

San Bernardino County

AUDITOR-CONTROLLER-TREASURER/TAX COLLECTOR

2019
ANNUAL
REPORT



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

SAN BERNARDINO COUNTY

SAN BERNARDINO COUNTY AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR (ATC) 2019 ANNUAL REPORT

ENSEN MASON CPA, CFA

MESSAGE FROM ATC ENSEN MASON



One year ago, I took office as the new Auditor-Controller/Treasurer/Tax Collector. It's been both a challenge and a fulfilling journey. I came into this position unsure of what to expect or what role I would be playing. One thing I discovered is we have a staff here that is beyond competent. They are outstanding!

They take their jobs seriously, work very hard for the people of the County, and produce top notch work. In this report, we will share the accomplishments of this office, but I want to emphasize that the credit is not mine to take. Everything we achieved is due to the hard work of the people that make up this department.

The theme of my administration is "accountability through communication". I feel the most important function we perform on behalf of the public is to keep county government accountable. Of course, we have always produced copious reports and financial statements, but without context it doesn't really mean much to most people.



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

SAN BERNARDINO COUNTY

The public needs somebody to translate the numbers for them, and help them distinguish between what is important and what is not. This report is one of many strategies we are employing to that end. There are more that you'll find in the pages that follow.

The biggest challenge I see for this office is the replacement of our property tax collection and allocation computer systems known as TROL/PI. It is a very old system that was formally declared obsolete by the County over 15 years ago. Our ability to collect and distribute property tax revenues is absolutely dependent on the reliability and functionality of the software.

Replacing this system is a high-risk endeavor because of its size and complexity. I have 10 years of software development experience, and have seen implementations both succeed and fail. I am giving you my personal guarantee that this replacement will be successful, and I don't do that lightly.

I have had many jobs and a few careers in my life. This is my dream job. I come to work every day excited to take on the work of the people who live and work in this great county. I always keep in mind that I work for you, and cannot let you down or violate the trust you've placed in me.

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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 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

CURT HAGMAN CHAIRMAN Fourth District Supervisor	JOSIE GONZALES VICE CHAIR Fifth District Supervisor	ROBERT LOVINGOOD First District Supervisor	JANICE RUTHERFORD Second District Supervisor	DAWN ROWE Third District Supervisor
				

BOARD OF SUPERVISORS

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

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.

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 East Mojave Scenic Area. 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.



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.

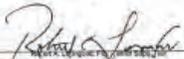
NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of San Bernardino, State of California, does hereby commend the ATC Department on a successful first decade of service to the people of San Bernardino County.

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


Curt Hagman, Auditor-Controller/Treasurer/Tax Collector


Robert A. Lovingood, Supervisor


Janice Rutherford, Supervisor


Dawn Rowe, Supervisor


Curt Hagman, Auditor-Controller/Treasurer/Tax Collector


Janice Rutherford, Supervisor

Robert A. Lovingood
First District

Janice Rutherford
Second District

Dawn Rowe
Third District

Curt Hagman
Fourth District

Josie Gonzales
Fifth District

ADMINISTRATION SECTION



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

The Administrative Support Section supports all sections 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.



Keri Rose, CPA
Administrative Supervisor



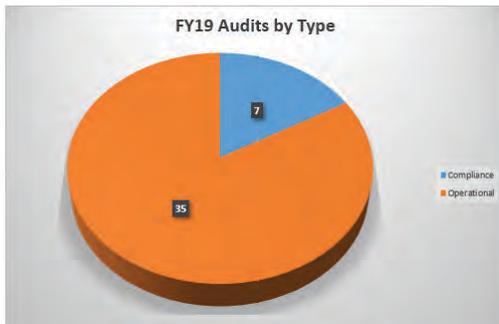
Denise Mejico
Chief Deputy Auditor

AUDITOR DIVISION

The Internal Audits Section (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 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 and 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 received approximately \$700 million dollars in federal funding in FY2019, which was expended among 161 federal programs that must all be accounted for and reported within the County’s Single Audit.

2019 Accomplishments

- During Fiscal Year 2019 , completed 42 audit reports
- Received and processed 117 reports of wrongdoing through the Auditor-Controller/Treasurer/Tax Collector’s Fraud, Waste, and Abuse Hotline, nine of which were found to be sustained.



IAS distributes risk assessment questionnaires (RAQ) to other County Departments annually and compiles a countywide Annual Risk Assessment Report to develop a risk-based plan of audits. Departments are selected for audit either based on their risk level determined by their RAQ responses, department request or through the annual rotation schedule. Below are the departments and divisions that were audited during FY18-19

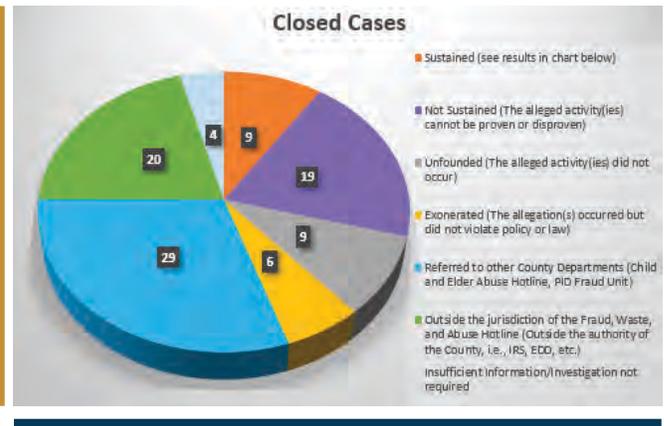
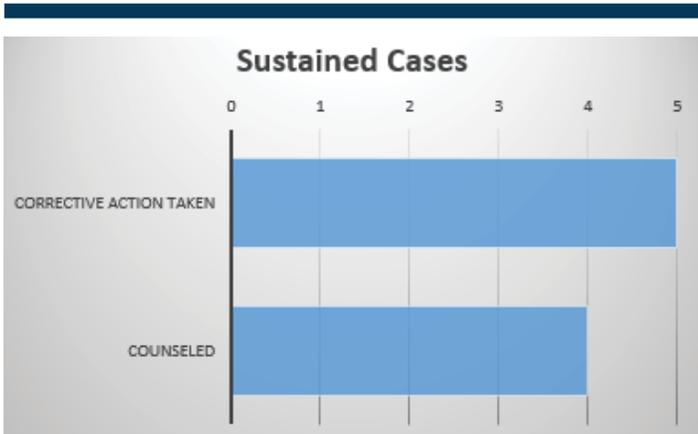
Consolidation Synergies

- Streamlined operations with the use of technology to be more efficient in completing County audits with the implementation of Teammate in 2007, which is used for electronic audit work papers and the tracking and monitoring of the different phases of staff’s audit work plan.
- Streamlined audit process and reduced the use of paper in the division.
- Allows for more audits with less staff. In FY 09/10 the Internal Audits Division issued 33 reports with a staff of eleven auditors. In FY 18/19 the Internal Audits Division issued 42 reports with a staff of eight auditors.
- Allowed staff to verify that controls over County assets are working and improve the controls that are not

Audited Departments/Divisions	Number of Reports Issued
Aging and Adult Services - Public Guardian - Conservator	2
Arrowhead Regional Medical Center (ARMC)	1
Child Support Services	1
Children and Family Services	3
Clerk of the Board	1
County Counsel	1
County Fire	3
County Library	1
County Museum	1
Department of Airports	1
Department of Behavioral Health	3
Department of Human Services - HS Auditing Division	1
Department of Public Health	2
Department of Public Works	1
District Attorney	2
District Financial Services	1
Economic Development Agency	1
Fleet Management Department	1
Human Resources Department	2
Land Use Services	1
Law and Justice Group Administration	1
Preschool Services	1
Probation Department	2
Public Defender	1
Public Works - Flood Control	1
Public Works - Surveyor	1
Public Works - Transportation	1
Purchasing Department	1
Regional Parks	1
Sheriff/Coroner/Public Administrator	1
Transitional Assistance Department	1
Total Reports Issued	42

AUDITOR DIVISION

During FY18-19, the Internal Audits Section (IAS) received and processed 117 reports of wrongdoing through the Auditor-Controller/Treasurer/Tax Collector's (ATC) Fraud, Waste, and Abuse (FWA) Hotline. 96 reports were closed during the period. Nine cases were sustained. The outcomes are summarized below.



FRAUD, WASTE AND ABUSE HOTLINE

You can make a difference by putting a stop to fraud, waste and abuse. We encourage County employees and Non-County employees to report suspected fraud; misuse of County resources by vendors, contractors, or County employees; and significant violations of County policy.



3 ways to report wrongdoing:

 **1-800-547-9540**
24 Hours a Day, 7 Days a Week

 <http://www.sbcounty.gov/ATC/fraud>

 **Fraud, Waste & Abuse Hotline**
Auditor-Controller
PO Box 619, San Bernardino, CA 92402-0619



Sonia Hermosillo
Chief Deputy,
Central Collections

CENTRAL COLLECTIONS DIVISION

The Central Collections Division collects fines, fees and restitution for the San Bernardino County Superior Courts, outstanding patient bills for Arrowhead Regional Medical Center (ARMC), and delinquent unsecured taxes for the Tax Collector Division. Debt collection services are also provided to other County departments, such as Animal Control, Environmental Health, and Land Use Services. Through the use of innovative technology, our highly skilled staff works to ensure maximum recovery of debt owed to the County. Central Collections staff provides excellent customer service to the public, our coworkers, management, and other County departments while staying focused on revenue recovery.

In 1996, the County Board of Supervisors passed an ordinance establishing the Office of Central Collections, consolidating the previously separate collection activities of the County medical center, probation accounting and the unsecured property tax unit. The Board appointed the County Treasurer-Tax Collector as Director of Collections. In January 2010, the County Board of Supervisors passed an ordinance consolidating the Offices of the Treasurer-Tax Collector and Auditor-Controller, and appointed the Auditor-Controller/Treasurer/Tax Collector as Director of Collections. Central Collections is the largest Division of the Auditor-Controller/Treasurer/Tax Collector’s Office.



Central Collections collects \$48M annually for ARMC and Courts. A dedicated team of Collectors and support staff serve our customers through a variety of contact means:

- 786,000 annual letters sent.
- 481,000 annual collector calls.
- 44,175 annual in-person cashier transactions.
- 73,000 annual web payments processed through website payment portal.
- 27,310 annual payments processed through IVR.
- 13,300 Victim Restitution warrants issued for \$1.9M, with an additional \$500K transferred to District Attorney for victim services.

Collection Units

There are seven unique Collection Units working to recover revenue:

- The ARMC 3rd Party/Insurance Unit collects outstanding medical bills for services at Arrowhead Regional Medical Center where a 3rd party or insurance is involved.
- The ARMC Self-Pay Unit collects outstanding medical bills for services at Arrowhead Regional Medical Center where there is no insurance coverage, or the outstanding balance is determined to be patient responsibility. This unit also collects for other County department accounts.
- The ARMC Legal Unit pursues legal action on outstanding medical bills and other County department accounts.
- The Court Traffic Unit collects on unpaid traffic tickets for the San Bernardino County Superior Court.
- The Court Probation/Misdemeanor Unit collects on outstanding fines, fees, and restitution ordered by the San Bernardino County Superior Court for infractions, misdemeanors, and felony cases.
- The Court Legal Unit pursues legal action on outstanding traffic and court fines, as well as juvenile accounts for the San Bernardino County Superior Courts.
- The Unsecured Tax Unit collects on taxes owed for boats, airplanes, businesses, mobile homes, and other unsecured debt.

CENTRAL COLLECTIONS DIVISION

2019 Accomplishments

- Central Collections successfully participates in the Interagency Intercept Collection Program of the Franchise Tax Board (FTB) which has generated over \$8M in collections annually, resulting in payment on over 32,000 accounts.
- In December 2018, Central Collections introduced Interactive Voice Response (payment IVR) as an alternative payment avenue for debtors to access, 24/7. Re-directing these calls to the payment IVR also serves to safeguard sensitive customer payment data. Since implementation of this major customer service upgrade, over 42,000 calls have been placed through the payment IVR with 55% resulting in collections of \$2.8M and representing 31% of all electronic payments processed.

Cashiering & Accounting Units

Collections on accounts of the San Bernardino County Superior Court, Arrowhead Regional Medical Center, Tax Collector, 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 Central Collections. This unit handles Victim Restitution inquiries and payments, conducts fee studies, and prepares the annual Division budget as well.



Consolidation Synergies

- Annually collecting just under \$50M for Courts and ARMC, Central Collections continues to provide these key clients a steady source of revenue despite passage of several pieces of legislation exempting debtors in criminal cases from paying fines, and a changing climate that has greatly increased difficulty in the field of medical debt collections.
- Recognizing debtors are more likely to pay when more options are available to them, a payment IVR (Interactive Voice Response) system was introduced in December 2018 affording County debtors yet another option to pay their bills.
 - Available 24/7/365, IVR callers are greeted with a prompt directing them to this new pay system instead of executing a transaction over the phone with a Collector during business hours.
 - This IVR tool safeguards debtor payment data and frees up valuable collector time to make contact with more debtors.
 - Acceptance and use of the payment IVR is evident through its ongoing use with 55% of calls received each month – approximately 2,600 calls – resulting in IVR payment.
 - By implementing cost-saving strategies such as payment IVR to enhance effectiveness, Collectors are able to make the highest and best use of their time by continuing to work and make contact with additional debtors.



Vanessa Doyle
Chief Deputy Controller

CONTROLLER DIVISION

The Controller Division of the Auditor-Controller/Treasurer/Tax Collector designs and operates the County's control system to provide assurance regarding the achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, compliance with laws, regulation, and applicable policies. The Controller Division consists of two sections: General Accounting and Management Services.

2019 Accomplishments

- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR) for 31 years.
- Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for 14 years.
- The State of California Office of the State Controller Award for Counties Financial Transactions Reporting for 14 years
- New Interactive Year End Training rolling out the new accrual process for departments
- Collaboration with County Office of Emergency Services and County Administrative Office on Disaster Task Force
- Collaboration with County Administrative Office regarding In-Direct Cost Re Proposal



Consolidation Synergies

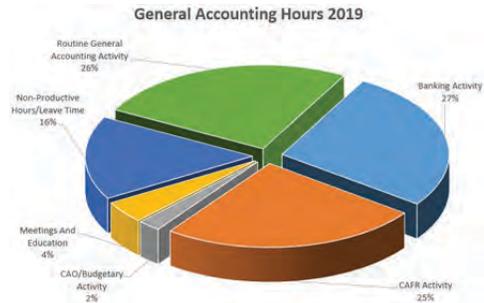
- During the last decade, the Controller Division has learned to be efficient with low level staffing while taking on monumental changes in legislation/financial reporting that greatly impacted workflow. Throughout these changes, we continued to move forward and implement a County wide Enterprise Resource Planning System, SAP. It was a collaborative effort between the Controller Division, County Administrative Office (CAO), Information Services Department and Purchasing, in which synergies were leveraged to implement a comprehensive and robust system. the Controller Division collaborated with the County Office of Emergency Services (OES) regarding disasters and facilitated the submittal of project lists for the County to the California Office of Emergency Services (CalOES).
- Worked intently to ensure maximum reimbursement for disaster costs.
- Managed custodial funds by closely monitoring and safeguarding fund assets, and subsequently reconciling and disbursing funds to County departments to aid them in offsetting unexpected costs incurred as the result of disasters.
- Worked in partnership with CAO and the State of California regarding available reserves for governmental funds not including the General Fund.
- The newly established classification provides the benefit of reflecting County departments' budgets with regard to their expected expenditures and spending intent as well as increased transparency for the taxpayer.
- Assisted with the development of an enhanced presentation of the Budget Book to conform to state guidelines.
- Teamed with CAO to establish a new fund balance policy and process compliant with GASB 54 in which fund balance is officially assigned and committed for specific purposes.
- Partnered with CAO to streamline the calculations of the Indirect Cost Rate Proposal for County departments to include in their rates that for some departments will be charged as a fee to taxpayers. This was an effort to accurately document the costs to ensure full cost recovery as well as to identify how much general fund will be required to cover the costs.

CONTROLLER DIVISION

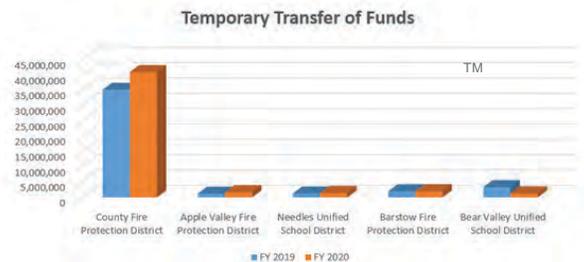
General Accounting

The General Accounting Section is very fast-paced and dealing with all aspects of general accounting tasks. The primary responsibility in the Section is to prepare the County's financial statements, including the Comprehensive Annual Financial Report (CAFR), in accordance with Generally Accepted Accounting Principles (GAAP). Other routine processes that General Accounting handles include:

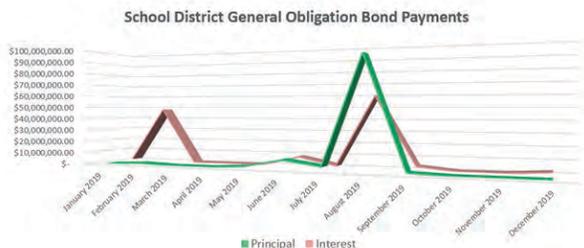
- Banking related activities (posting deposits, bank reconciliations, etc.)
- Capital asset management
- Stand-alone financial statement compilations
- Accounting for debt service funds such as Pension Obligation Bonds and Certificates of Participation
- Sales & Use tax payments and reporting
- Preparation of cash flows used for the rating agency presentation and discussed at monthly Debt Advisory Committee meeting
- Tax rate calculations and warrants for School District's General Obligation Bonds
- Accounting for operating leases
- Preparation of the financial schedules for the County's Budget Book
- 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



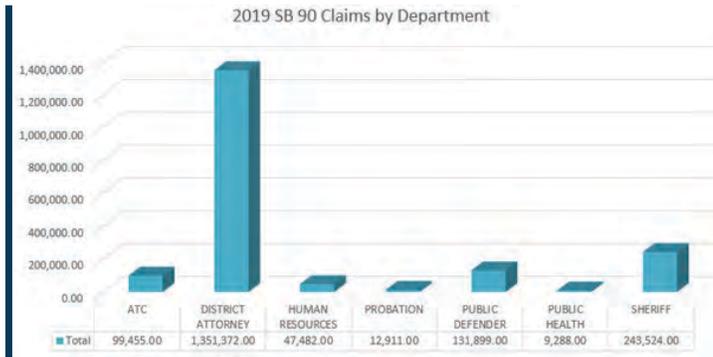
A temporary transfer of funds (TTF) is a temporary advance against anticipated revenues to a district in order to meet obligations incurred for maintenance purposes. Such advances may not exceed 85% of the anticipated revenues accruing to such political subdivision. Advances shall not be made prior to 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.



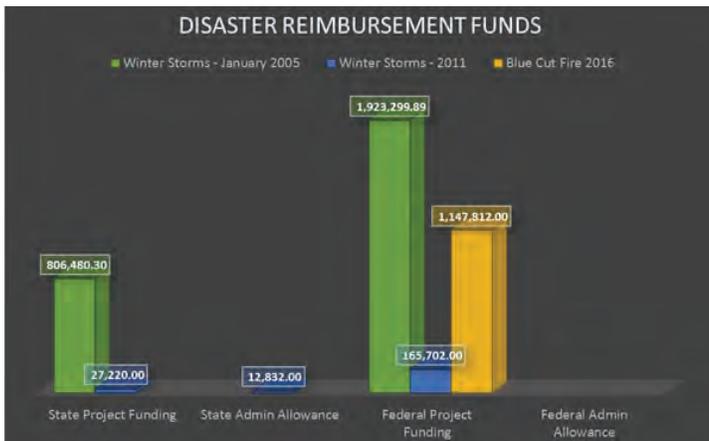
General Accounting processes payments for the School District's General Obligation Bond. The chart below shows the amounts paid by month for 2019.



CONTROLLER DIVISION



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 above shows claims submitted during calendar year 2019 by department.

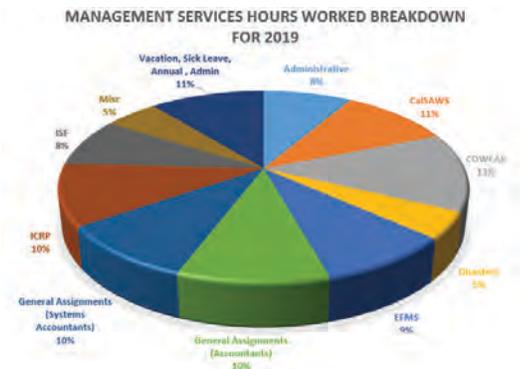


Management Services safeguards and distributes payments for the reimbursement of disaster costs incurred. Above is a summary of disasters with funds awaiting distribution in 2019 and fund sources. Funds are distributed to departments that sustained damages and incurred costs after a number of verifications are performed. Occasionally, funds are required to be returned to state and federal government if all requirements are not met.

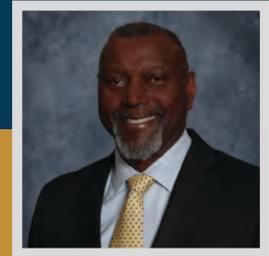
Management Services

The Management Services Section 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's Report) and the County-wide 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



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 order 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) for legal and valid claims (except payroll, schools, and welfare).
- 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 re-issuance 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.



2019 Accomplishments

- The Disbursements Division accurately paid 21,000 County employees and timely remitted taxes and other deductions every two weeks with an average pay period gross pay of \$55 million.
- The Disbursements Division processed payments of \$3.5 billion consisting of over 44,000 electronic payments and 173,000 warrants to County vendors. This reflects a decrease in the number of warrants and an increase of 14,000 EFT payments.
- The Disbursements Division improved the efficiency of centralized vendor invoice processing from receipt of invoice to payment by over 50%; from about 30 days to an average of about 15 days. This puts the County in a better position to take advantage of financial favorable early payment discount terms.

DISBURSEMENTS DIVISION



Consolidation Synergies

- Disbursements Division encourages vendors to accept electronic fund transfers (EFT), which are more secure than warrants and allow the County to have better control of cash flow from the County treasury. During the past fiscal year, the County issued most of its larger vendor payments by EFT; with 174,000 warrants issued for \$599 million and 45,000 EFT for \$2.9 billion. Over 83% of payments are now made by EFT, and that percentage is increasing yearly.
- With the implementation of SAP, the County centralized and streamlined invoice processing to enhance the efficiency of vendor payments. This sets the stage for the County to take advantage of prompt payment discounts offered by vendors.
- In collaboration with the SAP Center of Excellence and County Purchasing, Accounts Payable will implement vendor self-service to allow vendors to manage their own vendor information. This will improve the efficiency of the vendor management process.
- The County had implemented direct deposit for its employees; this was enhanced by the use of pay cards to allow more employees to have access to direct deposit of their net pay and employee reimbursements. For example, in Fiscal Year 2018/19 the County had over \$1.4 billion in gross pay to over 21,000 employees. Over 99.5% of employees received their pay by direct deposit, with an average of only 25 paper payroll warrants processed each pay period.
- The Disbursements Division adopted tax withholding changes required by the Affordable Care Act and instituted reporting to accommodate IRS provisions under 26 U.S. Code Section 4980H – Shared Responsibility for Employers Regarding Health Coverage.
- The consolidation facilitated the implementation and upgrade of vital financial and payroll systems such as SAP, which replaced the legacy FAS system. This implementation resulted in significant efficiencies in the processing of vendor payments and the recording of financial transactions. It also provides the County with an enhanced ability to obtain more detailed and meaningful financial information.
 - The County upgraded the Employee Management and Compensation System (EMACS) from PeopleSoft version 9.0 to version 9.2. This was a significant upgrade that provided faster processing and a new more modern look, as well as enhanced functionality and mobile access.

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 employee 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 distribute 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

INFORMATION TECHNOLOGY DIVISION



Don Le
Chief Deputy,
Information Technology

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.

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.

Consolidation Synergies

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.

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.

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.

INFORMATION TECHNOLOGY DIVISION

2019 Accomplishments

- Supported Tax Collector and Property Tax Divisions in winning three NACo awards for ATC in the category of Information Technology for the following projects: PIRFNet Enhancements, RTL Remittance System and iNovah Cashiering System.
- Implemented a new high-capacity cashiering system and remittance system to collect and process hundreds of thousands of payments per day, promoting strong auditing, reporting, reconciliation, and efficiency.
- Implemented a new Property Tax Refund Management System with integrated rich reporting and business intelligence capabilities to efficiently manage refund claims and effectively improve outreach initiatives. This implementation allowed ATC to process over 18,000 property tax refunds totaling \$22.7 million to taxpayers a year.
- Successfully managed and completed a large number of major infrastructure and software development projects this year and provided day-to-day business operation supports to maintain ATC services, enhance office productivity, and improve the reach of those services throughout the region.
- Leveraged cost-optimizing technologies while improving infrastructure and operational processing capabilities. Moved from a “metal” based environment to a highly virtualized atmosphere providing high availability, agility, and security.
- Leveraged cloud services and established presence in Microsoft Azure with goals to improve the delivery of public services and enhance external collaboration.
- Developed business operations disaster recovery and risk mitigation strategies and implemented disaster recovery data backup and replication storage at an offsite location.
- Invested \$170,000 in fixed asset infrastructure improvement purchases that allowed us to expand our Disaster Recovery storage, replaced six switches on the second floor, add two additional Virtual Machine (VM) Host Servers, extend, our Bosch camera storage, purchase a backup switch for risk mitigation and replace Central Collections Server.
- In support of security: enhanced Tax Collector and Central Collections Security Cameras, added enterprise-level security software, Malwarebytes, and published 9 Security Bytes newsletters.
- In support of Disaster Recovery (DR): added Commvault licenses for DR, implemented disaster recovery data backup replication with the High Desert Government Center, established presence in Microsoft Azure Cloud, participated in October and May DR Drills with the Information Services Department, completed Business Impact Analysis (BIA) of Treasurer Division and implemented DR sites for WebTrol.
- In support of desktops & operations: added development tools such as WordPress and other Mobile Development tools, refreshed desktops for SAP Division, Payroll Section, and Application Development and Support Section, refreshed laptops for ATC managers, Division Chiefs, and a new Administration, refreshed laptops for Tax Collector Installment, added cashiering equipment for Tax Collector, replaced old Microfiche reader/scanner, reconciled the SmartNet switch coverage, replaced Toshiba copier fleet with upgraded models, replaced Central Collections IVR server and upgraded ATC domain controllers.
- In support of our business divisions: Developed the new enhancements and features for the Property Tax Refund Management System to improve the business efficiency, wrote and deployed the AdminDB system, developed the Onboarding program to automate the onboarding processes, implemented the iNovah cashiering system to streamline cashiering and collecting operations by providing cashiers with digital tools to better serve their customers, managed the implementation of the Contact Center with Interactive Voice Response (IVR) to provide better customer service to customers and additional options to pay, rewrote the outdated Countyline ATC website to improve user experience, developed General Tax Levy breakdown web application, implemented Paydata solution to report employee earnings and payroll expenditure, implemented the Desktop Analytics system, developed the Property Tax apportionment dashboard using Geographic Information Systems (GIS) technology to present property tax data from the parcel level to the Tax Rate Area and taxing agency jurisdiction level.

PROPERTY TAX DIVISION



Linda Santillano
Chief Deputy,
Property Tax

The Property Tax Division (Division) of the Auditor-Controller/Treasurer/Tax Collector's Office (ATC) is comprised of the Apportionment Section and RDA Dissolution Section.

Apportionment Section

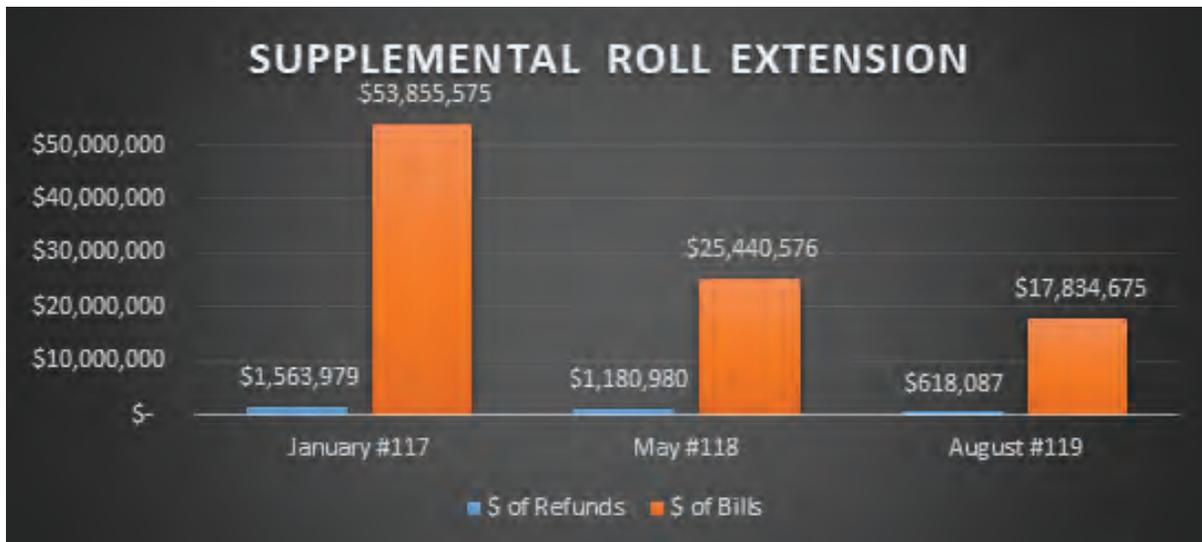
The Apportionment Section is responsible for compiling assessed valuations for taxing agencies, calculating property tax rates, and the preparation and extension of the tax rolls by tax rate area, including any special assessments. The Section maintains the tax charges against the County Tax Collector 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. These factors include:

- 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:

- Prepares 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.



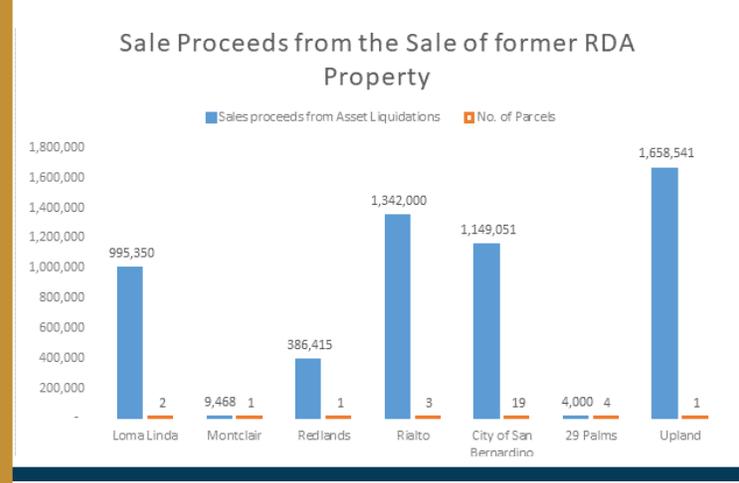
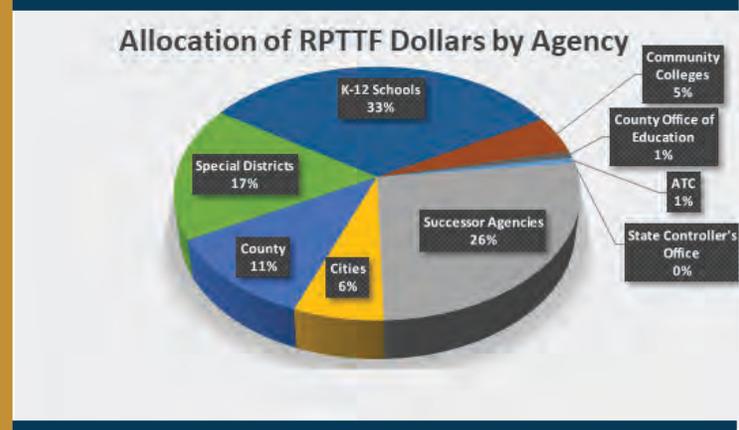
PROPERTY TAX DIVISION

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.

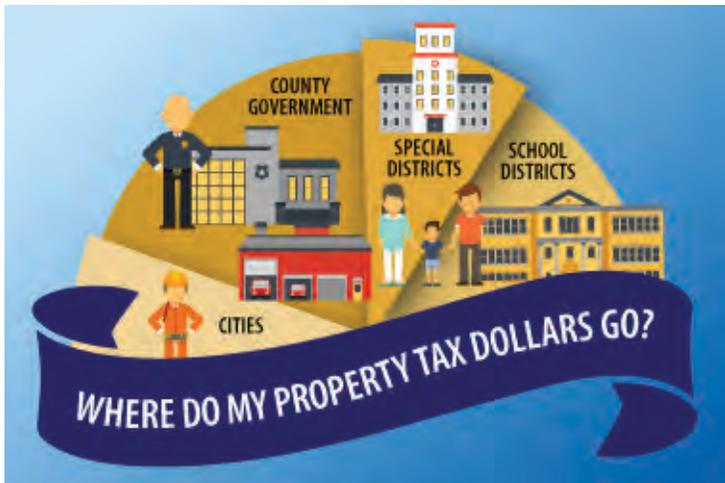
Specifically, they are responsible for:

- Depositing tax increment collections to the appropriate RPTTF fund.
- Reconciling the trust funds for all RDA project areas and at the Successor Agency level.
- 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.
- Notifying the State Controller's Office (SCO) when a Successor Agency files an insufficient funds notification.
- Reviewing 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.
- Performing 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.
- Performing asset liquidation apportionments to taxing agencies.
- Preparing and submit RPTTF distribution reports within 10 days of each distribution to DOF and post on our website.
- The Section collaborates with the Community Development and Housing Agency (CDHA) and County Counsel to develop policies, procedures and provide the Countywide Oversight Board (CWOB). Staffing duties were previously delegated to CDHA however, effective February 1, 2020 services from CDHA will no longer be utilized and the RDA Dissolution Section will staff the CWOB.
- The Section makes sure the CWOB website updated and in working order.



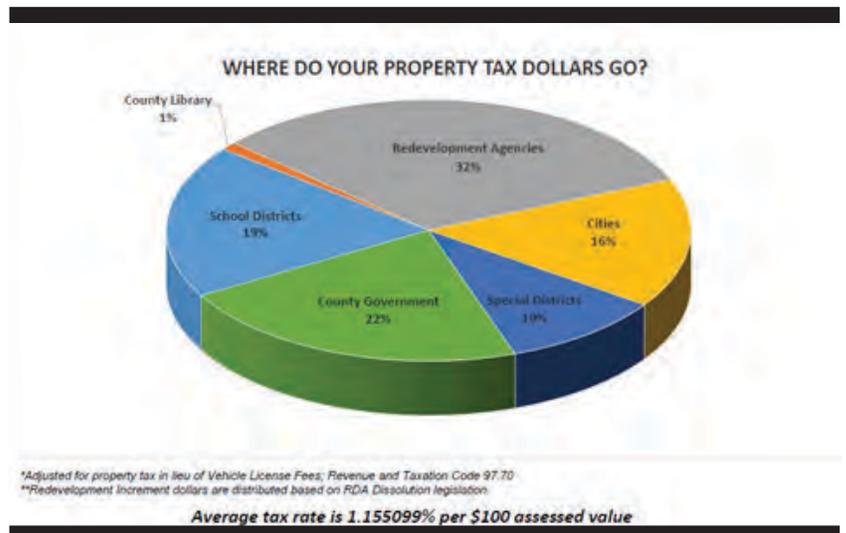
WHERE DO MY PROPERTY TAX DOLLARS GO?

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.



ACCESS YOUR PROPERTY TAX INFORMATION NOW AT:

<http://www.sbcounty.gov/ATC/GTL/Search>



PROPERTY TAX DIVISION

2019 Accomplishments

The Apportionment Section:

- Extended the unsecured tax charge to the Tax Collector, in the amount of \$136.6 million for tax roll 2019, a 6.15% increase compared to tax roll 2018.
- Extended the secured tax charge to the Tax Collector, \$3.042 billion for tax roll 2019, a 6.91% increase compared to tax roll 2018.
- Applied \$364.0 million in special assessments on 2,390,235 parcels to the 2019 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 1.15509% per \$100 assessed value.
- Extended three supplemental rolls to the Tax Collector resulting in a tax charge / additional bills in the amount of \$97.1 million and tax refunds in the amount of \$3.363 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 \$3.606 billion in property taxes to approximately 600 taxing agency accounts for FYE 06/30/2019. This includes the supplemental taxes, roll corrections and the reallocation of \$460.4 million in the Vehicle License Fee Adjustment Amounts (VLFAA) to the County and cities.
- Processed 43,797 tax refunds claimed by taxpayers in the amount of **\$27,846,992**.
- Processed approximately 1,300 bill amendments requested by taxing agencies.
- Processed approximately 1,360 Assessor and Auditor roll corrections and 246 tax sale corrections manually.
- Prepared approximately 150 tax bond quotes and certified 110 subdivision maps.
- Developed and implemented Phase 1 of the Property Tax Transparency Project. Where do your property tax dollars go? Search your address or parcel number on our website at the following link:
<http://www.sbcounty.gov/ATC/GTL/Search>

The Redevelopment Section:

- Performed 2,193 pass-through calculations and payment calculations semi-annually on behalf of 26 RDA Successor Agencies and disbursed \$235.5 million in pass-through payments to taxing agencies.
- Processed \$802,550,164 million in RPTTF apportionments to Successor and taxing agencies.
- Performed 26 Prior Period Adjustment (PPA) desk reviews and reported findings to DOF which resulted in a \$9,136,027 adjustment on the ROPS 19-20A RPTTF apportionment.
- Apportioned \$5,544,825 to taxing agencies for asset liquidation proceeds received for 31 parcels sold by Successor Agencies.



PROPERTY TAX DIVISION

Consolidation Synergies

- The Property Tax Division has benefited 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 transitioned all taxing agencies to Electronic Funds Transfer payments for tax apportionment purposes.
- The Property Tax Division prepared the tax apportionment schedule and performed approximately 18 to 20 tax apportionments on a timely basis.
- The Property Tax Division collaborated with the Information Services Department (ISD) and our Information Technology Division (ITD) to establish solutions to limitations and challenges encountered with the property tax mainframe system (PI).
- Databases were developed with ITD that allowed the Property Tax Division to query system information utilizing Power BI or other applications. These databases:
 - Allowed the Division to perform reporting requirements and process agency and consultant requests in a more accurate and timely manner.
 - Allowed the Division to enhance customer service at a reduced cost.
- The Property Tax Division established controls and improved procedures to process revenue estimates and annual jurisdictional changes.
- The Property Tax Division implemented an enhanced Property Tax Refund Management System (PIRFNet) to enable us to operate in a more efficient manner by utilizing dashboards and reporting tools to improve outreach efforts to taxpayers and claim tax refunds (2019 National Association of Counties (NACo) Award Recipient).
- Over the past ten years, the Property Tax Division processed 425,458 tax refunds claimed by taxpayers in the amount of \$428,870,246.
- Property Tax Transparency Project - Phase 1 was completed on July 8, 2019. For the first time ever, taxpayers and the public have a tool available to them on our website where they can obtain the breakdown of where their property tax dollars go at the parcel level.
 - * The percentage share and respective amounts of the 1% general tax levy is provided along with information about the tax rate, special taxes, assessments, and redevelopment tax increment is available.
 - * A visual pie chart is part of this cutting-edge technology to display the total amounts and percentages categorized by agency type (i.e. County, Cities, Schools, and Special Districts).
- Property Tax Transparency Project – Phase 2 /GIS Technology to report property tax data at the jurisdictional level is being developed in collaboration with the Information Technology Division. It will go live in early 2020.
- The Property Tax Division successfully implemented Redevelopment Agency dissolution legislation that became effective February 1, 2012.
 - The Property Tax Division developed policies and procedures that complied with legislation and fulfilled the fiduciary duty of ATC, which is to administer the Redevelopment Property Tax Trust Funds (RPTTF), perform RPTTF apportionments, and perform several other functions that oversee the wind down of RDA Successor Agencies.
 - Approximately \$4,966,897,653 in tax increment has been apportioned since RDAs were dissolved in 2012.
- The Property Tax Division implemented the Countywide Oversight Board pursuant to SB 107. We collaborated with County Counsel and the Community Development and Housing Agency to develop procedures, training, templates, and other resources for successor agencies and board members to ensure operations would continue without disruption effective July 1, 2018. Additionally, a webpage was developed to serve as a countywide portal of redevelopment information and procedures for successor agencies to follow for board agenda item submissions.



Rowena Barcelona-Nuqui
Chief Deputy,
SAP Center of Excellence

SAP CENTER OF EXCELLENCE

The SAP Center of Excellence Division (SAP CoE) of the Auditor-Controller/Treasurer/Tax Collector provides system operation, maintenance, and support for the Countywide Enterprise SAP System as well as the Auditor-Controller/Treasurer/Tax Collector operations. The primary goal of the SAP CoE is to work with organizations and agencies for the continued development of SAP, configure SAP modules, components and sub-components, and maintain SAP security users and roles. The SAP CoE writes code for new functionality and reporting, while researching end-user problems and providing solutions. The SAP CoE is comprised of the Functional and Technical Sections.

Consolidation Synergies

- San Bernardino County initiated a Request for Proposal in 2012 to obtain a Countywide Enterprise Resource Planning (ERP) software that would provide a single software solution to replace unsupported, outdated, and isolated software with the goal of reducing costs, increasing efficiencies, and increasing transparency. SAP provided that solution. The SAP Center of Excellence has continued to support the Countywide ERP software system since Go-Live in October 2017 with the following accomplishments.
 - The County removed its reliance on the financial accounting system (FAS), a CGI/AMS software that was implemented in 1989; the Treasury software TZ a mainframe based, internally developed system that is over 30 years old; SAGE FAS 500 Asset Accounting for capital assets; and is in the final stages of replacing the electronic procurement system called ePro (Buyspeed from Periscope Holdings) implemented in March 2012.
 - By selecting an integrated system solution, the County has taken a major step to implementing a single, integrated, Countywide data repository reflecting consistent data for improved decision-making and self-service inquiry. This will be accomplished by reducing the number of software systems, redundant data entry, and the resources needed for cross-system reconciliation.
 - Utilizing a single system to support the entire procure-to-pay process decreased processing time for vendor payments by approximately six days, while allowing the County to systematically enforce business rules and financial controls throughout the entire process to improve County oversight.

Expert SAP Technical Support:

- Installs and supports SAP system hardware and software, including mobile devices
- Liaison for Information Services Department infrastructure support
- Provides infrastructure administration to include all SAP servers, databases, storage devices, network devices, monitoring systems, security, and access control
- Manages and supports SAP Security and organizational structure Countywide to support
- SAP user access and automated workflow
- Manages, coordinates, and/or performs software modifications, including Advanced Business Application Programming programs,
- SAP Forms, Business Warehouse/Business Objects reports, and automated workflow changes



SAP CENTER OF EXCELLENCE

SAP Functional Support:

- Develops and supports SAP system functionality throughout the County, including Finance, Budget, Treasury, Travel, and Materials Management (Procurement and Inventory Management)
- Analyzes County SAP business needs, and researches and tests potential enhancements to meet County needs
- Develops and maintains SAP websites to provide information to end users
- Maintains and supports interfaces with third-party software and legacy applications
- Develops and maintains Business Continuity Planning and Disaster Recovery Plan
- Documents processes and enhancements for ongoing and end-user support
- Provides subject matter expertise regarding SAP business systems analysis and business process management
- Provides end-user training on SAP application usage
- Provides liaison between ATC and other departments to ensure system functionality

SAP 2019 Accomplishments

- SAP implemented Accounts Receivable on April 1, 2019.
- SAP implemented Assets Management on September 26, 2019.
- SAP implemented SAP Budgeting and Planning for Public Sector for 2020 Budgeting year for the following three departments: Auditor-Controller/ Treasurer/Tax Collector, Probation, and Veterans Affairs.
- SAP improved Supplier Relations Management workflow.
- SAP hired internal staff of 13 to support the SAP System for the County.
- SAP conducted 20 SAP Training Courses to 526 End Users.
- SAP deployed an additional number of Reports including the Budget Availability Control Budget Deficit Report, Budget and Actuals by Period, Business Warehouse All Postings Report, Year-End Estimate Reports, Supplier Relations Management Reports, Tax Reports and Supplier Spend.





Diana Atkeson
Chief Deputy Tax
Collector

TAX COLLECTOR DIVISION

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 Procedures. 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 approximately 900,000 property tax bills and over \$3 billion in property tax revenue and other fees collected each year. The Tax Collector Division consists of three sections: Tax Collection, Tax Collection Accounting, and Tax Sale & Bankruptcy.

TOP TEN TAXPAYERS 2019 SAN BERNARDINO COUNTY

Name	Assessed Value	% of roll
SOUTHERN CALIFORNIA EDISON COMPANY	\$ 4,754,807,158	2.04%
PROLOGIS L P	\$ 1,767,029,440	0.76%
TARGET-DAYTON HUDSON	\$ 804,487,922	0.35%
WAL-MART STORES INC	\$ 764,107,987	0.33%
MAJESTIC REALTY CO.	\$ 761,359,286	0.33%
SOUTHERN CALIFORNIA GAS COMPANY	\$ 726,797,898	0.31%
WATSON LAND COMPANY	\$ 718,145,326	0.31%
TEACHERS INSURANCE & ANNUITY ASSN	\$ 655,847,174	0.28%
STATER BROS MARKETS	\$ 519,151,526	0.22%
HOMECOMING I AT TERRA VISTA LLC	\$ 452,161,174	0.19%
<i>* Includes Secured and Unitary Roll</i>		
<i>Source: County of San Bernardino, Assessor and Auditor-Controller/Treasurer-Tax Collector, Property Tax Division</i>		
Total Secured	\$232,780,008,713	

2019 Accomplishments

- Collected over \$3 billion in Secured/Unsecured property taxes
- Tax Collector was awarded two National Association of Counties (NACo) Awards for the development and implementation of our Cashiering and Remittance systems.
- Prepared and mailed letters to 545 property owners to enforce Revenue and Taxation Code §2503.2(b) requiring taxpayers to pay by ACH when paying an aggregate of \$50,000 or more. Positive results already achieved in collecting property taxes sooner allowed the monies to be apportioned to the taxing agencies more timely.
- Successfully managed the May and August 2019 Tax Sales, returning 1,233 parcels to tax paying status for \$10.7 million total revenue. 1,042 bidders participated in the auctions.
- Processed 386 Excess Proceeds claims
- Increased Transient Occupancy Tax collections by 97%, as a result of collection efforts and the Airbnb Voluntary Collection Agreement.

The Tax Collector Division produces the following types of Tax Bills

Annual Unsecured Tax Bills:
Mobile homes, airplanes,
boats, and business equipment

Annual Secured Tax Bills:
Houses, condominiums,
commercial buildings, and
timeshares

Supplemental Tax Bills: State law requires the immediate reassessment of property (for tax purposes) whenever a change of ownership or completion of construction occurs. If applicable, taxpayers receive a supplemental tax bill reflecting the change in value as determined by the Assessor for the balance of the tax year. Supplemental tax bills are typically generated three times annually: January, May and August.

TAX COLLECTOR DIVISION

The Tax Collector Division consists of three sections: Tax Collection, Tax Collection 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.

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. Processes payment utilizing credit/debit cards. The Section:

- Initiates payment plans on defaulted taxes
- Issues mobile home Tax Clearance Certificates
- Provides information and assistance to individual taxpayers, business owners, and mortgage companies through the call center and at the customer service counter
- Administers the collection of the Transient Occupancy Tax (TOT)
- Processes payments for unsecured taxes paid via seizure of bank account

Tax Sales & 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. The Section:

- 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 a carefully selected independent contractor.

To register, visit us at www.Mytaxcollector.com.

Our office experiences a high volume of in-person visits and phone calls on the days nearing the December and April Installment due dates. The chart below shows the Foot Traffic & Phone Calls of the last 3 days during the 2nd Installment in December 2019.



The chart below shows the 97% increase in Transient Occupancy Tax (TOT) from FY 2017/18 to FY 2018/19.



2019 Tax Sale in May and August



Total Tax Sales \$10.7 millions

TAX COLLECTOR DIVISION

Tax Accounting Section

Responsible for ensuring the integrity of the automated tax roll online ledger for secured and unsecured taxes and fees. The Section:

- Reconciles the mailing of the annual secured and unsecured tax bills
- Processes all mail remittance for the Tax Collector and Central Collection Divisions and ensure payments are posted timely and accurately to individual accounts
- Reviews and accepts electronic remittance and funds from online banking
- Posts payments to the online tax roll ledger
- Conducts balances and FTP image cash letter (ICL) deposits to the County's banking institution
- Balances the daily collections of cash, checks, and electronic deposits
- Audits problem payments and identify necessary actions
- Reverses payments on returned checks and initiate notice to taxpayer
- Reviews and audit the issuance of refund warrants for over payments and duplicate payments
- Manages deposits for various County departments
- Reconciles trust funds
- Provides satellite cashier payment center during installment for the convenience of High Desert taxpayers

The chart to the right shows the Annual Secured & Unsecured Tax Charge & Collection of 2018 and 2017.

- 2018 Annual Secured Tax Charge increased \$188M (7%) vs 2017
- 2018 Annual Unsecured Tax Charge increased \$4.9M (4%) vs 2017
- 2018 Annual Secured Tax Bills 779,198 vs 2017- 775,480 a 3,718 increase.
- 2018 Annual Unsecured Tax Bills 33,320 vs 2017-33,457 a (137%) decrease.

2018/19 Installments Percentage Collected by Payment Type



The chart above shows the percentage of payments received by payment type during the Property Tax Installment period.

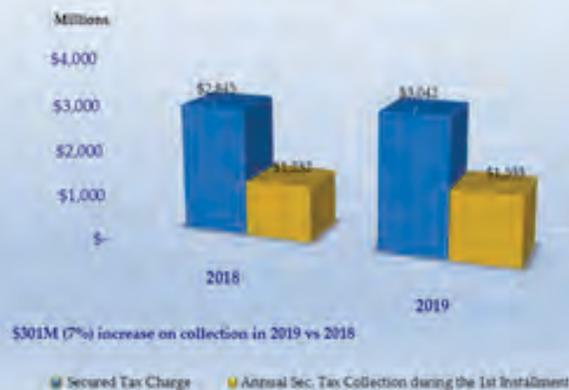
Electronic Payment Comparison From Oct 01 thru Dec 11 in 2018 Vs. 2019 (Amounts in Millions)



The chart above shows the Electronic Payment from October 1 - December 11 for the years 2018 and 2019.

- 2019 Wires & ACH increased \$114M (18%) vs 2018
- 2019 Echeck increased 76M (29%) vs 2018

Annual Secured Tax Charge & Collection 1st Installment, 2018 and 2019 (Amounts in Millions)



TAX COLLECTOR DIVISION

Consolidation Synergies

- The Tax Collector Division implemented the Contact Center with Interactive Voice Response (IVR) to provide better customer service to customers and additional options to pay.
- The Tax Collector Division provided the opportunity for taxpayers to receive their bill via email as eBills.
- The Tax Collector Division provided the opportunity for taxpayers to pay their property taxes using a debit card.
- The Tax Collector Division implemented an Online Banking Tax Payment process that has increased efficiency and effectiveness in processing payments remitted through a taxpayer's online banking system. (2015 NACo Award)
- The Tax Collector Division implemented Image Cash Letter (ICL) also referred to as Check21 – Check image transmission to bank making funds available sooner to invest and apportion to taxing agencies.
- The Tax Collector Division implemented Bankruptcy Application to track status of cases and payments received from trustees.
- The Tax Collector Division implemented Voluntary Collection Agreement – Increased Transient Occupancy Tax revenue by 97%.
- The Tax Collector Division implemented Cashiering System – Streamlined business operations by providing cashiers with digital tools to better serve their customers. (2019 NACo Award)
- The Tax Collector Division implemented Remittance system – A robust system designed to process thousands of daily tax payments to the Tax Collector, Central Collections, and Treasury Divisions. (2019 NACo Award)
- The Tax Collector has benefited from the consolidation of the departments by the open communication with the Property Tax Division, which allows for faster decision making while retaining critical checks and balances.



Tax Collector Division			
2019 Customer Served Stat			
Month	Office Visitors	Phone Calls	Activity Driving Increase
January	1,436	9,601	
February	2,112	9,172	
March	4,061	9,460	
April	9,995	12,654	2nd Installment
May	957	7,516	
June	2,036	10,992	Bills become Defaulted as of June 30th
July	756	8,712	
August	682	6,996	
September	570	7,156	
October	5,018	14,731	Annual Bills Mailed
November	5,818	12,120	Annual Bills/Commence of 1st Installment
December	11,500	11,888	1st Installment
	44,940	120,998	

The chart above highlights the number of customers served by the Tax Collector Division in Calendar Year 2019.



John Johnson
Chief Deputy
Treasurer

TREASURER DIVISION

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 \$7 billion County Investment Pool. As guardian of the public’s tax dollars, the Treasurer adheres to one of the 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. In addition to providing banking services for the County, the Treasurer Division clears all warrants issued by the County and school districts.

2019 Accomplishments

- Implemented MatLab Analytic Software to give Treasury staff in-house custom analytic tools.
- Maintained AAAf/S1 Ratings from Fitch Ratings (Highest attainable for a Local Government Investment Pool).
- Achieved highest ever Investment Pool balance of \$7.925B on December 16, 2019.
- As result of the passage of AB 1770 (language composed by ATC Treasury Staff) which became effective January 1, 2019, the Treasury has added asset-backed securities positions to the pool, enhancing pool returns.
- Treasury made significant structural changes to the pool by adding to its diversified list of approved issuers and increasing pool duration.
- Treasury implemented electronic trading for its money market fund transactions.
- Treasury staff wrote amendments for AB 945, which added protections for public agencies participating in reciprocal deposit bank accounts.
- Treasury Division was featured in the June 27, 2019 Wall Street Journal article regarding ATC's opposition to an industry led proposal to reduce fixed income transaction price transparency, "Bond Fight Pits Main Street Against Wall Street"



Consolidation Synergies

The consolidation facilitated the implementation of SAP, which also replaced our outdated mainframe-based Treasury system, TZ.

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.

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.

Communication between Treasury and Controller, Property Tax, and Accounts Payable improved significantly after the consolidation, benefiting cash flow management, banking function, and transaction reconciliation and reporting.

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.

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.

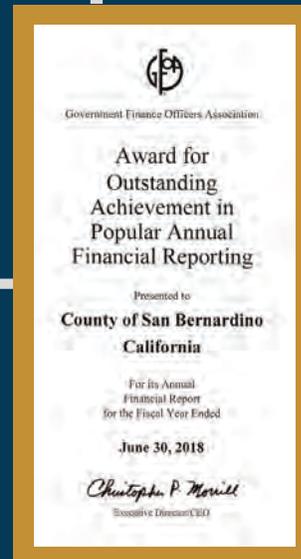
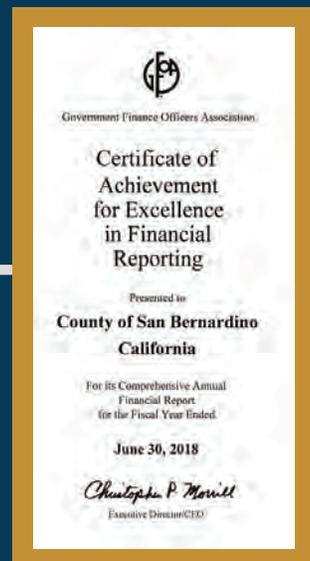
The consolidation of the management hierarchy removed decision-making barriers, allowing for faster approvals, budgeting and implementation, thus improving the execution and completion of important projects.

Treasury 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.

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. Treasury staff also 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.

AUDITOR-CONTROLLER TREASURER/TAXCOLLECTOR DEPARTMENT 2019 ACCOMPLISHMENTS

- ATC Mason published the first ever Annual Report on Fraud, Waste and Abuse, highlighting each of the 86 cases referred by members of the public during 2018 to our Fraud, Waste and Abuse Hotline and informing the public about how these cases were resolved.
- ATC Mason is now the voice of the Department. When the public calls in to any of our lines, his voice greets them and guides them to the appropriate services within our Department.
- A privacy policy was added to our ATC website to ensure privacy and security to members of the public interacting with us through the Internet.
- ATC Mason expanded the use of social media and greatly increased the amount of content on Facebook, Instagram and Twitter. Facebook likes went from 3 to over 1,100 in 2019. He also established the first ever ATC Yelp account. Social media icons were added to property tax bills and inserts, SAP Newsletter, SAP correspondence, ATC websites and posters.
- ATC Mason personally participated in receiving tax payments from the public during the property tax installment period ending April 10 and December 10, both in the High Desert temporary location and in the ATC building in San Bernardino. He enjoyed interacting with taxpayers and they were appreciative of actually being served personally by their elected tax official.
- ATC Mason initiated the Department's first ever quarterly newsletter with information from our ATC and from our employees. Communication is the key to success in teamwork.
- ATC Mason created a basic brochure putting each of our nine divisions and the ATC himself before the public in an eye-catching, easy to read and understand summary format.
- Phase One of the Geographic Information System (GIS) mapping collaboration application between Property Tax and Information Technology Divisions went live in early July 2019 and provides taxpayers with detailed information on their property taxes.
- ATC Mason completed the Americans with Disabilities Act (ADA) Door Enhancement Project for compliance at both public and employee entrance doors.
- ATC Mason requires the largest corporate taxpayers who make aggregate tax payments to the County of \$50,000 or more in a calendar year to submit their payment by ACH credit or wire transfer. This enables our office to more effectively process payments, provide more timely proof of transactions, and allow for quicker allocation of funds to local jurisdictions who rely upon them.



AUDITOR-CONTROLLER TREASURER/TAX COLLECTOR DEPARTMENT 2019 ACCOMPLISHMENTS

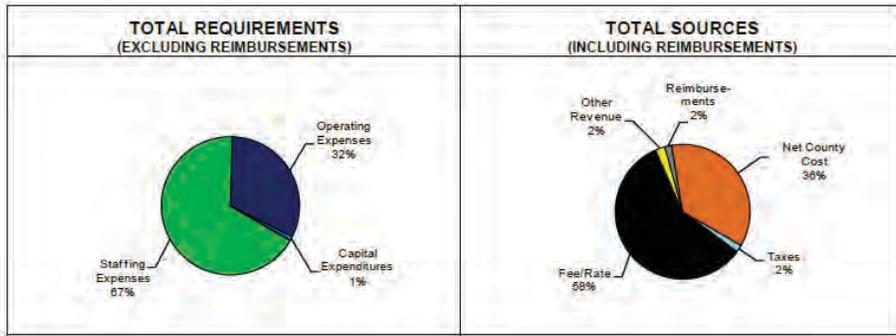
- The ATC Department earned three National Association of Counties (NACo) Achievement Awards for its Cashiering System, Remittance System and the Property Tax Refund Enhancement Project.
- ATC Mason met with Chris Gardner, award winning author of The Pursuit of Happiness, and discussed motivational techniques. Mr. Gardner's book was made into a major motion picture of the same name starring Will Smith.
- All Comment Cards on our service from the public, good and bad, are personally reviewed by ATC Mason and every one of them is responded to by appropriate Department staff.
- ATC Mason added a new survey link to property tax bills to seek input from taxpayers on how to better assist them.
- ATC Mason expanded the Employee Recognition Program by recognizing employees monthly and provide extra benefits.
- ATC Mason maintained AAAs/S1Ratings from Fitch Ratings and achieved highest ever balance of \$7.925 billion for the Investment Pool.
- ATC Mason increased awareness of the Property Tax Postponement program.
- ATC Mason opposed AB857, the Public Banking Act, which would allow politicians to raid public treasuries for projects they deem worthy.
- ATC Mason participated in Meet and Greet meetings by Division with open communication in a friendly, comfortable atmosphere.
- ATC Mason has spoken before many groups including Association of Government Accountants, West End Real Estate Group, California Joint Audit Managers' Committee, and the Inland Empire Conservative Republicans of California to name a few.
- ATC Mason attended his first State of the County event along with other county leaders, attended his SBCera meeting and conference, the CACTTC Legislative Day in Sacramento and their annual conference, and attended the National Government Finance Officers' Association (GFOA) conference.
- ATC Mason reached out to Trona earthquake victims notifying them that tax relief is available and offering staff assistance.
- ATC Mason opposed legislative transparency rollback provisions for tax and bond measures because he believes taxpayers should have more information about their taxes and bonds, not less.



ATC DEPARTMENT

2019-2020 BUDGET BREAKDOWN

2019-2020 RECOMMENDED BUDGET



ANALYSIS OF 2019-2020 RECOMMENDED BUDGET

	GROUP: Fiscal DEPARTMENT: Auditor-Controller/Treasurer/Tax Collector FUND: General			BUDGET UNIT: 340 1000 FUNCTION: General ACTIVITY: Finance			(B-A) Change From Prior Year Modified Budget
	2015-16 Actual	2016-17 Actual	2017-18 Actual	(A) 2018-19 Modified Budget	2018-19 Estimate	(B) 2019-20 Recommended Budget	
Requirements							
Staffing Expenses	22,730,495	22,405,679	22,322,874	28,574,814	26,455,262	26,165,769	(409,045)
Operating Expenses	13,080,672	10,711,833	13,955,144	17,605,226	16,782,313	13,388,774	(4,416,455)
Capital Expenditures	97,909	123,812	88,365	401,402	104,277	394,000	(6,502)
Total Exp Authority	35,909,076	33,241,324	36,366,163	46,581,442	43,341,852	41,948,543	(4,832,002)
Reimbursements	(368,030)	(368,556)	(370,472)	(684,560)	(645,090)	(696,769)	197,800
Total Appropriation	35,541,346	32,872,768	35,995,711	45,896,882	41,696,762	41,251,774	(4,634,202)
Operating Transfers Out	0	0	0	279,000	0	0	(279,000)
Total Requirements	35,541,346	32,872,768	35,995,711	46,165,885	41,696,762	41,251,774	(4,913,202)
Sources							
Taxes	271,160	184,110	392,620	281,000	280,840	781,000	500,000
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	138,588	132,429	99,439	82,208	194,420	87,297	5,089
Fee/Rate	23,308,359	22,091,200	22,206,036	26,884,615	23,247,062	24,380,327	(2,504,291)
Other Revenue	1,350,867	1,327,877	1,366,001	1,272,074	1,488,488	946,508	(325,568)
Total Revenue	25,069,004	23,735,416	24,064,996	28,519,900	25,198,811	26,195,130	(2,324,770)
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	25,069,004	23,735,416	24,064,996	28,519,900	25,198,811	26,195,130	(2,324,770)
Net County Cost	10,472,342	9,137,352	11,930,715	17,645,985	16,497,951	15,056,644	(2,588,432)
Budgeted Staffing*	315	317	333	340	340	319	(21)

*Data represents modified Budgeted Staffing.

Note: Auditor-Controller/Treasurer/Tax Collector is classified as a central service department in the Countywide Cost Allocation Plan (COWCAP). In order to allocate full central service costs to the County's operating departments, central service departments do not pay COWCAP charges. Not included in this budget is \$51,155, which represents Auditor-Controller/Treasurer/Tax Collector share of costs of other central service departments, such as Human Resources.

ATC 2019 BUILDING IMPROVEMENTS

Parking Lot Replacement Project

The Auditor- Controller/Treasurer/ Tax Collector (ATC) and Assessor-Recorder-County Clerk share a parking lot at 268 and 222 West Hospitality Lane in San Bernardino. The parking lot was constructed prior to 1990 before the buildings were erected. On June 11, 2019, at Mr. Mason's urging, the Board of Supervisors approved Board Agenda Item No. 57. As authorized by the Board the parking lot then went through a full reconstruction, which included the removal and replacement of the full asphalt section, repair of the gutter to enhance drainage, and the sealing and striping of the replacement asphalt. The project was split into four phases to maintain access to parking, with the lowest impact to both facilities. A special thank you to Mr. Mason, the Board of Supervisors, County Administrative Office, Terry Thompson and the Real Estate Services Department, and ATC Maintenance Coordinator Robert Gordon for the success of this project.

Flagpoles

Coming Soon! Three flagpoles on the west side of the building to represent the United States, California, and San Bernardino County, an expansion to existing exterior security cameras, and the installation of concrete bollards.

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 other than posted banners and signs, which made it difficult for the public to distinguish ATC's location. In 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.

Building Window Security Laminate

As a continuing effort to keep ATC's building occupants safe, micro-thin and transparent window security laminate was applied to the interior side of existing glass on the first floor to make it highly resistant to damage from natural disasters, break-ins, bullets, and bombs. The security laminate mitigates injuries caused by broken or flying glass from threats such as explosive blasts, severe weather, attempted thefts, and gunfire. This one-time project was achieved by utilizing salary savings.

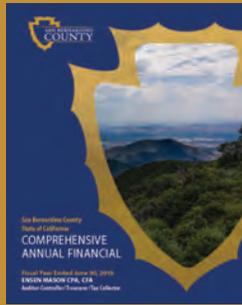
Americans with Disabilities Act (ADA) Compliant Building Entry Doors

The 268 West Hospitality Lane building public and employee entry doors were updated with ADA compliant push button automatic openings to provide greater accessibility to patrons and employees with a disability.

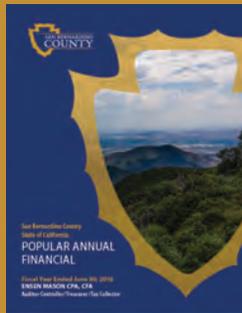


ATC FINANCIAL REPORTS

All ATC
Financial Documents
can be viewed
online at:
[http://www.sbcounty.gov/
ATC/Services/Documents](http://www.sbcounty.gov/ATC/Services/Documents)

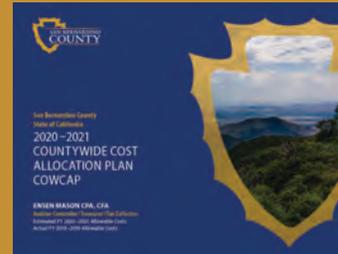


**COMPREHENSIVE ANNUAL
FINANCIAL REPORT (CAFR)**

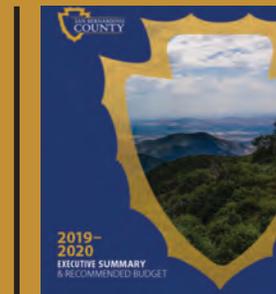


**POPULAR ANNUAL
FINANCIAL REPORT (PAFR)**

**COUNTY-WIDE COST
ALLOCATION PLAN
(COWCAP)**



**SAN BERNARDINO COUNTY
BUDGET BOOK**



The San Bernardino County Recommended Budget can be
viewed online at: [http://cms.sbcounty.gov/cao-
finance/Home.aspx](http://cms.sbcounty.gov/cao-finance/Home.aspx)

ATC PHONE DIRECTORY

ADMINISTRATION

Auditor-Controller/Treasurer/Tax Collector
Ensen Mason 909-382-7000
Executive Assistant, Wendy Sulzmann
Assistant Auditor-Controller/Treasurer /Tax Collector
Doug Boyd 909-382-7004
Executive Secretary III, Ashley Guzman
Assistant Auditor-Controller/Treasurer /Tax Collector
Tori Roberts 909-382-7005
Executive Secretary III, Rebecca Roche
Administrative Supervisor, Keri Rose 909-382-7006

AUDITOR DIVISION

Chief Deputy Auditor, Denise Mejico 909-382-3107
Internal Audits Manager, Menaka Burkitt 909-382-3117

CONTROLLER DIVISION

Chief Deputy Controller, Vanessa Doyle 909-382-3195
General Accounting Manager, Lisa Lazzar 909-382-3196
Management Services Manager, Erika Gomez 909-382-3191

TREASURER DIVISION

Chief Deputy Treasurer, John Johnson 909-382-3007
Investment Officer, Parth Bhatt 909-382-3033
Assistant Investment Officer, Robin Dixon 909-382-3030
Banking & Settlement Compliance Officer,
Wendy Sieruga 909-382-3008

TAX COLLECTOR

Chief Deputy Tax Collector, Diana Atkeson 909-382-3041
Tax Collection Billing Manger, Lydia Arroyo 909-252-5430
Taxpayer Services Manager, Lisa Alvarez 909-252-5431
Tax Sale Manager, Kelly McKee 909-252-5429

CENTRAL COLLECTIONS DIVISION

Chief Deputy, Central Collections
Sonia Hermosillo 909-382-3166
Central Collections Manager, Linda Mikulski 909-382-3070
Chief Collections Supervisor, Sherry Thompson 909-382-3080

Office Location

268 West Hospitality Lane
San Bernardino, CA 92415

First Floor:

Information Technology
Tax Collector
Treasurer

Second Floor:

Central Collections
SAP Center of Excellence

Fourth Floor:

Administration
Auditor
Controller
Disbursements
Property Tax

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SOCIAL MEDIA TODAY!**

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 @sanbernardinocountyatc

 @atc_san

 San Bernardino County
Tax Collector

ATC PHONE DIRECTORY

DISBURSEMENTS DIVISION

Chief Deputy, Disbursements, Michael Alexander 909-382-3166
 Accounts Payable Manager, Rhawnie Berg 909-382-3141
 Central Payroll Manager, Jason Redden 909-382-3168

INFORMATION TECHNOLOGY DIVISION

Chief Deputy, IT, Don Le 909-382-3001
 Business Application Manager, Dustin Morse 909-382-3028
 Business Application Manager, Stephanie Diec 909-382-3029

PROPERTY TAX DIVISION

Chief Deputy, Property Tax, Linda Santillano 909-382-3189
 Property Tax Manager, Evelyn Medina 909-382-3105
 Property Tax Manager, Franz Zyss 909-382-3176

SAP CENTER OF EXCELLENCE

Chief Deputy, SAP Center of Excellence
 Rowena Barcelona-Nuqui 909-382-7046
 SAP Team Leader, Christine Gregg 909-382-3063
 SAP Team Leader, Wolfgang Chen 909-382-7049

DATES TO REMEMBER

DECEMBER 10
 First Installment Due

APRIL 10
 Second Installment Due

MAY
 Tax Sale of Tax Defaulted Properties

AUGUST
 Re-Offer Sale of Tax Defaulted Properties



www.SBCounty.gov

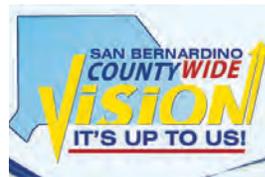
www.SBCounty.gov/ATC

www.MyTaxCollector.com

IMPORTANT INFORMATION IN YOUR COUNTY



The one-stop location for County news and information including news releases, announcements and photos.
<http://wp.sbcounty.gov/cao>



Our job is to create a county in which those who reside and invest can prosper and achieve well-being. To view the County-wide vision statement please visit:
<http://cmscl.sbcounty.gov/cao-vision/home.aspx>



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/>



Connect County homeowners with foreclosure prevention and loan modification resources.
www.saveyourhomesbcounty.org

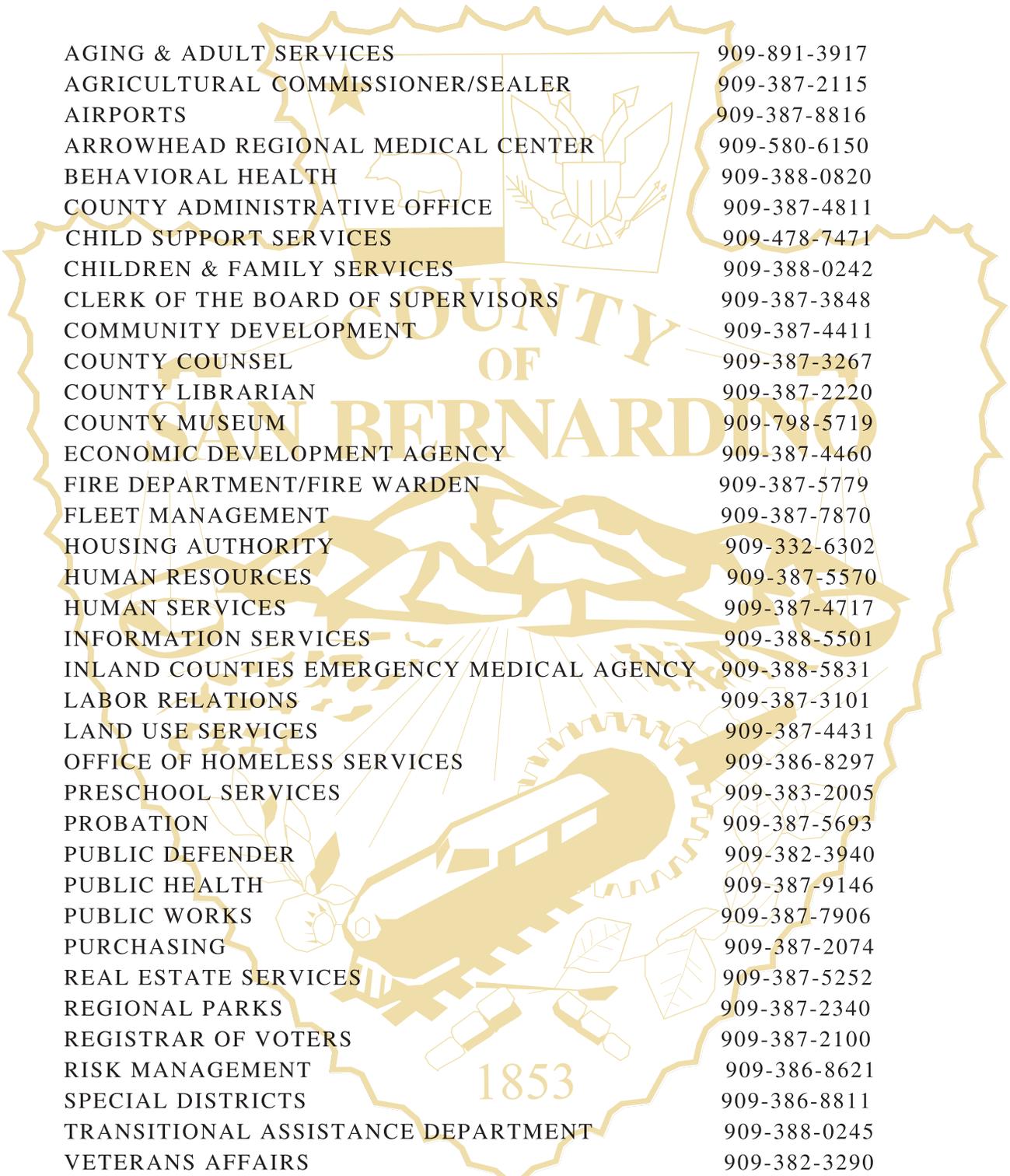


Receive text messages and/or emails to County employees in the event of an emergency.
<http://wp.sbcounty.gov/sbsafe/introducing-the-sb-safe-employee-alert-system/>



Stay Connected
 Visit County websites via mobile devices using the following link:
<http://m.sbcounty.gov>

COUNTY DEPARTMENTS DIRECTORY

The background of the page features a large, faint, golden seal of San Bernardino County. The seal is circular with a scalloped border and contains a central shield with a grizzly bear, a plow, and a sheaf of wheat. Above the shield is a banner with the text 'SAN BERNARDINO COUNTY OF CALIFORNIA'. Below the shield is a gear and the year '1853'. The seal is partially obscured by the text of the directory.

AGING & ADULT SERVICES	909-891-3917
AGRICULTURAL COMMISSIONER/SEALER	909-387-2115
AIRPORTS	909-387-8816
ARROWHEAD REGIONAL MEDICAL CENTER	909-580-6150
BEHAVIORAL HEALTH	909-388-0820
COUNTY ADMINISTRATIVE OFFICE	909-387-4811
CHILD SUPPORT SERVICES	909-478-7471
CHILDREN & FAMILY SERVICES	909-388-0242
CLERK OF THE BOARD OF SUPERVISORS	909-387-3848
COMMUNITY DEVELOPMENT	909-387-4411
COUNTY COUNSEL	909-387-3267
COUNTY LIBRARIAN	909-387-2220
COUNTY MUSEUM	909-798-5719
ECONOMIC DEVELOPMENT AGENCY	909-387-4460
FIRE DEPARTMENT/FIRE WARDEN	909-387-5779
FLEET MANAGEMENT	909-387-7870
HOUSING AUTHORITY	909-332-6302
HUMAN RESOURCES	909-387-5570
HUMAN SERVICES	909-387-4717
INFORMATION SERVICES	909-388-5501
INLAND COUNTIES EMERGENCY MEDICAL AGENCY	909-388-5831
LABOR RELATIONS	909-387-3101
LAND USE SERVICES	909-387-4431
OFFICE OF HOMELESS SERVICES	909-386-8297
PRESCHOOL SERVICES	909-383-2005
PROBATION	909-387-5693
PUBLIC DEFENDER	909-382-3940
PUBLIC HEALTH	909-387-9146
PUBLIC WORKS	909-387-7906
PURCHASING	909-387-2074
REAL ESTATE SERVICES	909-387-5252
REGIONAL PARKS	909-387-2340
REGISTRAR OF VOTERS	909-387-2100
RISK MANAGEMENT	909-386-8621
SPECIAL DISTRICTS	909-386-8811
TRANSITIONAL ASSISTANCE DEPARTMENT	909-388-0245
VETERANS AFFAIRS	909-382-3290
WORKFORCE DEVELOPMENT	909-387-4460



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