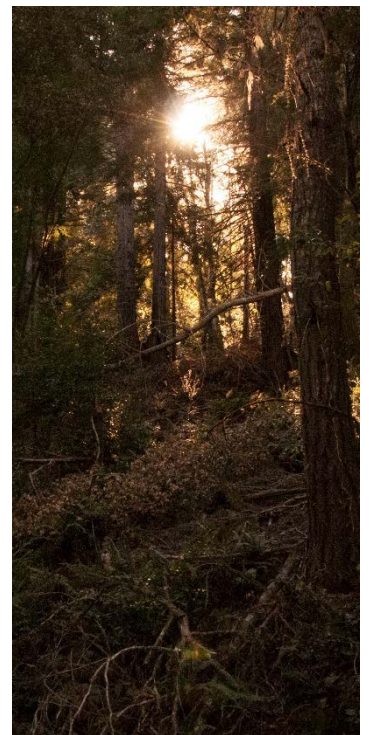
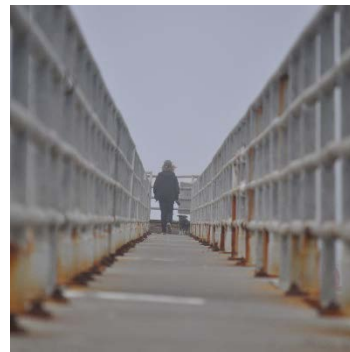
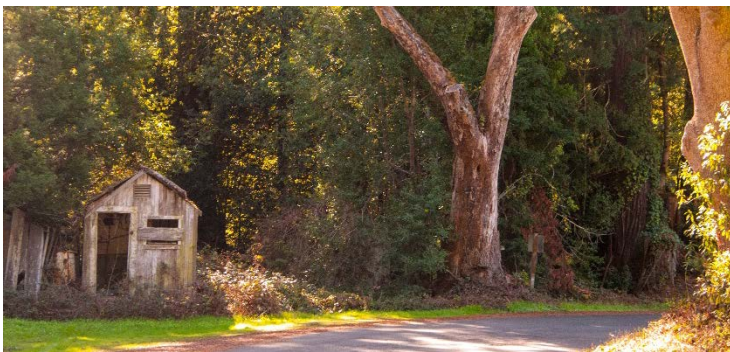


# County of Sonoma

## Citizens' Report

Fiscal Year 2015-16



# Inside the Citizens' Report

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## What Is The Citizens' Report?

The Citizens' Report is an annual report created by the Auditor-Controller-Treasurer-Tax Collector's office (ACTTC) in order to provide important County financial data to taxpayers in a package that is both informative and suitable for those who are not finance professionals.

The ACTTC is dedicated to promoting transparency and fiscal accountability within local government. This Citizens' Report serves an important role in that mission of providing unprecedented access to County financial information to our taxpayers and stakeholders.

## Covered in the Report

The Citizens' Report for the Fiscal Year 2015-16 provides insight into the County of Sonoma's financial situation between July 1, 2015, and June 30, 2016, hereafter referred to as Fiscal Year 2015-16.



## Data Sources

The financial data in this report is drawn from the County's Comprehensive Annual Financial Report (CAFR), a more detailed and complete presentation of the County's finances. The CAFR was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and audited by a team of independent auditors who presented the County with an unmodified (clean) opinion.

Interested parties can obtain the CAFR and Citizens' Report at [www.sonoma-county.org/acttc](http://www.sonoma-county.org/acttc) or in our office.



## Sources

The following sources were used to compile the non-financial data in this report: California Employment Development Department, California Department of Finance, US Bureau of Labor Statistics, US Department of Housing and Urban Development, US Department of Commerce, Sonoma County Comprehensive Annual Financial Report (CAFR) 2015, CAFR 2016, Sonoma County Employees' Retirement Association (SCERA), and the Press Democrat.

# A Message from the ACTTC

## Presenting the Citizens' Report



It is my pleasure to present to you the Sonoma County Citizens' Report for the Fiscal Year 2015-16. During this time, Sonoma County continued to see positive signs in economic and financial conditions. Sonoma County's unemployment rate improved, decreasing to 4.1% in June 2016. Housing prices have increased by approximately 9.4% over the previous September, moving

the median home price from \$500,000 to \$547,000.

I am also pleased to report that there have been several positive changes at the County level which will benefit the local government and taxpayers.

## Net Position Increases

A very important figure, "Net Position, End of Year," is displayed at the bottom of page 6 of this report. Changes in this number are indicative of the overall fiscal health of the County. Sonoma County has experienced an increase in Net Position in the past six Fiscal Years, through this FY 2016. This represents a positive trend in the County's financial health. In 2016, the County's Net Position increased by \$71.7 million as County revenues exceeded expenses.

## Economic Indicators

From a county-wide perspective, most local government tax revenues increased in FY 2015-16. Transient occupancy tax increased by 8.9%, local sales tax increased by 14.5%, and the County's largest revenue source, secured property taxes, increased by 7.4%. The following tax revenues experienced a year-over-year decrease: Prop. 172 public safety sales tax decreased 1.5% and realignment sales tax, which was phased out in 2016, decreased 23.9% with a minimal impact to the County of less than \$2.0 million for both revenue sources.

Although the overall interest rate environment remains low, investment earnings increased by 40.7%, primarily due to rising interest rates.

## Long-Term Fiscal Outlook

The County's recommended budget for FY 2016-17 addresses pressing community and organizational needs while maintaining focus on advancing the Board's Strategic Plan goals. The budget builds upon continued economic recovery, making targeted investments while maintaining the County's fiscal health.

For FY 2016-17, secured and unsecured property tax revenues are expected to increase by 6.1% and 1.6%, respectively, based on assessed value increases. The overall Assessor's certified valuation increased from \$74.0 billion in FY 2015-16 to \$78.5 billion in FY 2016-17. Other tax revenues are projected to remain flat or have minimal growth.

Fixed costs of doing business, primarily driven by retirement costs, are expected to continue to grow for the next few years before flattening as a result of pension reform. The Fiscal Year 2015-16 budget included a cost of living adjustment for employees and reflects fixed County contributions for employee health insurance and a phased reduction for some of the retiree health plans. It is important to note that by reducing and fixing contributions for employee and retiree health insurance, the County has effectively capped the future liability for these costs. This provides the Board more direct control of these costs and the ability to weigh any future adjustments against other factors including the Board's public service priorities.

Thank you,

A handwritten signature in black ink that reads "Donna Dunk". The signature is fluid and cursive, with a large initial "D" and a long, sweeping underline.

Donna M. Dunk, CPA  
Auditor-Controller-Treasurer-Tax Collector  
County of Sonoma

# County of Sonoma Information

## The Board of Supervisors

**Susan Gorin**  
District 1



**David Rabbitt**  
District 2



**Shirlee Zane**  
District 3



**James Gore**  
District 4



**Efren Carrillo**  
District 5



## About the County

### Location and Population

Sonoma County is located about fifty miles north of San Francisco, in a community recognized as one of the premier wine-grape growing regions in North America. The county covers more than one million acres of comfortable urban living, sprawling vineyards, rolling hills, protected wetlands, and pristine outdoor recreation areas.

Over a third of the county's 501,959 residents live in the city of Santa Rosa, the County seat; another third reside in the County's eight smaller towns and cities; and the final third are spread throughout unincorporated county land.

Those citizens residing in unincorporated areas of the county are represented in local government by the members of the Board of Supervisors and receive many of their municipal services from the County.

### Overview and Administration

Sonoma County policymaking and legislative authority is vested in the County Board of Supervisors (the Board). Board members are elected for staggered four-year terms, and each member represents one of the County's five districts.

A County Administrator is appointed by the Board to assist in managing, directing, and coordinating the operations of all County departments.

Four County departments—the Sheriff, the District Attorney, the Auditor-Controller-Treasurer-Tax Collector, and the Clerk-Recorder-Assessor—are led by elected department heads. Other department heads are appointed by the Board.

### Staffing, Resources, and Services

The County employed 3,855 full-time equivalent employees during Fiscal Year 2015-16 (including extra help) in order to provide a full range of services to its

residents. The number of full-time equivalent employees decreased by 94 since Fiscal year 2014-15.

Citizens residing in unincorporated areas of the county receive most of their municipal services from the County, including law enforcement, land use and zoning, building permits, local road building and maintenance, and animal care. In addition, most of services performed by the County are provided for all residents, regardless of whether residents live in cities or unincorporated areas.

The County's principal functions include seven major areas: general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural services. Every county resident, directly or indirectly, benefits from these services.

## Demographics and Economy

### Population Growth

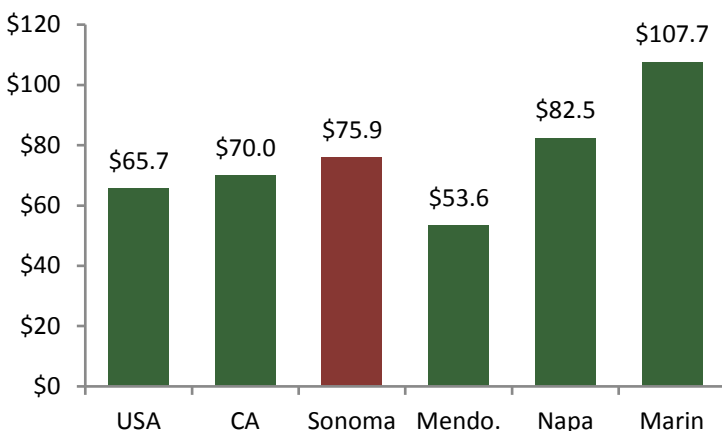
Sonoma County's population surpassed the half-million mark in Fiscal Year 2015-16, reaching 501,959. This number represents a population increase of 5,706 people, or 1.1%, over the previous year, continuing a multi-year trend of moderate growth.

### Median Family Income

The county's estimated median family income during the year was \$75,900. This value places Sonoma ahead of state and national averages but below that of neighboring Napa and Marin Counties.

Reported median income in Sonoma County increased by \$2,300, or 3.1%, from \$73,600 in last year's report.

**Median Family Income**  
(Dollar Amounts in Thousands)

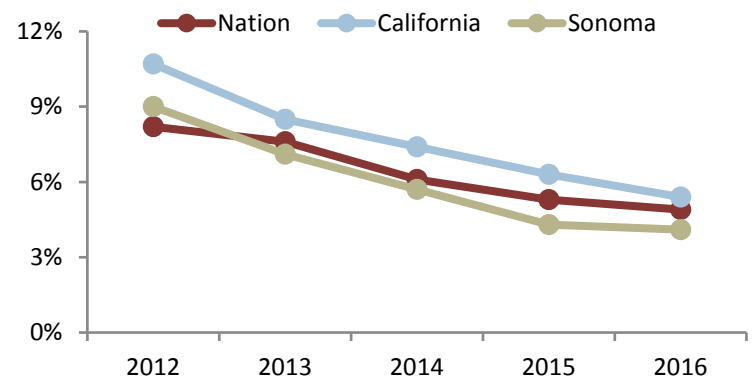


## Unemployment

County unemployment continues a downward trend from recent years, dropping to 4.1% as of June 2016.

County unemployment numbers were bolstered by the continued strong performance in countywide agricultural and tourism industries.

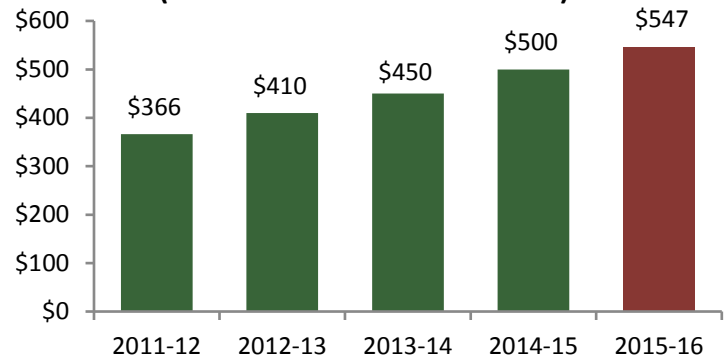
**Unemployment Rate (June 2016)**



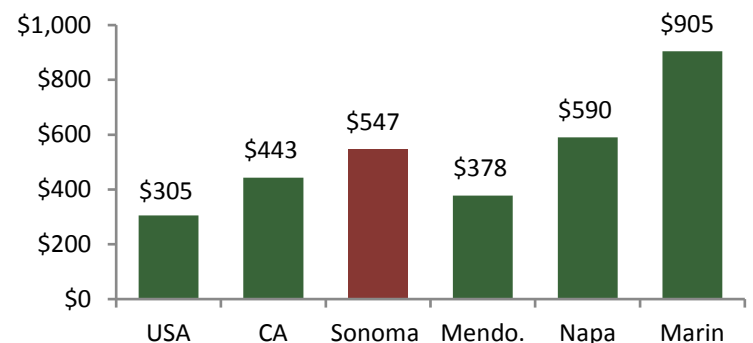
## Median Home Prices

Sonoma County home prices continued to increase over the last year, with the median home price standing at \$547,000, a 9.4% increase over the prior year.

**Sonoma County Median Home Prices**  
(Dollar Amounts in Thousands)



**Median Home Price Comparisons**  
(Dollar Amounts in Thousands)



# Financial Summary and Trends

## Overview

The information in this section provides insight into how the County utilizes its resources to provide services.

## Inside the Statement of Net Position

**Assets:** The County's listed assets represent anything of value (equipment, real estate, cash) that the County owns.

**Deferred Outflows and Inflows of Resources:** The outflow (consumption) or inflow (acquisition) of resources in the current period applicable to future reporting periods.

**Liabilities:** The County's liabilities represent all debts and future obligations that the County has to pay.

**Net Position:** Net position is the sum of all the County's assets and deferred outflows of resources minus its liabilities and deferred inflows of resources.

## The Statement of Net Position

The Statement of Net Position below presents the County's financial position from a long-term perspective.

## Statement of Net Position

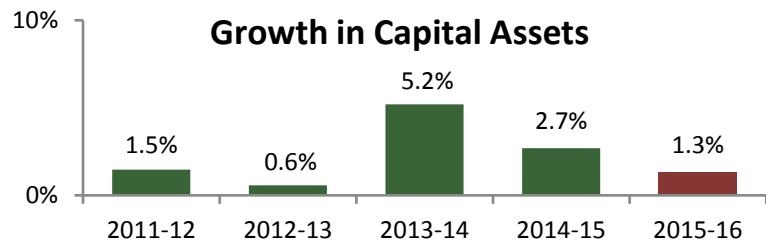
	2015-16	2014-15*	Change
<b>ASSETS</b>			
Current and other assets	\$ 675,798	\$ 678,124	\$ (2,326)
Capital assets	1,407,892	1,390,397	17,495
<b>Total assets</b>	<b>2,083,690</b>	<b>2,068,521</b>	<b>15,169</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
<b>Total deferred outflows of resources</b>	<b>237,476</b>	<b>86,927</b>	<b>150,549</b>
<b>LIABILITIES</b>			
Current and other liabilities	67,308	72,175	(4,867)
Long-term liabilities	1,100,079	995,786	104,293
<b>Total liabilities</b>	<b>1,167,387</b>	<b>1,067,961</b>	<b>99,426</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
<b>Total deferred inflows of resources</b>	<b>79,227</b>	<b>84,656</b>	<b>(5,429)</b>
<b>NET POSITION</b>			
Net investment in capital assets	1,308,997	1,251,643	57,354
Restricted	214,796	224,049	(9,253)
Unrestricted	(449,241)	(472,861)	23,620
<b>Total net position</b>	<b>\$ 1,074,552</b>	<b>\$ 1,002,831</b>	<b>\$ 71,721</b>

\*As restated. Dollar amounts in thousands.

## Net Investment in Capital Assets

Capital assets indicate the value of real property (such as buildings, industrial equipment, vehicle fleets, etc.) owned by the County. In Fiscal Year 2015-16, capital assets increased by \$17.5 million to \$1,407.9 million from \$1,390.4 million.

The current year increase is primarily due to the Sonoma County Airport runway expansion, new Transit Buses, Main Adult Detention Facility security improvements, and many road and bridge capital improvements.



The largest component of the County's net position is its net investment in capital assets (the cost of all capital assets less accumulated depreciation and amortization and the outstanding debt in acquiring those assets). The County's capital assets themselves cannot be used to pay the County's debt, and resources needed to pay these liabilities must be provided from other sources.

In Fiscal Year 2015-16, \$1,309.0 million, or 121.7%, of the County's net position was made up of capital assets net of related debt.

## Restricted Net Position

In Fiscal Year 2015-16, \$214.8 million, or 20.0%, of the County's net position was restricted. Restricted resources are those which are subject to external regulations on use. An example of a restricted resource would be a grant given to the County to improve public safety. Grantors, contributors, laws and regulations, constitutional provisions, or legislation passed by federal, state, or local governments can all impose regulations on restricted assets.

## Unrestricted Net Position

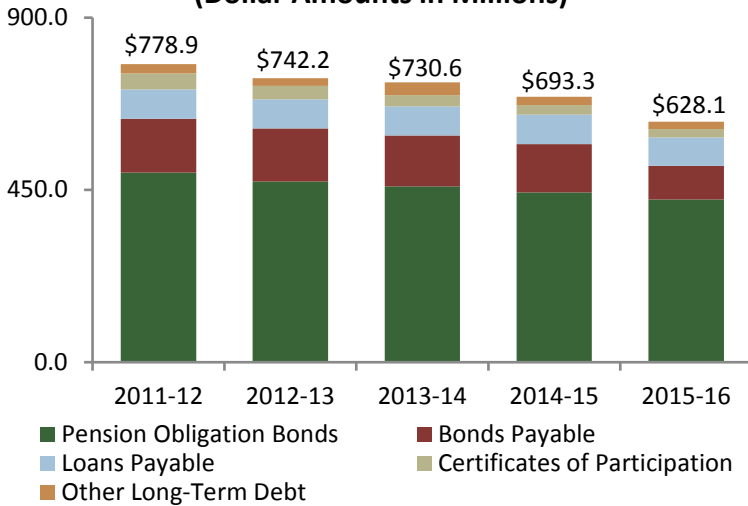
The final component of net position is unrestricted net position. Unrestricted net position are resources that can

be used to meet ongoing obligations to citizens or creditors. In Fiscal Year 2015-16, the County reported a \$(449.2) million deficit in unrestricted net position, or (41.8%) of the County's net position. This deficit is due to the continued effect of the implementation of GASB 68 in Fiscal Year 2014-15 and the reporting of net pension liabilities.

## Long-Term Debt

At the end of Fiscal Year 2015-16, the County's long-term debt of bonds, notes, and certificates of participation totaled \$628.1 million, a decrease of \$65.2 million, or 9.4%, from the previous year's total. This reduction in total debt was primarily achieved through the repayment of \$35.1 million in Open Space Bonds, \$18.3 million in Pension Obligation Bonds, and another \$11.8 million in various other long-term debt activities.

**County Debt**  
(Dollar Amounts in Millions)



## Liabilities vs. Long-Term Debt

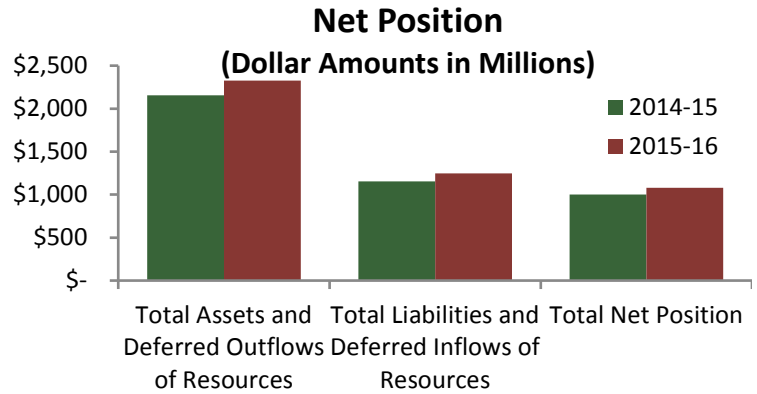
You may notice that the debt listed above does not match the liabilities indicated on the Statement of Net Position. That is because liabilities include both the County's long-term debt and its other obligations which have been incurred but have not yet been paid.

## Net Position

Over the course of Fiscal Year 2015-16, the County's government-wide net position increased by \$71.7 million, an increase of 7.2% over the prior year.

During the year, the County's total assets and deferred outflows of resources increased by \$165.7 million.

Liabilities and deferred inflows of resources also increased by \$94.0 million in which resulted in the \$71.7 million increase in the County's net position.



## The Statement of Activities

The following table complements the Statement of Net Position by providing additional details about the activities that impacted the net position.

## Statement of Activities

FISCAL YEAR	2015-16	2014-15*
<b>REVENUES</b>		
<b>Program revenues:</b>		
Charges for services	\$ 139,958	\$ 149,229
Operating grants and contributions	484,615	439,126
Capital grants and contributions	10,814	29,123
<b>General revenues:</b>		
Property taxes	222,211	208,316
Documentary transfer taxes	5,541	4,953
Transient occupancy taxes	14,188	16,759
Unrestricted grants and gov't revenues	40,686	39,153
Unrestricted investment earnings	8,701	6,182
Other	17,648	22,631
<b>Total operating revenues</b>	<u>944,362</u>	<u>915,472</u>
<b>EXPENSES</b>		
General government	109,637	95,094
Public protection	281,574	272,963
Public ways and facilities	38,964	36,868
Health and sanitation	132,071	118,085
Public assistance	212,754	201,913
Education	1,056	1,020
Recreation and cultural services	16,004	14,482
Interest on long-term debt	35,344	37,598
Refuse	5,494	26,492
Airport	5,330	4,743
Energy Independence Program	2,581	2,197
Transit	17,923	16,762
Fair	10,661	13,645
Marinas	2,213	2,708
Other	1,035	1,235
<b>Total operating expenses</b>	<u>872,641</u>	<u>845,805</u>
<b>Change in Net Position</b>	<u>\$ 71,721</u>	<u>\$ 69,667</u>
<b>NET POSITION</b>		
Net Position, Beginning of Year	\$ 1,002,831	\$ 933,164
Change in Net Position, as restated	71,721	69,667
<b>Net Position at End of Year</b>	<u>\$ 1,074,552</u>	<u>\$ 1,002,831</u>

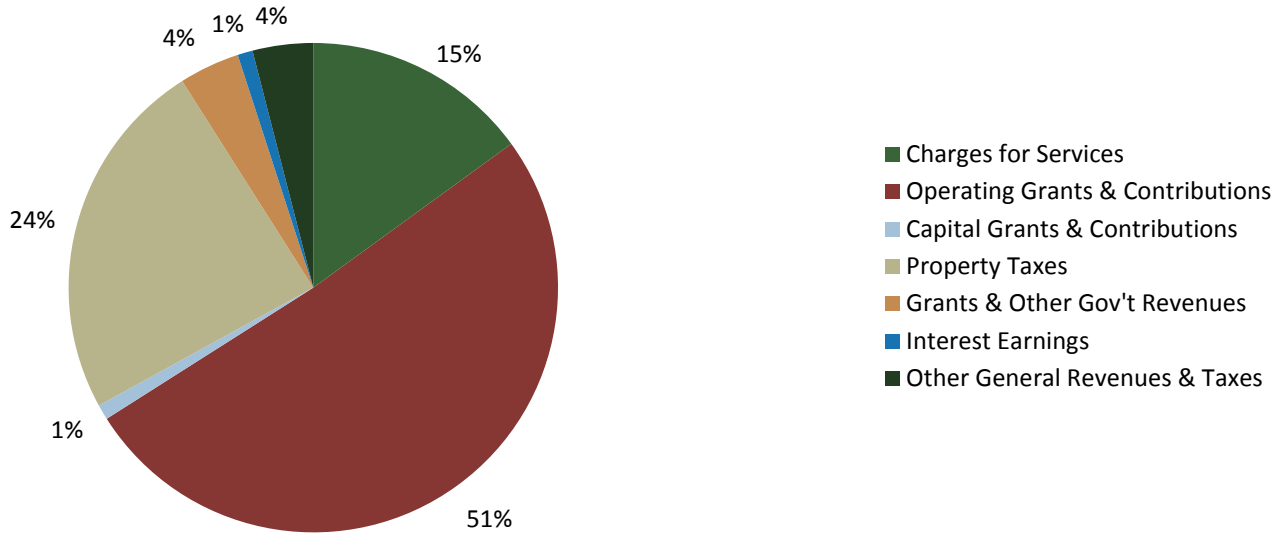
\*As restated.  
Dollar amounts in thousands.

# County Revenues and Expenses

## Total Revenues

The County's total revenues for Fiscal Year 2015-16 were \$944 million, an increase of \$29 million from the previous year. These revenues are derived from two broad sources: program revenues, which include items such as grants and charges for services, and general revenues, which include items such as taxes and investment returns.

### Where the Money Comes From (As a percentage of \$944 million)



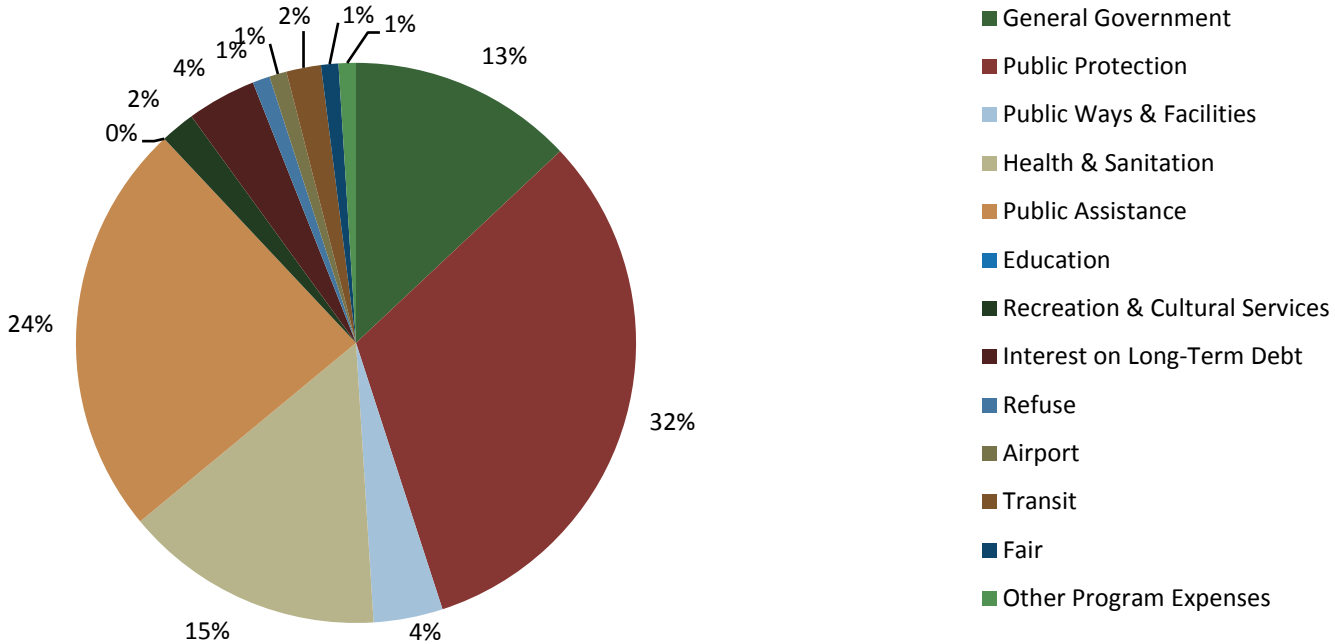
Revenue Source	Amount	Description
<b>Charges for Services</b>	\$140 million	Charges for Services are revenues collected through charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided. Charges for Services revenues decreased by \$9.3 million, or 6.2% less compared to the previous year.
<b>Operating Grants &amp; Contributions</b>	\$485 million	Operating Grants & Contributions increased by \$45.5 million, or 10.4%, over the prior year. These funds are received from non-County parties, such as State or Federal governments, and are generally restricted to use by specific programs (such as public protection).
<b>Capital Grants &amp; Contributions</b>	\$11 million	Capital Grants & Contributions decreased by \$18.3 million, or 62.9% less than the prior year. These funds are typically awarded by non-County governments for the purchase or creation of capital assets.
<b>Property Taxes</b>	\$222 million	Property Taxes are collected based on the assessed value of real property (i.e., buildings and improvements, land), business personal property (i.e., heavy equipment), and other property (i.e., boats) located within the County. These revenues increased by \$13.9 million, or 6.7%, from the previous fiscal year. The increase was largely attributable to the real estate market increases of home values.
<b>Grants &amp; Other Governmental Revenues</b>	\$41 million	Grants & Other Governmental Revenues are generally not restricted to specific programs. These revenues increased by \$1.5 million, or 3.9%, over the prior fiscal year.
<b>Interest Earnings</b>	\$9 million	Unrestricted investment earnings increased by \$2.5 million, or 40.7%, due primarily to rising interest rates.
<b>Other General Revenues &amp; Taxes</b>	\$36 million	Other General Revenues & Taxes decreased by \$9.0 million, or 15.7% less than the prior year.



# Total Expenses

The County's total expenses for Fiscal Year 2015-16 were \$872 million, an increase of \$26 million, or 3.1%, over the prior fiscal year. Expenses are classified by the function or service that they fund.

## Where Your Money Goes (As a percentage of \$872 million)



Expense	Cost	Purpose
<b>General Government</b>	\$110 million	County operating costs, such as the Board of Supervisors, County Administrator, County Counsel, Human Resources, and the Registrar of Voters are considered general governmental expenses.
<b>Public Protection</b>	\$282 million	Community protection services consist of the Sheriff-Coroner, District Attorney, Adult Probation, Juvenile Probation, Public Defender, and Emergency Services.
<b>Public Ways &amp; Facilities</b>	\$39 million	Consists of Transportation and Public Works and includes repairs and maintenance of public roads.
<b>Health and Sanitation</b>	\$132 million	Includes Public Health, Environmental Health, Mental Health, and Alcohol and other Drug Services.
<b>Public Assistance</b>	\$213 million	Consists of Human Service programs such as Economic Assistance, Employment and Training, Adult and Aging, as well as Child Support Services and In-Home Support Services.
<b>Education</b>	\$1 million	Includes the University of California Cooperative Extension.
<b>Recreation and Cultural Services</b>	\$16 million	Represents operations and maintenance of the County's regional and community parks, campgrounds, swimming facilities, and trails.
<b>Interest on Long-Term Debt</b>	\$35 million	Includes the indirect interest expense paid on general long-term debt incurred by the governmental functions.
<b>Refuse</b>	\$5 million	Represents operations, expansion, and closing of landfills and transfer stations.
<b>Airport</b>	\$5 million	Represents operations, maintenance, and expansion of the Airport.
<b>Transit</b>	\$18 million	Represents operations and maintenance of the County's transit system.
<b>Fair</b>	\$10 million	Represents costs and maintenance for the County's Fair operations.
<b>Other Program Expenses</b>	\$6 million	Includes operations and maintenance for the Sonoma County Energy Independence Program, Marinas, and other enterprise districts.

# Component Units

## Financial Highlights

Included in operations are several component units which provide services within the County. These legally separate discrete component units include the Community Development Commission (CDC) and the Sonoma County Water Agency (Water Agency) as major discrete component units and Sonoma Valley, Russian River, South Park, and Occidental County Sanitation Districts as non-major discrete component units.

## Community Development Commission

The CDC's net position increased by \$3.0 million, or 3.5%, in Fiscal Year 2015-16, primarily due to increases in the net position of several Programs.

The County Fund for Housing Program (CFH) receives revenues from Sonoma County's Permit and Resource Management Department and provides short and long term loans to developers which provide affordable rental and ownership housing for low-income households. The net position of CFH increased by \$2.5 million and other Programs net positions increased by \$.5 million.

## Sonoma County Water Agency

The assets and deferred outflows of resources of the Water Agency exceeded its liabilities and deferred inflows by \$371.5 million for Fiscal Year 2015-16. Of this amount, \$56.6 million may be used to meet the Water Agency's ongoing obligations to citizens and creditors.

A change in accounting practice resulted in increased revenues and expenses. Effective FY 2015-16, some services provided to the sanitation districts that were treated as reductions to expenses will be treated as Charges for Services revenue.

Expenses increased by \$1.9 million due to the accounting practice change which increased expenses by \$11.2 million, offset by a decrease in water transmission expenses of \$9.3 million. Water Transmission expenses were less than last year due to a one-time charge for the abandonment of a capital project in FY 2014-15.

Revenues increased by \$7.7 million due to an increase of \$11.2 million related to the change in accounting

practice, partially offset by a \$3.5 million decrease in water transmission and other revenue due to water conservation efforts related to the drought.

## Statement of Net Position

	CDC	Water Agency	Non-Major
<b>ASSETS</b>			
Current and other assets	\$ 82,460	\$ 194,300	\$ 34,125
Capital Assets	9,549	351,532	118,796
<b>Total Assets</b>	<u>92,009</u>	<u>545,832</u>	<u>152,921</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
<b>Total Deferred Outflows of Resources</b>	<u>2,179</u>	<u>15,672</u>	<u>357</u>
<b>LIABILITIES</b>			
Current and other liabilities	1,173	13,040	2,905
Long-Term Liabilities	3,601	174,392	31,572
<b>Total Liabilities</b>	<u>4,774</u>	<u>187,432</u>	<u>34,477</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
<b>Total Deferred Inflows of Resources</b>	<u>354</u>	<u>2,538</u>	<u>-</u>
<b>NET POSITION</b>			
Net Capital Assets	9,549	206,503	87,582
Restricted	1	108,448	6,043
Unrestricted	79,510	56,583	25,176
<b>Total Net Position</b>	<u>\$ 89,060</u>	<u>\$ 371,534</u>	<u>\$ 118,801</u>

\*Dollar amounts in thousands.

## Statement of Activities

	CDC	Water Agency	Non-Major
<b>FUNCTION/PROGRAM</b>			
<b>Expenses</b>	\$ (37,081)	\$ (82,014)	\$ (23,158)
<b>Program Revenues</b>			
Charges for Services	724	50,325	23,359
Operating	37,868	6,194	693
Capital	-	1,668	506
<b>Total Expenses and Program Revenues</b>	<u>\$ 1,511</u>	<u>\$ (23,827)</u>	<u>\$ 1,400</u>
<b>GENERAL REVENUES</b>			
Property Taxes	\$ -	\$ 23,676	\$ 142
Unrestricted Invest. Earnings	1,465	2,666	394
Other General Revenues	-	-	(25)
<b>Total General Revenues</b>	<u>\$ 1,465</u>	<u>\$ 26,342</u>	<u>\$ 511</u>
<b>Change in Net Position</b>	<u>\$ 2,976</u>	<u>\$ 2,515</u>	<u>\$ 1,911</u>
Net Position, beginning of year, as restated*	86,084	369,019	116,890
<b>Net Position, End of Year</b>	<u>\$ 89,060</u>	<u>\$ 371,534</u>	<u>\$ 118,801</u>

\*CDC as restated. Dollar amounts in thousands.

# Retirement and Pensions

## About SCERA

### Background and More Information

Employees of the County of Sonoma are enrolled in the Sonoma County Employees' Retirement Association (SCERA), a multi-employer pension trust fund paid for through employee and employer contributions.

SCERA was established January 1, 1946, and is an independent, defined-benefit retirement plan (Plan) governed by a nine member Board of Retirement. SCERA's most recent fiscal year covers the period January 1, 2015, through December 31, 2015.

A financial report suitable for citizens who are not finance professionals is available on the SCERA website at [www.scretire.org](http://www.scretire.org).

### Membership

SCERA's membership has grown by 368 people since Fiscal Year 2014 and now stands at 9,771 members, divided between 4,653 retirees and beneficiaries, 4,071 active employees, and 1,047 terminated vested members.

### Financial Summary

SCERA's fiduciary net position as of December 31, 2015, was \$2.3 billion which reflects a decrease in net assets of \$(11.4) million, during 2015, primarily the result of growing benefit payments and lower than anticipated net investment gains. Employer contributions increased by 11.5% and employee contributions increased by 4.3% in 2015.

SCERA benefits are funded by three primary mechanisms, employer contributions, employee contributions, and investment returns. For Fiscal Year 2015, SCERA revenues were \$141.5 million which included \$68.2 million in employer contributions, \$38.7 million from employee contributions and an investment gain of \$34.6 million.

SCERA expenses were \$152.9 million, consisting of \$147.3 million in pension benefits, \$2.1 million in refunds, and \$3.5 in administration and other expenses. This is an increase of \$7.6 million, or 5%, over prior year.

### Pension Obligation Bonds

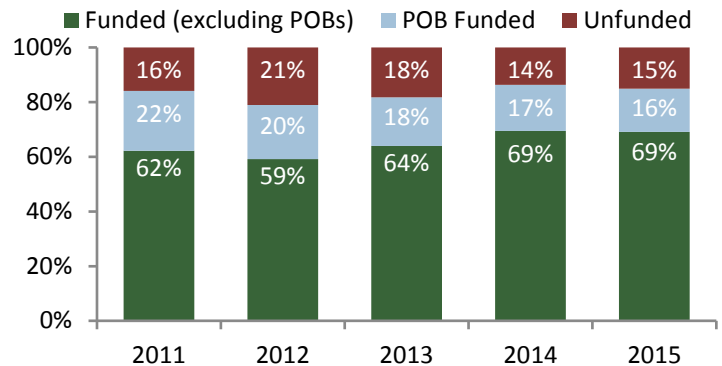
A Pension Obligation Bond (POB) is a bond issuance made by an organization for the purpose of using borrowed funds to generate a higher rate of return than the cost of the debt.

As of June 30, 2016, the County held three POB's, issued in 2003 and 2010, with an outstanding combined balance of \$425.3 million.

### Plan Funding

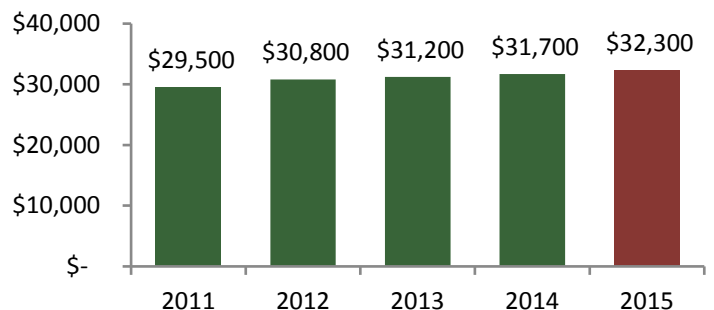
The contribution requirements of Plan members and the County are determined by an independent actuary, approved by the SCERA Board of Retirement, and adopted by the County Board of Supervisors. The actuarial valuation on December 31, 2015, determined the Plan was 84.9% funded. A 100% funding ratio would indicate that there are sufficient funds to pay all current and future obligations.

#### SCERA Funding Ratios



### Pension Benefits

The average SCERA annual pension benefit received in 2015 was \$32,300, \$600 more than the prior year.



# Highlights

## Your Tax Dollars at Work

This section highlights some of the ways that your tax dollars help make Sonoma County a wonderful place to live.

The County completed many major initiatives in Fiscal Year 2015-16 while maintaining core services during the year. The following highlights only represent a partial list of the many accomplishments of the Sonoma County organization in Fiscal Year 2015-16:

- Launched a new online budget tool that facilitates the public's review of the County's budget and promotes a better understanding of how the budget is structured and where the County is dedicating available resources.
- Established the Healthcare Round Table with private and public sector employers, healthcare providers, and labor organizations to identify cost savings opportunities related to healthcare plans.
- Established a new and expanded Behavioral Health Crisis Stabilization Unit with a Mental Health Crisis Facility Grant from the State of California.
- Launched 'Aging Together Sonoma County', a new initiative to connect Sonoma County residents across their lifespan with resources and support focused on healthy aging.
- Adopted updates to the Vacation Rental Ordinance in order to support County tourism while ensuring neighborhood compatibility and protecting the general welfare of residents.
- The Community Development Commission increased and maintained existing housing stock through approval of loans to support development of 118 new affordable housing units and 13 units of new transitional housing.
- The Sonoma County Water Agency completed construction of the Westside Facility to teach Sonoma County students about the County's water systems through educational exhibits and watershed education classes.
- Two conservation easements were acquired, the Kashia Coastal Reserve (688 acres) and Estero Ranch (547 acres) which the County can use for park development.

- The new Land Stewardship Division implemented increased efficiencies and services to protect the environment and promote the agriculture-driven economy.

## Reporting Awards

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the County of Sonoma for its Citizens' Report for Fiscal Year 2014-15.

The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.



Government Finance Officers Association

## Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**County of Sonoma  
California**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2015**

Executive Director/CEO