



County of San Bernardino



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

DOLLARS & SENSE

ATC Quarterly Newsletter

Fourth Quarter, 2019

October - November - December 2019

Work Performance Evaluations (WPEs) by Ensen Mason

I have always felt that employee evaluations are one of the most important tools in the development of people. In San Bernardino County government, work performance evaluations (WPE) are an annual measurement of job performance that serves as the benchmark for career progress in each employees' personnel file.

Many times people know how they're doing on the job, other times not so much. It's important to me that WPEs are a vehicle for feedback and growth as opposed to just an administrative obligation that has to be complied with.

Different leaders have different communication styles, and some don't give employees the feedback they need to grow professionally. I view WPEs as a formalized method to ensure that feedback happens and I've done a few things to facilitate this process.

All employees will receive a full WPE annually and it will include more feedback in every category. The small boxes on the face of the WPE form were artificially limiting and encouraged less feedback, not more. All WPEs are now required to have feedback by category on a separate sheet(s) of paper to encourage the writer to memorialize any and all useful feedback to the employee. I expect that feedback will include specifics on how the employee can grow in terms of skills and responsibilities in each category as well as a clear summation at the end in the overall section.

Helping employees learn, grow and move up professionally is one of my top priorities. The WPE should be a realistic snapshot in time of where an employee is in their career. My hope is that it will also be a useful roadmap to a successful future.



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IN OUR COMMUNITY...

Mr. Mason participated in the following events in our Community:

September 18: Quarterly Employee of the Month Ceremony

October 5: SB County 5K Run/Walk

October 7 - 11: Customer Service Week

October 17: The Great ShakeOut Exercise

November 5: Speak at CSUSB Beta Alpha Psi Meeting

November 22: Speak at San Bernardino Republican Women Federated



CONSOLIDATION SAVES COUNTY MILLIONS

In 2009 following the retirement of San Bernardino County Treasurer-Tax Collector Dick Larsen, CAO staff members approached County Auditor-Controller Larry Walker with the suggestion that he consider leading a consolidated Office combining both of these elements. The County was in the grip of a deep recession, and reducing expenditures and increasing efficiency were high priorities for county leadership. Mr. Walker agreed and on January 26, 2010, the Board of Supervisors approved the consolidation of the Auditor-Controller with the Treasurer-Tax Collector to create the Auditor-Controller/Treasurer/Tax Collector (ATC).

The combined Office has produced overhead savings of \$11,873,877 during budget years 2009-10 through 2019-20. A net 19 positions were eliminated in the 2009-10 final budget as a result of the consolidation through efficiencies and economies of scale. The ATC also has experienced an improved decision making process with fewer delays and better coordination between divisions. We are entering the new decade with high morale, a clear sense of mission and a shared desire to excel in service to the taxpayers of San Bernardino County!

PROPERTY TAX POSTPONEMENT PROGRAM

ATC Mason recently announced that the 2019-20 Property Tax Postponement (PTP) Program is available to qualifying taxpayers through the State Controller's Office. This is a loan program which allows eligible homeowners, including low-income seniors and disabled individuals, to postpone the payment of their current-year property taxes on their primary residence at an interest rate of 7%.

Applications will be accepted from October 1, 2019, through February 10, 2020, and will be processed in the order they are received. To qualify, a homeowner must meet all of the following criteria.

ELIGIBILITY REQUIREMENTS:

- Be at least 62 years of age, or blind, or disabled;
- Own and occupy the home as your primary place of residence;
- Have a total household income of \$35,500 or less;
- Have at least 40% equity in the property; and
- Not have a reverse mortgage on the property.

The interest rate for taxes postponed under the Property Tax Postponement Program is 7% per year. Postponed taxes and interest become due and payable when the homeowner moves or sells the property, transfers title, defaults on a senior lien, refinances, obtains a reverse mortgage, or passes away. Program participants must reapply each year and demonstrate they continue to meet eligibility requirements.

Funding for the program is limited. Applications are immediately available at the Tax Collector's Office located at 268 West Hospitality Lane, First Floor, in San Bernardino and online at www.sco.ca.gov under the Public Services tab. For more information, please visit the SCO's website at www.sco.ca.gov. You may also contact the SCO by phone at (800) 952-5661 or by email at postponement@sco.ca.gov.

Fun Fact About ENSEN MASON

ATC Mason is currently building a Van's RV 14A aircraft. He has completed the rudder, horizontal and vertical stabilizers and is close to completing the elevator, which is the most intricate part of the airplane. He expects to be buying the kits for the fuselage and wings next year. You can read and follow along as he builds his plane at: www.mykitlog.com/ensenmason/.



In the photo on the left, ATC Mason is at Redlands Airport installing rudder stiffeners. The photo on the right is what the plane will look like when completed.

October 5 SB County 5K Run/Walk

ATC Mason was one of a thousand runners who participated in the 5K Run at the San Bernardino County Family Picnic



at Glen Helen Regional Park on October 5. He was the first elected official to cross the finish line and among the top 5% of runners overall!



ATC Mason is an experienced runner who has successfully completed a number of marathons and half marathons. He enjoys staying physically fit and believes it compliments

his demanding work schedule and busy life.

BOOK CLUB Recommended Read by ENSEN MASON

The book selection this quarter is **The Myth of the Rational Voter: Why Democracies Choose Bad Policies** by Brian Caplan. Election season is upon us and people are talking and thinking about the 2020 elections. Mr Caplan is a well-known economist. He takes a deep dive into the economics of votes and why otherwise rational people sometimes act irrationally as a group.

To check out a copy, please see ATC Librarian Tracy Calenti.

ATC Intern Program Update

The Intern Program opens in the Spring at local Universities. Each University has its own process to accept applications for our Intern Program. To apply to the Intern Program, check with the Intern Coordinator or Career Center at the University attended for the application process. The Intern position is advertised in March for a 3-4 week period. Interviews are conducted at each University that has interested candidates in April/May.

Here's what our interns are up to:



Kim Nguyen — Kim is learning the development process from gathering customer's requests, planning, design mock-ups, and developed applications in different phases for our Information Technology Division. Overall, Kim said her experience at ATC has been great!

Enrique Salazar — Enrique is assisting with preparing reports, various ATC systems, SAP and CUBS systems all while scanning cashiering files. When asked about his experience at ATC he said that he's learned a lot and enjoyed expanding his skills. We wish him all the best as he continues his studies at CSUSB!



Kelly Chau — Kelly has participated in the preparation of the CAFR project, analyze and monitor the market for economic data, assist accountants with cash outs, W-2's, and write payroll retirement procedures. When asked what she's learned about government accounting, Kelly said that the objective is to utilize available resources to provide services to the general public. We look forward to Kelly passing her CPA exam!



Teoxihuitl "Teo" Sintora — Teo is formatting special assessment final submittals, organizing agency apportionment reports, RDA trust fund reconciliations for 2018-19. Teo has enjoyed her experience at ATC and grateful for the opportunity. She too will take her CPA exam and we wish her all the best!



Tien Dihn — Tien is working on stale dated check reversals, open payables, creating journal entries, cal card and Visa travel items. Tien said that her experience at ATC has been great and that she is grateful that everyone is so nice and helpful.



Cole Henry — Cole is assisting with the creation of COWCAP reports, parking fine reports, and updates the working trial balance for different agencies. Cole said his supervisors have been very helpful and patient during his training. He's planning to complete his bachelor's degree and take a few CTEC courses suggested by Mr. Mason. We wish Cole much success!



Rosario Methany — Rosario is creating Z1 documents for deposits, confirmation requests, daily cash reports, records management and review accruals to name a few. When asked if ATC met her expectations, Rosario said ATC did and that she's learned more about governmental accounting. It's been great to have Rosario on our team!



Teresa Martinez — Teresa is working on daily cash reports, wire transfers, confirmations, and gaining working knowledge of SAP. Teresa is working towards completing her MSA!



VISION2SUCCEED - My First Job

ATC Mason participated in Board of Supervisors Chairman Curt Hagman's "My First Job" video challenge in support of San Bernardino County's **Vision2Succeed** campaign. The Vision2Succeed campaign encourages residents and businesses to get involved in learning experiences and programs that help to propel career growth and lifelong learning.



The video was shot at ISD's warehouse on Gilbert Street.

ATC Mason extends his appreciation and gratitude to ATC's Information Technology Division for all the high quality work they put into producing the video.

Link to view the video: www.facebook.com/sanbernardinocountyatc/videos/vb.1008962549192402/2437657386299891/?type=2&theater

EMPLOYEE RECOGNITION PROGRAM

The ATC Employee Recognition Program has been modernized and expanded to be a monthly recognition of excellence. Below is the list of winners for June, July, August and September.

June - 2019, Retired IT Division Chief Cindy Prescher is the ATC Employee of the Month for June. Cindy was recognized as an invaluable resource for those entities lucky enough to employ her during more than thirty years of distinguished public service. Cindy is most worthy selection as our inaugural Employee of the Month for June 2019.

July - 2019, Jemimah (Mima) Ugbo is the ATC Employee of the Month for July. Mima is an Accountant III in the General Accounting Section (GA) of the Controller Division. She displays a spirit of determination and takes pride in her work. Mima is directly responsible for recording and maintaining fixed assets for the County in addition to her many other work assignments. Congratulations Mima!

August - 2019, Joseph Huston is the ATC Employee of the Month for August. Joseph is an Accounting Technician in the Tax Accounting Section of the Tax Collector Division. He is consistently tuned in to develop solutions to issues within accounting processes and is always one step ahead. Joseph ensures quick resolutions to problems that arise in the course of tax collector business, regardless of the task. Congratulations Joseph!

September - 2019, Keri Rose is the ATC Employee of the Month for September. Keri is the Administrative Supervisor in ATC's Administration Division. Her exceptional planning and analytic skills allow her to effectively address essential department needs from budgetary requests to personnel requisitions. ATC Mason relies on Keri's budgetary expertise to present our department to the County Administrative Office and the Board of Supervisors in the best possible light. Congratulations Keri!

All of these outstanding employees will receive an ATC Mason departmental polo shirt, parking in the special EOM parking spot next to the building, their photo on the wall located on the first floor near the employees' entrance, lunch with a guest of their choice and the ATC, and of course bragging rights as Employee of the Month.



In this photo from left to right: Mima Ugbo, Joseph Huston and Keri Rose are accepting their Employee of the Month plaques from ATC Mason at the Quarterly Employee of the Month Ceremony. Congratulations to all of them!

ATC Historical Building Heritage Timeline

The following is a timeline of pictures of all buildings housing functions of the current ATC since formation of San Bernardino County in 1853. It is available for public viewing Monday - Friday during normal business hours at ATC headquarters.



1853 - 1874: The County's First Court House, Lyman's House. San Bernardino County was incorporated on March 6, 1853 and the seat of county government was fixed at San Bernardino. The first Court House was housed in a two-story adobe structure known as the Mormon Council House. Amasa M. Lyman, born March 30, 1813 arrived at San Bernardino in 1851. Amasa Lyman was one of the 12 Apostles of the Mormon Church and was commissioned by President Brigham Young to establish the colony of San Bernardino.

1874 - 1893: The County's Second Court House. All county offices were located here. A new Court House was built for the specific purpose of being a court house. This building was located on the corner of Court Street and E Street. A new street was constructed and opened on the north side of the building and was given the name Court Street. At this time Court Street was dedicated as an entryway to the Court House. This construction was of two-story, brick, reachable by a ten-foot stairway to the above ground level where the courtrooms were maintained.



1893 - 1926: The Court House extension was built in front of the "old" Court House and served the County until 1927. In 1893 a massive two-story granite structure with an ornate clock tower was erected in the front of the then existing court house. There were very ornate entrances and steps which were flanked by marble columns. All County offices were in this location. The earthquake of 1923 severely damaged this building.



1926 - 1959: "New" Court House (*the one on Arrowhead Avenue*). All county offices were located here until 1940s and 1950s when other buildings were constructed throughout the county. In 1927 the "new" court house was built on the property purchased by the county between Third and Fourth Streets, with the front facing Arrowhead Ave. The building is currently occupied by Superior Court of California, County of San Bernardino and serves Family Law, Traffic and Probate.



1959 - 2015: 172 West Third Street, San Bernardino. In 1956, San Bernardino County residents voted for a bond of \$8 million dollars for necessary County buildings. A Court House addition and the Hall of Records were two of the major buildings built with these funds. The Hall of Records was constructed in six stories with a basement. The Treasurer, Tax Collector and Auditor all occupied space in this building at that time.



1987 - 1992: 670 East Gilbert Street, San Bernardino. The Auditor-Controller occupied half of the three-story building until 1992.



1996 - 2015: Office of Central Collections, 157 West Fifth Street, San Bernardino. A Resolution approved by the Board of Supervisors on August 20, 1996 established the formation of Central Collections and added the title and additional duties of Director of Central Collections to the Treasurer/Tax Collector. Central Collections occupied office space at 157 West Fifth Street for nineteen years before moving to its current location.



1992 - 2015: Auditor-Controller, 222 West Hospitality Lane, San Bernardino. In 1992, the Auditor-Controller moved to 222 West Hospitality Lane.



2015 - Present: 268 West Hospitality Lane, San Bernardino - Auditor-Controller/Treasurer/Tax Collector and Office of Central Collections. In 2010, the offices of the Auditor/Controller and the Treasurer-Tax Collector were consolidated into the current department of Auditor-Controller/Treasurer/Tax Collector (ATC). In 2015, ATC moved to this location along with Central Collections. This building now serves as the headquarters for all taxpayer services and ATC staff in one convenient location.



National Payroll Week - September 2 - 6, 2019



One of the functions of the ATC office is Central Payroll! ATC's Central Payroll is staffed with 17 employees who do an amazing job of processing bi-weekly payroll for approximately 21,000 County and Special districts employees. The bi-weekly payroll cost is about \$54.5 million in gross pay and an additional \$28 million in benefits. Over 99.5 percent of payments to employees are made by direct deposit. Getting paid correctly and on time would not be possible without the Central Payroll team.

Central Payroll also processes bi-weekly tax deposits to both the Internal Revenue Service (IRS) and the CA Employment Development Department (EDD). The County is required to make next-day tax deposits, since payday is on Wednesday, the tax deposits of \$5.8 million to the IRS and \$1.5 million to EDD have to be made by Thursday. The County and other employers play a vital role in the Nation's tax system. The IRS Data Book reports that, of the \$3.47 trillion paid into the Treasury in FY2018, \$2.42 trillion was transmitted by employers for payroll taxes. This is nearly 70% of all Federal revenue.

In 2018, the County upgraded the Employee Management And Compensation System (EMACS) system from PeopleSoft version 9.0 to version 9.2. This upgrade allows the County to enjoy improved system performance and new functionalities that were not available in 9.0. The Central Payroll team was a vital partner with EMACS, ISD and County Departments in the upgrade process. The Human Resources EMACS Team provides technical support to Central Payroll and maintains the system. ATC Mason is excited to highlight ATC's Payroll team headed by our outstanding Disbursements Division Chief Mike Alexander.

The Property Tax Deadline Is Around The Corner...December 10!

PROPERTY TAX DEADLINE
DECEMBER 10th
Last Day To Pay Without Penalty

PAY ONLINE
www.MyTaxCollector.com



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