004	11,546	\$ 458,452	\$ 39,707	3.1%
2005	11,561	485,328	41,980	3.0%
2006	11,557	512,638	44,357	2.6%
2007	11,574	552,088	47,701	2.7%
2008	11,671	579,276	49,634	3.4%
2009	11,771	590,278	50,147	5.4%
2010	11,826	575,904	48,698	5.1%
2011	11,903	480,203	40,343	5.5%
2012	11,641	494,836	42,508	4.8%
2013	11,678	504,723	43,220	4.1%

Source: (1) California State Department of Finance

(2) U.S. Bureau of Economic Analysis (BEA). Figures are for the preceding calendar year (e.g. Fiscal Year 2012 is 2011 calendar year data). Some prior period numbers were revised by the BEA and have been restated here.

(3) California Employment Development Department

Table 14

**CITY OF SCOTTS VALLEY  
PRINCIPAL EMPLOYERS  
LAST TEN FISCAL YEARS**

Employer	2013			2012		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Threshold Enterprises, LTD	388	1	8.62%	402	1	9.71%
Bay Photo Lab	220	2	4.89%	-		-
Fox Racing Shox	217	3	4.82%	130	5	3.14%
Central Coast Alliance	210	4	4.67%	180	2	4.35%
Seagate Technology	177	5	3.93%	177	3	4.28%
Bell Sports, Inc	161	6	3.58%	136	4	3.29%
Universal Audio, Inc.	81	7	1.80%	71	8	1.71%
Comcast Cable	74	8	1.64%	76	7	1.84%
The Camp	72	9	1.60%	68	10	1.6
Oak Tree Villa SHP	72	10	1.60%	-		-
Hilton -Scotts Valley				80	6	1.93%
Embarcardero Technologies				70	9	1.69%
Safeway Stores, Inc.				-		-
Aviza				-		-
Nob Hill Foods				-		-
SV Unified School District				-		-
Xyratex International				-		-
Surfcontrol				-		-
Borland Software Corporation				-		-
Rainmaker Systems, Inc.				-		-
Nokia				-		-
<b>Total</b>	<b><u>1,672</u></b>		<b><u>37.15%</u></b>	<b><u>1,390</u></b>		<b><u>33.57%</u></b>

Source: City of Scotts Valley Finance Department

2011			2010			2009		
Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
392	2	7.73%	430	2	7.93%	548	2	10.42%
-	3	-	-	3	-	-	4	-
75	7	1.48%	75	8	1.38%	-	-	-
160	3	3.16%	145	3	2.67%	146	4	2.78%
627	1	12.37%	847	1	15.62%	880	1	16.73%
135	4	2.66%	132	4	2.43%	-	-	-
72	8	1.42%	-	-	-	-	-	-
75	6	1.48%	78	7	1.44%	74	8	1.41%
-	-	-	73	9	1.35%	75	7	1.43%
67	9	1.32%	-	-	-	85	6	1.62%
-	-	-	-	-	-	-	-	-
77	5	1.52%	87	6	1.60%	111	5	2.11%
67	10	1.32%	-	-	-	73	10	1.39%
-	-	-	91	5	1.68%	259	3	4.92%
-	-	-	68	10	1.25%	74	9	1.41%
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,747</u>		<u>34.46%</u>	<u>2,026</u>		<u>37.35%</u>	<u>2,325</u>		<u>44.19%</u>

Table 14 (Concluded)

**CITY OF SCOTTS VALLEY  
PRINCIPAL EMPLOYERS  
LAST TEN FISCAL YEARS**

Employer	2008			2007		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Threshold Enterprises, LTD	541	2	9.27%	516	2	9.04%
Bay Photo Lab	-	-	-	-	-	-
Fox Racing Shox	-	-	-	-	-	-
Central Coast Alliance	125	6	2.14%	-	-	-
Seagate Technology	872	1	14.94%	846	1	14.82%
Bell Sports, Inc	-	-	-	-	-	-
Universal Audio, Inc.	65	10	1.11%	-	-	-
Comcast Cable	-	-	-	-	-	-
The Camp	83	7	1.42%	73	9	1.28%
Oak Tree Villa SHP	-	-	-	72	10	1.26%
Hilton -Scotts Valley	-	-	-	-	-	-
Embarcardero Technologies	-	-	-	-	-	-
Safeway Stores, Inc.	74	8	1.27%	-	-	-
Aviza	327	3	5.60%	285	4	4.99%
Nob Hill Foods	66	9	1.13%	74	8	1.30%
SV Unified School District	222	4	3.80%	206	5	3.61%
Xyratex International	140	5	2.40%	290	3	5.08%
Surfcontrol	-	-	-	179	6	3.13%
Borland Software Corporation	-	-	-	151	7	2.64%
Rainmaker Systems, Inc.	-	-	-	-	-	-
Nokia	-	-	-	-	-	-
Total	<u>2,515</u>		<u>43.09%</u>	<u>2,692</u>		<u>47.15%</u>

2006			2005			2004		
Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
416	2	7.91%	371	2	6.98%	339	3	6.32%
-		-	-		-	154	6	2.87%
-		-	-		-	-		-
-		-	-		-	154	6	2.87%
726	1	13.81%	817	1	15.38%	814	1	15.18%
-		-	-		-	-		-
-		-	-		-	-		-
68	10	1.29%	-		-	111	7	2.07%
-		-	-		-	430	2	8.02%
-		-	84	8	1.58%	94	9	1.75%
-		-	-		-	-		-
-		-	-		-	-		-
-		-	-		-	-		-
275	3	5.23%	205	5	3.86%	-		-
73	8	1.39%	78	9	1.47%	-		-
207	5	3.94%	209	4	3.93%	193	5	3.60%
75	7	1.43%	-		-	197	4	3.67%
173	6	3.29%	165	6	3.11%	76	10	1.42%
266	4	5.06%	315	3	5.93%	-		-
-		-	105	7	1.98%	105	8	1.96%
-		-	75	10	1.41%	-		-
<u>2,279</u>		<u>43.36%</u>	<u>2,424</u>		<u>45.63%</u>	<u>2,667</u>		<u>49.73%</u>

Table 15

**CITY OF SCOTTS VALLEY  
FULL-TIME EQUIVALENT CITY EMPLOYEES  
LAST TEN FISCAL YEARS**

<u>Function / Program</u>	Fiscal Year				
	2013	2012	2011	2010	2009
General Government					
Legislative	0.50	0.50	0.50	0.50	0.50
Administration	1.50	1.50	1.10	1.10	1.35
Finance	3.35	3.35	4.35	4.35	5.25
Police					
Officers	20.00	20.00	20.00	20.00	20.00
Dispatch and Support	8.00	8.00	8.50	8.50	9.00
Planning	3.50	3.50	3.30 3	3.30	3.30
Building	1.00	1.00	1.00	1.00	1.00
Public Works					
Engineering	3.30	3.30	3.50	3.50	3.50
Street Maintenance	2.30	2.30	2.30	2.30	2.30
Vehicle Maintenance	1.10	1.10	1.10	1.10	1.10
Park Maintenance	2.30	2.30	2.30	2.30	2.30
Building Maintenance	1.30	1.30	1.30	1.30	1.30
Wastewater Treatment Plant	7.35	7.35	7.35	7.35	7.35
Recreation	5.00	6.00	7.00	7.00	7.00
Redevelopment/Affordable Housing	-	-	1.90	1.90	1.75
Total	<u>60.50</u>	<u>61.50</u>	<u>65.50</u>	<u>65.50</u>	<u>67.00</u>

Source: City of Scotts Valley Annual Budget  
Full-time equivalent employees are presented net of positions frozen by City Council for budget saving purposes.

Fiscal Year				
<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
0.50	0.50	0.50	0.50	0.75
1.25	1.25	1.25	1.25	2.00
5.35	5.35	5.35	5.35	5.35
20.00	20.00	20.00	20.00	20.00
9.00	9.00	9.00	8.00	9.00
3.30	3.30	3.90	3.90	4.15
1.00	1.00	1.00	1.75	2.41
3.50	4.00	4.50	4.50	4.50
2.00	2.60	3.10	3.10	3.10
1.00	1.20	1.20	1.20	1.20
3.00	2.60	3.10	3.10	3.10
1.00	1.60	1.60	1.60	1.60
7.35	7.35	7.35	7.35	7.35
7.00	7.00	7.00	7.00	8.00
<u>1.75</u>	<u>1.75</u>	<u>2.15</u>	<u>2.15</u>	<u>1.90</u>
<u><u>67.00</u></u>	<u><u>68.50</u></u>	<u><u>71.00</u></u>	<u><u>70.75</u></u>	<u><u>74.41</u></u>

Table 16

**CITY OF SCOTTS VALLEY  
CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM  
LAST TEN FISCAL YEARS**

	Fiscal Year				
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Police:					
Stations	1	1	1	1	1
Emergency Vehicles	15	15	15	15	15
Public Works:					
Streets (miles)	35	35	35	35	35
Streetlights	212	212	212	212	212
Traffic Signals	16	16	16	16	16
Senior Center	1	1	1	1	1
Community Center	1	1	1	1	1
Wastewater					
Treatment Plant	1	1	1	1	1
Recreation					
Parks / Playgrounds	6	6	6	6	6
Soccer Fields	3	3	3	3	3
Tennis Courts	4	4	4	4	4

Source: Various City Departments

Fiscal Year

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<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
1	1	1	1	1
15	14	13	13	13
35	35	35	35	35
212	212	212	212	212
16	16	16	16	16
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
6	6	6	6	6
3	3	3	3	3
4	4	4	4	4

Table 17

**CITY OF SCOTTS VALLEY  
OPERATING INDICATORS BY FUNCTION / PROGRAM  
LAST NINE FISCAL YEARS**

	Fiscal Year			
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>General Government</b>				
Number of Citizen Complaints Received	9	19	14	15
<b>Police</b>				
Calls for Service	15,656	15,533	13,732	17,601
Number of Citations Written	948	1,290	1,299	1,690
Number of Arrests	518	540	535	617
<b>Planning</b>				
Planning Applications Submitted	93	81	101	95
Lot Line Adjustment Apps Processed	-	-	-	-
<b>Building</b>				
Number of Building Inspections	1,373	1,122	727	654
Building Permits Submitted	332	295	251	233
Building Permits Issued	285	285	227	204
<b>Public Works</b>				
Building Permit Applications Processed	28	25	17	30
Encroachment Permits Processed	25	20	36	31
Transportation Permits Processed	17	55	37	47
Sewer Allocations Issued	17	49	7	1
Subdivision Maps Recorded	4	2	-	3
<b>Wastewater Treatment Plant (all amounts in thousands of gallons)</b>				
Total Flow	287,580	305,680	325,770	370,691
Highest Average Daily Flow	882	1,060	1,113	1,083
Lowest Average Daily Flow	707	737	788	725

Notes: (1) Information is not available for fiscal years before 2005.  
2. Indicators are not available for the Redevelopment function.

Source: Various City departments

Fiscal Year

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	(1)
27	50	34	44	44	
16,933	18,481	15,508	15,899	15,575	
1,847	2,435	2,238	1,669	1,525	
427	556	550	500	490	
75	45	47	113	77	
-	1	-	5	2	
719	880	1,328	2,390	1,588	
228	393	332	593	404	
223	253	364	586	418	
27	229	111	120	147	
17	21	19	15	23	
45	91	97	78	106	
-	-	9	14	30	
3	1	2	3	4	
306,412	326,700	335,767	367,935	336,487	
1,084	1,185	1,061	1,234	1,186	
732	794	858	881	669	

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