

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

June 28, 2022

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Temporary Transfer of Funds – Apple Valley Fire Protection District

RECOMMENDATION(S)

1. Approve and adopt the recommendation of the Auditor-Controller/Treasurer/Tax Collector for a temporary transfer of funds to the Apple Valley Fire Protection District in the total amount of \$2,243,826, as listed on Attachment A.
2. Adopt **Resolution No. 2022-143** pertaining to the temporary transfer of funds to the Apple Valley Fire Protection District, as listed on Attachment A.

(Presenter: Tori Roberts, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7005)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

Pursue County Goals and Objectives by Working with Other Agencies.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). Approval of the temporary transfer of funds (TTF) to the Apple Valley Fire Protection District (District) will result in \$2,243,826 of pooled funds of the San Bernardino County (County) Treasury being unavailable for County use. The funds will be repaid, beginning with the first property tax apportionment in November 2022, until the amount is paid in full.

BACKGROUND INFORMATION

The Auditor-Controller/Treasurer/Tax Collector (ATC) has received a request from the District for a TTF, in accordance with the provisions of Article XVI, Section 6, of the California Constitution and Section 23010 of the California Government Code. These provisions authorize the County Treasurer, upon approval by the Board of Supervisors, to execute a TTF to allow a district to meet its obligations. The provisions require the district to pay interest on all funds borrowed at the same rate that the County applies to funds on deposit with the County, and to maintain its funds as they become available in the County's custody.

The District has requested a TTF in the amount of \$2,243,827, as listed on Attachment A. ATC has considered several factors, including the District's deepest projected cash deficit and the anticipated property tax revenue that will accrue to the District in arriving at its recommendation. Upon review of the District's cash needs, ATC finds the District to have satisfactorily demonstrated a reasonable need for a TTF and recommends a TTF totaling \$2,243,826, which represents 32% of the District's total property tax revenue anticipated for 2022-23. The District

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has previously requested and received a TTF in the amount of \$2,431,385 for fiscal year 2021-22, approved by the Board of Supervisors on June 22, 2021 (Item No. 21).

As required by Government Code Section 23010, the TTF does not exceed 85% of the District's anticipated property tax revenue for the fiscal year and shall be repaid before any other obligations of the District are paid. Repayment shall be made no later than December 28, 2022, from property tax apportionments, unless the District initiates payment from another revenue source earlier.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina M. Robb, Principal Assistant County Counsel, 387-5455) on May 26, 2022; Finance (Carl Lofton, Administrative Analyst, 387-5404) on June 14, 2022; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 14, 2022.

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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Janice Rutherford Seconded: Col. Paul Cook (Ret.)
Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Joe Baca, Jr.
Absent: Curt Hagman

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: June 28, 2022



cc: w/Resolution
File - Auditor-Controller/Treasurer/Tax Collector w/attach
CCM 07/18/2022