

COUNTY OF SAN DIEGO

GENERAL FUND
 FUND BALANCE DETAILS
 June 30, 2023
 (in thousands)

| FUND BALANCES | General Fund | Notes (Unaudited) |
|--|----------------|---|
| Nonspendable | | |
| Not in spendable form: | | |
| Loans, due from other funds and prepaids | 10,250 | Amounts due from loans (e.g., small business loans) or other funds; amounts prepaid (e.g., travel) |
| Inventories and deposits with others | 49,589 | Materials and supplies on hand as of 6/30/2023 |
| Nonspendable Total | 59,839 | |
| Restricted for: | | |
| Grantors - Housing assistance | 114,144 | 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) |
| Donations | 2,919 | Donations to the County for a specific purpose (e.g., library, park) |
| Pension Stabilization | 171,394 | Restricted by County Charter Section 800.1 - Board of Supervisors appropriation of monies for pension stabilization |
| Laws or regulations of other governments: | | |
| | 185,731 | 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 |
| Enforcement of consumer protection laws | | |
| Public safety activities | 5,569 | Monies which are required by statute to be used to promote local innovation in county decision making exclusively for public safety services |
| Custody of non-violent, non-serious, non-sex offenders and supervision of post release offenders | 89,842 | Sales tax monies required by statute for the housing of parolees |
| Improvement and maintenance of recorded document systems | 26,467 | Monies collected when documents are recorded to be used for modernization and maintenance of recording processes |
| Development of multifamily housing for persons with serious mental illness who are homeless, chronically homeless, or at-risk of becoming chronically homeless | 79,952 | 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 |
| State Permanent Local Housing Allocation program to address unmet housing needs | 2,058 | 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 |
| Down payment and closing costs assistance for first-time homebuyers | 5,047 | CalHome program funding for first-time home buyers down payment and closing cost assistance |
| Defray administrative costs, other general restrictions | 26,849 | 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. |
| Construction, maintenance and other costs for justice, health, and social facilities and programs | 23,767 | Amounts set aside from penalty assessments specifically for justice facilities costs and Emergency Medical Services monies |
| Implementation of the opioid settlement framework | 18,832 | Monies received from penalties imposed by the courts restricted for the implementation of the Opioid Settlement Framework |
| Custody and care of youthful offenders | 17,091 | Funding required to be used for custody and care for youthful offenders who would have been committed to the California Department of Corrections & Rehabilitation's Division of Juvenile Justice |
| Juvenile probation activities | 13,816 | Funding from the State specifically for juvenile probation activities |
| Expansion of behavioral health community provider capacity and to strengthen the regional continuum of care | 23,895 | Funding for capital investments that will allow community-based organizations to expand capacity for long-term behavioral health treatment |
| Other purposes | 121,084 | See "Restricted-Laws or regs-Other" tab |
| Restricted Total | 928,457 | |

Fund Balance Categories and Amounts are based on the County of San Diego Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2023.
 Notes information is unaudited.

COUNTY OF SAN DIEGO

GENERAL FUND
 FUND BALANCE DETAILS
 June 30, 2023
 (in thousands)

| FUND BALANCES | General Fund | Notes (Unaudited) |
|---|------------------|--|
| Committed to: | | |
| Support, promote, and improve educational options for San Diego County K-12 youth | 28,094 | 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 |
| Capital project funding | 500,299 | 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 | 53,449 | 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 |
| Other purposes | 34,668 | See "Committed-Other" tab |
| Committed Total | 616,549 | |
| Assigned to: | | |
| Legislative and administrative services | 156,332 | Amounts to be used for non-capital legislative and administrative costs and services to be incurred by the County |
| Other purposes | 259,286 | See "Assigned-Other" tab |
| Assigned Total | 415,618 | |
| Unassigned | 797,452 | |
| TOTAL GENERAL FUND FUND BALANCE | 2,817,915 | |

Fund Balance Categories and Amounts are based on the County of San Diego Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2023.
 Notes information is unaudited.

COUNTY OF SAN DIEGO

GENERAL FUND

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

June 30, 2023

(in thousands)

Note 23: Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes

| | | Notes (Unaudited) |
|--|--------|---|
| Juvenile justice crime prevention | 29,861 | Monies required to support juvenile probation activities including Achievement Centers, Drug Court, Functional Family Therapy |
| Parole revocation hearings | 16,896 | State monies to be used for local public safety efforts, including |
| Teeter tax loss | 14,076 | Monies set aside to cover tax losses from sale of tax defaulted property |
| Rehabilitative housing and supervision services for secure track youth population | 9,373 | State monies received under Juvenile Justice Realignment and used to support costs for youth assigned to the Youth Development Academy |
| Vector control | 8,464 | Mosquito abatement and vector control service charge collections to be used for vector surveillance and control |
| Fingerprinting equipment purchase and operation | 6,019 | Portion of vehicle registration fees to be used for purchase and operation of fingerprint equipment for local law enforcement |
| Juvenile probation camp | 4,347 | State monies to be used for Juvenile Probation Camps |
| Probation Department activities | 3,903 | Monies required to be used for evidence based community corrections practices and programs to reduce criminal recidivism |
| Real estate fraud prosecution | 3,545 | Required to be used for operating costs related to investigation and prosecution of real estate fraud crimes |
| Domestic violence and child abuse prevention | 3,436 | Federal and state monies to be used for child abuse prevention programs |
| Emergency medical services, various construction costs | 3,362 | Traffic fines, penalty and assessment monies to be used for pediatric trauma, emergency medical services, trauma centers and hospitals |
| Reimburse District Attorney's Office for the reasonable costs of investigation and prosecution of cases related to fraud schemes targeting state dollars intended for K-12 education | 3,127 | Fraud and embezzlement fine monies to be used to reimburse District Attorney's Office for the reasonable costs of investigation and prosecution of cases related to fraud schemes targeting state dollars intended for K-12 education |
| Probation community transition unit activities | 2,559 | Monies restricted for services and activities related to Juvenile Reentry grants, which provide monies for community transition unit services including transitional housing . |
| Projects, programs and services that benefit Crest - Dehesa - Harbison Canyon - Granite Hills sub-region | 2,363 | Monies to be used for projects and services that benefit the Crest-Dehesa-Harbison Canyon-Granite Hills Sub region, specifically Dehesa Road, Sycuan Trails |
| Parks and Recreation land acquisition, improvements, stewardship and other activities | 1,916 | Monies set aside for Parks and Recreation land acquisition, improvements, stewardship and other activities |
| Vehicle abatement activities | 1,731 | Program established by the San Diego Abandoned Vehicle Service Authority and monies must be used for vehicle abatement activities |
| Sheriff law enforcement | 1,385 | Monies received from cities contracting with the Sheriff to provide safety services, and restricted to use for insurance liabilities incurred serving contract cities |
| Sheriff automated warrant system | 1,002 | Fines and forfeiture monies to be used for the development and operation of an Automated Warrant System |
| Improvement, maintenance and operation of the Waterfront Park | 888 | Reservation and parking fees collected at the Waterfront Park (WFP), to be used for improvements, maintenance and operations of the WFP |
| Disarming prohibited persons program | 868 | Monies restricted for the support of activities related seizing weapons and ammunitions under the Gun Violence Reduction pilot program |
| Pre-trial felony mental health diversion program | 789 | Monies for the Behavioral Health Court Diversion program, providing treatment, housing and wraparound services to qualified people charged with crimes related to mental illness |
| Administration, operation and conservation of trails, paths or other facilities for off-highway motor vehicles | 515 | Off-highway motor vehicle (OHV) fee monies to be used for OHV enforcement activities |
| Sheriff vehicle maintenance and replacement | 251 | Assessment monies to be used for vehicle maintenance and replacement |
| Acquisition, rehabilitation, construction and financing of courtrooms, courtroom buildings or court facilities | 193 | Funded by penalty assessments from parking penalties and traffic school violations |
| Offset costs incurred to locate and notify victims to whom restitution is owed | 130 | Monies held in trust represent unclaimed restitution amounts that may be used to offset victim services costs |

Fund Balance Categories and Amounts are based on the County of San Diego Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2023. Notes information is unaudited.

COUNTY OF SAN DIEGO

GENERAL FUND

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

June 30, 2023

(in thousands)

Note 23: Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes

| | | Notes (Unaudited) |
|--|--------------|---|
| Public Defender defense of indigent cases | 71 | Restricted for salary and benefit costs for the defense of indigent cases |
| Lease or purchase of California state approved voting systems, or components of voting systems | 8 | Monies received from the sale of touch screen voting equipment to be used for expenditures that qualify under the Help America Vote Act |
| Sheriff corrections training | 6 | Monies restricted for sheriff corrections training |
| | TOTAL | 121,084 |

COUNTY OF SAN DIEGO

GENERAL FUND

Notes on Fund Balances Committed to Other Purposes

June 30, 2023

(in thousands)

| Note 24: Fund Balances Committed to Other Purposes | | Notes (Unaudited) |
|--|---------------|--|
| Regional communication system infrastructure enhancements | 15,291 | 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 |
| Department of Environmental Health and Quality services | 7,920 | 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 |
| Sheriff's Department helicopter replacement | 4,952 | Monies set aside for the replacement of the Sheriff's Department helicopters |
| Department of Planning and Development Services activities | 2,774 | 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 |
| Parks and Recreation land acquisition | 1,613 | Monies received from developers for the Multiple Species Conservation Program Mitigation Program to be used for park land acquisition |
| Future purchase of agricultural conservation easements | 944 | Development mitigation credit fee monies required to be used for the purchase of agricultural easements |
| San Diego Fire Authority equipment replacement | 433 | Monies set aside for the replacement of San Diego County Fire apparatus |
| Management of conduit financing programs | 174 | 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 and Recreation turf replacement Sweetwater Valley | 150 | Monies specifically for the turf replacement for ballfields at the Sweetwater Valley Little League complex |
| South County Shelter capital improvements | 139 | Monies received from monthly lease payments for 2 cell towers on site, to be used for facility maintenance and improvements |
| 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) |
| Workplace Justice Fund | 100 | Monies set aside to help workers within underserved communities recover wages owed from employers |
| Capital projects or major maintenance projects | 46 | 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 | 34,668 | |

COUNTY OF SAN DIEGO

GENERAL FUND

Notes on Fund Balances Assigned to Other Purposes

June 30, 2023

(in thousands)

| Note 25: Fund Balances Assigned to Other Purposes | | Notes (Unaudited) |
|--|--------------|---|
| Law Enforcement, detention, legal and other protection services | 108,378 | Amounts for planned / contracted facilities maintenance, IT and other public safety related expenditures |
| Planning, land use, agriculture, watershed and other public services | 62,666 | Amounts for planning, professional and specialized services and supplies for various land use functions |
| Health, mental health and social services | 49,586 | Amounts for planned/contracted facilities maintenance and other expenditures for health and social services and administration of affordable housing programs |
| Park and Recreation services | 12,816 | Amounts for professional services, maintenance and other expenditures related to the operations and development of County parks |
| One-time labor negotiation payments | 8,102 | Amounts set aside for negotiated one-time payments for employees |
| Assessor/Recorder/County Clerk services | 6,297 | Amounts set aside for maintenance, temporary contract help, and software set up for the Assessor/Recorder/County Clerk |
| Maintenance | 4,376 | Amounts set aside for planned/contracted maintenance and management of County facilities |
| Fire protection | 3,995 | Amounts for management of County Fire facilities, fleet, training, and various costs for fire protection services |
| Treasurer-Tax Collector services | 1,650 | Amounts for professional and specialized services, printing, equipment rental and various other costs related to treasury and tax collection functions |
| Neighborhood Reinvestment program | 708 | Amounts set aside to provide grant funds to County departments, public agencies, and nonprofit community organizations for one-time community, social, environmental, educational, cultural or recreational needs |
| Registrar of Voters services | 430 | Amounts for election costs and other Registrar of Voter services. |
| Community Enhancement program | 256 | Amounts unused in one year for the Community Enhancement grant program, to be used for subsequent years |
| Animal Services | 26 | Amounts set aside for facilities maintenance and equipment rental |
| | TOTAL | 259,286 |