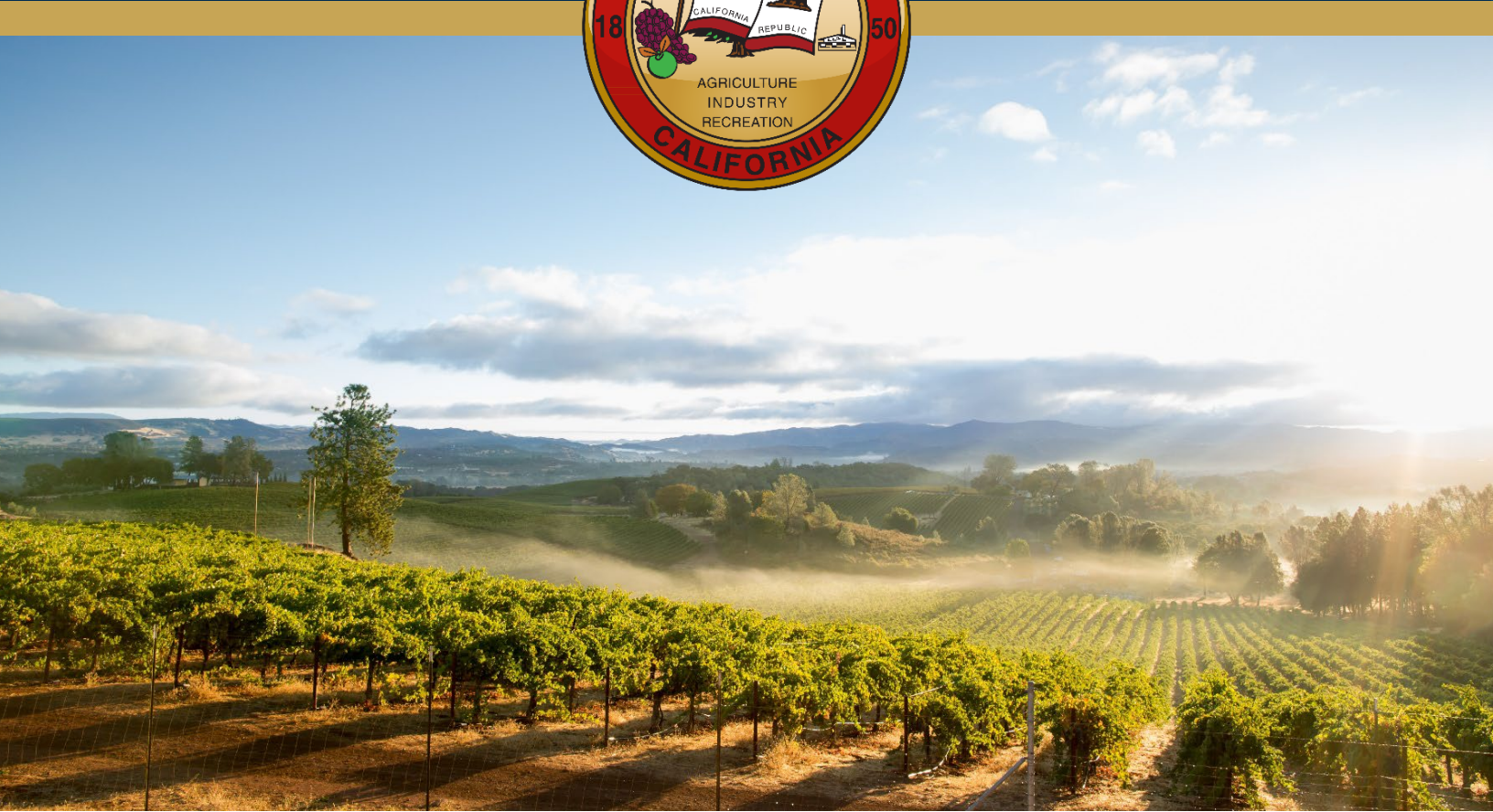




# Sonoma County Citizens' Report

Fiscal Year Ended June 30, 2023





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# Inside the Citizen's Report

## What is the Citizen's 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.

## Covered in the Report

The Citizens' Report for the fiscal year ended June 30, 2023, provides insight into the County of Sonoma's financial situation over the preceding twelve months, hereafter referred to as fiscal year 2022-23.

## 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 at the following link: <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/auditor-controller-treasurer-tax-collector/divisions/general-accounting/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 2023
- Sonoma County Employees' Retirement Association (SCERA) ACFR 2022
- Sonoma County Employees' Retirement Association (SCERA) PAFR 2022
- Sonoma County Annual Tourism Report 2022



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



It is my pleasure to present to you the Sonoma County Citizens' Report for the fiscal year ended June 30, 2023. 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 drop within the last year. As of June 2023, the County's unemployment rate increased from 2.7% to 3.7%. Housing prices decreased by 5.1% over the previous year, which lowered the median home price to \$760,000. The County's transient occupancy tax decreased by 10.1%, local sales tax increased by 6.4%, and Prop. 172 public safety sales tax decreased by 1.5%. The County's largest revenue source, secured property taxes, increased by 5.7%.

## Financial Highlights

The County continued the effort to maximize public disaster response and recovery reimbursements from State and Federal sources. As of June 30, 2023, the County had received \$62.0 million of the estimated \$185.5 million in reimbursable disaster related costs.

As of June 30, 2023, the County has expended approximately \$50.4 million of the \$96.0 million in American Rescue Plan Act funds to support urgent COVID-19 response efforts, cover increased expenditures, replenish lost revenue, and mitigate economic harm from the pandemic. After an extensive community engagement process, the County awarded funding for 30 projects to community organizations. These projects address mental health services, educational disparities, housing support and food shortages caused by the pandemic.

As of June 30, 2023, the government-wide net position increased by \$215 million to \$2.2 billion. Changes in net position are indicative of the overall fiscal health of the County. Fiscal year 2022-23 is the thirteenth consecutive fiscal year that the County experienced an increase in government-wide net position.

Short-term interest rates continued to rise during 2023, as the Federal Reserve raised rates to the highest levels since the Financial Crisis of 2007-2008. As a result, investment earnings to the County and other County entities increased by 229%. The Fed has signaled that they are finished raising interest rates, so the increase in earnings is expected to level off.

## Long Term Fiscal Outlook

While the County's fiscal position has recovered from the pandemic, demand for County services has not decreased. Disaster mitigation, public infrastructure, homelessness, and strengthening mental health and social safety net services remain critical challenges.

County revenue streams have recovered to, and in some cases surpassed, pre-pandemic levels; however, the long-term fiscal outlook has a high level of uncertainty due to prolonged inflation and high interest rates. Looking forward, property tax growth is expected to slow significantly as property sales, which typically drive the majority of growth, continue to be hampered by higher interest rates. Sales tax revenue is expected to grow slowly over the next few years; however, this revenue could drop significantly if the state experiences a significant recession.

The County continues to strategize on ways to control operating costs to align with resources and a structurally balanced budget, while maintaining the County's credit rating and optimizing strategic investments.

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

Sincerely,

A handwritten signature in black ink that reads "Erick Roeser". The signature is fluid and cursive, with a long horizontal line extending from the end.

Erick Roeser  
Auditor-Controller-Treasurer-Tax Collector

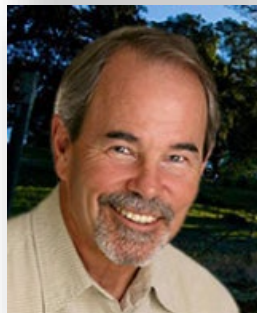




**Susan Gorin**  
Supervisor, District 1



**David Rabbitt**  
Supervisor, District 2



**Chris Coursey**  
Supervisor, District 3



**James Gore**  
Supervisor, District 4



**Lynda Hopkins**  
Supervisor, District 5

## 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 478,174 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.

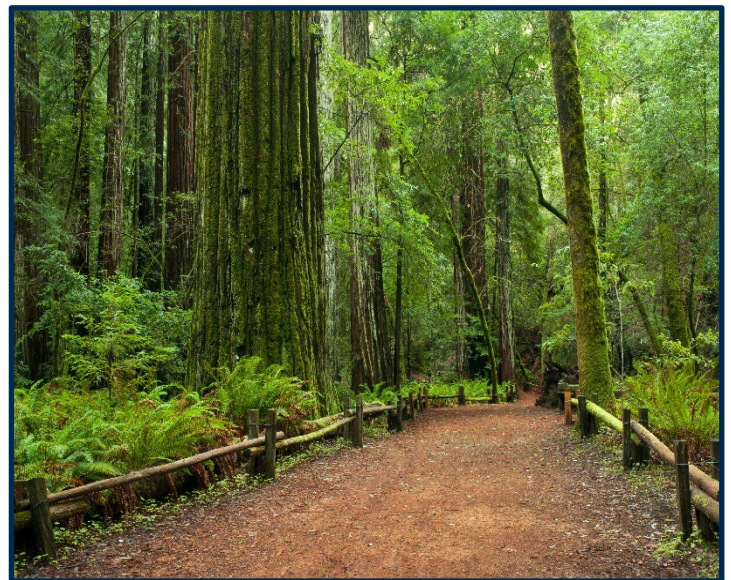
Those citizens residing in unincorporated areas of the County are represented in local government by the members of the Board of Supervisors and receive many of their municipal services from the County.

### 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-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 Administrator.



## Staffing, Resources and Services

The County employed 3,890 full-time employees during fiscal year 2022-23 to provide a full range of services to its residents. The number of full-time equivalent employees increased by 63. 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

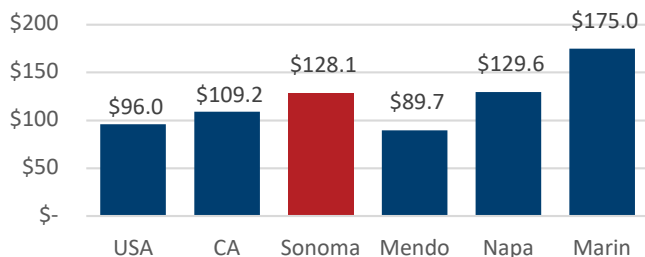
### Population

Sonoma County's population was 478,174 in fiscal year 2022-23, a decrease of 4,230, or 0.9%, from the previous year, continuing a downward trend from the prior year.

### Median Family Income

The County's estimated median family income during the year was \$128,100. This represents an increase of \$15,300, or 13.6%, over the \$112,800 reported last year, which places Sonoma County ahead of national and state averages, but below that of neighboring Napa and Marin Counties.

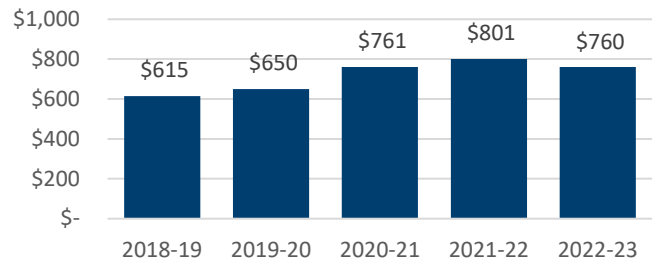
### Median Family Income (Dollars in Thousands)



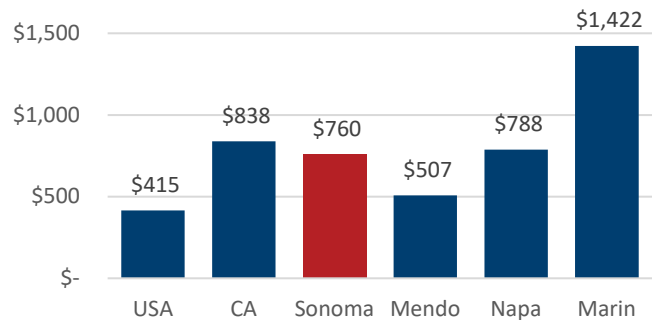
## Median Home Prices

Sonoma County home prices decreased in 2022-23, with the median home price standing at \$760,000, a 5.1% decrease 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 2022-23.

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



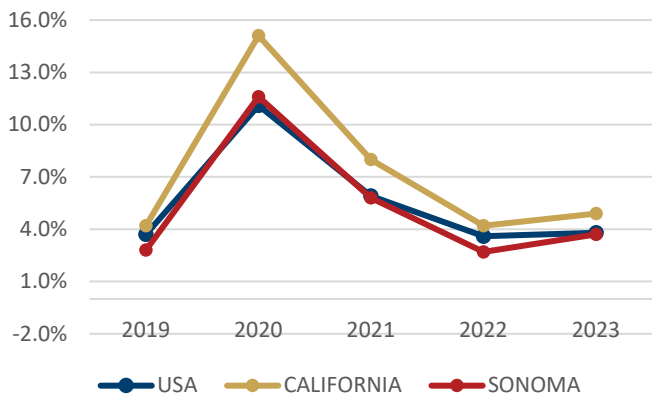
### Median Home Price Comparison (Dollars in Thousands)



## Unemployment

The County's unemployment rate increased from 2.7% to 3.7% as of June 2023. This is lower than both California's unemployment rate of 4.9% and the national unemployment rate of 3.8% as of June 2023.

### Unemployment Rates (as of June 2023)



# Financial Summary and Trends

## Overview

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			
	2022-23	2021-22	Change
<b>ASSETS</b>			
Current and other assets	\$ 1,425,247	\$ 1,388,128	\$ 37,118
Capital assets	<u>1,757,169</u>	<u>1,684,589</u>	<u>72,580</u>
<b>Total assets</b>	<u>3,182,416</u>	<u>3,072,717</u>	<u>109,698</u>
Deferred outflows of resources	<u>300,033</u>	<u>216,373</u>	<u>83,660</u>
<b>LIABILITIES</b>			
Current and other liabilities	267,142	299,211	(32,070)
Long-term liabilities	<u>940,805</u>	<u>624,119</u>	<u>316,686</u>
<b>Total Liabilities</b>	<u>1,207,947</u>	<u>923,330</u>	<u>284,616</u>
Deferred inflows of resources	<u>105,002</u>	<u>411,304</u>	<u>(306,302)</u>
<b>NET POSITION</b>			
Net capital assets	1,636,401	1,555,815	80,586
Restricted	523,359	446,672	76,687
Unrestricted	<u>9,740</u>	<u>(48,031)</u>	<u>57,771</u>
<b>Total net position</b>	<u>\$ 2,169,500</u>	<u>\$ 1,954,456</u>	<u>\$ 215,044</u>

(Dollars in Thousands)

### Statement of Net Position Glossary

**Assets:** Listed assets represent anything of value (cash, equipment, real estate) owned by the County.

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

**Liabilities:** Represent all debts and future obligations of the County.

**Net Position:** The sum of the County's assets and deferred outflows of resources less its liabilities and deferred inflows of resources.

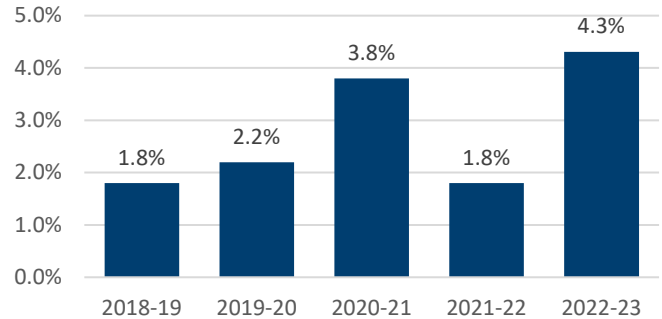


## Capital Assets

Capital assets indicate the value of land, buildings, equipment, vehicle fleets, etc., owned by the County. In fiscal year 2022-23, capital assets increased by \$72.6 million to \$1,757.2 million from \$1,684.6 million.

The current year's increase was mainly attributable to Roads improvement projects, Regional Parks projects, and the Sheriff's detention facility kitchen.

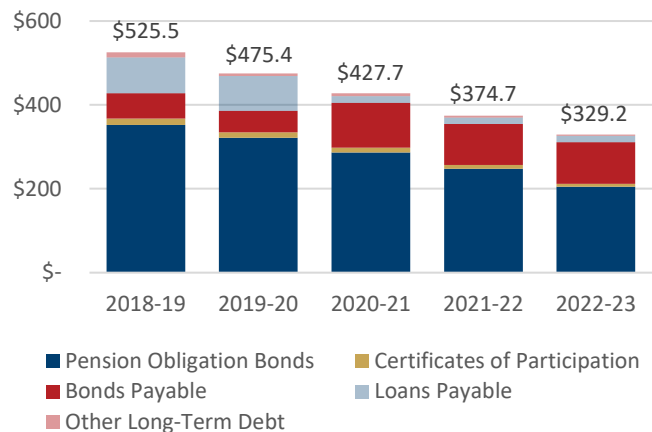
### Growth in Capital Assets



## Long Term Debt

In fiscal year 2022-23, the County's long-term debt of bonds, loans, certificates of participation and other long-term debt totaled \$329.2 million, a decrease of \$45.5 million, or 12%, from prior year. This reduction in total debt was largely due to Pension Obligation Bonds repayments of \$42.9 million.

### County Debt (Dollars in Millions)



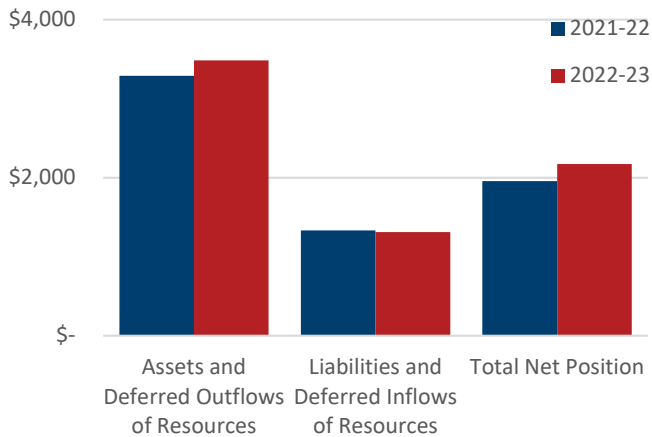
The County debt shown above does not match the liabilities indicated on the Statement of Net Position because certain estimated liabilities, such as net pension and net OPEB, are excluded (see the Postemployment Benefits and Liabilities Section Page 10).



## Net Position

The County's total assets and deferred outflows of resources increased by \$193.4 million. Liabilities and deferred inflows of resources decreased by \$21.7 million. Total net position for fiscal year 2022-23 was \$2,169.5 billion. During fiscal year 2022-23, total net position increased \$215 million.

### Net Position (In Millions)



## Net Investment in Capital Assets

In fiscal year 2022-23, the County's net investment in capital assets was \$1,636.4 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 2022-23, \$523.4 million, or 24.1%, 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 2022-23, the County reported \$9.7 million in unrestricted net position.

## The Statement of Activities

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

### Statement of Activities

	<u>2022-23</u>	<u>2021-22</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 153,203	\$ 141,891
Operating grants and contributions	634,008	675,402
Capital grants and contributions	13,142	23,388
General revenues:		
Property taxes	325,693	304,492
Documentary transfer taxes	6,124	9,378
Transient occupancy taxes	29,507	32,830
Unrestricted grants and gov't revenues	102,480	95,805
Unrestricted investment earnings	22,182	(25,399)
Other	<u>65,687</u>	<u>54,753</u>
Total operating revenues	<u>1,352,026</u>	<u>1,312,540</u>
<b>Expenses:</b>		
General government	132,080	188,199
Public protection	379,172	324,378
Public ways and facilities	51,626	42,276
Health and sanitation	191,818	150,633
Public assistance	266,560	222,131
Education	1,673	1,049
Recreation and cultural services	38,874	33,273
Interest on long-term debt	16,671	19,365
Integrated Waste	6,846	5,968
Airport	13,688	12,342
Energy Independence Program	1,918	2,056
Transit	21,372	20,387
Fair	10,459	6,160
Marinas	3,084	2,794
Other	<u>1,142</u>	<u>1,440</u>
Total operating expenses	<u>1,136,982</u>	<u>1,032,451</u>
<b>Change in net position</b>	215,044	280,089
Net position - beginning	<u>1,954,456</u>	<u>1,674,367</u>
<b>Net position, end of year</b>	<u>\$ 2,169,500</u>	<u>\$ 1,954,456</u>

(Dollars in Thousands)

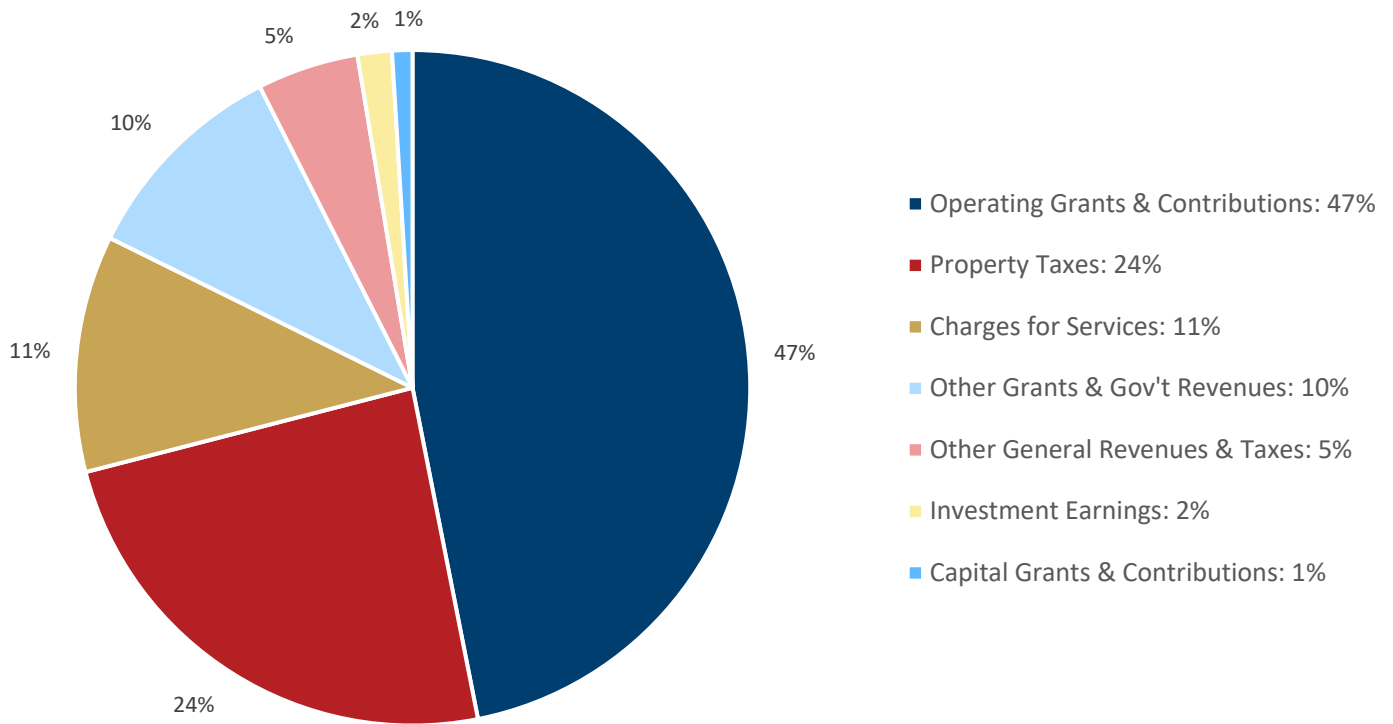


# County Revenue and Expenses

## Total Revenues

The County's total revenues for fiscal year 2022-23 were \$1.4 billion, an increase of \$39.5 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 \$1.4 Billion)

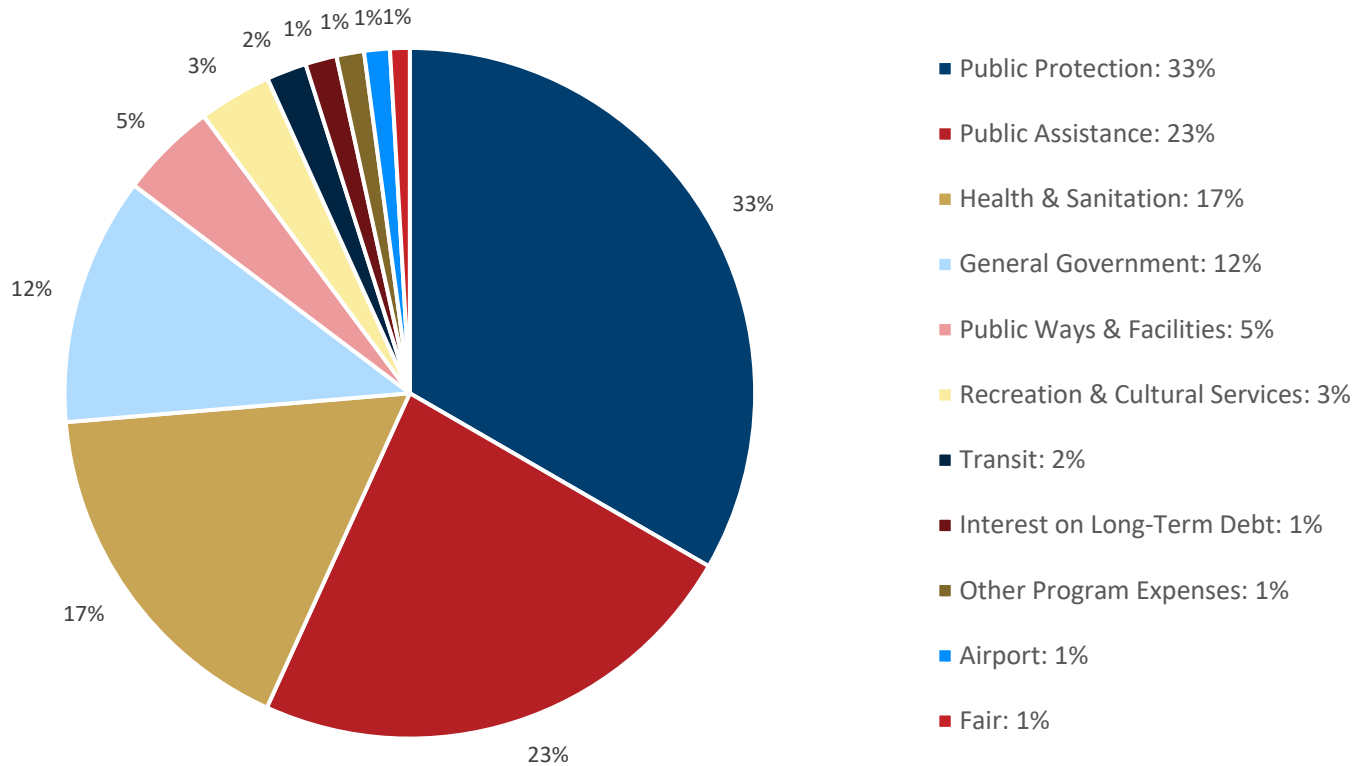


Revenue Source	Amount	Description
Operating Grants & Contributions	\$634 million	Operating Grants & Contributions decreased by \$41.4 million, or 6.1%, from the prior year. These funds are received from non-County parties, such as State or Federal governments, and are generally restricted to use by specific programs (such as public protection).
Property Taxes	\$326 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 \$21.2 million, or 7%, 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 increased by \$11.3 million or 8% more than the previous year.
Other Grants & Governmental Revenues	\$102 million	Other Grants & Governmental Revenues are generally not restricted to specific programs. These revenues increased by \$6.7 million, or 7%, over the prior fiscal year.
Other General Revenues & Taxes	\$66 million	Other General Revenues & Taxes increased by \$10.9 million, or 20% more than the prior year.
Investment Earnings	\$22 million	Unrestricted investment earnings increased by \$47.6 million due to an unrealized investment gain as well as higher quarterly interest earnings on pooled cash.
Capital Grants & Contributions	\$13 million	Capital Grants & Contributions decreased by \$10.2 million, or 43.8% less 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 2022-23 were \$1.1 billion, an increase of \$104.5 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 \$1.1 Billion)



Expense	Cost	Purpose
Public Protection	\$379 million	Community protection services consist of the Sheriff-Coroner, District Attorney, Adult Probation, Juvenile Probation, Public Defender, and Emergency Services.
Public Assistance	\$267 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	\$192 million	Includes Public Health, Environmental Health, Behavioral Health, and Alcohol and other Drug Services.
General Government	\$132 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	\$52 million	Consists of Sonoma County Public Infrastructure including repairs and maintenance of public roads.
Recreation & Cultural Services	\$39 million	Represents operations and maintenance of the County's regional and community parks, campgrounds, swimming facilities, and trails.
Transit	\$21 million	Represents operations and maintenance of the County's transit system.
Interest on Long-Term Debt	\$17 million	Includes the interest expense paid on general long-term debt incurred by the governmental functions.
Other Program Expenses	\$15 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	\$10 million	Represents costs and maintenance for the County's Fair operations.

# Component Units

## Financial Highlights

### 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 2022-23 was \$173.8 million. CDC's unrestricted net position, available for programs and projects, was \$146.3 million. The Commission's revenues are primarily derived from federally supported activities, which accounted for 97.5% of the current year's revenues. The net position of CDC increased \$24.2 million during fiscal year 2022-23 primarily due to the increase in County Fund Housing, Emergency Rental Assistance Program, Homeless Housing Assistance Prevention, Community Development Block Grant - Disaster Relief, and Project Homekey - George's Hideaway.

### 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 2022-23 was \$407.7 million. Of this amount, \$76.1 million may be used to meet ongoing obligations to citizens and creditors. Sonoma Water's net position increased by \$5.1 million as of June 30, 2023.

Sonoma Water revenues increased by \$9.4 million in fiscal year 2022-23 compared to prior year. Key revenue increases included an additional \$9.1 in investment earnings, \$2.2 million in property taxes, and \$2 million in operating grants/contributions. These gains were offset by a decrease of \$4.4 million in charges for services.

Sonoma Water's expenses increased \$19.7 million in fiscal year 2022-23. Changes in expenses include an increase in Water Transmission expenses of \$7.1 million as well as an increase in Sanitation expenses of \$1.8 million, offset by decreases in other areas. The increase in Water Transmission expenses was mainly related to increased expenses for long term maintenance of water storage tanks and an increase in emergency repairs on the Petaluma Aqueduct at the SMART crossing. The

increase in Sanitation expenses was due to increased contract services in the Airport-Larkfield-Wikiup (ALW) sanitation fund for the removal of biosolids and an increase in costs related to lift station maintenance in the Penngrove Sanitation Zone.

### Statement of Net Position

	Sonoma Water	CDC	Nonmajor
<b>ASSETS</b>			
Current and other assets	\$ 227,037	\$ 160,363	\$ 62,935
Capital assets	<u>344,253</u>	<u>21,296</u>	<u>127,481</u>
<b>Total assets</b>	<u>571,290</u>	<u>181,659</u>	<u>190,416</u>
<b>Deferred outflows of resources</b>	<u>23,165</u>	<u>3,412</u>	<u>38</u>
<b>LIABILITIES</b>			
Current and other liabilities	18,856	4,187	3,273
Long-term liabilities	<u>162,671</u>	<u>6,244</u>	<u>30,020</u>
<b>Total Liabilities</b>	<u>181,527</u>	<u>10,431</u>	<u>33,293</u>
<b>Deferred inflows of resources</b>	<u>5,198</u>	<u>804</u>	<u>869</u>
<b>NET POSITION</b>			
Net capital assets	233,862	21,055	107,397
Restricted	97,785	6,483	3,546
Unrestricted	<u>76,083</u>	<u>146,298</u>	<u>45,349</u>
<b>Total net position</b>	<u>\$ 407,730</u>	<u>\$ 173,836</u>	<u>\$ 156,292</u>
(Dollars in Thousands)			

### Statement of Activities

	Sonoma Water	CDC	Nonmajor
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$ 71,131	\$ -	\$ 30,181
Operating grants/Contributions	6,279	103,648	846
Capital grants/Contributions	4,516	-	3,255
General revenues:			
Property taxes	37,231	-	-
Investment earnings	<u>3,946</u>	<u>2,612</u>	<u>509</u>
<b>Total revenue</b>	<u>123,102</u>	<u>106,260</u>	<u>34,791</u>
<b>EXPENSES</b>			
<b>Change in net position</b>	5,169	24,267	11,283
Net position - beginning as restated	<u>402,561</u>	<u>149,569</u>	<u>145,009</u>
<b>Net position, end of year</b>	<u>\$ 407,730</u>	<u>\$ 173,836</u>	<u>\$ 156,292</u>
(Dollars in Thousands)			

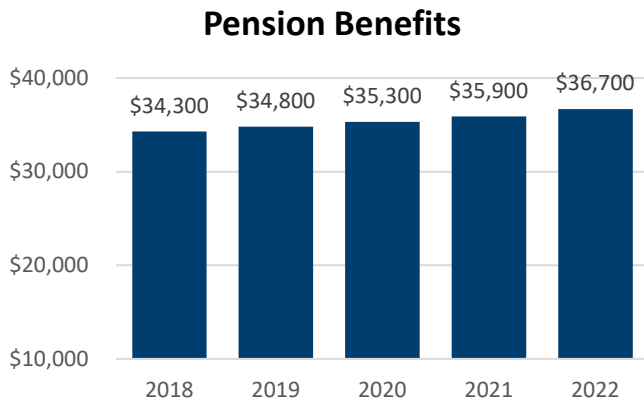
# Postemployment Benefits and Liabilities

## 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://scetire.org/financial/financial-reports>

### Pension Benefits

The average SCERA annual pension benefit received in 2022 was \$36,700, a \$800 increase from the prior year.



### Pension Obligation Bond

As of June 30, 2023, the County held one Pension Obligation Bond (POB), issued in 2010, with an outstanding combined balance of \$204.9 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, 2022, was 11,418 members, including 5,627 retirees and beneficiaries, 4,103 active employees, and 1,688 inactive vested members.

SCERA's fiduciary net position as of December 31, 2022, was \$3.2 billion. Revenues for the year were negative \$143.5 million comprised of \$76.6 million in employer contributions, \$49.2 million of member contributions, offset by a net investment loss of \$269.3 million.

Expenses for the year were \$208.2 million, an increase of \$9.7 million or 4.9% over the prior year mainly due to an increase of \$8.6 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 Postemployment 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 2022-23 the total OPEB Plan membership was 8,354, including 4,313 retirees receiving benefits and 4,041 members not currently receiving benefits.

Contributions to the OPEB Plan in fiscal year 2022-23 were \$45.7 million less net investment gain of \$8.7 million. Benefit payments were \$29.2 million, including \$1.5 million in administrative expense. The increase in the OPEB fiduciary net position was \$24.8 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, 2023, the pension and OPEB Plans were 88.5% and 47.0% funded, respectively, on a market value basis. Combined assets totaled \$3.3 billion compared to \$3.8 billion needed to pay future pension and OPEB benefits. The difference approximates the combined net pension and OPEB liabilities of \$553.1 million in fiscal year 2022-23.





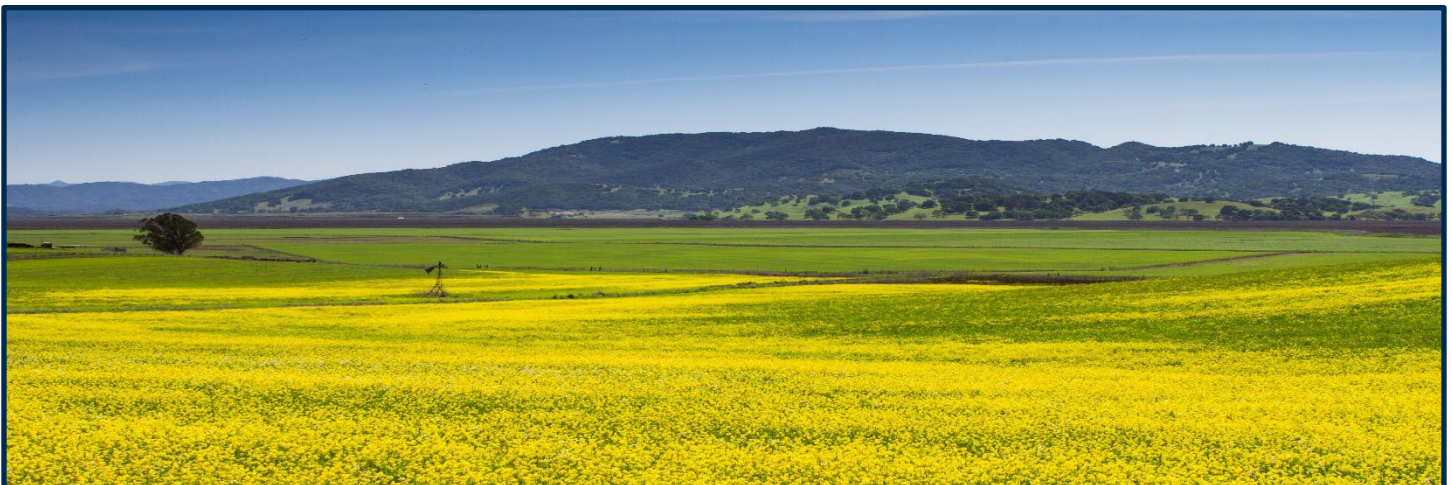
## Your Tax Dollars at Work

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 - Racial Equity and Social Justice - Achieve racial equity in County service provision and ensure a workforce reflective of the community we serve.
- Pillar III - Organizational Excellence - Be an innovative, effective, engaged, and transparent organization focused on quality programs and services.
- 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.

The following highlights represent a partial list of initiatives accomplished in fiscal year 2022-23 in support of the Goals noted above:

- Climate Action & Resiliency secured \$10 million in federal grant funding to build climate resilience in working lands.
- Expanded cybersecurity protections by seeking external source for independent network monitoring of the County enterprise and selected vendors to assist County in evaluating and responding to security incidents.
- Safely and successfully conducted the November 8, 2022, General Election and the March 7, 2023, Special Election for Schell-Vista and Timber Cove Fire Protection Districts utilizing the Voter's Choice Act model.
- Juvenile Facilities implemented multiple facility and program improvements to effectively support youth in the Secure Youth Treatment Facility program at Juvenile Hall.
- Establishment of the new Homelessness Services Division within the DHS organizational structure after acquiring it from the Community Development Commission (CDC).
- Family, Youth and Children reached a new record high of 285 approved Resource Family Homes in our community.
- Completed construction of a new terminal at the Charles M. Schulz – Sonoma County Airport.
- Delivered over 520 recreation, park interpretation, outreach, and other programs to over 8,000 community members of all ages and backgrounds and connected approximately 10,000 students to the outdoors via school fieldtrips providing environmental education aligned with Common Core and Next Generation Science Standards.





Government Finance Officers Association

**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

Presented to

**Sonoma County  
California**

For its Annual Financial Report  
For the Fiscal Year Ended

June 30, 2022

*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, 2022. 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.

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  
585 Fiscal Drive, Suite 100  
Santa Rosa, CA 95403**