

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS  
FISCAL YEAR 2023-24

Fund Name and Fund Balance Descriptions  (1)	* Obligated Fund Balances June 30, 2023  (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)	
<b>GENERAL FUND</b>						
100 County General Fund						
Nonspendable for Inventory	1,660,930	0	0	0	0	1,660,930
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for Purpose-Restricted Specific	198,806,443	0	0	0	0	198,806,443
Restricted for 2011 Public Safety Realignment	156,245,382	0	0	0	0	156,245,382
Assigned	183,806,993	0	0	0	0	183,806,993
Assigned for Contingencies	95,000,000	0	0	0	0	95,000,000
Assigned for Maintenance & Construction	6,696,539	0	0	0	0	6,696,539
Assigned for Capital Projects	47,643,909	0	0	0	0	47,643,909
Assigned for Reserve Target	622,072,430	0	0	0	0	622,072,430
Assigned for Imprest Cash/Cash Difference	1,847,210	0	0	0	0	1,847,210
<b>TOTAL GENERAL FUND</b>	<b>1,313,783,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,313,783,756</b>
<b>SPECIAL REVENUE FUNDS</b>						
102 Social Services Agency (SSA) Leased Facilities						
Restricted	4,968,438	0	0	591	591	4,969,029
106 County Tidelands - Newport Bay						
Restricted	8,237,693	2,017,840	2,017,840	0	0	6,219,853
107 Remittance Processing Equipment Replacement						
Restricted	559,687	0	0	0	0	559,687
108 OC Dana Point Harbor						
Restricted	54,144,202	12,752,717	12,752,717	0	0	41,391,485
109 County Automated Fingerprint ID						
Restricted	857,434	487,440	487,440	0	0	369,994
113 Building and Safety - Operating Reserve						
Restricted	4,213,941	1,236,906	1,236,906	0	0	2,977,035

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<b>SPECIAL REVENUE FUNDS</b>						
115 OC Road Restricted	140,652,173	0	0	0	0	140,652,173
116 Narcotic Forfeiture and Seizure Restricted	493,190	211,290	211,290	0	0	281,900
117 OC Housing Authority - Operating Reserve Restricted	13,425,224	8,644,810	8,644,810	0	0	4,780,414
119 OC Public Libraries - Capital Restricted	6,334,761	6,334,761	6,334,761	0	0	0
120 OC Public Libraries Restricted	86,691,651	12,519,671	12,519,671	100,000	100,000	74,271,980
121 OC Animal Care Donations Restricted	100,384	100,000	100,000	0	0	384
122 Motor Vehicle Theft Task Force Restricted	3,168,385	0	0	820,239	820,239	3,988,624
123 Dispute Resolution Program Restricted	387,267	66,500	66,500	0	0	320,767
124 Domestic Violence Program Restricted	513,965	0	0	0	0	513,965
126 Regional Narcotics Suppression Program - Other Restricted	840,144	840,144	840,144	0	0	0
128 Survey Monument Preservation Restricted	283,918	54,752	54,752	0	0	229,166
12A MHSA Housing Fund Restricted	73,387,659	6,000,000	6,000,000	0	0	67,387,659
12C Child Support Program Development Restricted	13,354,783	539,899	539,899	0	0	12,814,884

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<b>SPECIAL REVENUE FUNDS</b>						
12D Clerk-Recorder Special Revenue Fund Restricted	14,359,415	3,569,504	3,569,504	0	0	10,789,911
12E Clerk-Recorder Operating Reserve Fund Restricted	14,794,448	307,000	307,000	0	0	14,487,448
12H Proposition 64 - Consumer Protection Restricted	5,168,112	1,364,808	1,364,808	0	0	3,803,304
12J Proposition 69 - DNA Identification Fund Restricted	1,158,919	1,024,590	1,024,590	0	0	134,329
12M OC CARES FUND Restricted	92,342,643	91,900,000	92,342,643	0	0	0
12P Assessor Property Characteristics Revenue Restricted	1,312,645	0	0	130,000	130,000	1,442,645
12S SSA Donations and Fees Restricted	2,076,961	347,686	347,686	0	0	1,729,275
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound Restricted	28,755,488	7,615,771	7,615,771	0	0	21,139,717
132 Sheriff Narcotics Program – Dept of Justice Restricted	11,550,534	11,550,534	11,550,534	0	0	0
133 Sheriff Narcotics Program - Other Restricted	402,341	393,198	393,198	0	0	9,143
134 Orange County Jail Fund Restricted	4,331	4,141	4,141	0	0	190
135 Real Estate Development Program Restricted	6,877,386	751,400	751,400	0	0	6,125,986
137 Parking Facilities Restricted	3,483,266	138,884	138,884	0	0	3,344,382

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<b>SPECIAL REVENUE FUNDS</b>						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Restricted	1,384,058	0	0	0	0	1,384,058
139 Sheriff Narcotics Program - CALMMET - Treasury Restricted	221,634	99,403	99,403	0	0	122,231
13B Traffic Violator Fund Restricted	837,305	785,413	785,413	0	0	51,892
13N Orange County Tobacco Settlement Fund Restricted	19,993,468	19,993,468	19,993,468	0	0	0
13P State Criminal Alien Assistance Program (SCAAP) Restricted	222,875	222,875	222,875	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund Restricted	21,883,790	21,019,636	21,019,636	0	0	864,154
13S Emergency Medical Services Restricted	14,416	0	0	0	0	14,416
13T HCA Purpose Restricted Revenues Restricted	10,286,960	3,389,233	3,389,233	0	0	6,897,727
13U HCA Interest Bearing Purpose Restricted Revenue Restricted	4,053,777	0	0	0	0	4,053,777
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	158,415,566	69,349,606	69,740,238	0	0	88,675,328
13Z Bioterrorism Center for Disease Control Fund Restricted	1,252	0	0	0	0	1,252
140 Air Quality Improvement Restricted	341,533	58,300	58,300	0	0	283,233

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<b>SPECIAL REVENUE FUNDS</b>						
141 Sheriff's Substation Fee Program Restricted	910,557	64,310	64,310	0	0	846,247
142 Sheriff's Court Ops - Special Collections Restricted	1,119,538	1,119,538	1,119,538	0	0	0
143 Jail Commissary Nonspendable for Inventory	216,392	0	0	0	0	216,392
Restricted	3,500,841	997,224	997,224	0	0	2,503,617
144 Inmate Welfare Fund Restricted	11,737,076	11,095,513	11,095,513	0	0	641,563
148 Foothill Circulation Phasing Plan Restricted	882,582	469,700	469,700	0	0	412,882
14D Cal-ID Operational Costs Restricted	463,819	463,281	463,281	0	0	538
14E Cal-ID System Costs Restricted	41,726,644	40,622,787	40,622,787	0	0	1,103,857
14G Sheriff's Supplemental Law Enforcement Service Restricted	2,294,958	2,291,184	2,291,184	0	0	3,774
14H DA's Supplemental Law Enforcement Services Restricted	1,153,458	1,153,458	1,153,458	0	0	0
14J Excess Public Safety Sales Tax Restricted	17,571,205	4,615,689	6,109,266	0	0	11,461,939
14R Ward Welfare Restricted	128,404	101,255	101,255	0	0	27,149
14T Operations Facilities Development and Maintenance Fund Restricted	15,800,480	12,763,762	12,763,762	0	0	3,036,718
14U Court Facilities Fund Restricted	1,352,563	0	0	0	0	1,352,563

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<b>SPECIAL REVENUE FUNDS</b>						
158 Major Thoroughfare & Bridge Fee Program Restricted	18,069,941	0	0	0	0	18,069,941
15B CEO Single Family Housing Restricted	3,656,120	500,000	500,000	0	0	3,156,120
Assigned	1,000,000	1,000,000	1,000,000	0	0	0
15F Orange County Housing Authority (OCHA) Restricted	17,576,550	17,576,550	17,576,550	0	0	0
15G OC Housing Restricted	24,969,425	1,964,940	1,964,940	0	0	23,004,485
15H CalHome Program Reuse Fund Restricted	1,328,958	61,001	61,001	0	0	1,267,957
15L 800 MHz CCCS Restricted	2,175,309	2,175,309	2,175,309	0	0	0
15N Delta Special Revenue Restricted	125,623	12,680	12,680	0	0	112,943
15Q Pension Obligation Bond Amortization Nonspendable for Prepaid Costs	135,745,141	0	0	0	0	135,745,141
15T El Toro Improvement Fund Restricted	8,958,781	1,500,000	1,500,000	0	0	7,458,781
15U Strategic Priority - Affordable Housing Restricted	4,209,859	150,000	150,000	0	0	4,059,859
16D OC Animal Shelter Construction Fund Restricted	219,002	212,000	212,000	0	0	7,002
174 OC Road - Capital Improvement Projects Restricted	61,864,412	6,285,350	6,285,350	0	0	55,579,062
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>1,209,890,125</b>	<b>392,887,711</b>	<b>395,214,563</b>	<b>1,050,830</b>	<b>1,050,830</b>	<b>815,726,392</b>

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<b>CAPITAL PROJECTS FUNDS</b>						
104 Criminal Justice Facilities - ACO Restricted	3,537,052	3,150,266	3,150,266	0	0	386,786
14Q Sheriff-Coroner Construction and Facility Dev. Restricted	2,085,922	1,805,312	1,805,312	0	0	280,610
15D Countywide Capital Projects Non-General Fund Assigned for Capital Projects	206,881,228	155,918,081	155,918,081	7,417,535	7,417,535	58,380,682
15I Countywide IT Projects Non-General Fund Assigned for Capital Projects	30,057,403	10,983,891	10,983,891	0	0	19,073,512
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>242,561,605</b>	<b>171,857,550</b>	<b>171,857,550</b>	<b>7,417,535</b>	<b>7,417,535</b>	<b>78,121,590</b>
<b>DEBT SERVICE FUNDS</b>						
15Y Teeter Series A Debt Service Fund Restricted	140,603,483	0	0	0	0	140,603,483
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>140,603,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,603,483</b>
<b>PERMANENT FUNDS</b>						
15K Limestone Regional Park Mitigation Endowment Nonspendable for Endowment	216,701	0	0	0	0	216,701
<b>TOTAL PERMANENT FUNDS</b>	<b>216,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,701</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>2,907,055,670</b>	<b>564,745,261</b>	<b>567,072,113</b>	<b>8,468,365</b>	<b>8,468,365</b>	<b>2,348,451,922</b>

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