



# AGENDA STAFF REPORT

Control: 26001334

**MEETING DATE:** 06/23/2026

**LEGAL ENTITY TAKING ACTION:** Board of Supervisors and Orange County Housing Authority

**BOARD OF SUPERVISORS DISTRICT(S):** All Districts

**SUBMITTING AGENCY/DEPARTMENT:** Auditor-Controller

**DEPARTMENT CONTACT PERSON(S):** Andrew Hamilton, 714-834-2457  
Salvador Lopez, 714-834-2470

**SUBJECT:** Authorizing Temporary Transfer of Cash Between Various Funds for FY 2026-27

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	Approve resolution to form	DISCUSSION
		3 Votes Board Majority

<b>Budgeted:</b> N/A	<b>Current Year Cost:</b> N/A	<b>Annual Cost:</b> N/A
<b>Staffing Impact:</b> No		<b>Sole Source:</b> No
<b>Current Fiscal Year Revenue:</b> N/A	<b>Funding Source:</b> N/A	<b>County Audit in Last 3 years:</b> No
<b>Levine Act Review Completed?</b> N/A		

**Prior Board Action:** 6/24/2025 #23, 6/25/2024 #16, 6/27/2023 #31, 6/28/2022 #13

**RECOMMENDED ACTION(S):**

Adopt resolution authorizing temporary transfer of cash between various Funds during FY 2026-27.

**SUMMARY:**

Establishment by resolution of the temporary transfer of cash between various Funds will address potential cash shortages during FY 2026-27.

**BACKGROUND INFORMATION:**

On behalf of and in collaboration with the owner departments, the Auditor-Controller requests Board of Supervisors' (Board) approval once-a-year in accordance with Government Code Section 25252, which authorizes the transfer of money between Funds as the public interest requires. Government Code Section 53635.7 requires separate discussion of any items involving borrowing in the amount of \$100,000 or more. Certain County Funds, as well as certain Orange County Housing Authority (OCHA) Funds, may experience temporary cash shortages during the period of July 1, 2026, through June 30, 2027. This agenda item authorizes the temporary transfer of cash so that, if the need arises, the authorization to provide the necessary cash flow is already in place. All cash transfers should be repaid to Available County Funds by the end of FY 2026-27.

The following Funds (hereafter referred to as Available County Funds) have cash available to make temporary transfers to County Funds with shortages:

- 100 County General Fund
- 117 OC Housing Authority Operating Reserve (up to \$5 Million)
- 13W Health Care Agency (HCA) Realignment
- 135 Real Estate Development Program
- 15D Countywide Capital Projects Non General Fund (NGF)
- 15Y Teeter Series A Debt Service Fund (up to \$30 Million)
- 296 OC Fleet Services (up to \$6 Million)

Because cash shortages could occur with short notice, the Auditor-Controller's Office is requesting advance authority by the Board to cover potential shortages. The Auditor-Controller's Office further requests that all loans be conditioned on and subject to the written approval of the County Executive Officer (CEO) or designee. Upon each cash shortage, the CEO will designate the Fund to provide the cash loan from the above list of Available County Funds.

Cash Flow Loan Authorization included in this agenda item is summarized as follows:

<b>Fund</b>	<b>Fund Description</b>	<b>Borrowing Limit</b>
100	County General Fund	\$ 220,000,000
109	County Automated Fingerprint ID	\$ 250,000
137	Parking Facilities	\$ 2,000,000
15F	OC Housing Authority (OCHA)	\$ 35,000,000
15G	OC Housing	\$ 6,000,000
168	Extra-Help Defined Contribution 3121 Plan	\$ 33,000
169	401(a) Defined Contribution Plan	\$ 42,000
17B	Health Savings Reimbursement Account	\$ 80,000
17C	1.62 Retirement - Defined Contribution Plan	\$ 70,000
249	Retirement Contributions	\$ 39,850,000
297	Reprographics Internal Service Fund (ISF)	\$ 1,000,000
309	Attached Salary Trust Fund	\$ 20,850,000
590	In-Home Supportive Services (IHSS) Public Authority	\$ 500,000

**TRANSFERS BETWEEN FUNDS**

1. Temporary Transfers of Cash to the County General Fund 100

The County General Fund may experience temporary cash shortages during the fiscal year due to delays in receiving property taxes and state revenues. To ensure that the County General Fund will continue its operations, the Auditor-Controller's Office is requesting authorization to make temporary cash transfers to the County General Fund 100 of up to \$220 million in cash from Available County Funds on an as-needed basis to cover any potential shortfalls during the period July 1, 2026, through June 30, 2027. Transfers would be made incrementally throughout the year; therefore, collectively, the lending Funds would not need to have \$220 million available at any given time. As property tax and other revenues are received, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds. Interest will not be charged on temporary transfers from Fund 13W & 15D, because interest earned on Funds 13W & 15D is credited to the General Fund.

2. Temporary Transfers of Cash to County Automated Fingerprint ID Fund 109  
The County Automated Fingerprint ID Fund 109 may experience temporary cash shortages due to the timing of reimbursement from participating cities. The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$250,000 from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. As reimbursements are received in Fund 109, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds.
  
3. Temporary Transfers of Cash to Parking Facilities Fund 137  
The Parking Facilities Fund 137 receives fees from the use of parking facilities for the purpose of operating and maintaining parking facilities and other special projects. The Parking Facilities Fund 137 may experience cash shortages due to the timing of the receipt of these fees. The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$2 million from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. As parking fees and other revenues are received in Fund 137, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds.
  
4. Temporary Transfers of Cash to OCHA Fund 15F  
The OCHA Fund 15F may experience temporary cash shortages due to the timing of reimbursement from federal funds. OCHA receives funding from the U.S. Department of Housing and Urban Development (HUD) for the monthly rental assistance payments made under the Section 8 Rental Assistance Program (Section 8 Program). The monthly funding is received on the same day the checks are mailed to the landlords participating in the Section 8 Program. If a monthly payment from HUD is delayed, it would prevent the timely issuance of checks. To ensure that OCHA can continue the Section 8 Program and maintain a good relationship with landlords, the Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$35 million from Available County Funds on an as-needed basis to continue operation of the Section 8 Checking Account during the period of July 1, 2026, through June 30, 2027. As HUD funding and other revenues are received, repayments will be made without interest, as interest is not allowed per federal regulations.

All transfers from the OCHA Operating Reserve Fund 117 to the OCHA Fund 15F for the Section 8 Checking Account would be subject to the written approval of the OC Community Resources Director or designee.

5. Temporary Transfers of Cash to OC Housing Fund 15G  
The OC Housing Fund 15G may experience temporary cash shortages due to the timing of reimbursement from federal funds. The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$6 million from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. As reimbursements are received in Fund 15G, repayments will be made without interest, because interest is not allowed per federal regulations.
  
6. Temporary Transfers of Cash to Extra-Help Defined Contribution 3121 Plan Fund 168 and 401(a) Defined Contribution Plan Fund 169  
The Extra-Help Defined Contribution 3121 Fund 168 and 401(a) Defined Contribution Plan Fund 169 may experience temporary cash shortages due to timing issues involving the processing of accounting transactions. The Auditor-Controller's Office is requesting authorization to make temporary cash

transfers of up to \$33,000 to Fund 168 and up to \$42,000 to Fund 169 from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. As cash is available in Funds 168 and 169, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds.

7. Temporary Transfers of Cash to Health Savings Reimbursement Account Fund 17B and 1.62 Retirement - Defined Contribution Plan Fund 17C

The Health Savings Reimbursement Account Fund 17B and the 1.62 Retirement - Defined Contribution Plan Fund 17C may experience temporary cash shortages due to timing issues involving the processing of accounting transactions or fund transfers. The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$80,000 to Fund 17B and up to \$70,000 to Fund 17C from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. As cash is available in Funds 17B and 17C, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds.

8. Temporary Transfers of Cash to Retirement Contributions Trust Fund 249

The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$39.85 million from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. As cash is available in Fund 249, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds.

9. Temporary Transfers of Cash to Reprographics ISF Fund 297

The Reprographics ISF Fund 297 may experience temporary cash shortages due to a timing delay in receiving revenue from the Registrar of Voters based on the election cycle. The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$1 million from Available County Funds on an as-needed basis to cover any potential shortfalls during the period July 1, 2026, through June 30, 2027. As revenues are available in Fund 297, repayments will be made without interest, because interest is not allowed per federal regulations.

10. Temporary Transfers of Cash to Attached Salary Trust Fund 309

The Attached Salary Trust Fund 309 may experience temporary cash shortages due to timing issues involving the processing of accounting transactions. The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$20.85 million from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. Interest will not be charged on temporary transfers from the General Fund, because interest earned on Fund 309 is credited to the General Fund. Interest will not be charged on temporary transfers from Fund 13W & 15D, because interest earned on Funds 13W & 15D is credited to the General Fund. If temporary transfers are made from non-General Funds, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds.

11. Temporary Transfers of Cash to IHSS Public Authority Fund 590

The IHSS Public Authority Fund 590 may experience temporary cash shortages due to reimbursement of expenses in arrears from the State. The Auditor-Controller's Office is requesting authorization to make temporary cash transfers of up to \$500,000 in cash from Available County Funds on an as-needed basis to cover any potential shortfalls during the period of July 1, 2026, through June 30, 2027. As reimbursements are received in Fund 590, repayments will be made with interest equal to the rate earned by the Treasurer-Tax Collector on commingled funds.

Notification of each transfer will be provided to each Board Office.

**Prior Board Actions:**

On June 24, 2025, the Board adopted Resolution No. 25-070 for FY 2025-26 authorizing the Auditor-Controller to make temporary transfers of cash between various Funds. On June 25, 2024, the Board adopted Resolution No. 24-070 for FY 2024-25 authorizing the Auditor-Controller to make temporary transfers of cash between various Funds. On June 27, 2023, the Board adopted Resolution No. 23-082 for FY 2023-24 authorizing the Auditor-Controller to make temporary transfers of cash between various Funds. On June 28, 2022, the Board adopted Resolution No. 22-082 for FY 2022-23 authorizing the Auditor-Controller to make temporary transfers of cash between various Funds.

**FINANCIAL IMPACT:**

This is a non-financial Agenda Staff Report as it relates to the Board's authorization for temporary cash transfers.

**STAFFING IMPACT:**

N/A

**REVIEWING AGENCIES/DEPARTMENTS:**

N/A

**ATTACHMENTS:**

Attachment A - Resolution - Transfer of Cash Between Various Funds

Attachment B - CA Government Code Section 25252 Financial Powers

Attachment C - CA Government Code Section 53635.7 Deposit of Funds