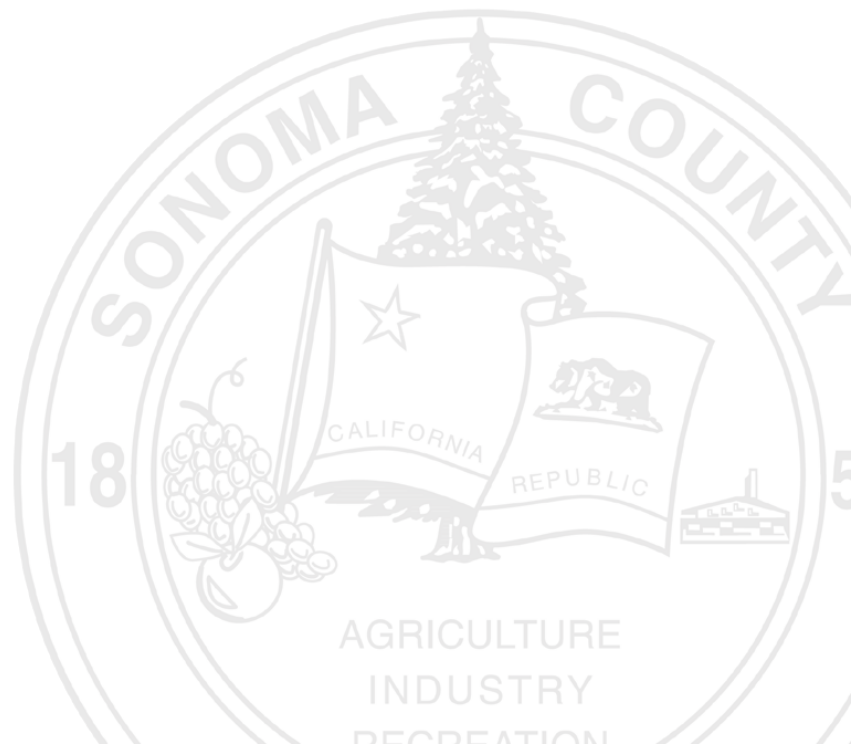




# Sonoma County Citizens' Report

**Popular Annual Financial Report  
Fiscal Year Ended June 30, 2024**







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# Inside the Citizens' Report

The Citizens' Report is prepared annually by the Auditor-Controller-Treasurer-Tax Collector's Office (ACTTC) to provide important County financial data to taxpayers in a format 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. The Citizens' Report serves an important role in that mission by continuing to provide our taxpayers and stakeholders with access to County financial information.

The Citizens' Report for the fiscal year ended June 30, 2024, provides insight into the County of Sonoma's financial situation over the preceding twelve months, hereafter referred to as fiscal year 2023-24.

## Financial Data Sources

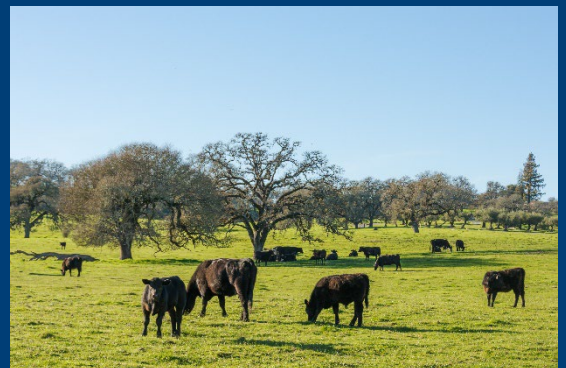
The financial data in this report is drawn from the County's Annual Comprehensive Financial Report (ACFR), a more detailed and complete presentation of the County's finances. The ACFR was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and audited by a team of independent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

Interested parties can view both the ACFR and Citizens' Report by visiting our office or the following website:

<https://sonomacounty.ca.gov/acttc/financial-reports>

## Other Data Sources

- California Employment Development Department
- California Department of Finance
- U.S. Bureau of Labor Statistics
- U.S. Census Bureau
- U.S. Department of Housing and Urban Development
- CA Association of Realtors
- Bay Area Real Estate Information Services, Inc.
- Sonoma County ACFR 2024
- Sonoma County Employees' Retirement Association (SCERA) ACFR 2023
- Sonoma County Employees' Retirement Association (SCERA) PAFR 2023
- Sonoma County Annual Tourism Report 2023



# A Message from the Auditor-Controller-Treasurer-Tax Collector



**Erick Roeser**

It is my pleasure to present to you the Sonoma County Citizens' Report for the fiscal year ended June 30, 2024. This report is intended to increase public awareness and understanding of Sonoma County's finances and accomplishments presented in an easy to understand and user-friendly format. For more in-depth knowledge, I invite you to review Sonoma County's Annual Comprehensive Financial Report.

## **Economic Indicators**

Employment figures have shown a slight decrease within the last year. As of June 2024, the County's unemployment rate increased from 3.7% to 4.0%. Housing prices increased by 4.9% over the previous year, which increased the median home price to \$797,000.

The County's transient occupancy tax increased by 1.7%, local sales tax decreased by 2.7%, and Prop. 172 public safety sales tax decreased by 2.7%. The County's largest revenue source, secured property taxes, increased by 5.9%.

## **Financial Highlights**

The County continued to work with State and Federal agencies to maximize public disaster response and recovery reimbursements. As of June 30, 2024, the County had received \$64.0 million of the estimated \$185.5 million in reimbursable disaster related costs.

The County contributed \$8.5 million to the general fund reserve bringing the balance to \$67.9 million as of June 30, 2024. The general fund reserve provides financial stability during economic downturns or emergencies.

As of June 30, 2024, the government-wide net position increased by \$239 million to \$2.4 billion. Changes in net position are indicative of the overall fiscal health of the County. Fiscal year 2023-24 is the fourteenth consecutive fiscal year that the County experienced an increase in government-wide net position.

The Federal Reserve held short-term interest rates level for most of 2024 at a range of 5.25%-5.50%, the highest level since the Financial Crisis of 2007-2008. As a result, County Treasury investment earnings for all participants, including the County and school districts, increased by 96.1% year-over-year and totaled \$115.1 million for fiscal year. The Federal Reserve has signaled it will lower interest rates prospectively and interest earnings are expected to level off in the short-term, then gradually decrease.

## **Long Term Fiscal Outlook**

The County's fiscal position is strong, though future revenue growth may present challenges. Property tax growth is expected to slow due to reduced property sales resulting from higher interest rates. Sales tax revenue is expected to be nearly flat, partly due to the rise in online shopping. Demand for disaster mitigation, homelessness support, and mental health and safety net services remain high, and federal funding changes could affect these areas. The County will remain focused on fiscal sustainability, a balanced budget, and maintaining reserves for potential downturns.

To the citizens of Sonoma County, I thank you for your continued support of this office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Erick Roeser', with a long horizontal flourish extending to the right.

Erick Roeser  
Auditor-Controller-Treasurer-Tax Collector

# County of Sonoma Information

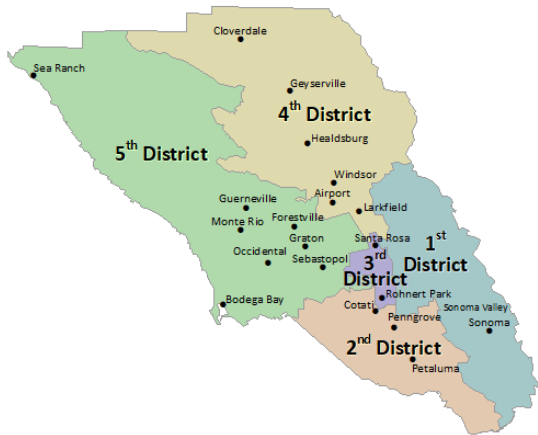
## About the County

### 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 478,146 residents live in the city of Santa Rosa, the County seat; another third resides 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.



**Susan Gorin**

Supervisor, District 1



**David Rabbitt**

Supervisor, District 2



**Chris Coursey**

Supervisor, District 3



**James Gore**

Supervisor, District 4



**Lynda Hopkins**

Supervisor, District 5

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

Four County departments: the Sheriff-Coroner, District Attorney, Auditor-Controller-Treasurer-Tax Collector, and the Clerk-Recorder-Assessor-Registrar of Voters, are led by elected department heads. Other department heads are appointed by the Board or the County Executive.

## Staffing Resources and Services

The County employed 4,170 full-time employees during fiscal year 2023-24 to provide a full range of services to its residents. The number of full-time equivalent employees increased by 280. 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 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

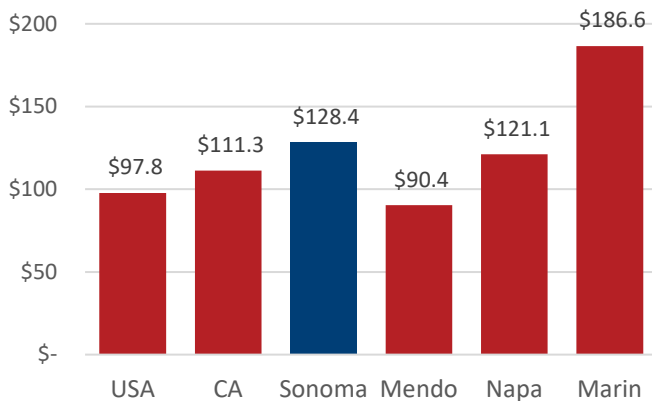
### Population

Sonoma County's population was 478,146 in fiscal year 2023-24, a decrease of 28 residents, from the previous year, continuing a downward trend from prior year.

### Median Family Income

The County's estimated median family income during the year was \$128,400. This represents an increase of \$300, or 0.2%, over the \$128,100 reported last year, which places Sonoma County ahead of national and state averages, but below that of neighboring Marin County.

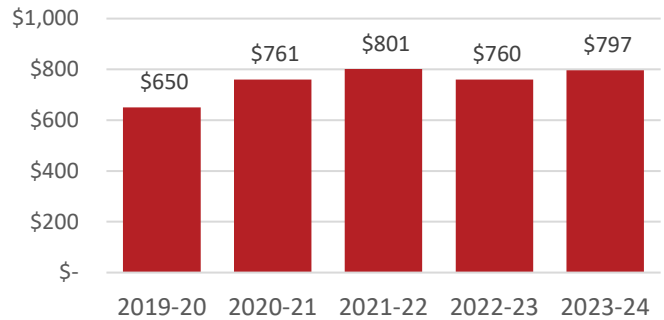
**Median Family Income  
(Dollars in Thousands)**



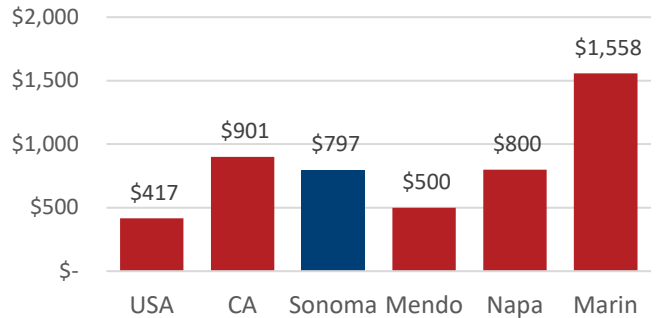
## Median Home Prices

Sonoma County home prices increased in 2023-24, with the median home price standing at \$797,000, a 4.9% increase over the prior year. Sonoma County home prices are below the California median home price as well as neighboring Napa and Marin Counties in fiscal year 2023-24.

**Sonoma County Median Home Prices  
(Dollars in Thousands)**



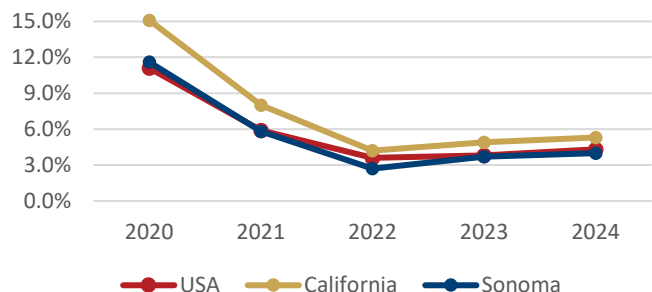
**Median Home Price Comparison  
(Dollars in Thousands)**



## Unemployment

The County's unemployment rate increased from 3.7% to 4.0% as of June 2024. This is lower than both California's unemployment rate of 5.3% and the national unemployment rate of 4.3% as of June 2024.

**Unemployment Rates  
(as of June 2024)**



# Financial Summary and Trends

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

## The Statement of Net Position

The Statement of Net Position below presents the County's financial position from a long-term perspective. Important elements from the Statement of Net Position are explained in detail later in this section.

Statement of Net Position			
	2023-24	2022-23	Change
<b>ASSETS</b>			
Current and other assets	\$ 1,530,993	\$ 1,425,247	\$ 105,746
Capital assets	<u>1,864,096</u>	<u>1,757,169</u>	<u>106,927</u>
<b>Total assets</b>	<u>3,395,089</u>	<u>3,182,416</u>	<u>212,673</u>
Deferred outflows of resources	<u>169,490</u>	<u>300,033</u>	<u>(130,543)</u>
<b>LIABILITIES</b>			
Current and other liabilities	297,603	267,142	30,461
Long-term liabilities	<u>777,625</u>	<u>940,805</u>	<u>(163,180)</u>
<b>Total Liabilities</b>	<u>1,075,228</u>	<u>1,207,947</u>	<u>(132,719)</u>
Deferred inflows of resources	<u>80,649</u>	<u>105,002</u>	<u>(24,353)</u>
<b>NET POSITION</b>			
Net capital assets	1,736,012	1,636,401	99,611
Restricted	546,823	523,359	23,464
Unrestricted	<u>125,867</u>	<u>9,740</u>	<u>116,127</u>
<b>Total net position</b>	<u>\$ 2,408,702</u>	<u>\$ 2,169,500</u>	<u>\$ 239,202</u>

(Dollars in Thousands)

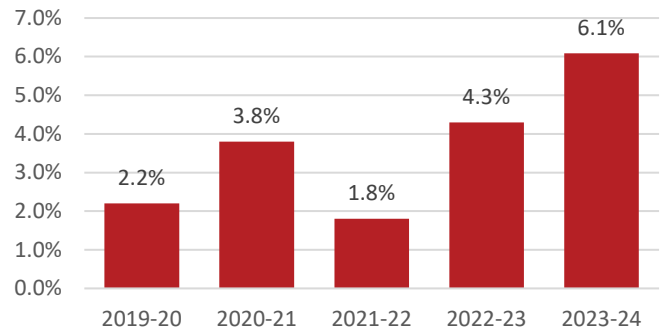
Statement of Net Position Glossary	
<b>Assets:</b>	Listed assets represent anything of value (cash, equipment, real estate) owned by the County.
<b>Deferred Outflows and Inflows of Resources:</b>	The outflow (consumption) or inflow (acquisition) of resources in the current period applicable to future reporting periods.
<b>Liabilities:</b>	Represent all debts and future obligations of the County.
<b>Net Position:</b>	The sum of the County's assets and deferred outflows of resources less its liabilities and deferred inflows of resources.

## Capital Assets

Capital assets indicate the value of land, buildings, equipment, vehicle fleets, etc., owned by the County. In fiscal year 2023-24, capital assets increased by \$106.9 million to \$1,864.1 million from \$1,757.2 million.

The current year's increase was mainly attributable to Road's improvement projects, ISD project, Health Services' cloud base case management project and the Sheriff's dispatch system project.

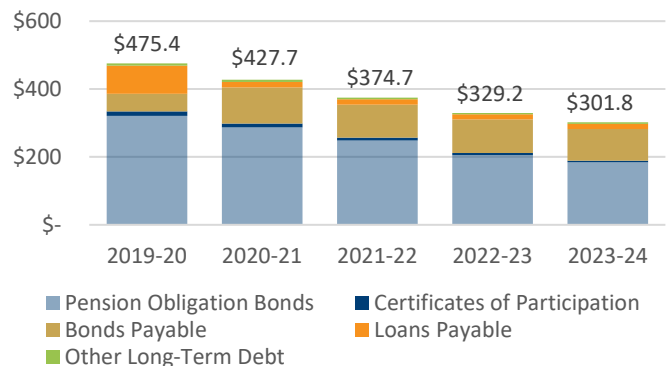
### Growth in Capital Assets



## Long Term Debt

In fiscal year 2023-24, the County's long-term debt of bonds, loans, certificates of participation and other long-term debt totaled \$301.8 million, a decrease of \$27.4 million, or 8%, from prior year. This reduction in total debt was largely due to Pension Obligation Bonds repayments of \$21 million.

### County Debt (Dollars in Millions)

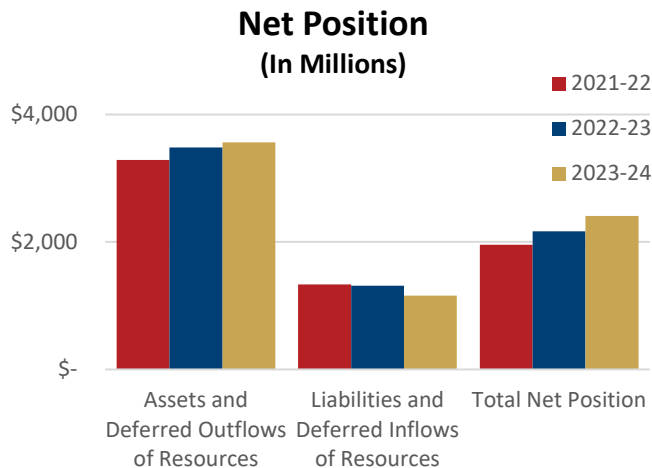


The County debt shown above does not match the liabilities indicated on the Statement of Net Position because certain estimated liabilities, such as net pension and net OPEB, are excluded (see the Postemployment Benefits and Liabilities Section Page 13).



## Net Position

The County's total assets and deferred outflows of resources increased by \$82.1 million. Liabilities and deferred inflows of resources decreased by \$157.1 million. Total net position for fiscal year 2023-24 was \$2,408.7 million. During fiscal year 2023-24, total net position increased \$239.2 million.



## Net Investment in Capital Assets

In fiscal year 2023-24, the County's net investment in capital assets was \$1,736.0 million. Net investment in capital assets is the largest component of the County's net position. The County's capital assets themselves cannot be used to pay County debt or other operating costs; resources needed to pay these obligations must be provided from other sources.

## Restricted Net Position

In fiscal year 2023-24, \$546.8 million, or 22.7%, of the County's net position was restricted. A restricted resource is subject to external regulation on its 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 impose regulations on restricted assets.

## Unrestricted Net Position

The final component of net position is unrestricted net position. Unrestricted net position represents resources that can be used to meet ongoing obligations to citizens or creditors.

In fiscal year 2023-24, the County reported \$125.9 million in unrestricted net position.

## 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		
	<u>2023-24</u>	<u>2022-23</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 152,559	\$ 153,203
Operating grants and contributions	699,248	634,008
Capital grants and contributions	15,070	13,142
General revenues:		
Property taxes	339,577	325,693
Documentary transfer taxes	5,870	6,124
Transient occupancy taxes	30,048	29,507
Unrestricted grants and gov't revenues	101,216	102,480
Unrestricted investment earnings	65,762	22,182
Other	<u>58,882</u>	<u>65,687</u>
Total operating revenues	<u>1,468,232</u>	<u>1,352,026</u>
<b>Expenses:</b>		
General government	152,303	132,080
Public protection	391,851	379,172
Public ways and facilities	55,351	51,626
Health and sanitation	235,938	191,818
Public assistance	274,084	266,560
Education	1,412	1,673
Recreation and cultural services	40,124	38,874
Interest on long-term debt	14,356	16,671
Integrated Waste	8,407	6,846
Airport	13,814	13,688
Energy Independence Program	1,898	1,918
Transit	23,251	21,372
Fair	12,063	10,459
Marinas	2,844	3,084
Other	<u>1,334</u>	<u>1,142</u>
Total operating expenses	<u>1,229,030</u>	<u>1,136,982</u>
<b>Change in net position</b>	239,202	215,044
Net position - beginning	<u>2,169,500</u>	<u>1,954,456</u>
<b>Net position, end of year</b>	<u>\$ 2,408,702</u>	<u>\$ 2,169,500</u>

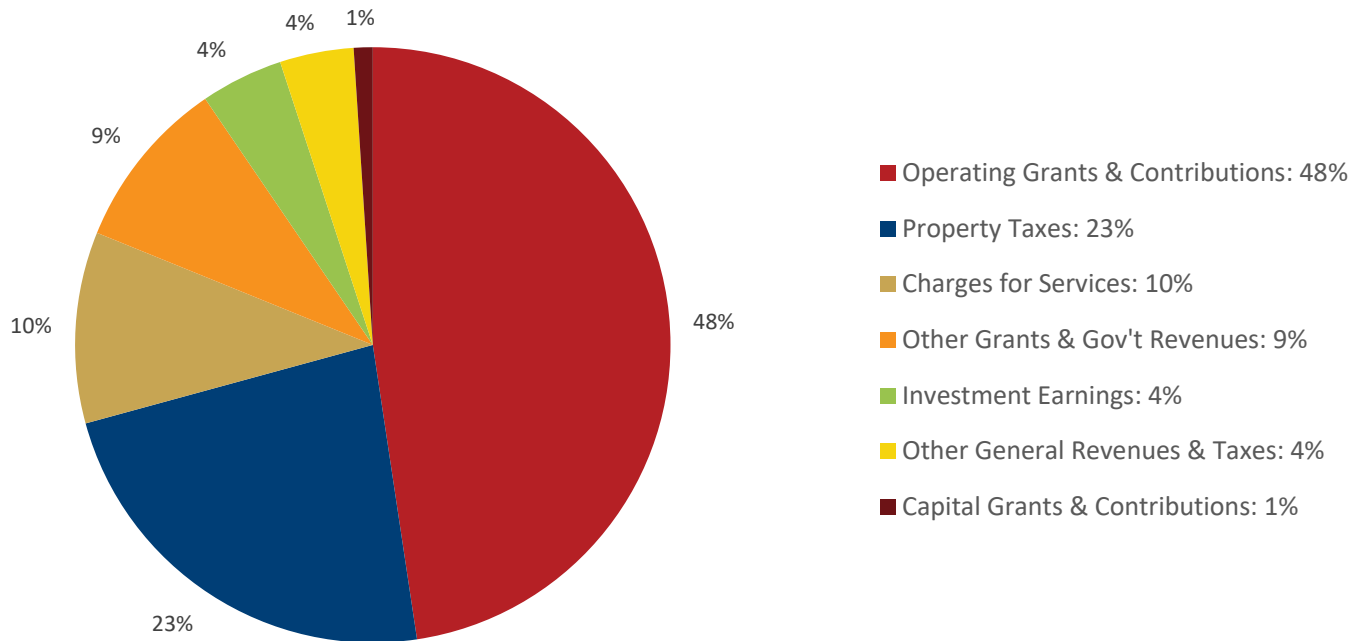
(Dollars in Thousands)

# County Revenue and Expenses

## Total Revenues

The County's total revenues for fiscal year 2023-24 were \$1.5 billion, an increase of \$116.2 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 \$1.5 Billion)

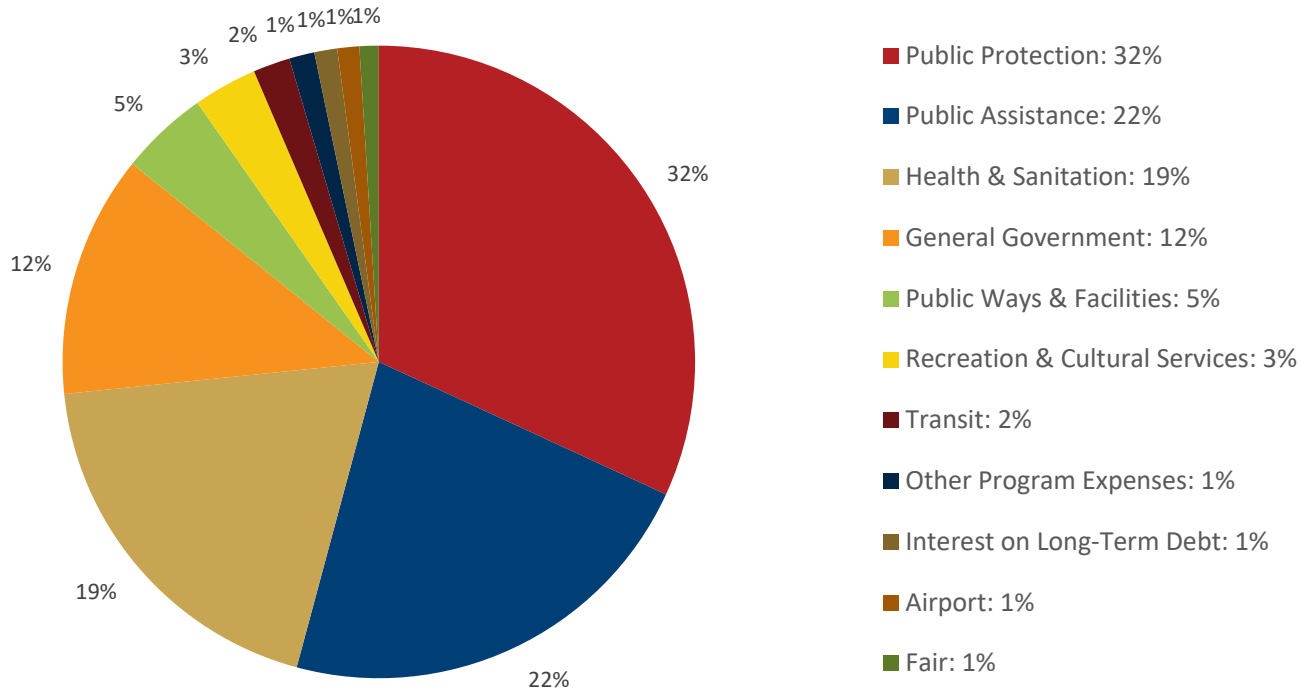


Revenue Source	Amount	Description
Operating Grants & Contributions	\$699 million	Operating Grants & Contributions increased by \$65.2 million, or 10.3%, from the prior year. These funds are received from non-County parties, such as State or Federal governments, and are generally restricted to use by specific programs (such as public protection).
Property Taxes	\$340 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 4.3%, from the previous fiscal year. The increase was largely attributable to strong growth in assessed values.
Charges for Services	\$153 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 \$0.6 million or 0.4% less than the previous year.
Other Grants & Governmental Revenues	\$101 million	Other Grants & Governmental Revenues are generally not restricted to specific programs. These revenues decreased by \$1.3 million, or 1.2%, over the prior fiscal year.
Other General Revenues & Taxes	\$59 million	Other General Revenues & Taxes decreased by \$6.8 million, or 10.4% less than the prior year.
Investment Earnings	\$66 million	Unrestricted investment earnings increased by \$43.6 million due to the fair value adjustment required for reporting investments as well as higher quarterly interest earnings on pooled cash.
Capital Grants & Contributions	\$15 million	Capital Grants & Contributions increased by \$1.9 million, or 14.7% more than the prior year. These funds are typically awarded by non-County governments for the purchase or creation of capital assets.

## Total Expenses

The County's total expenses for fiscal year 2023-24 were \$1.2 billion, an increase of \$92 million from the previous fiscal year. Expenses are classified by the function or service that they fund.

### Where the Money Goes (As a Percentage of \$1.2 Billion)



Expense	Cost	Purpose
Public Protection	\$392 million	Community protection services consist of the Sheriff-Coroner, District Attorney, Adult Probation, Juvenile Probation, Public Defender, and Emergency Services.
Public Assistance	\$274 million	Consists of Human Services programs such as Economic Assistance, Employment and Training, Adult and Aging, as well as Child Support Services and In-Home Support Services.
Health & Sanitation	\$236 million	Includes Public Health, Environmental Health, Behavioral Health, and Alcohol and other Drug Services.
General Government	\$152 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.
Public Ways & Facilities	\$55 million	Consists of Transportation and Public Works and includes repairs and maintenance of public roads.
Recreation & Cultural Services	\$40 million	Represents operations and maintenance of the County's regional and community parks, campgrounds, swimming facilities, and trails.
Transit	\$23 million	Represents operations and maintenance of the County's transit system.
Interest on Long-Term Debt	\$14 million	Includes the indirect interest expense paid on general long-term debt incurred by the governmental functions.
Other Program Expenses	\$16 million	Includes operations and maintenance for the Sonoma County Energy Independence Program, Integrated Waste, Marinas, other enterprise districts, and education.
Airport	\$14 million	Represents operations and maintenance of the Airport.
Fair	\$12 million	Represents costs and maintenance for the County's Fair operations.

# Component Units

## Discrete Component Units

Included in operations are several legally separate discrete component units (DCUs) that provide services within the County. Major DCUs include the Sonoma County Water Agency (Sonoma Water) and the Sonoma County Community Development Commission (CDC). Nonmajor DCU's are presented together and include the Sonoma Valley, Russian River, South Park and Occidental County Sanitation Districts.

## Community Development Commission

The CDC's total net position for fiscal year 2023-24 was \$184.8 million. CDC's unrestricted net position, available for programs and projects, was \$153 million. The Commission's revenues are primarily derived from Federal and State supported activities, which accounted for 81.6% of the current year's revenues. The net position of the Commission increased \$10.9M during fiscal year 2023-24 primarily due to an increase in the Tierra de Rosas Development project state and local funding, the County Fund for Housing local housing trust fund, the George's Hideaway project funded with state Homekey funds and local Measure O money, and the federally funded Housing Choice Voucher Programs.

## Sonoma County Water Agency

Sonoma Water is a wholesale water provider, delivering potable water to 600,000 residents in Sonoma and Marin Counties as well as providing flood protection, recycled water, recreational opportunities, and wastewater treatment. Sonoma Water's total net position for fiscal year 2023-24 was \$429.4 million. Of this amount, \$88.6 million may be used to meet ongoing obligations to citizens and creditors. Sonoma Water's net position increased by \$21.7 million as of June 30, 2024.

Sonoma Water revenues increased by \$19.8 million in fiscal year 2023-24 compared to prior year. Key revenue increases included an additional \$7 million in investment earnings, \$1 million in property taxes, \$3.1 million in operating grants/contributions and \$10.5 million in charges for services. These gains were offset by a decrease of \$1.8 million in capital grants/contributions.

Sonoma Water's expenses increased by \$3.2 million in fiscal year 2023-24. Changes in expenses include an

increase in Water Transmission expenses of \$4.9 million, an increase in Water Supply expenses of \$5.8 million as well as an increase in Flood Control expenses of \$1.6 million, offset by decreases in other areas. The increase in Water Transmission expenses was mainly related to increased expenses for long term maintenance and rehabilitation costs for the Kastania water storage tank. The increase in Water Supply expenses is related to the North Bay Water Reuse Authority Phase II Integrated Regional Water Management Plan project, the Potter Valley project and the Russian River Forum Phase II project. The increase in Flood Control expenses was due to increased costs related to sediment removal projects and higher stream maintenance activity in the Laguna Mark West Zone.

Statement of Net Position			
	Sonoma Water	CDC	Nonmajor
<b>ASSETS</b>			
Current and other assets	\$ 242,019	\$ 170,585	\$ 69,127
Capital assets	<u>341,999</u>	<u>21,415</u>	<u>132,008</u>
<b>Total assets</b>	<u>584,018</u>	<u>192,000</u>	<u>201,135</u>
<b>Deferred outflows of resources</b>	<u>13,647</u>	<u>1,916</u>	<u>25</u>
<b>LIABILITIES</b>			
Current and other liabilities	22,636	4,423	3,265
Long-term liabilities	<u>142,224</u>	<u>4,045</u>	<u>27,476</u>
<b>Total Liabilities</b>	<u>164,860</u>	<u>8,468</u>	<u>30,741</u>
<b>Deferred inflows of resources</b>	<u>3,364</u>	<u>687</u>	<u>811</u>
<b>NET POSITION</b>			
Net capital assets	235,608	21,414	107,556
Restricted	105,199	10,370	3,222
Unrestricted	<u>\$ 88,634</u>	<u>\$ 152,977</u>	<u>\$ 58,830</u>
<b>Total net position</b>	<u>\$ 429,441</u>	<u>\$ 184,761</u>	<u>\$ 169,608</u>
(Dollars in Thousands)			

Statement of Activities			
	Sonoma Water	CDC	Nonmajor
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$ 81,595	\$ -	\$ 32,289
Operating grants/Contributions	9,421	94,985	2,251
Capital grants/Contributions	2,679	-	5,342
General revenues:			
Property taxes	38,196	-	-
Investment earnings	10,969	4,391	2,976
Other	-	(13,297)	-
<b>Total revenue</b>	<u>142,860</u>	<u>86,079</u>	<u>42,858</u>
<b>EXPENSES</b>			
<b>Change in net position</b>	<u>21,710</u>	<u>10,925</u>	<u>13,316</u>
Net position-beginning of year	<u>\$ 407,731</u>	<u>\$ 173,836</u>	<u>\$ 156,292</u>
Net position, end of year	<u>\$ 429,441</u>	<u>\$ 184,761</u>	<u>\$ 169,608</u>

# Post-employment Benefits and Liabilities

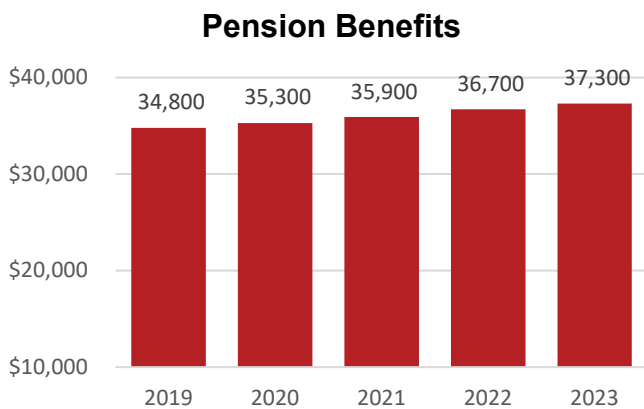
## SCERA

Employees of the County of Sonoma are enrolled in the Sonoma County Employees' Retirement Association (SCERA), a multi-employer defined benefit pension plan (Plan) governed by a nine-member Board of Retirement. The Plan is paid for through employee and employer contributions. SCERA issues a report as of December 31 annually, available on the SCERA website at:

<https://scretire.org/financial/financial-reports>.

## Pension Benefits

The average SCERA annual pension benefit received in 2023 was \$37,300, a \$600 increase from the prior year.



## Pension Obligation Bond

As of June 30, 2024, the County held one Pension Obligation Bond (POB), issued in 2010, with an outstanding combined balance of \$183.9 million. A POB is a bond obtained for the purpose of using borrowed funds to generate a higher rate of return than the cost of the debt.

## Financial Summary

SCERA's membership as of December 31, 2023, was 11,767 members, including 5,760 retirees and beneficiaries, 4,242 active employees, and 1,765 inactive vested members.

SCERA's fiduciary net position as of December 31, 2023, was \$3.5 billion. Revenues for the year were \$531.1 million comprised of \$78.4 million of employer contributions, \$52.6 million of member contributions, and a net investment income of \$400.1 million.

Expenses for the year were \$219.6 million, an increase of \$11.4 million or 5.5% over the prior year mainly due

to an increase of \$11.1 million in pension benefit payments.

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.

## Other Post Employment Benefits

Sonoma County administers a single employer defined other postemployment benefit (OPEB) plan. The authority to establish and amend benefit provisions of the OPEB Plan resides with the County Board of Supervisors (Board). The Plan was closed to new participants on January 1, 2009. The OPEB Plan is funded by the County, employees do not contribute to the OPEB Plan.

## Financial Summary

In fiscal year 2023-24 the total OPEB Plan membership was 7,650, including 3,354 retirees receiving benefits and 4,296 members not currently receiving benefits.

Contributions to the OPEB Plan in fiscal year 2023-24 were \$42.1 million and a net investment income of \$16 million. Benefit payments were \$23.5 million, including \$1.4 million in administrative expense. The increase in the OPEB fiduciary net position was \$34.3 million.

The OPEB Plan liability is determined by an independent actuary. OPEB Plan contribution requirements are determined by the County and adopted by the Board.

## Net Pension and OPEB Liabilities

As of June 30, 2024, the pension and OPEB Plans were 93.3% and 61.0% funded, respectively, on a market value basis. Combined assets totaled \$3.6 billion compared to \$4.0 billion needed to pay future pension and OPEB benefits. The difference approximates the combined net pension and OPEB liabilities of \$350.4 million in fiscal year 2023-24.



# Highlights



## County Goals and Initiatives

On March 2, 2021, the Sonoma County Board of Supervisors approved a Five-Year Strategic Plan that includes a broad spectrum of goals that will shape the County's priorities and activities in the coming years. The Strategic Plan identifies five specific pillars: Healthy and Safe Communities; Organizational Excellence; Racial Equity and Social Justice; Climate Action and Resiliency; and Resilient Infrastructure. Each of these pillars have accompanying goals and objectives. The pillars and goals are listed below:

**Pillar I Healthy and Safe Communities:** Provide quality and equitable housing, health, and human services for all.

**Pillar II Organizational Excellence:** Be an innovative, effective, engaged, and transparent organization focused on quality programs and services.

**Pillar III Racial Equity and Social Justice:** Achieve racial equity in County service provision and ensure a workforce reflective of the community we serve.

**Pillar IV Climate Action and Resilience:** Make Sonoma County carbon neutral by 2030.

**Pillar V Resilient Infrastructure:** Enhance services to the community by investing in County facilities and infrastructure, including roads, buildings, communications, and flood protection.

## Your Tax Dollars at Work

The following highlights represent a partial list of initiatives accomplished in fiscal year 2023-24 in support of the goals and initiatives previously noted:

The County secured \$44.1 million in grant funding for strategic priorities, up from \$28.7 million in 2022, including initiatives to deliver mental health services, reduce homelessness and protect the environment.

Last year, 73% of County department and agency leaders completed a new racial equity training program. The results are being used to create a racial equity training program for all County employees.

The number of County contracts using results-based accountability to measure performance increased from six contracts to 53 contracts.

Ag + Open Space acquired five conservation easements for 1,127 acres of land in 2023 and purchased the 378-acre Chanslor Ranch property for use as a future park on the coast, providing opportunities for carbon sequestration and other community benefits.

The Board of Supervisors approved \$3.5 million in upgrades to make the Santa Rosa Veterans Memorial Building more energy efficient and resilient to power outages and climate change.

The County contracted out for tree removal on Lakeville Highway and along 7th Street East in the city of Sonoma, as well as vegetation management on over 100 miles of Class II bicycle lanes.

The County completed more than 40 miles of roadside fire fuel reduction in geographically isolated areas, an increase over 25 miles cleared in 2022.





Government Finance Officers Association

Award for  
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Popular Annual  
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Presented to

**Sonoma County  
California**

For its Annual Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

## Reporting Awards

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 Popular Annual Financial Report for the fiscal year ended June 30, 2023. 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.

In order to receive an Award of Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award of Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.



**Sonoma County Auditor-Controller-Treasurer-Tax Collector**  
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