



PENSION TAB BIGGER THAN BUDGET

Pension liabilities are paid over multiple years. This chart shows 10 counties that likely have a mountain to climb because their pension liabilities are greater than their annual general fund revenues.

County	Total liabilities*	General fund revenue	As a percentage of annual general fund revenue
Kern	\$1.5 billion	\$581.6 million	251%
Stanislaus	\$530 million	\$243.6 million	218%
Sonoma **	\$564.2 million	\$392.7 million	144%
San Luis Obispo	\$431.7 million	\$362.6 million	119%
San Mateo	\$1.1 billion	\$932.2 million	116%
Yuba	\$44.7 million	\$40.6 million	110%
Contra Costa **	\$1.3 billion	\$1.2 billion	105%
Sutter	\$51.9 million	\$50.8 million	102%
Fresno	\$1.3 billion	\$1.3 billion	101%
Orange **	\$3.2 billion	\$3.2 billion	100%

*Outstanding pension obligation bonds plus unfunded actuarial accrued liability

**More than 10 percent of pension plan members don't work for county government

Sources: Latest available pension valuation reports and county comprehensive financial reports. Yuba County general fund figure taken from latest annual budget.

PHILLIP REESE/preese@sacbee.com and NAM NGUYEN/nnguyen@sacbee.com



To see an interactive “Pension Meter” map that illustrates how counties throughout the state stack up, as well as other informational graphics, click on the link with this story at www.modbee.com/local.