



San Bernardino County

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



DOLLARS & SENSE

ATC Newsletter

Semi-Annual 2023

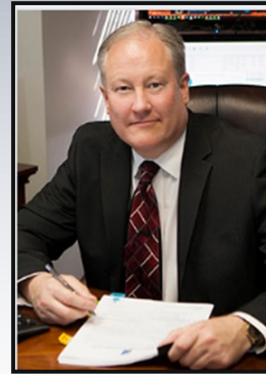
July-December

Happy and Prosperous New Year...by Ensen Mason

I wrote this message in high spirits after returning from the ATC Holiday Luncheon. It was heartening to see all our divisions together celebrating under one roof. The holiday season is a special time for many different reasons, and it has become especially so to me to be able to take the opportunity to speak to everybody and express my gratitude for all the good work that is being done. The first couple of times that I presented, I was nervous and perhaps didn't feel like I knew most of you. But after 5 years, I have come to know and respect all of you. It's easier to speak when you're talking to friends.

There have been many accomplishments in 2023 which will be highlighted in detail in the upcoming 2023-2024 Biannual Report. This report has become a staple at speaking events and public presentations, and it is well received. Since many people think that we are only responsible for sending a property tax bill once a year, I start the presentations with a division-by-division description. It's my job to make sure the public knows the important work you all do. Congratulations on another successful year.

And since I am learning Spanish, "Les deseo un feliz y próspero año nuevo." (I wish you a happy and prosperous new year.)



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ATC Diversity Committee Gives Back to the Community

The ATC Diversity Committee continues to give back to the surrounding communities. Together, the committee took on the task of coordinating two donation campaigns — Shoes That Fit and the Celebration of Giving Toy Drive.



The Shoes That Fit Campaign benefits local school-age kids with a new pair of tennis shoes and a backpack filled with school supplies. ATC collected donations throughout the department and brought smiles to several deserving kids!



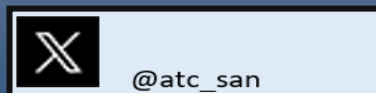
The Celebration of Giving Toy Drive is sponsored by the Children's Fund, which is a San Bernardino nonprofit that serves the communities' most vulnerable children by funding and equipping agencies and nonprofits that serve children who are experiencing poverty, abuse, and neglect. Every year ATC joins forces to collect new unwrapped toys to help make the holidays a little brighter for local kids.




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VANESSA DOYLE—2023 ATC EMPLOYEE OF THE YEAR

Vanessa began her San Bernardino County career in 2005 with the Auditor/Controller-Recorder as an Accountant II in the Recorder Division. She promoted through the ranks serving in various capacities in Accounts Payable, Internal Audits, and Reimbursable Projects. In 2011, she promoted to ATC Manager in the Property Tax Division and then in June 2013 to Chief Deputy, Disbursements. Vanessa subsequently served as Chief Deputy Tax Collector; Chief Deputy, Revenue Recovery; Chief Deputy, Property Tax; and most recently Chief Deputy Controller where she has served since March 2018.



Earlier this year, Vanessa accepted a special assignment overseeing the Property Tax Division during the transitional period of the Interim Chief Deputy, Property Tax, while continuing to serve in her normal role as Chief Deputy Controller. During this assignment, she was involved in the Countywide Oversight Board for RDA dissolution and managed the County's property tax apportionment process, calculation of property tax rates, extension of tax rolls, special assessments, allocation of excess tax proceeds, processing tax roll corrections, and issuance of taxpayer refunds. Although Vanessa has handed over the reins for the Property Tax Division, she continues to actively participate in the Property Tax Legacy Systems Replacement (PTLSR) Project and is a member of the PTLSR Steering Committee where she provides her valuable input.

As Chief Deputy Controller, Vanessa guides her industrious team to ensure financial reports are produced of the highest quality and uphold a level of excellence in government accounting and financial reporting. Because of her dedication and leadership, ATC has maintained its successive record of financial awards. Just announced for fiscal year ending 2022, ATC was awarded the State Controller's Award for County Financial Transactions Reporting for the 17th consecutive year and 18th year overall, and the GFOA Certificate of Achievement for Excellence in Financial Reporting (ACFR) for the 35th consecutive year. Although it has not been announced yet, I do not doubt that ATC will receive the Award for Outstanding Achievement in Popular Financial Reporting (PAFR) for the 17th consecutive year. This record speaks volumes for Vanessa and her team's work ethic.

In addition, Vanessa serves as a mentor and coach for the Management and Leadership Academy. This is just a fraction of Vanessa's duties and contributions that reflect her dedication and make her an asset to ATC and the County.

Vanessa holds a Bachelor of Science in Business Administration with a concentration in Accounting from California State University, San Bernardino. She enjoys camping (glamping), time with family, desert rock crawling, and reading.

Congratulations Vanessa!

My Two \$ense—An Evolving Collection Environment – Legislative and Other Changes in Revenue Recovery

by *Sonia Hermosillo, Revenue Recovery Division Chief*

In like a lion, out like a lamb often describes the single month of March each year. In 2023 however, Revenue Recovery (RRD) experienced more than its lion's share of challenging and demanding months largely brought about by several legislative changes impacting collections.



The year started with analyzing the impact of AB177, legislation that repealed several administrative fees and fines associated with the processing of criminal cases. With \$19.2M in Victim Restitution administrative fees canceled over 99,000 probation/juvenile accounts, RRD was left with insufficient funding to fund the critical operation of collecting and distributing victim restitution. Thankfully, legislation provided backfill to offset the lost fee revenue, and RRD worked with the County's Chief Administrative Office (CAO) to secure a portion of the AB177 backfill the State allotted to San Bernardino County.

Next, AB199s repeal of outstanding failure to appear/failure to pay (FTA/FTP) civil assessments impacting over 320,000 cases and removing \$85M from outstanding case debt, greatly impacted operations. Implementing the programming changes needed to comply with AB199 stalled new FTA/FTP case assignments for several months. But when FTA/FTP case assignments resumed October 2023, with 10,000 backlogged new accounts – approximately 6-months' worth of regular business - sent over just a few weeks period, Revenue Recovery Officers (RROs) were up to the challenge! With systems in place to mass generate demand letters, the calls started coming in. Already used to handing up to 100 calls per day, RROs diligently work with debtors to establish mutually beneficial payment plans when demands to pay in full do not materialize.

Currently, RRD is collaborating with San Bernardino County Courts in its effort to programmatically cancel Emergency Medical Air Transport (EMAT) fees on vehicle citations funding critical air transport in accordance with AB2648. 339,000 cases will be impacted with \$19.2M of fees repealed. Compliance with legislative requirements providing financial relief to debtors in the criminal system is of utmost importance. The RRD accounting unit prepares various reports in response to inquiries demonstrating accountability to stakeholders and reports annually to the California Judicial Council.

In addition to RRD and IT staff partnering with Courts to implement legislative changes; the team successfully worked with Arrowhead Regional Medical Center (ARMC) to interface collection data with their new health information system, EPIC. Inbound account assignment interfaces are functioning, with outbound payment and adjustment data near completion. This is a great win as Revenue Recovery is committed to optimizing its reporting of collection results to clients, and more seamlessly exchange data across the various systems in use.

Despite the technical challenges to implement various changes, collection activity continued ensuring maximum recovery to the County. The team of dedicated Revenue Recovery Officers collected \$32M overall for ARMC and Courts, with a record high of \$5.8M disbursed to victims.

While the year was not without its challenges, RRD is excited to implement its new case management system, Debt Manager. Since the July Kickoff, the implementation team has been working diligently in Design Workshops to configure the test system. Go-Live is anticipated Fall 2024. CUBS has been the long-standing case management system used in Collections since the office's 1996 formation.

With dedicated teams of subject matter experts in all areas: technical, interface, accounting, distribution, collections, etc. we are working to define and enhance processes to continue critical work in a streamlined manner. We are ready to hit the ground running in 2024!

Assembly Constitutional Amendment 1 and the Impact on Property Taxes

ATC Ensen Mason urges taxpayers to carefully consider California's proposed Assembly Constitutional Amendment 1 (ACA 1), which is posed to appear on the ballot for voter approval during the next statewide election in March or November 2024 if passed by the Legislature.

California Proposition 13 (Prop 13) was overwhelmingly approved by voters in 1978, amending the California Constitution to limit the general property tax rate to 1% of the assessed value and to require a two-thirds supermajority vote to approve local general obligation (GO) bonds and special taxes, which are added to the tax bill on top of the 1% base tax rate. The GO bonds and special taxes are in essence an exception to Prop 13, and why Prop 13 has the two-thirds voter approval requirement. California Initiative ACA 1 seeks to lower the voter approval threshold from two-thirds to 55%, in line with the voter threshold for approval of school bonds, making it much easier and more likely to increase property taxes.

"In my role as San Bernardino County Tax Collector, I frequently speak to the public about property taxes and the role that they play in our society," said Mason. "The number one complaint I hear by far is that taxes are too high. I have never once heard somebody complain that taxes are too low, which is why I'm saddened and surprised that our elected state representatives are once again busy trying to make homeowners pay more by erasing part of Prop 13."

Even with the seemingly high two-thirds hurdle, numerous GO bonds and special taxes have been approved since Prop 13 was passed. Taxpayers will see a long list of bonds and special taxes that have been added to their tax bill over the years. If ACA 1 passes, they may notice a second page added to display even more charges.

Proponents of this bill claim ACA 1 will assist local governments to finance affordable housing and public infrastructure; however, the financial burden will fall to homeowners and renters. In California, housing is very expensive because we have a structural housing shortage. Much of this is due to the taxes and fees paid both during initial construction development and ongoing property ownership. A March 2018 UC Berkley study titled *It All Adds Up: The Cost of Housing Development Fees in Seven California Cities* found that development fees in the California cities examined ranged from \$12,000 to \$75,000 per unit for multifamily housing and \$21,000 to \$157,000 for single-family housing. That's incurred before the first nail is ever purchased. Not only must these fees be ultimately paid by homeowners and renters, they discourage development in the first place, which drives the housing shortage.



ACA 1 will make housing more expensive for existing homeowners, first-time homebuyers, and renters alike. The good news is that voters will be able to make their voices heard.

Management and Leadership Academy

Congratulations to ATC employee Chris Lipscomb, Redevelopment Management Analyst in the Property Tax Division, for graduating from the County's Management & Leadership Academy (MLA), Supervisory Development Program, on Thursday, November 9. The goal of the six-month course is to prepare staff for the challenges of supervision. The MLA also has a Mentoring Program that is designed to enhance students' understanding of a desired career path. Chief Deputy Auditor Denise Mejico and Management Services Manager Shay Younger were both mentors in this year's program. The graduation ceremony was held at California State University, San Bernardino.



In 1996, the San Bernardino County Board of Supervisors, Administrative Office and department heads established the MLA to provide comprehensive management and leadership training to County employees. The MLA was expanded to include three "tracks," each designed to prepare the participant for the "next level" of professional development. MLA program tracks include: supervisory development, management development, and executive development.



2023 ATC HOLIDAY LUNCHEON

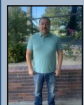
ATC celebrated their Holiday Luncheon at the Elks Lodge in San Bernardino. ATC Mason was honored and thrilled to be surrounded by over 220 of his employees. ATC Mason gave an overview of all nine divisions' accomplishments, presented employees with their county service pin, presented employees with their Employee of the Month plaque, and announced that Vanessa Doyle was named ATC Employee of the Year. Raffle prizes were distributed among the winners and all employees received an ATC-imprinted lunch container along with a \$5 gift card.



ATC Employees of the Month (EOM) for July, August, September, October, November and December 2023

All of these outstanding employees were gifted with an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo placed on the wall located on the first floor near the employee entrance, a \$50 gift card from ATC Mason's personal funds or lunch with him at a local restaurant, and of course, bragging rights as ATC Employee of the Month.

Juan Jimenez, July 2023, Employee of the Month



Juan has been a loyal ATC employee for almost 16 years. In 2007, he began his career with ATC as an Internal Auditor I in the Internal Audits Division. Juan worked diligently on his auditing assignments and was promoted through the ranks of Internal Auditor II to Internal Auditor III within two years. During this period, Juan obtained professional designations as a Certified Public Accountant (CPA) and Certified Internal Auditor (CIA). Congratulations, Juan!

Lisa Alvarez, August 2023, Employee of the Month

Lisa is an outstanding employee who has dedicated 37 years of service to San Bernardino County. She began her career as a Clerk II at Public Health in 1986 and rapidly moved to HSS Auditing as a Fiscal Clerk II in 1989. Lisa's career took off when she joined the Auditor-Controller/Recorder's Office in 1990 as a Fiscal Clerk III in Accounts Payable where she spent five years learning the invoicing and disbursements roles before becoming a Supervising Fiscal Clerk II in Property Tax. Lisa worked in Property Tax providing customer service, property tax refunds, and later special assessments and learned all the functions to build the tax roll. Lisa promoted to the Tax Collector Division as Tax Collection Manager in 2013. Although Lisa retired in October 2023, she has returned as a Business Systems Analyst III providing extra help to ensure the implementation of the County's modernized property tax system is a success. Congratulations Lisa!



Wendy Sulzmann, September 2023, Employee of the Month



Wendy began her career with San Bernardino County in April 1990 as a Sheriff's Station Clerk. She promoted to Secretary I with the Department of Public Works in January 2001 before transferring to the Auditor/Controller-Recorder in January 2005. Wendy quickly climbed the ranks at ATC to Executive Secretary I in November 2007, Executive Secretary III in January 2010, and most recently ATC Executive Assistant in June 2018. During her tenure with ATC, Wendy has supported three different department heads and has done an exceptional job with each of them. Congratulations, Wendy!

Sonia Oliva, October 2023, Employee of the Month

Sonia began her career with San Bernardino County with Revenue Recovery, formerly Central Collections, in November 2004 as an Office Assistant II. She promoted to Fiscal Assistant in November 2005 and mastered the various functions of her role including account posting, setups, and modifications. She promoted to Fiscal Specialist in August 2017 where she assumed lead responsibilities, and shortly after promoted to Supervising Fiscal Specialist in May of 2019.



Paula Magdaleno, November 2023, Employee of the Month



Paula began her San Bernardino County career with ATC in February 2013 as a Supervising ATC Payroll Technician in the Central Payroll Section. Paula is a strong leader and has helped guide staff through many challenges, including the transition to a paperless environment due to COVID-19, several MOU changes, and implementing Countywide benefit changes. Congratulations Paula!

Charles Peng, December 2023, Employee of the Month

Charles graduated from the South China Agricultural University in 2009 with a Bachelor of Computer Science. Since joining ATC's IT Division in April 2019 as a Programmer Analyst, Charles rose to the role of Enterprise Programmer Analyst in April 2023. He has been instrumental in delivering enterprise-wide support across the County, excelling in the development and support of solutions beneficial to taxpayers and County departments. Congratulations Charles!

