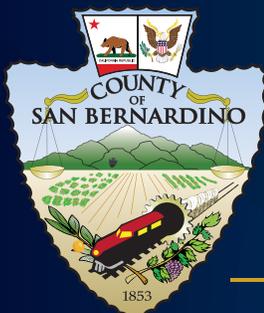




2020
ANNUAL REPORT



Ensen Mason CPA, CFA
**Auditor-Controller/
Treasurer/Tax Collector**

SAN BERNARDINO COUNTY



2020
ANNUAL REPORT



Ensen Mason CPA, CFA Auditor-Controller/ Treasurer/Tax Collector

SAN BERNARDINO COUNTY

TABLE OF CONTENTS

Welcome Message From ATC Ensen Mason	2
Executive Management Team	3
About San Bernardino County	4
ATC Department Accomplishments	6
Divisions	
Administration Section	10
Internal Audits	11
Central Collections	14
Controller / Financial Reports	17
Disbursements	22
Information Technology	25
Property Tax / Where Do My Property Tax Dollars Go?	29
SAP Center of Excellence	34
Tax Collector	36
Treasurer	46
ATC Predecessors / Most Wanted ATCs	48
ATC Management Leadership Academy Graduates	50
ATC Building Improvements	51
ATC Comprehensive COVID Response	52
ATC Phone Directory	54
County Departments Directory	56

Unprecedented Service

There are a few words that have been used more this year than in the rest of our lives put together and “unprecedented” has got to be on top of that list. The virus has upended our lives and confounded our schedules and family rhythms. It has caused many changes, cancellations, and modifications.

But there’s one thing it hasn’t done—it hasn’t stopped all of you from doing your jobs and serving the taxpayers. You rose to the challenges and surmounted all the obstacles to attain an unprecedented level of achievement. Working together, we have achieved at least thirty objectives that we know of as delineated in this 2020 Annual Report. This is an unprecedented level of departmental accomplishment, and it comes in spite of all the barriers to excellence that this pandemic could throw at us.

Former President Harry Truman was fond of saying “The buck stops here” and even had that on a sign in the Oval Office. For me as San Bernardino County Tax Collector and Treasurer it has special meaning—property tax dollars (bucks) do stop with me and the Treasury function is my responsibility. Over 600 local taxing entities rely on our property tax apportionments as do 23,000 county employees for their paychecks. As Auditor, I am entrusted with responsibility to protect the people from fraud, waste, and abuse of their tax payments. As Controller, I make sure the books of the County are presented fairly and honestly.

Of course, I don’t do all these things—my 300 employees do under my supervision and direction. Much of that supervision and direction is delegated to my nine division chiefs. I was blessed upon assuming office January 7, 2019, with nine outstanding chiefs; and they have made me look good through their

great knowledge of their divisions, leadership skills in managing their staff, and dedication to doing their jobs 110%, pandemic or no pandemic.

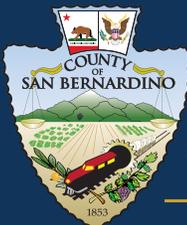
But beyond that, each and every ATC employee works hard and the public comments on the job they do are 90% positive. As I’ve mentioned to some of you, I have read every public and employee comment since taking office and I double checked the process because I was a bit skeptical of the overwhelmingly favorable comments I was receiving. Taxpayers happy about paying taxes? I’ve learned that while not being happy with paying taxes, people are accepting of it as the price we pay to live in a civilized society. However, they really are happy with the services we provide and the friendly and competent ATC employees who provide those services.

This report is dedicated to all ATC employees with my thanks for a job well done in the unprecedented (in so many ways!) year of 2020. Best wishes to you and your families.

Together at ATC, we look forward to a brighter 2021.

Cordially,

Ensen Mason



Ensen Mason CPA, CFA
**Auditor-Controller/
Treasurer/Tax Collector**

SAN BERNARDINO COUNTY





2020 EXECUTIVE MANAGEMENT TEAM

Top Row L to R:

Diana Atkeson *Chief Deputy Tax Collector*
Denise Mejico *Chief Deputy Auditor*
John Johnson *Chief Deputy Treasurer*
Michael Alexander *Chief Deputy, Disbursements*
Vanessa Doyle *Chief Deputy Controller*

Bottom Row L to R:

Don Le *Chief Deputy, Information Technology*
Linda Santillano *Chief Deputy, Property Tax*
Tori Roberts *Assistant Auditor-Controller/Treasurer/Tax Collector*
Ensen Mason *Auditor-Controller/Treasurer/Tax Collector*
Douglas R. Boyd Sr. *Assistant Auditor-Controller/Treasurer/Tax Collector*
Rowena Barcelona-Nuqui *Chief Deputy, SAP Center of Excellence (CoE)*
Sonia Hermosillio *Chief Deputy, Central Collections*

ATC MASON'S EXECUTIVE MANAGEMENT TEAM has over 400 years of combined expertise in accounting, finance, information technology, law, auditing of County departments, offices, districts and special districts, private firm & public agency leadership, private & public strategic investing and money management, tax collection, accurate processing and disbursing of County employee wages and payroll related taxes, property tax apportionment and redevelopment successor entity fund management. ATC leadership has the power and expertise to effectively serve the people of San Bernardino County!



ABOUT SAN BERNARDINO COUNTY

COUNTY OVERVIEW San Bernardino County was established on April 26, 1853 by an act of the State Legislature. It lies east of Los Angeles, Orange, and Kern Counties, north of Riverside County and south of Inyo County, and covers an area of more than 20,160 square miles. It is the largest county in the contiguous United States. It is larger than nine states. It contains 24 incorporated cities and towns. About 90 percent of the county is desert; the remainder consists of the San Bernardino Mountains and the San Bernardino Valley. Popular attractions in the County include the San Bernardino National Forest, Joshua Tree National Park, Death Valley National Park, and the Mojave National Preserve. The County provides a wide range of services to its residents, including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, support for judicial institutions, airport services, cultural and environmental services, parks, and a variety of public assistance programs.

ROLE OF COUNTY GOVERNMENT

OUR JOB: Our job is to create a county in which those who reside and invest can prosper and achieve well-being.

OUR PARADIGM: The County of San Bernardino is a regional government. We understand that every aspect of the quality of life in a community is part of an interrelated system. The County takes responsibility for ensuring that the community has determined how, when and by whom each element of that system is being addressed in pursuit of our shared Vision of the county and the future we desire.

BOARD OF SUPERVISORS

CURT HAGMAN
CHAIRMAN

Fourth District Supervisor

JOSIE GONZALES
VICE CHAIR

Fifth District Supervisor

ROBERT A. LOVINGOOD

First District Supervisor

JANICE RUTHERFORD

Second District Supervisor

DAWN ROWE

Third District Supervisor



JOE BACA, JR.

Fifth District Supervisor



ATC congratulates Josie Gonzales and Robert Lovingood on their retirement from the Board of Supervisors and welcomes new Supervisors, effective December 7, 2020, Joe Baca Jr. and Paul Cook. Welcome to the San Bernardino County family, Supervisors Baca and Cook!

COL. PAUL COOK (RET.)

First District Supervisor

Other County Elected Officials:



TED ALEJANDRE
County Superintendent of Schools



JASON ANDERSON
District Attorney



BOB DUTTON
Assessor-Recorder-County Clerk



JOHN MCMAHON
Sheriff-Coroner-
Public Administrator

SAN BERNARDINO County

Resolution

By unanimous consent of the Board of Supervisors, the following resolution is adopted:

WHEREAS, the San Bernardino County Board of Supervisors voted on January 26, 2010, to merge the Departments of Auditor-Controller and Treasurer/Tax Collector into the combined Department of Auditor-Controller/Treasurer/Tax Collector (ATC); and

WHEREAS, the new ATC Department then underwent more than five years of internal reorganization and movement from three separate locations to a new combined location for all services at 268 W. Hospitality Lane in San Bernardino; and

WHEREAS, the combined ATC has saved the County \$11,873,877 in overhead costs through elimination of 19 duplicative budget positions, improved customer service, provided faster response times for taxpayer requests, created efficiencies in internal operations, and improved coordination and cooperation between its nine divisions; and

WHEREAS, newly elected ATC Ensen Mason was sworn into office on January 7, 2019, in a ceremony presided over by Supervisor Curt Hagman, and during his first year in office ATC Ensen Mason increased communication and transparency by publicly publishing the first Annual Report on Fraud, Waste, and Abuse; greatly expanded the use of social media; and created a GIS mapping collaboration application between the Property Tax and Information Technology Divisions entitled "Where Do My Property Tax Dollars Go?", thereby allowing any taxpayer to see the detailed apportionment of property taxes customized online of any address in San Bernardino County.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of San Bernardino, State of California, does hereby commend the ATC Department on a successful first decade of service to the people of San Bernardino County.

BE IT FURTHER RESOLVED, that the Board of Supervisors congratulates ATC Ensen Mason for a successful first year in office resulting in better service to taxpayers, greater transparency and communication within the Department and to the citizens of San Bernardino County, and improved employee morale and sense of accomplishment.

DATED: January 7, 2020

Robert A. Lovingood
First District

Janice Rutherford
Second District

Dawn Rowe
Third District

Curt Hagman
Fourth District

Josie Gonzales
Fifth District

Curt Hagman
Curt Hagman, Auditor-Controller

Robert A. Lovingood
Robert A. Lovingood, Supervisor

Dawn Rowe
Dawn Rowe, Supervisor

Janice Rutherford
Janice Rutherford, Supervisor

Sydney Maxwell
Sydney Maxwell, Supervisor

2020 LIST OF ATC ACCOMPLISHMENTS

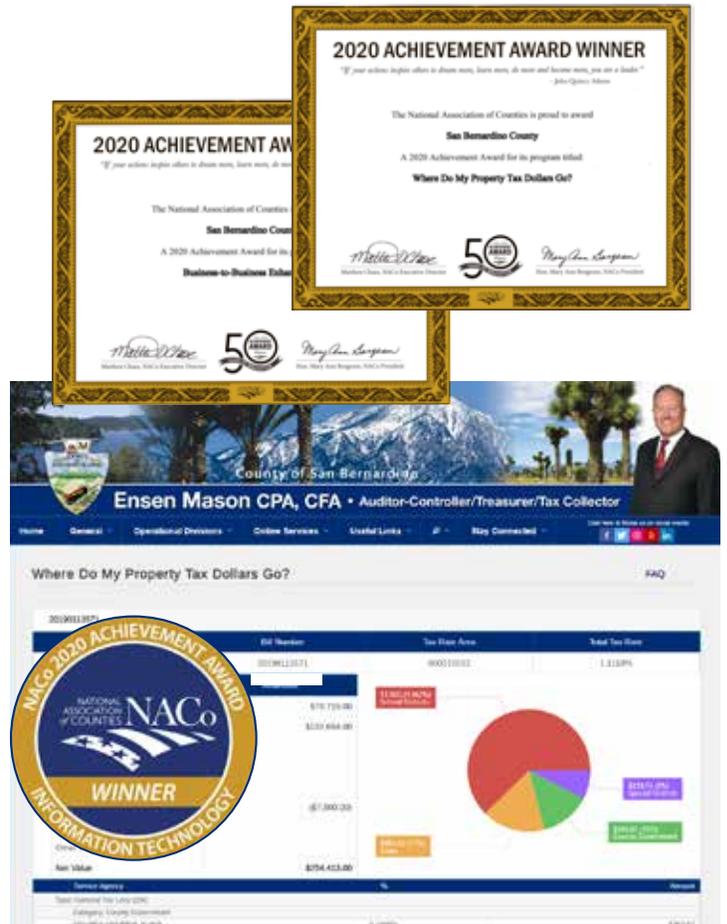
1 On January 7, 2020, the San Bernardino **County Board of Supervisors honored the Department of Auditor-Controller/Treasurer/Tax Collector with an unprecedented, unanimous resolution of commendation for ten years of outstanding service** as a unified Department and an extremely successful first year in office for ATC Mason personally.

2 On January 16, 2020, **ATC Mason hosted at the ATC building and presided over the Ten Year Anniversary Celebration of the creation of his office** following consolidation of the former Auditor-Controller and Treasurer-Tax Collector departments into one unified department. ATC Mason is the Department's 53rd leader in some form since the inception of San Bernardino County in 1853. Board of Supervisors Chairman Curt Hagman and special guest Mark Hall-Patton, Museum Administrator for the Clark County, Nevada Museum and Authenticator for the History Channel's hit TV show "Pawn Stars", provided a colorful commentary for the enthusiastic crowd. ATC Mason especially appreciated the presence of County Supervisors Janice Rutherford and Josie Gonzales as well as retired former County Auditor-Controller Errol Mackzum. ▼



Pictured from the left: ATC Ensen Mason, TV's Pawn Star and Clark County, Nevada Museum Director, Mark-Hall Patton and Chairman of the Board of Supervisors Curt Hagman in January at the Ten Year Anniversary celebration.

3 **ATC Mason presented the innovative new website feature *Where Do My Property Tax Dollars Go?* to the Board of Supervisors** with a special presentation at the February 11, 2020, Board meeting. Each of the Board members were very appreciative of seeing this live demonstration lifted straight from the ATC website. ATC was recognized with two 2020 Achievement Awards in the Information Technology category from the National Association of Counties (NACo) for its *Where Do My Property Tax Dollars Go?* and *Business-to-Business Enhancement* projects. ▼



4 A new interactive element was added to the ATC website. ***ATC Mason's Long and Winding Road, an ESRI story map providing the fascinating story of ATC Mason's journey to becoming San Bernardino County Auditor-Controller/Treasurer/Tax Collector,*** is readily available for your viewing pleasure on our website www.sbcounty.gov/atc.

5 ATC Mason and Chief Deputy Tax Collector Diana Atkeson accepted COVID Courage honors from the San Bernardino County Board of Supervisors during the July 14, 2020, Board meeting for the Tax Collector Division's outstanding performance in customer service while collecting property taxes with the ATC building closed to the public during the pandemic in March and April 2020.

6 ATC Mason, Property Tax Chief Linda Santillano, and IT Chief Don Le were honored by the Board of Supervisors during the October 27, 2020 Board meeting for their outstanding achievement in processing over 43,000 FP-5 special assessment property tax refunds during February and March 2020. This daunting undertaking was completed in only one month's time in addition to their normal daily workload.

7 ATC Mason canceled the May and August 2020 tax sales for the first time in history. He strongly believes the onset of the pandemic in March 2020 calls for government to go the extra mile in giving taxpayers every possible opportunity to save their properties from being sold due to unpaid property taxes.

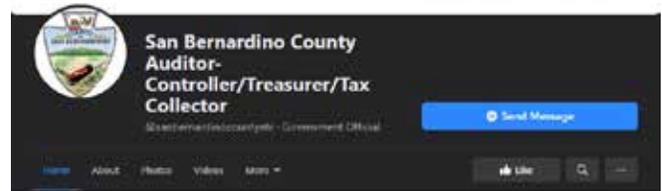
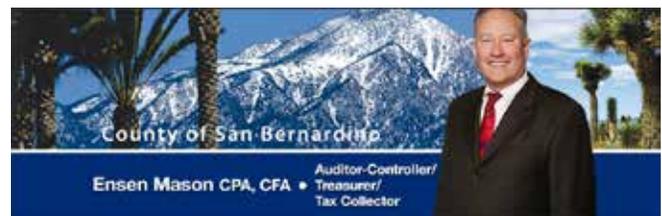
8 ATC Mason's weekly social media historical segment A Look Back in Time introduces his predecessors who served in some capacity of Auditor-Controller/Treasurer/Tax Collector starting with formation of San Bernardino County in 1853. Each week, one predecessor is added to social media for your viewing pleasure. An added bonus, the clickable, interactive feature *ATC History: A Look Back in Time 1853-Present*, will be added to the ATC website in the coming year, granting visitors more opportunity to learn about ATC's fascinating history.

9 ATC staff were featured during the September 15, 2020, Board of Supervisors meeting as a part of the Economic Development Department's COVID Courage video, COVID Compliant Business Partnership Program, recognizing the efforts of County departments that worked together to create and launch the program. Particularly notable work was done by:
Mike Alexander, *Chief Deputy, Disbursements*
Rhawnie Berg, *ATC Manager*
Thomas Red Eagle, *Supervising Accountant II*
John Niggemeyer, *Internal Auditor II*

Delfina Hernandez, *Accounting Technician*
Guy Martinez, *Systems Accountant II*
Tobi Babaloba, *Accountant III*
Jason Yung, *Accountant II*
Jai Prasad, *Supervising Accountant III*

10 Under ATC Mason's leadership, many building improvements were completed in 2020 to enhance the ATC building's appearance and performance. These improvements included addition of exterior signage to the building, installation of ADA compliant building doors at both the public and employee entrances, replacement of old and inefficient parking lot lights with new, brighter and more efficient LED lights, installation of exterior security cameras, installation of flagpoles in front of the main entrance, installation of bollards at the employee entrance, installation of window security laminate, new parking lot repaving, parking lot monument signs, and updated and enhanced environmentally responsible landscaping.

11 ATC Mason's social media presence continued to increase in 2020 with over 2,010 current Facebook likes and 2,250 followers. He has grown ATC's following from 3 likes in January 2019, and is always looking for ways to grow the group.



12 ATC's Information Technology (IT) Division effectively managed unforeseen COVID-19 pandemic complications that triggered business impact analysis and business continuity management strategies. Incident response teams successfully launched their extended infrastructure and communications system and managed deployment of hundreds of mobile devices department-wide to support the shift to remote operations.

2020 LIST OF ATC ACCOMPLISHMENTS

13 ATC Mason, with assistance of the IT Division, secured a microwave communications system now placed atop the ATC building. This communications system will provide redundant, point-to-point transmission of critical information if a disaster or communications outage affects departmental operations. It is an essential component of disaster preparedness plans.

14 The Property Tax and IT Divisions collaborated and developed the Property Tax GIS Dashboard solution to provide a quick resource to visualize any tax rate area and relevant tax data. As a part of the *Where Do My Property Tax Dollars Go?* project, this innovative solution received a NACo Achievement Award in the category of Information Technology.

15 The Information Technology Division leveraged a Robotic Process Automation (RPA) tool to assist Property Tax and Tax Collector Divisions in emulating and integrating the activities of human interaction to account for bill corrections, refunds, penalty waiver fees, and unclaimed excess proceeds. By using robots instead of manual labor, the jobs were completed more efficiently and in a matter of hours versus days.

16 ATC Mason and Chief Deputy Treasurer John Johnson reached an historic all-time high record cashbook balance of \$9,588,282,036.93 on December 15, 2020. This marked the first time in County history having a closing pool balance above \$9.5 billion, and comes on the heels of our first time ever closing balance above \$9 billion in April 2020. Our investment pool is performing well compared to others in the same class.

17 The ATC special video feature *Welcome to Amboy* garnered over 100,000 views, nearly 600 shares, and over 90 positive comments. This lighthearted look at one special piece of property was a creation of Purchasing Department Multimedia Coordinator James Feeney and ATC Project Administrator Jeanna Williams.

18 ATC Treasurer Division under ATC Mason and Chief Deputy Treasurer John Johnson, maintained AAAf/S1 Fitch Ratings in 2020. The 'AAAf' FCQR indicates the highest underlying credit quality (or lowest vulnerability to default). The 'S1' rating indicates a very low sensitivity to market risk. These are the highest possible for government entities and the San Bernardino County ATC Treasurer's Office is ranked among the best in the country.

19 ATC created and launched an appointment system in June 2020 for members of the public to meet with our employees and receive personal service for their tax-related problems. The system was designed to minimize customer wait times, focus staff attention on problem resolution, and enhance the health of both ATC customers and employees during the pandemic.

20 ATC offered an inside look at the Tax Collector's remittance process through a video featuring ATC's two new OPEX® FalconV+ RED scanning machines. ATC Mason secured funding for and deployed these machines for the Tax Collector Division in September 2020. The new machines are used for mail extraction and scanning in the Tax Collector's remittance process and have promptly provided improved operational efficiencies during critical and high volume times. ▼



21 ATC produced and added two videos to its ever growing portfolio and social media outreach efforts with the production of *Collecting Property Taxes During a Pandemic* and *FP-5 Special Assessment Property Tax Refunds*.

22 Despite COVID-19, a successful internship program managed by ATC Mason was held in the ATC building.

Ten new interns and four returning interns enjoyed the 10-week summer internship program that ran from June 22 to August 28, 2020 at ATC.



27 ATC Mason continued to express his appreciation to all ATC employees for their commitment to excellence at work by personally buying all department employees coffee, tea, and accompanying Keurig machines and supplies all year long at an out-of-pocket cost of over \$12,000 to date. ▼



23 ATC Mason upgraded the ATC Employee of the Month honors for employee recipients with each winner receiving a collector's edition Ensen Mason polo shirt, a reserved parking space of honor for one month, lunch with ATC Mason (or a \$50 gift card from ATC Mason's personal funds in lieu of lunch with him during the pandemic), and a photo displayed in the first floor hallway. ATC Mason believes in rewarding individual excellence in job performance through such public recognition.



28 ATC Mason spearheaded the implementation of employee health and safety protocols and authorized generous telecommuting schedules to slow the spread of COVID-19. He made sure that all employees have face masks, hand sanitizer, finger cots and alcohol wipes for use at communal printers, gloves, plexiglass barriers at all high volume points of contact, temperature kiosks at both the public and employee entrances, and plastic display signs for use at employees' cubicles. ATC Mason enhanced the sanitization procedures by hiring a new cleaning porter specifically to clean and sanitize frequently used non-public areas all day, every workday for the benefit of ATC employees.

24 ATC Mason continued to publish quarterly editions of ATC's newsletter Dollars and Sense in 2020 to keep ATC employees and other County departments informed of important events in our Department.



29 The ATC building was outfitted this year with social distancing wall and floor decals, limited occupancy signage in all gathering rooms and elevators, and sanitizer stations as an additional measure supporting the ATC's building safety protocols and compliance efforts.

25 ATC Mason provided all nine Division Chiefs with permanent reserved parking spots in the south side parking lot for the first time ever. He added this feature to assist Division Chiefs in finding easy and secure parking spaces as well as to honor them for their excellent performance in these critical positions.



26 ATC Mason secured funding for large and modern ice machines for ATC employees in all three breakrooms. The ice machines were gratefully received by employees who valued having a surplus of ice, especially during the extended summer heat.

30 Two of the missing portraits of ATC Mason's predecessors, former San Bernardino County Treasurer George Beattie and County Auditor Charles Ernest Hammer, were added to the wall of portraits located on the first floor. ATC employees Ron Boyer and Andrew Salazar were responsible for unearthing the photos and were rewarded by ATC Mason from his personal funds. Check out the history of ATC's leadership on pages 48-49. See #8

ADMINISTRATION



Ensen Mason CPA, CFA
Auditor-Controller/Treasurer/Tax Collector



Douglas R. Boyd Sr., ESQ
*Assistant Auditor-
Controller/Treasurer/
Tax Collector*



Tori Roberts CPA
*Assistant Auditor-
Controller/Treasurer/
Tax Collector*



Keri Rose CPA
*Administrative
Supervisor*



THE ADMINISTRATIVE SUPPORT SECTION supports all divisions of the Department and provides guidance and assistance to the Department and the public. Responsibilities include providing support to the Auditor-Controller/Treasurer/Tax Collector and the Assistant Auditor-Controller/Treasurer/Tax Collectors, managing personnel and oversight duties, preparing and administering the Department's \$41 million budget, and processing the Department's payroll and payables. The Administrative Support Section also processes printing requests, manages and orders supplies, issues security cards, and oversees building maintenance and repairs. Mandated training for Department employees is scheduled and tracked by Administrative Support to meet the County's requirements.



ATC Ensen Mason starts the new year 2020 with a smile at his desk in January.



THE INTERNAL AUDITS DIVISION (IAS) of the Auditor-Controller/Treasurer/Tax Collector performs operational and compliance audits of departments, offices, agencies, and special districts governed by the Board of Supervisors. As a result of these audits, IAS evaluates internal controls, assesses business risks and provides management with objective appraisals as to the status of operations of the audited organizations, making constructive recommendations to add value and to improve operations. Additionally, IAS works with County departments to ensure that state and federal reporting is timely and accurate. IAS ensures that the Special Districts Financial Transactions Reports and Government Compensation in California reports are submitted to the State Controller’s Office annually, coordinates all external audits including those over the Comprehensive Annual Financial Report (CAFR), Special Districts, Component Units, and other County agencies. IAS coordinates the Single Audit required by Uniform Guidance of all federal award expenditures of the County, including compiling the Schedule of Expenditures of Federal Awards. The County of San Bernardino expended approximately \$630 million in Federal funding among 135 federal programs in FY 2019 that must all be accounted for and reported within the County’s Single Audit.

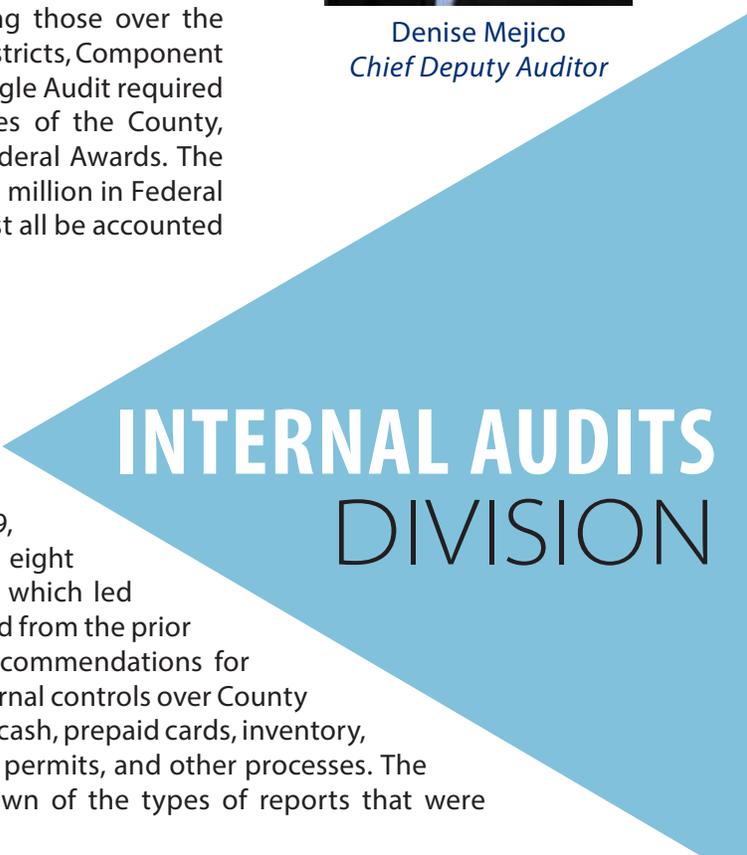


Denise Mejico
Chief Deputy Auditor

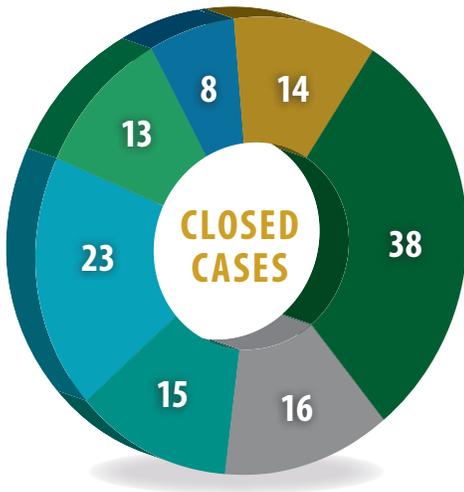


AUDIT REPORTS

During FY19–20, IAS issued 28 compliance and operational audit reports. Due to COVID-19, IAS staff reduced from eight auditors to six auditors, which led to 14 fewer reports issued from the prior fiscal year. IAS made recommendations for the improvement of internal controls over County departments’ Cal-cards, cash, prepaid cards, inventory, time and leave accruals, permits, and other processes. The chart here is a breakdown of the types of reports that were issued during FY19-20.



FRAUD, WASTE, AND ABUSE HOTLINE During FY19–20, IAS received and processed 97 reports of wrongdoing through ATC’s Fraud, Waste, and Abuse (FWA) Hotline. During this period, 127 reports were closed and their outcomes are below.



- 14 Sustained** Cases with corrective action
- 38 Not Sustained** The alleged activity(ies) cannot be proven or disproven
- 16 Unfounded** The alleged activity(ies) did not occur
- 15 Exonerated** The alleged activity(ies) occurred but did not violate policy or law
- 23 Referred to other County Departments** Child and Elder Abuse Hotline, PID Fraud Unit
- 13 Outside the Jurisdiction of the Fraud, Waste and Abuse Hotline** Outside the authority of the County, i.e., IRS, EDD, etc.
- 8 Insufficient Information/Investigation Not Required**

RISK ASSESSMENT QUESTIONNAIRES IAS annually distributes Risk Assessment Questionnaires (RAQ) to County departments, and compiles a Countywide Annual Risk Assessment Report to develop a risk-based audit plan. Departments are selected for audit based on their risk level determined by their RAQ responses, department request, or through the annual rotation schedule. Below are the departments that were audited during FY19-20:

Department	Number of Reports Issued
Aging and Adult Services	1
Arrowhead Regional Medical Center (ARMC)	1
Child Support Services	1
Clerk of the Board	1
County Counsel	1
County Fire	1
County Library	1
Department of Behavioral Health	1
Department of Public Health	1
Department of Public Works	1
District Financial Services (DFS)	1
Economic Development	1
Human Resources	1
Information Services	2
Land Use Services Department	1
Preschool Services	2
Public Defender	1
Public Works – Flood Control District	1
Registrar of Voters	3
Risk Management	1
Sheriff/Coroner/ Public Administrator	1
Special Districts	1
Transitional Assistance Department	1
Workforce Development Department	1
Total Reports Issued: 28	

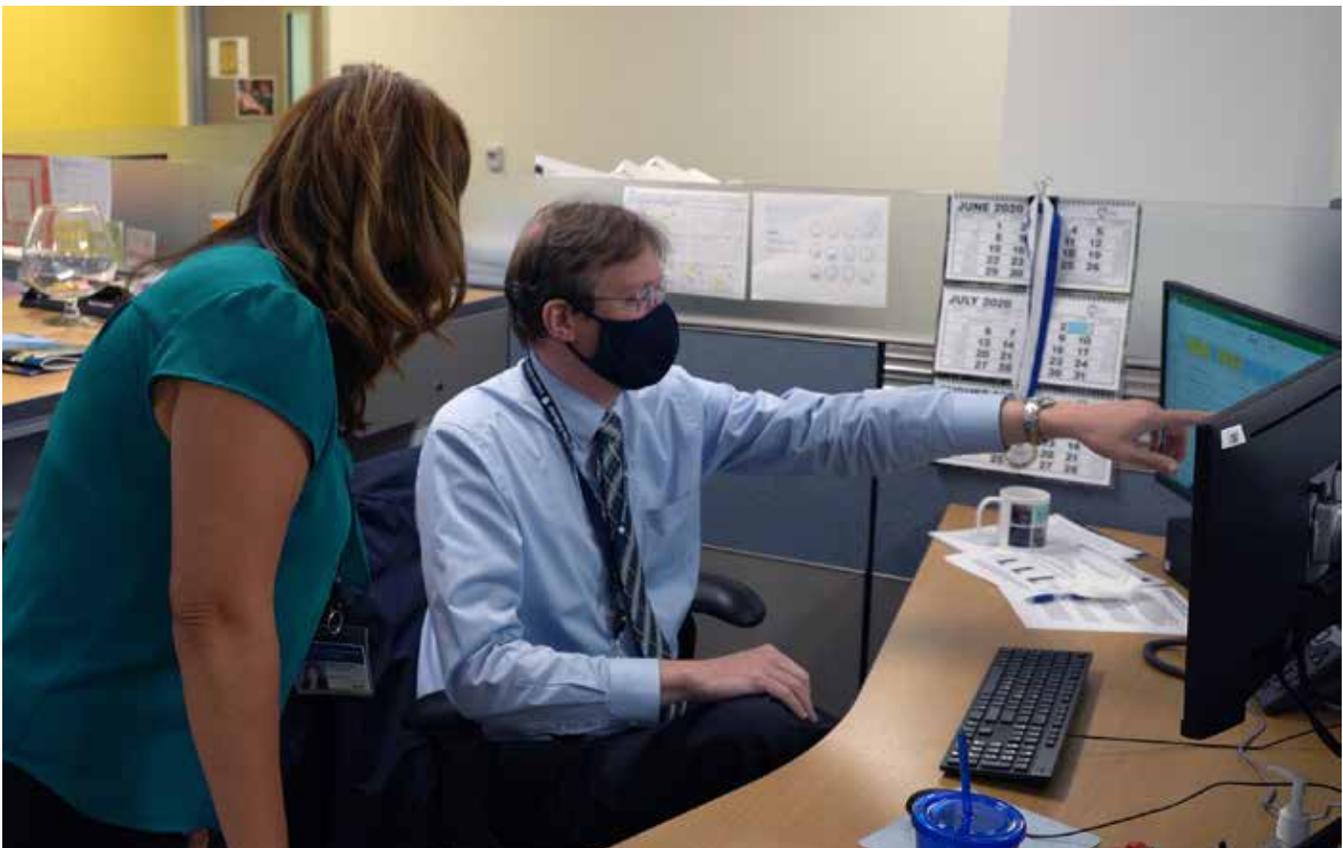
CERTIFIED STATEMENTS OF ASSETS TRANSFERRED (CSAT) In accordance with Article V, Section 1 of the San Bernardino County Charter, each County officer or employee in charge of any office, department, service, or institution of the County, and the executive head of each special district whose affairs and funds are under the supervision and control of the Board of Supervisors or for which the Board is ex-officio, is required to make and file with the Auditor-Controller/Treasurer/Tax Collector a complete detailed inventory of all property belonging or pertaining to his/her office within five days after assuming the duties of the office.

Departments are responsible for completing their own Certified Statement of Assets Transferred (CSAT) form when there is a change in Department Head. The 2018 Internal Controls and Cash Manual (ICCM) Chapter 17-Transfer of Assets and Other Property, states that incoming officials must complete and submit the CSAT form and worksheet to ATC's IAS.

IAS completes a review of the Department's CSAT form for the incoming official as of the date of transfer. The primary objectives of the review are to determine if the CSAT form was accurate, complete, and filed timely with ATC, as required by the County Charter.

On the right, are the departments and divisions that were reviewed during FY19-20:

Department	Number of CSAT Reports Issued
Clerk of the Board	1
County Fire	1
Department of Public Works	1
Economic Development	1
Human Resources	1
Information Services	2
Preschool Services	1
Registrar of Voters	1
Workforce Development Department	1
Total CSAT Reports Issued: 10	



CENTRAL COLLECTIONS DIVISION



Sonia Hermosillo
Chief Deputy, Central
Collections



CENTRAL COLLECTIONS works to ensure maximum recovery of debt owed to the County while providing excellent customer service to the public and departments we serve. Our highly skilled team collects fines, fees and restitution for the San Bernardino County Superior Courts; bills non-contracted insurance payors, files appeals for underpayment, and collects outstanding patient bills for Arrowhead Regional Medical Center (ARMC); and collects delinquent unsecured taxes for the Tax Collector. Debt collection services are also provided to other County departments, such as Animal Control, Environmental Health and Land Use Services. Central Collections is the largest Division of the Auditor-Controller/Treasurer/Tax Collector's office.

2020 presented Central Collections with unique challenges to debt collection resulting from the unprecedented COVID-19 pandemic. Despite a two-month office closure, suspension of key collection activities, and an uncertain economic environment, collections remained steady. A skeleton crew worked intermittently onsite to continue operations, while staff impacted by the office closure continued to serve the public through various redeployment assignments in support of County efforts. Staff worked warehouse, test site, and meal delivery program assignments.

COLLECTION UNITS There are seven distinct Collection Units focused on County revenue recovery:

- ARMC 3rd Party/Insurance Unit collects outstanding medical bills for services where a 3rd party or insurance is involved.
- ARMC Self-Pay Unit collects outstanding medical bills for services for balances deemed to be patient responsibility. This unit also collects for other County department accounts.
- ARMC Legal Unit pursues legal action on outstanding medical bills and other County department accounts.
- Court Traffic Unit collects on unpaid traffic tickets for the San Bernardino County Superior Court.
- Court Probation/Misdemeanor Unit collects on outstanding fines, fees, and restitution ordered by the San Bernardino County Superior Courts for infractions, misdemeanors, and felony cases.
- Court Legal Unit pursues legal action on outstanding traffic and court fines, as well as juvenile accounts.
- Unsecured Tax Unit collects on taxes owed for boats, airplanes, business property, mobile homes, and other unsecured debt.



Central Collections collects \$40M annually for ARMC and Courts. A dedicated team of collectors and support staff serve our customers through a variety of contact means:

- 590,000 annual letters sent
- 305,000 annual collector calls
- 36,875 annual in-person cashier transactions
- 67,800 annual web payments processed
- 21,175 annual IVR payments processed
- 12,850 victim restitution warrants issued for \$1.9M, with an additional \$157K transferred to District Attorney for victim services

Central Collections collects delinquent civil and criminal traffic citations, as well as other types of court fees and fines associated with misdemeanor and felony convictions, including victim restitution for the San Bernardino County Superior Courts. Collecting outstanding traffic fines and other court ordered financial obligations assures that justice is actually served and the associated revenue is readily available to fund our County’s court and law enforcement system.

Central Collections collects outstanding patient bills for Arrowhead Regional Medical Center, delinquent unsecured taxes for the Tax Collector Division and provides debt collection services to other County departments, such as Animal Control, Environmental Health and Land Use Services. Partnering with Central Collections allows County departments to focus their resources on their core responsibilities, while we locate and contact those who continue to ignore their unpaid past-due bills, delinquent taxes and citations.

Collectors strive to achieve voluntarily payment by debtors either by collecting payment in full or establishing reasonable payment plans. When debts remain outstanding, Collectors can employ a variety of collection tools in their efforts to collect debts owed, including but not limited to the following:

- Collection Letters
- Phone Calls
- Skip Tracing (using available databases to locate debtors)
- Automated address updates through the US Postal Service
- Automated contact data updates and verification through contracted vendors
- Wage information through the Employment Development Department
- License/vessel registration holds through the Department of Motor Vehicles
- Field Calls
- State tax refund/lottery winning intercepts through the Franchise Tax Board
- Legal actions; i.e., bank seizures, wage attachments, and property liens

CASHIERING & ACCOUNTING UNITS

Accounting services and responsibilities include compiling collection statistics, calculating key performance indicators, processing bank transactions, allocating costs, and analyzing revenue trends. Our clients, staff, and management expect daily, monthly, quarterly, and/or annual reports of the amounts collected. Many systems are involved in the Collections operation, requiring balancing across systems and knowledge of how they interface with each other. Reports are generated using data from our case management system, payment processors, SAP, and other sources.



2020 ACCOMPLISHMENTS

CASHIERING & ACCOUNTING UNITS Collections on accounts of the San Bernardino County Superior Courts, ARMC, and other County departments are processed by the Cashiering Unit and distributed by the Accounting Unit, collectively known as Operations. Operations oversees all account setup and modification activities and also provides Spanish translation, phone operator, document imaging, and mail distribution services for the Division. Accounting also handles victim restitution inquiries and payments, conducts fee studies, prepares the annual Division budget, as well as the annual report on court revenues due to the Judicial Council of California.

CONSOLIDATION SYNERGIES The coronavirus pandemic greatly impacted Tax Collector operations and the 2nd tax installment season this year. Taxpayer communication pivoted from in-person customer service to assistance over the phone, as a result of the building closure. Further, Governor Newsom extended the property tax deadline from April 10 to June 30, 2020 and ATC Ensen Mason implemented a penalty waiver program to assist taxpayers. Central Collections' Unsecured Tax Collections Unit (UTT) rose to the occasion working side-by-side with Tax Collector staff and handled 6,570 taxpayer calls from March 26 through June 24, 2020. During this time, UTT staff took 347 phone payments and reviewed 4,800 penalty waivers for Tax Collector approval. Prior to COVID-19, UTT had only received 14 penalty waiver requests for Tax Collector consideration, mostly due to mail return.

ATCs Information Technology Division developed a check request application for Central Collections process server checks. Streamlining a manual process to request, print and manage 50–100 checks per day through an outside bank account, the application now interfaces with SAP to more efficiently and accurately produce and report daily warrants.





CONTROLLER DIVISION

THE CONTROLLER DIVISION of the Auditor-Controller/Treasurer/Tax Collector (ATC) designs and operates the County’s control system to provide a reasonable assurance regarding the achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations, and applicable policies. The Controller Division consists of two sections: General Accounting and Management Services.

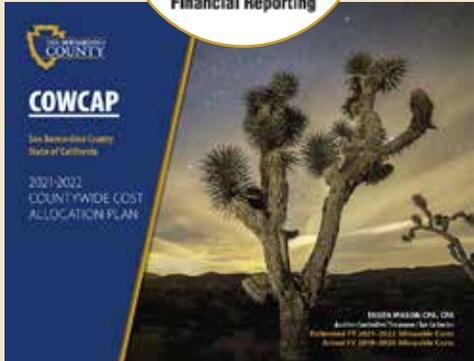
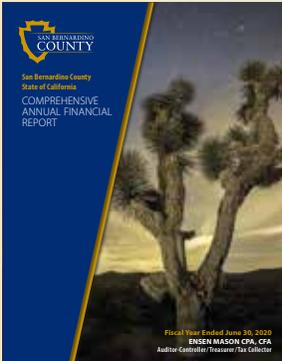
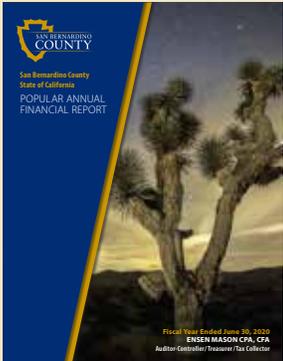


Vanessa Doyle
Chief Deputy Controller

ACCOMPLISHMENTS / AWARDS



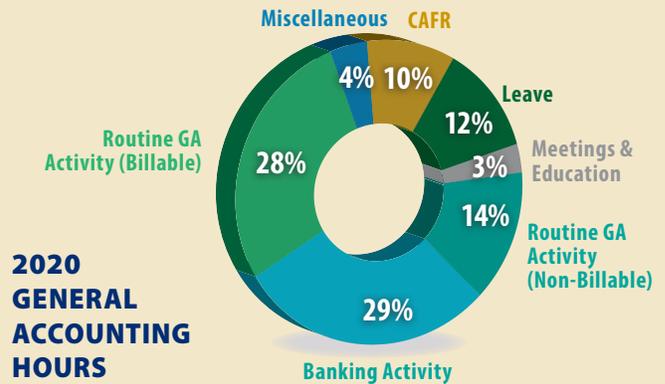
- ◆ Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR) for 32 consecutive years.
- ◆ Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for 14 consecutive years.
- ◆ The State of California Office of the State Controller Award for Counties Financial Transactions Reporting for 15 consecutive years.



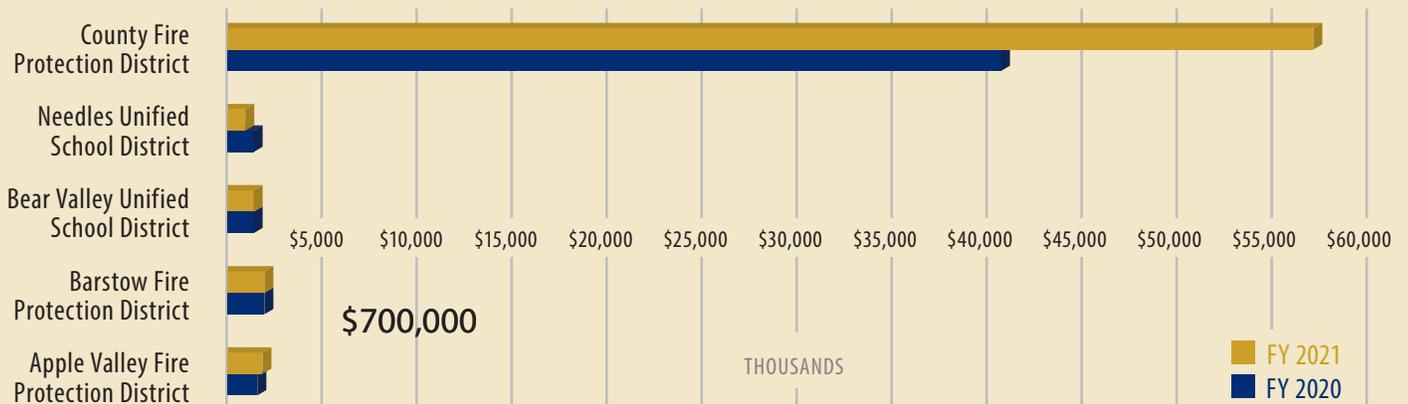
THE GENERAL ACCOUNTING SECTION is very fast paced, dealing with all aspects of general accounting tasks. The primary responsibility of the section is to prepare the County’s financial statements, the Comprehensive Annual Financial Report (CAFR), in accordance with Generally Accepted Accounting Principles (GAAP). General Accounting also is responsible for the following routine processes:

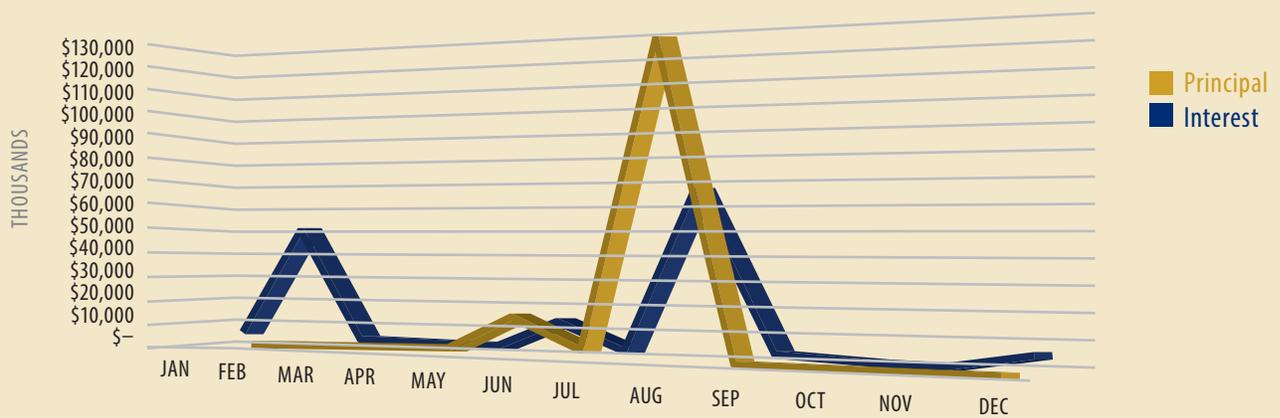
- Banking related activities (posting deposits, bank reconciliations, etc.)
- Capital asset management
- Stand-alone financial statement compilations
- Accounting for debt service funds, such as Pension Obligation Bonds and Certificates of Participation
- Chart of accounts maintenance
- Sales & use tax payments and reporting
- Preparation of cash flows used for the rating agency presentation and discussed at monthly Debt Advisory Committee meetings
- Tax rate calculations and warrants for School Districts’ General Obligation Bonds
- Accounting for operating leases
- Preparation of the financial schedules for the County’s Budget Book
- Governmental Accounting Standards Board (GASB) implementation
- Process temporary transfer of funds (TTF) for districts within the County
- Preparation of the Popular Annual Financial Report (PAFR)
- Public safety tax (Prop 172)/Local Transportation Fund Distributions
- Special processing of wire transfers for County treasury pool participants
- GANN appropriation limit calculations
- Confirmation services
- Various other tasks and projects

The chart below shows the distribution of time spent by activity for 2020.



TEMPORARY TRANSFER OF FUNDS A temporary transfer of funds (TTF) is a temporary advance against anticipated revenues to a district in order to meet obligations incurred for maintenance purposes. Such advances may not exceed 85% of the anticipated revenues accruing to such political subdivision. Advances shall not be made prior to the first day of the fiscal year, nor after the last Monday in April of the current fiscal year. The chart below shows the current and prior year TTF amounts processed.





SCHOOL DISTRICT GENERAL OBLIGATION BOND PAYMENTS General Accounting processes payments for the various County School Districts’ General Obligation Bonds. The chart above shows the amounts paid by month for 2020.

THE MANAGEMENT SERVICES SECTION (MSS) is responsible for management advisory services to County departments, operational support for the County’s accounting system, SAP, and the preparation of certain financial reports including the County’s annual financial transactions report (also referred to as the State Controller’ Report) and the Countywide Cost Allocation Plan (COWCAP).

Some of the other specialized accounting processes this section is responsible for include the following:

- Financial Accounting- Controlling SAP Master Data Maintenance
- SAP Report Distribution for Certain Self-Governed Agencies
- Accounting Services for California Statewide Automated Welfare Systems (CalSAWS)
- Realignment Funds Reporting
- Distributions of Citizens Option for Public Safety (COPS) Funding
- Remittance & Reporting for the State Trial Court Funding Maintenance of Effort (MOE) & Court Facilities Payments
- Senate Bill 90 (SB 90) California mandated programs & Certain Cost Reimbursement Claims Coordination
- Accounting Services for Internal Service Funds (ISFs)
- Review & Calculations of Various Cost Rate Proposals & Studies
- Disaster Accounting

With the unprecedented COVID-19 pandemic, MSS shifted their workload in order to respond to this disaster. An Auditor-Controller/Treasurer/Tax Collector (ATC) Accountant was assigned full time to the Office of Emergency Services (OES) to assume the duties of the Finance Section Chief during activation of the Emergency Operations Center (EOC). The ATC Accountant is assigned from the Controller Division’s ATC Disaster Accounting Team, as the identified staff have the most relevant emergency experience that readily translates with the essential duties of the EOC position.

The EOC is activated for the San Bernardino County Operational Area (SBC OA) as part of the County of San Bernardino’s (County) implementation of its Standardized Emergency Management System (SEMS). The Finance Section Chief is to perform mission essential duties and functions, as well as provide direction and guidance to all EOC sections including Planning/Intelligence, Logistics, Operations, and Management, in person in an emergency and fast-paced environment. The EOC role/function by the ATC Accountant is documented in the Department’s Emergency Operation Plan (DEOP).

The EOC has been activated at level 1 (highest level) since March 12, 2020, in response to COVID-19. The EOC has coinciding activations for the 2020 Civil Unrest, 2020 Apple Fire, and the 2020 El Dorado Fire. The EOC Finance Section Chief (ATC Accountant) reports to the EOC Director directly, and is initially responsible for gathering and reporting of the Initial Damage Estimate (IDE) information for the SBC OA (for County Departments and all cities/towns/other agencies within the County). The IDE information is communicated

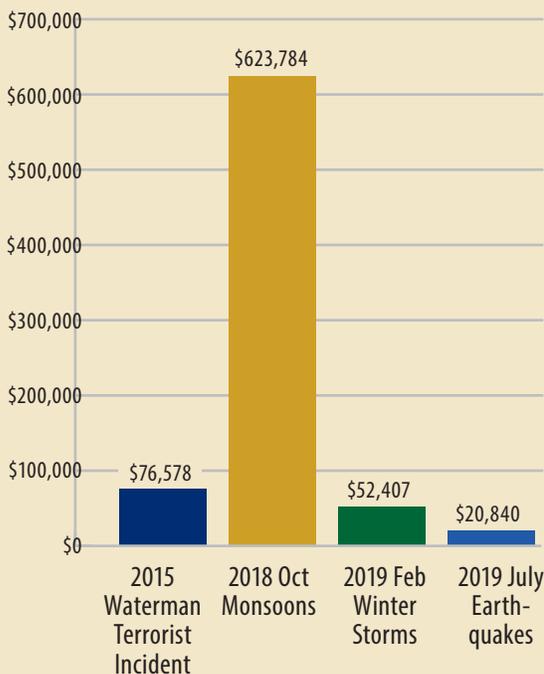
and discussed with the California Governor’s Office of Emergency Services (Cal OES). The IDE information and communication is a critical determinant to requesting and/or receiving state and/or federal emergency resource aid as part of the emergency response and emergency protective measures. The IDE is also the primary factor in the determination of a State declared emergency/disaster and/or a Presidential/Federal declared emergency/disaster.

Other initial responsibilities include providing direction, strategic guidance, and best practices to County departments and other agencies within the operational area (in regards to emergency cost tracking in relation to potential cost recovery), reviewing and processing master data requests (required for SAP for each department/division), and providing guidance for EMACS time tracking (in relation to FEMA categories and County activities). On site at the EOC, the Finance Section Chief, alongside the deputized emergency buyer and the EOC Logistics Section Chief, coordinates emergency procurement for the County generated from resource requests and includes a cost reasonableness assessment, cost estimates, etc.

The Finance Section Chief also ensures all emergency procurement facilitated out of the EOC is properly tracked using required WBSE codes and appropriate GL accounts, as well as ensures that all sections within the EOC are appropriately documenting cost related information. Depending on the funding sources, the CAO is involved in the process. This includes the issuance of Emergency Purchase Orders (PO), Cal Card Purchases, and County inventory allocations. Other duties include ensuring that all financial records are maintained throughout the emergency (resource requests, procurement information, and payment information). The Finance Section chief coordinates with the EOC Director, EOC Coordinator, the ATC Chief Deputy Controller, and the ATC Disaster team regarding potential cost recovery implications for the subject incident from mobilization to demobilization.

Unique for COVID-19 response, in coordination with the EOC, CAO, and DPH, the Finance Section Chief also coordinates and monitors all of the fiscal activity regarding the Specimen Point of Collection (SPOC) COVID-19 testing sites throughout the SBC OA, including nurse staffing contracts, supply procurement, contract laboratory testing services, infection control cleaning services, etc.

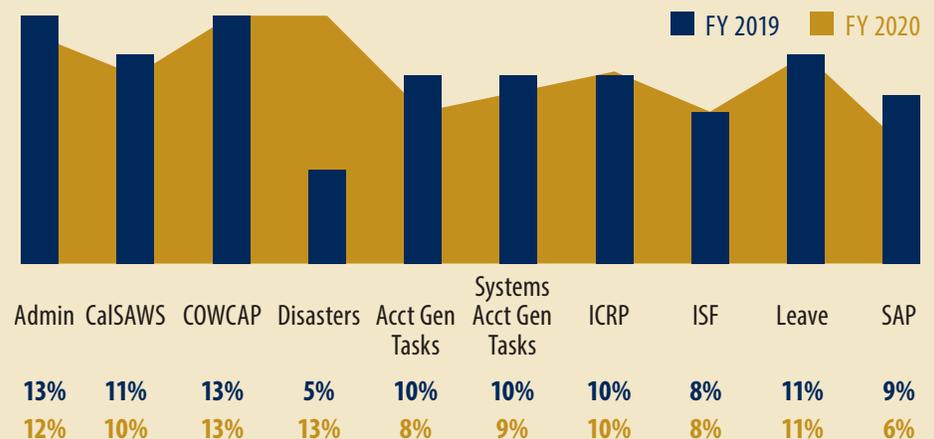
2020 DISASTER REIMBURSEMENTS



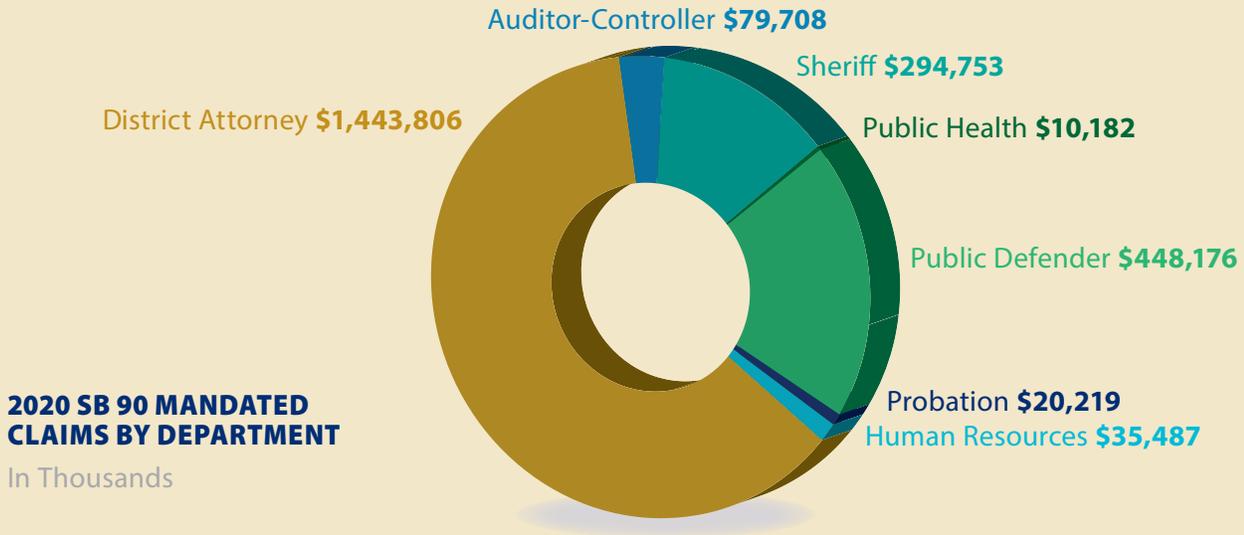
MSS safeguards and distributes payments for the reimbursement of disaster costs incurred. On the left, is a summary of 2020 disasters reimbursements. Funds are distributed to departments that sustained damages and incurred costs after a number of verifications are performed. Occasionally, funds are required to be returned to State and Federal government if all requirements are not met.

The chart below shows the distribution of time spent on tasks for 2019 and 2020. Due to the COVID-19 pandemic and other disasters, time spent by the section for disasters increased from 5% to 13%.

MANAGEMENT SERVICE HOURS COMPARISON 2019 & 2020



Per Government Code (GC) sections 17500 through 17617, San Bernardino County is eligible for reimbursement of costs incurred for programs mandated by the State. These are costs that San Bernardino County is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program. The chart below shows claims submitted during calendar year 2020 by department.



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR BUDGET BREAKDOWN

FISCAL				
Auditor-Controller/Treasurer/Tax Collector				
Auditor-Controller/Treasurer/Tax Collector				
GROUP: Fiscal	BUDGET UNIT: 340 1000			
DEPARTMENT: Auditor-Controller/Treasurer/Tax Collector	FUNCTION: General Government			
FUND: General	ACTIVITY: Finance			
	2018-19 Actuals	2019-20 Modified	2019-20 Estimated	2020-21 Recommended
Requirements				
Staffing Expenses	25,708,910	29,574,878	27,773,891	31,309,188
Operating Expenses	15,691,511	16,088,865	15,469,620	17,734,192
Capital Expenditures	130,516	962,400	877,929	804,000
Total Exp Authority	41,530,937	46,626,143	44,121,440	49,847,380
Reimbursements	(439,325)	(783,112)	(772,479)	(5,747,413)
Total Appropriation	41,091,613	45,843,031	43,348,961	44,099,967
Operating Transfers Out	849,000	103,000	103,000	0
Total Requirements	41,940,613	45,946,031	43,451,961	44,099,967
Sources				
Taxes	282,120	781,000	779,520	724,800
Realignment	0	0	0	0
State/Fed/Other Government	185,479	87,297	131,364	123,256
Fee/Rate	22,436,148	24,637,737	23,330,239	24,812,634
Other Revenue	1,508,693	888,294	923,857	884,644
Total Revenue	24,412,440	26,394,328	25,164,980	26,545,334
Operating Transfers In	0	0	0	0
Total Financing Sources	24,412,440	26,394,328	25,164,980	26,545,334
Net County Cost	17,528,173	19,551,703	18,286,981	17,554,633
Budgeted Staffing	340	329	329	330



DISBURSEMENTS DIVISION



Michael Alexander
*Chief Deputy,
Disbursements*

THE DISBURSEMENTS DIVISION is primarily responsible for paying County employees and vendors, ensuring accurate and timely remittance of withheld taxes, and reporting to federal and state taxing agencies and other regulatory agencies. The Disbursements Division consists of two sections: Accounts Payable and Central Payroll.

ACCOUNTS PAYABLE SECTION

The mission of the Accounts Payable Section is to support the County by providing timely and accurate payment services to the County's vendors while ensuring exceptional customer service and consistent adherence to standards based on objectivity, integrity, and independence.

The Accounts Payable Section:

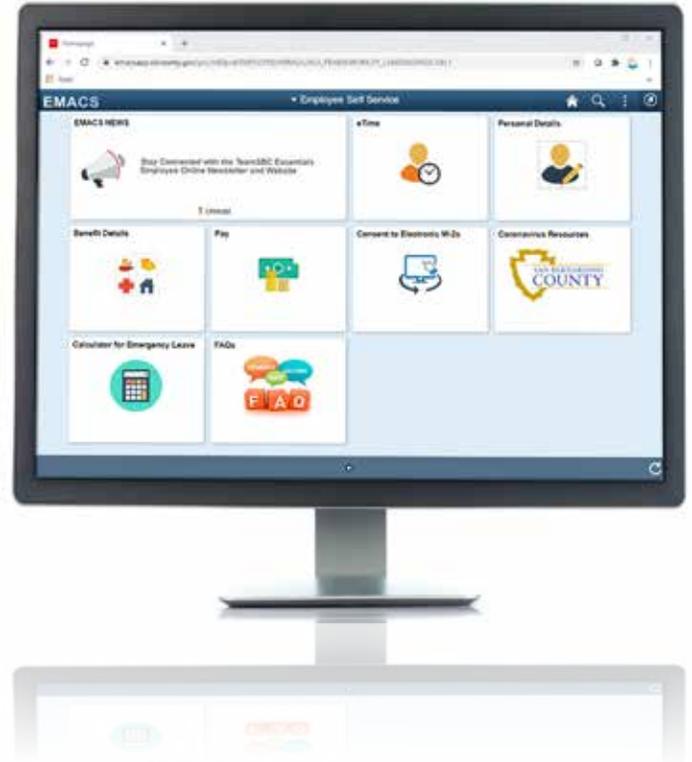
- Maintains and safeguards the County's Master Vendor File and related vendor banking information.
- Reviews vendor invoices for validity and agreement with purchase orders, and receiving documents when applicable.
- Creates and processes payment documents in the County's Enterprise Financial Management System, SAP.
- Issues and distributes warrants and Electronic Fund Transfers (EFT).
- Assesses use tax on items purchased in which CA sales tax was not collected by vendor.
- Processes levies from various agencies against vendors doing business with the County.
- Maintains information and complies with annual 1099 reporting as prescribed by law.
- Audits employee reimbursement claims before approving payment.
- Manages the County's procurement card program (CAL-Card) and audits justifications for expenses, including self-assessing use tax as necessary, on items purchased via CAL Card.
- Executes the monthly payment of the Countywide CAL-Card program and coordinates its allocation to departments.
- Processes the reissuance of stale-dated warrants per departmental requests; processes stop payments, cancellations, and reissues of warrants.
- Assists in the investigation of reported forgeries and alterations of County warrants.

CENTRAL PAYROLL

The mission of the Central Payroll Section is to process payroll accurately, timely, efficiently, and compliant with applicable laws and regulations while providing our customers with consistent exceptional service in a professional and courteous manner.

The Central Payroll Section:

- Processes employees' wages accurately for County and Self-Governed Special District employees while safeguarding employees' information.
- Calculates employee earnings based on each classification unit's benefit package and employee work and leave hours.
- Withholds various payroll deductions from employee earnings.
- Accounts for and distributes payroll deductions to appropriate agencies.
- Processes wage garnishments in compliance with court orders.
- Withholds, deposits, and reports all payroll-related taxes as prescribed by law.
- Works in conjunction with departments to ensure accuracy of payroll processing.
- Coordinates with County departments and other agencies to apply payroll adjustments



2020 ACCOMPLISHMENTS

- ◆ The Disbursements Division implemented initiatives to enhance efficiency and reduce cost by leveraging the use of technology and reducing production and use of paper documents.
 - In January 2020, the Disbursements Division delivered a Form W-2 to each employee who received wages from the County during calendar year 2019. In prior years, over 24,000 Form W-2s were delivered by U.S. Mail; however, in 2020 the Division developed processes, received required employee consent, and delivered over 10,000 Form W-2s electronically, resulting in a 42% reduction in the mailing of paper Form W-2s.

1 Employee's address and ZIP code			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
18 Loc			

Form **W-2** Wage and Tax Statement **2020**
 Copy 1 – For State, City, or Local Tax Department

Form **W-4** **Employee's Withholding Certificate**

► Complete Form W-4 so that your employer can withhold the correct federal income tax.
 ► Give Form W-4 to your employer.
 ► Your withholding is subject to review by the Internal Revenue Service.

Step 1: Enter Personal Information

(a) First name and middle initial _____ Last name _____

Address _____

City or town, state, and ZIP code _____

(c) Single or Married filing separately
 Married filing jointly (or Qualifying widow(er))

- The Division also implemented processes to securely receive employees' tax and other sensitive documents electronically instead of through the daily delivery of paper documents from County departments to Central Payroll. This change allowed for the seamless and more efficient processing of payroll and vendor payments while County offices were closed to employees during COVID-19.
- ◆ The Disbursements Division timely and accurately paid over 21,000 County employees every two weeks with an average gross pay of over \$56 million. The Division also withheld and timely remitted federal and state taxes and other mandatory and voluntary employee deductions of over \$7 million and \$12 million respectively each pay period.
- ◆ The Disbursements Division processed payments of \$3.9 billion consisting of over 44,700 electronic payments and 215,500 warrants to County vendors. While the number of warrants increased, due to 56,000 property tax refund and interest warrants and COVID 19 payments to one-time vendors paid with warrants, the percentage of EFT payments continue to increase, representing over 82 percent of dollars expended.
- ◆ San Bernardino County created the first-in-the-nation COVID-Compliant Business Partnership Program (CCBPP) to assist with the cost of safety supplies and modifications by providing cash grants to businesses, churches, schools, and nonprofit organizations that agree to operate in a COVID-safe manner. To date, Disbursements Division processed nearly \$12 million in CCBPP payments to nearly 5,000 compliant businesses and organizations.



INFORMATION TECHNOLOGY DIVISION

THE INFORMATION TECHNOLOGY (IT) DIVISION provides technical leadership and the highest level of service for all divisions within the Auditor-Controller/Treasurer/Tax Collector Department. The primary goal of the IT Division is to lead the Department in adopting modern technologies for the purpose of better data management and data presentation, and to ensure all Department users have the tools to perform their jobs in an efficient and productive manner. The IT Division consists of two sections: Application Development and Support Section and Business Infrastructure and Operational Support Section.

THE APPLICATION DEVELOPMENT AND SUPPORT SECTION:

- Develops and supports software applications for use within the Department.
- Develops and maintains public websites and web applications.
- Evaluates, acquires, and supports third-party software.
- Explores and implements new technologies
- Documents processes and applications for ongoing and end-user support.
- Provides subject matter expertise regarding business systems analysis and business process management.
- Provides end-user training on application usage.
- Provides liaison between ATC and other departments to ensure system functionality.



Don Le
*Chief Deputy,
Information Technology*

THE BUSINESS INFRASTRUCTURE AND OPERATIONAL SUPPORT SECTION:

- Installs and supports departmental desktop hardware and software, including mobile devices
- Liaison for telephony infrastructure support and Contact Center environments
- Provides infrastructure administration to include all servers, databases, storage devices, network devices, monitoring systems, security, and access control
- Manages and supports all data center systems, including hardware, software, environmental, security, and connectivity
- Maintains security and conducts security audits
- Develops and maintains Business Continuity
- Planning and Disaster Recovery Plan
- Manages the ATC Helpdesk

GREATER EFFICIENCY & PRODUCTIVITY

Leveraging the shared service and supports model, IT can help both the Controller and Tax Collector Divisions to automate standard business processes, drive self-service capability, and eliminate low-value activities. The time and resources saved allows IT to focus on higher valued tasks.

COST SAVINGS

The consolidation allowed the Department to have a single internal IT organization (where formerly there were three) that offers centralized services to all business divisions within the ATC department using the Shared Service model, which offers significant cost savings. The primary sources of cost savings are through the efficiency and reductions in the personnel, as well as the number of management levels, and the reductions in infrastructure costs such as technology, facilities and services, and other miscellaneous administrative overheads.

CATALYST FOR BUSINESS PROCESS CHANGE

The consolidation not only allows for shared services but it also serves as a catalyst for business process change. The old, siloed, outdated processes can be improved and replaced by streamlined business processes and also receive the benefits of investments in new systems and technology.

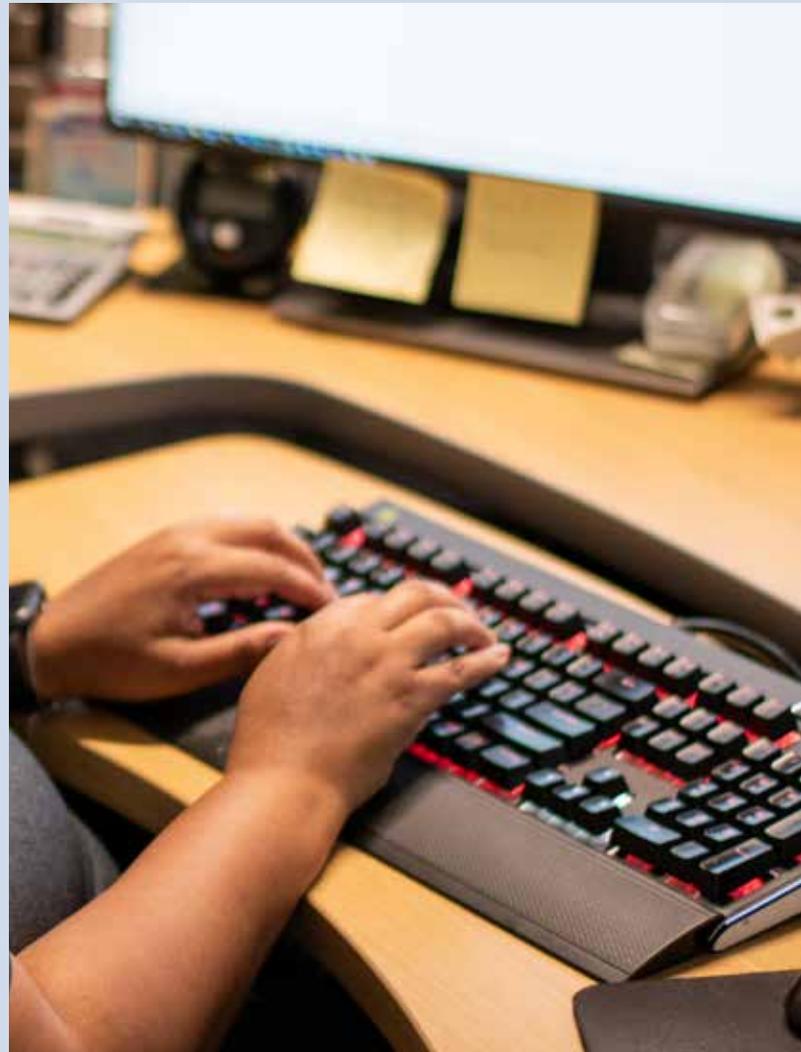


2020 ACCOMPLISHMENTS

- ◆ Effectively managed the unforeseen COVID-19 pandemic that triggered business impact analysis and business continuity management strategies. Incident response teams successfully launched its extended infrastructure and communication system and managed the deployment of hundreds of mobile devices department-wide to support the shift to remote operations. Employee dispersion and IT support options required a new approach to business service delivery with technology, and ITD quickly implemented a remote support plan to promote employee safety, continue business operations, and deliver exceptional customer service and support. By using the impact analysis and dependencies matrices, ATC quickly adjusted its business procedures to work around constraints and complete its critical business operations life cycles. As the result, ATC experienced no disruption to its critical business processes and avoided a potential disaster.
- ◆ Successfully managed a large infrastructure and core application upgrade requiring significant coordination, planning, and testing with several business operations units for the Central Collections Division. This investment enabled ITD to standardize its hardware and software platforms while bringing application enhancements and improved functionality to the division. The benefits included improved system performance, updated infrastructure architecture, and upgrades to the highly customized and functional core application used in the collection of the delinquent debts. Implemented a redundant virtual Interactive Voice Response (IVR) in support of continued business operations to provide better customer service.
- ◆ Collaborated with the Tax Collection Division and deployed two OPEX FalconV+ Red scanning machines used for mail extraction and scanning in the Tax Collector's remittance process. These scanners are replacing an OPEX® Model 51 and AS3600 that were purchased back in the last century and are well over 20 years old. These OPEX's latest high-capacity production scanning and processing machines will allow the Tax Collection Division to continue with the most difficult and daunting mailing and remittance processing operations that require to process hundreds of thousand payments daily, especially

during Property Tax Installment. These new pieces of machinery allow staff to open, prep, and scan the contents of envelopes all on a single platform, and at significantly faster rates and more streamlined than can be achieved using the current multi-step processes. The replacement machine offers improved operational functionality and can safely handle much more complex transactions than the old machines.

- ◆ Optimized business processes leveraging Microsoft cloud computing and Office365 technologies. Seeking to expand and improve collaboration with internal and external customers, ITD updated our unified communications platform, effectively replacing Microsoft Skype with Microsoft Teams. This update brings improved communications, integration abilities, and new capabilities to the department.



2020 ACCOMPLISHMENTS

- ◆ Updated and improved ATC's centralized document collaboration and repository, SharePoint. Needing to overcome technical challenges the Department was facing with on-premise versions, ITD migrated its SharePoint environment to Microsoft SharePoint Online. This migration enabled ITD to leverage the functional improvements that SharePoint Online offered, and reduce our on-premise infrastructure and footprint.
- ◆ In support of business operations, ITD secured a microwave communication system placed atop the ATC building. This communications system will provide redundant, point-to-point transmission of critical information if a disaster or communications outages affect departmental operations.
- ◆ Collaborated with Property Tax Division and developed the Property Tax GIS Dashboard solution to provide a quick resource to visualize the TRA and relevant tax Data. The program uses advanced analytics, dashboards, and GIS technology as an innovative way to present the very complex property tax apportionment information in a geographical context (map) that can be easily understood and analyzed. The solution rolls up property tax data from the parcel level to the TRA and taxing agency jurisdictional level. As a part of the *Where Do My Property Tax Dollars Go?* project, this innovative solution received the NACo award in the category of Information Technology.
- ◆ Implemented a new Process Server Checks web application that allows Central Collections Staff to streamline workflow for requests, tracking, and checks management in a centralized and effective manner. Provisions are built into the solution to mitigate data entry errors, to monitor and display on overdue activity.
- ◆ Implemented a new E-Payroll Dropbox system to streamlines the Central Payroll document payroll upload and processing process. The solution securely delivers the payroll documents into SharePoint Online. Workflow is improved since manual scanning of documents by Central Payroll is eliminated.
- ◆ Implemented a Public Appointment System to ensure ongoing compliance with State and County health order and direction during the COVID-19 pandemic. The system minimizes customer wait times, focus staff attention on problem resolution, and enhances the health safety of both ATC customers and employees.
- ◆ Leveraged Robotic Process Automation (RPA) tool to assist Property Tax and Tax Collector Divisions to emulate and integrate the actions of human interaction to update 43,000 bills correction, approximately 39,000 refunds in the Property Tax System, approximately 1,800 penalty fees waiver, and approximately 530 unclaimed Excess Proceeds in the Tax Collector system in a matter of hours versus days.



PROPERTY TAX DIVISION



Linda Santillano
Chief Deputy, Property Tax

THE PROPERTY TAX DIVISION of the Auditor-Controller/Treasurer/Tax Collector's Office (ATC) is comprised of the Apportionment Section and RDA Dissolution Section.

APPORTIONMENT SECTION

THE APPORTIONMENT SECTION is responsible for compiling assessed valuations for taxing agencies, calculating property tax rates, and the preparation and extension of the tax rolls by tax rate area, including any special assessments. The Section maintains the tax charges against the County Tax Collector as well as processing roll corrections and corresponding tax refunds. The Section is responsible for apportioning property taxes to approximately 600 taxing agency accounts countywide and preparing revenue estimates to assist with cash flow projections.

The Apportionment Section performs calculations to determine factors to utilize in the following allocations and/or apportionments:

- Vehicle License Fee Adjustment Amounts (VLFAA).
- Supplemental apportionment factors for schools utilizing Average Daily Attendance (ADA) data provided by the State for all K-12 school districts.
- Factors to allocate revenue resulting from Unitary and Operating Non-unitary properties, Intercounty Pipeline Rights-of-Ways, Regulated Railway companies and Unitary Qualified Property of Public Utilities assessed by the State Board of Equalization.
- Tax sale excess proceeds.
- Teeter Plan annual reconciliation and payments.
- State Highway Property Rental Tax.
- Racehorse Tax.
- Property Tax Administrative Costs.
- Supplemental 5% Administrative Cost.

The Apportionment section is also responsible for preparing various property tax reports for state agencies to assist with research projects, revenue appropriations and policy decision making. Additionally, the section performs the following tasks upon request:

- Prepare bond quotes, post tax bonds and process the certificate on final or parcel maps for parcel subdivisions in accordance with Government Code Section 66493 of the Subdivision Map Act of 2005.
- Revenue estimates for jurisdictional changes under review by the Local Agency Formation Commission (LAFCO).
- Schedules for financial statements / CAFR and bond disclosures.
- Accounting services for special projects and requests.

2020 APPORTIONMENT SECTION ACCOMPLISHMENTS

◆ Extended the unsecured tax charge to the Tax Collector, \$144.3 million for tax roll 2020, a 5.64% increase compared to tax roll 2019

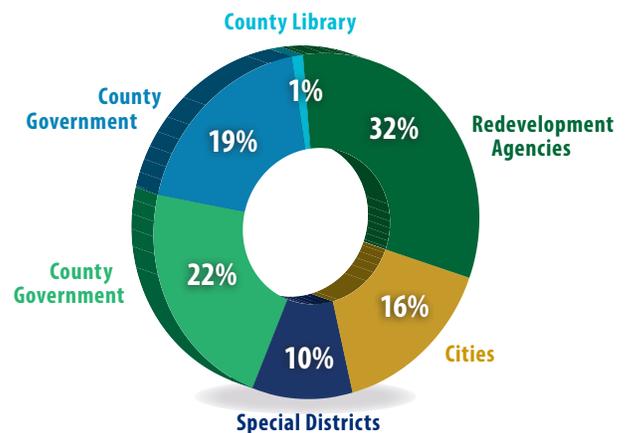
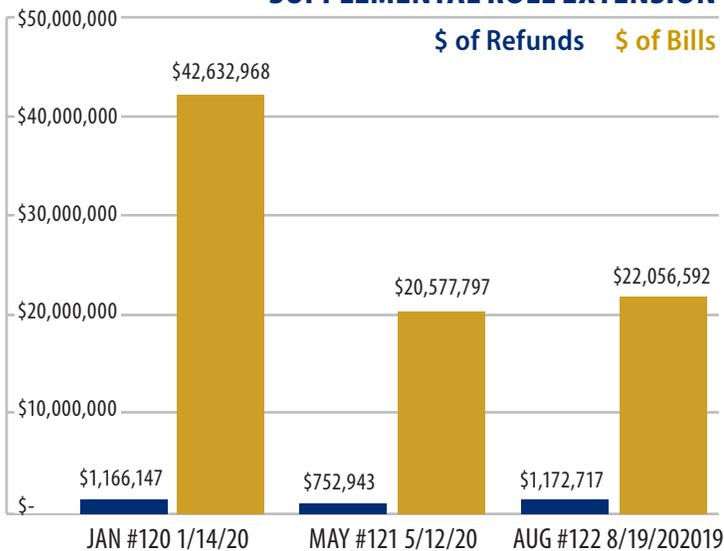
◆ Extended the secured tax charge to the Tax Collector, \$3.206 billion for tax roll 2020, a 5.41% increase compared to tax roll 2019

	FY 2019–20	FY 2020–21	Inc. / Dec.	Growth %
Secured Roll Value	222,783,138,468	235,287,125,898	12,503,987,430	5.61%
Unsecured Roll Value	11,910,452,812	12,676,443,690	765,990,878	6.43%
Total Roll Value	\$234,693,591,280	\$247,963,569,588	\$13,269,978,308	5.65%
Secured Tax Charge	3,042,254,046	3,206,433,975	164,179,929	5.40%
Unsecured Tax Charge	136,614,285	144,317,234	7,702,949	5.64%
Total Tax Charge	\$3,178,868,311	\$3,350,751,209	\$171,882,878	5.41%

- ◆ Applied \$412.4 million in special assessments on 2,530,490 parcels to the 2020 secured tax roll.
- ◆ Calculated the debt service tax rates for voter approved bonds for approximately 45 school districts and special districts. The countywide average tax rate is 1.154278% per \$100 assessed value.
- ◆ Extended three supplemental rolls to the Tax Collector resulting in a tax charge / additional bills in the amount of \$85.267 million and tax refunds in the amount of \$3.092 million for negative assessments. A supplemental tax bill is a result of a reassessment of real property, effective when there is a change in ownership or completion of new construction. An increase will produce a bill and a decrease will produce a negative assessment / refund.

- ◆ Apportioned \$3.8 billion in property taxes to approximately 600 taxing agency accounts for FYE 06/30/2020. This includes the supplemental taxes, roll corrections and the reallocation of \$491.3 million in the Vehicle License Fee Adjustment Amounts (VLFAA) to the County and cities.
- ◆ Processed 54,200 tax refunds claimed by taxpayers in the amount of \$29,142,081.
- ◆ Processed approximately 1,600 bill amendments requested by taxing agencies.
- ◆ Prepared approximately 160 tax bond quotes and certified 144 subdivision maps.
- ◆ 2020 National Association of Counties (NACo) Award Recipient for the Property Tax Transparency Project *Where Do My Property Tax Dollars Go?*

SUPPLEMENTAL ROLL EXTENSION



WHERE DO YOUR PROPERTY TAXES GO?

Taxpayers may search properties by their address or parcel number on our website at the following link <http://www.sbcounty.gov/ATC/GTL/Search>

REDEVELOPMENT DISSOLUTION SECTION

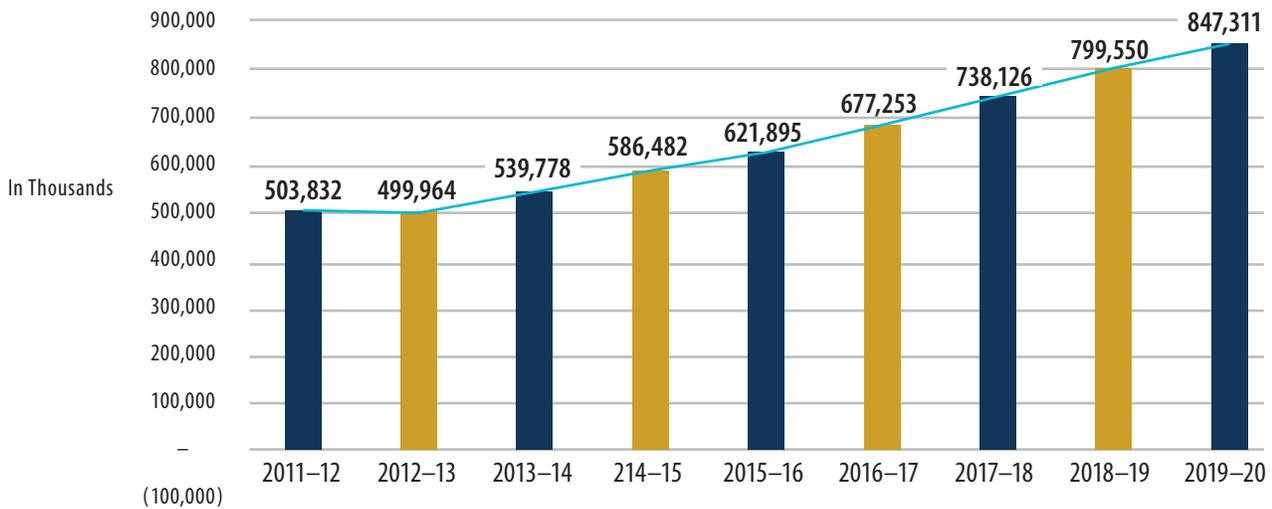
The Redevelopment Dissolution Section is responsible for administering the Redevelopment Property Tax Trust Funds (RPTTF) for RDA Successor Agencies and performing the Auditor-Controller mandates outlined in RDA Dissolution legislation. Specifically, they are responsible for:

- Depositing tax increment collections to the appropriate RPTTF fund.
- Reconciling the trust funds for all RDA project areas and Successor Agencies.
- Tracking and calculating the departments administrative cost.
- Calculating pass-through payments to taxing agencies in accordance to the terms of contractual agreements or statutory formulas.
- Reviewing the Recognized Obligation Payment Schedules (ROPS) submitted by RDA Successor Agencies and corresponding approval letters issued by the California Department of Finance (DOF).
- Calculating residual payments to taxing agencies in accordance with Health and Safety Code Section 34188.
- Reviewing Last and Final ROPS submissions and making disbursements in accordance to the schedule approved by DOF.
- Performing RPTTF disbursements in accordance with Health and Safety Code Section 34183 prior to January 2 and June 1 of each fiscal year.
- Preparing RPTTF estimates of property tax disbursements to be made in the upcoming six-month period to entities receiving those disbursement and DOF no later than October 1 and April 1 of each fiscal year.
- Notify the State Controller's Office (SCO) when a Successor Agency files an insufficient funds notification.
- Review insufficient fund claims to verify whether the Successor Agency will have sufficient funds for debt service obligations approved on the ROPS and report finds to the SCO to obtain approval to invoke subordination clauses on pass-through payments, if applicable.
- Perform Prior Period Adjustment (PPA) Reviews to verify actual expenditure payments on approved ROPS obligations and report findings to DOF no later than February 1 of each fiscal year.
- Perform asset liquidation apportionments to taxing agencies.
- Prepare and submit RPTTF distribution reports within 10 days of each distribution to DOF and post on our website.
- The section assumed all the Countywide Oversight Board (CWOB) staffing responsibilities from the Community Development and Housing Agency (CDHA) effective February 1, 2020 and is responsible for organizing the CWOB meetings, reviewing the Board Agenda Items and assisting the CWOB members and RDA Successor Agencies on RDA dissolution matters.



2020 REDEVELOPMENT SECTION ACCOMPLISHMENTS

◆ Processed \$847,310,622 million in RPTTF apportionments.



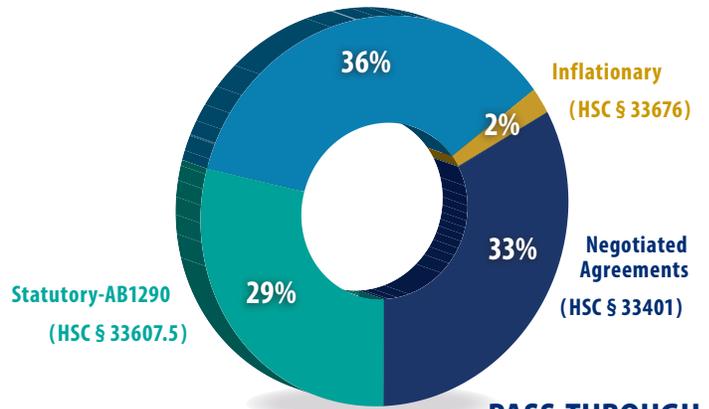
2011-2019 COUNTYWIDE RPTTF COLLECTIONS

◆ The Section performed 2,200 pass-through calculations semi-annually on behalf of 26 RDA Successor Agencies and disbursed \$270,367,843 million in pass-through payments to taxing agencies. ▶

◆ Performed 26 Prior Period Adjustment (PPA) desk reviews and reported findings to DOF which resulted in a \$15,530,747 adjustment on the ROPS 20-21A RPTTF apportionment.

◆ The Section apportioned \$63,922 to taxing agencies for asset liquidation proceeds received for 3 parcels sold by Successor Agencies. ▼

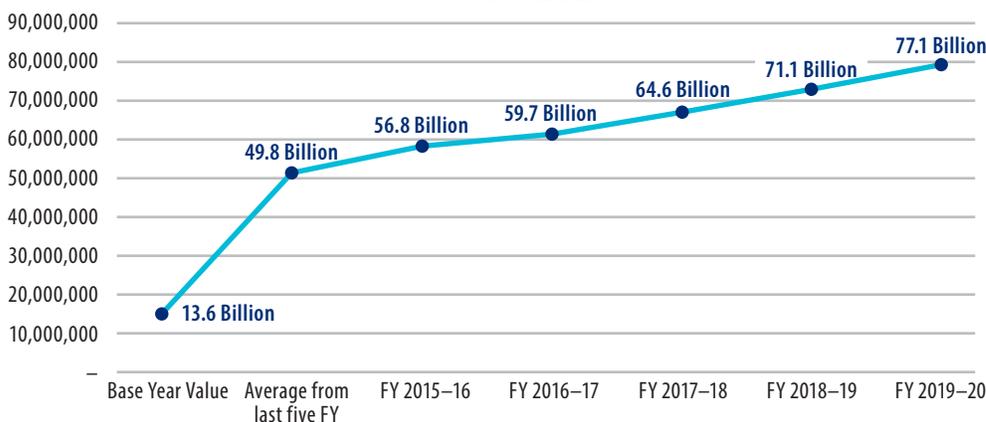
Statutory-SB 211 (HSC § 33607.7)



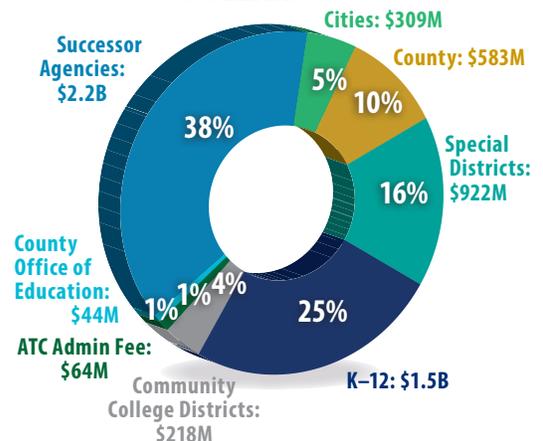
PASS-THROUGH PAYMENTS BY TYPE

COUNTYWIDE OVERVIEW OF RDA INCREMENTAL VALUE

In Thousands

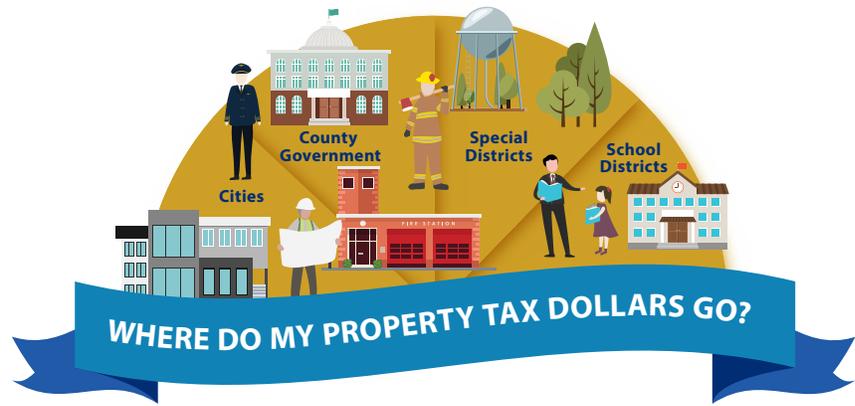


WHERE DO RDA TAX INCREMENT DOLLARS GO?



CONSOLIDATION SYNERGIES

- The Property Tax Division continues to benefit from the consolidation of the departments through improved communication and collaboration with the Tax Collector and County Treasurer for cash flow purposes, enabling the County Treasurer to maximize investment opportunities.
- The Property Tax Division continues to collaborate with the Tax Collector Division to provide superior customer service to taxpayers and taxing agencies by ensuring the 20 annual tax apportionments are successfully performed on a timely basis in accordance with the published apportionment schedule.
- Collaborated with the IT Division and implemented Phase 2 of the Property Tax Transparency Project – GIS Technology is now available on our website so the public can obtain property tax data at the tax rate area or at the taxing agencies jurisdictional level.
- The Property Tax Division is collaborating with the IT Division and the Tax Collector on the Property Tax Legacy System Replacement Project. The team is working together to document the business requirements and the preparation of a Request for Proposal for a unified modern property tax system.



WHERE DO MY PROPERTY TAX DOLLARS GO?

In a major taxpayer services innovation conceived by ATC Mason, the Property Tax and Information Technology Divisions developed a web page in 2019 that allows taxpayers to see where their property tax dollars go. The public can easily search by their address or parcel number and obtain detailed information on where the 1% general tax levy revenue is allocated in addition to direct charge and voter approved bond information. A pie chart customized for each parcel summarizes data by taxing jurisdiction category and will be available as a quick resource to taxpayers in addition to the detailed information. The web page is part of the first phase of the property tax transparency and GIS project. Phases 2 and 3 of the project will incorporate additional transparency efforts related to voter approved bonds; and also GIS features that will allow the public to obtain additional tax information by expanding their search from an individual parcel level to a larger jurisdictional boundary. Within one week of Phase 1 deployment in July 2019, 400 taxpayers accessed the new property tax look-up feature.

Continuing with the innovation efforts conceived by ATC Mason to provide greater transparency with property tax information, an interactive dashboard was added to the *Where Do My Property Tax Dollars Go?* web page and was launched in January 2020. This new dashboard provides property tax information at the tax rate area (TRA) and the taxing agency jurisdictional level. It incorporates several features including the ability for the public to select specific taxing agencies or TRAs and quickly view the tax roll values, tax receivables, tax apportionments received, average tax rate, and delinquency rate while also displaying the map boundaries. In addition, a pie chart provides even further breakdown of tax receivables based on the type of tax (unsecured, secured, etc.). These added features enhance the information provided to the public and promotes even greater transparency. Since the launch of the *Where Do My Property Tax Dollars Go?* web page in July 2019, it has been viewed over 5,100 times and the new dashboard has garnered over 2,500 views.

ACCESS YOUR PROPERTY TAX INFORMATION NOW AT: <http://www.sbcounty.gov/ATC/GTL/Search>



SAP CENTER OF EXCELLENCE DIVISION



Rowena Barcelona-Nuqui
*Chief Deputy,
 SAP Center of Excellence*

2020 SAP COE ACCOMPLISHMENTS

County Receives NACo Achievement Award for B2B Implementation!

The SAP Center of Excellence earned a 2020 Achievement Award from the National Association of Counties (NACo) for its Business-to-Business Enhancement (B2B) with vendor Grainger. NACo’s annual Achievement Awards Program was designed to recognize innovative county programs which create efficiencies in business processes and improve services to residents.

The B2B solution implemented on December 17, 2019, was a collaborative effort between the Purchasing Department and ATC’s SAP CoE to streamline the procurement process. The concept was developed by taking a vendor with a high volume of Purchase Order (PO) activity, Grainger, and implementing a solution that allowed shoppers to identify their product quickly and accurately, and submit the PO request to the vendor in an electronic format. As part of B2B, Grainger established an online catalog which users can access through the SAP Portal to:

- ◆ Find real-time product availability.
- ◆ Easily search and locate items using descriptions and part numbers.
- ◆ View images of the product to ensure proper selection.
- ◆ Add items to their cart selecting delivery or will call.
- ◆ Submit the document for approvals.

Once all approvals have been granted, the PO is sent electronically to Grainger's system, which processes the electronic PO in real time and can immediately issue goods or stage for pickup, creating a more efficient process with fewer errors.

The County recently implemented the same solution with another vendor, Graybar, and is actively speaking with additional vendors who are interested in transitioning to B2B communication.

Deployed Additional Reports for the County:

The SAP CoE continues to develop additional BW/BOBJ reports to support County operations. The following reports have been made available:

BW ALL POSTINGS REPORT The following report allows users to generate a larger data set without timeout issues.

Master Data Reports Funds Centers, Funds, Internal Orders, WBSE, and their associated information.

Multiple Funds Center B2A Expanded reporting allows users to generate a Budget to Actuals (B2A) for multiple Funds Center groups.

Low Value Asset Report For those users who onboard with Asset Management, a report to assist in identifying, tracking, and reporting low-value assets.

Budget to Commitments & Actual Report A report that was developed to support management of the travel budget with reported estimates.

Procurement Reports:

- Annual Contracts – List of Contracts by department
- Tax Reports
- Annual Non-Competitive Purchase Orders under \$100K
- Supplier Spend – List of Purchase Orders spent by Vendors

SAP Center of Excellence New Website

End users need a tool that can help them understand what SAP is, how SAP works, and how they can complete their assigned tasks within SAP. The new SAP CoE website is built to support all SAP users with an overview of each active module within SAP, security roles in SAP including their names and purpose, an explanation of workflow assignments, various forms, reference materials, the calendar of events, an expanded user FAQ, historical memos and newsletters, and over 150 new work instructions in both Portal and GUI formats.

SAP System Upgrade

Almost everyone these days has a cell phone. One day, a notification pops up and says that the phone requires an update and a restart. This occurs when the programmers find a bug that needs to be fixed, identifies a possible security risk, or opens new functionality that they believe will be useful to the user. In the same way, SAP issues annual upgrades to the software.

Since go-live in October 2017, the County has delayed the upgrade process and instead focused on the varying issues that were reported and enhancing the system to meet the County's needs. The time has now come when the SAP CoE feels the system is stabilized enough to proceed with the upgrade.

The SAP CoE has a test environment where the upgrade process has already begun. Once the software is updated, all system functionality must be tested extensively to ensure minimal impact to users. This will address some existing issues that users experience, possibly change some screen displays, and open the ability to implement additional functionality not available previously. At this time, the upgrade will be for technical changes only and the newly available functionality will be evaluated afterwards to determine the greatest positive impact to County business.

SAP System upgrade took six months to complete and went live on July 6, 2020.

TAX COLLECTOR DIVISION



Diana Atkeson
Chief Deputy
Tax Collector

THE SAN BERNARDINO COUNTY TAX COLLECTOR

is a state-mandated function that is governed by the California Revenue and Taxation Code, Government Code, and Code of Civil Procedure. The Tax Collector Division is responsible for billing and collecting secured, unsecured, and supplemental property taxes, transient occupancy tax (TOT), race horse tax, as well as various special assessments for all taxing entities within San Bernardino County. This amounts to roughly 900,000 property tax bills and over \$3 billion in property tax revenue and other fees each year.

The Tax Collector Division consists of three sections: Tax Collection, Tax Accounting, and Tax Sale & Bankruptcy. Each section of the Tax Collector Division performs similar activities such as billing, receipt and deposit of funds, record management, and account/receipt reconciliation. The Division assists taxpayers, other departments, members of the public, and business partners with timely and accurate information regarding local property taxation and programs.

The Division is committed to providing superior customer service by continually improving the tools needed to conduct business effectively and efficiently.

To make online payments visit us at www.mytaxcollector.com or call us at 909-387-8308.

2020 ACHIEVEMENTS/AWARDS

- ◆ Received COVID courage recognition by Board of Supervisors on July 14, 2020
- ◆ Collected over \$3.1 billion in Secured/Unsecured property tax.
- ◆ FY2019-20 secured collections rate was 98.17%, \$2,988B by June 30, 2020.
- ◆ Manually processed, reviewed and responded 4,814 COVID-19 Penalty Relief Requests in 2.5 months.
- ◆ Provided 15,400 phone callers with service during the April installment. From March 24 to April 11, 2020, we averaged 1,026 calls per day.
- ◆ Successfully collaborated with other County departments to incorporate their service needs and procure Electronic Payment Processing Services. We ultimately procured these services at a decreased cost to constituents.
- ◆ Transient Occupancy Tax collections increased 8% compared to prior year.
- ◆ Successfully installed and tested, two OPEX® FalconV+ RED scanning machines which will be used for mail opening and scanning in the Tax Collector's remittance area.
- ◆ Implemented a telephone recording solution which include encryption of Cisco Contact Center recordings to better serve taxpayers.

TAX COLLECTION SECTION

Responsible for providing outstanding customer service in the collection of secured and unsecured property taxes pursuant to the California Revenue and Taxation Code.

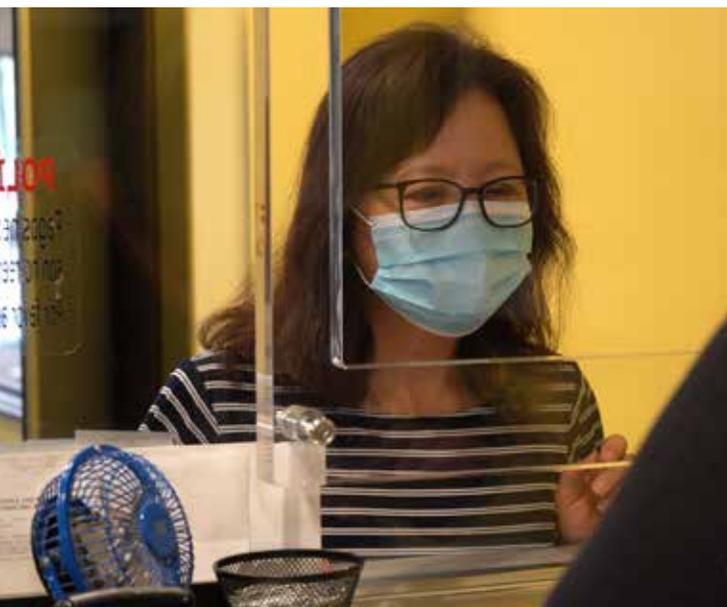
- Process payments utilizing credit/debit cards
- Initiate payment plans on defaulted taxes
- Issue mobile home Tax Clearance Certificates
- Process requests pursuant to AB 587, for the Mobile Home Fee and Tax waiver program.
- Provide information and assistance to individual taxpayers, business owners, and mortgage companies through the call center and at the customer service counter
- Administer the collection of the Transient Occupancy Tax (TOT)
- Process payments for unsecured taxes paid via seizure of bank account



COVID COURAGE

In July 2020, that Tax Collection Division received COVID courage recognition by the County's Board of Supervisors for serving taxpayers in the midst of the pandemic with our building closed to the public and we ensured the tax was collected to fund key public services including education, police and fire protection, and social public health services. During the office closure from March to June, Tax Collector employees were essential to assisting the public via phone and email, and the website remained active. Despite these challenging times, we continued to provide outstanding customer service to our taxpayers while collecting a record amount of property tax revenue.

On June 15, 2020, we re-opened our lobby to the public and are welcoming taxpayers safely from behind glass partitions while complying with all COVID health and safety procedures for the benefit of our employees and the public.



COVID PENALTY RELIEF:

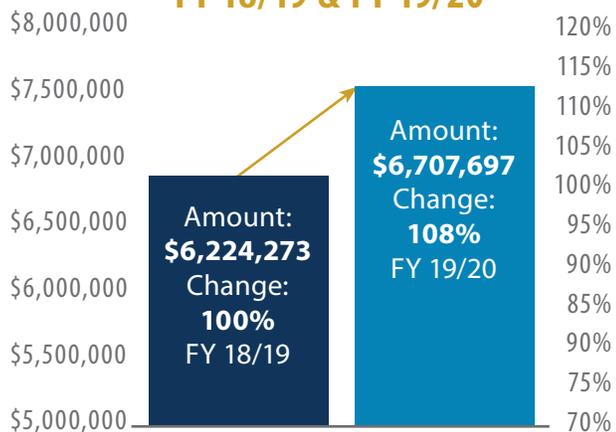
On March 24, 2020, soon after the Stay at Home order was issued, ATC Mason announced his full support for waiver of penalties on late property tax payments for most taxpayers in the County. Existing authority to cancel penalties and other charges was used. Taxpayers qualifying for relief included homeowners who qualify for the Homeowners' Tax Exemption and qualified small businesses. The waiver of penalties was for payments made after April 10, 2020 but no later than June 30, 2020 on qualifying properties. Tax Collector employees did an outstanding job processing over 4,800 penalty relief requests with assistance from Information Technology and Central Collection Division's staff. After June 30, 2020, we continue to process penalty relief requests under the Governor's Executive Order N-61-20.

TAX COLLECTOR DIVISION 2020 CUSTOMER SERVED STATISTICS

MONTH	VISITORS	PHONE CALLS	ACTIVITY DRIVING CHANGES
JAN	1,216	7,874	
FEB	1,619	7,349	
MAR	1,898	9,217	Office closed to public since 3/20/20 due to COVID-19
APR	0	15,342	2nd installment due 4/10, office closed to public due to COVID-19
MAY	0	6,621	Office closed to public due to COVID-19
JUN	1,012	10,698	Bills become defaulted as of June 30th, office re-opened to public starting 6/15/20
JUL	498	7,630	
AUG	408	6,060	
SEP	545	7,677	
OCT	4,033	13,533	Annual Bills Mailed
NOV	4,055	8,843	Annual Bills/Commencement of 1st Installment
DEC	4,202	8,198	1st Installment (Data through 12/10/20)
19,486		109,042	

Despite the State and County public health orders issued on March 19, 2020 prohibiting short-term rentals from operating, and later on May 15, 2020 allowing operations to resume with restriction due to the pandemic, the TOT revenue for FY 19/20 did not decline. Instead it increased by 8%.

Transient Occupancy Tax FY 18/19 & FY 19/20



TAX SALE & BANKRUPTCY SECTION

- Responsible for preparing and satisfying all legal requirements necessary to conduct the sale of tax-defaulted property pursuant to California Revenue and Taxation Code
- Oversees the tax sale auction process
- Provides notification to parties of interest
- Prepares legal publications
- Assists taxing agencies and non-profit organizations in the purchase of tax-defaulted property for public benefit
- Assists potential bidders to participate in the tax sale auction process
- Processes all claims for excess proceeds resulting from the sale of tax-defaulted property
- Manages bankruptcy matters as they relate to property tax payments

Tax sales are conducted online by an independent contractor. To register, visit us at www.Mytaxcollector.com

Tax Sales in May & August 2017–2019



2020 TAX SALES CANCELLED

ATC Mason made the hard decision to cancel the 2020 Tax Sales in May and August. He believed strongly that it would have sent the wrong message for us to sell tax-defaulted properties at auction while millions of people were losing their jobs, businesses are having trouble staying afloat, and children can't attend school. After ATC Mason made his decision, the Governor concurred with him and recommended that tax sales be canceled or postponed throughout the state, to be consistent with the Executive Orders N-28-20 and N-37-20 (2020). In 2021, we will offer all tax defaulted properties at tax sale including those previously canceled, if not yet redeemed.

TAX ACCOUNTING SECTION

- Responsible for ensuring the integrity of the automated tax roll online ledger for secured and unsecured taxes and fees.
- Reconcile the mailing of the annual secured and unsecured tax bills
- Process all mail remittance for the Tax Collector and Central Collection Divisions and ensure payments are posted timely and accurately to individual accounts
- Review and accept electronic remittance and funds from online banking
- Post payments to the online tax roll ledger
- Balance and FTP image cash letter (ICL) deposits to the County's banking institution
- Balance the daily collections of cash, checks, and electronic deposits
- Audit problem payments and identify necessary actions
- Reverse payments on returned checks and initiate notice to taxpayer
- Review and audit the issuance of refund warrants for over payments and duplicate payments
- Manage deposits for various County departments
- Reconcile trust funds
- Provide satellite cashier payment center during installment for the convenience of High Desert taxpayers.

NEW REMITTANCE SCANNERS

In September 2020, ATC Ensen Mason accepted delivery and installed two new OPEX FalvonV+ RED machines. The new machines can handle extremely complex transactions and come with many new features. They offer a "one touch" payment processing

format that allows an operator to extract and scan all contents of a payment in a single pass. We look forward to eliminating the need for batching, and improving processing speed.

COLLECTION STATISTICS

Annual Secured & Unsecured Tax Charge & Collection

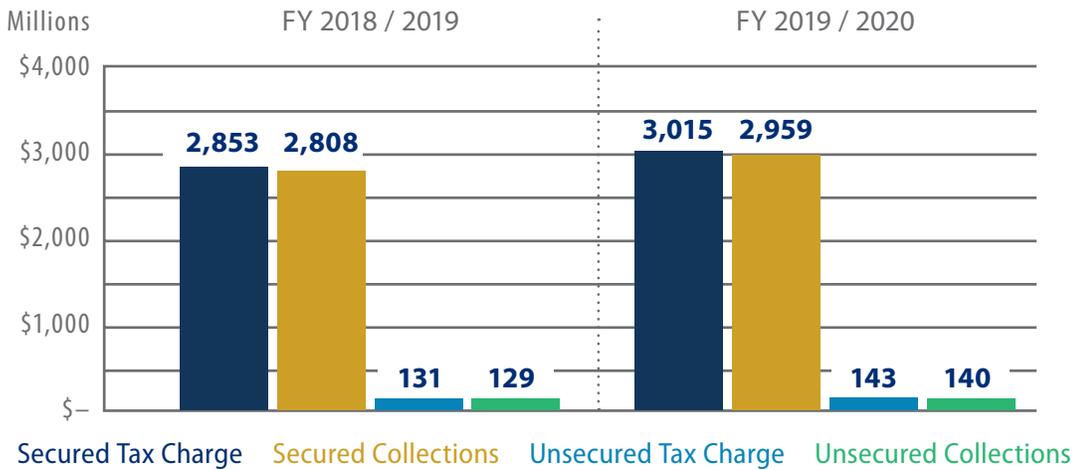
The chart below shows the Annual Secured & Unsecured Tax Charge & Collection of 2019 and 2020.

2019 Annual Secured Tax Charge increased \$191M (7%) vs 2018

2019 Annual Unsecured Tax Charge increased \$12M (9%) vs 2018

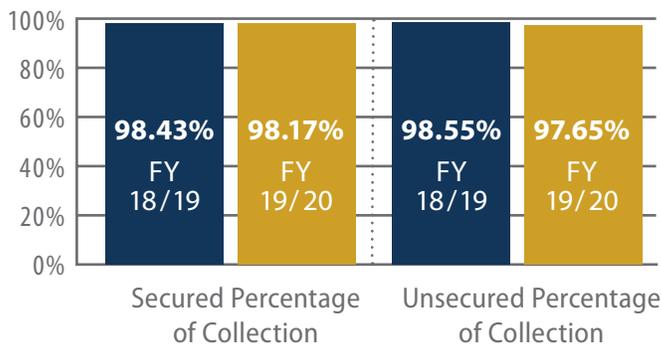
2019 Annual Secured Tax Bills 779,198 vs 2018 – 775,480 an increase of 3,718 bills.

2019 Annual Unsecured Tax Bills 33,320 vs 2018 – 33,457 a 137 bill decrease.



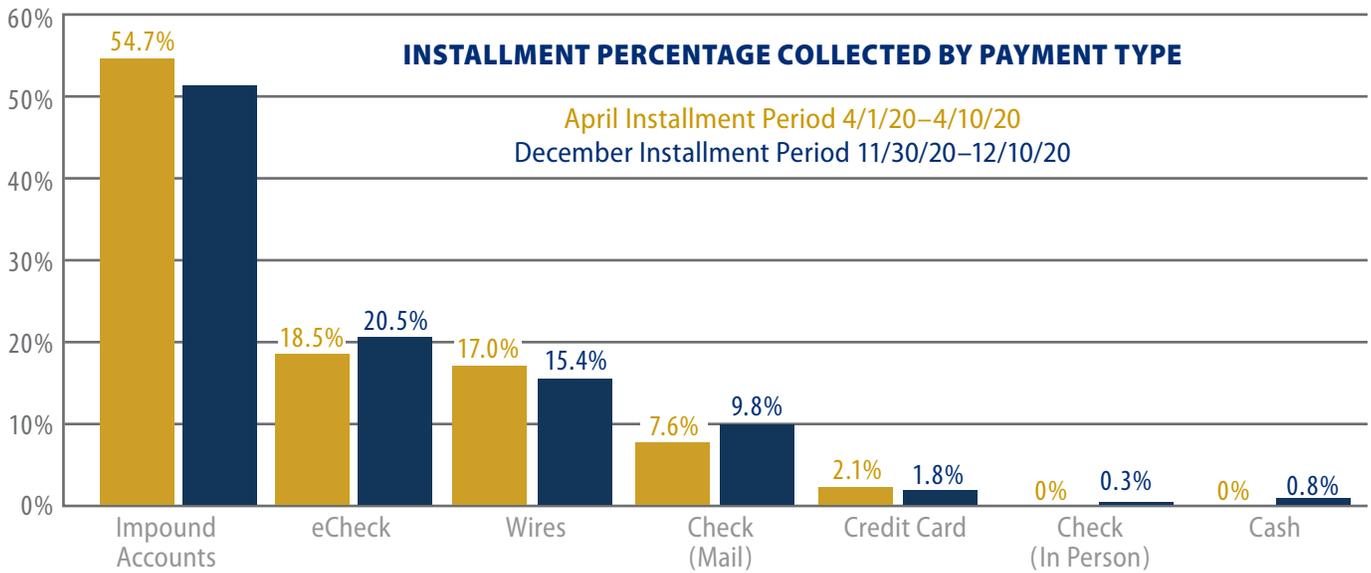
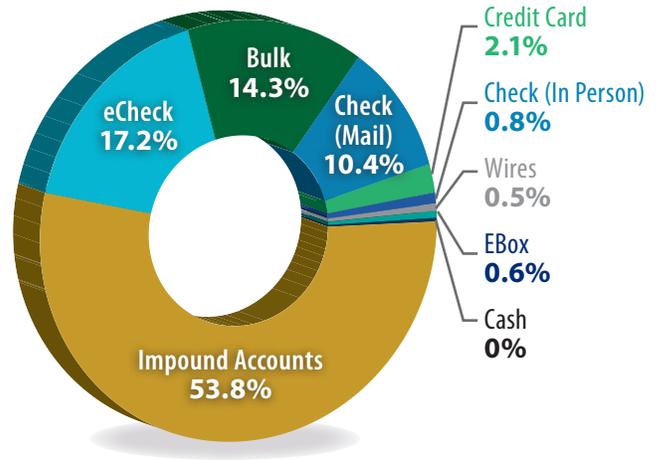
Annual Secured & Unsecured Percentage of Collection

The chart below shows the Annual Secured and Unsecured percentage of Tax Collection of FY2018–19 and FY2019–20.



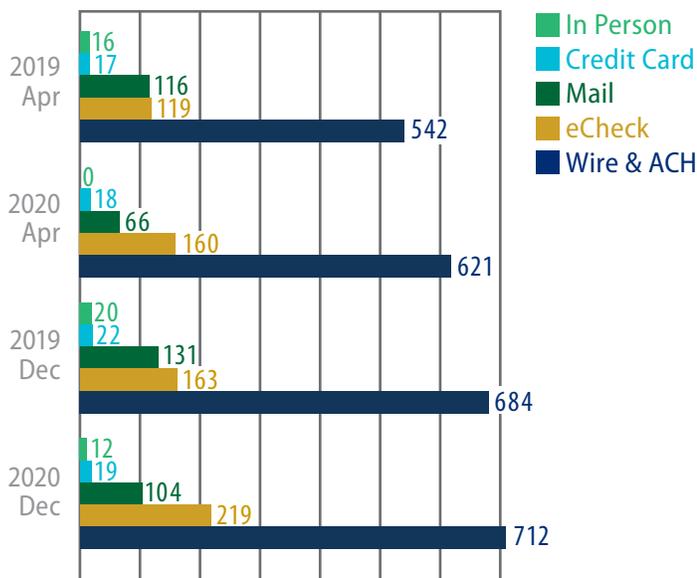
Installments Percentage Collected by Payment Type

The chart below shows the percentage of payments received by payment type during the FY2019–20 Property Tax Installment period.



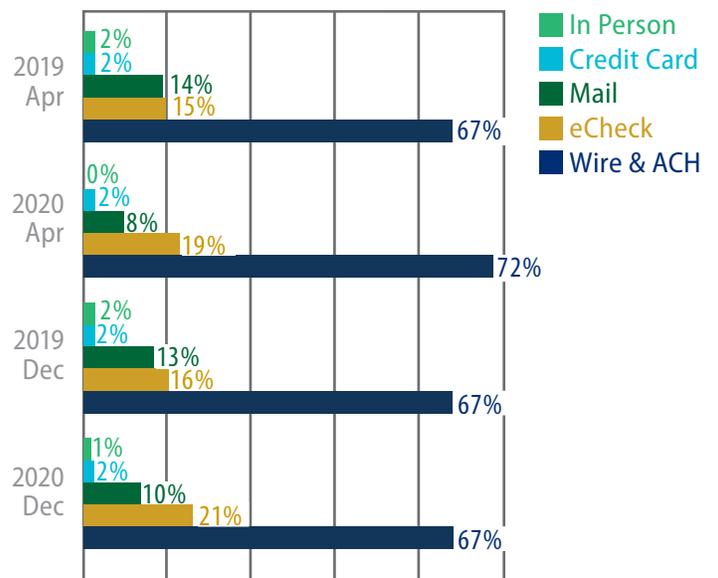
ANNUAL SECURED TAX COLLECTION 2019 AND 2020 COMPARISON BY PAYMENT TYPE

April and December Installment Period
(\$ Millions)



ANNUAL SECURED TAX COLLECTION 2019 AND 2020 COMPARISON BY PAYMENT TYPE

April and December Installment Period



Property Tax Postponement Program

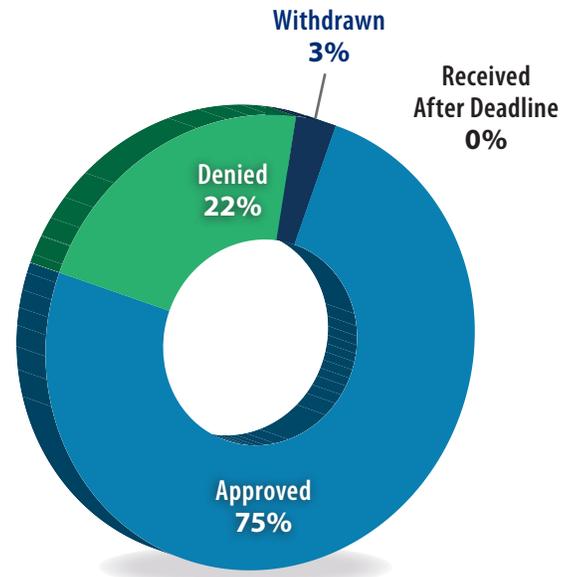
The Property Tax Postponement (PTP) is a State Controller’s Office (SCO) program that provides loans to assist with payment of property taxes on homeowner’s primary residence accepts applications from October 1 to February 10 each year.

Assembly Bill 133 revised the income limit for the PTP Program, raising it to \$45,000 for the 2020-21 filing period. The income limit will be adjusted annually based on the rate of inflation. AB 133 also lowered the interest to 5% per year. ATC Mason strongly supported both changes, which make the program available to more people and more easily affordable.

The Tax Collector’s Office performs public outreach to inform taxpayers about the program by issuing news releases, providing flyers to the libraries, Veterans Affairs Office, Aging and Adult Department, and SBCERA. The SCO office also performs outreach by sending these to Senior Citizen Centers. For more information, please contact State Controller’s Office at www.sco.ca.gov or 800-952-5661.

The chart on the right shows Property Tax Postponement Program Statistics for San Bernardino County.

2019–20 PROPERTY TAX POSTPONEMENT



The table below shows the Major Secured Property Taxpayers of FY2020/21.

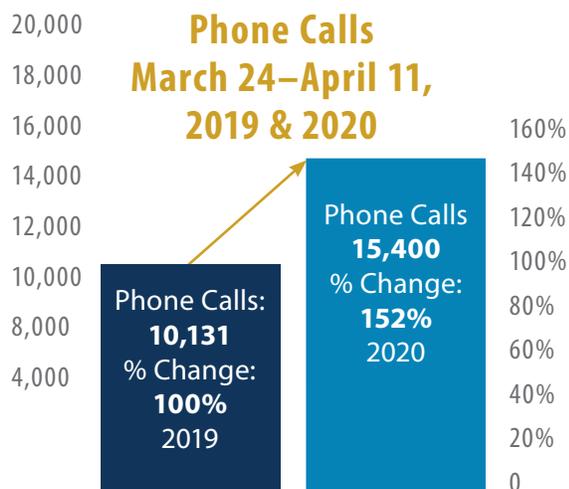
FISCAL YEAR 2020/21 – TOP TEN TAXPAYERS			
TAXPAYERS	TYPE OF BUSINESS	TAXABLE ASSESSED VALUE	% OF TOTAL COUNTY TAXABLE ASSESSED VALUE
Southern Cal Edison Co	Utility	\$5,431,987,751	2.21%
Prologis LP	Logistics/Real Estate	\$1,810,555,342	0.74%
Southern CA Gas Co	Utility	\$874,579,174	0.36%
Majestic Realty Co	Real Estate	\$770,530,755	0.31%
Watson Land Co	Real Estate	\$732,659,099	0.30%
Teachers Insurance	Financial Services	\$670,119,074	0.27%
Target	Retail	\$619,940,231	0.25%
Thrifty Oil	Oil	\$605,946,136	0.25%
Wal-Mart	Retail	\$511,6854,659	0.21%
Homecoming	Real Estate	\$465,820,634	0.19%
TOTAL		\$12,493,822,855	5.07%

Sources: County of San Bernardino, Assessor and Auditor-Controller/Treasurer-Tax Collector, Property Tax Division. Includes Secured and Unitary Roll. FY2020/21, Total Secured Assessed Value \$246,234,787,866.

COLLECTING PROPERTY TAXES DURING THE PANDEMIC & COVID COURAGE

April Installment The Tax Collector Division's busiest times of the year are in April and December when secured property taxes are due. Going into the April Installment, the Governor issued an unprecedented stay-at-home order to safeguard against the Coronavirus; and as a result, ATC closed to the public on March 20, 2020.

The chart below shows the phone call volume during the fifteen days leading up to the April 10, 2020 installment deadline.



Property taxes are the largest discretionary source of funding for the County, and a significant source of funding for school districts, community college districts, and special districts for key public services including education, police, fire protection, and social and health services.

Given the importance of collecting these revenues, Tax Collector staff were considered essential workers and most continued to work from the office to ensure all the operations supporting payment processing were accomplished.

During the office closure, employees were available to the public via phone and email, and the website remained active. Despite these challenging times, staff continued to provide outstanding customer service to taxpayers while collecting a record amount of property tax revenue.

The call volume increased by 52% because of property owners making payments over the phone. On the tax penalty deadline, April 10, ATC's tax specialists assisted 1,674 customers over the phone. In addition to taking payments, the Tax Collector Division provided an abundance of information to ease taxpayers' concerns and inform them of the many payment options.

Many essential staff members continued to report to work to pick up and prioritize increasing daily mail, often working 9–10 hour days. Cashiers were utilized in lieu of the usual temporary help to maintain safe social distancing. During the months of March and April, remittance staff timely processed over 107,000 payments received by mail for a total of \$64 million.

Electronic Payments/Telecommuting Some of the accounting staff entered into a new territory called telecommuting. They remotely reconciled collections daily, adhering to accounting standards, and were able to successfully post over \$1.2 billion received through an array of electronic payment methods to ensure revenue was available for timely apportionments to the taxing agencies.

Because ATC Mason knew many taxpayers might be struggling due to loss of income, the Tax Collector's refunds unit diligently worked both remotely and in the office to process refunds due to taxpayers in a timely manner. Over 1,300 refunds were issued during this time.



Re-Opened to the Public: On June 15, 2020, the Tax Collector Division re-opened its lobby to the public, welcoming taxpayers from behind glass partitions.

In July 2020, the Tax Collector Division received COVID Courage recognition from the County's Board of Supervisors for outstanding service to taxpayers in the midst of the pandemic.

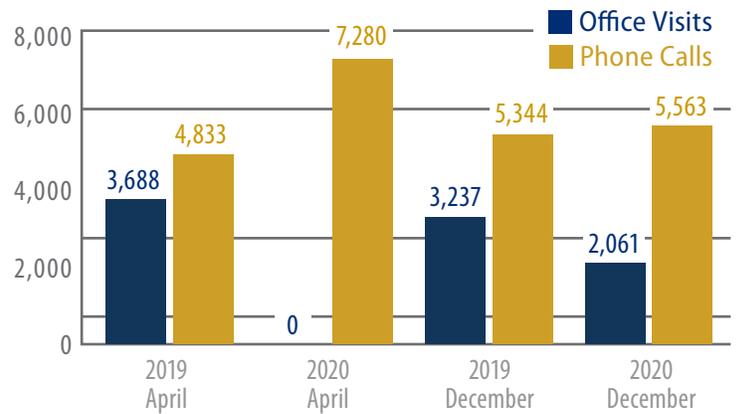
DECEMBER INSTALLMENT Due to COVID-19, ATC emphasized remote payment options via news releases and social media, while also taking important new steps in onsite customer service for those who desired to pay their property taxes in person. Much planning went into the December Installment to ensure both employee and taxpayer safety.

A welcome area where employee ambassadors directed traffic and assisted customers with general questions and duplicate bill printing was set up. Signs for social distancing were used and personal protective equipment was provided to employees. Taxpayers who came in to pay in person were

required to wear a mask and have their temperature taken at a contactless temperature kiosk inside the building entrance.

Taxpayers also had the option of using the express drive-through area to drop off their payments without getting out of their cars.

**2019 AND 2020 INSTALLMENTS
PEAK DAYS
OFFICE VISITORS AND PHONE CALLS**



GROUNDBREAKING INNOVATION Led by Chief Don Le, the Information Technology Division developed computerized customer self-service kiosks and placed them outside the building. These kiosks utilize specialized hardware and dedicated software to provide a fully touch-enabled/friendly/interactive system, allowing taxpayers to look up their tax status, print a duplicate bill, pay it electronically on the spot, and then have the option of completing a customer service questionnaire at the end to rate the service received and make suggestions for improvement.



Lines never exceeded 50 people and moved rapidly thanks to ATC's careful planning and numerous payment options made available to taxpayers.

As of December 10, \$1.6 billion in property tax collections were successfully processed, representing almost 50% of the 2020 annual tax charge.

Though 51.4% of the December payments processed thus far were received from taxing agencies for impound accounts, staff assisted 5,563 taxpayers over the phone and 2,061 taxpayers in-person during our peak days the second week of December.

\$674,000 in checks were dropped off by taxpayers using the drive-up option.

We received positive feedback from our taxpayers that visited our office.



ATC Mason's innovative drive-thru express payment afforded taxpayers a contactless payment option from the safety of their cars.



The brand new ATC self-serve payment kiosks. They are contactless, decrease processing delays and promote social distancing.



ATC Mason pays his own personal property taxes at our high tech, fast and easy contactless self-pay kiosk, while Chief Deputy Tax Collector Diana Atkeson and Information Technology Division Chief Don Le look on.



TREASURER DIVISION



John Johnson
Chief Deputy Treasurer

THE TREASURER DIVISION is comprised of the Investment and Banking & Settlement Sections who perform the County's treasury and banking functions, including the investment of all County and school district funds which make up the over \$8 billion County Investment Pool. As guardian of the public's tax dollars, the Treasurer Adheres to one of the safest and most conservative investment policies in California, focusing on safety, liquidity and yield. Further, the San Bernardino County Investment Pool is "AAAf/S1" rated by Fitch rating Agency, the highest possible rating for County Governments. In addition to providing banking services for the County, the Treasurer Division clears all warrants issued by the County and school districts.



2020 ACCOMPLISHMENTS

- ◆ We hit a new all-time high pool balance of \$9,588,282,036.93 on December 15, 2020.
- ◆ Business continuity preparedness was put to the test due to Covid 19 and ATC went fully remote without a hiccup
- ◆ Managed through Covid 19 market turmoil without any liquidity shortfalls or credit losses
- ◆ Secured emergency authorization granted to increase money market fund IPS limit from the Board of Supervisors
- ◆ Signed new repurchase agreements resulting in first repo trades in nearly a decade
- ◆ Reformatted our Investment Policy Statement to best practice standards
- ◆ Added commercial mortgage backed securities to the County's eligible investments
- ◆ Legislative accomplishments assisting with SEC and State statute changes
- ◆ Maintained AAAs/S1 Local Government Pool Ratings from Fitch

STRATEGIC HIGHLIGHTS

Treasury staff has been actively involved in state legislative efforts regarding the investment and safeguarding of public funds. Efforts include writing and supporting legislation to allow the purchase of Supranational securities, revising the investment code allowing for purchase of certain negotiable certificates of deposit, revising and improving code language allowing the purchase of asset-backed securities and revising the code language regarding reciprocal bank deposits.

Treasury and ATC successfully conducted a Request for Proposal for banking services and changed the County's operational bank, resulting in cost savings and improved technology and service for Pool constituents.

Treasury and ATC staff participated in many difficult municipal bond sales and re-financings in order to assist cash strapped school districts after and during the Great Recession and used lessons learned to improve the entire process. Treasury staff participated in legislative efforts that improved code language regarding the sale, structuring, and marketing of school district municipal bonds, thus protecting taxpayers and school districts.

Treasury Division has grown and nurtured its professional investment staff to meet the increasing challenges of fixed income management after the Credit Crisis by adding a Chief Investment Officer position and an additional Credit Analyst position.

The consolidation of the management hierarchy removed decision-making barriers, allowing for faster approvals, budgeting and implementation, thus improving the execution and completion of important projects.

The consolidation provided more resources to the Treasury for important projects, such as SAP implementation and earnings apportionment transition, the general banking RFP and bank change, and personnel acquisition and training. Throughout this decade, the San Bernardino County Pool maintained the highest attainable investment ratings assigned by Fitch Ratings for an investment pool of its type.





ATC'S MOST WANTED

ATC Mason offered a personal \$100 reward to anyone with information leading to the location and successful capture of a picture of any of his 14 predecessors in office whose portrait isn't currently located on the first floor wall of the ATC building. In 2019, ATC Mason gathered portraits of the fifty three men and women who have served in some form of this position since formation of San Bernardino County in 1853. The portraits now line the first floor hallway of the ATC Building located at 268 Hospitality Lane in San Bernardino and the public is welcome to view them anytime during normal business hours. In the year 2020, two ATC employees were able to successfully find 2 of the missing portraits. ATC Mason has now added County Treasurer George Beattie who served from 1889–1890 and County Auditor Charles Ernest Hammer, who served from 1908–1910 to the wall of portraits.

Fiscal Assistant Ron Boyer, a veteran of decades of employment at ATC, found former San Bernardino County Treasurer George W. Beattie after months of searching. He was rewarded by ATC Mason with a Certificate of Recognition and (more importantly) cash money for his efforts.



Veteran ATC employee Ron Boyer and ATC Ensen Mason exchange a covid-compliant elbow bump (and \$100 for Ron) for finding one of ATC's Most Wanted.

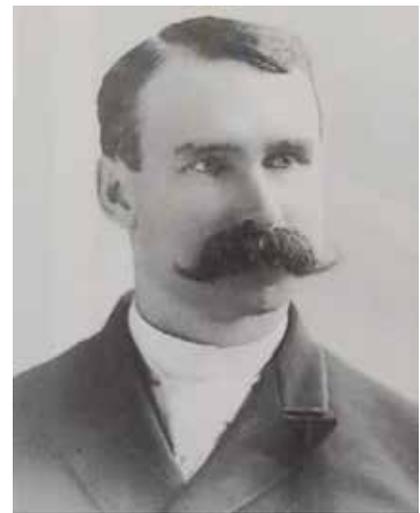


ATC Mason congratulates Andrew Salazar with a certificate of recognition and cash reward for his efforts to find a photo of Charles Hammer.

ATC Student Intern Andrew Salazar found former San Bernardino County Auditor Charles Ernest Hammer after months of searching. He was rewarded by ATC Mason with a Certificate of Recognition and (more importantly) cash money for his efforts.

Charles Ernest Hammer was San Bernardino County Auditor from 1908–1910.

The ATC Department is now down to 12 missing photos as the search continues to complete the wall of portraits. Please contact Tracy Calentti at tracy.calentti@atc.sbcounty.gov if you find any of the missing portraits. We can think of at least a hundred good reasons for you to do it!



*George Beattie
County Treasurer 1889–189*



*Charles Ernest Hammer,
County Auditor 1908–1910*



Management Development Program:

2019 Graduates:

Yesenia Castaneda
Sakura Younger

2020 Graduates:

Marlyn Catalon
Christine Gregg

Supervisory Program:

2019 Graduates:

Steven Ems
Robert Gordon
Phaedra Green

2020 Graduates:

Charlene Huang	Stacy Miller
Jennifer Lai	Matthew Olivo
Glen Lastimosa	Jerimah Ugbo
Guy Martinez	Carol Vernon

Coaches and Mentors:

2019 & 2020

Diana Atkeson Denise Mejico
Vanessa Doyle

2020

Sakura Younger



MANAGEMENT & LEADERSHIP ACADEMY GRADUATES

ATC CONGRATULATED FIFTEEN new Management & Leadership Academy (MLA) graduates in 2019 and 2020. MLA provides comprehensive management and leadership training to County employees. Those participating in MLA gain theoretical and practical knowledge of public service management and leadership practices, with specific emphasis on understanding their application within San Bernardino County. There are three tracks offered, each uniquely designed to prepare the participant for the next level of professional development. MLA program tracks include: Supervisory Development Program, which helps staff prepare for the challenges of supervision; Management Development Program, which provides supervisors with skills and knowledge they need to successfully transition into management positions; and Executive Development Program, which introduces managers to the challenges and opportunities present in executive level positions.

For 2020, ATC had two graduates in the Management Development Program: Marlyn Catalon and Christine Gregg; and eight graduates in the Supervisory Development Program: Charlene Huang, Jennifer Lai, Glen Lastimosa, Guy Martinez, Stacy Miller, Matthew Olivo, Jemimah Ugbo, and Carol Vernon.

For 2019, ATC had two graduates in the Management Development Program: Yesenia Castaneda and Sakura Younger; and three graduates in the Supervisory Development Program: Steven Ems, Robert Gordon, and Phaedra Green.

In addition to the instructional programs, MLA participants have access to mentoring, job shadowing, and special project opportunities designed to help them gain operational insight and experience. ATC's 2019 and 2020 MLA coaches and mentors included Chief Deputy Tax Collector Diana Atkeson, Chief Deputy Auditor Denise Mejico, Chief Deputy Controller Vanessa Doyle, and in 2020, Management Services Manager Sakura Younger. Their support and encouragement expertly guided our graduates to MLA success.



A CLOSER LOOK AT ATC BUILDING IMPROVEMENTS

268 Building Signage In 2015, when the Auditor-Controller/Treasurer/Tax Collector made the move to 268 West Hospitality Lane, the building had no exterior signage, which made it difficult for the public to distinguish ATC's location. In late 2019, under Mr. Mason's leadership and as a result of a County change in methodology to utilize salary savings for one-time projects, two impressive San Bernardino County Auditor-Controller/Treasurer/Tax Collector signs were placed on the east and south sides of the building so taxpayers could easily locate our facility..

Parking Lot Reconstruction The parking lot reconstruction project was completed in November 2019 and included the removal and replacement of the asphalt parking lot, gutter and curb section repairs to enhance drainage, and sealing and striping the new parking lot.

Enhanced Parking Lot Lighting In July 2020, over 70 brand new LED lights replaced old, inefficient lights in the exterior light fixtures located in the north and south side parking lots to prevent parking lot theft and suspicious activity. The lights automatically come on daily from dusk until dawn. This was the first time any upgrades had been made to the parking lot lighting since the 1980s.

Parking Lot Signage As part of ATC Mason's efforts to clearly identify buildings and enhance customer service, new exterior identification vehicular signage was added to the ATC parking lot in November 2020.

Upgraded Landscaping In August 2020, all new modernized landscaping was added around the exterior of the ATC building and throughout the parking lot as part of our beautification project.

Flagpoles at Main Entrance In September 2020, three new flagpoles were installed at the front entrance of the ATC building as benefits a major San Bernardino County government building. The United States, State of California, and San Bernardino County flags are now properly presented for proud and public display.

Exterior Security Cameras ATC Mason insisted on purchase and installation of new security cameras around the building perimeter of the roof of the ATC building to enhance the security of the facility and his employees. The project was completed in October 2020.

Installation of Protective Bollards Building safety and security was further promoted with the installation of two concrete bollards at the employee entrance on the southeast side of the ATC building in November 2020. The bollards will help mitigate any vehicular injuries to employees or customers.

Smoke Detectors 210 brand new smoke detectors were installed throughout the ATC building's three occupied floors with 70 on each floor. This was a vital upgrade from the original total of 10, which were located only by the elevators and electrical rooms. All areas on all three ATC floors now benefit from this enhanced protection.

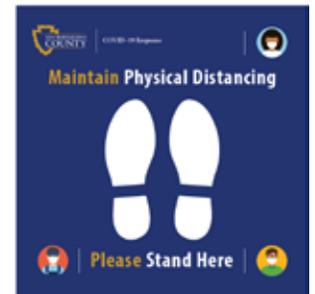




AN AGGRESSIVE AND COMPREHENSIVE ATC COVID-19 RESPONSE

COVID-19 Safety Measures Ensuring the health and safety of ATC employees is the first priority of ATC Mason during the COVID-19 pandemic. As such, ATC Mason implemented the employee health check program and authorized telecommuting schedules. He supplied employees with essential protective equipment including face masks, hand sanitizer, finger cots, alcohol wipes for use at communal printers, gloves, plexiglass barriers at all high volume points of contact, and plastic display signs for use at employees' cubicles. Masks and hand sanitizer were made available in all meeting rooms and extra masks were made available to members of the public at the guard station upon request.

The ATC office was dressed with social distancing wall and floor decals, limited occupancy signage in all gathering rooms and elevators, and sanitizer stations. ATC added a new cleaning porter specifically to clean and sanitize frequently used non-public areas to enhance employees' safety.



Appointment System To prevent crowding in confined spaces, ATC developed a new appointment system for members of the public conducting business with ATC's Property Tax, Administration, and Central Collections Divisions. The appointment system was designed to minimize customer wait times, focus staff attention on problem resolution, and enhance the health of both ATC customers and employees.

Those wishing to make an appointment may easily call the appointment line at (909) 382-7065 between 9 AM and 4 PM, Monday through Friday. Employees are available during these times to assist customers in scheduling appointments.

COVID Courage The County launched TeamSBC Essentials, an interactive electronic newsletter for County employees. Departments were asked to contribute content on an ongoing basis. The first submission from ATC was a video titled *Collecting Property Taxes During a Pandemic*. The video featured ATC Mason and Chief Deputy Tax Collector Diana Atkeson, and provided a look at ATC's efforts to continue collecting property taxes while the office was closed to the public. ATC Mason and Chief Atkeson were both honored by the Board of Supervisors at the July 14, 2020, meeting.



COVID Compliant Business Program ATC employees Mike Alexander, Delfina Hernandez, John Niggemeyer, Guy Martinez, Tobi Babaloba, Jason Yung, Jai Prasad, Rhawnie Berg, and Thomas Red Eagle assisted the Economic Development Department (EDD) with the creation of the COVID Compliant Business Partnership Program. The Board of Supervisors recognized each of their efforts working with EDD and their assistance with preparing and launching the COVID Compliant Business Partnership Program during their September 15, 2020, meeting. The successful launch of the program required collective contributions from many County departments. Working together to support the resiliency and recovery of County communities, the COVID Compliant Business Partnership Program brought together County departments committed to marketing the program, creating easy-to-use technology for applicants, providing hands-on customer care, auditing applications and printing payments, and providing PPE supplies.

DIANA ATKESON HONORED AS ATC 2020 EMPLOYEE OF THE YEAR

On December 11, 2020, ATC Mason announced his selection of Chief Deputy Tax Collector Diana Atkeson as the ATC 2020 Employee of the Year. Diana had just completed the first installment property tax payment rush the evening before, with large numbers of taxpayers making in-person payments at the ATC building through more payment options than ever before. During the peak Installment days, Tax Collector staff received payments from 4,634 customers paying in-person. With assistance from Central Collections personnel, Diana employed a small army of “ambassadors” outside the building to interact with taxpayers and help them make their payments. She even had an express drive through dropbox on the street so taxpayers with completed payments could pay their taxes without ever leaving their cars!

In March/April 2020, she managed the spring property tax installment payment rush with the ATC building completely closed to the public for the first time in history due to the Covid pandemic. Using a large group of employees to manage payments and respond to thousands of questions over the phone, Diana skillfully collected the payments and provided great personal (if remote) service over the phone and electronically to thousands of taxpayers who showed up at our door. They were met with remote payment options and telephone numbers to call for answers to questions. All questions were answered and over 98% of tax charge received by June 30.



ATC 2020 Employee of the Year Chief Deputy Tax Collector Diana Atkeson.

Diana was honored by the Board of Supervisors for this accomplishment along with ATC Mason in July 2020 with the Covid Courage Award. The special video documenting the April installment collection process entitled Collecting Property Taxes During a Pandemic was played at the Board meeting and enjoyed by all in attendance.

Diana joined ATC in 2005 as an Accountant Trainee and worked her way up through the ranks, with stints as a Supervising Accountant and Accounts Payable Manager before promoting to Chief Deputy Tax Collector in May 2015. She served as President of the Association of Government Accountants from 2018-2020, and received accolades for her leadership. Diana received a Bachelor of Science Degree in Business Administration with an Accounting Concentration in 2004. Mr. Mason and everyone at ATC is very proud of Diana and her creative, sensitive leadership in service to taxpayers during this most difficult year.

COVID-19 RESPONSE The County’s COVID-19 dashboard offers a detailed snapshot of the virus’s impact across the County.

San Bernardino County created the SBCovid19 website in response to the coronavirus pandemic to house all resources pertaining to COVID-19. On the website you can find business and financial resources, testing center locations, housing assistance, guidance documents, news and informational links, department signage resources, and answers to frequently asked questions. <https://sbcovid19.com>

Residents of San Bernardino County may call the COVID-19 hotline for general information and resources about the virus. 909-387-3911 Monday through Friday, 9 a.m. to 5 p.m. or email: coronavirus@DPH.sbcounty.gov

The hotline is NOT for medical calls. If you are feeling sick, please contact your health care providers or 9-1-1. If you have questions about social services, please call 2-1-1.

SBSafe Receive text messages and/or emails to County employees in the event of an emergency.

<http://wp.sbcounty.gov/sbsafe/introducing-the-sb-safe-employee-alert-system>

TeamSBC Essentials This website has been created to provide San Bernardino County employees with the accurate, up-to-date information they need as members of the County team, with a current emphasis on COVID-19, the County’s response, and how it impacts the way you work.

READY SB A resource for safety videos, security initiatives, training and more. Access the online home of the Office of County Safety and Security to report workplace safety issues, request security protection, and more. <http://wp.sbcounty.gov/sbsafe>

Aging & Adult Services	909-891-3900
Agricultural Weights & Measures	800-734-9459
Airports	909-387-8810
Arrowhead Regional Medical Center	909-580-1000
Assessor- Recorder-Clerk	909-382-3210
Behavioral Health	888-743-1478
Child Support Services	909-478-7471
Children & Family Services	909-388-0242
Children's Fund	909-379-0000
Children's Network	909-383-9677
Civil Service Commission	909-387-5862
Clerk Of The Board Of Supervisors	909-387-3841
Community Development & Housing Agency	909-387-4700
County Administrative Office	909-387-4811
County Counsel	909-387-5455
District Attorney	909-382-3800
Economic Development Agency	909-387-4700
Office Of Emergency Services	909-356-3998
Environmental Health Services	800-442-2283
Facilities Management	909-387-2227
Fire District	909-387-5950
First 5 San Bernardino	909-386-7706
Fleet Management	909-387-7870
Human Resources	909-387-5570
Human Services	909-388-0278
Information Services	888-818-8988
In-Home Support Services Public Authority	909-891-9100
Inland Counties Emergency Medical Agency (ICEMA)	909-388-5823
Land Use Services	909-387-8311
County Library	909-387-2220
County Museum	909-798-8608
Performance, Education & Resource Centers (PERC)	909-420-6400
Preschool Services	909-383-2078
Probation	909-387-5692
Public Defender	909-382-3950
Public Health	800-782-4264
Public Works	909-387-7910
Purchasing	909-387-2060
Real Estate Services	909-387-5000
Regional Parks	909-387-2583
Registrar Of Voters	909-387-8300
Risk Management	909-386-8655
San Bernardino County Employees' Retirement Association (SBCERA)	909-885-7980
San Bernardino County Transportation Authority	909-884-8276
Sheriff-Coroner	909-387-8313
Solid Waste	909-386-8701







268 West Hospitality Lane
San Bernardino, CA 92415-0018
www.SBCounty.gov/ATC

