

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

January 28, 2025

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

Employment Contract for Auditor-Controller/Treasurer/Tax Collector Property Tax Collection System Implementation Officer

**RECOMMENDATION(S)**

Approve **Employment Contract No. 25-57** with Linda Mikulski, as an Auditor-Controller/Treasurer/Tax Collector Property Tax Collection System Implementation Officer, to provide service and support to the Auditor-Controller/Treasurer/Tax Collector on the Property Tax Legacy Systems Replacement Project, for the period of February 8, 2025, through October 3, 2025, for the estimated cost of \$176,693 (Salary - \$119,325, Benefits - \$57,368). (Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Improve County Government Operations.**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). The position will be funded with a budget transfer between the Automated Systems Development Fund (1165901042) and the Auditor-Controller/Treasurer/Tax Collector's General Fund (3407001000). Sufficient appropriation and revenue have been included in the Automated Systems Development Fund and the Auditor-Controller/Treasurer/Tax Collector's (ATC) 2024-25 budgets and will be included in the 2025-26 Recommended Budget.

**BACKGROUND INFORMATION**

The Property Tax Legacy Systems Replacement Project (Project) was initiated in 2019. On May 24, 2022 (Item No. 25), the Board of Supervisors approved a 10-year, \$58 million contract to implement and support the solution scheduled to go live in July 2025. The enterprise solution takes Assessor-Recorder-County Clerk property assessments and then technologically enables ATC's business processes to apportion, collect, and distribute over \$3.6 billion to hundreds of taxing agencies throughout San Bernardino County. Other organizations that will be affected by the Project include the California State Board of Equalization, California State Controller, and the Local Agency Formation Commission.

The Project has significant implications for the County as a whole, and the Property Tax Collection System Implementation Officer position is critical to supporting the successful implementation and user acceptance of the property tax system. Linda Mikulski is the ATC Division Chief that has been functioning as the Chief Deputy Tax Collector serving on the

**Employment Contract for Auditor-Controller/Treasurer/Tax Collector  
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Project Steering Committee and has been instrumental in the development and implementation of the Project.

Ms. Mikulski desires to leave regular employment with the County and ATC desires to retain her in a contract position as the Property Tax Collection System Implementation Officer to focus solely on the Project. Since Ms. Mikulski has played such a pivotal role in the Project, ATC recommends approval of the recommended Employment Contract (Contract) with Ms. Mikulski to ensure the successful implementation of the Project for the County. Ms. Mikulski will perform a broad range of responsibilities, including managing user acceptance testing, ensuring functional and technical requirements are met, participating in the Project Steering Committee, reviewing project-related documentation, facilitating communication, and providing training to staff. If the Contract is approved, Ms. Mikulski's last day of regular employment with the County will be February 7, 2025.

Under the terms of the Contract, either party may terminate the Contract at any time, without cause, upon 14 days' prior written notice to the other party. The County may terminate the Contract immediately for just cause.

**PROCUREMENT**

Linda Mikulski has served as the ATC Division Chief functioning as the Chief Deputy Tax Collector since November 2021. Ms. Mikulski desires to leave regular employment with the County. ATC, in consultation with Human Resources, recommends the Contract with Ms. Mikulski as a Property Tax Collection System Implementation Officer to leverage her expertise and deep institutional knowledge to continue dedicating her efforts to supporting this critical initiative. Unless the Contract is terminated early, the Contract will remain in place for the period of February 8, 2025, through October 3, 2025.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Scott Runyan, Principal Assistant County Counsel, 387-5455) on January 16, 2025; Human Resources (Gina King, Assistant Director, 387-5560) on January 3, 2025; Finance (Jenny Yang, Administrative Analyst, 387-4884) on January 10, 2025; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on January 13, 2025.

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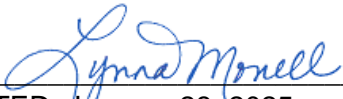
Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Curt Hagman Seconded: Joe Baca, Jr.

Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: January 28, 2025



cc: ATC - Atkeson w/agree  
Contractor - c/o ATC w/agree  
File - w/agree  
MBA 01/29/2025