

COUNTY OF SAN DIEGO

GENERAL FUND
FUND BALANCE DETAILS
June 30, 2025
(in thousands)

FUND BALANCES	General Fund	Notes (Unaudited)
Nonspendable		
Not in spendable form:		
Inventories and deposits with others	33,418	Materials and supplies on hand as of 6/30/2025
Loans, due from other funds and prepaids	10,656	Amounts due from loans (e.g., small business loans) or other funds; amounts prepaid (e.g., travel)
Nonspendable Total	44,074	
Restricted for:		
Grantors - Housing assistance	187,815	Amounts due from loans based on monies received from the federal government to be loaned to the community (Community Development Block Grant, home acquisition and rehabilitation loans)
Pension Stabilization	85,790	Restricted by County Charter Section 800.1 - Board of Supervisors appropriation of monies for pension stabilization
Donations	4,320	Donations to the County for a specific purpose (e.g., library, park)
Laws or regulations of other governments:		
Enforcement of consumer protection laws	223,772	Monies collected from civil penalties imposed by the courts to be used exclusively by the district attorney and county counsel for the enforcement of consumer protection laws
Custody of non-violent, non-serious, non-sex offenders and supervision of post release offenders	134,639	Sales tax monies required by statute for the housing of parolees
Development of multifamily housing for persons with serious mental illness who are homeless, chronically homeless, or at-risk of becoming chronically homeless	121,320	No Place Like Home funding for supportive housing for persons with serious mental illness who are homeless, chronically homeless, or at risk of chronic homelessness
Implementation of the opioid settlement framework	60,663	Monies received from penalties imposed by the courts restricted for the implementation of the Opioid Settlement Framework
IGT behavioral health services	45,485	Monies received from the California Department of Health Care Services Intergovernmental Transfer and restricted for mental health services and the Drug Medi-Cal program
Juvenile justice crime prevention	31,468	Monies required to support juvenile probation activities including Achievement Centers, Drug Court, Functional Family Therapy
Improvement and maintenance of recorded document systems	25,228	Monies collected when documents are recorded to be used for modernization and maintenance of recording processes
Parole revocation proceedings	23,964	State monies to be used for local public safety efforts, including revocation proceedings
Expansion of behavioral health community provider capacity and to strengthen the regional continuum of care	21,958	Funding for capital investments that will allow community-based organizations to expand capacity for long-term behavioral health treatment
Defray administrative costs, other general restrictions	21,793	Amounts that are statutorily or otherwise required for the administration or other costs related to specific programs, including recording activities, animal services, auto theft prevention, etc.
Teeter Tax loss	21,208	Monies set aside to cover tax losses from sale of tax defaulted property
Environmental health and quality	11,082	Monies from fees collected from Department of Environmental Health and Quality (DEHQ) customers and set aside for one-time DEHQ costs, including regulatory changes in programs, emergency response
Fingerprinting equipment purchase and operation	10,658	Portion of vehicle registration fees to be used for purchase and operation of fingerprint equipment for local law enforcement
Vector control	9,058	Mosquito abatement and vector control service charge collections to be used for vector surveillance and control

Fund Balance Categories and Amounts are based on the County of San Diego Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2025.
Notes information is unaudited.

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June 30, 2025
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State Permanent Local Housing Allocation program to address unmet housing needs	8,409	Monies from the State to support residential multi-family affordable housing development, first-time homebuyer down payment assistance, and an accessory dwelling unit subsidy program
Construction, maintenance and other costs for justice, health, and social facilities and programs	7,317	Amounts set aside from penalty assessments specifically for justice facilities costs and Emergency Medical Services monies
Public safety activities	6,305	Monies which are required by statute to be used to promote local innovation in county decision making exclusively for public safety services
Probation Department activities	5,587	Monies required to be used for evidence based community corrections practices and programs to reduce criminal recidivism
Down payment and closing costs assistance for first-time homebuyers	5,075	CalHome program funding for first-time home buyers down payment and closing cost assistance
Other purposes	36,050	See "Restricted-Laws or regs-Other" tab
Restricted Total	1,108,964	

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Committed to:		
Capital project funding	411,361	Amounts set aside by the Board of Supervisors for capital projects (including Multiple Species Conservation Program, parks, libraries, Southeast Live Well Center, fire stations, etc.)
Evaluation, acquisition, construction, or rehabilitation of affordable housing for low-income residents	35,167	Monies set aside <i>in the innovative housing trust fund</i> to address the current housing crisis in the state and specifically in San Diego County by increasing affordable housing opportunities through construction, acquisition, and or rehabilitation of single or multi-family housing for low income households. This fund balance will ultimately be drawn down to disburse affordable housing loans to successful developers, contractors, or applicants who meets the eligibility requirements and other program related costs
Support, promote, and improve educational options for San Diego County K-12 youth	30,265	To account for dedicated criminal fines imposed on cases related to the fraud schemes targeting state dollars intended for K-12 education. Monies will be used for programs and services related to supporting educational needs and opportunities for K-12 youth in San Diego County
Realignment health, mental health and social services	39	Fund balance set aside in 2006 for Board of Supervisors approved uses related to health, mental health, and social services
Other purposes	33,664	See "Committed-Other" tab
Committed Total	510,496	
Assigned to:		
Legislative and administrative services	182,267	Amounts to be used for non-capital legislative and administrative costs and services to be incurred by the County
Other purposes	278,909	See "Assigned-Other" tab
Assigned Total	461,176	
Unassigned	920,744	
TOTAL GENERAL FUND FUND BALANCE	3,045,454	

COUNTY OF SAN DIEGO

GENERAL FUND

Notes on Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes

June 30, 2025

(in thousands)

Note 23: Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes		Notes (Unaudited)
Parks and Recreation land acquisition, improvements, stewardship and other activities	4,756	Monies set aside for Parks and Recreation land acquisition, improvements, stewardship and other activities
Probation community transition unit activities	4,426	Monies restricted for services and activities related to Juvenile Reentry grants, which provide monies for community transition unit services
Juvenile probation camp	4,385	State monies to be used for Juvenile Probation Camps
Emergency medical services, various construction costs	4,133	Traffic fines, penalty and assessment monies to be used for pediatric trauma, emergency medical services, trauma centers and hospitals
Domestic violence and child abuse prevention	3,596	Federal and state monies to be used for child abuse prevention programs
Projects, programs and services that benefit Crest - Dehesa - Harbison Canyon - Granite Hills sub-region	2,399	Monies to be used for projects and services that benefit the Crest-Dehesa-Harbison Canyon-Granite Hills Sub region, specifically Dehesa
Custody and care for youthful offenders	2,234	Funding required to be used for custody and care for youthful offenders who would have been committed to the California Department of
Vehicle abatement activities	1,881	Program established by the San Diego Abandoned Vehicle Service Authority and monies must be used for vehicle abatement activities
Real estate fraud prosecution	1,814	Required to be used for operating costs related to investigation and prosecution of real estate fraud crimes
Sheriff law enforcement	1,407	Monies received from cities contracting with the Sheriff to provide safety services, and restricted to use for insurance liabilities incurred serving
Improvement, maintenance and operation of the Waterfront Park	1,071	Reservation and parking fees collected at the Waterfront Park (WFP), to be used for improvements, maintenance and operations of the WFP
Sheriff automated warrant system	1,004	Fines and forfeiture monies to be used for the development and operation of an Automated Warrant System
Disarming prohibited persons program	620	Monies restricted for the support of activities related seizing weapons and ammunitions under the Gun Violence Reduction pilot program
Acquisition, rehabilitation, construction and financing of courtrooms, courtroom buildings or court facilities	614	Funded by penalty assessments from parking penalties and traffic school violations
Administration, operation and conservation of trails, paths or other facilities for off-highway motor vehicles	504	Off-highway motor vehicle (OHV) fee monies to be used for OHV enforcement activities
Juvenile probation activities	428	Funding from the State specifically for juvenile probation activities
Sheriff vehicle maintenance and replacement	364	Assessment monies to be used for vehicle maintenance and replacement
Rehabilitative housing and supervision services for secure track youth population	196	State monies received under Juvenile Justice Realignment and used to support costs for youth assigned to the Youth Development Academy
Offset costs incurred to locate and notify victims to whom restitution is owed	137	Monies held in trust represent unclaimed restitution amounts that may be used to offset victim services costs
Pre-trial felony mental health diversion program	70	Monies for the Behavioral Health Court Diversion program, providing treatment, housing and wraparound services to qualified people charged
Lease or purchase of California state approved voting systems, or components of voting systems	9	Monies received from the sale of touch screen voting equipment to be used for expenditures that qualify under the Help America Vote Act
Public Defender defense of indigent cases	1	Restricted for salary and benefit costs for the defense of indigent cases
Sheriff corrections training	1	Monies restricted for sheriff corrections training
TOTAL	36,050	

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Notes on Fund Balances Committed to Other Purposes

June 30, 2025

(in thousands)

Note 24: Fund Balances Committed to Other Purposes		Notes (Unaudited)
Regional communication system infrastructure enhancements	9,803	Monies collected from Regional Communications System (RCS) agencies funding maintenance and enhancement of the RCS, to provide for interagency, regional communications for public welfare and safety
SB43 Program	9,202	Monies set aside to implement SB43, which may include, among other things, expanded services and supportive infrastructure in hospital and community-based settings, support for the Public Conservator, increased crisis stabilization unit capacity, training and education capacity, and substance use disorder services capacity including a harm reduction model
Sheriff's Department helicopter replacement	5,157	Monies set aside for the replacement of the Sheriff's Department helicopters
Parks and Recreation land acquisition	3,894	Monies received from developers for the Multiple Species Conservation Program Mitigation Program to be used for park land acquisition
Department of Planning and Development Services activities	3,278	Monies set aside to be used to stabilize fluctuations in workload, revenue and cost for processing building permits for the Department of Planning and Development Services
Future purchase of agricultural conservation easements	1,320	Development mitigation credit fee monies required to be used for the purchase of agricultural easements
Workplace Justice Fund	245	Monies set aside to help workers within underserved communities recover wages owed from employers
Parks and Recreation turf replacement Sweetwater Valley	237	Monies specifically for the turf replacement for ballfields at the Sweetwater Valley Little League complex
Management of conduit financing programs	229	Monies received related to the management of long term financings for other entities (the County acts as a conduit); the Board of Supervisors has determined to use these monies for investor relations activities
Parks expansion and improvements	132	Monies set aside for new park and recreation projects that will help fill gaps in local park services and support implementation of the Park Lands Dedication Ordinance (PLDO)
South County Shelter capital improvements	119	Monies received from monthly lease payments for 2 cell towers on site, to be used for facility maintenance and improvements
Capital projects or major maintenance projects	48	Monies received from purchase of naming rights for the 4S Ranch Sports Complex and Borrego Dog Park, to be used specifically for capital improvements or major maintenance within County parks
TOTAL		33,664

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Notes on Fund Balances Assigned to Other Purposes

June 30, 2025

(in thousands)

Note 25: Fund Balances Assigned to Other Purposes		Notes (Unaudited)
Health, mental health and social services	104,500	Amounts for planned/contracted facilities maintenance and other expenditures for health and social services and administration of affordable housing programs
Planning, land use, agriculture, watershed and other public services	95,974	Amounts for planning, professional and specialized services and supplies for various land use functions
Law Enforcement, detention, legal and other protection services	49,117	Amounts for planned / contracted facilities maintenance, IT and other public safety related expenditures
Park and Recreation services	15,076	Amounts for professional services, maintenance and other expenditures related to the operations and development of County parks
Fire protection	3,785	Amounts for management of County Fire facilities, fleet, training, and various costs for fire protection services
Maintenance	2,238	Amounts set aside for planned/contracted maintenance and management of County facilities
One-time labor negotiation payments	2,039	Amounts set aside for negotiated one-time payments for employees
Assessor/Recorder/County Clerk services	1,512	Amounts set aside for maintenance, temporary contract help, and software set up for the Assessor/Recorder/County Clerk
Public Defender information technology improvements	1,200	Amounts planned for an electronic discovery system to streamline and modernize digital evidence processes
Registrar of Voters services	905	Amounts for election costs and other Registrar of Voter services.
SDCERA part-time credit	600	Amounts set aside for retirement service credits for part-time employees
Domestic violence shelter program	600	Amounts set aside to create one-time capacity to support domestic violence shelters
Deferred Retirement Option Program implementation	570	Amounts planned for the implementation of the Deferred Retirement Option Program for safety members
Treasurer-Tax Collector services	369	Amounts for professional and specialized services, printing, equipment rental and various other costs related to treasury and tax collection functions
Tenant legal services	300	Amounts set aside to create one-time capacity for legal services for tenants facing eviction
District 1 transition costs	100	Amounts set aside for one-time employee transition costs within District 1
Integrated property tax system mainframe integration		Amounts set aside for the mainframe integration of the property tax system
Community Enhancement program	20	Amounts set aside for the Community Enhancement program
Animal Services	4	Amounts set aside for facilities maintenance and equipment rental
TOTAL		278,909