

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2024-25

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2024 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
GENERAL FUND						
100 County General Fund						
Nonspendable for Inventory	1,326,262	0	0	0	0	1,326,262
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for Purpose-Restricted Specific	2,237,981	0	0	0	0	2,237,981
Restricted for 2011 Public Safety Realignment	250,388,191	0	0	0	0	250,388,191
Assigned for Contingencies	155,430,076	0	0	0	0	155,430,076
Assigned for Capital Projects	57,675,720	0	0	0	0	57,675,720
Assigned for Reserve Target	669,499,332	0	0	0	0	669,499,332
Assigned for Imprest Cash/Cash Difference	1,855,475	0	0	0	0	1,855,475
TOTAL GENERAL FUND	1,138,416,957	0	0	0	0	1,138,416,957
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Restricted	8,988,419	2,043,034	2,043,034	0	0	6,945,385
107 Remittance Processing Equipment Replacement						
Restricted	565,080	0	0	0	0	565,080
108 OC Dana Point Harbor						
Restricted	48,612,694	9,233,045	9,233,045	0	0	39,379,649
109 County Automated Fingerprint ID						
Restricted	772,046	344,998	344,998	0	0	427,048
113 Building and Safety - Operating Reserve						
Restricted	4,731,312	1,101,406	1,101,406	0	0	3,629,906
115 OC Road						
Restricted	163,767,074	0	0	278,906	278,906	164,045,980
116 Narcotic Forfeiture and Seizure						
Restricted	469,875	288,669	288,669	0	0	181,206

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SPECIAL REVENUE FUNDS						
117 OC Housing Authority - Operating Reserve Restricted	14,025,175	9,267,368	9,267,368	0	0	4,757,807
119 OC Public Libraries - Capital Restricted	5,029,313	0	0	0	0	5,029,313
120 OC Public Libraries Restricted	103,615,209	7,266,000	7,266,000	100,000	100,000	96,449,209
121 OC Animal Care Donations Restricted	224,331	200,000	200,000	0	0	24,331
122 Motor Vehicle Theft Task Force Restricted	4,706,035	155,135	155,135	0	0	4,550,900
123 Dispute Resolution Program Restricted	427,765	0	0	0	0	427,765
124 Domestic Violence Program Restricted	309,939	26,000	26,000	0	0	283,939
126 Regional Narcotics Suppression Program - Other Restricted	623,673	622,941	622,941	0	0	732
128 Survey Monument Preservation Restricted	272,838	32,425	32,425	0	0	240,413
12A MHSa Housing Fund Restricted	62,645,944	2,579,944	2,579,944	0	0	60,066,000
12C Child Support Program Development Restricted	10,379,035	2,906,176	2,906,176	0	0	7,472,859
12D Clerk-Recorder Special Revenue Fund Restricted	10,350,864	3,583,458	3,583,458	0	0	6,767,406
12E Clerk-Recorder Operating Reserve Fund Restricted	9,980,751	1,792,358	1,792,358	0	0	8,188,393

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SPECIAL REVENUE FUNDS						
12H Proposition 64 - Consumer Protection Restricted	3,791,847	2,586,399	2,586,399	0	0	1,205,448
12J Proposition 69 - DNA Identification Fund Restricted	650,522	0	0	0	0	650,522
12L Care Coordination Fund Restricted	22,325,329	0	0	670,000	670,000	22,995,329
12M OC CARES FUND Restricted	125,842,278	95,523,984	95,523,984	0	0	30,318,294
12N County Strategic Planning and Board Initiatives Restricted	18,666,633	0	0	0	0	18,666,633
12P Assessor Property Characteristics Revenue Restricted	1,440,135	0	0	0	0	1,440,135
12S SSA Donations and Fees Restricted	1,995,136	193,703	193,703	0	0	1,801,433
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound Restricted	28,448,080	7,037,987	7,037,987	0	0	21,410,093
12Y SB 823 Department of Juvenile Justice Realignment Restricted	14,189,817	0	0	0	0	14,189,817
132 Sheriff Narcotics Program – Dept of Justice Restricted	10,712,491	6,911,698	6,911,698	0	0	3,800,793
133 Sheriff Narcotics Program - Other Restricted	859,558	466,785	466,785	0	0	392,773
134 Orange County Jail Fund Restricted	4,531	4,531	4,531	0	0	0
135 Real Estate Development Program Restricted	8,512,553	0	0	1,572,685	1,572,685	10,085,238

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SPECIAL REVENUE FUNDS						
137 Parking Facilities						
Restricted	5,692,932	0	0	562,466	562,466	6,255,398
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
Restricted	1,588,189	0	0	0	0	1,588,189
139 Sheriff Narcotics Program - CALMMET - Treasury						
Restricted	423,962	108,045	108,045	0	0	315,917
13B Traffic Violator Fund						
Restricted	968,798	920,559	920,559	0	0	48,239
13M Orange County Opioid Settlement Fund						
Restricted	341,677	341,678	341,678	0	0	(1)
13N Orange County Tobacco Settlement Fund						
Restricted	20,279,435	20,279,434	20,279,434	0	0	1
13P State Criminal Alien Assistance Program (SCAAP)						
Restricted	2,950,537	2,950,537	2,950,537	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund						
Restricted	25,050,336	21,019,636	21,019,636	0	0	4,030,700
13S Emergency Medical Services						
Restricted	37,027	0	0	0	0	37,027
13T HCA Purpose Restricted Revenues						
Restricted	7,500,754	0	0	0	0	7,500,754
13U HCA Interest Bearing Purpose Restricted Revenue						
Restricted	7,412,215	0	0	0	0	7,412,215
13W HCA Realignment						
Restricted	8,443,231	0	0	0	0	8,443,231
Assigned	10,086,234	0	0	0	0	10,086,234
13Y Mental Health Services Act						
Restricted	110,436,688	108,349,723	108,349,723	0	0	2,086,965

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SPECIAL REVENUE FUNDS						
13Z Bioterrorism Center for Disease Control Fund						
Restricted	4,056	0	0	0	0	4,056
140 Air Quality Improvement						
Restricted	363,664	99,300	99,300	0	0	264,364
141 Sheriff's Substation Fee Program						
Restricted	989,801	107,328	107,328	0	0	882,473
142 Sheriff's Court Ops - Special Collections						
Restricted	1,023,711	1,023,710	1,023,710	0	0	1
143 Jail Commissary						
Nonspendable for Inventory	295,442	0	0	0	0	295,442
Restricted	3,713,461	482,087	482,087	0	0	3,231,374
144 Inmate Welfare Fund						
Restricted	12,646,554	11,576,104	11,576,104	0	0	1,070,450
148 Foothill Circulation Phasing Plan						
Restricted	1,219,007	290,200	290,200	0	0	928,807
14D Cal-ID Operational Costs						
Restricted	466,111	466,111	466,111	0	0	0
14E Cal-ID System Costs						
Restricted	45,801,423	44,047,736	44,047,736	0	0	1,753,687
14G Sheriff's Supplemental Law Enforcement Service						
Restricted	2,770,859	2,770,859	2,770,859	0	0	0
14H DA's Supplemental Law Enforcement Services						
Restricted	233,826	233,825	233,825	0	0	1
14J Excess Public Safety Sales Tax						
Restricted	660,711	0	0	0	0	660,711
14R Ward Welfare						
Restricted	3,778	0	0	160	160	3,938

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SPECIAL REVENUE FUNDS						
14T Operations Facilities Development and Maintenance Fund Restricted	8,826,699	6,295,947	6,295,947	0	0	2,530,752
14U Court Facilities Fund Restricted	1,352,563	0	0	0	0	1,352,563
158 Major Thoroughfare & Bridge Fee Program Restricted	19,059,795	0	0	478,690	478,690	19,538,485
15B CEO Single Family Housing Restricted	1,741,217	1,500,000	1,500,000	0	0	241,217
15F Orange County Housing Authority (OCHA) Restricted	18,038,030	17,372,474	17,372,474	0	0	665,556
15G OC Housing Restricted	47,995,102	1,174,042	1,174,042	0	0	46,821,060
15H CalHome Program Reuse Fund Restricted	1,335,039	2,788	2,788	0	0	1,332,251
15L 800 MHz CCCS Restricted	2,342,721	2,342,721	2,342,721	0	0	0
15N Delta Special Revenue Restricted	125,758	10,707	10,707	0	0	115,051
15Q Pension Obligation Bond Amortization Nonspendable for Prepaid Costs	144,682,719	0	0	0	0	144,682,719
15T El Toro Improvement Fund Restricted	13,594,855	0	0	2,303,434	2,303,434	15,898,289
15U Strategic Priority - Affordable Housing Restricted	4,244,773	155,065	155,065	0	0	4,089,708
16D OC Animal Shelter Construction Fund Restricted	37,542	37,000	37,000	0	0	542

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SPECIAL REVENUE FUNDS						
174 OC Road - Capital Improvement Projects Restricted	87,580,192	6,233,450	6,233,450	0	0	81,346,742
TOTAL SPECIAL REVENUE FUNDS	1,310,342,706	404,359,110	404,359,110	5,966,341	5,966,341	911,949,937
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO Restricted	4,311,681	2,546,746	2,546,746	0	0	1,764,935
14Q Sheriff-Coroner Construction and Facility Dev. Restricted	560,075	0	0	0	0	560,075
15D Countywide Capital Projects Non-General Fund Assigned for Capital Projects	462,739,645	462,739,644	462,739,644	0	0	1
15I Countywide IT Projects Non-General Fund Assigned for Capital Projects	46,562,530	46,562,530	46,562,530	0	0	0
TOTAL CAPITAL PROJECTS FUNDS	514,173,931	511,848,920	511,848,920	0	0	2,325,011
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund Restricted	115,908,257	27,060,000	34,021,942	0	0	81,886,315
TOTAL DEBT SERVICE FUNDS	115,908,257	27,060,000	34,021,942	0	0	81,886,315
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment Nonspendable for Endowment	236,452	0	0	0	0	236,452
TOTAL PERMANENT FUNDS	236,452	0	0	0	0	236,452
TOTAL GOVERNMENTAL FUNDS	3,079,078,303	943,268,030	950,229,972	5,966,341	5,966,341	2,134,814,672

*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.