

21. Adopt resolution authorizing tax and revenue anticipation loans for fire and special districts, and take related actions ()



County of Santa Cruz Board of Supervisors

Agenda Item Submittal

From: Auditor-Controller-Treasurer-Tax-Collector

Subject: Tax and Revenue Anticipation Loans for Fire & Special Districts

Meeting Date: June 24, 2025

Formal Title: Adopt resolution authorizing tax and revenue anticipation loans for fire and special districts, and take related actions

Recommended Actions

1. Adopt the attached resolution authorizing the temporary transfer of funds to the districts; and,
2. Direct the County Treasurer to make the necessary transfer of funds from the County Treasury pursuant to the approved resolution.

Executive Summary

Pursuant to §23010 of the California Government Code, two fire protection districts and one special district has requested short-term interest-bearing fund transfers for cash flow purposes.

Discussion

The following fire and special districts have requested temporary tax and revenue anticipation transfers to meet the necessary operation and maintenance expenses during fiscal year 2025-26, pursuant to §23010 of the California Government Code:

Scotts Valley Fire Protection District	\$2,500,000
Pajaro Valley Fire Protection District	\$300,000
Santa Cruz County Resource Conservation District	\$330,000

The temporary transfers will be made from the fire protection and special district portion of the Treasury pool and will bear interest at the rate received on similar investments in the County Treasury pool.

Government Code §23010 authorizes the County Board of Supervisors to make temporary transfers of funds to fire protection and special districts that anticipate experiencing cash shortages.

Financial Impact

The loans do not exceed 85% of the property taxes accruing to the fire protection & special district and will be repaid in December and April by the Auditor-Controller withholding the fire protection and special districts' property tax distributions. There are no additional charges to the fire protection and special districts for this service.

Strategic Initiatives

Operational Plan - Operational Excellence

Submitted By:

Edith Driscoll, Auditor-Controller-Treasurer-Tax Collector

Recommended By:

Carlos J. Palacios, County Executive Officer

Artificial Intelligence Acknowledgment:

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.

SCOTTS VALLEY FIRE PROTECTION DISTRICT

RESOLUTION NO. 2025-07

RESOLUTION REQUESTING TEMPORARY TRANSFER OF FUNDS

WHEREAS the Scotts Valley Fire Protection District is in need of financial assistance during the period of July 1, 2025 to April 24, 2026; and

WHEREAS the Board of Supervisors of the County of Santa Cruz has, declared its approval of and intention to provide needed tax anticipation funds pursuant to Constitution Article XVI Section 6.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Directors of the Scotts Valley Fire Protection District hereby determine and declare that:

The sum of \$2,500,000.00 is needed in anticipation of tax revenues for the operation and maintenance of said district through April 24, 2026.

Said sum of \$2,500,000.00 requested does not exceed 85% of the taxes accruing before any other obligations are met from such taxes.

The district agrees to repay this loan by April 24, 2026, together with interest at the current rate per annum received on similar types of investments by the county as determined by the County Treasurer.

The Secretary of this Board shall forward three certified copies of this Resolution to the Auditor-Controller of the County of Santa Cruz so that the request may be signed and presented to the Board of Supervisors for approval.

PASSED AND ADOPTED BY THE Board of Directors of the Scotts Valley Fire Protection District, County of Santa Cruz, State of California, this 14th day of May, 2025 by the following vote:

	<u>AYES</u>	<u>NOES</u>	<u>ABSENT</u>	<u>ABSTAIN</u>
Director Adam Cosner	X			
Director Kris Hurst	X			
Director Daron Pisciotta	X			
Director Mike Weaver	X			
Director Ron Whittle	X			


Adam Cosner, Board President

ATTEST: 
Mark Correia, Board Secretary

REVIEWED AND RECOMMENDED:

Auditor-Controller

Treasurer-Tax Collector

Date

Date

DISTRIBUTED:

County Auditor
County Treasurer
County Counsel

PAJARO VALLEY FIRE PROTECTION DISTRICT

RESOLUTION NO. 2025-06

RESOLUTION REQUESTING TEMPORARY TRANSFER OF FUNDS

WHEREAS, the Pajaro Valley Fire Protection District is in need of financial assistance during the period of July 1, 2025 to April 30, 2026; and

WHEREAS, The Board of Supervisors of the County of Santa Cruz has, by Resolution, declared its approval of and intention to provide needed tax anticipation funds pursuant of Constitution Article XVI, Section 6;

1. The sum of \$300,000.00 dollars is needed in anticipation of tax revenues for the operation and maintenance of said District until tax revenues are collected for the fiscal year.
2. Said sum of \$300,000.00 does not exceed 85% of the anticipated tax revenues for the tax year.
3. The District agrees to repay this loan by April 30, 2026 from the first tax revenue investments by the County as determined by the County Tax Treasurer.
4. The Secretary of this Board shall forward three certified copies of this resolution to the Auditor-Controller of the County of Santa Cruz so that the request may be signed and presented to the Board of Supervisors for approval.

PASSED AND ADOPTED by the Pajaro Valley Fire Protection District, County of Santa Cruz, State of California, the 20th day of May 2025, by the following vote:

AYES: MOULDES, DELLAMONICA, MARTONE

NOES: NONE

ABSTENTIONS: NONE

ABSENT: ERBIZ, SAMPSON

Attested:


Board Clerk Mike Urbani


Board Chair Dave Martone

REVIEWED AND RECOMMENDED:

Auditor-Controller

Treasurer-Tax Collector

Date

Date

RESOLUTION RCDSCC 2025-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF SANTA CRUZ COUNTY REQUESTING THE COUNTY OF SANTA CRUZ PROVIDE TEMPORARY TRANSFER OF FUNDS

Whereas, the Resource Conservation District of Santa Cruz County (RCD), a special district organized under state law, with no enforcement or regulatory functions, works closely with individuals, groups, and agencies to conserve and restore the County's natural resources and provide practical solutions for soil, water, and watershed management concerns, and;

Whereas, the voters of Santa Cruz County approved the "Santa Cruz County Safe Drinking Water, Clean Beaches, Wildfire Risk Reduction & Wildlife Protection Act" (Measure Q) in the November, 2024 general election that will generate through a special parcel tax funding for activities to manage and maintain natural resources across the county for the benefit of people, wildlife, and the natural environment, and;

Whereas, the RCD will receive funding during the course of the 2025-26 fiscal year from the Measure Q parcel tax source, and will rely on those funds to repay temporary cash borrowing if any; and

Whereas, the Board of Supervisors of the County of Santa Cruz has declared its approval of and intention to provide needed tax anticipation funds pursuant to California Constitution Article XVI Section 6; and

Whereas, the RCD seeks access to offered loan resources commencing July 1, 2025, to facilitate operational activities and the delivery of projects, programs, and services aligned with the goals of Measure Q and the RCD's mission, in advance of the anticipated fund disbursement in January 2026.

Now, therefore, be it resolved and ordered that the Board of Directors of the RCD hereby determine and declare that:

The sum of \$330,000 is needed in anticipation of Measure Q parcel tax revenues for operation and delivery of projects, programs, and services that align with the goals of Measure Q and the mission of the RCD from July 1, 2025 through April 30, 2026.

Said sum of \$330,000 requested does not exceed 85% of the Measure Q taxes accruing to the RCD before any other obligations of the RCD are met from such taxes.

The district agrees to repay this loan by April 30, 2026, together with interest at the current rate per annum received on similar types of investments by the county as determined by the County Treasurer.

The Secretary of this Board shall forward three certified copies of this Resolution to the Auditor-Controller of the County of Santa Cruz so that the request may be signed and presented to the Board of Supervisors for approval.



820 Bay Avenue, Suite 128
Capitola, California 95010
tel 831.464.2950 | fax 831.475.3215
www.rcdsantacruz.org

CERTIFICATION

I hereby certify that the foregoing Resolution RCDSCC 2025-04 was duly and regularly adopted by the Board of Directors of the RCDSCC at the meeting thereof held on the 14th day of May 2025, motion by John Ricker and seconded by Howard Liebenberg motion passed by the following roll call vote:

Ayes: Kelley Bell, Robert Ketley, Howard Liebenberg, Mike Manfre, and John Ricker

Noes: None

Abstained: None

Absent: Mike Eaton, Jim McKenna

Attest: *R. michael manfre*
Mike Manfre, Board Vice President






RCDSCC 2025-04 - Measure Q temporary fund transfer

Final Audit Report

2025-05-16

Created:	2025-05-15
By:	Lily Ruderman (lruderman@rcdsantacruz.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAopP8EY6-gyPku9_Qt5vQ0FmxXIWBhfgJ

"RCDSCC 2025-04 - Measure Q temporary fund transfer" History

-  Document created by Lily Ruderman (lruderman@rcdsantacruz.org)
2025-05-15 - 10:18:57 PM GMT
-  Document emailed to Mike Manfre (mikem@capurrofarms.com) for signature
2025-05-15 - 10:19:02 PM GMT
-  Email viewed by Mike Manfre (mikem@capurrofarms.com)
2025-05-15 - 10:23:03 PM GMT
-  Document e-signed by Mike Manfre (mikem@capurrofarms.com)
Signature Date: 2025-05-16 - 0:51:58 AM GMT - Time Source: server
-  Agreement completed.
2025-05-16 - 0:51:58 AM GMT

BEFORE THE BOARD OF SUPERVISORS OF
THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO. _____

On the motion of Supervisor:
duly seconded by Supervisor:
the following resolution is adopted:

RESOLUTION AUTHORIZING TEMPORARY TRANSFER OF FUNDS
TO FIRE AND SPECIAL DISTRICTS

WHEREAS, Article XVI, Section 6, of the Constitution of the State of California provides that it shall be the duty of the Treasurer of any county to provide funds for meeting the obligations incurred for operation and maintenance purposed by any political subdivision whose funds are in her custody and are paid solely through her office: and

WHEREAS, it is necessary that the sums listed below be transferred from the funds in the custody of the Treasurer of the County of Santa Cruz to the District listed below to meet the obligations incurred for operation and maintenance of the District through the dates listed below.

District	Sum	Dates
Scotts Valley Fire Protection District	\$2,500,000	July 1, 2025 to April 30, 2026
Pajaro Valley Fire Protection District	\$300,000	July 1, 2025 to April 30, 2026
Santa Cruz County Resource Conservation District	\$330,000	July 1, 2025 to April 30, 2026

NOW, THEREFORE, BE IT RESOLVED AND ORDERED:

1. That the Treasurer of the County of Santa Cruz be and is hereby authorized and directed to transfer from the funds in her custody to the district listed above the sums as listed above, said sums to be used for meeting the obligations incurred for operation and maintenance purposed only for said District.
2. Said transfer of sums shall be made by the Treasurer of the County of Santa Cruz only to the extent that said sums as listed above do not exceed 85% of the taxes accruing to said District before any other obligations of said District are met from such tax. Such repayment shall be with interest at the rate received on similar investments by the County on the date this Resolution is adopted, as determined by the County Treasurer, or the cost of borrowing, whichever is greater.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this _____ day of _____, 2025, by the following vote:

AYES: SUPERVISORS
NOES: SUPERVISORS
ABSENT: SUPERVISORS

ATTEST: _____
Clerk of Board

Chairperson of Board

APPROVED AS TO FORM:

Signed by:

Negine Mansour Sewitsky

5/30/2025

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Assistant County Counsel

AMS# 25-1933

Distribution:

Auditor-Controller- Treasurer-Tax Collector
County Counsel

Certificate Of Completion

Envelope Id: 67978616-9D3A-4753-8A9B-9060D17AD9D0

Subject: Complete with Docusign: 2025-26 FIRE Dist Trans Resolution AMS#25-1933 BOS 06/24/25

Source Envelope:

Document Pages: 2

Certificate Pages: 5

AutoNav: Enabled

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Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Completed

Envelope Originator:

Brian Dermer

701 Ocean Street

Santa Cruz, CA 95060

Brian.Dermer@santacruzcountyca.gov

IP Address: 63.194.190.100

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Status: Original

5/30/2025 2:36:59 PM

Security Appliance Status: Connected

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Holder: Brian Dermer

Brian.Dermer@santacruzcountyca.gov

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Location: Docusign

Signer Events

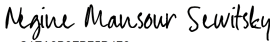
Negine Mansour Sewitsky

Negine.MansourSewitsky@santacruzcountyca.gov

Security Level: Email, Account Authentication
(None)

Signature

Signed by:



C1EA3B3FB75D476...

Signature Adoption: Pre-selected Style

Using IP Address: 73.222.226.72

Timestamp

Sent: 5/30/2025 2:38:30 PM

Viewed: 5/30/2025 2:38:56 PM

Signed: 5/30/2025 2:44:58 PM

Electronic Record and Signature Disclosure:

Accepted: 5/30/2025 2:38:56 PM

ID: 66331d11-cd2c-4683-b9c3-0224b0f368b9

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

CBD eSignature

cbd.esignature@santacruzcountyca.gov

County of Santa Cruz

Security Level: Email, Account Authentication
(None)

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Sent: 5/30/2025 2:45:00 PM

Electronic Record and Signature Disclosure:

Accepted: 6/20/2024 3:08:48 PM

ID: 4b7794de-1393-406f-a9a3-56a92d4b90d7

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

5/30/2025 2:38:30 PM

Certified Delivered

Security Checked

5/30/2025 2:38:56 PM

Envelope Summary Events	Status	Timestamps
Signing Complete	Security Checked	5/30/2025 2:44:58 PM
Completed	Security Checked	5/30/2025 2:45:00 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

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You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

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To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at nada.algharib@santacruzcounty.us and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

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To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to nada.algharib@santacruzcounty.us and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

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To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to nada.algharib@santacruzcounty.us and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify County of Santa Cruz as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by County of Santa Cruz during the course of your relationship with County of Santa Cruz.