



Contract Number

SAP Number

Auditor-Controller/Treasurer/Tax Collector

Department Contract Representative	<u>Diana Atkeson</u>
Telephone Number	<u>(909) 382-7004</u>
Contractor	<u>Linda Mikulski</u>
Contractor Representative	<u>Linda Mikulski</u>
Telephone Number	<u>On File</u>
Contract Term	<u>2/8/25 – 10/3/25</u>
Original Contract Amount	<u>\$176,693</u>
Amendment Amount	<u>N/A</u>
Total Contract Amount	<u>\$176,693</u>
Cost Center	<u>3407001000</u>
Grant Number (if applicable)	<u>N/A</u>

IT IS HEREBY AGREED AS FOLLOWS:

WHEREAS, San Bernardino County, on behalf of the Office of the Auditor-Controller/Treasurer/Tax Collector (ATC), desires to obtain the services of Linda Mikulski (Contractor) under the terms and conditions set forth in this Contract; and

WHEREAS, County finds that Contractor has the skills and knowledge necessary to provide services for the County; and

WHEREAS, County desires that such services be provided by Contractor and Contractor agrees to perform these services set forth below;

NOW, THEREFORE, in consideration of mutual covenants and conditions, the parties agree as follows:

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I. DUTIES AND RESPONSIBILITIES OF CONTRACTOR

Contractor shall be employed as a Property Tax Collection System Implementation Officer with ATC. Contractor shall work cooperatively with the staff of ATC under the direction of the Auditor-Controller/Treasurer/Tax Collector, performing a broad range of responsibilities, including, but not limited to, the following tasks related to the implementation of the \$58 million Property Tax Legacy Systems Replacement Project:

- A. Manage user acceptance testing. Identify the software's features and functions relevant to the team's tasks. Oversee the testing process to ensure that all functionalities are thoroughly tested, and any issues are resolved. Proactively identify potential risks and issues that could impact the project and develop and implement risk mitigation strategies to address them.
- B. Ensure functional and technical requirements are met. Confirm that the project complies with relevant regulations, standards, and best practices. Verify that the software meets the required quality standards and specifications. Research relevant legislation to ensure processes appropriately follow taxation code.
- C. Participate in the Project Steering Committee, elevating recommendations for decision-making. Manage timelines, milestones, and resource allocation. Track deliverables to ensure deadlines are met.
- D. Review project-related documentation for accuracy. Prepare templates, including bill stock, enforcement documents, and letters; and updates inserts and flyers.
- E. Facilitate communication and collaboration among team members to discuss progress, challenges, and next steps. Include developers, testers, analysts, and stakeholders when appropriate. Foster a positive team environment between ATC and the vendor. Regularly update stakeholders on the project's status, including progress, risks, and any changes to the project scope.
- F. Provide training to staff and develop user manuals and reference guides. Determine and address any knowledge gaps.

II. CONFLICT OF INTEREST

As a condition of employment, Contractor does hereby agree to follow and uphold the Conflict of Interest policy of the County's Personnel Rules as follows:

No official or employee shall engage in any business or transaction or shall have a financial or other personal interest or association, direct or indirect, which is in conflict with the proper discharge of official duties or would tend to impair independence of judgment or action in the performance of official duties. Personal as distinguished from financial interest includes an interest arising from blood or marriage relationships or close business, personal, or political associations. This section shall not serve to prohibit independent acts or other forms of enterprise during those hours not covered by active County employment providing such acts do not constitute a conflict of interest as defined herein. An employee is also subject to applicable provisions of California Government Code Sections 1090, 1126, 87100, and any other conflict of interest Code, policy or rule applicable to County employment.

III. CODE OF CONDUCT

As a condition of employment, Contractor does hereby agree to adhere to work rules and performance standards established for their position by the appointing authority, and as established in the San Bernardino County Personnel Rules.

IV. TERM

This Contract shall be effective February 8, 2025, and shall remain in effect through October 3, 2025, subject to the termination provisions of this Section. Notwithstanding the foregoing, either party may terminate this Contract at any time without cause with a fourteen (14) day prior written notice to the other party. This Contract may be terminated for just cause immediately by the County. Just cause is defined as a substantial performance failure or serious misconduct as outlined in San Bernardino County Personnel Rule 10.2. Contractor shall serve at the pleasure of the appointing authority, the Auditor-Controller/Treasurer/Tax Collector, who shall have the full authority and discretion to exercise County rights under this section.

V. COMPENSATION OF CONTRACTOR

Upon the effective date of this Contract, Contractor shall be considered a Contract employee in the Unclassified Service. Contractor shall receive only the benefits and compensation specifically set forth in this Contract. Any compensation and/or benefits provided for in this Contract based on compensation and/or benefits provided for in the San Bernardino County Exempt Group Working Conditions Ordinance (County Code section 13.0613) shall be adjusted in accordance with any future change to the San Bernardino County Exempt Group Working Conditions Ordinance.

Any benefits provided under this Contract based on the San Bernardino County Exempt Group Working Conditions Ordinance shall be at a level for employees in Exempt Group C, unless otherwise specified in this Contract. This Contract provides for the full compensation to Contractor for the services required hereunder. If Contractor is a current contract employee, this Contract supersedes any prior contract and continues Contractor's employment.

A. SALARY RATE

Contractor shall be compensated for services at a rate of \$82.05 per hour, which is equivalent to Step 16 of Range 78C of the current Exempt salary schedule.

Contractor shall be eligible to receive salary adjustments, including across-the-board adjustments, in the same amount and at the same time as employees in the Exempt Group C. Payment for services shall be made bi-weekly in accordance with procedures established by the County Auditor-Controller/Treasurer/Tax Collector.

B. OVERTIME

Contractor is in a position not covered by the Fair Labor Standards Act (FLSA) and is not eligible to receive overtime compensation under the FLSA.

C. LEAVE PROVISIONS

Contractor is eligible to receive and utilize all leaves pursuant to the terms and conditions set forth in the San Bernardino County Exempt Group Working Conditions Ordinance.

Refer to Item R in this Section for processing of leave balances upon termination of this Contract.

D. MEDICAL AND DENTAL COVERAGE

Contractor must enroll in a medical and dental plan offered by the County, unless enrolled in other comparable employer-sponsored coverage. If eligible, Contractor shall receive the Medical Premium Subsidy (MPS) and Dental Premium Subsidy (DPS) to offset the cost of medical and dental plan premiums charged to Contractor pursuant to the terms and conditions for employees in the Exempt Group. The applicable MPS shall be paid directly to the provider of the County-sponsored medical plan in which the eligible Contractor has enrolled. In no case shall the MPS exceed the total cost of the medical insurance premium for the coverage selected (e.g., when the MPS amounts exceed the lowest HMO cost). Contractor shall not receive flex dollars if Contractor chooses to "opt-out" or "waive" from the County-sponsored health plans.

Contractor is eligible to participate in the Modified Benefit Option in the same manner as provided under the San Bernardino County Exempt Group Working Conditions Ordinance for employees in Exempt Group C.

E. VISION CARE INSURANCE

Subject to carrier requirements, the County shall pay the premiums in the same manner as employees in the Exempt Group for vision care insurance if Contractor is in paid status and in a position scheduled for at least forty-one (41) hours per pay period.

F. EXPENSE REIMBURSEMENT

Contractor shall be eligible for expense reimbursement pursuant to the terms and conditions set forth in the San Bernardino County Exempt Group Working Conditions Ordinance.

G. RETIREMENT PLAN

If Contractor is regularly scheduled for and regularly works a minimum of 40 hours per pay period, Contractor shall participate in the County's general retirement system, i.e., San Bernardino County Employees' Retirement Association (SBCERA), during the term of this Contract pursuant to the Exempt Group Working Conditions Ordinance as modified by, and in accordance with the applicable terms of the County Employee's Retirement Law of 1937, the California Public Employees' Pension Reform Act of 2013 (Gov't Code section 7522 et seq.), and the By-Laws and other requirements of the San Bernardino County Employees' Retirement Association.

If Contractor has attained the age of sixty (60) prior to employment, Contractor may waive membership, at the time of hire, in the San Bernardino County Employee's Retirement Association. If Contractor regularly works less than forty (40) hours per pay period, waives membership, or otherwise does not meet the definition of a member of the retirement system, Contractor shall instead participate in the County's PST Deferred Compensation Retirement Plan.

H. SALARY SAVINGS PLAN

Contractor shall be eligible to participate in the County's 401(k) and 457(b) Salary Savings Plans as per the Plan documents and pursuant to the terms and conditions set forth in the San Bernardino County Exempt Group C Working Conditions Ordinance.

I. COUNTY RETIREMENT MEDICAL TRUST ("Trust")

Upon meeting eligibility requirements, Contractor may participate in the County Trust during the term of this Contract pursuant to the terms and conditions set forth in the San Bernardino County Exempt Group Working Conditions Ordinance.

J. LIFE INSURANCE

Contractor may be eligible for life insurance in the same manner and amounts as employees in the Exempt Group.

K. ACCIDENTAL DEATH AND DISMEMBERMENT

Contractor shall be eligible to purchase Accidental Death and Dismemberment Insurance coverage and additional supplemental term life insurance in the same manner and amount as offered by the County to employees in the Exempt Group.

L. DEPENDENT CARE ASSISTANCE PLAN (DCAP) AND FLEXIBLE SPENDING ACCOUNT (FSA) PLAN FOR MEDICAL EXPENSE REIMBURSEMENT

Contractor shall be eligible to participate in the County's DCAP and FSA Plans and receive any applicable County contributions to the FSA Plan pursuant to the terms and conditions set forth in the San Bernardino County Exempt Group Working Conditions Ordinance.

M. SHORT-TERM DISABILITY

Contractor shall be eligible to receive the same Short-Term Disability insurance benefits as per the Plan documents and pursuant to the terms and conditions set forth in the San Bernardino County Exempt Group Working Conditions Ordinance.

N. LONG-TERM DISABILITY

Contractor shall be eligible to receive Long-Term Disability insurance benefits as per the Plan documents and pursuant to the terms and conditions set forth in the San Bernardino County Exempt Group Working Conditions Ordinance.

O. LEGALLY REQUIRED BENEFITS

Contractor shall receive all benefits as required by law when eligible (e.g., FMLA, Military Leave, Time Off for Voting, and Medicare). Where the County provides a greater benefit than is required by law, Contractor shall only receive the minimum benefit in accordance with the law, unless the greater benefit is specifically provided for in another provision of this Contract.

P. OTHER BENEFITS

If eligible, Contractor may participate in voluntary participation programs in the same manner as employees in the Exempt Group.

Q. SERVICE AND EFFECT ON BENEFITS

Contractor was a County employee immediately prior to entering into this contract, without separation from County employment. Execution of this Contract shall not result in separation in County employment for purposes of determining eligibility for and level of benefits including, but not limited to, health benefits, leave accrual rates, and retirement benefits. Thus, Contractor's rate for leave accruals is based on the start date of the period of continuous County employment that is extended by this Contract. Contractor shall maintain and carry forward Holiday, Vacation, and other paid leave, and Sick leave balances. Contractor's retirement contribution rate is based on the date Contractor began participating in the County's general employee retirement system.

R. BENEFITS UPON TERMINATION OF CONTRACT

Contractor Separated from County Service

Upon separation from County employment, Contractor shall be compensated for any unused Administrative, Vacation and Holiday Leave or other paid leave identified in the San Bernardino County Exempt Group Working Conditions Ordinance at the then base rate of pay. Contractor will be eligible to convert the cash value of unused Sick Leave to the Retirement Medical Trust Fund in the same manner and amount as the County's Exempt employees if eligibility requirements are met (See Section V, Item I, above). If eligibility requirements are not met at the time of separation, unused Sick leave shall be forfeited.

Contractor to Regular County Employment

In the event this Contract is terminated because Contractor is appointed to a regular position without a separation from County employment, type and level of benefits including, but not limited to, retirement system contributions (if applicable) and health benefits shall be based upon the provisions of the Memorandum of Understanding (MOU) or ordinance in effect at the time Contractor is appointed to a regular position. Hours worked as a County contract employee shall count towards service hours for leave accrual rates.

At the sole discretion of the appointing authority of the County department or office in which appointment to the regular position is made, unused leave balances may be maintained and carried over. Employees may only carry over leave balances that they would otherwise be eligible for in accordance with the applicable MOU for the bargaining unit associated with the position hired into. Any leave balances not authorized to be carried over will be distributed as outlined in "Contractor Separated from County Service," above.

Contractor to New Contract Position

In the event the Contractor accepts another Contract position with the County without a break in service, at the sole discretion of the appointing authority of the County department or office in which appointment to the new contract position is made, unused leave balances may be maintained and carried over. Contractor may only carry over leave balances that they would otherwise be eligible for in accordance with the applicable MOU or ordinance for the bargaining unit associated with the position hired into. Any leave balances not authorized to be carried over will be distributed as outlined in "Contractor Separated from County Service" above.

VI. GENERAL PROVISIONS RELATING TO CONTRACTOR

A. TOUR OF DUTY

Contractor's standard tour of duty (regularly scheduled work week) shall be established by the Auditor-Controller/Treasurer/Tax Collector, or designee. The Auditor-Controller/Treasurer/Tax Collector, or designee, may modify or change the number of hours in a standard day, tour of duty or shift to meet the needs of the service. Contractor shall be required to work during such hours as necessary to carry out the duties of her position, as designated by the Auditor-Controller/Treasurer/Tax Collector or his/her designee, and such hours may be varied so long as the work requirements and efficient operations of the County are assured.

B. CLASSIFICATION

Contractor will not attain regular status in this position, and as an unclassified Contract employee will not be provided those rights under the San Bernardino County Personnel Rules afforded only to employees who have attained regular status. This Contract does not expand or alter any jurisdiction established by the Personnel Rules or any MOU or ordinance. Contractor shall adhere to the County's and ATC's standards of employee conduct, including all applicable rules, policies, and regulations. Violation of applicable standards may result in Contract termination or lesser penalties.

C. WORKERS' COMPENSATION AND LIABILITY COVERAGES

Contractor shall be covered by the County's Workers' Compensation insurance coverage during the hours actually worked under this Contract. Contractor shall be covered by the County's Public Liability Insurance only while performing services under this Contract. Contractor shall only receive those benefits as required by law.

D. USE OF PRIVATE VEHICLE

If the services to be performed under this Contract require Contractor to drive a vehicle, Contractor must possess a valid driver's license at all times during the performance of this Contract. Contractor agrees to allow the County to obtain a Department of Motor Vehicles report of Contractor's driving record.

In order for Contractor to be able to use a private vehicle during the performance of duties under this Contract, Contractor shall be covered by vehicle liability insurance at least equal to the minimum requirements of the California Vehicle Code. Such requirements currently are:

1. Fifteen thousand dollars (\$15,000) for single injury or death;
2. Thirty thousand dollars (\$30,000) for multiple injury or death;
3. Five thousand dollars (\$5,000) for property damage.

Failure to comply with the requirements of this Paragraph shall be deemed cause for termination of this Contract, pursuant to Section IV.

E. EVIDENCE OF ELIGIBILITY TO WORK

Contractor shall submit evidence of eligibility to work in the United States and verification of identity within three (3) working days of the effective date of this Contract. Contractor shall submit to and

successfully complete a pre-employment background check, including a medical examination, through the County's Center for Employee Health and Wellness before employment commences. This provision is satisfied if Contractor is a current County employee or Contractor who previously met the requirements of this provision.

F. DIRECT DEPOSIT

Contractor must make arrangements for the direct deposit of paychecks into the financial institution of their choice via electronic fund transfer. Inability or failure by Contractor to make such arrangements will result in the County paying Contractor via pay card.

G. MISCELLANEOUS

Government Code section 53243.2 requires the following provision be included in this Contract: If this Contract is terminated, any cash settlement related to the termination that Contractor may receive from the County shall be fully reimbursed to the County if Contractor is convicted of a crime involving an abuse of his or her office or position, as defined in Section 53243.4.

VII. CONCLUSION

- A. This Contract, consisting of eight (8) pages, is the full and complete document describing services regarding the Contractor's rights and obligations of the parties, including all covenants, conditions and benefits.
- B. This Contract may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall together constitute one and the same Contract. The parties shall be entitled to sign and transmit an electronic signature of this Contract (whether by facsimile, PDF or other email transmission), which signature shall be binding on the party whose name is contained therein. Each party providing an electronic signature agrees to promptly execute and deliver to the other party an original signed Contract upon request.

SAN BERNARDINO COUNTY

►

Dawn Rowe, Chair, Board of Supervisors

Dated: _____
SIGNED AND CERTIFIED THAT A COPY OF THIS
DOCUMENT HAS BEEN DELIVERED TO THE
CHAIRMAN OF THE BOARD

Lynna Monell
Clerk of the Board of Supervisors
San Bernardino County

By _____
Deputy

(Print or type name of corporation, company, contractor, etc.)

By ► _____
(Authorized signature - sign in blue ink)

Name Linda Mikulski
(Print or type name of person signing contract)

Title Property Tax Collection System
Implementation Officer
(Print or Type)

Dated: _____

Address On File

FOR COUNTY USE ONLY

Approved as to Legal Form	Reviewed for Contract Compliance	Reviewed/Approved by Department
► Scott Runyan, Principal Assistant County Counsel	► Gina King, HR Assistant Director	► Ensen Mason, Auditor-Controller/Treasurer/Tax Collector
Date _____	Date _____	Date _____