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Date: November 3, 2025
To: Board of Supervisors
From: Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector
Subject: Repealing Consolidation of Auditor-Controller and Treasurer-Tax Collector Office

The current combined office of Auditor-Controller/Treasurer-Tax Collector will come up for election in June 2026. The consolidation of the elected department head positions has not resulted in greater efficiency, cost savings, nor accountability. In order to provide more accountability, checks and balances, and a manageable workload, the ordinance consolidating the positions should be repealed and the combined elected office position should be separated back into two positions elected by the public.

The separation of the positions will allow for more focused attention afforded to each office from an elected office holder and is anticipated to result in better outcomes for both the office of Auditor-Controller (ACO) and the office of Treasurer-Tax Collector (TTC). The Board moved forward with consolidation without any analysis and an incorrect assumption that there would be fiscal and staff efficiencies to having one elected department head instead of two.

At the time of the consolidation, both the elected Treasurer-Tax Collector and the Acting Auditor-Controller informed the Board of Supervisors that both department head roles were full-time roles that were not figure heads, but rather positions that performed critical high level work products key to the operations and reporting of both offices, and that it would be difficult to combine those responsibilities under one individual.

The experience of the last three years has been that more of the focus of the combined role has been on the Auditor-Controller's office, the financial reporting and implementation of new Government Accounting Standards. While improvements have been made to the staffing structure of the Treasurer-Tax Collector's office, there are several areas that need additional concentrated attention. The combining of the elected role has also resulted in significant extra work for the elected role, double the conferences and regional meetings, less time to perform work historically performed by the individual roles and a very real need to hire additional staff. The elected Auditor-Controller/Treasurer-Tax Collector, the Acting ACTTC and the respective Assistants in both the ACO and TTC have all had to work unsustainable amounts of hours beyond a normal 40 hour work weeks for the entire time the offices have been combined. The reviews and audits performed by outside agencies have indicated that there is not sufficient staffing in these offices. Leaving the offices combined will continue to put additional burden on the single elected Auditor-Controller/Treasurer-Tax Collector and the other staff in these offices.

It should be noted that the staff in both offices have persevered in spite of uncertainty and changes in leadership. They have worked effectively, showing professionalism and excellent teamwork. The suggested benefits and risks of separating the offices should in no way be seen as a reflection of the hardworking employees in both offices.

There is not anticipated to be any significant disruption to the daily work of the offices. There are only two areas that were combined after the consolidation. The payroll for the TTC is handled by the staff in the ACO that processes ACO payroll and some of the budget projection and entry for the TTC's two relatively small budget units has been prepared by staff in the ACO that also prepares the ACO budget. Those two tasks would be returned to TTC staff. Current staff in the TTC office have performed those tasks in the past. 18 of the 21 employees in the two offices have worked under the separate offices and under the combined offices.

The fiscal impact is expected to be primarily to the budget of the ACO. The current TTC budget may have an impact of between \$6,000 - \$10,000 depending on who may be elected to the Treasurer-Tax Collector role as the salary will likely be aligned with that of the Assessor-Clerk Recorder like it was in the past. That salary is presently \$161,000. The TTC budget is currently being charged 25% of the ACTTC position or \$45,000. The Investment Operations Analyst position that was created to fill the Treasury tasks previously performed by the elected Treasurer-Tax Collector was last filled at \$110,000. If necessary, that position, which is currently vacant and in recruitment, could remain unfilled, which would result in an overall \$6,000 increase in salary costs to the TTC budget unit. However, it should be noted that the majority of the costs for both of those positions are reimbursed by the Treasury Pool for those tasks performed that relate to the Treasury Investments and Banking. It is anticipated that having a full-time elected department head in the TTC office would likely improve collections in revenue, which would benefit the General Fund revenues.

The ACO budget would likely experience an increase due to the salary of the Auditor-Controller needing to be adjusted and fully allocated to the ACO budget, with no allocation to the TTC budget. The current Auditor-Controller/Treasurer-Tax Collector salary is out of historical alignment after the last elected official salary increase did not factor in the ACTTC salary when the others were adjusted. Based on historical salary tables and historical separation of the Auditor-Controller salary from the Treasurer-Tax Collector and Assessor-Clerk Recorder salaries, it is possible that the Auditor-Controller salary may be adjusted to something in the area of \$175,000. The ACO budget is currently receiving \$135,000 of Auditor-Controller/Treasurer-Tax Collector base salary, which is a difference of \$40,000 presently.

It should be noted that if the Board moves forward with the separation of the offices, Human Resources will be directed to perform a review and bring forward a Resolution to establish the salaries for the next election. There will be additional salary and benefit costs depending on who the next elected person is.

While there may be some financial impact because of the separation of the offices, it is very likely that both offices will experience improved focus on their respective statutory responsibilities. In addition, it is likely there will be a positive impact to revenues collections which improves revenues allocated to the General Fund overall. Those potential increases in revenue are expected to outweigh any additional costs associated with either budget unit.