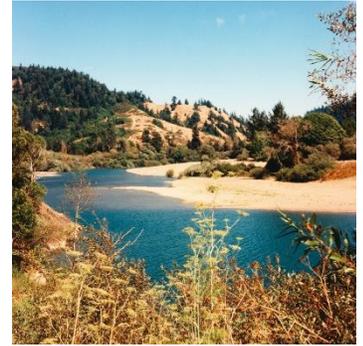


County of Sonoma

Fiscal
Year
2014-15

Citizens' Report



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 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 Auditor-Controller-Treasurer-Tax Collector's office 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 2014-15 provides insight into the County of Sonoma's financial situation between July 1, 2014, and June 30, 2015, hereafter referred to as Fiscal Year 2014-15.

Changes from Last Year's Report

During Fiscal Year 2014-15, the County implemented a new accounting standard developed by the Governmental Accounting Standards Board (GASB). GASB Statement No. 68, "Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27," establishing accounting and financial reporting for state and local governmental pensions. As a result of the GASB's guidance, the County's Fiscal Year 2013-14 financial statements have been restated to reflect this change in accounting. The major differences are the removal of net pension assets of \$447.0 million, addition of deferred

outflow of resources of \$52.9 million, addition of net pension liability of \$201.0 million and reduction of net position of \$595.2 million as of June 30, 2014.

In order to provide comparability with previous years' Citizens' Reports, the Fiscal Year 2013-14 information has been restated (recalculated to indicate what last year's financial statements would have been had GASB 68 been implemented at that time) to present an accurate comparison between last year and the current year.

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 or in our office.

Sources

The following sources were used to compile the non-financial data in this report: The Press Democrat, Real Estate Market Trends Report, Bay Area Real Estate Info Services, Retail Sales Data from HDL Companies, California Employment Development Department, the US Bureau of Labor Statistics, US Department of Housing and Urban Development, California Department of Finance, Sonoma County Employees' Retirement Association (SCERA), the SCERA 2014 Popular Annual Financial Report, Sonoma County 2014 Annual Report.



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 2014-15. During this year, the economy in Sonoma County continued to show signs of a measured recovery. Sonoma County's unemployment rate improved, decreasing by 1.4% to 4.3% in June 2015, and has

continued to drop to 3.8% in September 2015. Housing prices have increased by approximately 11.1% over the previous September, moving the median home price to \$500,000 from \$450,000 in 2014.

I am pleased to report, too, 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. An increase in Net Position, which Sonoma County experienced in Fiscal Years 2011, 2012, 2013, 2014, and 2015, represents a positive trend in the County's financial health. In 2015, the County's Net Position (as restated for the effect of new pension reporting standards) increased by \$69.3 million, primarily as a result of revenues exceeding expenses.

Economic Indicators

From a countywide perspective, all tax revenue types increased in FY 2014-15, with year-over-year increases in Prop. 172 public safety sales tax of 6.6%, realignment sales tax of 8.6%, transient occupancy tax of 13.3%, and local sales tax to county-wide taxing jurisdictions of 4.9%. The County's largest revenue source, secured property taxes, increased by 8.1%. Due to the continuing low interest rate environment, average yields on investments held in the Treasury Pool decreased by 2.5%. The County's recommended budget for FY 2015-16 maintains core

services, but it does not completely address countywide needs that have been deferred.

Long-Term Fiscal Outlook

FY 2015-16 budgeted General Fund property tax revenues from the current year tax roll (current) are projected to increase by 7.4% to \$163.0 million. FY 2014-15 actual current secured, unsecured, and Homeowner Property Tax Relief property tax revenues increased by 8.2% to \$157.2 million. This increase reflects the gradual recovery of the real estate market and overall real estate values. Other property related revenue sources, like the Documentary Transfer Tax and the Supplemental Property Tax, track more closely to the current real estate activity. Although these revenues have dropped from highs of \$7.7 million and \$11.4 million in FY 2005-06, the FY 2015-16 projected amounts of \$4.5 million and \$3.2 million represent increases from recent years. We believe these increases in Documentary Transfer Tax and Supplemental Property Tax could be markers for what the "current" property tax growth will look like beyond FY 2015-16.

Fixed costs of doing business, primarily driven by retirement costs, are expected to continue to grow for the next 2-3 years before flattening as a result of pension reform. The Fiscal Year 2015-16 budget includes 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,



David E. Sundstrom, 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

Sonoma County lies about fifty miles north of San Francisco, in a community that is quickly becoming 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 496,253 residents live in the city of Santa Rosa, the County seat; another third occupy the county's eight smaller towns and cities; and the rest are spread throughout unincorporated county land.

The citizens who live in unincorporated areas are represented in local government by the members of the Board of Supervisors.

County Government

Overview and Administration

Policymaking and legislative authority for Sonoma County 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. The other departments have their heads appointed by the Board.

Staffing, Resources, and Services

The County employed approximately 3,949 full-time equivalent employees during Fiscal Year 2014-15 (including extra help) in order to provide a full range of services to its residents. 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, animal care and control, and public libraries. In addition, most services performed by the County are provided for all residents, regardless of whether those 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 resident of the county, directly or indirectly, benefits from these services.

Demographics and Economy

Population Growth

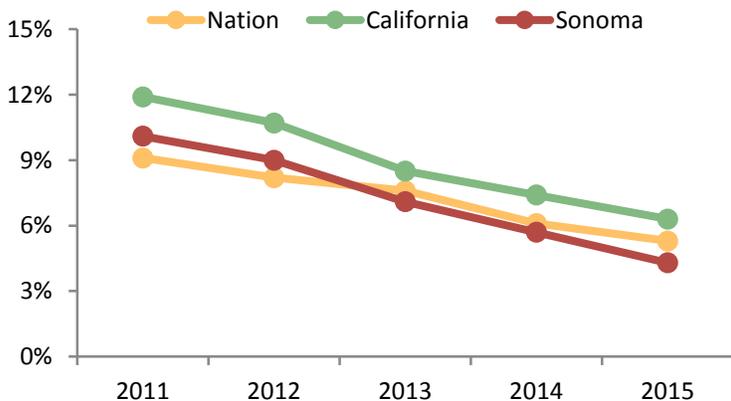
Sonoma County's population experienced significant growth in the last year, reaching 496,253, 70% of whom live within one of the County's nine incorporated cities and towns. The remaining 30% of the population lives in unincorporated areas. These growth numbers represent an increase of 5,767 people, or 1.2%, over the previous year, a significant increase following a trend of relatively stable population numbers in the County. The last year has seen the County surpass its previous population record of 493,285, achieved in 2010.

Unemployment

County unemployment has now decreased for five years in a row, dropping to 4.3% by June 2015. These unemployment statistics were supported by the continued strong performance numbers in countywide agricultural and tourism industries.

Employment gains have continued into late 2015, dropping the unemployment rate to 3.8% in September.

Unemployment Rate (as of June)



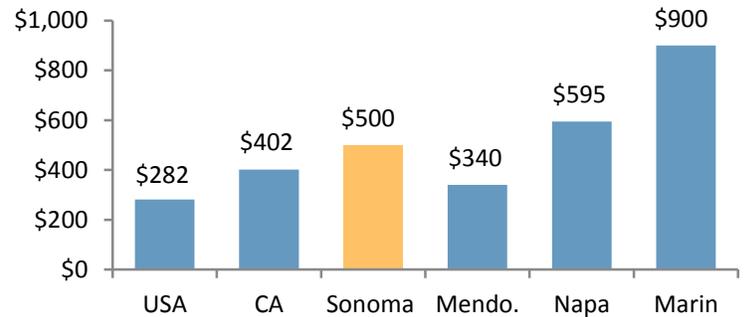
Median Home Prices

Sonoma County home prices continued to increase over the last year, with the median home price standing at \$500,000, an 11.1% increase over the prior year.

Sonoma County Median Home Prices (Dollar Amounts in Thousands)



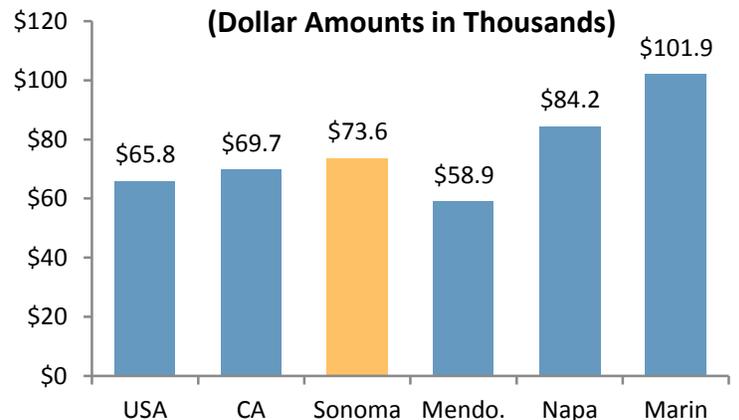
Median Home Price Comparisons (Dollar Amounts in Thousands)



Median Family Income

The county's estimated median family income during the year was \$73,600. This value places Sonoma ahead of state and national averages but below that of neighboring Napa and Marin Counties.

Median Family Income (Dollar Amounts in Thousands)



Financial Summary and Trends

Overview

The information in this section provides insight into the County's finances and a general understanding of how the County utilizes its resources to provide public services.

Inside the Statement of Net Position

Assets: The County's listed assets represent anything of value (equipment, real estate, cash) 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 indicate all of the 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 presents the County's financial position from a long-term perspective.

Statement of Net Position

	2014-15	2013-14*	Change
ASSETS			
Current and other assets	\$ 678,559	\$ 693,157	\$ (14,598)
Capital assets	1,390,397	1,353,920	36,477
Total assets	\$ 2,068,956	\$ 2,047,077	\$ 21,879
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	\$ 86,927	\$ 52,951	\$ 33,976
LIABILITIES			
Current and other liabilities	\$ 72,957	\$ 63,492	\$ 9,465
Long-term liabilities	995,808	1,103,372	(107,564)
Total liabilities	\$ 1,068,765	\$ 1,166,864	\$ (98,099)
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	\$ 84,656	\$ -	\$ 84,656
NET POSITION			
Net investment in capital assets	\$ 1,251,643	\$ 1,201,858	\$ 49,785
Restricted	224,049	244,021	(19,972)
Unrestricted	(473,230)	(512,715)	39,485
Total net position	\$ 1,002,462	\$ 933,164	\$ 69,298

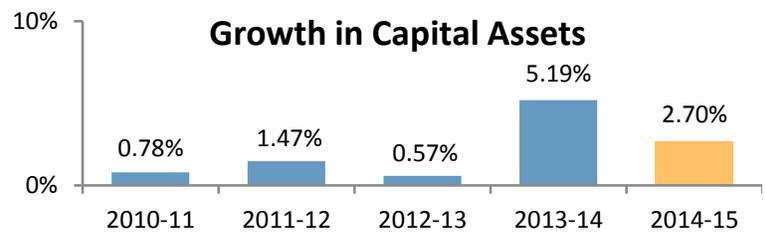
*As restated

**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 2014-15, capital assets increased by \$36.5 million from \$1,353.9 million to \$1,390.4 million.

The current year increase is primarily due to the addition of the Sonoma County Airport runway safety improvement project, road and bridge capital improvements, and the implementation of a new Enterprise Financial System.



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 2014-15, \$1,251.6 million, or 124.9%, of the County's net position was made up of capital assets net of related debt.

Restricted Net Position

In Fiscal Year 2014-15, \$224.0 million, or 22.3%, 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.

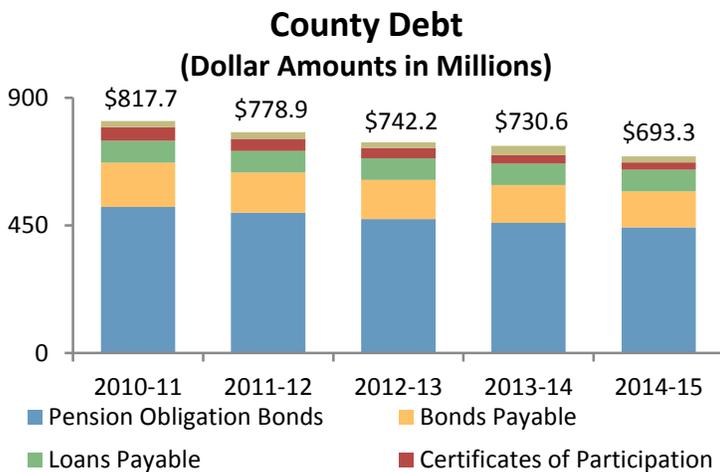
Unrestricted Net Position

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 2014-15, the County reported a \$(473.2) million deficit in unrestricted net position, or (47.2)% of the County's net position. This deficit was due to the implementation of GASB 68 and the reporting of net pension liabilities.

Long-Term Debt

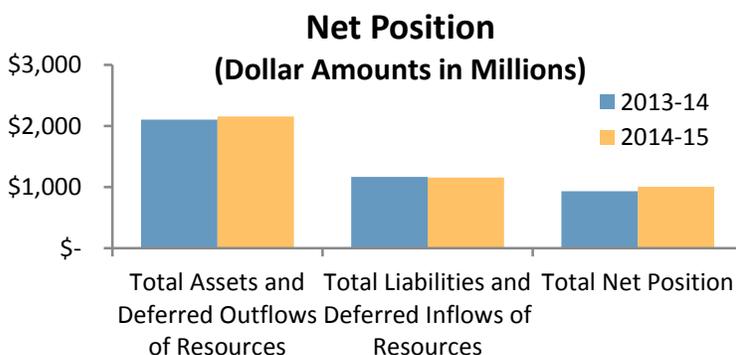
At the end of Fiscal Year 2014-15, the County's long-term debt of bonds, notes, and certificates of participation totaled \$693.3 million, a decrease of \$37.3 million, or 5.1%, from the previous year's total. This reduction in total debt was primarily achieved through the repayment of \$15.6 million in Pension Obligation Bonds, \$8.2 million in notes payable, and \$10.2 million in bonds payable.



Net Position

Over the course of Fiscal Year 2014-15, the County's government-wide net position increased by \$69.3 million, an increase of 7.4% over the prior year.

During the year, the County's total assets and deferred outflows of resources increased by \$55.9 million. A decrease of \$13.4 million in liabilities and deferred inflows of resources resulted in the \$69.3 million increase in the County's net position.



Liabilities vs. Long-Term Debt

You may notice that the debt listed to the left 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.

The Statement of Activities

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

Statement of Activities

FISCAL YEAR	2014-15	2013-14*
REVENUES		
Program revenues:		
Charges for services	\$ 149,229	\$ 164,341
Operating grants and contributions	439,126	450,157
Capital grants and contributions	29,123	36,660
General revenues:		
Property taxes	208,316	193,221
Documentary transfer taxes	4,953	4,439
Transient occupancy taxes	16,759	11,037
Unrestricted grants and gov't revenues	39,153	38,474
Unrestricted investment earnings	6,182	13,491
Other	22,631	17,356
Total operating revenues	<u>915,472</u>	<u>929,176</u>
EXPENSES		
General government	95,094	89,881
Public protection	272,963	243,619
Public ways and facilities	36,868	47,887
Health and sanitation	118,085	118,391
Public assistance	201,913	200,026
Education	1,020	840
Recreation and cultural services	14,482	13,147
Interest on long-term debt	37,598	37,978
Refuse	26,492	32,532
Airport	4,743	4,223
Energy Independence Program	2,566	2,723
Transit	16,762	17,484
Fair	13,645	10,072
Marinas	2,708	2,214
Other	1,235	1,789
Total operating expenses	<u>846,174</u>	<u>822,806</u>
Excess Before Transfers/Extraordinary Items	69,298	106,370
Extraordinary item	-	-
Change in Net Position	<u>\$ 69,298</u>	<u>\$ 106,370</u>
NET POSITION		
Net Position, Beginning of Year, Restated	\$ 933,164	\$ 826,794
Change in Net Position	69,298	106,370
Net Position at End of Year	<u>\$ 1,002,462</u>	<u>\$ 933,164</u>

*As restated

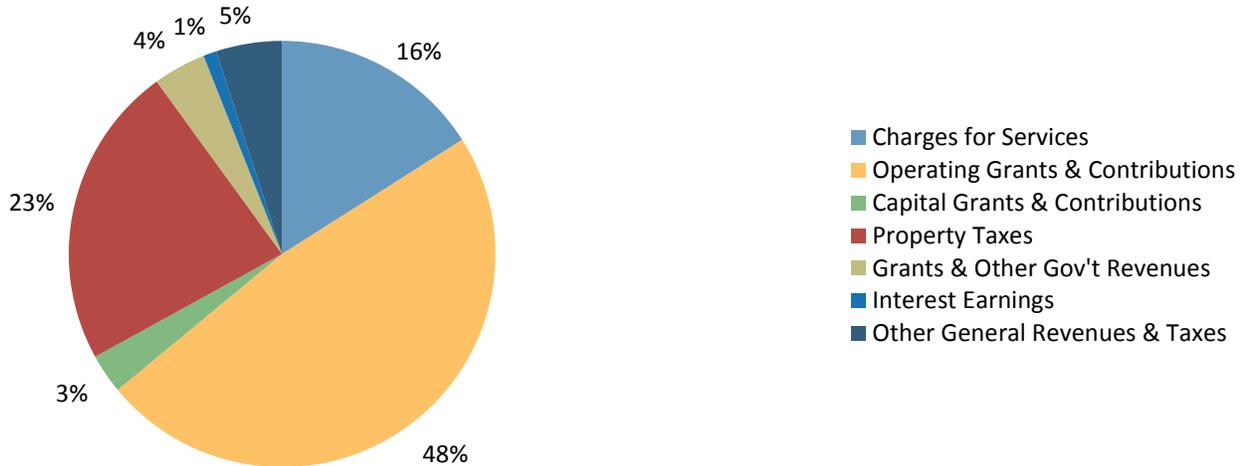
**Dollar amounts in thousands

County Revenues and Expenses

Total Revenues

The County's total revenues for Fiscal Year 2014-15 were \$915 million, a decrease of \$14 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 \$915 million)

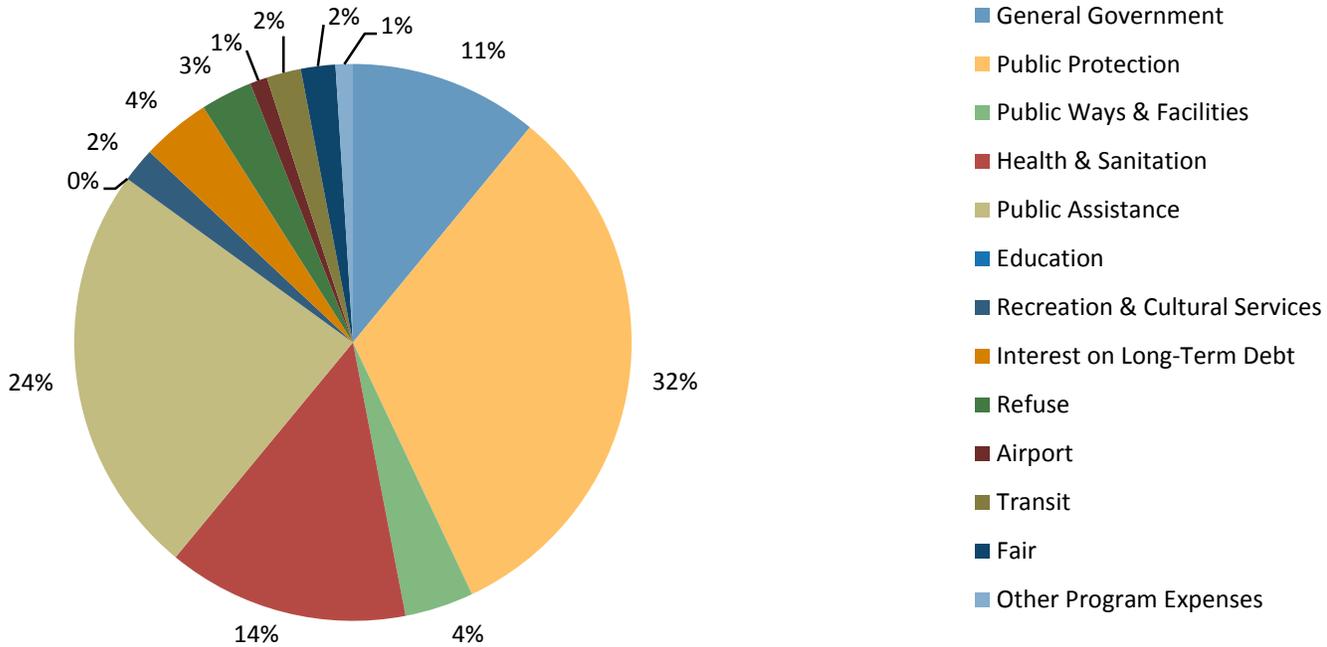


Revenue Source	Amount	Description
Charges for Services	\$149 million	Charges for Services are revenues collected through charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided. Charges for Services revenues decreased by \$15.1 million, or 9.2% compared to the previous year.
Operating Grants & Contributions	\$439 million	Operating Grants & Contributions decreased by \$11 million, or 2.5%, 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).
Capital Grants & Contributions	\$29 million	Capital grants and Contributions decreased by \$7.5 million, or 20.6% over the prior year. These funds are typically awarded by non-County governments for the purchase or creation of capital assets.
Property Taxes	\$208 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 \$15.1 million, or 7.8%, from the previous fiscal year. The increase was primarily attributable to the real estate market recovery of home values and number of properties sold.
Grants and Other Governmental Revenues	\$39 million	Grants & Other Gov't Revenues are generally not restricted to specific programs. These revenues increased by \$0.7 million, or 1.8%, over the prior fiscal year.
Interest Earnings	\$6 million	Unrestricted investment earnings decreased by \$7.3 million, or 54.2%, due primarily to decreased adjustment to record our investments at fair value.
Other General Revenues & Taxes	\$45 million	Other General Revenues & Taxes increased by \$11.5 million, or 35.1%, from the prior year.

Total Expenses

The County's total expenses for Fiscal Year 2014-15 were \$846 million, an increase of \$23.4 million, or 2.8%, over the prior fiscal year. Expenses are classified by the function or service that they fund.

Where Your Money Goes (As a percentage of \$846 million)



Expense	Cost	Purpose
General Government	\$95 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 Protection	\$273 million	Community protection services consist of the Sheriff-Coroner, District Attorney, Adult Probation, Juvenile Probation, Public Defender, and Emergency Services.
Public Ways & Facilities	\$37 million	Consists of Transportation and Public Works and includes repairs and maintenance of public roads.
Health and Sanitation	\$118 million	Includes Public Health, Environmental Health, Mental Health, and Alcohol and other Drug Services.
Public Assistance	\$202 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
Education	\$1 million	Includes the Sonoma County Library and the University of California Cooperative Extension.
Recreation and Cultural Services	\$14 million	Represents operations and maintenance of the County's regional and community parks, campgrounds, swimming facilities, and trails.
Interest on Long-Term Debt	\$38 million	Includes the indirect interest expense paid on general long-term debt incurred by the governmental functions.
Refuse	\$26 million	Represents operations, expansion, and closing of landfills and transfer stations.
Airport	\$5 million	Represents operations, maintenance, and expansion of the Airport.
Transit	\$17 million	Represents operations and maintenance of the County's transit system.
Fair	\$14 million	Represents costs and maintenance for the County's Fair operations.
Other Program Expenses	\$6 million	Includes operations and maintenance for the Sonoma County Energy Independence Program, Marinas and other enterprise districts.

Component Units

Component Unit Description

With the implementation of GASB 61 in FY 2012-13, several component units previously reported as blended are now presented as discrete component units. These legally separate discrete component units include the Community Development Commission and Sonoma County Water Agency as major discrete component units and the Sonoma Valley, Russian River, South Park, and Occidental County Sanitation Districts as non-major discrete component units.

Financial Highlights

Sonoma County Water Agency

The assets and deferred outflows of resources of the Water Agency exceeded its liabilities and deferred inflows by \$369.0 million for Fiscal Year 2014-15.

Revenues decreased by \$5.4 million primarily due to a decrease of \$6.7 million in charges for services resulting from 16.5% less acre-feet sold as a result of water conservation efforts related to the drought, and \$1.0 million decrease in investment earnings due to a decrease in fair market value, offset by an increase of \$1.6 million in property tax revenues for debt retirement and \$0.6 million in operating grants and contributions for water conservation projects. Expenses increased by \$11.2 million primarily due to an increase of \$6.3 million in water transmission as a result of abandoning the South Transmission Pipeline project and \$3.1 million in general government expenses.

Community Development Commission

The CDC's net position increased by \$9.0 million, or 10.5%, in Fiscal Year 2014-15, totaling \$94.9 million. The increase in net position is primarily due to two programs. The County Fund for Housing Program (CFH) receives revenues from Sonoma County's Permit and Resources 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 \$2.9 million and

provided \$1.4 million in new loans for low income housing development projects during the fiscal year. Net position also increased \$2.2 million in the Commissions Flood Elevation program which lifts homes, primarily in the Russian River and Petaluma areas, due to starting 3 new projects funded by FEMA.

Statement of Net Position

	CDC	Water Agency	Non-Major
ASSETS			
Current and other assets	\$ 87,711	\$ 189,730	\$ 33,242
Capital Assets	9,669	348,499	119,419
Total Assets	\$ 97,380	\$ 538,229	\$ 152,661
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	\$ 576	\$ 4,567	\$ 429
LIABILITIES			
Current and other liabilities	\$ 888	\$ 14,187	\$ 2,305
Long-Term Liabilities	1,792	156,969	33,895
Total Liabilities	\$ 2,680	\$ 171,156	\$ 36,200
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	\$ 348	\$ 2,621	\$ -
NET POSITION			
Net Capital Assets	\$ 9,669	\$ 208,425	\$ 85,954
Restricted	562	108,768	5,354
Unrestricted	84,697	51,826	25,582
Total Net Position	\$ 94,928	\$ 369,019	\$ 116,890

*Dollar amounts in thousands

Statement of Activities

	CDC	Water Agency	Non-Major
FUNCTION/PROGRAM ACTIVITIES			
Expenses	\$ (34,317)	\$ (80,141)	\$ (22,722)
Program Revenues			
Charges for Services	710	42,816	22,216
Operating Grants/Contributions	41,040	5,972	796
Capital Grants/Contributions	-	1,695	867
Total Expenses and Program Revenues	\$ 7,433	\$ (29,658)	\$ 1,157
GENERAL REVENUES			
Property Taxes	\$ -	\$ 21,994	\$ 197
Unrestricted Invest. Earnings	1,588	1,754	390
Gain on Sale of Capital Assets	-	-	-
Other General Revenues	-	-	-
Total General Revenues	\$ 1,588	\$ 23,748	\$ 587
Change in Net Position	\$ 9,021	\$ (5,910)	\$ 1,744
Net Position, beginning of year, as restated	85,907	374,929	115,146
Net Position, End of Year	\$ 94,928	\$ 369,019	\$ 116,890

*Dollar amounts in thousands

Retirement and Pensions

About SCERA

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 is run as an independent, defined-benefit retirement plan governed by a nine member Board of Retirement. The County's share of the fiduciary net position of SCERA is 86.9%. A financial report suitable for citizens who are not finance professionals is available on the SCERA website at www.scretire.org.

Facts and Figures

SCERA's membership of 9,403 people is currently divided into 4,506 retired, 975 vested terminated members, and 3,922 active employees.

Three primary mechanisms fund SCERA benefits-- investment returns, employee contributions, and employer contributions. For Fiscal Year 2014, revenues for SCERA totaled \$216.0 million, \$117.7 million of which was generated through investment returns, \$61.2 million through employer contributions and \$37.1 million from employee contributions.

The provision of retiree benefits accounted for \$141.7 million of the SCERA's \$145.3 million in annual expenditures. The other \$3.6 million went toward the refunding of contributions for employees who left County employ prior to retirement and a variety of administrative and miscellaneous costs.

The County's pension fund was 91.5% funded at the end of the 2014 fiscal year. When Pension Obligation Bonds (POBs) are counted as a liability, the County is 76.3% funded.

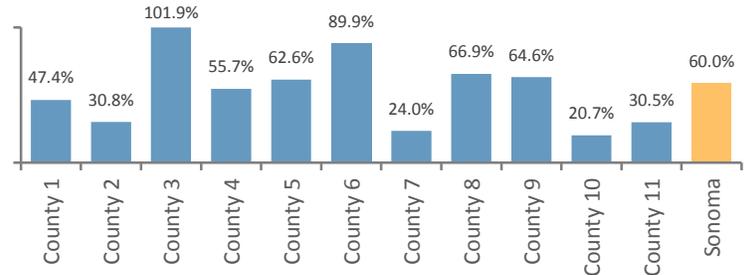
How Does the County Compare?

This year, the County implemented a new financial reporting standard of the Governmental Accounting Standards Board, GASB 68. The standard requires governments to use the same methods in determining the pension liability thereby presenting comparable information for the first time. Since comparability is now

required, it is instructive to compare Sonoma County's performance to other California counties. Our analysis of eleven other California counties that had published their financial statements on the internet as of this writing disclosed that the County was near the median in three critical performance measures.

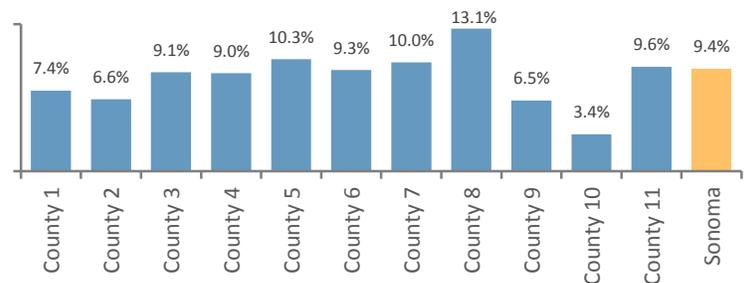
Sonoma County was at the median when computing ratio of total pension liabilities, including the POBs (\$635 million), to revenues (60.0%).

Pension Liabilities as a % of Revenues



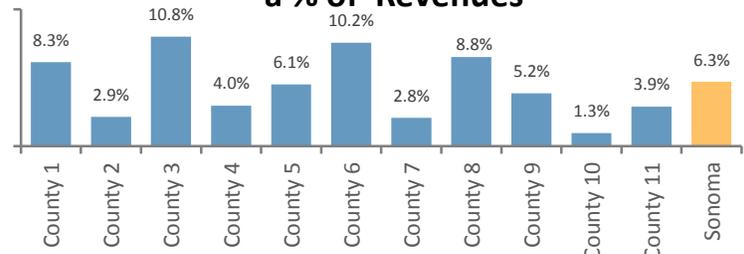
The County was slightly above the median when computing the ratio of required contributions to the pension plan (\$56.8 million) and POB debt service (\$42.2 million) to revenues (9.4%).

Contributions and Debt Service as a % of Revenues



Finally, the County was slightly above the median when computing the ratio of pension expenses (\$39.8 million) and POB interest (\$23.9 million) as a % of revenues (6.3%).

Pension Expense and POB Interest as a % of Revenues



Highlights

Your Tax Dollars at Work

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

This section lists only a select number of the many major accomplishments, major programs (initiatives) implemented, and challenges met by County and agency staff while maintaining essential services during FY 2014-15. This truncated list does not do justice to the many accomplishments of the Sonoma County organization in FY 2014-15:

- Contributed an additional \$3.5 million to pay down the outstanding unfunded Pension liability.
- Established a framework for long term roads repair and the 2014-2016 Road investment plan.
- Implemented the County-wide Enterprise Financial System (EFS) phase I.
- Developed the Independent Office of Law Enforcement Review and Outreach from recommendations to improve relationships with the community relative to safety and justice services.
- Implemented a “mobile tea” to assist elders through the Office of Violence Against Women Abuse Later in Life grant. This grant has also funded the training of 167 local law enforcement officers on the proper investigation of elder abuse.
- Completed a successful body worn camera pilot project which led to the selection and purchase of a preferred camera system, necessary infrastructure improvements, and the full implementation of the body worn camera program for all Sheriff’s patrol units.
- Increased Veterans Service claims by 32.3% and increased the number of Veterans interviewed by 14.6%.
- Completed The Runway Safety Area Improvement Project, which brought the Airport into compliance with Federal Aviation Administration standards and increased the main runway to 6,000 feet.
- Constructed 3.5 miles of the Napa-Sonoma Salt Marsh Pipeline, the largest recycled water project in San

Pablo Bay, to restore approximately 640 acres of former salt ponds to wildlife habitat.

- Increased attendance and camping reservations at County parks by 13% compared to FY 2012-2013 and increased memberships by 10%.
- Implemented a Transient Occupancy Tax certificate program to ensure that these taxes are being collected fairly in the community.

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 2013-14. 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, 2014


Executive Director/CEO