CHAMISE CUBBISON
AUDITOR-CONTROLLER/
TREASURER-TAX COLLECTOR

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MEMORANDUM

Date: February 9, 2026

To: Honorable Mendocino County Board of Supervisors

From: Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

Re: Request to add 2 Senior Revenue Recovery Specialist Positions to TC and to recruit for Revenue Recovery Specialist I & II

I am requesting the addition of 2 Senior Revenue Recovery Specialist Positions to TC to increase the department's ability to collect additional revenue through deploying multiple collection techniques beyond what the current staffing levels presently allow.

Ongoing challenges with the Property Tax System, the increased number of Property Tax Payment Plans, and the need for some staff to focus on critical tasks related to Auctions has increased the demands on current staff and is resulting in lost opportunities for more timely collection of revenue as well as the ability to employ more aggressive efforts to collect delinquent or defaulted bills.

This request is for 2 Senior Revenue Recovery Specialist positions that will be used to recruit or promote Revenue Recovery Specialists within the series of Revenue Recovery Specialist I, II, and Senior. The positions may be filled at their classification or underfilled within the series depending on budget and recruitment results. The positions will initially be requested to be filled at Revenue Recovery Specialist I & II.

The department anticipates meeting the assigned attrition factor for TC and covering the Fiscal Year 2025/26 remaining salary projection through savings from the vacant Investment Operations Analyst position.

Fiscal Information provided by Executive Office:

Classification	**Annual Cost FY26.27**	**Remaining FY25.26**
Sr Revenue Recovery Specialist:	$125k	$35k
Revenue Recovery Specialist II:	$112k	$32k
Revenue Recovery Specialist I:	$102k	$29k

Assumptions used to calculate the above amounts:

- Step 5
- Health Insurance - Gold Employee Only
- Revised retirement rates for FY26.27
- PP0826 start for FY25.26

Thank you for your consideration of this request.