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MEMORANDUM

Date: March 10, 2026

To: Honorable Mendocino County Board of Supervisors

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

Re: Request to fill 2 positions in the Treasurer-Tax Collector's Office

Due to the unanticipated resignation of the Assistant Treasurer-Tax Collector, there is an urgent need to fill the Assistant Treasurer-Tax Collector (ATTC) and the Investment Operations Analyst (IOA) positions. In order to support the ongoing operations of the Treasurer-Tax Collectors Office, both key positions need to be filled as quickly as possible to allow for the reorganization of key tasks and training before the incumbent ATTC's departure in May.

The incumbent ATTC has been with the County for more than 20 years and performs a number of very critical tasks, most importantly with the Aumentum Tax System which is used for Property Tax, Cannabis Tax, and Transient Occupancy Tax.

The IOA position monitors the Treasury Pool Investments and Cash flows for all participants in the pool, prepares key reports, backups critical Treasury functions and balances the Investments each month. The ACTTC Office has been without the Investment Operations Analyst position since June 2025, with the Auditor-Controller/Treasurer-Tax Collector, Assistant Treasurer-Tax Collector, and other Auditor's Office and TTC staff performing the tasks normally performed by the IOA.

Due to challenges experienced with operating the Aumentum System, the incumbent ATTC is the most knowledgeable about performing and troubleshooting several critical processes and with finding alternative ways of producing information from the tax system database. Replacing that long-term employee will require additional staff and a significant learning curve for those assuming the tasks, which will result in additional staff hours to build confidence and efficiency in working with more technical aspects of the system. Therefore, it is my sincere hope that the Board will support the need to place people in these high-level positions as quickly as possible. The ability of the County to generate tax bills and collect and distribute revenue is highly dependent on this office being adequately staffed and trained.

If these positions are not filled, the department will incur additional overtime, the timely mailing of tax bills could be impacted, and the County could experience delays in collection and recognition of all County tax-related revenues.

These positions were budgeted in 25/26 and will be included in the 26/27 submitted budget. The reason that TTC was able to meet the imposed 25/26 attrition factor was by holding open the vacancy in the IOA, which is not sustainable due to the impact on other staff and operations. There will be some 25/26 budget impact from any overlap in the Assistant Treasurer-Tax Collector position.

<b>Classification</b>	<b>Annual Cost FY26.27</b>	<b>Remaining FY25.26 (6pps)</b>
Assistant Treasurer-Tax Collector	\$217k	\$54k
Investment Operations Analyst	\$172k	\$43k

Thank you for your consideration of this request.