

SONOMA COUNTY OPEN SPACE FISCAL OVERSIGHT COMMISSION

COMMISSIONERS

Mike Sangiacomo (Sonoma) Todd Mendoza (Petaluma) Regina De La Cruz (Rohnert Park) Bob Anderson (Healdsburg) Eric Koenigshofer (Occidental) Jeff Owen (Alternate)

REGULAR MEETING AGENDA

747 Mendocino Avenue–Suite 100, Santa Rosa, CA 95401

December 5, 2019 | 5:00pm

- 1. Call to Order
- 2. Agenda Items to be Held or Taken Out of Order; Off- Agenda Items
- 3. General Announcements Not Requiring Deliberation or Decision
- **4. Public Comment** The Brown Act requires that time be set aside for public comment on items not agendized.
- 5. Correspondence/Communications
- 6. Approval of Commission Minutes Attachment 1
- 7. Ad Hoc Committee Reports Annual Report/Audit Report Review (Anderson, Owen) Matching Grant Program (De La Cruz/Owen) Real Estate Options (Koenigshofer /Owen) Fire Recovery Review (Anderson/Koenigshofer)
- 8. Annual Audit Attachment 2 Julie Mefferd | Administrative and Fiscal Services Manager
- 9. Vital Lands Initiative Attachment 3 Karen Gaffney | Conservation Planning Manager
- 10. Closed Session

Conference with Real Property Negotiator Attachment 4 Project Name: Taylor Mountain Cooper Creek Addition, Matching Grant Program Property Address: Eastern terminus of Allen Way, Santa Rosa APN: 038-261-010 Owners: William Robotham and Thomas Florian Frazer Negotiating Parties: Owner's Representative: Wendy Eliot, Sonoma Land Trust and Bert Whitaker,

Sonoma County Regional Parks

District's Representative: William J. Keene, General Manager

Under Negotiation:

Acquisition of Real Property by the Open Space District. The Commission will give instruction to its negotiator(s) on the price. (Government Code Section 54956.8)

11. Suggested Next Meeting | Setting Future Meetings for 2020

12. Adjournment

AGENDAS AND MATERIALS: Agendas and most supporting materials are available on the District's website at sonomaopenspace.org. Due to legal, copyright, privacy or policy considerations, not all materials are posted online. Materials that are not posted are available for public inspection between 8:00 a.m. and 5:00 p.m., Monday through Friday, at 747 Mendocino Avenue, Santa Rosa, CA.

SUPPLEMENTAL MATERIALS: Materials related to an item on this agenda submitted to the Commission/Committee after distribution of the agenda packet are available for public inspection at the District office at 747 Mendocino Avenue, Santa Rosa, CA during normal business hours.

DISABLED ACCOMMODATION: If you have a disability which requires an accommodation, an alternative format, or requires another person to assist you while attending this meeting, please contact Julie Mefferd at 707-565-7368, as soon as possible to ensure arrangements for accommodation.





SONOMA COUNTY OPEN SPACE FISCAL OVERSIGHT COMMISSION

COMMISSIONERS

Mike Sangiacomo (Sonoma) Todd Mendoza (Petaluma) Regina De La Cruz (Rohnert Park)

Bob Anderson (Healdsburg) Eric Koenigshofer (Occidental) Jeff Owen (Alternate)

UNAPPROVED MINUTES

747 Mendocino Avenue–Suite 100, Santa Rosa, CA 95401

November 21, 2019 | 5:00pm

COMMISSIONERS PRESENT: Bob Anderson (Vice Chair), Eric Koenigshofer (Chair Pro Tem), Jeff Owen

STAFF PRESENT: Bill Keene, General Manager; Lisa Pheatt, County Counsel; Julie Mefferd, Administrative and Fiscal Services Manager; Sara Ortiz, Administrative Aide; Misti Arias, Acquisition Program Manager; Louisa Morris, Acquisition Specialist; Allison Schichtel, Senior Planner.

PUBLIC PRESENT:

- Call to Order Vice Chair Anderson called the meeting to order at 5:13 p.m.
- 2. Agenda Items to be Held or Taken Out of Order; Off- Agenda Items The Taylor Mountain Cooper Creek Addition item was pulled. It will be on the December agenda.
- 3. General Announcements Not Requiring Deliberation or Decision Bill Keene made the following announcements:
 - 11/12 Matching Grant Program updates went to the Board of Directors
 - 12/10 Jacobsen Ranches Conservation Easement going to the Board of Directors
 - 12/16 Vital Lands Initiative Workshop going to the Board of Directors
- 4. Public Comment There was none.
- Correspondence/Communications
- 6. Approval of Commission Minutes On a motion by Commissioner Owen and a second by Commissioner Koenigshofer, the October 3, 2019 minutes were approved.
- 7. Ad Hoc Committee Reports

Annual Report/Audit Report Review (Anderson, Owen) Request to agendize the approval of the Annual Audit at the December meeting.

8. Financial Report

Julie Mefferd reviewed the monthly financial statements for October 2019.

9. Vital Lands Initiative Budget

Bill Keene reviewed the Vital Lands Initiative Budget. Commission requested to agendize the entire Vital Lands Initiative at the December meeting.

10. Closed Session

The Commission adjourned to Closed Session at 6:33 p.m.

11. Report on Closed Session

The Commission reconvened to Open Session at 8:11 p.m. and reported the following:

Conference with Real Property Negotiator Resolution 2019-005 Gloeckner Ranch conservation easement Property Address: 15001 Rockpile Road, Geyserville, CA On a motion by Commissioner Owen and second by Commissioner Koenigshofer, the Commission determined that the cumulative value of the encumbrances at least equals the fair market value of the Gloeckner Ranch.

- 12. Suggested Next Meeting December 5, 2019
- 13. Adjournment

The meeting was adjourned at 8:15 p.m.

AGENDAS AND MATERIALS: Agendas and most supporting materials are available on the District's website at sonomaopenspace.org. Due to legal, copyright, privacy or policy considerations, not all materials are posted online. Materials that are not posted are available for public inspection between 8:00 a.m. and 5:00 p.m., Monday through Friday, at 747 Mendocino Avenue, Santa Rosa, CA.

SUPPLEMENTAL MATERIALS: Materials related to an item on this agenda submitted to the Commission/Committee after distribution of the agenda packet are available for public inspection at the District office at 747 Mendocino Avenue, Santa Rosa, CA during normal business hours.

DISABLED ACCOMMODATION: If you have a disability which requires an accommodation, an alternative format, or requires another person to assist you while attending this meeting, please contact Mary Dodge at 707-565-7349, as soon as possible to ensure arrangements for accommodation.



Sonoma County Agricultural Preservation and Open Space District

> Basic Financial Statements For the Fiscal Year Ended June 30, 2019

This Page Left Intentionally Blank

Sonoma County Agricultural Preservation and Open Space District

Basic Financial Statements For the Fiscal Year Ended June 30, 2019

Table of Contents

Page

Advisory Committee, Fiscal Oversight Commission, and Directors i - iii **Financial Section** Management's Discussion and Analysis5-10**Basic Financial Statements:** Government-wide Financial Statements: Fund Financial Statements: Reconciliation of the Balance Sheet to the Statement of Revenues, Expenditures, and Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of **Required Supplementary Information** Schedule of Ag + Open Space's Proportionate Share of the Net Pension Liability and Related

Sonoma County Agricultural Preservation and Open Space District

Basic Financial Statements For the Fiscal Year Ended June 30, 2019

Table of Contents

Page
Page

Other Supplementary Information	
Schedule of Interests in Land	. 47 – 54
Statistical Section	
Sales Tax Revenue in Sonoma County – 1990 Measure C and 2006 Measure F – Last 10 Years	
Debt Service Required for the Open Space Special Tax Account Measure F Bonds	
Cash Balance in Open Space Special Tax Account – Last Five Years	
Other Independent Auditor's Reports:	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	59 – 60

Attachment 2 Sonoma County Open Space Roster of Advisory Committee Members

As of June 30, 2019, Ag + Open Space's Advisory Committee consisted of the following members:

Jan McFarland	First District Representative
Steve Barbose	First District Representative
Paul Martin	Second District Representative
Taj Hittenberger	Second District Representative
Jennielynn Holmes	Third District Representative
Steve Rabinowitsh	Third District Representative
Bill Smith	Fourth District Representative
Doug Lipton	Fourth District Representative
Evan Wiig	Fifth District Representative
John Nagle	Fifth District Representative
Neysa Hinton	Mayors' and Councilmembers'
Leah Gold	Mayors' and Councilmembers'
John Dell'Osso (Chair)	Mayors' and Councilmembers'
Curt Nichols (Chair Pro Tem)	Business Representative
Don McEnhill (Vice Chair)	Environmental Representative
Cary Fargo	Real Estate Representative
Tawny Tesconi	Agriculture
Vacant	Youth Representative
Vacant	Youth Representative

Sonoma County Open Space Roster of Fiscal Oversight Commission Members

As of June 30, 2019, Ag + Open Space's Fiscal Oversight Commission consisted of the following members:

Michael J. Sangiacomo	District 1
Todd Mendoza	District 2
Regina De La Cruz (Chair)	District 3
Bob Anderson (Vice Chair)	District 4
Eric Koenigshofer	District 5
Jeff Owen	Alternate

Attachment 2 Sonoma County Agricultural Preservation and Open Space District Roster of Board Members

As of June 30, 2019, Ag + Open Space's Board of Directors consisted of the following members:

Directors	<u>District</u>	Term Expires
Susan Gorin (Vice Chair)	District 1	January 2021
David Rabbitt (Chair)	District 2	January 2023
Shirlee Zane	District 3	January 2021
James Gore	District 4	January 2023
Lynda Hopkins (Chair Pro-tem)	District 5	January 2021

This Page Left Intentionally Blank

Introduction

The Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space) was created and funded with a quarter-cent sales tax in 1990 by a vote of the Sonoma County electorate for a period of twenty years. The mission of Ag + Open Space is to permanently preserve the diverse landscapes of Sonoma County for future generations, including working farms and ranches, greenbelts and community separators between and around urban areas, natural areas and wildlife habitat, and land for public access and passive recreation. In November 2006, voters overwhelmingly approved Measure F, which reauthorized Ag + Open Space and extended the quarter-cent sales tax through 2031. Measure F began on April 1, 2011. Since its inception, Ag + Open Space has protected over 115,900 acres with an acquisition cost of \$417.2 million; and today, ranks as one of the top open space and farmland conservation programs in the nation.

Ag + Open Space is a separate legal entity and has specific purposes and powers, which are set out in Public Resources Code Sections 5500 et seq.¹ Primary financing for Ag + Open Space comes from the voter-approved 0.25 percent sales tax. Ag + Open Space is thus different from Sonoma County departments, which are created by the Board of Supervisors for internal administrative convenience, but are not separate legal entities.

Through March 2011, the Open Space Authority (the Authority) levied the sales tax and ensured that Ag + Open Space's open space purchases were consistent with the voter-approved expenditure plan. The Authority contracted with Ag + Open Space to acquire open space (planning, appraisal, negotiation, and stewardship). On April 1, 2011, the Authority reorganized as the Sonoma County Open Space Fiscal Oversight Commission to provide fiscal oversight of Ag + Open Space's operations. Measure F authorized the County to levy sales tax that funds Ag + Open Space and also required the County to enter into a contract with Ag + Open Space. The contract dedicates the sales tax revenue to the implementation of the voter approved 2006 Expenditure Plan and gives Ag + Open Space authority for the budgeting and expenditure of the sales tax revenue in accordance with the Plan. Ag + Open Space values of land in perpetuity, through agreements with landowners (conservation easements) and through outright purchase of land.

Ag + Open Space's status as a separate legal entity with specific powers affects the types of activities in which Ag + Open Space may engage. Unlike Sonoma County, which generally may spend its general fund revenues for activities the Board of Supervisors determines benefit the public good,² Ag + Open Space may only expend its sales tax revenue to further the purposes specified in the voter approved Expenditure Plan.³ Unlike the County, Ag + Open Space has no general land use authority, and does not exercise general regulatory "police powers."

¹ See Public Resources Code Sections 5506.5 and 5506.6 and Sonoma County Measure A, 1990 General Election ballot. Unless otherwise specified, all section references are to the Public Resources Code.

² See Government Code Section 26227.

³ See Revenue & Taxation Code Section 7285.5 and the contract between Ag + Open Space and the Sonoma County Open Space Authority. See also *Golden Bridge District v. Luehring* (1970) 4 Cal. App.3d 204.

Because Ag + Open Space is a separate entity, Ag + Open Space's revenues, expenses and assets are held and accounted for separately from Sonoma County's.⁴ When County officials perform services for Ag +Open Space, they are separately paid for those services by Ag + Open Space, pursuant to agreements between Ag + Open Space and the County. Similarly, when Ag + Open Space personnel perform services for the County, the County pays Ag + Open Space for those services. Payments are subject to fiscal oversight by the Sonoma County Open Space Fiscal Oversight Commission to assure the public that they are consistent with the Expenditure Plan and that they are based on actual cost. Ag + Open Space holds separate title to its real property and assets, and the County may not use Ag + Open Space property or funds for County purposes absent an appropriate agreement that is consistent with the voter approved Expenditure Plan. Ag + Open Space is also subject to different laws than the County regarding acquisition and disposition of property.⁵

⁴See Section 4 of Sonoma County Ordinance No. 5677R ("The Sonoma County Open Space, Clean Water and Farmland Protection Measure").

⁵ For instance, see Public Resources Section 5540.

Financial Section

This Page Left Intentionally Blank



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors Sonoma County Agricultural Preservation and Open Space District Santa Rosa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and the General Fund of the Sonoma County Agricultural Preservation and Open Space District, (Ag + Open Space) a component unit the County of Sonoma, California as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Ag + Open Space's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Ag + Open Space's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ag + Open Space's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Accountancy Corporation 3478 Buskirk Avenue, Suite 215 Pleasant Hill, CA 94523 T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
w mazeassociates.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of Ag + Open Space as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Other Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ag + Open Space's basic financial statements. The Introductory Section, Other Supplemental Information and Statistical Section listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplemental Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory Section and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2019, on our consideration of Ag + Open Space's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ag + Open Space's internal control over financial reporting and compliance.

Maze + Associates

Pleasant Hill, California September 23, 2019

This Page Left Intentionally Blank

Management's Discussion and Analysis

As management of the Sonoma County Agriculture Preservation and Open Space District (Ag + Open Space), we offer readers of Ag + Open Space's financial statements this narrative overview and analysis of the financial activities of Ag + Open Space for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with Ag + Open Space's financial statements (pages 11-16) and the accompanying notes to the basic financial statements (pages 17-37).

Financial Highlights

The assets and deferred outflows of resources of Ag + Open Space exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$426,731,635 (net position), of which \$7,529,096 is reported as unrestricted net position.

Ag + Open Space's total net position increased by \$21,821,062. This increase was primarily the result of contributions for capital acquisitions and operations from the Open Space Special Tax Account (OSSTA) and private donations.

Ag + Open Space recorded program revenue of \$29,842,581 comprised of contributions from OSSTA, grants from other governmental and not for profit organizations, rental income, and donations of capital assets. Ag + Open Space reported \$8,424,053 in program expense including salaries and employee benefits, services and supplies and contributions to other governments, resulting in net program revenues of \$21,418,528. Program expenditures included \$926,514 for initial public access, operations and maintenance

As of the close of the current fiscal year, Ag + Open Space's governmental fund reported an ending fund balance of \$11,189,740, an increase of \$3,216,788 from the prior year, with a fund balance commitment of \$8,317,742 for initial public access, operation and maintenance.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Ag + Open Space's basic financial statements. Ag + Open Space's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of Ag + Open Space's finances in a manner similar to a private-sector business, and are composed of the *statement of net position* and the *statement of activities*.

The *statement of net position* presents information about the financial position of Ag + Open Space, reflecting all of Ag + Open Space's assets and deferred outflows of resources, and liabilities and deferred inflows of resources on a full accrual basis, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Ag + Open Space is improving or deteriorating.

The *statement of activities* presents information about Ag + Open Space's revenues and expenses, also on a full accrual basis, with the emphasis on measuring net revenues and expenses of Ag + Open Space. The *statement of activities* reflects how the government's net position changed during the most recent fiscal year.

All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., unused vacation leave).

The government-wide financial statements can be found on pages 11-12 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Ag + Open Space, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Ag + Open Space's fund is a governmental fund.

Governmental funds are used to account for essentially the same functions reported as governmental *activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Ag + Open Space's governmental fund accounts for its activities, which include preservation of open space in Ag + Open Space's boundaries. Ag + Open Space adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13 - 16 of this report.

Notes to the basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17- 37 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Ag + Open Space, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$426,731,635 at the close of the most recent fiscal year.

By far the largest portion of Ag + Open Space's net position, \$419,202,539, reflects its investment in capital assets (e.g., land and easements).

		Net Position				
		<u>2019</u>		<u>2018</u>		Increase (Decrease)
Current and other assets Capital assets	\$	11,743,457 419,202,539	\$	9,994,290 400,539,316	\$	1,749,167 18,663,223
Total assets	-	430,945,996		410,533,606	_	20,412,390
Deferred outflows of resources	-	1,606,336		497,522	_	1,108,814
Current liabilities outstanding Long-term liabilities		747,480		2,203,388		(1,455,908)
outstanding, including Pension & OPEB	-	4,606,294		3,041,822	_	1,564,472
Total liabilities	=	5,353,774		5,245,210		108,564
Deferred inflows of resources	-	466,923		875,345	_	(408,422)
Net position: Net investment in capital						
assets		419,202,539		400,539,316		18,663,223
Unrestricted	=	7,529,096		4,371,257	_	3,157,839
Total net position	\$	426,731,635	_ \$	404,910,573	\$	21,821,062

At the end of the current fiscal year, Ag + Open Space is able to report positive balances in all categories of net position. Ag + Open Space's total net position increased by \$21,821,062. This increase was primarily the result of contributions for capital acquisitions from both the Open Space Special Tax Account (OSSTA) and private donations.

Changes in Net Position						
		2019		2018		Increase (Decrease)
Revenues:						
Program Revenues:						
Open space preservation	\$	29,842,581	\$	17,548,332	\$	12,294,249
General Revenues:						
Investment income and other		378,343	-	298,664	-	79,678
Total revenues		30,220,924		17,846,996	-	12,373,927
Expenses:						
Program Expenses:						
Open space preservation		8,424,053	=	8,832,819	-	(408,766)
Total expenses		8,424,053		8,832,819	-	(408,766)
Change in net position before transfers		21,796,871		9,014,177		12,782,694
Transfers		24,191		3,137	-	21,054
Change in net position		21,821,062		9,017,314		12,803,748
		i		· · · · ·	-	
Net position - beginning of the year		404,910,573		398,086,581		6,823,992
Prior period adjustment		-	-	(2,193,322)	-	2,193,322
Net position - beginning of the year, as						
restated		404,910,573		395,893,259		9,017,314
Net position - end of the year	\$	426,731,635	\$	404,910,573	\$	21,821,062

Financial Analysis of the Government's Fund

As noted earlier, Ag + Open Space uses fund accounting to ensure and demonstrate compliance with legal and governmental accounting requirements.

Governmental Funds

The focus of Ag + Open Space's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Ag + Open Space's financing requirements. In particular, unassigned fund balance may serve as a useful measure of Ag + Open Space's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Ag + Open Space's governmental fund reported an ending fund balance of \$11,189,740, an increase of \$3,216,788 from the prior year. Of this amount, \$1,254 represents non-spendable fund balance associated with prepaid expenses, \$8,317,742 represents fund balance committed to initial public access, operations and maintenance, and \$2,870,744 represents fund balance assigned to contract encumbrances. As of June 30, 2019, Ag + Open Space did not report any unassigned fund balance. The lack of unassigned fund balance as of June 30, 2019 is the result of timing of contributions from OSSTA and does not negatively affect <math>Ag + Open Space's ongoing ability to meet obligations to citizens and creditors.

General Fund Budgetary Highlights

The material difference between the original budget and the final amended budget can be briefly summarized as follows:

- Salaries and employee benefits were increased \$236,861 to appropriate funds for the implementation of the recently completed Districtwide classification and compensation study.
- During the fiscal year ended June 30, 2019 expenditure appropriations were increased for rollover of prior year encumbrances net of prior year encumbrances released. Increases due to these encumbrances amounted to \$2,168,846, \$1,234,200 and \$253,447 respectively for Services and Supplies, Contributions to Other Governments and Building and Improvements.

Capital Assets

Ag + Open Space's net investment in capital assets, as of June 30, 2019, amounts to \$419,202,539. This investment in capital assets includes land, easements and other intangible assets, construction in progress, land improvements, machinery and equipment, and pre-acquisition costs. The total increase in Ag + Open Space's investment in capital assets for the current fiscal year was \$18,663,223.

Major capital asset events during the current fiscal year included the following:

• During the year, over 2,673 acres of land were protected in perpetuity through the acquisition of 2 conservation easement and 2 fee title properties.

Additional information on Ag + Open Space's capital assets can be found in the notes to the basic financial statements.

Debt Administration

Debt service on the 2007 Series A and B (refunded by issuance of Series 2015 A) Measure F sales tax revenue bond issuance began in fiscal year 2011-2012. As required by Measure F, the County of Sonoma issued this debt and administers the debt service using Measure F sales tax proceeds. This activity is accounted for in the Open Space Special Tax Account (OSSTA), which is administered by the County Auditor-Controller-Treasurer-Tax Collector Department. Ag + Open Space had no outstanding debt as of June 30, 2019. Economic Factors and Next Year's Budgets and Rates.

The primary funding for Ag + Open Space comes from a voter approved one quarter percent sales tax that was initially imposed for a period of 20 years ending the first quarter of 2011. In November 2006 the voters passed Measure F, an initiative which extends the tax for another 20 years ending the first quarter of 2031. The sales tax revenue is accounted forin the Open Space Special Tax Account which is administered by the County Auditor-Controller-Treasurer-Tax Collector. Sales tax revenue has continued to increase as the economy has improved and is anticipated to grow slightly in FY 19-20.

The budget for FY 19-20 shows minor changes in staffing and amounts budgeted for services and supplies. The budget for land and easement acquisition is developed each year considering the acquisitions that are intended to be completed. Projects may take multiple years to complete as such projects may budgeted for more than one year.

All of these factors were considered in preparing Ag + Open Space's budget for the fiscal year ending June 30, 2020.

Request for Information

This financial report is designed to provide a general overview of Ag + Open Space's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Sonoma County Agricultural Preservation and Open Space District, 747 Mendocino Avenue, Suite 100, Santa Rosa, CA 95401-4850. Ag + Open Space can also be reached by telephone at (707) 565-7360, via email at openspace@sonoma-county.org or visit the website at http://www.sonomaopenspace.org/

Sonoma County Agricultural Preservation and Open Space District Statement of Net Position June 30, 2019

Assets		
Current assets:		
Cash and investments (Note 2)	\$	11,548,022
Due from other governments		194,181
Prepaid expenses		1,254
Non-current assets:		
Capital assets (Note 3):		
Non-depreciable		418,067,209
Depreciable, net	_	1,135,330
Total assets		430,945,996
Deferred outflows of resources		
Deferred pensions		1,324,092
Deferred other post employment benefits	_	282,244
Total deferred outflows of resources		1,606,336
Liabilities		
Accounts payable and other current liabilities		553,717
Compensated absences		193,763
Non-current liabilities:		
Net pension liability		2,942,750
Net other post employment benefits liability		1,663,544
Total liabilities		5,353,774
Deferred inflows of resources		
Deferred pensions		32,855
Deferred other post employment benefits		434,068
Total deferred inflows of resources		466,923
Net Position (Note 1.G.)		
Net investment in capital assets		419,202,539
Unrestricted		7,529,096
Total net position	\$	426,731,635

Attachment 2 Sonoma County Agricultural Preservation and Open Space District Statement of Activities For the fiscal year ended June 30, 2019

Program Expenses

8		
Open Space Preservation:		
Salaries and employee benefits	\$	4,070,481
Services and supplies		3,737,723
Depreciation		81,337
Loss on disposal of capital assets (Note 3)		54,603
Contribution to other governments	-	479,909
Total program expenses	-	8,424,053
Program Revenues		
Intergovernmental:		
Contributions from Open Space Special Tax Account for:		
Operations (Note 5)		8,000,000
Capital acquisitions (Note 5)		14,132,180
Initial public access (Note 5)		2,673,187
Grants and contributions:		
State of California		337,158
Federal		529,887
Donations		4,158,429
Rental income	_	11,740
Total program revenues	-	29,842,581
Net program revenues	-	21,418,528
General Revenues		
Investment earnings		279,949
Miscellaneous		98,394
Transfers		
Transfers in		41,550
Transfers out	-	(17,359)
Total general revenues and transfers	-	402,534
Change in net position	-	21,821,062
Net position - beginning of year	_	404,910,573
Net position - end of year	\$	426,731,635
	-	

Sonoma County Agricultural Preservation and Open Space District Balance Sheet Governmental Fund June 30, 2019

Assets		
Cash and investments (Note 2)	\$	11,548,022
Due from other governments		194,181
Prepaid expenses	_	1,254
Total assets	\$ _	11,743,457
Liabilities and Fund Balance		
Liabilities:		
Accounts payable and other current liabilities	\$	540,245
Due to other governments	_	13,472
Total liabilities	_	553,717
Fund balance (Note 1.H.):		
Nonspendable		1,254
Committed (Note 8)		8,317,742
Assigned		2,870,744
Total fund balance	_	11,189,740
Total liabilities and fund balance	\$ _	11,743,457

Sonoma County Agricultural Preservation and Open Space District Reconciliation of Balance Sheet to the Statement of Net Position June 30, 2019

Fund balances - total governmental funds	\$ 11,189,740
Amount reported for governmental activities	
in the statement of net position are different because:	
Capital assets used in governmental activities	
are not financial resources and therefore are	
not reported in the governmental funds	419,202,539
Deferred outflows of resources reported in the	
statement of net position	1,606,336
Long-term liabilities are not due and payable	
in the current period and therefore are not	
reported in the governmental funds:	
Compensated absences	(193,763)
Pension liability	(2,942,750)
Other post employment benefits liability	(1,663,544)
Deferred inflows of resources reported in the	
statement of net position	 (466,923)
Net position of governmental activities	\$ 426,731,635

Sonoma County Agricultural Preservation and Open Space District Statement of Revenues, Expenditures and Changes in Fund Balance Governmental Fund For the fiscal year ended June 30, 2019

Revenues

Intergovernmental revenue:		
Contributions from the Open Space Special Tax Account for:		
Operations (Note 5)	\$	8,000,000
Capital acquisition (Note 5)		14,132,180
Initial public access (Note 5)		2,673,187
Grants and contributions:		
State of California		337,158
Federal		529,887
Donations		21,429
Interest on pooled cash		279,949
Miscellaneous		110,133
Total revenues		26,083,923
Expenditures		
Salaries and employee benefits		4,011,530
Services and supplies		3,737,723
Contribution to other government		479,909
Capital outlay		14,662,164
Total expenditures	_	22,891,326
Excess of revenue over expenditures	_	3,192,597
Other financing sources (uses)		
Transfers in		41,550
Transfers out		(17,359)
Total other financing sources (uses)	_	24,191
Net change in fund balance		3,216,788
Fund balance - beginning of year	_	7,972,952
Fund balance - end of year	\$	11,189,740

The accompanying notes are an integral part of these financial statements.

_

Sonoma County Agricultural Preservation and Open Space District Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities For the fiscal year ended June 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental fund (page 15)	\$	3,216,788
Governmental funds report capital outlays as expenditures. However in the		
statement of activities the cost of those assets is allocated over		
their estimated useful lives and reported as depreciation expense.		
Capital outlay		14,662,164
Depreciation		(81,337)
The statement of activities reports gains and losses arising from the sale or disposal capital assets as the difference between the proceeds from sale of capital assets an the book value of the sold capital assets, while governmental funds report the proceeds from sale of the proceeds from the proceeds from sale of the proceeds from t	d	s
from sale of capital assets. The difference is the book value of capital assets retire	d.	(54,603)
Donations of capital assets increase net position in the statement of		
activities but do not appear in the governmental funds because		
they are not financial resources.		4,137,001
Some expenses reported in the statement of activities do not require the use		
of current resources and therefore are not reported as expenditures in governmental funds:		
Change in net pension liability		(354,659)
Change in net other post employment benefit liability		277,423
Change in compensated absences		18,285
Change in net position of governmental activities	\$	21,821,062

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 1 – Summary of Significant Accounting Policies

A. Reporting Entity

The Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space) is a dependent Special District formed under Government Code Section 65562 and 5500 et seq. of the Public Resources Code to further State policy on the preservation of open space. The boundaries of Ag + Open Space are coterminous with the boundaries of the County of Sonoma. The Board of Directors of Ag + Open Space is composed of the members of the County Board of Supervisors who serve *ex officio* as District Directors. As such their duties and loyalties as District Directors are separate and distinct from their duties and loyalties as County Supervisors. Financial activity of Ag + Open Space is recorded in the County of Sonoma's Comprehensive Annual Financial Report as a Non-Major Special Revenue Fund. The Open Space Special Tax Account (OSSTA), which records the sales tax received and funds the acquisitions and operations of Ag + Open Space, is recorded as a Major Special Revenue Fund in the County's financial statements. The Net Position of both funds are shown as restricted for Agricultural Preservation and Open Space on the County's Government-wide Statement of Net Position.

Ag + Open Space was formed by a 70.6% positive vote of the County Electorate during the November 1990 elections.

Primary financing for Ag + Open Space was through a contract with the Sonoma County Open Space Authority (Authority). Effective April 1, 2011, as required by Measure F, the quarter cent sales tax is being levied by the County of Sonoma. The sales tax revenue is accounted for in the Open Space Special Tax Account which is administered by the County Auditor as outlined in a contract between the County of Sonoma and Ag + Open Space. The Open Space Fiscal Oversight Commission provides fiscal oversight of the operations of Ag + Open Space. Ag + Open Space may be financed by gifts, grants, special taxes, general obligation bonds, and other sources of revenue authorized by law or any combination thereof.

Ag + Open Space and the Open Space Authority entered into a contract on February 4, 1991, which was amended on March 26, 1992. Among other things, the contract required the Authority to finance the purchase of interests in land by Ag + Open Space in exchange for Ag + Open Space's agreement to administer an acquisition program and to hold and maintain interests in land. With respect to individual purchases of interest in land, the contract further provided for a three-party escrow with the seller submitting an executed easement agreement in exchange for an agreed upon price, Ag + Open Space then recorded title to the interest in land and the Authority submitted the purchase price and a proportionate share of the closing costs. Thus the Authority financed the purchase price and Ag + Open Space recorded title to the interest in the land. That agreement terminated March 31, 2011. Beginning April, 2011, the OSSTA funds the acquisitions and Ag + Open Space continues to retain title.

Ag + Open Space has adopted an acquisition plan and has a staff of 28.5 permanent positions. As of June 30, 2019, Ag + Open Space has protected approximately 115,900 acres through conservation or open space easements and property held in fee.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 1 – Summary of Significant Accounting Policies (Continued)

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of Ag + Open Space.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Ag + Open Space considers revenues to be available if they are collectible within 365 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims judgments are recorded only when payment is due.

D. Deposits and Investments

In accordance with GASB Statement No. 31 and No. 72, Ag + Open Space reports cash and investments at fair value in the balance sheet and recognizes the corresponding change in the fair value of investments in the year in which the change occurred.

E. Capital Assets

Capital asset balances at year end are reported in the government-wide financial statements in the Statement of Net Position. Capital and intangible assets are recorded at historical cost and include machinery and equipment, non-depreciable land and easements. The historical cost of the assets include Ag + Open Space's cost for the assets as well as donations applied to the purchase and associated costs such as direct labor, legal fees, appraisal fees, negotiation fees and other incidental expenses.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Compensated Absences

It is Ag + Open Space's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Ag + Open Space accrues the liability for vacation benefits only, in accordance with GASB Statement No. 16. Compensated absences are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation or retirement.

G. Net Position

Net position is classified into three components; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. These classifications are defined as follows:

- Net investment in capital assets This component of net position consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of associated notes payable.
- Restricted net position This component of net position consists of net position with limits on their use that are imposed by outside parties.
- Unrestricted net position This component of net position consists of net position that do not meet the definition of "restricted" or "net investment in capital assets".

H. Fund Balance

Ag + Open Space's fund financial statements report governmental fund balances using the following classifications as stated in the provisions of GASB Statement No. 54:

- Nonspendable amounts that are not in a spendable form or are to be maintained intact.
- Restricted amounts that can be spent only for the specific purposed stipulated by external resource providers or through enabling legislation.
- Committed amounts that can be used only for the specific purposed determined by a formal action of the government's highest level of decision making authority.
- Assigned amounts intended to be used by the government for specific purposed determined either by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned the residual classification for the general fund and includes all amounts not contained in the other classifications. This amount is technically available for any purpose.

In general, when both restricted and unrestricted resources are available, restricted resources are used first. When expenditures are made of unrestricted resources, Ag + Open Space first applies committed, then assigned and then unassigned resources.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 1 – Summary of Significant Accounting Policies (Continued)

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

K. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Ag + Open Space categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest level input that is significant to the entire measurement.
Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 1 – Summary of Significant Accounting Policies (Continued)

L. Net Pension Liability

For purpose of measuring the net pension liability, deferred outflows of resources, related to pensions, pension expense, information about the fiduciary net position of the County's Pension Plan (CPP) and additions to/deductions from CPP's fiduciary net position have been determined on the same basis as they are reported by CPP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. OPEB

For purposes of measuring the net other postemployment benefit (OPEB) liability, deferred outflows of resources, deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position of the County's OPEB Plan and additional to/deductions from the County's OPEB Plan fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – Cash and Investments

Ag + Open Space follows the County's practice of pooling cash and investments with the County Treasurer, except for the cash on hand used as a petty cash fund.

The amount of cash at June 30, 2019 is as follows:

Pooled investment in County Treasury	\$ 11,547,872
Petty cash	150
Total	\$ 11,548,022

Ag + Open Space's cash and investments presented above include an unrealized gain adjustment to fair value of \$76,505.

Investment in the Sonoma County Treasurer's Investment Pool

Ag + Open Space's cash is pooled with the Sonoma County Treasurer, who acts as disbursing agent for Ag + Open Space. The fair value of Ag + Open Space's investment in this pool is reported in the accompanying financial statements at amounts based upon Ag + Open Space's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). These investments are stated at a Level 2 fair value as required by generally accepted accounting principles. The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the Treasurer is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Investment Oversight Committee has oversight for all monies deposited into the Treasury Pool.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 2 – Cash and Investments (Continued)

Investment Guidelines

Ag + Open Space's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of principal, liquidity and yield.

The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the County investment policy is available upon request from the Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office at 585 Fiscal Drive, Room 100, Santa Rosa, California, 95403-2871.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2019, approximately 48.3 percent of the securities in the Treasury Pool had maturities of one year or less as reported by the Sonoma County Treasurer. Of the remainder, 0.7% of securities had a maturity of more than five years.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 2 – Cash and Investments (Continued)

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the 2019 Sonoma County Comprehensive Annual Financial Report.

NOTE 3 – Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	 Beginning Balance	 Additions	 Retirements	Fransfers and Adjustments	 Ending Balance
Capital assets not being					
depreciated:					
Land	\$ 64,575,610	\$ -	\$ -	\$ (17,647,983)	\$ 46,927,627
Intangible assets - easements	333,662,458	18,460,339		18,150,648	370,273,445
Land and easements-			(- ((-))		
preacquisition costs	943,421	239,693	(54,603)	(502,665)	625,846
Construction in progress	 141,160	 99,131	 	 	 240,291
Total capital assets not being					
depreciated	 399,322,649	 18,799,163	 (54,603)	 	 418,067,209
Capital assets being depreciated:					
Land improvements	735,372				735,372
Intangible assets	212,962				212,962
Infrastructure	411,326				411,326
Machinery and equipment	102,957				102,957
Total capital assets being depreciated:	 1,462,617		 		 1,462,617
Less accumulated depreciation for:					
Land improvements	(112,041)	(31,569)			(143,610)
Intangible assets	(14,197)	(14,198)			(28,395)
Infrastructure	(91,817)	(16,453)			(108,270)
Machinery and equipment	(27,895)	(19,117)			(47,012)
Total accumulated depreciation	 (245,950)	 (81,337)			(327,287)
Total capital assets being	 	 · · ·			· · · ·
depreciated, net	 1,216,667	 (81,337)	 		 1,135,330
Total capital assets	\$ 400,539,316	\$ 18,717,826	\$ (54,603)	\$ -	\$ 419,202,539

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 3 – Capital Assets (Continued)

Land and easements - pre-acquisition costs represent funds expended towards the acquisition of land and easements that have not closed escrow. Upon the close of escrow these funds will be moved into the land and easement categories. In the event a property is not acquired, the funds associated with that property will be written off.

During the fiscal year ended June 30, 2019, Ag + Open Space recorded a loss on disposal of \$54,603 for pre-acquisition costs associated with properties that are no longer being targeted for acquisition.

NOTE 4 – Long Term Liabilities

Long term liability activity for the fiscal year ended June 30, 2019 was as follows:

	Beginning			
Long-Term Liabilities	Balance	Additions	Retirements	Ending Balance
Compensated Absences	\$ 212,050	\$ 276,262	\$ (294,549)	\$ 193,763
Net Pension Liability	896,768	2,433,003	(387,021)	2,942,750
Net Other Post Employment Benefits Liability	2,115,054	(273,638)	(177,872)	1,663,544
Total Long-Term Liabilities	\$ 3,223,872	\$ 2,435,627	\$ (859,442)	\$ 4,800,057

NOTE 5 – Intergovernmental Revenue and Open Space Special Tax Account (OSSTA)

As defined by Measure F, proceeds from the quarter cent sales tax are deposited into the Open Space Special Tax Account (OSSTA). The County Auditor-Controller-Treasurer-Tax Collector administers that account, thus it is not included within this report. For the fiscal year 2018-2019 the County recorded \$26,731,878 in sales tax revenue in OSSTA, including receivables of \$4,206,580. OSSTA revenue withheld for scheduled debt payments totaled \$7,501,020. For the fiscal year 2018-19, Ag + Open Space recorded intergovernmental revenue of \$24,805,367 from OSSTA with \$14,132,180 going towards the purchase of Agricultural Preservation and Open Space assets, \$8,000,000 for Ag + Open Space operations and \$2,673,187 to the O&M Fund. As of June 30, 2019 the cumulative calculation of funds available for expenditure on initial public access, operations and maintenance within the 10 percent cap was \$8,317,742.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 6 – Capitalized Labor

During the fiscal year ended June 30, 2019 Ag + Open Space reclassified labor costs directly associated with specific land and easement acquisitions as capital outlay. The following schedule presents salaries and benefits paid to or on behalf of Ag + Open Space employees and the net effect of labor capitalized to acquisition projects:

	Statement of Activities		Statement of Revenues, Expenditures and Changes in Fund Balance		
Gross salaries and benefits Less: Capitalized salaries and benefits	\$	\$ 4,218,995 (148,514)		4,160,044 (148,514)	
Salaries and employee benefits	\$	4,070,481	\$	4,011,530	

NOTE 7 – Risk Management

Ag + Open Space is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Ag + Open Space is covered by the County's self-insurance program, which is accounted for in the County's Risk Management Internal Service Fund. Ag + Open Space is covered under this program for general liability, auto liability, public employees' performance/dishonesty and property insurance.

The County maintains self-insurance retention of \$1,000,000 per occurrence for general and automobile liability. Excess liability is maintained through participation in the California State Association of Counties, Excess Insurance Authority (CSAC-EIA). Limits of this coverage are \$25,000,000.

The County maintains "All Risk" property insurance including flood and earthquake coverage through participation in the CSAC-EIA Property Insurance Program. Limits of coverage are \$800,000,000 per occurrence for All Risk, \$600,000,000 for flood (limits vary in FEMA flood zones) and earthquake coverage with shared limits of \$740,000,000. Deductibles for these perils are \$50,000 to \$100,000 per occurrence.

The County of Sonoma is permissibly self-insured for workers' compensation for its employees and volunteers. Excess workers' compensation coverage is obtained through participation in the CSAC-EIA.

During the fiscal year ended June 30, 2019, Ag + Open Space paid annual premiums to the County for this insurance coverage in the amount of \$28,111. Settlements have not exceeded coverage for each of the past three fiscal years.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 8 – Employee Retirement Plan

Plan Description

The Sonoma County Employees' Retirement Association (SCERA) was organized on January 1, 1946, under the provisions of the 1937 County Employees Retirement Act. SCERA, a cost-sharing, multipleemployer Defined Benefit Pension Plan (Plan), serves as a distribution agent for County Postemployment Healthcare Plan (PH Plan), and is legally separate from the County.

The California Public Employees' Pension Reform Act of 2013 (PEPRA) was signed into law by Governor Jerry Brown on September 12, 2012, with an effective date of January 1, 2013. All General and Safety employees hired on or after January 1, 2013, with the exception of employees who are eligible for reciprocity with another qualified California retirement system, are part of a new tier called Plan B.

Plan members include all permanent employees appointed to a permanent position of at least half time for employees of the County of Sonoma, Valley of the Moon Fire District (District), and Superior Courts of California. Plan members are classified as either General or Safety (Safety e.g., eligible Sheriff, Fire, and Probation Department employees). Membership becomes effective on the first day of service. The Plan provides benefits as defined by the law upon retirement, death, or disability of members and may be amended by the Board of Supervisors and then shall be implemented by the Board of Retirement.

The financial statements for the County (the primary government) contain additional financial information for the defined pension benefits, which may not be presented here.

SCERA issues a publicly available financial report that includes financial statements and required supplementary information for the pension plan. That report may be obtained by writing to Sonoma County Employee's Retirement Association, 433 Aviation Blvd., Suite 100, Santa Rosa, CA 95403-1069 or by calling 707-565-8100.

Funding Policy

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 Board of Supervisors. The contribution rates for the fiscal year ended June 30, 2019 were based on the Plan's valuation dated December 31, 2016. The contribution rates determined in each actuarial valuation take effect at the beginning of the fiscal year starting at least twelve months after the beginning of the valuation year, except when significant benefit or actuarial assumption changes occur. Plan A General members are required to contribute 10.6% -14.1% of their annual covered salary based upon the member's age at the date of entry into the system and Plan B General members are required to contribute 10.5% of their annual covered salary. The County is required to contribute the remaining amounts necessary to finance the coverage of their employees through periodic contributions at actuarially determined rates. Employer and member contributions are funded and recognized through the County and District payroll systems via employer benefit payments and employee deductions. For the fiscal year ended June 30, 2019, Ag + Open Space contributed \$391,408 or approximately 17.9% of covered payroll.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 8 – Employee Retirement Plan (Continued)

Pension Liability, Pension Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to Pension

At June 30, 2019, Ag + Open Space reported a liability of \$2,942,750 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Ag + Open Space's proportion of the net pension liability was based on a projection of Ag + Open Space's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At December 31, 2018, Ag + Open Space's proportion was 0.595%, which was an increase of 0.064% from its proportion measured as of December 31, 2017.

For the year ended June 30, 2019, Ag + Open Space recognized a pension expense of \$746,067. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or methods, and plan benefits. At June 30, 2019, Ag + Open Space reported deferred outflows of resources and deferred inflows of resources related to the pension from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and actual experience	\$	68,659	\$	4,332
Changes in assumptions		149,084		
Net difference between projected and actual earning on retirement plan investments		769,642		
Changes in proportion and differences between District contributions and proportionate share of contributions		153,401		28,523
District contributions subsequent to the measurement date		183,306		-
Total	\$	1,324,092	\$	32,855

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

The \$183,306 reported as deferred outflows of resources related to pensions resulting from Ag + Open Space contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 8 – Employee Retirement Plan (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,	 Amount
2020	\$ 333,735
2021	199,816
2022	219,637
2023	 354,743
Total	\$ 1,107,931

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 2015, through December 31, 2017. Measurements as of the reporting date are based on the fair value of assets as of December 31, 2018, and the Total Pension Liability (TPL) as of the valuation date, December 31, 2018. The Reporting Date for the Employers under GASB Statement No.68 is June 30, 2019. There were no significant events between the valuation and measurement date.

The TPL was determined based on the December 31, 2018 actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Assumptions						
Valuation Date:	December 31, 2018					
7.00%, net of pension plan investmen						
Investment Rate of Return:	expense, including inflation					
Projected Salary Increases:	3.75%-8.75%					
Attributed to Inflation:	2.75%					

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 8 – Employee Retirement Plan (Continued)

<u>Sensitivity of Ag + Open Space's Proportionate Share of the Net Pension Liability to Changes in the</u> <u>Discount Rate</u>

The discount rate used to measure the Total Pension Liability was 7% as of December 31, 2018, the measurement date. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates.

The following presents Ag + Open Space's proportionate share of the net pension liability calculated using the discount rate of 7% as well as what Ag + Open Space's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6%) or 1-percentage point higher (8%) than the current rate.

			Di	scount Rate	1	% Increase
	1%	Decrease 6%		7%		8%
Ag + Open Space's proportionate share						
of the net pension plan liability	\$	5,063,988	\$	2,942,750	\$	1,180,288

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 8 – Employee Retirement Plan (Continued)

Long-Term Expected Rate of Return by Asset Class

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expense, used in the derivation of the long-term expected investment rate of return assumptions are summarized in the following table.

Asset Class	Policy Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Equity	17.97%	5.34%
Small Cap Equity	5.45%	6.08%
Developed International Equity	16.71%	6.80%
Global Equity	15.55%	6.44%
Emerging Market Equity	5.57%	8.75%
Core Bonds	14.75%	1.12%
Bank Loans	3.00%	3.55%
Real Estate	10.00%	4.58%
Farmland	5.00%	6.81%
Unconstrained Bonds	3.00%	3.22%
Infrastructure	3.00%	6.70%
Total	100%	

Deferred Compensation Plans

The Deferred Compensation Benefit Plans are administered through a third-party administrator. Since Ag + Open Space does not perform the investing function and has no fiduciary accountability for these plans, plan assets and any related liability to plan participants are excluded from Ag + Open Space's financial statements.

The Deferred Compensation Benefit Plan is an employer discretionary, defined contribution plan established and governed under Internal Revenue Code Sections 401(a) and 457(b). The plan is available to employee groups based on bargaining unit and job class.

Employer-only annual contributions are calculated based upon a percentage of employee compensation. For the fiscal year ended June 30, 2019 Ag + Open Space's contribution was \$39,200.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 8 – Employee Retirement Plan (Continued)

Ag + Open Space offers employees an optional deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. This plan is available to substantially all employees and allows participants to defer a portion of their current income until future years, up to a maximum of \$19,000 per calendar year.

NOTE 9 – Other Postemployment Health Benefits (OPEB)

Plan Description

The County of Sonoma (County) maintains an Other Postemployment Healthcare Plan (OPEB or Plan). The Plan is a single employer defined benefit plan which is administered by the County. The authority to establish and amend benefit provisions of the Plan resides with the County Board of Supervisors. Ag + Open Space participates in the OPEB Plan.

The County established an OPEB trust with the Public Agency Retirement Services (PARS) in 2008 to accumulate resources to fund future benefit payments of the Plan. The OPEB trust is reported in the County of Sonoma's Comprehensive Annual Financial Report (CAFR) and can be found www.sonoma-county.org.

In accordance with a County Board of Supervisors approved salary resolution and applicable memorandum of understanding, the Plan includes unrepresented and represented employees hired prior to January 1, 2009, with at least 10 consecutive years of regular full-time paid employment. The Plan was closed to new participants on December 31, 2008.

Benefits Provided

Retirees and the County share in the cost of monthly premiums for medical coverage. The County contribution toward plan member premiums is a \$500 per month maximum contribution, an amount which is equal to the County's current contribution toward the cost of active, unrepresented Administrative Management employees' medical plans. Retirees may enroll eligible dependents in the County medical plan elected by the retiree, but the retiree is responsible for all premium costs in excess of the County's contribution. In the case of a Safety employee's line-of-duty death pursuant to the California labor code, dependents of the deceased employee are eligible to receive County-subsidized medical coverage. In addition to the monthly contribution, the County reimburses retirees hired prior to January 1, 2009, a fixed amount of \$96.40 per month for Medicare Part B premiums.

Contributions

The OPEB Plan funding policy provides for periodic contributions by the County. The contribution rate as a percentage of covered payroll is 8.8% and is authorized annually by the County Board of Supervisors to finance the costs of benefits for plan members, with an additional amount to finance the unfunded accrued liability. Contributions to the OPEB Plan from Ag + Open Space were \$186,678 for the year ended June 30, 2019. Employees are not required to contribute to the OPEB Plan.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 9 – Other Postemployment Health Benefits (OPEB) (Continued)

Proportionate Share

The net OPEB liability and asset information is reported within certain defined timeframes as listed below:

Reporting Date	June 30, 2019
Valuation Date	June 30, 2018
Measurement Date	June 30, 2018

At June 30, 2019, Ag + Open Space reported a liability of 1,663,544 for its proportionate share of the net OPEB liability. Ag + Open Space's covered payroll is used as the basis for determining its proportion of the OPEB amounts. At June 30, 2018, Ag + Open Space's proportion was 0.63%. At June 30, 2019 Ag + Open Space's proportion was 0.67%, an increase of 0.04%.

Actuarial Methods and Assumptions

The Net OPEB Liability (NOL) was measured as of June 30, 2018 and 2017 and determined based on the total OPEB liability from actuarial valuations as of June 30, 2018 and 2017, respectively.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018 and June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement, except the Excise Tax imposed by the Affordable Care Act and related statutes was reflected in the actuarial valuation as of June 30, 2018 as noted:

Actuarial cost method Inflation Investment rate of return	Entry Age Normal Cost Method 3.00% 6.50%, net of OPEB plan investment expense, including inflation
Salary increases Other assumptions	3.50%Analysis of actuarial experience per the January 1, 2012 through December 31, 2014Actuarial Experience Study dated October 2, 2015 and the Economic Actuarial
	Assumption Study for December 31, 2015 Actuarial Valuation dated September 30, 2015 for the Sonoma County Employees' Retirement Association (SCERA). Mortality rates were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table

The County Health Plan medical trends for ages under 65 grade from 7.50% in 2018/2019 down to 4.5% over 6 years. The County Health Plan medical trends for ages over 65 grade from 6.00% in 2018/2019 down to 4.5% over 6 years. County Health Plan drug trends grade from 6.50% in 2018/2019 down to 4.50% over 4 years. HMO Medical/Drug trends grade from 6.50% in 2018/2019 down to 4.5% over 8 years. ASO fees assumed trend was 5.00% in 2018/2019, then 4.5% thereafter.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 9 – Other Postemployment Health Benefits (OPEB) (Continued)

Investments

The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which the expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rate of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the table below.

The County's Investment Guidelines for OPEB are detailed in the "Investment Guidelines Document – County of Sonoma Post-Employment Health Care Plan Investment Policy Document – June 2017". The following is the Board's adopted asset allocation policy for OPEB as of June 2017:

Asset Class	Policy Target Allocation	Long-Term Expected Real Rate of Return
A3500 Clu55	mocation	Real Rate of Return
Large Cap U.S. Equity	30%	6.7%
Mid Cap U.S. Equity	4%	6.7%
Small Cap U.S. Equity	8%	6.7%
International Equity	8%	7.7%
Global Equity	6%	7.7%
U.S. Core Fixed Income	31%	2.1%
Alternatives	8%	3.9%
Cash	1%	1.1%
Real Estate	4%	5.2%
Total	100%	

Discount Rate

The discount rate used to measure the total OPEB liability were 6.50% and 3.78% as of June 30, 2018 and June 30, 2017, respectively. The discount rate of 3.78% in the prior valuation, was based on a projection of the Plan's Fiduciary Net Position that indicated trust assets would not be sufficient to make projected benefit payments for all years. The projection of cash flows used to determine the discount rate as of June 30, 2018 assumed employer contributions of 8.8% of future open group payroll. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. As a result, the discount rate is equal to the assumed investment return of 6.50%.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 9 – Other Postemployment Health Benefits (OPEB) (Continued)

<u>Sensitivity of Ag + Open Space's Proportionate Share of the Net OPEB Liability to Changes in Discount</u> <u>Rate</u>

The following presents Ag + Open Space's proportionate share of the Net OPEB liability if it were calculated using the discount rate of 6.50%, as well as what Ag + Open Space's proportionate share of the Net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate, for measurement period ended June 30, 2018:

10	1% Decrease Discount Rate		19	% Increase		
	5.50%		6.50%		7.50%	
\$	1,838,902	\$	1,663,544	\$	1,511,091	

<u>Sensitivity of Ag + Open Space's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate</u>

The following present Ag + Open Space's proportionate share of the Net OPEB liability if it were calculated using the trend rate that is 1%, higher as well as using trend rate 1% lower than the current trend rates, for measurement period ended June 30, 2018:

1% De	ecrease	Т	Frend Rate	1% Increase		
\$ 1.	647,653	\$	1,663,544	\$	1,714,326	

Amortization of Deferred Outflows and Deferred Inflows of Resources

The net difference between projected and actual earnings on OPEB Plan investments is amortized over a 5year period on a straight-line basis. One-fifth was recognized in OPEB expense during the measurement period, and the remaining net difference between projected and actual investment earnings on OPEB Plan investments at June 30, 2018, is to be amortized over the remaining 4-year period.

The changes in assumptions and differences between expected and actual experience are recognized over the average of the expected remaining service lives of all employees that are provided OPEB through the Plan (active and inactive) determined as of the beginning of the measurement period. For the measurement date ending June 30, 2018, the average is 2.67 years.

For the year ended June 30, 2019 Ag + Open Space's recognized OPEB expense of (90,745). At June 30, 2019, Ag + Open Space's reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 9 – Other Postemployment Health Benefits (OPEB) (Continued)

	 d Outflows of esources	 ed Inflows of esources
Differences between expected and actual experience	\$ 13,340	\$ 3,309
Changes in assumptions	-	404,311
Net difference between projected and actual earning on retirement		
plan investments	-	8,341
Changes in proportion and differences between District contributions		
and proportionate share of contributions	77,188	18,107
District contributions subsequent to the measurement date	 191,716	 -
Total	\$ 282,244	\$ 434,068

The \$191,716 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2018 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as OPEB expense as follows:

Year ending June 30,	 Amount
2020	\$ (234,358)
2021	(106,118)
2022	(2,638)
2023	 (426)
Total	\$ (343,540)

Defined Contribution Plan Description

For employees hired on or after January 1, 2009, the County provides a defined contribution into a Retiree Health Reimbursement Arrangement (HRA) account. Eligibility for this benefit is based upon completion of two full years of consecutive County regular service and have been a contributing member of the Sonoma County Employees Retirement Association. Upon completion of the initial eligibility requirements, the County provides (a) an initial contribution of \$2,400 to an HRA account established in the employee's name; this initial contribution of \$2,400 is based on full-time status and is prorated based on the employee's allocated position, and (b) thereafter contributes \$.58 per pay status hour, not including overtime, into the HRA account for each eligible employee. Once an employee has worked the two full years of service and the initial contribution into their HRA account is made, there are no further service requirements. All contributions into the Retiree HRA are made only while an employee is in active pay status, and upon separation of employment, there are no further post-employment contributions. Participants may access their HRA account at age 50 or upon retirement from the County, whichever is earlier, and may defer this date. There is no requirement to be enrolled in a County offered medical plan to receive this benefit. Retirees and dependents that elect coverage under a County-sponsored plan are responsible for all costs.

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 10 – Environmental Remediation

Ag + Open Space has performed an analysis of the buildings on the McCullough Ranch property and a conservation easement acquired in fiscal year 2009 and found asbestos and lead and a small amount of oil contaminated soil. Ag + Open Space has estimated cost of 30,000 for the asbestos, lead and soil clean-up. During fiscal year 2019, the property, along with the remediation liability, was transferred to Sonoma County Regional Parks.

NOTE 11 – Commitments and Contingencies

Matching Grants Accepted into the Program - Awaiting Contract Approval

The list below represents projects that have been accepted into the Matching Grant Program by Ag + Open Space's Board and funding is contingent upon the successful negotiation of grant related documents such as a Matching Grant Agreement and Conservation Easement.

		Date Board		
Project	Amount	Accepted	Expiration Date	
Crane Creek Regional Trail	\$ 771,270	7/11/2001	12/6/2021	
Denman Reach	50,000	10/14/2014	10/14/2019	
Guerneville River Park Phase 2	368,000	9/18/2012	9/18/2019	
Maxwell Farms	250,000	10/25/2016	10/25/2021	
River Lane	35,000	10/25/2016	10/25/2019	
Riverfront Regional Park Recreation Improvement	252,000	9/9/2008	9/18/2019	
Roseland Creek Community Park - Phase 1c	920,000	10/25/2016	10/25/2019	
Roseland Village Public Space	500,000	10/14/2014	10/14/2019	
Southeast Santa Rosa Greenway	1,000,000	10/25/2016	10/25/2019	
SMART Pathway – Hearn to Bellevue	282,760	9/18/2012	9/18/2019	
SMART Pathway - Payran to S. Point	400,000	10/14/2014	10/14/2019	
Steamer Landing Park Development (McNear Peninsula)	100,000	10/25/2016	10/25/2021	
AmeriCorps Trail	126,943	11/13/2018	11/13/2023	
Badger Park	1,000,000	11/13/2018	11/13/2023	
Taylor Mountain Regional Park & Open Space Preserve -				
Cooper Creek Addition	742,000	11/13/2018	11/13/2021	
Helen Putnam Regional Park Extension	1,000,000	11/13/2018	11/13/2021	
McNear Peninsula (Steamer Landing) Addition	750,000	11/13/2018	11/13/2021	
	\$ 8,547,973			

Sonoma County Agricultural Preservation and Open Space District Notes to Basic Financial Statements For the fiscal year ended June 30, 2019

NOTE 11 – Commitments and Contingencies (Continued)

In 2011, the Matching Grant Program Guidelines set forth new time requirements for project implementation, intended to ensure the timeliness of project completion. Specifically, Ag + Open Space has established time limitations for expending Ag + Open Space's grant, expending the matching contribution, and implementing the project. Under the new guidelines, grant funds must be expended within three years for real property acquisitions, and within five years for restoration and park development projects. All matches must be met and all projects completed within five years. The timelines start on the date the Board accepts the project into the Program. The new time requirements for expending Ag + Open Space grant funding also applied to projects accepted in the 2008 Program cycle and before, with the timelines starting on the date the revised guidelines are adopted (December 6, 2011).

Ag + Open Space may consider one request for extension of the time requirements up to two years, only upon the applicant's demonstration of reasonable progress on the project and proof that the extension will result in successful completion of the project.

Initial Public Access Operations and Maintenance (IPAOM) Unencumbered Contracts

Ten percent of the sales tax received from Measure F is obligated for Initial Public Access Operations and Maintenance (IPAOM) on public recreational property. The \$8,317,742 shown as Committed on the Government Fund Balance Sheet is for IPAOM and includes encumbered contracts of \$1,376,659 for estimated expenditures through FY18-19. An additional \$2,296,590 of the committed fund balance will be encumbered in future years under existing multi-year contracts related to transfer of properties to other governmental agencies. These future contract encumbrances are anticipated as follows:

Receiving Agency	Property Name	Unencumbered Contracts
Sonoma County Regional Parks	Mark West Regional Park and Open Space Preserve	\$1,834,447
Sonoma County Regional Parks	Stewards Point Ranch (California Costal Trail Stewarts Point and Kashia Coastal	
	Reserve Segments)	462,143
Total unencumbered contracts		\$2,296,590

This Page Left Intentionally Blank

Required Supplementary Information

Sonoma County Agricultural Preservation and Open Space District Cost-Sharing Multiple-Employer Defined Pension Plan Last 10 Years* Schedule of Ag + Open Space's Proportionate Share of the Net Pension Liability and Related Ratios as of The Measurement Date

	General Plan					
	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014	12/31/2013
Proportion of the Net Pension Liability	0.595%	0.531%	0.522%	0.570%	0.566%	0.521%
Proportionate share of the Net Pension Liability	\$ 2,942,750	\$ 896,768	\$ 2,050,910	\$ 2,352,712	\$ 1,227,521	\$ 1,269,050
Covered Payroll	2,303,909	2,164,436	1,929,815	1,976,192	1,840,756	1,678,706
Proportionate Share of the Net Pension Liability as a Percentage of its						
Covered Payroll	127.73%	41.43%	106.27%	119.05%	66.69%	75.60%
Plan Fiduciary Net Position as a Percentage of the Total Pension						
Liability	83.50%	94.03%	85.92%	84.63%	90.88%	89.76%

*- Fiscal year 2015 was the 1st year of implementation, therefore only six years are shown.

Sonoma County Agricultural Preservation and Open Space District Cost-Sharing Multiple Employer Defined Pension Plan Last 10 Years* Schedule of Contributions

					G	eneral Plan				
	F	iscal Year	F	iscal Year	F	iscal Year	F	iscal Year	F	iscal Year
	20	018 - 2019	2	017 - 2018	2	016 - 2017	20	015 - 2016	2	014 - 2015
Actuarially determined contribution	\$	391,408	\$	375,755	\$	291,501	\$	427,676	\$	373,185
Contributions in relation to the actuarially determined										
contributions		(391,408)		(375,755)		(291,501)		(427,676)		(373,185)
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-
Covered payroll	\$	2,184,787	\$	2,193,110	\$	2,024,119	\$	1,963,405	\$	1,811,776
Contributions as a percentage of covered payroll		17.92%		17.13%		14.40%		21.78%		20.60%

* Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

Sonoma County Agricultural Preservation and Open Space District Other Post-Employment Health Benefits (OPEB) Last 10 Years* Schedule of Ag + Open Space's Proportionate Share of the Net Other Post-Employment Benefits Liability and Related Ratios as of The Measurement Date

		6/30/2018	 6/30/2017	6/30/2016	
Proportion of the Net Other Post Employment Liability		0.665%	0.630%		0.645%
Proportion share of the Net Other Post Employment Liability	\$	1,663,544	\$ 2,115,054	\$	2,375,725
Covered Payroll		2,193,110	2,024,119		1,963,405
Proportionate Share of the Net Other Post Employment Liability as a					
Percentage of its Covered Payroll		75.85%	104.49%		121.00%
Plan's Fiduciary Net Position as a percentage of the Total OPEB					
Liability		18.77%	12.90%		10.25%

*- Fiscal year 2018 was the 1st year of implementation, therefore only three years are shown.

Sonoma County Agricultural Preservation and Open Space District Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Governmental Fund For the Fiscal Year Ended June 30, 2019

		Inc 50, 2017					Variance with	
							Final Budget -	
		Budgeted Amounts				Actual	Positive	
	_	Original		Final		Amounts	(Negative)	
Revenues	_		_					
Contributions from Open Space Special Tax Account	\$	39,559,320	\$	39,559,320	\$	24,805,367 \$	(14,753,953)	
Grants and contributions:								
State of California		3,500,000		3,500,000		337,158	(3,162,842)	
Federal		2,000,000		2,000,000		529,887	(1,470,113)	
Donations		4,585,000		4,585,000		21,429	(4,563,571)	
Interest on pooled cash		50,000		50,000		279,949	229,949	
Miscellaneous		10,000		10,000		110,133	100,133	
Total revenues	_	49,704,320		49,704,320		26,083,923	(23,620,397)	
Expenditures	_							
Current:								
Salaries and employee benefits		4,394,633		4,631,494		4,011,530	619,964	
Services and supplies		6,563,949		8,732,795		7,857,020	875,775	
Contribution to other governments		3,901,270		5,135,470		1,825,972	3,309,498	
Capital Outlay:								
Land and easements		33,350,000		33,350,000		14,323,340	19,026,660	
Buildings and improvements		1,482,500		1,735,947		399,059	1,336,888	
Machinery and equipment		45,000		45,000		-	45,000	
Preacquisition costs		-		-		239,693	(239,693)	
Encumbrances		-		(4,180,790)		(5,765,288)	1,584,498	
Total expenditures		49,737,352		49,449,916		22,891,326	26,558,590	
Excess of revenues	_							
over expenditures		(33,032)		254,404		3,192,597	2,938,193	
Other financing sources (uses)	_							
Transfers In		50,390		50,390		41,550	(8,840)	
Transfers out		(17,359)		(17,359)		(17,359)	-	
Total other financing sources (uses)	_	33,031	_	33,031	_	24,191	(8,840)	
Net change in fund balances		(1)		287,435		3,216,788	2,929,353	
Fund balance - beginning of year		7,972,952	_	7,972,952	_	7,972,952		
Fund balance - end of year	\$	7,972,951 \$	3	8,260,387	\$	11,189,740 \$	2,929,353	

The accompanying notes are an integral part of these financial statements.

Sonoma County Agricultural Preservation and Open Space District Notes to Required Supplementary Information For the fiscal year ended June 30, 2019

NOTE 1 – Supplementary Notes

A. Budgetary Information

Budgetary revenue estimates represent original estimates modified for any authorized adjustment which was contingent upon new or additional revenue sources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis. Ag + Open Space's final budgetary information was amended during the year by resolution of the Board of Directors.

B. Encumbrances

Ag + Open Space has unexpended encumbrances of 5,765,288 at June 30, 2019. These encumbrances represent commitments by Ag + Open Space for services related to the acquisition of land and easements and the stewardship of District owned properties.

Other Supplementary Information

This Page Left Intentionally Blank

Sonoma County Ag Preservation and Open Space District Schedule of Interests in Land June 30, 2019

<u>FYE</u> <u>Acquired</u>	Date of Original Acquisition	Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
1992	5/14/1992	Marty	Meacham Hill Penngrove, CA Olsen Lane (-06), Orchard Lane (-08)	Conservation Easement	503,639.00
	Total Fiscal Year 1	991-92			503,639.00
1993	3/8/1993	Cloudy Bend	5070 Lakeville Hwy. Petaluma, CA Note: Coastal Conservancy granted \$350,000	Conservation Easement	102,607.50
1993	5/25/1993	Sebastopol Railroad Forest	Portion of Railroad Right-of-Way Sebastopol, CA	Conservation Easement	21,313.75
	Total Fiscal Year 1	992-93			123,921.25
1994	7/27/1993	Doerksen	7125 St. Helena Road Santa Rosa, CA	Conservation Easement	109,936.25
1994	8/31/1993	Alba Lane	4260 Alba Lane Santa Rosa, CA 4205 Coffey Lane &	Conservation Easement	300,707.90
1994	9/14/1993	White	188 E. Fulton Road Santa Rosa CA	Conservation Easement	454,494.25
1994	9/14/1993	St. Francis Vineyards	Hwy 12 at Adobe Canyon Road Kenwood, CA	Conservation Easement	886,327.11
1994	9/14/1993	Vasila	6018 Bloomfield Road Petaluma, CA 374 Horn Avenue	Conservation Easement Conservation	128,158.49
1994	9/21/1993	Brown	Santa Rosa, CA	Easement	197,865.52
1994	10/19/1993	Burns	2505 & 2245 Spring Hill Road West Petaluma, CA	Conservation Easement	431,371.80
1994	4/12/1994	St. Luke's	4111 Old Redwood Hwy. Santa Rosa, CA	Conservation Easement	342,602.58
1994	6/14/1994	Cotati Highlands	1300 W. Sierra Avenue 10 Summit Grade Road 333 & 335 Pine Grove Road Stony Point Road Cotati, CA	Conservation Easement	2,089,204.35
1994	6/14/1994	Dougan	5510 Bloomfield Road Petaluma, CA	Conservation Easement	355,432.90
	Total Fiscal Year 1	993-94			5,296,101.15
1995	8/22/1994	Lorenzini Property	22477 Koftinow Drive Timber Cove, CA	Conservation Easement	520,058.72
1995	9/1/1994	De Loach Property	10540 Los Amigos Road Healdsburg, CA 10536 Los Amigos Road	Conservation Easement Conservation	540,448.31
1995	9/1/1994	Ziedrich Property	Healdsburg, CA 4547 Whistler Avenue	Easement	144,332.50
1995	9/2/1994	San Francisco Archdiocese	Santa Rosa, CA Fitch Mountain	Fee Title Conservation	150,883.48
1995	9/15/1994	Ratchford Property	Healdsburg, CA 19999 Coleman Valley	Easement Conservation	1,042,247.84
1995	12/16/1994	Pieter Myers	Occidental, CA	Easement	108,273.75
1995	12/30/1994	Mayacama Valley Partners National Audobon Society	Juncture of Alexander Valley & Knights Valley vicinity of Pine Flat Road	Conservation Easement	722,972.50
1995	2/2/1995	Fox Healdsburg Ridge	Poppy Hill & El Arroyo Healdsburg, CA Doony Hill & El Arroyo	Conservation Easement	154,938.53
1995	2/2/1995	Diggers Bend	Poppy Hill & El Arroyo Healdsburg, CA	Conservation Easement	305,304.99
1995	4/28/1995	Stony Point Ranch	6700 Gravenstein Hwy Cotati, CA	Conservation Easement	485,867.56

<u>FYE</u> <u>Acquired</u>	Date of Original Acquisition	Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
1995	5/23/1995	Haroutunian South	200 Scenic Avenue Rohnert Park, CA	Fee Title	185,811.01
1995	5/31/1995	Graton Right of Way	Occidental Road to Grey Street near Graton, from Graton Road to Green Valley Road, and from point south of Ross Station to Key Lane	Conservation Easement	174,356.00
1995	6/15/1995	Carinalli	2900 Llano Road Santa Rosa, CA	Conservation Easement	768,149.66
1995	6/30/1995	Lang Property	3115 Porter Creek Road Santa Rosa, CA	Conservation Easement	1,259,634.28
	Total Fiscal Year 1	994-95		Lusement	6,563,279.13
1996	9/7/1995	Silberstein	5531 Kay Drive	Conservation	204,853.49
			Santa Rosa, CA 8610, 8611 Oak Grove Avenue	Easement Conservation	,
1996	9/15/1995	Dutton	Graton, CA	Easement	325,361.33
1996	9/22/1995	Freiberg	2400 Sobre Vista Road Sonoma, CA	Conservation Easement	959,704.37
1996	9/22/1995	Henshaw	2400 Sobre Vista Road Sonoma. CA	Conservation Easement	314,798.00
	/ /		4170 Lakeville Hwy	Conservation	
1996	11/15/1995	Silacci Dairy	Petaluma, CA	Easement	503,777.62
1996	12/12/1995	Nicholas Turkey Farms	2676 Napa Road Sonoma, CA	Conservation Easement	1,412,600.78
1996	1/3/1996	Santa Angelina Ranch/ Mcmicking	12629 Hwy 128 Knights Valley, CA	Conservation Easement	1,743,230.11
		-	Langtry Road	Conservation	
1996	1/8/1996	McCormick Ranch	St. Helena, CA	Easement	1,712,147.95
1996	1/19/1996	Matteri	3820 Petaluma Hill Road Santa Rosa, CA	Conservation Easement	401,535.50
1996	3/29/1996	Moon Ranch - Pfendler	3268 Old Adobe Road Petaluma, CA	Conservation Easement	1,439,122.93
1996	4/3/1996	Unity Church Property	4351 Old Redwood Hwy. Santa Rosa, CA	Conservation Easement	422,523.92
1996	4/10/1996	Anderson	North Cloverdale on Russian River	Conservation Easement	228,004.76
1996	5/3/1996	Palm Terrace	City limits of Sebastopol west edge of Laguna de Santa Rosa	Conservation Easement	913,432.35
1996	5/24/1996	Mickelsen	Mecham and Pepper Roads Northwest of Petaluma, CA	Conservation Easement	677,379.69
1996	5/30/1996	Alman Marsh	East of Hwy 101 between Marina and former city landfill Mecham and Pepper Roads	Conservation Easement Conservation	60,991.25
1996	6/7/1996	Herzog (Sleepy Hollow)	Northwest of Petaluma, CA	Easement	997,397.59
	Total Fiscal Year 1	995-96			12,316,861.64
1997	7/5/1996	Treadwell	31820 McCray Road Cloverdale, CA	Conservation Easement	105,027.50
1997	7/23/1996	Knudtsen	3150 Robler Road	Conservation	428,244.26
1007	,, 20, 2000		Petaluma, CA 13000 Los Amigos Road	Easement	0,0
1997	9/4/1996	Guttman (Lang)	Healdsburg, CA (NW of Poerter Creek Road / Franz Valley Road)	Conservation Easement	406,196.85
1997	9/26/1996	Callahan (Raja Dev.)	North of Highland Circle / East of Poppy Hill Drive Healdsburg, CA	Conservation Easement	559,332.00
1997	10/14/1996	McNear Peninsula (Lind)	100 East D Street Petaluma, CA	Conservation Easement	192,111.50
1997	12/11/1996	Weston (Sotoyome Highlands)	13000 Los Amigos Road Healdsburg, CA	Conservation Easement	1,667,916.25
1997	4/25/1997	Yee	4871 Redwood Hwy. South Petaluma, CA 4315 Snyder Lane	Conservation Easement	803,641.36
1997	5/19/1997	Young / Armos	4314 Hunter Avenue Santa Rosa, CA	Fee Title	376,574.50
1997	5/29/1997	McCormick Ranch	Los Alamos Road Santa Rosa, CA	Conservation Easement	667,046.44
	Total Fiscal Year 1	996-97		Course of the	5,206,090.66
1998	7/23/1997	McCrea	Vigilante Road Glen Ellen, CA	Conservation Easement	1,208,560.80

<u>FYE</u> Acquire		Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
1998	7/31/1997	Geary	5525 Bennett Valley Road Santa Rosa, CA	Conservation Easement	2,322,335.50
1998	9/5/1997	Hepper	Estero Lane Bodega, CA	Conservation Easement	294,357.05
1998	11/3/1997	Morrison Brothers	5151 Stony Point Road	Conservation	388,443.93
1998	12/11/1997	Keegan & Coppin	Santa Rosa, CA Bennett Valley Road (Vacant Lot) Santa Rosa, CA	Easement Fee Title	558,401.40
1998	1/15/1998	Magers (Gray Creek Portion)	Gray Creek Road / Off Mill Creek Road Healdsburg, CA	Conservation Easement	90,215.51
1998	1/21/1998	Cramer	Hall / Occidental Roads Santa Rosa, CA	Conservation Easement	1,667,016.50
1998	2/17/1998	Stein (Windsor Oaks)	10801, 10806, 10808, 10810, 10900 Hillview Rd / Arata Ln Windsor, CA	Conservation Easement	1,634,576.65
1998	2/20/1998	Aggio	2888 Stony Point Road Santa Rosa, CA	Conservation Easement	494,323.02
1998	2/27/1998	Haroutunian North	Airport Boulevard Santa Rosa, CA	Fee Title	408,311.65
1998	3/11/1998	Gustafsson (Gray Creek Portion)	Gray Creek Road / Off Mill Creek Road Healdsburg, CA	Conservation Easement	143,730.13
1998	4/13/1998	Oken	5057 Petaluma Hill Road Rohnert Park, CA	Fee Title	897,660.30
	Total Fiscal Year 1	997-98			10,107,932.44
1999	8/4/1998	Dashiell / Molle	Between Santa Rosa and Rohnert Park East side of Petaluma Hill Road	Conservation Easement	336,322.00
1999	8/14/1998	White II	Coffey Lane Santa Rosa, CA	Conservation Easement	241,614.00
1999	9/30/1998	Hafey	Knights Valley along Hwy 128 South of Franz Valley Road	Conservation Easement	910,487.00
1999	12/21/1998	Bath / Watt	Along prominent ridgeline SE of Santa Rosa, on Northern side of Taylor Mountain	Conservation Easement	824,241.00
1999	1/6/1999	Sonoma Developmental Center - Area 1	Sonoma Valley, adjacent to Jack London Park	Conservation Easement	262,705.00
1999	2/4/1999	Monte Rio School	9725 Main Street, south of Monte Rio Community Center	Conservation Easement	197,684.00
1999	4/16/1999	Bodega Bay Firehouse Fire Protection District	Highway One Scenic Corridor	Conservation Easement	53,785.00
1999	4/23/1999	Mazzetta	NW of Petaluma at junction of Pepper Road and Mecham Roads	Conservation Easement	1,000,839.00
1999	4/23/1999	Mom's Beach (Notter Property)	Northwest of Forestville, River Road adjacent to Russian River	Conservation Easement	81,561.00
1999	5/18/1999	Skiles	North of Glen Ellen, adjacent to Jack London State Park	Conservation Easement	646,987.00
1999	6/1/1999	Good (Nathanson Creek)	Park/Sonoma Valley High School	Conservation Easement	101,687.00
1999	6/25/1999	Nahmens	East and West sides of Canfield Road south of Sebastopol, CA	Conservation Easement	1,166,429.00
	Total Fiscal Year 1	998-99			5,824,341.00
2000	12/23/1999	Nunes	Panorama Drive Santa Rosa, CA	Conservation Easement	987,791.00
2000	1/5/2000	Colliss	Coleman Valley Road Occidental, CA	Conservation Easement	1,049,574.00
2000	1/12/2000	Town of Windsor (Windsor Town Green)	Bell Road Windsor, CA	Conservation Easement	776,816.00
2000	1/19/2000	Matteri	Petaluma Hill Road Santa Rosa, CA	Fee Title	473,128.00
2000	1/21/2000	Mickelsen / Camozzi	Pepper and Walker Roads Sonoma County, CA	Conservation Easement	1,516,125.00
	Total Fiscal Year 1	999-00			4,803,434.00
2001	9/13/2000	Van Alstyne	Fitzpatrick Lane Occidental, CA	Conservation Easement	1,272,910.00
2001	10/4/2000	Cook	Lichau Road Penngrove, CA	Conservation Easement	1,711,894.00
2001	12/6/2000	Modini	Pine Flat Road Healdsburg, CA	Conservation Easement	1,060,730.00

<u>FYE</u> <u>Acquired</u>	Date of Original Acquisition	Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
2001	12/7/2000	Sequeira / Red Hill	Coast Hwy 1	Conservation	1,428,759.00
2001	12/7/2000	Sequena / Neu min	Jenner, CA	Easement	1,420,755.00
2001	12/29/2000	Solak	Railroad Avenue	Conservation	176,454.00
			Forestville, CA	Easement	,
2001	5/4/2001	Но	Petaluma Hill Road Rohnert Park, CA	Fee Title	569,860.00
			1660 Estero Lane	Conservation	
2001	5/11/2001	Dewar	Bodega Bay, CA	Easement	291,574.00
2001	5/18/2001	Glen Oaks	Hwy 12	Conservation	1,511,825.00
			Glen Ellen, CA	Easement	
	Total Fiscal Year 20	City Farms Laguna De Santa Rosa		Conservation	8,024,006.00
2002	12/12/2001	(Donated)	Geysers Pipeline	Easement	41,785.00
2002	12/17/2001		Cooley Ranch Road	Conservation	
2002	12/17/2001	Cooley Ranch	Cloverdale, CA	Easement	5,887,575.00
2002	1/10/2002	Ielmorini Property	13601 State Hwy 1	Conservation	1,815,589.00
		. ,	Valley Ford, CA	Easement	, ,
2002	1/18/2002	Richardson (Cloverdale River Park)	31650 McCray Road Cloverdale, CA	Conservation Easement	65,765.00
			820 Fallon Road	Conservation	
2002	1/29/2002	Azevedo Dairy	Santa Rosa, CA	Easement	1,762,344.00
2002	3/20/2002	Morelli Property	500 Morelli Vista Road	Conservation	2,187,178.00
2002	3/20/2002	Moreni Property	Santa Rosa, CA	Easement	2,187,178.00
2002	4/5/2002	Martin Property	Valley Ford Road	Conservation	1,610,287.00
			Petaluma, CA 5700 Occidental Road	Easement Conservation	
2005	4/18/2005	Balletto Ranch	Santa Rosa, CA	Easement	2,632,820.00
	- /- /		15000 Hwy 1	Conservation	
2002	5/3/2002	Bianchi Property	Valley Ford, CA	Easement	1,527,517.00
	Total Fiscal Year 20				17,530,860.00
2003	7/31/2002	Paulin Creek Property	3100 Chanate Road	Fee Title	1,615,337.00
		Sass (Chanate Trail)	Santa Rosa, CA 700 Hardin Lane	Conservation	
2003	8/16/2002	Scott Property	Petaluma, CA	Easement	3,373,245.00
2002	8/16/2002	Manuflaugh Duna autor	Mark West Springs Road	Conservation	2 022 100 00
2003	8/16/2002	Mccullough Property	Santa Rosa, CA	Easement	2,923,109.00
2003	8/30/2002	Town Of Windsor	630 Windsor River Road	Conservation	1,149,765.00
		Keiser Park	Windsor, CA	Easement	
2003	9/17/2002	Rigler Property	Coleman Valley Road Bodega, CA	Conservation Easement	875,856.00
	/. /		7821 Eastside Road	Conservation	
2003	10/9/2002	Hanson Aggregates Parcel	Healdsburg, CA	Easement	4,042,301.00
2003	10/31/2002	Girouard (Cloverdale River Park)	31638 McCray Road	Conservation	22,024.00
2005	10/ 51/ 2002		Cloverdale, CA	Easement	22,024.00
2003	12/24/2002	Keen Property	16331 Norrbom Road Sonoma, CA	Conservation	360,566.00
			1000 Second Street	Easement Conservation	
2003	12/27/2002	Prince Memorial Greenway	Santa Rosa, CA	Easement	3,080,201.00
2002	12/21/2002	Crossi Proporty	6300 Petaluma Hill Road	Conservation	220 870 00
2003	12/31/2002	Grossi Property	Petaluma, CA	Easement	330,879.00
2003	1/31/2003	Sunset Beach Property	11057 Sunset Avenue	Conservation	636,915.00
			Forestville, CA	Easement	
2003	3/11/2003	Asborno Property	16488, 16492 Healdsburg Ave Healdsburg, CA	Fee Title	4,285,288.00
2002	2 /25 /2002		7555 Sonoma Highway	Conservation	2 277 400 00
2003	3/25/2003	Johnson Property	Santa Rosa, CA	Easement	3,077,498.00
2003	3/25/2003	Johnson Access Property	7557 Sonoma Highway	Conservation	1,028,487.00
2005	5, 25, 2005		Santa Rosa, CA	Easement	1,020,407.00
2002	E /1 C /2002	Corrington Bronorty	3800, 4000, 4300 & 4500		4 992 272 00
2003	5/16/2003	Carrington Property	Hwy One, Coleman Valley Road Bodega Bay, CA	Fee Title	4,882,273.00
	- /		1797, 1799 Pepper Road	Conservation	
2003	5/30/2003	Brayton Property	Petaluma, CA	Easement	1,316,268.00
	Total Fiscal Year 20	002-03			33,000,012.00
2004	7/16/2003	Indian Valley Property	5610 Maryannis Drive	Conservation	478,043.00
		· · ·	Santa Rosa, CA 27285 Dutcher Creek Road	Easement Conservation	· · · ·
2004	7/31/2003	Connolly Property	Cloverdale, CA	Easement	266,505.00

<u>FYE</u> <u>Acquired</u>	Date of Original Acquisition	Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
2004	8/13/2003	Jacobs Ranch	5297 Sonoma Mountain Road Santa Rosa, CA	Conservation Easement	4,919,749.00
2004	11/10/2003	Fox Pond Property	16496 Healdsburg Avenue Healdsburg, CA	Fee Title	2,905,833.00
2004	1/29/2004	Skiles Property	6560 Sonoma Mountain Road Santa Rosa, CA	Conservation Easement	224,894.00
2004	2/26/2004	Flocchini Property	7078 Lakeville Highway Petaluma, CA	Conservation Easement	794,322.00
2004	2/27/2004	Petaluma River Marsh Enhancement	Lakeville Highway Petaluma, CA	Conservation Easement	1,105,920.00
2004	4/30/2004	Wilroth Property	Lichau Road Sonoma County, CA	Conservation Easement	2,255,695.00
2004	5/21/2004	Roblar Ranch Property	7175 Roblar Road Petaluma, CA	Conservation Easement	2,292,062.00
2004	5/28/2004	Eliot Property	5850 Grove Street Sonoma, CA	Conservation Easement	17,090.00
	Total Fiscal Year 20	003-04		Labernent	15,260,113.00
		Van Hoosear	2290 Grove Street	Conservation	
2005	7/14/2004	Wildflower Preserve	Sonoma, CA	Easement	5,402,122.00
2005	10/13/2004	Maffia Property	12001 Valley Ford Road Petaluma, CA	Conservation Easement	1,168,446.00
2005	10/21/2004	Sebastopol Skate Park and Community Garden	Laguna Park Way Sebastopol, CA	Conservation Easement	132,176.00
2005	10/22/2004	Beltane Ranch Property	11775 Sonoma Highway Glen Ellen, CA	Fee Title	9,182,041.00
2005	11/2/2004	Dickson Property	7699 Reclamation Road Petaluma, CA	Conservation Easement	4,282,207.00
2005	12/1/2004	Wilroth Property	Lichau Road Sonoma County, CA	Conservation Easement	59,555.00
2005	1/31/2005	Cooper's Grove	5761 Sonoma Mountain Road Santa Rosa, CA	Conservation Easement	4,926,873.00
2005	3/15/2005	Summer Home Park	11453 River Road Forestville, CA 19100 & 2330 Willow Creek Road	Conservation Easement	399,098.00
2005	5/6/2005	Willow Creek	24110 Freezeout Road Sonoma County, CA	Conservation Easement	20,923,138.00
	Total Fiscal Year 20	004-05			46,475,656.00
2006	9/29/2005	Tolay Lake Ranch	5869 Lakeville Highway Petaluma, CA	Conservation Easement	21,794,852.00
2006	10/7/2005	Lawson Property	6280 Melita Road Santa Rosa, CA	Conservation Easement	1,183,695.00
2006	10/7/2005	Prince Gateway Park (Boyett)	Santa Rosa Creek Santa Rosa, CA	Conservation Easement	420,963.00
2006	12/20/2005	Camp Gualala	27010 Skaggs Spring Road Annapolis, CA	Conservation Easement	894,878.00
2006	12/15/2005	Montini Property	18950 Fifth Street West Sonoma, CA	Conservation Easement	12,687,523.00
2006	12/15/2005	Montini Property	18951 Fifth Street West Sonoma, CA	Conservation Easement	1,350,000.00
2006	1/13/2006	Taylor Mountain Ranch (Russell)	2100 Kawana Terrace Road Santa Rosa, CA	Conservation Easement	18,174,418.00
	Total Fiscal Year 20	005-06			56,506,329.00
2007	9/8/2006	Crane Property	5900 Petaluma Hill Road Santa Rosa, CA	Conservation Easement	1,112,378.48
2007	8/24/2006	Saddle Mountain Property	Calistoga & Helena Roads Sonoma County, CA	Fee Title	14,714,525.00
2007	7/3/2006	Santa Rosa Creek (3 Bridges)	Santa Rosa, CA	Conservation Easement	7,950.00
2007	6/22/2007	Sonoma Developmental Center - Area 3	14400 Sonoma Highway Sonoma County, CA	Conservation Easement	586,881.00
2007	4/18/2007	Tremari	5767 & 5775 Bloomfield Road	Conservation	3,185,447.13
2007			Unincorporated Petaluma, CA	Easement	
	Total Fiscal Year 20	006-07		.	19,607,181.61
2008	6/5/2008	Quailbrook Ranch	6450 Quailbrook Lane Penngrove, CA	Conservation Easement	1,647,162.93
2008	12/31/2007	Hayfork Ranch	5240 St. Helena Road Santa Rosa, CA	Conservation Easement	668,197.58

4	<u>FYE</u> Acquired	Date of Original Acquisition	Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
	2008	11/15/2007	Cresta Property	3035 Porter Creek Road Santa Rosa, CA	Conservation Easement	3,142,034.65
	2008	9/28/2007	Poff Property	8000 State Highway 1 Bodega Bay, CA	Fee Title	5,650,183.47
	2008	9/28/2007	Clover Springs Property	Skyview Drive Cloverdale, CA	Conservation Easement	7,840,666.65
	2008	9/28/2007	Pitkin Marsh Property	4869 North Gravenstein Highway Sebastopol, CA	Conservation Easement	404,855.50
	2008	12/21/2007	Roche Property	West Line of Highway 121 Sonoma County, CA	Conservation Easement	2,013,611.24
		Total Fiscal Year 2	007-08			21,366,712.02
	2009	10/14/2008	Greenway	Santa Rosa, CA	Conservation Easement	879,216.91
	2009	10/16/2008	Laguna de Santa Rosa Acquisition & Enhancement	Sebastopol, CA	Conservation Easement	688,047.45
	2009	10/16/2008	Falletti Ranch	Cotati, CA	Conservation Easement	3,161,087.85
	2009	11/14/2008	Occidental Road	Sonoma County, CA	Fee Title	106,442.44
	2009	12/30/2008	Sonoma Mountain Ranch (Walsh)	Petaluma, CA	Conservation Easement	10,033,549.19
	2009	1/15/2009	Russian Riverkeeper Stewardship Park	Guerneville, CA	Conservation Easement	50,000.00
	2009	3/24/2009	North Slope Mtn Trail	Healdsburg, CA	Conservation Easement	2,890.00
	2009	4/17/2009	Pacheco Dairy	Petaluma, CA	Conservation Easement	1,530,844.32
	2009	5/28/2009	Cooke Ranch	Sonoma, CA	Conservation Easement	1,056,593.87
	2009	6/30/2009	Gilardi Ranch	Bodega, CA	Conservation Easement	1,654,816.16
	2009	6/30/2009	Petaluma Marsh Improvements	Petaluma, CA	Conservation	816,554.00
1.1		Total Fiscal Year 2	008-09		Easement	19,980,042.19
	2010	9/14/2009	McCullough Phase I	Santa Rosa, CA	Conservation Easement	8,555,047.60
	2010	9/16/2009	Patterson Point	Villa Grande, CA	Conservation Easement	122,381.00
	2010	9/24/2009	Quinlan / Noonan	Bodega Bay, CA	Conservation Easement	1,893,040.86
	2010	9/24/2009	Sittenauer	Sebastopol, CA	Conservation Easement	446,235.89
	2010	12/6/2009	Jenner	Jenner, CA	Conservation Easement	39,470,789.00
	2010	12/7/2009	Riddel	Healdsburg, CA	Conservation Easement	819,917.00
	2010	12/18/2009	Smith Family Ranch	Petaluma, CA	Conservation Easement	2,357,377.00
	2010	2/26/2010	Burbank Ave Property	Santa Rosa, CA	Conservation Easement	2,441,637.00
	2010	3/30/2010	Danielli Ranch	Santa Rosa, CA	Conservation Easement	1,689,615.61
	2010	5/7/2010	Taylor Mountain: Farmers Lane Extension - Sale to City of Santa Rosa	Santa Rosa, CA	Conservation Easement	(211,000.00)
	2010	6/29/2010	Crane Home Ranch	Rohnert Park, CA	Conservation Easement	416,630.94
	2010	6/30/2010	Bayer Property	Santa Rosa, CA	Conservation Easement	1,336,940.34
	2010	6/30/2010	Giorgi Park Rehabilitation	Healdsburg, CA	Conservation Easement	522,062.00
		Total Fiscal Year 2	009-10			59,860,674.24
	2011	7/1/2010	Giorgi Park - Phase 2	Healdsburg, CA	Conservation Easement	728,745.30
	2011	3/1/2011	Burbank Ave Educational / Recreation	Santa Rosa, CA	Conservation Easement	3,507,321.39

<u>FYE</u> Acquired	Date of Original Acquisition	Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
2011	9/23/2010	Uncle Henry's Ranch	Petaluma, CA	Conservation Easement	1,036,453.24
2011	6/7/2011	Van Steyn	Santa Rosa, CA	Conservation Easement	116,408.22
2011	6/30/2011	Smith Family Ranch	Petaluma, CA	Conservation Easement	300.00
	Total Fiscal Year 2	010-11			5,389,228.15
2012	7/26/2011	Klesko	Cloverdale, CA	Conservation	1,858,614.96
2012	10/14/2011	Meadowlark Field	Sebastopol, CA	Easement Conservation Easement	4,859.48
2012	11/18/2011	Sonoma Garden Park	Sonoma, CA	Conservation Easement	112,105.93
2012	12/21/2011	Pryor Ranch	Santa Rosa, CA	Conservation Easement	2,718,776.37
2012	5/14/2012	Paula Lane	Petaluma, CA	Conservation Easement	1,081,807.19
2012	5/25/2012	Bordessa Ranch	Valley Ford, CA	Conservation Easement	1,861,639.92
	Total Fiscal Year 2	011-12			7,637,803.85
2013	5/29/2013	Buckeye Forest	Annapolis, CA	Conservation Easement	5,548,997.72
	Total Fiscal Year 2	012-13		Lasement	5,548,997.72
2014	10/28/2013	Forever Forestville	Forestville, CA	Conservation Easement	486,165.17
2014	2/20/2014	Yee	South Petaluma, CA	Conservation Easement	(6,333.99)
2014	4/16/2014	Cresta II	Santa Rosa, CA	Conservation Easement	434,964.13
2014	5/13/2014	Eliot Trail	Sonoma, CA	Easement	91,816.17
2014	6/26/2014	Pole Mountain	Jenner, CA	Conservation Easement	1,537,299.42
Total Fiscal Year 2013-14 2,543,910.90					
2015 2015	7/2/2014 8/12/2014	Noth Slope Rem ROW Esmt Haroutunian North	Sonoma, CA Airport Boulevard	Easement Fee Title	9,000.00 (34,926.00)
			Santa Rosa, CA	Conservation	
2015	10/21/2014	Curreri	Jenner, CA	Easement Conservation	590,319.31
2015	11/12/2014	Fitch Mountain II	Healdsburg, CA	Easement	1,851,895.27
Total Fiscal Year 2014-15 2,416,288.58 Conservation					
2016	8/31/2015	Jones Dairy	Penngrove. CA	Conservation Easement Conservation	660,767.93
2016	11/18/2015	Kashia Coastal Reserve	Sonoma Coast, CA	Easement Conservation	2,847,896.49
2016	12/24/2015	Estero Ranch	Bodega Bay, CA	Easement	1,993,008.14
2016	4/8/2015	Colgan Creek	Santa Rosa, CA	Conservation Easement	467,940.00
2016	4/15/2016	Rancho Mark West	Santa Rosa, CA	Conservation Easement Conservation	301,465.43
2016	5/9/2016	Sebastopol Skategarden Extension	Sebastopol, CA	Easement	19,678.17
	Total Fiscal Year 2	015-16		Constanti i	6,290,756.16
2017	4/8/2015	Colgan Creek CE Adjustment	Santa Rosa, CA	Conservation Easement Conservation	46,086.28
2017	11/8/2016	Petaluma Community Fields	Petaluma, CA	Easement Conservation	21,248.28
2017	1/13/2017	Stewart's Point	Sonoma, CA	Easement Conservation	6,181,221.38
2017	4/14/2017	Howlett Forest	Annapolis, CA	Easement	6,237,505.21
	Total Fiscal Year 2016-17 12,486,061.15				
2018	12/15/2017	Hansen Ranch CE		Conservation Easement	2,018,655.21
2018	6/28/2018	McCullough Fee Phase 2		Conservation	5,515,936.49
	Total Fiscal Year 2	017-18		Easement	7,534,591.70
					,,

<u>FYE</u> <u>Acquired</u>	Date of Original Acquisition	Property Name	Property Address or Location	<u>Current</u> Interest	<u>Asset</u> Value (1)
2019	10/2/2018	Donnell Ranch		Conservation Easement	3,876,462.63
2019	9/26/2018	Rips Redwoods		Conservation Easement	6,257,784.83
2019	4/5/2019	Graton Community Park CE		Conservation Easement	136,033.74
2019	11/16/2018	Cresta III CE		Conservation Easement	1,752,385.69
2019	5/13/2019	Weeks Ranch North		Conservation Easement	3,272,460.23
2019	5/13/2019	Weeks Ranch South		Conservation Easement	1,940,508.68
2019	8/13/2018	Wendle CE		Conservation Easement	1,727,368.91
	Total Fiscal Year 20	018-19			18,963,004.71
			Donated Open Space Easements in Prior Fiscal Years (2) Donated Open Space Easements in Fiscal Year 2018-19		33,242.88
			Total Interests in Land and Easements as of June 30, 2019	\$	417,201,072.13

(1) Asset value will not always equal the District's contribution. Refer to Note 1-E. to the Basic Financial Statements for detail on asset valuation.

Notes:

(2) Open Space Easements are properties where the District holds title obtained by donation through the development process. The interests are included in summary as they were determined to not relate to the District's Acquisition Plan implemented in 2006. Individual interests are valued based on the District internal costs of placing the asset in service.

STATISTICAL SECTION

This part of Ag + Open Space's Basic Financial Statements presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Ag + Open Space and County's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends

These schedules contain trend information to help the reader understand how Ag + Open Space and County's financial performance and wellbeing have changed over time:

- 1. Sales Tax Collected in Sonoma County, 1990 Measure C and 2006 Measure F
- 2. Debt Service Required from the Open Space Special Tax Account, Measure F Bonds
- 3. Cash Balance in Open Space Special Tax Account

Sonoma County Agricultural Preservation and Open Space District Fiscal Year Ended June 30, 2019



Sales Tax Revenue in Sonoma County 1990 Measure C and 2006 Measure F

Fiscal Year	Sales Tax Revenue
2010	15,348,517
2011	15,278,741
2012	18,260,198
2013	19,443,954
2014	20,557,321
2015	21,452,209
2016	22,203,169
2017	23,189,660
2018	24,543,602
2019	26,731,878
Attachment 2

Sonoma County Agricultural Preservation and Open Space District Fiscal Year Ended June 30, 2019

Debt Service Required for the Open Space Special Tax Account Measure F Bonds

Fiscal Year	Total Debt Service
2019	7,501,020
2020	7,506,125
2021	7,501,750
2022	7,501,625
2023	7,504,750
2024	6,549,750

Cash Balance in Open Space Special Tax Account Last Five Years

Fiscal Year	OSSTA Cash Balance
2015	71,595,724
2016	52,958,777
2017	53,265,994
2018	55,805,908
2019	48,965,045

Attachment 2

This Page Left Intentionally Blank



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors Sonoma County Agricultural Preservation and Open Space District Santa Rosa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Sonoma County Agricultural Preservation and Open Space District, as of and for the year ended June 30, 2019 and the related notes to the financial statements, and have issued our report thereon dated September 23, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ag + Open Space's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ag + Open Space's internal control. Accordingly, we do not express an opinion on the effectiveness of Ag + Open Space's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Ag + Open Space's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Attachment 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ag + Open Space's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated September 23, 2019 which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ag + Open Space's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ag + Open Space's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maze + Associates

Pleasant Hill, California September 23, 2019

COVER

The Vital Lands Initiative - A Vision for Land Conservation in Sonoma County

INSIDE COVER

Report Availability

Find out more about the Vital Lands Initiative, access files for download, and explore interactive maps on the Sonoma County Ag + Open Space website: <u>www.sonomaopenspace.org</u>.

Suggested Citation

Sonoma County Agricultural Preservation and Open Space District. 2019. The Vital Lands Initiative. Santa Rosa, CA. 95 pages plus appendices.

TITLE PAGE

The Vital Lands Initiative - A Vision for Land Conservation in Sonoma County

FOREWORD

General Manager Foreword

The Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space) was created by the voters of Sonoma County to ensure that our natural and working lands continue to thrive. Ag + Open Space is honored to be entrusted with the community's vision of a vibrant and beautiful Sonoma County, and every day we work with our partners to implement this vision. Over the past several years, we have worked with the community and our colleagues to develop a shared vision and strategy for the future of land conservation in our region, informed by the best available science and data. On behalf of Ag + Open Space, I am honored to share with you the Vital Lands Initiative – a comprehensive long-term plan that will guide our conservation work through 2031.

Bill Keene General Manager

Board of Directors Chair

One paragraph to be developed David Rabbitt, Sonoma County Ag + Open Space Board Chairman

ACKNOWLEDGEMENTS

The Visionary Sonoma County Community. The voters of Sonoma County created Ag + Open Space to protect natural and working lands on the edge of the rapidly urbanizing Bay Area, choosing to tax themselves to ensure that Sonoma

County retains open space lands. These protected lands maintain our quality of life, including the beautiful scenic nature of our county, family farms and local food, our watersheds, ecosystems and native habitats, greenbelts that ensure the unique character of our cities and towns, and recreational lands. The community participated in the development of the Vital Lands Initiative, providing input and feedback throughout the planning process. As a result, this document reflects the goals of the community, first envisioned in 1990 and refined to meet the needs and priorities of today.

Board of Directors. Ag + Open Space is governed by a Board of Directors, which consists of the five elected County Supervisors, one representing each Supervisorial District. Their direction and review of the Vital Lands Initiative was instrumental in developing a document that reflects the community they represent. The current Ag + Open Space Board of Directors includes:

Susan Gorin, 1st District David Rabbitt, 2nd District (current chair) Shirlee Zane, 3rd District James Gore, 4th District Lynda Hopkins, 5th District

Advisory Committee. Ag + Open Space is guided by an Advisory Committee of community members appointed by the Board of Directors. This group provided invaluable input and advice throughout the development of the Vital Lands Initiative, representing a variety of stakeholders and communities throughout the county. At the time of publication, the Advisory Committee includes:

- o John Dell'Osso (Chair) | Mayors and Councilmembers
- Don McEnhill (Vice Chair) | Environment
- Curt Nichols (Chair Pro Tem) | Business
- o Jan McFarland | First District
- Steve Barbose | First District
- Paul Martin | Second District
- Taj Hittenberger | Second District
- Steve Rabinowitsh | Third District
- Bill Smith | Fourth District
- Doug Lipton | Fourth District
- o John Nagle | Fifth District
- Evan Wiig | Fifth District
- Leah Gold | Mayors and Councilmembers
- Neysa Hinton | Mayors and Councilmembers
- Tawny Tesconi | Agriculture
- Cary Fargo | Real Estate
- Austin Maners | Youth member
- Alex Wood | Youth member

Fiscal Oversight Commission. Ag + Open Space receives guidance from a Fiscal Oversight Commission that provides independent fiscal oversight of the agency's expenditures. Their input in the Vital Lands Initiative helped ensure that the

resources of Ag + Open Space are used in the most effective way possible and in accordance with the voter approved Expenditure Plan. At the time of publication, the Fiscal Oversight Commission includes:

- Michael J. Sangiacomo | First District
- Todd Mendoza | Second District
- Regina De La Cruz | Third District
- Bob Anderson | Fourth District
- Eric J. Koenigshofer | Fifth District
- Jeff Owen | Alternate Commissioner

Land Conservation Partners. Sonoma County is fortunate to have many partners informing and advising on land conservation, including individuals, easement landowners, organizations, tribes, environmental professionals, and agencies experienced in agriculture, ecosystems and habitats, land use, and landscape scale mapping and prioritization. These conservation partners and stakeholders have spent hundreds of hours working with us and providing expertise and guidance to support the development of the Vital Lands Initiative.

Technical Consultants

- Alexander Roa Consulting
- Conservation Biology Institute
- Farm Stewards
- GreenInfo Network
- Hugo Matas (Soluna)
- Joan Florsheim (UC Santa Barbara)
- O'Connor Environmental, Inc.
- Pepperwood Foundation
- Prunuske Chatham, Inc.
- Quail House Consulting
- Reza Environmental Consulting
- Sonoma Land Trust
- The Idea Cooperative
- Tukman Geospatial LLC

TABLE OF CONTENTS

- 1. Ag + Open Space Vital Lands Initiative
- 2. About Ag + Open Space
- 3. Sonoma County Land Conservation
- 4. Outcomes on the Land
- 5. Implementing the Vision
- 6. Looking Forward

Appendices

Appendix A: References and Citations

Appendix B: Data Sources and Analysis Methods Appendix C: Community Engagement

1. AG + OPEN SPACE VITAL LANDS INITIATIVE

The Vital Lands Initiative is a long-range comprehensive plan to prioritize the land conservation activities (including planning, acquisition, and ongoing stewardship) of the Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space) through 2031. It includes the following information:

- Background and accomplishments of Ag + Open Space since 1990
- Goals, Objectives and priority actions through 2031, including financial resources for each Goal area
- Criteria and processes for identifying conservation priorities
- Strategies and tools for implementing the vision
- Targets for leveraging public and private financial resources to support the Ag + Open Space mission, extending the reach of the quarter-cent sales tax that funds Ag + Open Space

The Vital Lands Initiative was developed with the best available science and data, as well as extensive input from Ag + Open Space partners and the community to ensure the document reflects the knowledge and expertise of stakeholders and the land conservation goals of the Sonoma County voters. A summary of spatial data sources and methods as well as a description of Ag + Open Space community engagement efforts and stakeholder input is described in Appendices B and C.

2. ABOUT AG + OPEN SPACE

In 1990, faced with the conversion of working and natural lands on the edge of the rapidly urbanizing Bay Area, the visionary voters of Sonoma County approved Measures A and C to establish the Sonoma County Agricultural Preservation and Open Space District (now called Ag + Open Space). Measure A established Ag + Open Space pursuant to California Public Resources Code sections 5500 et seq., which allows for the creation of an open space district, furthering California state policy on the preservation of open space. Measure C called for a quarter-cent sales tax over a 20-year period to fund protection of agricultural lands and open space in perpetuity. In 2006, voters extended the sales tax through 2031 by passing Measure F with an impressive 76% of the vote. Measure F updated the Expenditure Plan which directs how the collected tax revenue can be spent.

Since its formation, Ag + Open Space has protected and continues to perpetually steward over 118,000 acres of high priority open space lands, preserving productive agricultural land and local food, healthy watersheds, functional ecosystems and biodiversity, and scenic landscapes and greenbelts, and providing a wide variety of recreational opportunities for Sonoma County residents and visitors.

Sonoma County General Plan

The 1989 Sonoma County General Plan called for consideration of a ballot measure to establish a district to acquire and administer open space lands. Both the 1989 General Plan, and the updated General Plan 2020 (adopted in 2008) provide fundamental direction for Ag + Open Space in the Agricultural Resources Element, the Open Space and Resource Conservation Element, the Land Use Element, and the Water Resources Element. Provisions that guide Ag + Open Space work include the direction to preserve open space between and around cities, protect land currently in and potentially suitable for agriculture, protect natural resources, and provide outdoor recreation opportunities. With regard to agriculture, the General Plan directs stabilizing agricultural use at the urban fringe, limiting intrusion of new residential uses into agricultural areas, and assistance with stabilizing farmer's economic situation. The General Plan encourages "conservation of undeveloped land, open space, and agricultural lands, protection of water and soil quality, restoration of ecosystems, and minimization or elimination of the disruption of existing natural ecosystems and flood plains" (Policy LU-11f).

Common Questions

What is Open Space?

Open space is an area of land or water that is primarily undeveloped and preserves natural resources, agriculture, outdoor recreation, greenbelts, and/or community separators.

What is "Protected Land"?

When Ag + Open Space "protects" land, we protect it forever. After the initial purchase of land or development rights, we return to the property on a regular basis to ensure that the public's investment is protected. For more about this process, see "How We Work" (page ##).

What is "development"?

Any time natural or working lands are paved over or have buildings added, it is considered to be "developed." We all need homes, businesses, transportation routes, and places to play, but the trade-off is that these human-made features reduce the benefits we all receive from open spaces. Ag + Open Space complements county land use policies by

protecting working and natural lands, supporting a "win:win" balance of appropriate development and thriving open space lands.

Where does Ag + Open Space protect land?

Ag + Open Space primarily protects land in the unincorporated areas of the county and also works with local cities through the Matching Grants Program (MGP) to protect urbanized areas (see page ## for more information about the MGP).

How does Ag + Open Space work with private landowners to protect land?

Ag + Open Space works exclusively with willing landowners who wish to protect their working and natural lands for future generations. These landowners work collaboratively with Ag + Open Space to develop legal protections that benefit the public now and in the future.

Expenditure Plan

The text on the following page appeared as "Exhibit A" to Measure F, which was passed in 2006 by Sonoma County voters. This Expenditure Plan defines how Ag + Open Space can spend the quarter-cent sales tax generated through Measure F until it is extended by the voters or sunsets in 2031. Adherence to the requirements of the Expenditure Plan ensures that taxpayers' money is spent as Sonoma County voters intended.

Agricultural Preservation & Open Space 2006 Expenditure Plan

The purpose of this expenditure plan is to implement the Sonoma County General Plan and the general plans of the County's incorporated cities by preserving agricultural land use and open space. This purpose will be accomplished primarily through the purchase of development rights from willing sellers in areas of the County which are designated in the County and cities' General Plan open space elements and may include the purchase of fee Interests for outdoor public recreation where the public use would not be inconsistent with the open space designations listed below.

The open space designations eligible for protection under this expenditure plan include community separators, greenbelts, scenic landscape units, scenic corridors, agriculturally productive lands, biotic habitat areas, riparian corridors and other areas of biotic significance, and other open space projects.

1. Community separators and greenbelts are lands that function as open space to separate cities and other communities and protect city and community identity by providing visual relief from continuous urbanization. These lands are frequently subject to development pressures, and therefore, have been identified as priority sites for acquisition to prevent urban sprawl, to retain the rural and open character of the county and to preserve agricultural uses.

2. Scenic landscape units and scenic corridors are areas of high scenic quality including natural landscapes and backdrops that provide visual relief from urban densities and maintain the open nature of the County.

3. Agriculturally productive lands include working farms and ranches and other lands used for the production of food, fiber, and plant materials and the raising and maintaining of livestock and farm animals.

4. Biotic habitat areas, riparian corridors, and other areas of biotic significance include freshwater and tidal marshes, wetlands, special status species locations, woodlands and forests, wildlife habitat corridors and lands along creeks and

streams critical to protecting fisheries and water quality. These sensitive natural areas require protection, restoration, and resource management, and include the Petaluma River, Laguna de Santa Rosa, Russian River, Sonoma Creek and San Pablo Baylands.

5. Other open space projects include, but are not limited to, urban open space and recreation projects within and near incorporated areas and other urbanized areas of Sonoma County. Funds for these projects shall be available to cities, the County and other entities through a matching grant program, with preference given to acquisition and development projects that link communities. Examples of these projects include creek restoration and enhancement, such as along the Petaluma River, Santa Rosa Creek, and Laguna de Santa Rosa, trails, athletic fields, and urban greenspace.

6. Operation and maintenance of land includes limited funding for initial public access, operation and maintenance of recreational lands purchased in accordance with this Plan. No more than 10 percent of total revenues generated over the life of the Measure shall be made available for operation and maintenance purposes.

Governance and Community Representation

As a voter-approved governmental entity, Ag + Open Space is accountable to the voters of Sonoma County. Ag + Open Space is a separate legal entity from the County of Sonoma, yet is considered a 'dependent special district' since the Sonoma County Board of Supervisors serves as the Ag + Open Space Board of Directors. There are two additional oversight bodies appointed by the Board of Directors: the Fiscal Oversight Commission, charged with providing independent fiscal oversight for Ag + Open Space appraisals and specific financial transactions, and the Advisory Committee, which advises on all aspects of Ag + Open Space work. Both bodies act as community representatives on behalf of Ag + Open Space.

Ag + Open Space benefits from the many opportunities to engage with and hear input and recommendations from the Sonoma County community. Meetings of the Board, Advisory Committee, and Fiscal Oversight Commission are all open to the public, with time on the agenda for public input. This allows for an ongoing conversation with the community. In addition to regularly scheduled meetings with governing and guidance bodies, Ag + Open Space staff regularly attend, present, and host public meetings on projects or policies to connect with the community in person. Staff also use surveys, polls, and interviews to gather input from the community regarding all aspects of Ag + Open Space's conservation work.

Ag + Open Space Mission & Goals

The mission of Ag + Open Space is to permanently protect the diverse agricultural lands, wildlands, natural resource, and scenic open space lands of Sonoma County for future generations. The Goals described in the Vital Lands Initiative reflect and support the Ag + Open Space mission. Section 4 includes Objectives, prioritized maps, and recommended expenditures for each Goal:

- **AGRICULTURAL LANDS:** Protect lands that support diverse, sustainable, and productive agriculture.
- WILDLANDS: Protect natural lands and terrestrial habitats that support plants, wildlife, and biodiversity.
- WATER: Protect natural lands and aquatic habitats that support sustainable aquatic ecosystems and water resources.
- **COMMUNITY IDENTITY**: Protect open lands that surround and differentiate the county's urban areas and contribute to the unique scenic character of the county.

• **HEALTHY COMMUNITIES**: Protect open space and publicly accessible lands in and near cities and communities and connect people with protected lands.

Guiding Principles

These Guiding Principles inform and direct all Ag + Open Space activities and provide a foundation for effectively accomplishing the Ag + Open Space mission and Goals:

- Permanently protect a diversity of the highest-priority lands in Sonoma County.
- Use the best available information to make decisions and enhance the effectiveness of the organization.
- Use taxpayer funds responsibly and transparently.
- Leverage outside funds to extend the impact of local sales tax dollars.
- Work with Sonoma County Tribes to develop shared strategies for land conservation.
- Collaborate with partner organizations to enhance land conservation outcomes.
- Maintain a culture of professionalism to produce the highest quality work.
- Protect the taxpayer's investment in perpetuity through ongoing stewardship and responsible fiscal practices.
- Engage with the community to gather input and share accomplishments.
- Ensure that all Ag + Open Space actions support resiliency to climate change and extreme events, and the avoidance or reduction of greenhouse gas emissions.

How We Work: Program Areas to Achieve the Mission

Ag + Open Space staff work in one of four interconnected programs that together carry out the mission to permanently protect the diverse agricultural, natural resource, and scenic lands of Sonoma County for future generations.

Conservation Planning

Conservation Planning is responsible for data creation, collection, and maintenance; research, spatial analysis, and mapping; and the evaluation and summary of performance metrics related to conservation work. Ag + Open Space relies on a variety of data sources to support its conservation decisions – ranging from information on habitats and species, to agricultural, groundwater, climate, and socio-economic data. In addition to providing information and tools for prioritizing land conservation, these data development and planning activities enable Ag + Open Space to secure matching grants from outside organizations to leverage its sales tax dollars to do even more conservation work in the community.

Conservation Planning also coordinates community relations and community engagement efforts – reaching out to the community on a regular basis to share information and gather input on Ag + Open Space priorities and activities and providing educational and recreational opportunities on protected lands.

Acquisition

Acquisition works with willing landowners to negotiate the purchase of conservation easements and land on behalf of Ag + Open Space. Acquisition relies upon the high-quality data and information developed by Conservation Planning and the on-the-ground experience of Stewardship to design conservation easements that best protect identified conservation features. It is responsible for project evaluation, conservation easement design and negotiation, due diligence, ensuring sound transactions, appraisal oversight, purchase price negotiation, and escrow and closing coordination.

Acquisition also oversees the Ag + Open Space Matching Grants Program (MGP), which provides funds to cities, the county, other public agencies, and non-profit organizations for urban open space projects. This program offers funding for land acquisition, recreational improvements, and restoration of habitats within or near urban areas. For more information about the MGP, please see page 32.

Stewardship

Stewardship ensures perpetual protection and, where appropriate, enhancement of conservation features for Ag + Open Space-protected lands to safeguard the taxpayer's investment forever. Establishing and maintaining open communications with conservation easement landowners to ensure understanding of the terms and conditions of the easement is critical to successful land stewardship, and is one of the key responsibilities of Stewardship. Ongoing easement stewardship includes documenting property conditions at time of easement acquisition, annual monitoring of lands protected by easements, addressing easement violations, and processing permitted use and amendment requests. Stewardship pursues enforcement actions when necessary to bring landowners back into compliance with the easement terms. Stewardship also works to connect landowners with various resources to help them in meeting land management challenges.

On the properties owned by Ag + Open Space, Stewardship staff oversee natural resource management, infrastructure maintenance, and capital improvements. For some properties, detailed management plans are developed to assess existing resources, identify compatible uses of the land, and develop a set of recommended management actions. Most of Ag + Open Space-owned properties are in some sort of agricultural use or are planned for grazing or farming. Properties are monitored regularly by staff and volunteers and are maintained via contracts with service providers and occasional volunteer workdays.

Administrative & Fiscal Services

Administrative and Fiscal Services (Admin) supports the operational programs with services relating to fiscal activities, general administration, and human resources. Admin's goal is to provide these services in a manner that allows program staff the time and tools they need to do their jobs effectively and efficiently.

Admin compiles the overall annual budget and prepares it for review by Ag + Open Space management and the Board of Directors. Admin also supports program staff with establishing service contracts, preparing items for the Advisory Committee, Fiscal Oversight Commission, and Board of Directors' meetings, preparing and tracking project budgets, creating financial reports, reviewing bills and invoices before submittal to the County for payment, and initiating the annual independent audit process.

Ag + Open Space Finances: Funding and Structure

Ag + Open Space was created in 1990 by the Sonoma County taxpayers by Measure A and initially funded under Measure C, which authorized a quarter-cent sales tax. In November 2006, voters overwhelmingly approved Measure F, which reauthorized Ag + Open Space and extended the quarter-cent sales tax through 2031. Measure F and its associated Expenditure Plan began on April 1, 2011 and authorized Ag + Open Space to set aside up to 10% of the sales taxes received for initial public access, operation, and maintenance of Ag + Open Space-protected properties intended for recreational use. Since its inception through June 30, 2018, Ag + Open Space has protected over 116,000 acres worth over \$420 million at the time of purchase or acquisition.

Capital Assets - Land and Conservation Easements

Ag + Open Space has acquired conservation easements and properties in order to permanently protect the open space designations identified in the Expenditure Plan. As of June 30, 2018, Ag + Open Space holds capital assets valued at \$427 million at the time of acquisition, with conservation easements valued at \$333.7 million and Ag + Open Space-owned properties valued at \$64.6 million at acquisition, as shown in the green chart below.



Not all of the funding for these acquisitions has been from Measure C or F sales tax revenue. As shown in the blue chart below, Ag + Open Space has leveraged sales tax dollars by \$109.8 million. This made it possible to acquire land or conservation easement worth \$427 million while only spending \$317.2 million of local sales tax revenue. This leveraged amount is comprised of private and public agency grants through numerous partners, and generous discounts from landowners at the time of acquisition. Additional leveraged amounts come from recipients of grants from the Ag + Open Space Matching Grant Program, who have spent \$27.2 million as their match on Ag + Open Space funded projects.



Protecting the Community's Investment

Ag + Open Space must continue to steward the easements it holds forever. To fund this work in perpetuity, staff is developing a long-term Stewardship Reserve funding plan, in consultation with the Fiscal Oversight Commission and Board of Directors.

Long-term Fiscal Planning

As shown in the chart below, the financial models that guide Ag + Open Space show conservative growth in sales taxes between fiscal year 2018-19 and the sunset of the measure in 2031, with a projected total of \$385.5 million. These financial models suggest that a reasonable estimation of grants, interest, donations, and miscellaneous revenues are projected to be \$60-120 million. This results in an estimated total revenue of \$445.5-505.5 million between 2019 and March 2031.

Of this amount, \$151.5 is dedicated to transfers to the Stewardship Reserve Fund, administrative overhead, and program expenditures. \$294-\$354 million will be allocated for acquisitions, the Matching Grant Program, and Initial Public Access, Operation, and Maintenance through 2031.

The design of the long-term fiscal plan considers all estimated revenues to fund program commitments, debt service, Stewardship Reserve funding, and any other program expenditures, and then estimates the amount available for land and/or conservation easement acquisitions. Additional model considerations include staffing changes, additional revenue sources, or commitments towards current acquisitions to determine the availability of funds for new acquisitions. For detailed information about future projected expenditures, see Section 4.



What Are Conservation Easements?

Ag + Open Space conservation easements are legal agreements between a willing landowner and the agency that permanently limit uses of the land to protect its conservation values -- specific agricultural, natural, or recreational, or scenic attributes of the property that provide a public benefit. Conservation easements are a popular and highly effective tool for ensuring protection of a community's most important open space, agricultural and natural resources, through non-regulatory means. When landowners sell or donate a conservation easement to Ag + Open Space, they are transferring to the agency certain property rights (such as development rights) which they can then no longer use. As the landowners, they can still sell the property or pass it on to their heirs, as before, and they can use and maintain their

property as they wish, so long as it is consistent with the terms of the conservation easement. The conservation easement runs with the land forever, so new owners will be subject to the same rules and restrictions as their predecessors.

The conservation easement's greatest strength is that it is perpetual, and 'runs with the land.' The easement holder (in this case, Ag + Open Space) is permanently obligated to ensure that the terms of the conservation easement are being honored, even when the land changes hands. The easement holder must visit (i.e. monitor) the property periodically, to ensure that the public's investment remains intact, and the conservation features are still protected. As a result, conservation easements work best when the conservation purpose is clearly stated, and the terms of the easement are explicit and clearly support the conservation purpose. This specificity helps to reduce future misunderstandings regarding allowed uses. Ag + Open Space communicates with landowners on a regular basis through monitoring and other ongoing stewardship activities, and prioritizes meeting all new and successive landowners to discuss the terms of their particular easement agreement.

How Conservation Easements Work

Ag + Open Space and Public Benefit Interests

First, we evaluate our conservation goals to determine what we want to protect for the public benefit, which could include such conservation values as sensitive natural areas, scenic vistas, and agriculture, among others.

Current Property Conditions

Before designing a conservation easement, we look at the conditions that currently exist on a property – obvious natural features such as a forest or creek, or an agricultural operation.

Potential for Development

We also assess the potential for development on the property, meaning the potential to subdivide the land into smaller parcels and/or build houses and roads.

Landowner Interests

We consider the landowner's interests, which may include uses and improvements they want to retain such as houses, agricultural infrastructure, and recreational amenities, among others.

Conservation Easement

We then design a conservation easement that satisfies the interests of the landowner and our agency, including designating building envelopes, scenic, agricultural, or natural areas, and specific locations for other uses on the property.

Perpetual Protection

Once the agreement is signed, it becomes our responsibility to visit the property periodically and ensure that the values the public has invested in are protected. This process continues forever, regardless of changes in ownership.

The Financial Benefits of Conservation Easements

Purchasing a conservation easement costs, on average, 30-70% less than purchasing the same property outright.¹ With that investment, the public derives many of the same benefits as ownership, for a fraction of the price. When a public agency purchases a property outright, that property is removed from the tax rolls, but when a conservation easement is purchased, the property remains on the tax rolls. Through the acquisition of an easement, public benefits such as clean air, clean water, natural beauty, and others are protected. However, the public receives these benefits for a fraction of the price as opposed to purchasing the land - an easement protects the benefits, while leaving the cost of managing the land to the landowner. As a result, it is typically much less expensive to monitor and enforce the terms of an easement than the cost to properly maintain a property.

The landowner who partners with Ag + Open Space also receives a financial benefit. This benefit varies from project to project, but typically when an agreement is reached, the landowner receives a one-time payment based on the difference in appraised value of the land with and without the conservation easement. They also may see a reduction in property taxes. It is up to the landowner to use this income as they see fit, but often these funds are reinvested into the property, which can further enhance the conservation features protected by Ag + Open Space. Furthermore, landowners may choose to sell the conservation easement at a discount of the appraised value, which allows them to claim a charitable tax deduction. As a result, Ag + Open Space's return on investment increases, and the landowner also receives additional financial benefit.

Protected Forever: Cooley Ranch

The 19,000-acre Cooley Ranch contains many of the conservation features that we want to preserve: old-growth redwoods, oak woodlands, agriculture, and many miles of creeks and streams that make up the headwaters of a key water supply system. Ag + Open Space negotiated a conservation easement in partnership with the landowner that ensured the permanent protection of Cooley Ranch. The number of homesites was reduced from 56 to just five, and many important benefits are protected forever by this conservation easement.

What Cooley Ranch Could Have Been

This property could have been developed for 56 housing sites, including septic systems and wells necessary to support these residences. It would also require a complex network of roads and utility infrastructure, and would result in substantially greater carbon emissions due to vehicles traveling to and from these remote home sites.

What Cooley Ranch is Today

Because the landowners wanted to protect the open space and agricultural qualities that Cooley Ranch provides, this property now provides nearly 17,000 contiguous acres for grazing, and up to 1,000 acres of vineyard, while protecting large swaths of oak woodlands, grasslands, and key wildlife migration corridors. It also protects over a quarter of the Lake Sonoma watershed, which is integral to the county's water supply, and over 40 miles of sensitive riparian areas.

¹ Average percent difference of appraised fee cost and appraised conservation easement cost based upon the past 25 years of easement acquisitions. Actual purchase prices for conservation easements are generally less than this estimate due to bargain sales and landowner donations.

Montini Open Space Preserve

The Montini Open Space Preserve is located along the northern boundary of the City of Sonoma, providing the scenic background to the downtown area. Since 2014, the property has been operated by the City for low-intensity public recreation and natural resource preservation. The 98-acre property features oak woodlands and grassland, including several special status species. Ag + Open Space acquired the property in 2005 with the assistance of the State Coastal Conservancy, and worked with the City of Sonoma, California State Parks, the Sonoma Overlook Trail Task Force, and other partners to develop a trail plan and build the current trail system.

What it could have been...

74 parcels with highly visible private homes and associated roads and infrastructure, including fencing and lights which impact scenic views and wildlife which inhabit this area

What it is now...

Public open space preserve

- Part of a system of 4.5 miles of trails
- 55 acres of protected oak woodlands
- 97 acres visible from downtown Sonoma

Bianchi Dairy

Nestled along Highway 1 in the rich coastal agriculture belt near Valley Ford, the Bianchi Dairy provides a beautiful rural vista of rolling hills and cattle grazing on the open grasslands. Three generations have been running the farm for the past 90 years, which milks Jersey cows and produces artisanal cheese through the family's own gourmet cheese company. The property includes a portion of Ebabias Creek, a tributary to the Estero Americano.

What it could have been...

11 parcels, too small to support a viable dairy or agricultural operation, with associated houses and infrastructure

What it is now...

Protected working dairy

- 566 of grazing land and hayfields
- Important scenic corridor
- Thriving agricultural business

Accomplishments to Date

Over the past nearly 30 years, Ag + Open Space has acquired and stewarded over 118,000 acres of conservation easements over farms, ranches, and natural lands; purchased key properties with partners for parks and open space preserves; and helped maintain greenbelts that preserve the unique character of each city and town in Sonoma County, preserving the community's quality of life through its conservation actions. Ag + Open Space has protected key components of the Sonoma County landscape, including:

• Farms and ranches stretching west from Petaluma to the coast, safeguarding the county's rural character, the capacity for local food production, and the critical connections necessary for thriving dairies and ranches.

- Key lands along the Sonoma coast that connect existing public lands, protect forests, wetlands, and streams, conserve miles of scenic corridors, support grazing, and give residents and visitors the opportunity to see and experience spectacular scenery.
- Protected properties along the Mayacamas Mountains and Sonoma Mountain that preserve wildlife corridors and stream headwaters, nurture biodiversity, agricultural uses, and provide hiking and outdoor experiences.
- Farms, wetlands, trails, and community parks along the Highway 101 corridor from Petaluma to Healdsburg that maintain buffers between cities, sustain the county's cherished open vistas and agricultural character, and provide outdoor recreation opportunities within easy reach of most residents.
- Open space preserves and parks within or on the edge of every city and town in Sonoma County and along the Russian River.
- Large properties along San Pablo Bay where land protection is critical for both wildlife and human adaptation to rising sea level, and near the Sonoma/Mendocino County line where sizeable areas of wild landscape in the county remain.

Since 1990, Ag + Open Space has protected:

- Over 118,000 acres, equivalent to 12% of the land in Sonoma County
- 62,725 acres in the Russian River watershed, a critical drinking water source
- 98 miles of streams that are home to endangered salmon and trout
- 14,063 acres of redwood forest
- 5,861 acres of wetlands and riparian habitat
- 37 new parks and preserves
- 62,475 acres of native oak woodland and forest
- 77 properties producing local food, dairy products, and wine
- 33,132 acres of land suitable for grazing
- 56 % of properties within communities or surrounding greenbelt areas
- 7 locations providing public access to the Russian River
- 36 community open space projects in incorporated cities and unincorporated communities
- 17 mountains and ridgetops
- Over 70 miles of trail opened to the public

Matching Grant Program

Every other year, Ag + Open Space, through our competitive Matching Grant Program, provides funding to public agencies and nonprofits for the protection of open spaces within Sonoma County communities for local agriculture, community recreation, natural resource restoration, and public access. Since 1994, this unique program has provided over \$30 million towards projects in all nine incorporated cities and in multiple unincorporated areas, allowing our partners to leverage that funding to develop diverse and innovative projects throughout our county.

Impact of the Matching Grant Program

Acres or habitats restored

Over 300 acres of natural habitats have been protected through the program. Nine projects have included restoration of urban creeks, marshes and wetlands, and riparian habitats.

New recreation

27 new parks have been opened to the public which were acquired and/or developed using Matching Grant Program funds. These parks are now permanently protected, and offer recreational opportunities including community gathering spaces, regional trails, places to play, and river access points. In many cases, these open spaces offer opportunities for the public to experience nature in communities where few options exist.

Total acreage protected

Ag + Open Space has permanently protected 472 acres via conservation easements through projects funded by the Matching Grant Program. Over 780 acres will be protected once projects currently accepted into the program (as of the 2018 cycle) are completed. Many of these open spaces are also protected by a Recreation Conservation Covenant, an affirmative deed restriction that requires the property to remain open and accessible to the community forever.

Project Distribution

The Matching Grant Program has provided funding for projects in all nine incorporated communities in Sonoma County and in numerous unincorporated communities in West County such as Monte Rio, Graton, and Guerneville. See map on page 69 for locations of completed projects.

Matching Grant Program by the Dollars

Spent to date: \$26.9 million

Pledged by grantees: \$36.1 million

Leveraged: At least \$28 million leveraged to date, with more than \$36 million expected as projects are implemented.

There's more to Land Conservation

The Goals and Objectives outlined in the Vital Lands Initiative reflect the requirements of the voter-approved funding measure and associated Expenditure Plan, but that is only part of the story. The land conservation mission of Ag + Open Space, and the work of its many conservation partners, achieves other substantial benefits for Sonoma County residents. These benefits include protecting supplies of clean drinking water, avoiding greenhouse gas emissions, sequestering carbon, making ecosystems and communities more resilient to climate change and extreme events, enhancing health, food security, and preserving Sonoma County's cultural heritage. The following examples demonstrate the many ways in which land conservation contributes to the quality of life in Sonoma County.

A Healthy Farm and Ranch Economy. How many places are there where the food on the table--from fresh crab or tender lamb chops, beautiful salads and vegetables, artisan cheese with seasonal fruit, a glass of world-class wine, even ice cream—comes from your neighborhood? With a range of microclimates, mild weather, and a long heritage of agricultural innovation, Sonoma County is fortunate to have an abundance of diverse, locally grown food. Land conservation plays an essential role in maintaining viable and productive agriculture even as land prices rise and development pressure grows. Keeping farms and ranches close to consumers assures a dependable local food supply, as well as fostering educated and appreciative consumers. Conservation easements can give farmers the economic boost they need to maintain the county's variety of food crops, which in turn strengthens the industry's resilience to changes in weather and market demand.

Clean Drinking Water for Communities. Water is life. Sonoma County is fortunate to have a water supply that is naturally filtered by healthy watersheds and river systems and stored in part in groundwater basins that underlie farms

and natural habitats. This natural filtration is a function of the lands in Sonoma County that remain in open space, allowing the landscape to soak up and filter rainwater in forests, grasslands, cultivated agricultural areas, and rangelands. While the Ag + Open Space mission is focused on retaining natural and working lands in Sonoma County for agricultural productivity and ecosystem function, there is a substantial additional benefit to the community from protecting these watersheds, habitats, agricultural lands, and river systems – a benefit that residents experience every day when we turn on the tap. Land conservation by Ag + Open Space and its partners helps make it possible for Sonoma Water and other water supply entities to provide fresh, clean, naturally filtered water to over 600,000 people in two northern California counties.

Protecting Fish. Sonoma County is home to three species of salmonids – steelhead trout, coho salmon and Chinook salmon. These amazing fish travel to the ocean from the streams where they were born, returning to the same stream to reproduce. The quality of the habitat in Sonoma County creeks and streams is critically important for their survival. Over the past 150 years, their numbers declined dramatically due to many changes including dam construction, development near streams, sedimentation from roads and farming practices, loss of riparian vegetation, and changes to water flows. The Russian River was once home to the largest steelhead trout population in the world, yet all three salmon species have experienced significant declines due to habitat loss and stream degradation.

In recent decades, intensive efforts have been undertaken to reverse this trend. These include conserving land adjacent to waterways, restoring habitat, supporting water conservation, removing fish passage barriers, and captive breeding programs. Successes have been documented for many of these projects, with fish observed spawning in habitat once blocked by dams, captive-bred fish reproducing successfully in the wild, and coho salmon populations improving relative to their near-extinction in the region in the early 2000s. Ag + Open Space has protected thousands of acres of land that will help these fish survive and thrive.

Carbon Sequestration & Avoiding Emissions through Land Conservation. California and Sonoma County are leaders on climate action – driving innovation in renewable energy, transportation, and housing approaches that help the county and state reach their ambitious climate goals. Land conservation plays a significant role in addressing climate change, both by sequestering carbon in natural and working landscapes and by avoiding emissions associated with sprawl. Over 229 million metric tonnes (more than 250 million tons) of carbon dioxide (CO₂) equivalent are sequestered in the Sonoma County landscape – equal to 48 million passenger vehicles being driven for one year. Given that land use change, predominantly from forest conversion, contributes substantially to global CO₂ emissions, conserving Sonoma County's native habitats is an important element in the portfolio of climate action.

Reducing development potential in remote locations also results in avoiding emissions. New development brings additional vehicles traveling back and forth, often to remote locations in the county, yielding additional emissions. Numerous studies have demonstrated that regions where housing and commercial development are limited to towns and cities have lower greenhouse gas emissions when compared to areas with more dispersed development. The land protected by Ag + Open Space has substantially reduced future growth in vehicle miles travelled by purchasing development rights from willing sellers, reducing the amount of residential development that could otherwise occur far from jobs and services. Parks, trails, and nature preserves close to urban areas provide recreation opportunities easily reached by walking, bicycling, or a short drive.

Healthy Lands & Healthy Communities. Numerous studies have demonstrated that individuals and communities are healthier when they have access to parks and open space. In a recent study, the health benefits of community open

space and parks in Sonoma County have been calculated at over \$57 million per year for the community. The total cost of physical inactivity is over \$274 million per year – a function of a variety of diseases and conditions associated with a sedentary lifestyle.

For more information on the multiple benefits of land conservation, see Healthy Lands & Healthy Economies (hyperlink)

Adapting to Climate Change & Extreme Events. Conservation of natural and working landscapes can make plant, wildlife, and human communities more resilient to climate change and extreme events such as fires, floods and droughts. Although natural disasters will always be part of the human experience, protecting strategic swaths of land and managing them appropriately can lower the impacts of these events on local communities. Conservation easements can be used to minimize development in areas with extreme fire or flood potential; by setting these areas aside as open space the public can enjoy a variety of benefits, while enhancing public safety. We can use land conservation investments to surround communities with fire-resilient open space such as a mosaic of parks, agricultural lands and natural areas managed in a way to reduce the impacts of these events, while still providing benefits such as local food, environmental, scenic, and recreational values.

Current projections indicate that we will experience increased fires, flooding, and drought in Sonoma County as a result of climate change. Protecting groundwater basins, streams, and watersheds sustains a source of clean water for fish, wildlife, and people, even during years of drought or changing weather patterns. Sea levels are projected to rise from between 1.2 to 2.7 feet in California by 2100, destroying built infrastructure such as roads and residential and commercial development. Sonoma County is fortunate to have maintained open space and conservation lands along the coast and bayshore, as shown on the map on the right, as these areas can slowly and flexibly respond to rising seas. Unlike built infrastructure, salt marshes and estuarine habitats can adjust to sea level rise, and parks and coastal agriculture can be relocated inland and upslope to adjust to rising seas.

For more information on the multiple benefits of land conservation, see Healthy Lands & Healthy Economies (hyperlink)

3. SONOMA COUNTY LAND CONSERVATION

Current State - Protected Land, Public Open Space, and Parklands in Sonoma County

Of Sonoma County's 1.1 million acres, almost 220,000 are publicly owned or protected by a conservation easement. Most of these lands are owned or protected by federal, state, and county agencies (including Ag + Open Space), by tribes, private non-profit organizations, or by cities. Approximately one third of the county's protected lands are open to the public for recreation; another 15% offer restricted access (i.e. guided tours). Two-thirds of the protected lands are publicly owned; the remaining 36% are privately owned and protected by easements, held by Ag + Open Space and other land conservation organizations.

Tribal Lands. Native American tribes continue to steward land in Sonoma County, as they have for millennia. Tribes are sovereign nations and the tribal lands that are held in trust by the federal government are not subject to state or local land use controls. Although the tribes do follow tribal and federal guidelines, the tribal governments are the decision makers for these lands. Federally and non-federally recognized tribes in Sonoma County include the Dry Creek Rancheria Band of Pomo Indians, the Federated Indians of Graton Rancheria, the Kashia Band of Pomo Indians, the Mishewal Wappo, the Cloverdale Rancheria of Pomo Indians, and the Lytton Band of Pomo Indians.

In 2015, Ag + Open Space was one of several partners and funders for a conservation easement that facilitated the return of nearly 700 acres of ancestral coastal lands from private ownership back to the Kashia Band of Pomo Indians of the Stewarts Point Rancheria. This collaboration protects the natural and open space resources on this coastal land, establishes a coastal trail connection to Salt Point State Park, and preserves homeland for the Kashia to practice their cultural traditions.

State Lands. Over 45,000 acres of Sonoma County are held by California state agencies, primarily the Department of Parks and Recreation. From Salt Point State Park and Kruse Rhododendron Natural Reserve on the Sonoma coast, to Petaluma Adobe and Sonoma State Historic Parks in the southeast, Sonoma County is home to 12 state parks that provide public recreation and education as well as resource protection. In addition to state parks, the State of California owns properties such as the Sonoma Developmental Center. Ag + Open Space has helped add 6,100 acres to four state park holdings, including Trione-Annadel State Park, Sugarloaf Ridge State Park, Jack London State Historic Park, Sonoma Coast State Park, and Austin Creek State Recreation Area.

Local Government. Over 28,000 acres are owned by local government entities in the county, including the county itself. Nearly 13,000 acres are in the jurisdiction of Sonoma County Regional Parks. Five of these park properties, including Taylor Mountain Regional Park and Open Space Preserve, were originally purchased by Ag + Open Space, and we continue to hold conservation easements over them to protect taxpayers' investment. Since 1990, Ag + Open Space land conservation efforts have doubled the acreage of publicly accessible lands held by Sonoma County Regional Parks.

Other Land Conservation Organizations. Sonoma County is rich in private organizations that own and/or hold conservation easements over land for open space protection. These include, but are not limited to, Sonoma Land Trust, Pepperwood Foundation, the Wildlands Conservancy, LandPaths, The Nature Conservancy, the Conservation Fund, Audubon Canyon Ranch, Bodega Land Trust, and the Humane Society Wildlife Land Trust. In total, 29,000 acres are protected by conservation easements held by organizations other than Ag + Open Space.

Private Land Ownership and Stewardship. Private landowners steward the vast majority of land in Sonoma County – ranging from farms and ranches, wildflower and watershed preserves, to working forests. Sonoma County is fortunate to have a landowner community with a strong conservation ethic.

Trends Impacting Land Conservation

Successful implementation of the Ag + Open Space mission requires an understanding of the trends currently influencing land conservation in Sonoma County, including where open space and working lands are at risk of being developed or converted to a more intensive use. This understanding allows us to determine where conservation will provide the greatest benefit, and where Ag + Open Space goals align with the legislative and funding priorities of other agencies and organizations, allowing us to effectively collaborate and leverage local funding.

Agricultural Trends

Crop Production Trends. For the first time ever, the total value of crops produced in Sonoma County in 2018 exceeded \$1 billion, a 24% increase over the previous year. The value of nursery crops increased 42.6%, wine grapes increased 34%, apples increased 10% and livestock and poultry increased 2%. In the 30+ years since winegrape production overtook milk production as the number one agricultural commodity in Sonoma County, dairy farmers have adapted by transitioning to organic production, and by producing value-added products such as cheese.

Sonoma County is a focal point for the rapidly growing cannabis industry and cannabis is already a major part of the local economy. The per-acre value of cannabis cultivation exceeds the per-acre value of all other crops grown locally, and interest in cultivation is increasing.² Even though cannabis is rapidly becoming a significant part of the county's agricultural economy, Ag + Open Space cannot work on projects that involve the growing or processing of cannabis as long as cannabis remains illegal at the federal level.

Loss of Farmland. Nationally, the amount of productive farmland and grazing land continues to fall. A recent study calculated that between 1992 and 2012, 31 million acres of farmland were lost in the United States.³ In California, 20,000 acres per year of rangelands are lost or converted. In Sonoma County, agricultural lands are converted for development in some parts of the county. This conversion and intensification of agricultural operations can raise potential conflicts with natural resource and open space protection.

Escalating Land Costs. The increasing cost of land in Sonoma County drive changes in agricultural production: a shift in crops produced, a transition to different production and marketing strategies, and a shift in land use from working agriculture to rural residential estates. High land prices also make it difficult for new farmers to purchase land to farm. Nationally, the average age of farmers and ranchers has increased from 55 years old in 1992, to over 60 years old in 2012.⁴ The number of beginning farmers in California has dropped 20% between 2007 and 2012, and represents the

² <u>http://www.northbaybusinessjournal.com/home/7485468-181/sonoma-cannabis-harvest</u>

³ https://www.farmland.org/initiatives/farms-under-threat

⁴ 2012 Census of Agriculture

smallest portion of farm proprietors since 1982.⁵ It is also difficult to attract and retain enough farm workers, due both to issues with immigration and to the high cost of housing in the county⁶.

Loss of Processing and Support Facilities. A viable agricultural economy requires a variety of support services, including places to process and store products from local meat to fruits and vegetables, aggregation and distribution facilities, and locations to market and sell these products. As land prices rise and the percentage of county residents who are farmers or who grew up on farms and ranches declines, establishing and maintaining agricultural support services where they are accessible, affordable, and welcome becomes more challenging.

Natural Resource Trends

The region's climate has warmed relative to historic conditions and that trend is expected to continue indefinitely. In the North Bay, summer temperatures are forecast to rise by approximately 6 to 8°F, on average, by the end of this century.⁷ The average number of extremely hot days (over 98.7°F) per year is predicted to rise from 4 (in 1961-1990) to 15 (in 2070-2099).⁸ The increase in temperatures and change in precipitation associated with climate change will have significant effects on water supply and quality.

The October 2017 wildfires transformed over 100,000 acres within the county in a matter of days. With changing climate, wildfires are predicted to be more frequent and more destructive in the future, especially in the wildland-urban interface where housing development is interspersed within fire-prone landscapes.

Habitat loss translates into a loss of biological diversity. A recent study by scientists working for the Center for American Progress shows that almost 9,200 acres of natural lands were developed in Sonoma County between 2001 and 2011.⁹ This is a higher rate of natural land loss than the state of California as a whole, or other western states, experienced in that time. Habitat fragmentation occurs when large expanses of land are broken into smaller patches, often a result of new roads, urban development, or agriculture in areas that were previously in a natural state. The resulting isolation of natural habitats can threaten plant and animal survival by limiting their ability to disperse or move to find resources and mates. Fragmented habitat also has more edges, which can change the habitat's microclimate and encourage **invasive species**. Invasive vegetation and non-native trees are widespread in Sonoma County, from eucalyptus groves to stands of broom, pampas grass, giant reed, and Himalayan blackberry. Invasive animal species are also a concern; wild turkeys, pigs, and bullfrogs all have dramatic and potentially destructive effects on the county's landscape and native wildlife.

Economic and Demographic Trends

Housing Demand. Despite the slow rate of population growth, housing has not kept up with demand in Sonoma County. Even before the catastrophic fires of 2017, Sonoma County residents were faced with a crisis in both housing availability and affordability. After the fires, the situation has become significantly worse with the loss of over 5,000 housing units. The County Board of Supervisors has a goal of 30,000 additional housing units by 2023.

⁵ American Farmland Trust

⁶ <u>https://sonomafb.org/current-issues/</u>

⁷ From NBCAI (North Bay Climate Adaptation Initiative). (2013). Climate Change in the North Bay for Residents of Marin, Sonoma, and Napa Counties.

⁸ From Cal-Adapt 2017: http://cal-adapt.org/tools/extreme-heat/#climatevar=tasmax&scenario=rcp45&lat=38.46875&lng=-

^{122.71875&}amp;boundary=locagrid&units=fahrenheit

⁹ https://disappearingwest.org/

Tourism Growth. The combination of world-class wine and food, natural beauty, cultural diversity, and proximity to the San Francisco Bay Area means that Sonoma County is a highly desirable tourist destination. Trends in rural tourism could affect future land conservation efforts by increasing the cost or reducing a landowner's willingness to enter into an easement that restricts a potentially lucrative land use.

Communication Technology. Recent changes in communication tools have changed the nature of work for many people as well as the nature of cities themselves, creating distinct advantages for denser, more compact urban areas while also allowing some workers to commute less. At the same time, the ability to telecommute may incentivize people to move into rural areas, thereby placing more pressure on working and natural lands.

Land Conservation and Smart Growth

Land conservation and compact, city-centered growth work together to protect Sonoma County's working and natural lands from sprawl while continuing to maintain the many benefits of these lands, including local food, scenic views, greenbelts and community separators, buffers around urban areas, parks and trails, clean abundant drinking water, and habitat for wildlife. The County General Plan, city urban growth boundaries, and various state land use policies have incentivized compact and smart growth in cities and communities, and these smart growth policies work hand in hand with land conservation efforts to maintain the rural landscape that the Sonoma County community has voted to protect.

The results from recent studies in Sonoma County have demonstrated that maintaining open spaces and focusing growth in cities and towns can significantly reduce energy use, water use, and household emissions that contribute to climate change, while improving physical health. Avoiding sprawl into agricultural and natural landscapes allows these open space lands to cost effectively provide multiple benefits to Sonoma County communities.

4. OUTCOMES ON THE LAND: Land Conservation Goals and Objectives

This section provides an overview of Ag + Open Space Goals, Objectives, and priorities on the land, all consistent with the voter-approved tax measure and Expenditure Plan. It is intended to provide an understanding of Ag + Open Space land conservation Objectives for each of the Goal areas, prioritized maps that depict where these Objectives can best be achieved, as well as estimated expenditures of Ag + Open Space tax dollars and outside leverage of local tax dollars. Overview maps are provided for each goal area in the following pages, and more detailed maps are available on the Ag + Open Space interactive web map. Details about how these priorities will be accomplished – including strategies and tools - are included in Section 5.

All of Ag + Open Space's work is built on the foundation of the Guiding Principles (see page 19).

Ag + Open Space Goals and Objectives

During the development of the Vital Lands Initiative, Ag + Open Space created Goals to represent the land conservation outcomes we intend to achieve by the end of the funding measure - March 2031. For each Goal, recommended expenditures have been developed which include the proposed amount of tax revenues to be used in support of future land acquisition, Initial Public Access/Operations & Maintenance, and Matching Grant Program efforts. These budgets include the proposed amount of tax revenue to be used in support of completing that Goal, as well as potential sources and amounts of external funding that may be available to support the completion of the Goal.

Each Goal is supported by Objectives, which detail proposed actions and outcomes towards meeting the Goal by March 2031. The majority of the Objectives directly result in the protection of land – either through the continued protection of

existing conservation easements or through protection of lands identified as the highest-priority for future conservation. Maps identifying conservation features document the highest-priority areas for conservation, based on criteria, methods, and data sources established during the development of the Vital Lands Initiative. Not all Objectives have associated maps; there are gaps in data and data that only cover part of the county. Additionally, the Vital Lands Initiative does not map information related to cultural resources or endangered species. Some Objectives span more than one Goal, and apply across the mission.

Universal Objectives:

- Protect areas with multiple conservation features.
- Protect properties that increase connectivity between protected areas.
- Protect areas most threatened with development or conversion.
- Protect areas that achieve the open space goals outlined in the Sonoma County General Plan, including lands within designated Community Separators, Scenic Landscape Units, Biotic Habitat Areas, and Habitat Connectivity Corridors, and lands along designated Scenic Corridors and Riparian Corridors.

Vital Lands Initiative Goals:

AGRICULTURAL LANDS: Protect lands that support diverse, sustainable, and productive agriculture.

COMMUNITY IDENTITY: Protect open lands that surround and differentiate the county's urban areas and contribute to the unique scenic character of the county.

HEALTHY COMMUNITIES: Protect open space and publicly accessible lands in and near cities and communities and connect people with protected lands.

WATER: Protect natural lands and aquatic habitats that support sustainable aquatic ecosystems and water resources. **WILDLANDS**: Protect natural lands and terrestrial habitats that support plants, wildlife, and biodiversity.

AGRICULTURAL LANDS: Protect lands that support diverse, sustainable, and productive agriculture.

Sonoma County's rich soils and favorable climate make it a rich and productive area for agriculture. Although it lies on the edge of the rapidly urbanizing San Francisco Bay Area, Sonoma County has retained its rural farms and ranches due to the economic viability of productive agricultural lands and the active protection of these lands from development. Agricultural activities offer many benefits to the greater community including jobs and revenue to the local economy, as well as locally produced food, fiber, and other agricultural crops. Protection of agriculturally productive land also helps to maintain open space, scenic views, and greenbelts; protect aquatic ecosystems and groundwater basins; and provide habitat for native species of plants and wildlife. Because of these multiple benefits, protection of priority, at-risk agricultural lands is essential to the continued viability of agriculture as well as the quality of life in the county.

As a land use, agriculture is vulnerable to economic factors as well as environmental factors. As the market for agriculture products changes, farmers must adapt to these changes by adjusting their crops and operations to meet new demands. Farmers are particularly vulnerable to changes in climate that may affect the timing and volume of rainfall, the location and timing of frost events, and the emergence of new pests and diseases. Protecting a diverse range of agricultural landscapes and working farms and ranches will help preserve the capacity to produce world-class food, beverages, and fiber.

Agricultural Lands Objectives:

• Protect the highest priority rangelands and croplands.

- Support agricultural use on Ag + Open Space protected lands.
- Create a balanced portfolio of protected lands that represents the diverse types of agriculture practiced in Sonoma County.
- Prioritize the protection of land that has infrastructure and facilities for agricultural processing, when compatible with other agricultural objectives and Ag + Open Space conservation features.
- Support access to land for farmers and ranchers

COMMUNITY IDENTITY: Protect open lands that surround and differentiate the county's urban areas and contribute to the unique scenic character of the county.

Sonoma County cities and communities maintain their character in part because of the open spaces between them – the working and natural lands that act as greenbelts and community separators. Ensuring protection of these lands helps maintain compact communities with easy access to natural settings. In addition, the landscapes and waterways throughout Sonoma County reinforce community identity - from the Petaluma River weaving through the downtown corridor, to Taylor Mountain filling the skyline in Santa Rosa; these places provide a strong identity for the places we call home. These open spaces close to home also provide real benefits to residents: small farms and ranches provide local food and a place to see farming from urban communities; places for people to be outside and enjoy nature without having to travel long distances; habitat for rare plant and animal species that co-exist in local communities; and important watersheds and groundwater basins that provide drinking water.

Sonoma County's beautiful landscape attracts visitors and residents alike. Varied terrain, diverse and extensive open landscapes, and unique features combine to create a stunning backdrop to daily life. Distinctive peaks including Taylor Mountain, Fitch Mountain, Sonoma Mountain, Bennett Peak, Geyser Peak, and Mount Saint Helena are visible from most points in the county, serving as landmarks and orienting viewers within the landscape. The Petaluma, Russian, and Gualala Rivers, as well as the Laguna de Santa Rosa are also highly visible from Ag + Open Space-protected lands, as well as roads and local communities. Seeing these features regularly is not only enjoyable, but helps locals and tourists both understand and appreciate the region.

Community Identity Objectives:

- Protect unique and scenic landscapes.
- Protect priority greenbelt areas an area of open land that surrounds a community
- Protect lands that provide visual relief from urbanized areas and highly traveled roads, including the most visible ridgelines and mountain tops and valleys

HEALTHY COMMUNITIES: Protect open space and publicly accessible lands in and near cities and communities and connect people with protected lands.

Sonoma County's diverse natural, scenic, and working lands provide a wide range of opportunities for people to explore and learn about their unique surroundings and the importance of land conservation. Recreational use of Ag + Open Space protected lands provides one of the most accessible ways for the community to experience the benefits of conservation work. Parks and open space preserves offer people the ability to directly experience the natural splendor and scenic beauty of the county, including ridges and mountains, forests and woodlands, rivers and creeks, meadows, and the coast. Public trails offer the community additional opportunities to experience Sonoma County working and

natural lands, while guided tours on privately-owned protected lands offer opportunities to learn about healthy natural systems, plants and wildlife, and farms and ranches.

Sonoma County is fortunate to have communities that are designed with open space areas in mind. These areas help to create the character and vitality of a community and contribute to its beauty and sense of place. Ag + Open Space collaborates with public agencies and non-profit organizations to protect these open space areas in local communities through the Matching Grant Program. This program is intended to protect vibrant lands and inviting spaces within and near cities and communities, providing an opportunity for residents and visitors to experience open space. Community open space projects have the potential to transform communities, providing places to find solitude, host public gatherings, to recreate, and to experience and learn about natural resources and agriculture and their importance in the landscape. Community open space is also fundamental to the health of urban residents, allowing visual respite in urbanized areas and allowing people of all ages to get outside within a few minutes of their homes.

Healthy Communities Objectives:

- Prioritize projects that increase passive or low-intensity recreational opportunities using easements and recreation covenants.
- Ensure that Ag + Open Space protected lands transferred to recreational partners are open to the public and continue to protect conservation features.
- Acquire and convey trail easements in areas where regional or local trails are officially identified by recreational partners, particularly when such areas can link to existing segments of trail.
- Partner to provide funding for a diverse portfolio of community open spaces, supporting the protection of conservation features and the connection of urbanized areas with natural and agricultural landscapes.
- Provide a high-quality and culturally relevant education and outreach program to help the community make meaningful connections the land.
- Partner with public agencies and non-profit organizations to ensure that all communities have open space to enjoy.
- Consider opportunities on future acquisitions that expand, create, or connect new parks and open space preserves, trails, or access points to identified water trails.
- Enhance connections between communities through open space investments.

WATER: Protect natural lands and aquatic habitats that support water resources.

As weather patterns change around the world, a protected water supply is increasingly important for humans and natural systems. In Sonoma County, natural water filtration and sustainable water supplies are especially important since all drinking water is naturally filtered by healthy watersheds and river systems, and stored, in part, in groundwater basins that underlie farms and ranches and natural habitats. Aquifers rely on open areas -- agricultural lands, valleys, and wetlands -- where water can slow its pace, filter into the soil, and recharge the basins below.

As the climate changes, Sonoma County is predicted to have increased flooding during rainy years and wetlands will play an increasingly important role in floodwater management. The Laguna de Santa Rosa, which has been deemed a wetland of international importance, can store up to 80,000 acre-feet of water during a flood. This storage capacity reduces floodwaters in the lower Russian River by up to 10 feet, thereby preventing the damaging effects of higher-level flooding in towns along the river.

Wetlands cover a small percent of land area, but store 30% of soil organic carbon, an amount greater than forests. This carbon is rapidly released to the atmosphere when those wetlands are degraded. Native species benefit from healthy wetlands and streams areas, which provide habitat for 11 of the county's 28 threatened and endangered species, including the California tiger salamander and three salmonid species. These areas also provide important habitat for birds and are critical movement pathways for wildlife such as mountain lions, bobcats, and coyotes. In California, over 95% of historical wetlands have been lost and studies show similar rates of disappearance in Sonoma County. Protecting the highest priority riparian corridors, wetlands, and groundwater basins will help protect multiple important natural resources.

Water Objectives:

- Protect the highest priority riparian corridors.
- Protect the highest priority wetlands, including estuaries and marshes, vernal pools, and other freshwater wetlands.
- Protect the highest priority groundwater basins and recharge areas.
- Protect the highest priority aquatic habitats and associated upland areas that support rare, unique, or specialstatus aquatic plants or animals.
- Protect connected aquatic habitats and the lands that support this connectivity.

WILDLANDS: Protect natural lands and terrestrial habitats that support plants, wildlife, and biodiversity.

Sonoma County is home to a variety of habitats and ecosystems that make it one of the most biologically diverse areas of the world. The county's unique natural landscapes include miles of undeveloped coastline, densely forested mountains, oak woodlands, chaparral, rolling grasslands, tidal marshes, freshwater lakes, streams, and vernal pools. The varied nature of the Sonoma County landscape provides habitat for many species of plants and wildlife, including some that live nowhere else in the world. These natural landscapes also provide multiple benefits to human communities, including clean water and groundwater recharge, flood protection, pollination for crops, disaster resiliency, carbon sequestration, adaptation to climate change, places to enjoy nature, and stunning natural beauty.

As development pressure increases and natural landscapes become more vulnerable to climate-related factors like drought and wildfire, it will be important to target land protection efforts to make sure that all the critical habitat types are protected. By acting proactively, Sonoma County retains the richness and diversity that makes it such an exceptional place.

Wildlands Objectives:

- Protect the highest priority old-growth and mature hardwood and conifer forests.
- Protect the highest priority oak woodlands, shrublands, grassland and other non-woody vegetation.
- Protect rare, unique or particularly diverse vegetation communities.
- Protect the highest priority habitats for rare, unique, or special-status terrestrial plants and animals.
- Protect critical wildlife movement corridors and large intact habitat areas.

Vital Lands Initiative Recommended Expenditures

Ag + Open Space projects conservative growth in sales taxes between fiscal year 18-19 and the end of the Measure on March 31, 2031, with a total projected sales tax revenue of \$385.5 million. In addition to revenues from sales tax, Ag + Open Space anticipates leveraging \$60-120 million in funds from outside sources, including grants, donations, and miscellaneous revenues. Of the \$445.5-505.5 million projected total revenues, \$151.5 million is dedicated to program expenditures, including operations, and transfers to the Stewardship Reserve Fund. The amount available for acquisitions, the Matching Grant Program, and Initial Public Access/Operations & Maintenance through 2031 is \$294-354 million, and will be allocated across goal areas according to the table on the right.

	Ag + Open Space Sales Tax	Estim Leve		Total Allocation (Leverage – Low)		Total Allocation (Leverage – High)	
		Low	High	Amount	% of Total	Amount	% of Total
Agricultural Lands	\$50m	\$20m	\$40m	\$70m	24%	\$90m	25%
Community Identity	\$25m	\$2.5m	\$5m	\$27.5m	9%	\$30m	8%
Healthy Communities	\$96m	\$20m	\$40m	\$116m	39%	\$136m	38%
Initial Public Access/Operations & Maintenance	\$39m						
Matching Grant Program	\$35m						
New Acquisition Projects	\$22m						
Water	\$23m	\$7.5m	\$15m	\$30.5m	10%	\$38m	11%
Wildlands	\$20m	\$7.5m	\$15m	\$27.5m	9%	\$35m	10%
Opportunity Fund	\$20m	\$2.5m	\$5m	\$22.5m	8%	\$25m	7%
Estimated Funds Available	\$234m	\$60m	\$120m	\$29	94m	\$35	4m

5. IMPLEMENTING THE VISION

We live in a million-acre county with a large amount of working and natural lands that have important conservation features, much of which is at risk of conversion. Sonoma County voters have twice approved an ambitious land conservation agenda for Ag + Open Space, including the preservation of lands that protect agricultural, scenic, natural resources, greenbelt and recreational values. Land prices continue to increase in Sonoma County and revenue from the Ag + Open Space tax measure is not enough to protect all lands that support the identified priorities outlined in Section 4. Therefore, it is imperative to prioritize the work to reflect the intentions of the voters, while using the best available data and information to ensure we are investing in the protection of the most important lands.

Ag + Open Space's work relies on the ongoing collection of data and information, is informed by a set of guiding principles, and relies upon a set of standard practices that are outlined below. Staff use this data and analysis framework to map the highest priority conservation features on the landscape, identify potential risks of conversion or loss of these features, evaluate and prioritize potential land conservation projects on high priority properties, and to inform easement structure and perpetual stewardship. The Vital Lands Initiative does not identify specific parcels out of respect for landowner privacy, but rather shares with the community the approach to prioritization, the data used, and the highest priority conservation areas that Ag + Open Space will work to protect in perpetuity. Below is an overview of the approach to prioritizing conservation at multiple scales – from countywide screening to property-specific transactions.

Maintain a Robust Data & Analysis Framework

The decisions we make, from what land to protect to how much public money to spend to whether or not to allow a requested use or improvement on a protected property, rely on high quality information and the ability to analyze it. The Ag + Open Space Data and Analysis framework includes the following elements:

- Ongoing collection and evaluation of existing data including geospatial data such as GIS layers, maps, aerial imagery, and model outputs.
- Ongoing identification of key questions and data gaps, working in collaboration with the community and technical experts in agriculture, natural resources, recreation and land use.
- Ongoing creation of high priority data sets to fill data gaps that are critical to answering questions about land conservation in Sonoma County including data from spatial analyses, literature review, experts in specific technical areas, and knowledgeable community members.
- Regular updating of conservation prioritization criteria and ranking– countywide and at the project scale.
- Ongoing mapping of high priority conservation areas supporting the achievement of single goals and multiple goals.
- Developing data collection methods to better understand and document the condition and functionality of resources on protected lands.

Prioritize Individual Conservation Features at the Countywide Scale

The Ag + Open Space Expenditure Plan outlines a series of Open Space Designations that identify important land conservation features worthy of protection. The Vital Lands Initiative further refines these open space designations into a set of Goals and Objectives that can be mapped countywide and ranked by level of priority. These prioritized conservation features are shaped using criteria that reflect the intentions of the voters, the best available science and data, and input from experts and the community. Section 4 includes maps of priority conservation features for each goal area. For a complete list of criteria and methods used to map countywide conservation features, please see Appendix B.

Evaluate Areas with Multiple Conservation Features and Conservation Co-benefits

Ag + Open Space prioritizes conservation actions that address multiple conservation features on the landscape, where high priority areas across goals overlap. We use this information to identify priority areas where we may take a proactive approach and reach out to landowners, as well as use this information to evaluate projects that come to us through landowner inquiry.

In addition to evaluating where conservation features from multiple goals overlap, Ag + Open Space also evaluates other co-benefits of open space protection, including areas that make us more resilient to climate change, floods, fire, drought, and sea level rise, or factors that are important for carbon sequestration. These additional benefits are not called out in the Expenditure Plan, but are recognized as important elements in creating healthy and resilient ecosystems and communities.

Please visit the Ag + Open Space Interactive Map to explore areas where multiple conservation features and co-benefits overlap.

Refine Conservation Priorities

After evaluating conservation priorities at the countywide scale, Ag + Open Space considers additional criteria based on landscape elements or development patterns that impact or refine the identified mapped conservation features. This evaluation relies on parcel level data. These criteria include:

• Maintaining a geographic balance in portfolio of protected lands

- Adjacency or proximity to other protected land, to urban areas, or to other places of high conservation features
- Connectivity of open spaces for agricultural productivity, wildlife corridors, and trails
- Property size, where relevant to protecting identified conservation feature

Evaluate Risk/Threats to Conservation Features and Values

Once the conservation features and values have been prioritized and mapped, we consider the risk of losing the benefits that these places provide. The criteria to evaluate risk include potential for development (through zoning, subdivision maps, or Administrative Certificates of Compliance), conversion, changes in use, and other potential threats. The risk of loss or conversion is context specific – the things that threaten conservation features on large rangeland properties may be different than elements affecting conservation features on a small greenbelt property. For example, to be viable a rangeland property may need to maintain a minimum undeveloped parcel size of 200300 acres, whereas a berry farm may only be 3-5 acres in the midst of a greenbelt.

Property/Parcel Prioritization & Ranking Process

Properties may be identified for potential conservation by Ag + Open Space through proactive outreach to landowners that have high priority parcels, or by a landowner submitting an application to Ag + Open Space. In all cases, working with Ag + Open Space is voluntary. Once a property has been identified as eligible for conservation by Ag + Open Space, the property is evaluated using a rigorous ranking process that evaluates the specific ways in which the protection of the property can achieve Ag + Open Space Goals and Objectives.

Conservation Easement Structure and Negotiation

Following are the steps in a typical conservation easement transaction. Given private property rights and sensitive parcel-specific and financial information shared by the landowner during this negotiation phase, components of this process are confidential until the project is officially approved by the Ag + Open Space Board of Directors.

- <u>Conservation Features:</u> Refine maps of priority conservation features on the property
- <u>Current Property Conditions</u>: Evaluate and map existing property features, structures and uses (including information from site assessments, consultant surveys, permits, and violations)
- <u>Potential for Development</u>: Assess the potential for development on the property (ACC review, zoning, density, and permits)
- <u>Landowner Interests</u>: Learn and consider the landowner's interests and preferences (uses and improvements they want to retain such as houses, agricultural infrastructure, and recreational amenities)
- <u>Conservation Easement</u>: Design a conservation easement that satisfies the interests of the landowner while protecting identified conservation values (including designating building envelopes, scenic, agricultural, or natural areas, permitted and prohibited uses and designated areas for protection or specific uses such as building envelopes, natural areas, and agricultural areas)
- <u>Appraisal:</u> Contract with an independent appraiser to determine the fair market value of the conservation easement as a basis to negotiate the purchase price.
- <u>Approvals</u>: Present the conservation easement project to the Ag + Open Space Fiscal Oversight Commission and Board of Directors for necessary approvals.
- <u>Baseline Documentation</u>: Prior to recording a conservation easement, Ag + Open Space completes baseline documentation of the conditions of the property.
- <u>Record Conservation Easement</u>: Record the conservation easement so that it appears on the title to the property in perpetuity.

Perpetual Stewardship to Protect Ag + Open Space Conservation Investments

The acquisition of a conservation easement does not guarantee the long term protection of conservation features and values. Long term stewardship is required to protect the investments made by the taxpayers. The lands that are protected by Ag + Open Space in perpetuity require continual monitoring to ensure that the conservation values protected continue to be maintained. Stewardship activities (including regular monitoring, following up on easement violations, review of permitted use and amendment requests, and meeting with new or transitional landowners) ensure compliance with the easement terms, and thus the protection of the taxpayers' investment and the perpetual protection of conservation features on each protected property.

Where Ag + Open Space owns fee title interest in a property, staff manage natural resources and maintain infrastructure until such time that the underlying fee title interest is transferred to a future landowner. Ag + Open Space in all cases will retain a conservation easement to ensure that the conservation features continue to be protected.

Strategies & Tools

Given the tremendous amount of unprotected, high value land that exists in Sonoma County – more than could ever be protected with funds available through Measure F sales tax measure – Ag + Open Space, the agency must be strategic about protecting these lands. Following is a set of tools, approaches and strategies that Ag + Open Space will use to implement the Vital Lands Initiative:

• Expand and Improve Protections

- Increase proactive measures to protect land. Ag + Open Space always works with willing landowners, typically working from inquiries that are submitted to the organization. In order to successfully implement the Vital Lands Initiative, a more proactive approach will be used, whereby Ag + Open Space will actively seek out landowners who may be willing to voluntarily work to protect their land.
- Primarily use Conservation Easements to protect land. Conservation easements are the preferred tool for land conservation, due to their cost-effectiveness, the direction in the voter-approved Expenditure Plan, and the limited term of the funding measure. Land may be purchased by Ag + Open Space with the intention of re-selling or transferring to another owner, but not with the intention of holding it in fee.
- **Use Innovative Tools.** Evaluate, test and implement new tools and policies for effective and appropriate land conservation, including affirmative easement provisions, lease to own, auctions, payments over time, right of first refusal.

• Partner with Others

- Land Conservation Partners. Work with Sonoma County land conservation organizations to develop shared strategies and leverage mutual strengths
- o Tribal Partnerships. Develop shared strategies for land conservation with Sonoma County Tribes
- **City and County collaborations**. Partner with Sonoma County public agencies and cities to work together on shared goals and objectives
- **Underrepresented Communities.** Actively engage with underrepresented communities to ensure a voice in land conservation priorities and access to protected lands

• Increase Efficiency, Effectiveness, and Impact

• **Transfer or sell all Ag + Open Space-Owned Properties.** As any landowner knows, owning land is very expensive. In order to most effectively accomplish the mission, all currently owned fee properties will be transferred or sold to other entities or individuals, with a conservation easement held by Ag + Open Space that protects the conservation features in perpetuity. These transfers will be completed by the end of the Measure (2031).

- Learn from Peers. Regularly evaluate policies and approaches used by other land conservation organizations to refine and improve Ag + Open Space policies, protocols and easement templates.
- **Expand Resources for Landowners.** Work with partner organizations to identify technical and financial resources available to easement landowners. Inform landowners of these resources, including connecting landowners with succession/estate planning experts.
- **Leverage Local Tax Dollars.** Substantially leverage local sales tax dollars through outside grants and revenue sources and legislative outreach.
- Connect Agricultural Producers with Available Land. Work with partner organizations to connect interested agricultural producers to available Ag + Open Space protected agricultural land and improve access to land for beginning farmers and ranchers.
- **Self-Evaluation.** Regularly evaluate and refine policies, protocols, and templates, and adopt new tools and technologies to enhance the efficiency and effectiveness of the organization.

• Ensure Scientifically Sound Decisions

- **Science Based.** Continually confirm that decisions are based in the best available science and data, including biophysical and social sciences.
- Integrate climate change and extreme-event resiliency. The climate is changing: models predict that there will be more extreme weather events, such as drought, floods, and wildfires. Ag + Open Space recognizes that land conservation is a powerful tool to counteract the negative impacts of these changes. Moving forward, staff will integrate the best available science and data about climate change and extreme events into all aspects of Ag + Open Space work, including project prioritization, easement design, fee land management, and agency operations.

• Increase Transparency and Communication

- Increase Transparency and Share Successes. Regularly report accomplishments, activities and progress to the community, Board and advisory committees via website, social and print media and public meetings.
- Share an Annual Work Plan and Report with the Community. Each year, we will create a publicfacing, yearly work plan as part of the annual Board budgeting process. This plan will include performance reporting for every goal and objective, updates on work underway, expectations for the foreseeable future, and assessments of remaining in work under the current funding measure.
- Increase Understanding of the Benefits of Land Conservation. Educate the community about the multiple values and benefits of conservation of working and natural lands via papers, reports, blogs, social media, workshops, and robust, field-based outings and education programs.
- Share Value of Private Land Conservation. Develop and implement a messaging and communications plan which communicates the value and public benefit of maintaining privately held land protected by conservation easements.
- **Public Access**. Regularly update Ag + Open Space website and printed materials to increase the visibility of publicly-accessible open space protected by the agency.

Appendix B: Data & Methods

Agricultural Lands (page 54)

PRIORITY GRAZIN G AND CULTIVATED AGRICULTURAL LANDS MAP (PAGE 57)

GRAZING LANDS

The following criteria were used to develop the priority grazing lands layer:

- Presence of herbaceous vegetation or irrigated pasture
- Within an agricultural zone, including Land Intensive Agriculture (LIA), Land Extensive Agriculture (LEA), and Diverse Agriculture (DA) per the Sonoma County General Plan 2020
- Absolute/total acreage of rangeland cover within an ownership

To develop the priority rangeland layer, herbaceous, grassland, and irrigated pasture vegetation classes from the Sonoma County Fine-Scale Vegetation Map were intersected with the following zoning code designations per the Sonoma County General Plan 2020: Land Intensive Agriculture (LIA), Land Extensive Agriculture (LEA), and Diverse Agriculture (DA).

The rangeland layer was then intersected with an ownership layer developed by Ag + Open Space whereby adjacent parcels with shared ownership are treated as a single unit. The total acreage of rangeland within the ownership boundary was calculated and continuous acre values were broken into five priority classes using the geometric interval classification method.

CULTIVATED AGRICULTURAL LANDS

The following criteria were used to develop the priority cultivated agricultural lands layer:

- Presence of annual croplands, perennial agriculture, orchards or groves, intensively managed hayfields, vineyards, and/or vineyard replant areas within the following locations:
- Outside floodplain areas
- Outside historical extent of tidal marsh around San Pablo Bay
- Slopes <15%
- Slopes <10% on highly erodible soils

Cultivated agricultural land priorities are mapped based on the Sonoma County Croplands data developed through the Sonoma County Vegetation Mapping & LiDAR Program. Croplands were digitized using aerial photos and represent the state of the landscape in 2013, and include the following classes:

- Annual Cropland Area is an irrigated annual cropland (e.g., vegetable crops)
- Perennial Agriculture (Non-vineyard) Area is a perennial cropland (e.g., lavender, berries, Christmas trees, rhododendron)
- Orchard or Grove Area is an orchard or grove of fruit or nut trees
- Intensively Managed Hayfield Area is an intensively managed hayfield that is mechanically turned over every year
- **Vineyard** Area is a vineyard
- Vineyard Replant Area is a vineyard completely cleared for replanting. To be considered a "Vineyard Replant," an area must be planted with mature vines per the 2011 aerial imagery and appear cleared in the 2013 aerial imagery. If there is evidence that the area is being converted to another crop or land use, a bare land or herbaceous label is applied.

Using the Erase tool in ArcMap, croplands within floodplain areas were excluded from the priority cultivated agricultural lands layer. Floodplains used in this exercise were developed for Ag + Open Space by Tukman Geospatial, with input from Dr. Joan Florsheim (UC Santa Barbara) and O'Connor Environmental, using object-based image analysis. Floodplains are based on geomorphic features extracted from topographic products from the 2013 countywide LiDAR. Floodplain extent is similar to the 100-year floodplain designated by FEMA. In addition, croplands were excluded from the priority cultivated agricultural lands layer in areas where slopes exceed 15 percent (based on 30-meter DEM), and where slopes exceed 10% on highly erodible soils (including Diablo, Dibble, Goldridge, Laughlin, Los Osos, Steinbeck, and Suther). Lastly, croplands which overlap the historical extent of tidal marsh around San Pablo Bay were excluded using EcoAtlas data from the San Francisco Estuary Institute.

15064-1998

For more information about the Sonoma County Croplands data, please visit www.sonomavegmap.org

DATA CITATION

San Francisco Estuary Institute (SFEI). (1998). "Bay Area EcoAtlas V1.50b4 1998: Geographic Information System of wetland habitats past and present." Accessed 9/24/2019. http://www.sfei.org/content/ecoatlas-version-

Community Identity (page 58)

HIGHLY VISIBLE LANDSCAPES MAP (PAGE 61)

The following criteria were used to develop the highly visible landscapes layer:

- Visibility from highly traveled transportation corridors
- Visibility from communities

Viewsheds were created from each highly traveled transportation corridor and each community associated with an Urban Service Areas using the Viewshed tool in ESRI ArcMap. A value of 1 was assigned to areas visible from highly traveled transportation corridors and communities; a value of 0 was assigned to areas not visible. Urban areas were removed from the viewshed rasters using the "Urban Mask" map class in the Sonoma County Fine-Scale Vegetation Map.

Note that this map helps Ag + Open Space identify areas that are highly visible from communities and transportation corridors and does not capture the full nature of what it means to be "scenic". Additional criteria such as percent imperviousness and road density may be calculated for individual properties in order to better define scenic and open space qualities of a property.

AREAS VISIBLE FROM HIGHLY

TRAVELED TRANSPORTATION CORRIDORS

Highly traveled transportation corridors were defined as all state highways and the most traveled transportation corridors according to Sonoma County traffic volume data. A shapefile was created of highways and top 24 most highly traveled roads based on average volume total (derived from Sonoma County traffic count data). Then a viewshed analysis was performed from a 10m DEM of Sonoma County and points spaced ½ mile along each road.

The following roads were included in the analysis:

- 5th Street
- (Sonoma)
- Adobe Rd
- Airport Blvd
- Arnold Dr
- Bodega Ave
- Bodega Hwy
- Broadway
- Cotati Ave
- Fremont Dr
- Fulton Rd

 Hwy1 Hwy 101 • Hwy 116 • Hwy 12 • Hwy 128 Hwy 37 Lakeville Hwy

Guerneville Rd

Old Redwood

Petaluma Blvd

• Petaluma Hill Rd

Santa Rosa Ave

Sebastopol Rd

• Stage Gulch Rd

Stonypoint Rd

Hwy

Petrified

River Rd

Forest Rd

Mark West Rd

AREAS VISIBLE FROM COMMUNITIES

Communities were defined as those census block groups that intersect urban service area boundaries. Census blocks were clipped by urban service area boundaries and centroids were generated from clipped block groups. Centroids were then grouped by urban service area and a viewshed was run from each group of centroids. A total of 589 centroids were used in the analysis.

The following urban service areas were used in the analysis:

- Airport
- Bodega Bay
- Cloverdale
- Cotati
- Forestville
- Geyserville
- Graton

- Guerneville Healdsburg
- Larkfield

Monte Rio

- Occidental
- Penngrove
- Petaluma
- Rohnert Park Santa Rosa • Sea Ranch Sebastopol
- Sonoma Sonoma Valley Windsor

PRIORITY GREENBELTS (PAGE 62)

- The following criteria were used to develop the priority greenbelt areas layer:
- Lands within a 1-mile buffer around urban areas, including Urban Growth Boundaries, Urban Service Areas, and contiguous parcels 0-20 acres in size beyond these designated urban areas

Urban areas included in the analysis are based on Urban Growth Boundaries for the 9 incorporated cities (Sonoma, Petaluma, Cotati, Rohnert Park, Santa Rosa, Sebastopol, Windsor, Healdsburg, Cloverdale) and Urban Service Area boundaries for the Monte Rio, Forestville, Occidental, Geyserville, Airport, Penngrove, Graton, Bodega Bay, Sonoma Valley, Guerneville, and Larkfield communities. In addition, contiguous parcels 0-20 acres in size located beyond Urban Growth Boundaries and Urban Services were included in the urban areas layer.

A 1-mile buffer was generated from the urban areas layer; all areas within this 1-mile buffer represent potential greenbelt areas.

Note that this map is a conceptualization of greenbelts, represented as a simple 1-mile buffer. The mapped greenbelt area may include properties that do not meet Ag + Open Space's minimum project requirements (e.g. no development potential). As such, individual properties will be further evaluated internally to determine priorities for individual properties within the greenbelt areas.

Healthy Communities (page 64)

COM MUNITY OPEN SPACE MAP (PAGE 69)

Urban areas that qualify for Ag + Open Space's Matching Grant Program were defined as areas within a ½ mile buffer of the 9 incorporated city boundaries (Petaluma, Sonoma, Cotati, Rohnert Park, Sebastopol, Santa Rosa, Windsor,

- Airport Graton Bodega Bay Guerneville Larkfield Forestville Monte Rio
- Geyserville

- Ann
- Big
- Bloo
- Bode
- Carr
- Caza
- Dur
- Freestone

EXISTING + PLANNED PUBLIC ACCESS MAP (PAGE 66)

- Napa Rd
- Leveroni Rd

Healdsburg, Cloverdale), Urban Service Area boundaries published in the Sonoma County's General Plan 2020, and the center of unincorporated communities with a population of 100 or greater per Census 2000 block data and which are more than ½ mile from an Urban Growth Boundary or Urban Service Area.

Urban Services Areas mapped:

Urban Services Areas mapped:

napolis	 Hacienda 	 Stewarts Point
Bend	• Hessel	Summerhome
omfield	 Hollydale 	Park
dega	• Jenner	 Trenton
mp Meeker	 Jimtown 	 Two Rock
zadero	 Kenwood 	 Valley Ford
ncans Mills	 Lakeville 	

Rio Dell

- - on
 - Rock
 - Ford

Occidental

Penngrove

Sonoma Valley

Additional communities not mapped may be eligible for funding through the Matching Grant Program. Please see Ag + Open Space's Matching Grant Program Guidelines for more information.

Protected lands open to the public were mapped based on data from Sonoma County ISD/GIS and the California Protected Areas Database: http://www.calands.org/

Water (page 70)

PRIORITY RIPARIAN HABITAT MAP (PAGE 72)

The following criteria were used to develop the priority riparian habitat layer:

 Native riparian habitat(Petaluma, Sonoma, Cotati, Rohnert Park, Sebastopol, Santa Rosa, Windsor,

RIPARIAN CORRIDOR MAPPING OVERVIEW

Ag + Open Space worked with a team of technical experts, including Tukman Geospatial (geospatial consultants), Dr. Joan Florsheim (geomorphologist, UC Santa Barbara), and O'Connor Environmental (consulting hydrologist) to map channel and floodplains in Sonoma County for streams with a catchment area of 500 acres or greater. Riparian corridors were not mapped for areas with extensive human manipulation to water infrastructure, including parts of Petaluma River and Sonoma Creek. Channel and floodplain landforms maps were developed using a combination of object-based image analysis using elevation metrics extracted from the 2013 LiDAR point cloud, manual photo interpretation, and historic flood information.

NATIVE RIPARIAN HABITAT

Channel and floodplain areas were intersected with the Sonoma County Fine-scale Vegetation Map, which contains 83 classes for land cover. Riparian habitat within the riparian corridor was defined as water and native vegetation classes within the channel boundary, and native forest or native shrub vegetation classes within the floodplain. Additionally, in-stream gravel bars were manually classified as riparian habitat using the barren & sparsely vegetated class. Non-riparian habitat was defined as agricultural land cover classes, impervious surface classes, non-native forest and woodland, and herbaceous vegetation, as well as gravel pits along the Russian River.

PRIORITY STREAMS MAP (PAGE 73)

The following criteria were used to develop the priority streams layer:

- Presence of salmonid species
- Presence of freshwater shrimp
- USFWS Critical Habitat for salmonid species

PRESENCE OF SALMONID SPECIES

Streams which support threatened and endangered fish species, including coho (Oncorhynchus kisutch), steelhead (Oncorhynchus mykiss), and chinook (Oncorhynchus tshawytscha) were ranked as high priority. Presence/absence of steelhead, coho, and chinook is based off of data from NOAA, CDFW, publications, and personal communication, including the following sources:

DATABASES

- NOAA California Central Coast steelhead distribution layer (June 2005)
- NOAA Northern California steelhead distribution layer (June 2005)
- NOAA California Coastal Chinook distribution layer (June 2005)
- CalFish Winter Steelhead Distribution layer (June 2012)
- CalFish Coho Distribution layer (June 2012)
- CalFish Steelhead Abundance data layer (June 2012)
- CDFW Biosample database

PUBLICATIONS

- California Department of Fish and Wildlife. (2002). Historic Status of CA
 Coho Populations North of San Francisco
- California Sea Grant. (2017). UC Coho Salmon & Steelhead Monitoring Report: Summer 2016
- California Sea Grant. (2018). UC Coho Salmon & Steelhead Monitoring Report: Summer 2017

California Sea Grant. (2018). UC Coho Salmon & Steelhead Monitoring	PRIORIT
Report: Winter 2017/18	The follow
California Sea Grant. (2019). UC Coho Salmon & Steelhead Monitoring	Preser
Report: Summer 2018	Preser
California Sea Grant. (2019). UC Coho Salmon & Steelhead Monitoring	wetlar
Report: Winter 2018/19	• Size re
Cox, B. (2000). "Major Streams in Sonoma County".	Preser
Jones, W. (2000). NMFS California Anadromous Fish Distributions:	• USFW
California Coastal Salmon and Steelhead Current Stream Habitat	
Distribution Table	PRESENC
• Leidy, R. A., Becker, G. S., and B. N. Harvey (2005b). Historical distribution	• Two na
and current status of steelhead (Oncorhynchus mykiss), coho (O.	south
kisutch), and chinook salmon (O. tshawytscha) in streams of the San	featur
Francisco Estuary, California. Unpublished report, Center for Ecosystem	
Management and Restoration, Oakland, CA.	PRESENC
PERSONAL COMMUNICATION	• Wetla
Derek Acomb, California Department of Fish & Wildlife	Fine-S
Caitlin Cornwall, Sonoma Ecology Center	of field
	learnir
PRESENCE OF FRESHWATER SHRIMP OR USFWS CRITICAL HABITA	T southe
 Additional priority was assigned to streams which are known to support 	Estua
endangered freshwater shrimp (Syncaris pacifica) per Cox, B. (2000),	Resou
"Major Streams in Sonoma County", as well as streams designated by the	datase
United States Fish and Wildlife Service as Critical Habitat for threatened	collec
steelhead and chinook.	new in
For more information about Critical Habitat designated for threatened and	Scale
endangered species, please see https://www.fws.gov/endangered/what-we-do/	/
critical-habitats-faq.html	

TY WETLANDS MAP (PAGE 74)

wing criteria were used to develop the priority wetlands layer: sence of natural lake

- sence of vernal pools, coastal wetlands, and freshwater herbaceous lands
- relative to wetland type
- sence of special-status wetlands species
- WS Critical Habitat

ICE OF NATURAL LAKE

natural lakes in Sonoma County (Tolay Lake and Laguna Lake :h of Spring Hill Road) were mapped as highest priority using water ures in the Sonoma County-Fine Scale Vegetation and Habitat Map.

ICE OF WETLANDS

lands were mapped using wetland classes in the Sonoma County -Scale Vegetation map, which was developed using a combination eld work, photointerpretation, and computer-based machine ming. Many of the vernal pools and herbaceous wetlands in the chern part of the county were taken from existing San Francisco hary Institute (SFEI) datasets (namely, the North Coast Aquatic purces Inventory and Bay Area Aquatic Resources Inventory usets). Extensive manual photo interpretation and field data ection/validation was used to refine existing SFEI datasets based on imagery. For more information about the Sonoma County Finee Vegetation Map, please visit www.sonomavegmap.org The following map classes were extracted from the Sonoma County Fine-Scale Vegetation and Habitat

Map and used in this analysis:

- North American Pacific Coastal Salt Marsh Macrogroup
- Pacific reed grass meadows (Calamagrostis nutkaensis Alliance)
- Tidal Panne
- Western North America Vernal Pool Macrogroup
- Western North American Freshwater Aquatic Vegetation Macrogroup
- Western North American Freshwater Marsh Macrogroup

Vernal pool features (depicted as individual ponds) were grouped into clusters using vernal pool complex data from the San Francisco Estuary Institute's Bay Area Aquatic Resources Inventory. For those vernal pool features not represented in this dataset, clusters were assigned based on assumed surface hydrologic connectivity using a digital elevation model, hillshade, and aerial imagery.

SIZE RELATIVE TO WETLAND TYPE

To develop ranked values for wetland size, wetland features were separated into coastal wetland, vernal pool, and freshwater herbaceous wetland types. For each wetland type, wetland acre values were broken into five priority classes using the geometric interval classification method.

PRESENCE OF SPECIAL-STATUS WETLANDS SPECIES

Next, wetland features were intersected with ranked special status species occurrence data derived from the California Natural Diversity Database (CNDDB). Special status species were assigned a ranked value as follows:

- 1 = known occurrence of threatened or endangered species (per CNDDB) or within 200 feet of California tiger salamander (CTS) breeding site or within CTS extant population area
- 0.8 = known occurrence of S1, S1S2, S1S3 ranked species
- 0.6 = known occurrence of S2, S2S3 ranked species
- 0.4 = known occurrence of S3, S3S4 ranked species
- 0.2 = S4, SH (possibly extirpated) ranked species
- 0 = unknown or not threatened, endangered, or species of special concern

The maximum ranked special status species value for each wetland feature was used to define the priority class for presence of special-status species.

USFWS CRITICAL HABITAT

Areas within USFWS Critical Habitat for threatened and endangered species were given high priority; areas not within Critical Habitat were given lower priority

For more information about Critical Habitat designated for threatened and endangered species, please see https://www.fws.gov/endangered/what-wedo/critical-habitats-faq.html

Wetland priorities were calculated by summing values for wetland size, special status species, and USFWS Critical Habitat using equal weights. For the final layer, wetland values were broken into five priority classes using the geometric interval classification method.

PRIORITY GROUNDWATER BASINS AND RECHARGE AREAS	G R O
(PAGE 75)	Relat
The following criteria were used to develop the priority groundwater basins	the 2
and recharge areas layer:	Unite
California Department of Water Resources 2018 Sustainable	ассо
Groundwater Management Act Basin Prioritization Ranking	budg
Groundwater recharge relative to watershed median	wate
	in R.
GROUNDWATER BASINS	wate
Priorities for groundwater basins are based on basin prioritization conducted	medi
by the California Department of Water Resources (DWR) in 2018, which	Th
determine provisions that apply for the California Statewide Groundwater	recha
Elevation Monitoring and Sustainable Groundwater Management Act	prior
programs. DWR priorities account for populations overlying groundwater	
basins, current and projected population growth, number of wells, irrigated	DAT
land, groundwater reliance as primary source of water, and documented	Calif
impacts to groundwater basins. For more information about DRW's basin	Man
prioritization and SGMA, please see https://water.ca.gov/Programs/	
Groundwater-Management/Basin-Prioritization.	Flint,
	Calif

The following ranked values were assigned to groundwater basins in Sonoma
County per DWR priorities:

- 1 = High priority
- 0.75 = Medium priority
- 0.5 = Low priority
- 0.25 = Very low priority

OUNDWATER RECHARGE

lative groundwater recharge was calculated using the recharge layer from e 2017 California Basin Characterization Model (BCM) developed by the nited States Geological Survey. The BCM is a water balance model and counts for the amount of water in each of the components of the water dget: runoff, recharge, and evapotranspiration. For each CalWater 2.2 tershed, the median recharge value was calculated using the raster package R. Recharge values exceeding the median recharge value for an individual tershed were assigned higher priority (value of 1); recharge values below the edian recharge value were assigned low priority (value of 0). The prioritized groundwater basin layer and prioritized groundwater charge layers were summed (using equal weights) to generate the final ority groundwater basin and recharge layer.

TA CITATION

lifornia Department of Water Resources. (2018). SGMA Groundwater anagement Act Basin Prioritization Process and Results.

Flint, L., Flint, A., Thorne, J., and Boynton, R. (2017). Provisional dataset: California Basin Characterization Model v8 Historical Long Term Average (1981-2010) Recharge and Runoff. U.S. Geological Survey data release. Accessed 9/19/2019. http://climate.calcommons.org/bcm

Wildlands (page 76)

PRIORITY CON IFER FORES TS MAP (PAGE 78)

The following criteria were used to develop the priority conifer forests layer:

- Presence of old growth or mature conifer forests
- Vegetation rarity

OLD GROWTH

Old growth and mature conifer forests priorities are based on canopy structure information in the Sonoma County Fine-Scale Vegetation Map, for which canopy metrics were derived from the 2013 Sonoma County LiDAR point clouds. For each conifer vegetation class in the Sonoma County Fine-Scale Vegetation Map, mean canopy height values and maximum canopy height values were scaled from 0 to 1 using max-min normalization. Scaled values for mean canopy height and maximum canopy height were summed and the output was rescaled from 0 to 1 using max-min normalization. Additionally, canopy variance values were scaled from 0 to 1. The canopy height and canopy variance values were summed and rescaled from 0 to 1 using max-min normalization. Conifer vegetation polygons with values of 0.6 or greater were mapped as priority old growth/ mature conifer forests.

VEGETATION RARITY

Vegetation rarity was evaluated using global and state conservation status rankings from the Survey of California Vegetation/NatureServe's Heritage Program methodology, as well as local rarity. For a more detailed description of conservation status ranks, please see the Sonoma County Vegetation Descriptions prepared by CDFW VegCAMP and CNPS for the Sonoma Veg Map Program: https://nrm.dfg.ca.gov/FileHandler.ashx?DocumentID=115808&inline=1 A breakdown of vegetation classes by rarity priority class is described below. **Highest Priority:** Critically imperiled (state rarity rank of 1) or locally very rare (<0.1% cover)

- Foothill pine leather oak woodland (Pinus sabiniana/Quercus durata Provisional Alliance)
- Grand fir forest (Abies grandis Alliance)
- McNab cypress woodland (Hesperocyparis macnabiana Alliance)
- Ponderosa pine Douglas-fir forest (Pinus ponderosa Pseudotsuga menziesii Alliance)

Medium Priority: Vulnerable (state rarity rank of 3) or locally unique (state rarity rank of 4 or 5 with <1% cover)

- Bishop/bull pine stand (Pinus muricata Alliance)
- Black oak woodland (Quercus kellogii Alliance); conifer-dominated stands
- Coast redwood forest (Sequoia sempervirens Alliance)
- Douglas-fir tanoak forest (Pseudotsuga menziesii Notholithocarpus densiflorus Alliance)
- Knobcone pine stand (Pinus attenuata Alliance)
- Oregon white oak woodland (Quercus garryana Alliance); coniferdominated stands
- Sargent cypress stand (Hesperocyparis sargentii Alliance)
- Sugar pine (Pinus lambertiana Alliance)

Lower Priority: Apparently secure (state rank 4 or 5) or locally common (>5% cover)

• Douglas-fir forest (Pseudotsuga menziesii Alliance)

	PRIORITY SHRUBLANDS AND HARDWOOD FORESTS MAP	High Priority
	(PAGE 79)	of 3 or 4 with
	The following criteria were used to develop the priority shrublands and	Shrublands
	hardwood forests layers:	 Californi
	Vegetation rarity	• Hazelnu
		• Hoary, co
	CRITERION: VEGETATION RARITY	(canasce
	Vegetation rarity was evaluated using global and state conservation	Leather
	status rankings from the Survey of California Vegetation/NatureServe's	• Salal – C
	Heritage Program methodology, as well as local rarity. For a more detailed	(ursinus)
	description of conservation status ranks, please see the Sonoma County	 Vancouv
	Vegetation Descriptions prepared by CDFW VegCAMP and CNPS for	 Wedgel
	the Sonoma Veg Map Program: https://nrm.dfg.ca.gov/FileHandler.	cuneatu
	ashx?DocumentID=115808&inline=1	Whitelea
		Hardwoods
5	A breakdown of vegetation classes by rarity priority class is described below.	 Bigleaf n
		 Californi
	Highest Priority: Critically imperiled (state rarity rank of 1) or locally very rare	 Fremont
	(<0.1% cover)	 Interior I
	Shrublands	 Valley or
	 Blue blossom chaparral (Ceanothus thyrsiflorus Alliance) 	
	 Californian Serpentine Chaparral (Arctostaphylos (bakeri, montana) 	Medium Pric
	Alliance)	rarity rank of
	 Central and South Coastal California Seral Scrub (Eriodictyon 	Shrublands
	californicum - Lupinus albifrons Alliance)	Californi
	 Hairy leaf ceanothus chaparral (Ceanothus oliganthus Alliance) 	Californi
	 Interior live oak woodland (Quercus wislizeni (shrub) Alliance) 	Chamise

ty: Imperiled (state rarity rank of 2) or locally rare (state rarity rank h <1% cover)

- nian Maritime Chaparral Group
- ut scrub (Corylus cornuta var. californica Alliance)
- common, and Stanford manzanita chaparral (Arctostaphylos
- cens, manzanita, stanfordiana) A. glandulosa Mapping Unit)
- er oak chaparral (Quercus durata Alliance)
- California blackberry tangles (Gaultheria shallon Rubus
- s) Provisional Alliance)
- verian Coastal Riparian Scrub Group
- e leaf ceanothus chaparral/Buck brush chaparral (Ceanothus us Alliance)
- eaf manzanita chaparral (Arctostaphylos viscida Alliance)

- maple forest (Acer macrophyllum Alliance)
- nia buckeye groves (Aesculus californica Alliance)
- nt cottonwood forest (Populus fremontii Alliance)
- · live oak woodland (Quercus wislizeni (tree) Alliance)
- bak woodland (Quercus lobata Alliance)
- iority: Vulnerable (state rarity rank of 3) or locally unique (state of 4 or 5 with <1% cover)

- nia Coastal Evergreen Bluff and Dune Scrub Group
- nian Mesic Chaparral Group
- se dominated chaparral (Adenostoma fasciculatum Alliance)
- Poison oak scrub (Toxicodendron diversilobum Alliance)

Southwestern North American Riparian/Wash Scrub Group

Hardwoods

- Black oak woodland (Quercus kelloggii Alliance)
- Blue oak woodland (Quercus douglasii Alliance)
- Canyon live oak woodland (Quercus chrysolepis Alliance)
- Oregon white oak woodland (Quercus garryana Alliance)
- Pacific madrone dominated woodland (Arbutus menziesii Alliance)
- Tanoak woodland (Notholithocarpus densiflorus Alliance)

Lower Priority: Apparently secure (state rank 4 or 5) or locally common (>5% cover)

Shrublands

• Coyote brush (Baccharis pilularis Alliance)

Hardwoods

- California bay woodland (Umbellularia californica Alliance)
- Coast live oak woodland (Quercus agrifolia Alliance)
- · Oak woodland (Quercus (agrifolia, douglasii, garryana, kelloggii, lobata, wislizenii) Alliance)

PRIORITY AREAS FOR WILDLIFE HABITAT & MOVEMENT MAP (PAGE 80)

The following criteria were used to develop the priority areas for wildlife habitat and movement layer:

- Landscape Connectivity (The Nature Conservancy)
- Within a Bay Area Critical Linkage

LANDSCAPE CONNECTIVITY (THE NATURE CONSERVANCY)

The Nature Conservancy landscape connectivity layer represents wall-to-wall regional habitat connectivity for plant and animal species whose movement is limited by developed and agricultural uses. The layer was developed using a modified version of Circuitscape, a connectivity analysis software package with relies on electronic circuit theory to predict patterns of movement among plant and animal populations in heterogeneous landscapes.

To learn more about these data and to view the entire statewide dataset, please visit www.tinyurl.com/ca-connectivity

Landscape connectivity priorities were assigned as follows:

- Highest Priority = channelized connectivity (restricted to narrow corridor; often the last remaining option for connectivity between nature areas through a modified environments) and intensified connectivity (i.e. land use reduces options for movement between natural areas)
- Medium Priority = diffuse connectivity (highly permeable; many options for movement through natural lands with fewer fragmentation barriers)
- Low Priority = land use may limit movement (primarily agricultural land uses)
- Lowest Priority = developed/land use impedes movement

CRITICAL LINKAGES: BAY AREA AND BEYOND

Through the Critical Linkages: Bay Area and Beyond (2013) project, 14 landscape level connections were mapped within the Bay Area based on ecological integrity and habitat and movement requirements of 66 focal plant, insect, fish, amphibian, reptile, bird and mammal species. Areas within critical linkages were given high priority; areas not within critical linkages were given lower priority.

The final priority wildlife habitat and movement layer is based on maximum priority values between the prioritized Conservation Lands Network Critical Linkage layer and a prioritized Landscape Connectivity layer.

DATA CITATION

Penrod, K., P. E. Garding, C. Paulman, P. Beier, S. Weiss, N. Schaefer, R. Branciforte and K. Gaffney. 2013. Critical Linkages: Bay Area & Beyond. Produced by Science & Collaboration for Connected Wildlands, Fair Oaks, CA. www.scwildlands.org in collaboration with the Bay Area Open Space Council's Conservation Lands Network. www.BayAreaLands.org.





Appendix C: Community Engagement

Sonoma County Ag + Open Space is a community-created, taxpayer-funded agency that provides lasting protections for agricultural and natural lands in Sonoma County. As a public agency, we are committed to full transparency and community engagement to ensure the proper use of public funds and to maintain the public's trust and understanding of our work. With that in mind, we engaged the community in all aspects of the Vital Lands Initiative planning process to ensure that this plan reflects the community's vision. In total, over 150 meetings and workshops were held, and we received input from over 600 community members to inform the Vital Lands Initiative.

Throughout the planning process, our staff engaged in robust outreach and engagement with the public, partners, tribes, key stakeholders, technical advisors, and our Board of Directors, Fiscal Oversight Commission, and Advisory Committee. We also identified the need to engage more deeply with Sonoma County Latino communities. We worked with Soluna Outreach Solutions to assist with outreach to our Spanish-speaking populations, including creating a Spanish-language web page and printed materials, providing simultaneous translation services at the public meetings, and conducting presentations to Latino groups throughout the county.

The robust community engagement process began with a presentation at a Board of Directors meeting on March 7, 2017. Agency staff screened a short film about the founding of the agency, followed by a presentation about the Vital Lands Initiative planning process. That Board presentation was followed by five public meetings - one in each supervisorial district and hosted by an Ag + Open Space Director - during March 2017.

To gather additional input to guide our comprehensive planning efforts,

the agency hosted a series of workshops in May 2017 with experts and stakeholders to collect detailed feedback on threats and potential strategies focused specifically on the following themes: natural resources; agriculture; greenbelts, community separators and scenic lands; and recreation and urban open space.

Between the months of June and October 2017, agency staff continued to gather community input by attending community events and farmers markets, engaging directly with tribes, key partners, stakeholders, and experts, and deploying an online survey.

In March 2018, we hosted a second series of eight community meetings to receive feedback on the draft plan. Comments on the draft plan were also received via email and a web-based form hosted on the agency's website. A Board workshop for additional community input was held in December 2019, and a final plan with input incorporated will be taken to the agency's Board of Directors in Spring of 2020.

- Ag & Open Space District Overview & Vital Lands Initiative Planning
- **Process** Karen Gaffney, Conservation Planning Program Manager
- Small Group Breakout Sessions Facilitated by District staff Gallery Walk of Listening Stations – Hosted by District staff

- Water quality and supply are important and at risk. The District should use a variety of tools to protect the community's water quality and supply.

Community Meetings | Scoping – March 2017

MEETING DATES & LOCATIONS

- March 14 Healdsburg Community Center, Healdsburg • Attendance: +/- 40 members of the public • March 15 – El Molino High School Library, Forestville • Attendance: +/- 50 members of the public March 21 – Petaluma Community Center, Petaluma Attendance: +/- 110 members of the public March 29 – Santa Rosa Veterans Building, Santa Rosa • Attendance: +/- 90 members of the public • March 30 - Finnish American Heritage Hall, Sonoma
- Attendance: +/- 30 members of the public

MEETING AGENDA

- Welcome & Introductions Bill Keene, General Manager & District Directors
- Founders Film Bill Keene, General Manager

MAJOR THEMES DISCUSSED

- Many community separators throughout the county are at risk. These are important and need protection.
- Public access and alternative transportation routes are in high demand. The District should help provide additional public access and safe alternative transportation routes.
- Partnerships should be used to leverage the impact of the District.
- Cannabis may be a threat to the District's mission.
- Connections between protected places are important for people (recreation) and for animals (wildlife corridors).
- Climate change needs to be considered, and is a threat to the District's mission.
- Agriculture community needs new/additional tools for agricultural protection.
- Balance between land conservation and housing needs to be considered.
- Educating the public (especially youth) about agriculture and open space is important for future success.

Thematic Workshops – May 2017

MEETING DATES & LOCATIONS

- May 16: Greenbelts & Community Separators | Steele Lane Community Center – DeMeo Room
- May 17: Agriculture | Steele Lane Community Center DeMeo Room
- May 23: Natural Resources | Finley Community Center Cypress Room
- May 25: Recreation & Urban Open Space | Finley Community Center -Cypress Room

MEETING AGENDA

- Welcome & Introductions Amy Ricard, Community Relations Specialist
- **Objectives & Outcomes** Amy Ricard, Community Relations Specialist
- Ag + Open Space & Vital Lands Initiative Overview Karen Gaffney, Conservation Planning Manager
- Small Group Breakout Sessions Facilitated by District Staff
- Full Group Report Out / Q&A Facilitated by District Staff
- Gallery Walk Hosted by District Staff

MAJOR THEMES DISCUSSED

- Reinforcement & enhancement of themes heard at the community meetings
- Create an ambitious conservation vision
- More public engagement, increase visibility
- Leverage partnerships to be strategic
- Consider integrated planning & a shared vision for the entire county

Community Meetings & Listening Sessions -October/November 2017

Ag + Open Space staff had planned five community meetings and seven listening sessions throughout the county during the months of October and November to first review the plan's draft core content (goals, objectives, strategies, and performance measures) and then the draft plan itself, but those meetings and listening sessions were cancelled due to the North Bay fires in October 2017. Staff took a three-month hiatus from the Vital Lands

Initiative planning process to respond to the immediate needs of the fires	MEET
and to produce a report of recommended actions for recovery and long-term	• W
resiliency of our natural and working lands in the wake of the fires. Agency staff	Sp
returned to the Vital Lands Initiative work in January of 2018.	• 0
	• A
Community Meetings Draft Plan Review – March 2018	C
MEETING DATES & LOCATIONS	• P
 Sat, Mar 17 - Community Church of Sebastopol 10:00am - 12:00pm 	
 Attendance: +/- 25 members of the public 	MAJO
 Mon, Mar 19 - Sonoma Veterans Memorial Building 6:00pm - 8:00pm 	• M
 Attendance: +/- 15 members of the public 	Sr
• Tues, Mar 20 – Bodega Bay Grange 6:00pm – 8:00pm	• Ve
 Attendance: +/- 20 members of the public 	0
 Wed, Mar 21 - Petaluma Veterans Memorial Building 6:00pm - 	la
8:00pm	• Pi
 Attendance: +/- 35 members of the public 	W
 Sat, Mar 24 - Cloverdale Grange Hall 10:00am - 12:00pm 	• Tł
 Attendance: +/- 10 members of the public 	ne
 Mon, Mar 26 - Sea Ranch Hall 6:00pm - 8:00pm 	• Tł
 Attendance: +/- 10 members of the public 	to
 Wed, Mar 28 – Healdsburg Villa Chanticleer 6:00pm – 8:00pm 	ok
 Attendance: +/- 30 members of the public 	• Tł
 Thurs, Mar 29 - Santa Rosa Veterans Memorial Building 6:00pm - 	as
8:00pm	• Tł
 Attendance: +/- 45 members of the public 	as

ETING AGENDA

Welcome & Introductions - Amy Ricard, Community Relations Specialist

Objectives & Outcomes – Amy Ricard, Community Relations Specialist Ag + Open Space & Vital Lands Initiative Overview – Karen Gaffney, Conservation Planning Manager; Alex Roa, Special Projects Planner Public Input Session — Amy Ricard, Community Relations Specialist

JOR THEMES DISCUSSED

More agricultural diversity is needed in Sonoma County and Ag + Open Space should provide more support of agricultural community. Vegetation and fuels management is needed now more than ever - Ag + Open Space should prioritize this with conservation easements and fee lands.

Pursue partnerships with cities and developers to create dense housing with adjacent open space.

The community would like more public trails and trail connections/ networks on public/private lands.

The agency needs to provide better communication and education

to the community and provide more community engagement

opportunities on land and online.

The plan needs more specificity (priorities and strategies) and associated budgets.

The plan should include more about resiliency to extreme events such as floods, fires, drought, etc.

• There is concern about carrying capacity and the impact of recreation and tourism, particularly in West County.

• However, across the county, people wanted a greater focus on public

access and recreation with a geographic balance.

• Increase engagement with tribal groups on shared land conservation initiatives.

A list of all comments received from each of the public meetings can be found at LINK.

Agriculture Community Outreach

Ag + Open Space formed an Agriculture (Ag) Advisory team that included 19 members of the agriculture community to ensure that broad perspectives pertaining to agriculture were included. From October 2018 through August 2019, 11 meetings were held.

THE AG ADVISORY TEAM MEMBERS WERE:

- Renata Brillinger, CalCAN
- Bobby Camozzi, Camozzi Dairy
- Jeff Carlton. Dutton Ranch
- Pat Emery, Sonoma County Fair/Abbey Law
- Karen Giovanni, UCCE
- Brittany Jensen, Gold Ridge Resource Conservation District
- Eric Koenigshofer
- Wendy Krupnick, CAFF/The Farmers Guild
- **Tony Linegar,** Sonoma County Department of Agriculture
- Ken Martin, Martin Ranch
- Paul Martin, Martin Family Ranch
- Kerry McGrath, Farmlink
- Valerie Minto Quinto, Sonoma Resource Conservation District
- John Nagle, Ag + Open Space Advisory Committee
- Joe Pozzi, Pozzi Ranch

()

- Carmen Snyder, FarmTrails
- Nicole Temple, Rancher
- Tawny Tesconi, Sonoma County Farm Bureau
- Evan Wiig, CAFF/The Farmers Guild

MAJOR THEMES DISCUSSED

- · How funds for agricultural land conservation could be designated, and VLI expenditures and long-term fiscal planning
- Affirmative agricultural conservation easements and agricultural conservation tools, including connecting farmers to farm lands
- Threats to agriculture in Sonoma County and role Ag + Open Space can play in addressing and reducing those threats
- Prioritization of protected lands, the appraisal process, cultivation of new willing landowners, and long-range planning and funding
- Public access on private lands and working with willing landowners, and education on working lands
- Recommendation to hire agriculture specialist at Ag + Open Space, and development of position description

Technical Advisor/Partner Organization Outreach

In addition to meeting with the Ag Advisory Team, Ag + Open Space staff spent more than 250 hours meeting with 30 different partner organizations, tribes, technical advisors, working groups, and members of the Ag + Open Space Advisory Committee and Fiscal Oversight Commission, to seek valuable input on goals, objectives, strategies, and performance measures. These technical advisors, partner organizations, and working groups also provided review of draft content and maps.

Latino Community Outreach

- Bilingual handouts and surveys
- Vital Lands Initiative webpages in English and Spanish
- Targeted outreach to Spanish-speaking communities to encourage participation in public meetings
- Simultaneous translation services at each public meeting
- Participation in specific community events:
- Regional Parks 50th Anniversary Celebration
- Guelaguetza
- Roseland Village Health & Safety Fair
- Presentations to the following groups:
- Graton Labor Center
- Healdsburg Labor Center
- Los Cien
- La Luz
- La Esperanza Center

Community Events

Date	Event	City
2/11/17	Lake Sonoma Steelhead Festival	Healdsburg/ Geyserville
3/26/17	California Artisan Cheese Festival	Petaluma
4/28/17	Arbor Day Celebration	Sonoma
4/29/17	SEEC Day of the Child	Santa Rosa
5/20/17	Rose Parade & Festival	Santa Rosa
6/3/17	Regional Parks Trails Challenge Kick-Off	Sebastopol
7/16/17	Guelaguetza Sonoma County	Santa Rosa
8/7/17	Green Fest - Sonoma County Fair	Santa Rosa
8/12/17	Gravenstein Apple Fair	Sebastopol
9/16/17	Agrarian Games	Petaluma

Online Outreach

Ag + Open Space has had over 3,800 visitors to its Vital Lands Initiative web page, reached over 6,400 people via Facebook, and added over 600 hundred online and social media followers during the plan development process.

Advertising

MARCH 2017 MEETINGS

- Press Democrat
- La Prensa
- El Superior
- Impulso News
- Press Democrat online

PLANNED OCTOBER

2017 MEETINGS

- Press Democrat
- Petaluma Argus-Courier
- Sonoma Index-Tribune
- Sonoma West Times
- Windsor Times
- Healdsburg Tribune
- La Prensa
- El Superior
- Impulso News
- El Guardian
- Press Democrat online

MARCH 2018 MEETINGS

- Press Democrat
- Petaluma Argus-Courier
- Sonoma Index-Tribune
- Sonoma West Times
- Healdsburg Tribune
- El Superior
- Impulso News
- El Guardian
- Radio Lazar
- Exitos Radio
- El Patron Radio
- KBBF Radio
- Press Democrat online