

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (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	1,181,035	0	0	0	0	1,181,035
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for 2011 Public Safety Realignment	190,480,565	0	0	0	0	190,480,565
Assigned for Contingencies	155,430,076	0	0	0	0	155,430,076
Assigned for Reserve Target	695,719,080	0	0	0	0	695,719,080
Assigned for Imprest Cash/Cash Difference	1,850,475	0	0	0	0	1,850,475
TOTAL GENERAL FUND	1,044,665,151	0	0	0	0	1,044,665,151
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Restricted	12,255,578	4,414,822	4,414,822	452,784	452,784	8,293,540
107 Remittance Processing Equipment Replacement						
Restricted	578,736	500	500	0	0	578,236
108 OC Dana Point Harbor						
Restricted	41,031,958	20,522,823	20,522,823	0	0	20,509,135
109 County Automated Fingerprint ID						
Restricted	627,008	627,008	627,008	0	0	0
113 Building and Safety - Operating Reserve						
Restricted	4,913,305	1,000,406	1,000,406	0	0	3,912,899
115 OC Road						
Restricted	200,496,099	0	0	0	0	200,496,099
116 Narcotic Forfeiture and Seizure						
Restricted	104,377	31,736	31,736	0	0	72,641
117 OC Housing Authority - Operating Reserve						
Restricted	13,319,114	5,000,472	5,000,472	0	0	8,318,642

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SPECIAL REVENUE FUNDS						
119 OC Public Libraries - Capital Restricted	1,521,787	0	0	0	0	1,521,787
120 OC Public Libraries Restricted	127,229,887	13,861,901	13,861,901	5,767,212	5,767,212	119,135,198
121 OC Animal Care Donations Restricted	8	0	0	0	0	8
122 Motor Vehicle Theft Task Force Restricted	5,531,610	590,154	590,154	0	0	4,941,456
123 Dispute Resolution Program Restricted	748,198	0	0	0	0	748,198
124 Domestic Violence Program Restricted	209,205	70,000	70,000	0	0	139,205
126 Regional Narcotics Suppression Program - Other Restricted	1,822,548	1,330,324	1,330,324	0	0	492,224
128 Survey Monument Preservation Restricted	341,543	25,400	25,400	0	0	316,143
12A MHSA Housing Fund Restricted	61,297,700	0	0	0	0	61,297,700
12C Child Support Program Development Restricted	12,190,188	2,553,938	2,553,938	0	0	9,636,250
12D Clerk-Recorder Special Revenue Fund Restricted	11,910,173	1,723,678	1,723,678	0	0	10,186,495
12E Clerk-Recorder Operating Reserve Fund Restricted	2,745,948	2,745,949	2,745,949	0	0	(1)
12H Proposition 64 - Consumer Protection Restricted	3,278,261	2,034,622	2,034,622	0	0	1,243,639

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SPECIAL REVENUE FUNDS						
12J Proposition 69 - DNA Identification Fund						
Restricted	533,446	108,788	108,788	0	0	424,658
12L Care Coordination Fund						
Restricted	20,202,307	0	0	0	0	20,202,307
12M OC CARES FUND						
Restricted	164,660,767	163,379,712	163,379,712	0	0	1,281,055
12N County Strategic Planning and Board Initiatives						
Restricted	75,602,999	75,602,999	75,602,999	0	0	0
12P Assessor Property Characteristics Revenue						
Restricted	1,508,025	0	0	0	0	1,508,025
12S SSA Donations and Fees						
Restricted	1,808,845	193,703	193,703	0	0	1,615,142
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound						
Restricted	25,990,120	9,782,105	9,782,105	0	0	16,208,015
12Y SB 823 Department of Juvenile Justice Realignment						
Restricted	20,099,150	0	0	2,145,947	2,145,947	22,245,097
132 Sheriff Narcotics Program – Dept of Justice						
Restricted	9,900,624	6,957,180	6,957,180	0	0	2,943,444
133 Sheriff Narcotics Program - Other						
Restricted	2,506,190	1,232,461	1,232,461	0	0	1,273,729
134 Orange County Jail Fund						
Restricted	4,677	4,677	4,677	0	0	0
135 Real Estate Development Program						
Restricted	11,504,335	0	0	0	0	11,504,335
137 Parking Facilities						
Restricted	9,276,669	610,829	610,829	0	0	8,665,840

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SPECIAL REVENUE FUNDS						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Restricted	1,913,960	0	0	0	0	1,913,960
139 Sheriff Narcotics Program - CALMMET - Treasury Restricted	433,986	125,097	125,097	0	0	308,889
13B Traffic Violator Fund Restricted	1,105,024	1,038,853	1,038,853	0	0	66,171
13M Orange County Opioid Settlement Fund Restricted	24,998,832	24,657,157	24,657,157	0	0	341,675
13N Orange County Tobacco Settlement Fund Restricted	20,315,181	20,315,186	20,315,186	0	0	(5)
13P State Criminal Alien Assistance Program (SCAAP) Restricted	237,741	237,741	237,741	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund Restricted	28,884,514	23,871,757	23,871,757	0	0	5,012,757
13S Emergency Medical Services Restricted	51,497	0	0	0	0	51,497
13T HCA Purpose Restricted Revenues Restricted	7,659,649	0	0	0	0	7,659,649
13U HCA Interest Bearing Purpose Restricted Revenue Restricted	8,285,931	0	0	0	0	8,285,931
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	134,220,211	26,886,667	26,886,667	0	0	107,333,544
13Z Bioterrorism Center for Disease Control Fund Restricted	18,902	0	0	0	0	18,902

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SPECIAL REVENUE FUNDS						
140 Air Quality Improvement						
Restricted	276,797	26,700	26,700	0	0	250,097
141 Sheriff's Substation Fee Program						
Restricted	1,422,449	541,851	541,851	0	0	880,598
142 Sheriff's Court Ops - Special Collections						
Restricted	1,070,795	1,019,945	1,019,945	0	0	50,850
143 Jail Commissary						
Nonspendable for Inventory	460,917	0	0	0	0	460,917
Restricted	3,325,332	3,325,333	3,325,333	0	0	(1)
144 Inmate Welfare Fund						
Restricted	13,020,787	11,672,460	11,672,460	0	0	1,348,327
148 Foothill Circulation Phasing Plan						
Restricted	1,315,237	290,000	290,000	0	0	1,025,237
14D Cal-ID Operational Costs						
Restricted	164,989	153,251	153,251	0	0	11,738
14E Cal-ID System Costs						
Restricted	50,131,705	48,044,570	48,044,570	0	0	2,087,135
14G Sheriff's Supplemental Law Enforcement Service						
Restricted	2,814,880	2,814,880	2,814,880	0	0	0
14H DA's Supplemental Law Enforcement Services						
Restricted	221,824	221,824	221,824	0	0	0
14J Excess Public Safety Sales Tax						
Restricted	139,159	0	0	0	0	139,159
14R Ward Welfare						
Restricted	16,061	24,000	24,000	0	0	(7,939)
14T Operations Facilities Development and Maintenance Fund						
Restricted	4,975,444	957,927	957,927	0	0	4,017,517

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SPECIAL REVENUE FUNDS						
14U Court Facilities Fund						
Restricted	1,352,563	0	0	0	0	1,352,563
158 Major Thoroughfare & Bridge Fee Program						
Restricted	18,987,108	143,000	143,000	0	0	18,844,108
15B CEO Single Family Housing						
Restricted	261,520	0	0	0	0	261,520
15F Orange County Housing Authority (OCHA)						
Restricted	22,778,874	12,115,204	12,115,204	0	0	10,663,670
15G OC Housing						
Restricted	51,719,851	2,068,338	2,068,338	0	0	49,651,513
15H CalHome Program Reuse Fund						
Restricted	1,510,337	13,913	13,913	0	0	1,496,424
15L 800 MHz CCCS						
Restricted	2,875,709	1,676,055	1,676,055	0	0	1,199,654
15N Delta Special Revenue						
Restricted	125,277	11,038	11,038	0	0	114,239
15Q Pension Obligation Bond Amortization						
Nonspendable for Prepaid Costs	150,393,172	0	0	0	0	150,393,172
15T El Toro Improvement Fund						
Restricted	6,500,089	1,225,869	1,225,869	0	0	5,274,220
15U Strategic Priority - Affordable Housing						
Restricted	4,384,067	200,000	200,000	0	0	4,184,067
16D OC Animal Shelter Construction Fund						
Restricted	809	809	809	0	0	0
174 OC Road - Capital Improvement Projects						
Restricted	120,546,269	10,587,036	10,587,036	0	0	109,959,233
TOTAL SPECIAL REVENUE FUNDS	1,553,243,299	508,672,648	508,672,648	8,365,943	8,365,943	1,052,936,594

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CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO Restricted	4,815,460	4,767,060	4,767,060	0	0	48,400
14Q Sheriff-Coroner Construction and Facility Dev. Restricted	608,439	0	0	0	0	608,439
15D Countywide Capital Projects Non-General Fund Assigned for Capital Projects	393,438,323	393,438,322	393,438,322	0	0	1
15I Countywide IT Projects Non-General Fund Assigned for Capital Projects	63,800,935	63,800,935	63,800,935	0	0	0
TOTAL CAPITAL PROJECTS FUNDS	462,663,157	462,006,317	462,006,317	0	0	656,840
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund Restricted	71,384,108	12,500,000	26,765,933	0	0	44,618,175
TOTAL DEBT SERVICE FUNDS	71,384,108	12,500,000	26,765,933	0	0	44,618,175
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment Nonspendable for Endowment	254,540	0	0	0	0	254,540
TOTAL PERMANENT FUNDS	254,540	0	0	0	0	254,540
TOTAL GOVERNMENTAL FUNDS	3,132,210,255	983,178,965	997,444,898	8,365,943	8,365,943	2,143,131,300

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