

COUNTY OF SAN DIEGO

GENERAL FUND
FUND BALANCE DETAILS
June 30, 2022
(in thousands)

FUND BALANCES	General Fund	Notes (Unaudited)
Nonspendable		
Not in spendable form:		
Loans, due from other funds and prepaids	5,231	Amounts due from loans (e.g., small business loans) or other funds; amounts prepaid (e.g., travel)
Inventories and deposits with others	43,184	Materials and supplies on hand as of 6/30/2022
Nonspendable Total	48,415	
Restricted for:		
Grantors - Housing assistance	97,252	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	2,944	Donations to the County for a specific purpose (e.g., library, park)
Pension Stabilization	214,196	Restricted by County Charter Section 800.1 - Board of Supervisors appropriation of monies for pension stabilization
Laws or regulations of other governments:		
Public safety activities	2,910	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	54,898	Sales tax monies required by statute for the housing of parolees
Improvement and maintenance of recorded document systems	24,744	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	60,553	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
Down payment and closing costs assistance for first-time homebuyers	4,974	CalHome program funding for first-time home buyers down payment and closing cost assistance
Defray administrative costs, other general restrictions	25,539	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	32,023	Amounts set aside from penalty assessments specifically for justice facilities costs and Emergency Medical Services monies
Custody and care of youthful offenders	14,543	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	11,011	Funding from the State specifically for juvenile probation activities
Expansion of behavioral health community provider capacity and to strengthen the regional continuum of care	24,270	Funding for capital investments that will allow community-based organizations to expand capacity for long-term behavioral health treatment
Other purposes	104,608	See "Restricted-Laws or regs-Other" information on pages 3 and 4
Restricted Total	674,465	

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June 30, 2022
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FUND BALANCES	General Fund	Notes (Unaudited)
Committed to:		
Support, promote, and improve educational options for San Diego County K-12 youth	33,427	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
Chula Vista Bayfront Project public infrastructure improvements	8,334	Monies set aside for County contributions towards the construction of the Chula Vista Bayfront project
Capital project funding	513,563	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	36,558	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	25,238	See "Committed-Other" information on page 5
Committed Total	617,159	
Assigned to:		
Subsequent one-time expenditures	40,418	Amounts of fund balance that have been identified as a funding source in the Fiscal Year 2023-24 budget
Legislative and administrative services	97,776	Amounts to be used for non-capital legislative and administrative costs and services to be incurred by the County
Other purposes	255,299	See "Assigned-Other" information on page 6
Assigned Total	393,493	
Unassigned	616,477	
TOTAL GENERAL FUND FUND BALANCE	2,350,009	

COUNTY OF SAN DIEGO

GENERAL FUND

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

June 30, 2022

(in thousands)

Note 22: Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes

		Notes (Unaudited)
Juvenile justice crime prevention	23,375	Monies required to support juvenile probation activities including Achievement Centers, Drug Court, Functional Family Therapy
Teeter tax loss	13,552	Monies set aside to cover tax losses from sale of tax defaulted property
Parole revocation hearings	12,331	State monies to be used for local public safety efforts, including revocation proceedings
Vector control	8,781	Mosquito abatement and vector control service charge collections to be used for vector surveillance and control
Fingerprinting equipment purchase and operation	5,550	Portion of vehicle registration fees to be used for purchase and operation of fingerprint equipment for local law enforcement
Real estate fraud prosecution	4,390	Required to be used for operating costs related to investigation and prosecution of real estate fraud crimes
Juvenile probation camp	3,862	State monies to be used for Juvenile Probation Camps
Probation Department activities	3,785	Monies required to be used for evidence based community corrections practices and programs to reduce criminal recidivism
Emergency medical services, various construction costs	3,190	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
Domestic violence and child abuse prevention	2,940	Federal and state monies to be used for child abuse prevention programs
Rehabilitative housing and supervision services for secure track youth population	2,659	State monies received under Juvenile Justice Realignment and used to support costs for youth assigned to the Youth Development Academy
Rehabilitative housing and supervision services for secure track youth population	2,297	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	2,198	Monies set aside for Parks and Recreation land acquisition, improvements, stewardship and other activities
Probation community transition unit activities	1,999	Monies restricted for services and activities related to Juvenile Reentry grants, which provide monies for community transition unit services including transitional housing .
Pre-trial felony mental health diversion program	1,722	Monies for the Behavioral Health Court Diversion program, providing treatment, housing and wraparound services to qualified people charged with crimes related to mental illness
Public Defender defense of indigent cases	1,664	Restricted for salary and benefit costs for the defense of indigent cases
Vehicle abatement activities	1,643	Program established by the San Diego Abandoned Vehicle Service Authority and monies must be used for vehicle abatement activities
Sheriff law enforcement	1,349	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	1,046	Fines and forfeiture monies to be used for the development and operation of an Automated Warrant System
Disarming prohibited persons program	871	Monies restricted for the support of activities related seizing weapons and ammunitions under the Gun Violence Reduction pilot program

COUNTY OF SAN DIEGO

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

June 30, 2022

(in thousands)

Note 22: Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes		Notes (Unaudited)
Improvement, maintenance and operation of the Waterfront Park	842	Reservation and parking fees collected at the Waterfront Park (WFP), to be used for improvements, maintenance and operations of the WFP
Administration, operation and conservation of trails, paths or other facilities for off-highway motor vehicles	508	Off-highway motor vehicle (OHV) fee monies to be used for OHV enforcement activities
Acquisition, rehabilitation, construction and financing of courtrooms, courtroom buildings or court facilities	378	Funded by penalty assessments from parking penalties and traffic school violations
Sheriff vehicle maintenance and replacement	333	Assessment monies to be used for vehicle maintenance and replacement
Offset costs incurred to locate and notify victims to whom restitution is owed	208	Monies held in trust represent unclaimed restitution amounts that may be used to offset victim services costs
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
TOTAL		104,608

COUNTY OF SAN DIEGO

GENERAL FUND

Notes on Fund Balances Committed to Other Purposes

June 30, 2022

(in thousands)

Note 23: Fund Balances Committed to Other Purposes		Notes (Unaudited)
Regional communication system infrastructure enhancements	13,939	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	5,471	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
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	1,576	Monies received from developers for the Multiple Species Conservation Program Mitigation Program to be used for park land acquisition
San Diego Fire Authority equipment replacement	433	Moneys set aside for the replacement of San Diego County Fire apparatus
Future purchase of agricultural conservation easements	260	Development mitigation credit fee monies required to be used for the purchase of agricultural easements
Management of conduit financing programs	258	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
South County Shelter capital improvements	222	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)
Parks and Recreation turf replacement Sweetwater Valley	128	Monies specifically for the turf replacement for ballfields at the Sweetwater Valley Little League complex
Capital projects or major maintenance projects	45	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		25,238

COUNTY OF SAN DIEGO

GENERAL FUND

Notes on Fund Balances Assigned to Other Purposes

June 30, 2022

(in thousands)

Note 24: Fund Balances Assigned to Other Purposes		Notes (Unaudited)
Law Enforcement, detention, legal and other protection services	95,113	Amounts for planned / contracted facilities maintenance, IT and other public safety related expenditures
Planning, land use, agriculture, watershed and other public services	57,855	Amounts for planning, professional and specialized services and supplies for various land use functions
Health, mental health and social services	54,962	Amounts for planned/contracted facilities maintenance and other expenditures for health and social services and administration of affordable housing programs
Park and Recreation services	18,034	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	5,831	Amounts set aside for maintenance, temporary contract help, and software set up for the Assessor/Recorder/County Clerk
Maintenance	4,682	Amounts set aside for planned/contracted maintenance and management of County facilities
Registrar of Voters services	4,169	Amounts for election costs and other Registrar of Voter services.
Fire protection	3,643	Amounts for management of County Fire facilities, fleet, training, and various costs for fire protection services
Community Enhancement program	1,324	Amounts unused in one year for the Community Enhancement grant program, to be used for subsequent years
Hall of Justice future lease payments	800	Prior redevelopment monies that the Board of Supervisors decided to use to make the annual payments of long term financial obligations (lease obligations) related to the construction of the Hall of Justice
Treasurer-Tax Collector services	689	Amounts for professional and specialized services, printing, equipment rental and various other costs related to treasury and tax collection functions
Animal Services	95	Amounts set aside for facilities maintenance and equipment rental
TOTAL		255,299