COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL FUND						
100 County General Fund						
Nonspendable for Inventory	1,301,044	0	0	0	0	1,301,044
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for 2011 Public Safety Realignment	168,693,440	0	0	0	0	168,693,440
Assigned for Contingencies	167,964,674	0	0	0	0	167,964,674
Assigned for Reserve Target	710,038,279	0	0	0	0	710,038,279
Assigned for Imprest Cash/Cash Difference	1,792,325	0	0	0	0	1,792,325
TOTAL GENERAL FUND	**1,049,793,682**	**0**	**0**	**0**	**0**	**1,049,793,682**
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Restricted	13,078,780	6,686,933	6,686,933	452,784	452,784	6,844,631
107 Remittance Processing Equipment Replacement						
Restricted	577,996	50,500	50,500	0	0	527,496
108 OC Dana Point Harbor						
Restricted	31,666,881	5,440,742	5,440,742	0	0	26,226,139
109 County Automated Fingerprint ID						
Restricted	293,869	287,460	287,460	0	0	6,409
113 Building and Safety - Operating Reserve						
Restricted	6,233,175	1,530,406	1,530,406	0	0	4,702,769
115 OC Road						
Restricted	151,426,933	48,024,736	48,024,736	0	0	103,402,197
116 Narcotic Forfeiture and Seizure						
Restricted	231,356	72,961	72,961	0	0	158,395
117 OC Housing Authority - Operating Reserve						
Restricted	13,626,364	2,559,436	2,559,436	0	0	11,066,928

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
119 OC Public Libraries - Capital						
Restricted	30,872,006	5,000,000	5,000,000	100,000	100,000	25,972,006
120 OC Public Libraries						
Restricted	136,605,645	0	0	0	0	136,605,645
121 OC Animal Care Donations						
Restricted	93	0	0	0	0	93
122 Motor Vehicle Theft Task Force						
Restricted	6,583,153	88,464	88,464	0	0	6,494,689
123 Dispute Resolution Program						
Restricted	1,126,434	0	0	0	0	1,126,434
124 Domestic Violence Program						
Restricted	42,274	29,500	29,500	0	0	12,774
126 Regional Narcotics Suppression Program - Other						
Restricted	1,913,993	795,185	795,185	0	0	1,118,808
128 Survey Monument Preservation						
Restricted	405,964	36,000	36,000	0	0	369,964
12A BHSA Housing Fund						
Restricted	62,203,575	0	0	0	0	62,203,575
12C Child Support Program Development						
Restricted	12,062,985	2,329,569	2,329,569	0	0	9,733,416
12D Clerk-Recorder Special Revenue Fund						
Restricted	7,630,606	4,890,536	4,890,536	0	0	2,740,070
12E Clerk-Recorder Operating Reserve Fund						
Restricted	1,873,341	169,000	169,000	0	0	1,704,341
12H Proposition 64 - Consumer Protection						
Restricted	1,011,980	1,011,981	1,011,981	0	0	(1)

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		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
12J Proposition 69 - DNA Identification Fund						
Restricted	1,345,676	633,948	633,948	0	0	711,728
12L Care Coordination Fund						
Restricted	738,926	10,432,690	10,432,690	0	0	(9,693,764)
12M OC Cares Fund						
Restricted	173,363,336	173,363,336	173,363,336	0	0	0
12N County Strategic Planning and Board Initiatives						
Restricted	47,128,224	47,093,724	47,093,724	0	0	34,500
12P Assessor Property Characteristics Revenue						
Restricted	1,673,300	0	0	0	0	1,673,300
12S SSA Donations and Fees						
Restricted	1,886,612	15,703	15,703	0	0	1,870,909
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound						
Restricted	30,679,311	4,056,794	4,056,794	0	0	26,622,517
12Y SB 823 Department of Juvenile Justice Realignment						
Restricted	11,763,398	4,012,688	4,012,688	0	0	7,750,710
132 Sheriff Narcotics Program – Dept of Justice						
Restricted	12,143,210	8,760,611	8,760,611	0	0	3,382,599
133 Sheriff Narcotics Program - Other						
Restricted	2,412,810	988,741	988,741	0	0	1,424,069
134 Orange County Jail Fund						
Restricted	4,808	4,808	4,808	0	0	0
135 Real Estate Development Program						
Restricted	15,204,642	0	0	0	0	15,204,642
137 Parking Facilities						
Restricted	11,741,927	3,669,014	3,669,014	0	0	8,072,913

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
Restricted	2,007,898	0	0	0	0	2,007,898
139 Sheriff Narcotics Program - CALMMET - Treasury						
Restricted	1,512,220	288,232	288,232	0	0	1,223,988
13B Traffic Violator Fund						
Restricted	1,468,343	1,228,867	1,228,867	0	0	239,476
13M Orange County Opioid Settlement Fund						
Restricted	25,617,357	25,617,357	25,617,357	0	0	0
13N Orange County Tobacco Settlement Fund						
Restricted	18,628,782	24,368,183	24,368,183	0	0	(5,739,401)
13P State Criminal Alien Assistance Program (SCAAP)						
Restricted	264,880	264,880	264,880	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund						
Restricted	32,118,897	26,838,813	26,838,813	0	0	5,280,084
13S Emergency Medical Services						
Restricted	52,012	0	0	0	0	52,012
13T HCA Purpose Restricted Revenues						
Restricted	10,778,251	3,216,442	3,216,442	0	0	7,561,809
13U HCA Interest Bearing Purpose Restricted Revenue						
Restricted	8,664,682	0	0	0	0	8,664,682
13W HCA Realignment						
Restricted	8,443,231	3,000,000	3,000,000	0	0	5,443,231
Assigned	10,086,234	0	0	0	0	10,086,234
13Y Behavioral Health Services Act						
Restricted	307,790,709	0	0	0	0	307,790,709
13Z Bioterrorism Center for Disease Control Fund						
Restricted	24,147	0	0	0	0	24,147

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
140 Air Quality Improvement						
Restricted	661,067	27,500	27,500	0	0	633,567
141 Sheriff's Substation Fee Program						
Restricted	1,494,702	598,784	598,784	0	0	895,918
142 Sheriff's Court Ops - Special Collections						
Restricted	1,268,687	1,065,354	1,065,354	0	0	203,333
143 Jail Commissary						
Nonspendable for Inventory	318,075	0	0	0	0	318,075
Restricted	3,408,347	2,915,389	2,915,389	0	0	492,958
144 Inmate Welfare Fund						
Restricted	11,601,554	10,255,303	10,255,303	0	0	1,346,251
148 Foothill Circulation Phasing Plan						
Restricted	1,323,262	288,500	288,500	0	0	1,034,762
14D Cal-ID Operational Costs						
Restricted	99,847	82,200	82,200	0	0	17,647
14E Cal-ID System Costs						
Restricted	53,805,128	51,785,518	51,785,518	0	0	2,019,610
14G Sheriff's Supplemental Law Enforcement Service						
Restricted	909,552	825,110	825,110	0	0	84,442
14H DA's Supplemental Law Enforcement Services						
Restricted	72,801	72,800	72,800	0	0	1
14J Excess Public Safety Sales Tax						
Restricted	137,119	0	0	0	0	137,119
14T Operations Facilities Development and Maintenance Fund						
Restricted	6,933,825	44,490	44,490	0	0	6,889,335
14U Court Facilities Fund						
Restricted	1,352,563	0	0	0	0	1,352,563

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SPECIAL REVENUE FUNDS						
158 Major Thoroughfare & Bridge Fee Program						
Restricted	19,635,949	22,000	22,000	0	0	19,613,949
15B CEO Single Family Housing						
Restricted	257,261	0	0	0	0	257,261
15F Orange County Housing Authority (OCHA)						
Restricted	30,855,357	10,000,000	10,000,000	0	0	20,855,357
15G OC Housing						
Restricted	53,403,465	2,107,231	2,107,231	0	0	51,296,234
15H CalHome Program Reuse Fund						
Restricted	1,507,381	9,000	9,000	0	0	1,498,381
15L 800 MHz CCCS						
Restricted	2,889,202	274,001	274,001	0	0	2,615,201
15N Delta Special Revenue						
Restricted	119,676	12,085	12,085	0	0	107,591
15T El Toro Improvement Fund						
Restricted	8,124,685	600,000	600,000	0	0	7,524,685
15U Strategic Priority - Affordable Housing						
Restricted	4,363,301	190,000	190,000	0	0	4,173,301
16D OC Animal Shelter Construction Fund						
Restricted	95,501	0	0	0	0	95,501
174 OC Road - Capital Improvement Projects						
Restricted	132,700,003	24,841,649	24,841,649	0	0	107,858,354
TOTAL SPECIAL REVENUE FUNDS	**1,554,394,536**	**522,875,154**	**522,875,154**	**552,784**	**552,784**	**1,032,072,166**

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO						
Restricted	4,203,644	295,000	295,000	0	0	3,908,644
14Q Sheriff-Coroner Construction and Facility Dev.						
Restricted	(2,142,458)	0	0	0	0	(2,142,458)
15D Countywide Capital Projects Non-General Fund						
Restricted	27,340	0	0	0	0	27,340
Assigned for Capital Projects	353,884,912	353,884,912	353,884,912	0	0	0
15I Countywide IT Projects Non-General Fund						
Assigned for Capital Projects	38,820,400	43,868,094	43,868,094	0	0	(5,047,694)
TOTAL CAPITAL PROJECTS FUNDS	**394,793,838**	**398,048,006**	**398,048,006**	**0**	**0**	**(3,254,168)**
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund						
Restricted	94,127,315	23,325,942	23,325,942	0	0	70,801,373
TOTAL DEBT SERVICE FUNDS	**94,127,315**	**23,325,942**	**23,325,942**	**0**	**0**	**70,801,373**
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment						
Nonspendable for Endowment	271,074	0	0	0	0	271,074
TOTAL PERMANENT FUNDS	**271,074**	**0**	**0**	**0**	**0**	**271,074**
TOTAL GOVERNMENTAL FUNDS	**3,093,380,445**	**944,249,102**	**944,249,102**	**552,784**	**552,784**	**2,149,684,127**

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