

Ongoing Tire Fee Increase Workload BCP No. 5

Purpose:

BOE requests continued funding to permanently establish the resources to support the Tire Fee program to ensure collection of fees and increase revenue production. Continuation of the resources would allow program to comply with the law (Public Resources Code) and meet its contractual obligations with California Integrated Waste Management Board to administer, enforce, and collect the tire fee.

	<u>FY 2007-08</u>	<u>FY 2008-09</u>
Expenditures:	\$457,000 (Continuation) (\$457,000 Reimbursements)	\$457,000 (Continuation) (\$457,000 Reimbursements)
Positions:	5.8 (Continuation) (5.5 PYs)	5.8 (Continuation) (5.5 PYs)

Background:

- The California Tire Fee Law became effective on July 1, 1990, with the intent to reduce the landfill disposal and stock piling of used whole tires. The law also intended to eliminate illegal dumping and encourage recycling of used tires.
- Sellers of new tires collect the tire fee from their customers for each new tire they sell. The current fee rate is \$1.75 per tire. The retailer pays the fee to the BOE, who deposits into the California Tire Recycling Fee Management Fund and Air Pollution Control Fund.
- The California tire fee program revenue has increased from \$47.65 million during Fiscal Year 2004-05 to \$59.95 million during Fiscal Year 2005-06.
- Assembly Bill 923 (Chapter 707, statutes 2004) increased the tire fee rate from \$1.00 to \$1.75, effective January 1, 2005 (Fiscal Year 2005-06).
- AB 1803 (Chapter 77, Statutes 2006), extends the tire fee rate of \$1.75 per tire until January 1, 2015.
- FY 2005-06 BCP#2 (AB 923 - Tire Fee Increase), authorized 5.8 limited-term PYs and related resources to implement the provisions of AB 923 which are due to expire June 30, 2007.

Justification:

- Puts annual program revenue of approximately \$60 million at risk of decline.
- Fee payers could intentionally or unintentionally report the fees incorrectly which may go undetected.
- BOE will not have adequate staff to efficiently and effectively meet its contractual responsibility of completing audit and compliance functions.
- The BOE has a contractual agreement with the CIWMB to collect the tire fee.
- Provides the appropriate level of required resources to effectively administer the Tire Fee Program without disruption.
- Provides a program benefit-to-cost ratio of 61.7 to 1.

**STATE BOARD OF EQUALIZATION
FISCAL YEAR 2007-08
BCP NO. 5**

TITLE OF PROPOSED CHANGE:

Ongoing Tire Fee Increase Workload

SUMMARY OF PROPOSED CHANGES:

This proposal requests 5.8 permanent positions and \$457,000 (Reimbursements) in FY 2007-08 and ongoing. This proposal would allow BOE to continue to meet its contractual obligations with California Integrated Waste Management Board (CIWMB) to collect the tire fee in accordance with the provisions of the Public Resources Code. The law authorizes the BOE to be reimbursed with revenues from the California Tire Recycling Management Fund for the administration, enforcement, and collection activities associated with the Tire Recycling Fee Program.

BOE anticipates that these positions will collect an estimated \$26.9 million in additional revenue for FY 2007-08 and approximately \$27.4 million in FY 2008-09. This represents a program benefit-to-cost ratio of 61.7 to 1.

State Board of Equalization

California Tire Fee Program

ONGOING TIRE FEE INCREASE WORKLOAD

Fiscal Year 2007-08

A. Nature of Request

The State Board of Equalization (BOE) requests permanent status for 5.8 limited-term positions with related resources expiring June 30, 2007. This proposal would allow BOE to continue to meet its contractual obligations with California Integrated Waste Management Board (CIWMB) to collect the tire fee in accordance with the Public Resources Code. The fees would be deposited into the California Tire Recycling Management Fund and Air Pollution Control Fund.

Assembly Bill (AB) 923 (Chapter 707, Statutes 2004) increased the California tire fee from \$1.00 to \$1.75, effective January 1, 2005 through January 1, 2007, at which time this fee would decrease to \$1.50. As a result, BOE received authorization to establish 2.7 positions with resources in Fiscal Year (FY) 2004-05 and 5.8 positions with resources in FY 2005-06 on a two-year, limited-term basis to implement the provisions of the new law (Budget Change Proposal (BCP) No. 2, AB 923 - California Tire Fee Increase AB 923).

However, AB 1803 (Chapter 77, Statutes of 2006) recently repealed the provisions of AB 923 in order to maintain the California tire fee at \$1.75 per tire until January 1, 2015. This bill also repealed the requirement that the amount deposited into the Air Pollution Control Fund after January 1, 2007, be decreased to \$0.50, therefore continuing the deposit of an amount equal to \$0.75 per tire in that fund, until January 1, 2015.

By establishing the 5.8 limited-term positions permanently, the BOE's Excise Taxes and Fees Division (ETFD) will be able to continue its efforts to ensure the effective and efficient administration of the Tire Fee Program and comply with the intent of the law. The law authorizes the BOE to be reimbursed with revenues from the California Tire Recycling Management Fund for the administration, enforcement, and collection activities associated with the Tire Recycling Fee Program.

During FY 2005-06, collection efforts from the entire program yielded revenues of approximately \$60 million at a cost of \$971,782. This represents a program benefit-to-cost ratio of 61.7. The continuation of these resources will allow the BOE to maintain the annual revenue base of approximately \$60 million beginning in FY 2007-08.

B. Background/History

The CIWMB oversees recycling and disposal issues for numerous programs, including the statewide tire recycling program. Since the implementation of the tire recycling fee in 1991, CIWMB uses the tire recycling fee funds to finance permitting, enforcement, and clean-up activities, as well as market development programs and administrative costs. The CIWMB has contracted with the BOE to collect the tire fee since the inception of the program. The BOE performs the following:

- Identifies tire sellers based upon related sales tax business codes and/or seller's voluntary identification as tire sellers.
- Assigns an account number to each identified tire seller, records each tire seller in a registration file, and updates the registration file to maintain current information.
- Deposits the money.
- Reviews returns for errors and late payments.
- Assesses applicable penalty and interest on late returns, partial remittance returns, or no returns.
- Writes to tire sellers regarding return errors.
- Collects any tax, penalty, and interest not paid.
- Issues determinations and handle appeals.
- Processes refunds under \$50,000.
- Provides periodic reports to the CIWMB regarding amounts collected that are available within the current data processing system and within the limits of the contract amount.
- Audits accounts to insure proper reporting.

FY 1992-93 BCP No. 16, "California Integrated Waste Management Board Interagency Agreement" authorized 7.5 permanent positions, 2.2 temporary help positions, and overtime funds for administration of the Tire Recycling Fee Program under the reimbursable contract with CIWMB. At the time, the staffing level was commensurate with the number of feepayers for the BOE to adequately administer the program. The BOE administered the tire recycling fee program for nine years without an increase in staff while workload related to the addition of new tire feepayers increased.

The original Tire Recycling Fee Program was due to sunset on December 31, 2000; however, Senate Bill (SB) 876 (Chapter 838, Statutes of 2000) deleted the December 31, 2000 sunset date and imposed an increase in the tire fee from \$0.25 to \$1.00 per tire, effective January 1, 2001 through December 31, 2006. The bill, among other things, also amended the Public Resources Code Section 42285 to expand the number of retailers subject to the fee. The law change included new tires sold with a new car or used motor vehicle, and it reduced the seller's reimbursement for any costs associated with the collection of the fee from 10 percent to 3 percent.

In order to implement the provisions of SB 876, BOE requested additional resources by submitting BCP No. 13 (Tire Recycling Fee Increase) for FY 2001-02. Under BCP No. 13, BOE received additional blanket funds (equivalent to 5.9 positions) to implement the provisions of SB 876. Under SB 876, the tire recycling fee program staff remained at 7.5 positions. However, with the equivalent of 5.9 positions authorized in blanket funds, the

B. Background/History (Continued)

BOE audit and compliance workload related to processing quarterly returns, processing refunds, delinquencies, responding to taxpayer inquiries, as well as accounts eligible for audit, continually increased. That being the case, the BOE experienced inefficiencies in staffing on an ongoing basis in administering the tire recycling fee program due to a lack of authorized audit and compliance staff available to perform contracted audit and compliance tasks. The blanket funds, which were authorized by FY 2001-2002 BCP No. 13, were not feasible for effectively administering a program of this size.

AB 923 (Chapter 707, Statutes 2004) increased the fee to \$1.75 per new tire for the period January 1, 2005 through December 31, 2006 and reduced the collection costs retained by the California tire retailer from 3% to 1.5%. Under the new law, \$1.00 of the tire fee continued to be transferred to the California Tire Recycling Management Fund and the additional \$0.75 of the tire fee transferred to the Air Pollution Control Fund. Funds generated and transferred to CIWMB will be used for existing program objectives. Funds generated and transferred to the Air Resources Control Board would be used to fund programs and projects that mitigate or remediate air pollution caused by tires in the state. AB 923 also reduced the tire fee to \$1.50 per new tire, effective on and after January 1, 2007. However, recently chaptered AB 1803 (Chapter 77, Statutes of 2006) repeals the January 1, 2007 reduction in the tire fee and therefore maintains this fee at \$1.75 until January 2015.

BOE received approval for additional resources through BCP No. 2 (AB 923 – California Tire Fee Increase) in FY 2005-06. This BCP established 5.8 limited-term positions, effective July 1, 2005 through June 30, 2007. The BOE requested these resources to ensure ETFD had adequate staffing to work on the expected new increase of audit and compliance workloads related to the fee increase and existing unprocessed workloads related to processing quarterly returns, processing refunds, clearing delinquencies, responding to taxpayer inquiries, as well as accounts for eligible for audit. Based on FY 2005-06 workload data (through the month of April 2006), the ETFD has increased the number of billings issued from 1,729 in FY 2004-05 to 2,846 in FY 2005-06, the number of delinquencies cleared from 10,725 in FY 2004-05 to 12,560 in FY 2005-06, the number of tax returns processed from 35,630 in 2004-05 to 38,156 in FY 2005-06, and increased the number of completed field audits from 10 in FY 2004-05 to 21 in FY 2005-06.

ETFD has been able to show significant gains in processing the tire fee program workload. ETFD is committed towards fully utilizing authorized staff towards increasing its efforts to ensure the effective and efficient administration of the Tire Fee Program on an ongoing basis. In addition, the BOE is also committed to increasing its efforts to comply and meet its contractual obligations to the CIWMB in order to collect the tire fee in accordance with the provisions of the Public Resources Code.

C. State Level Consideration

This proposal conforms to BOE's strategic plan mission statement to serve the public through fair, effective, and efficient tax administration. In addition, this proposal supports BOE's strategic plan, Issue 2, Strategy 3 to identify, analyze areas of noncompliance and to develop approaches to address targeted problem areas.

Pursuant to Department of Finance's Budget Letter 06-04 ("2007-08 Budget Preparation Guidelines"), this proposal recognizes the Administration's policy "to continue to contain the growth in authorized positions."

D. Justification/Analysis of All Feasible Alternatives

Alternative 1 – Approve permanent funding (\$457,000) for 5.8 positions and related resources to continue processing ongoing workload in the Tire Fee Program.

The BOE requests permanent funding, beginning in FY 2007-08 to establish 5.8 positions, effective July 1 2007 to continue processing the ongoing workload. By approving these positions, the BOE would ensure the effective and efficient administration of the Tire Fee Program.

ETFD Compliance Functions

Approximately 12,259 tire fee accounts (6,473 yearly and 5,786 quarterly accounts) exist in this program. In accordance with section 235.025 in the Compliance Policy and Procedures Manual, feepayers with monthly tax liabilities between \$100 and \$300 should file a tax return and remit any fees due on a quarterly reporting basis. ETFD estimates the ongoing workload to be approximately 38,400 returns processed annually, 12,560 delinquencies issued, 3,077 billings and refunds issued, and 1,950 collection cases. BOE requests establishment of 3.0 positions consisting of 1.0 Tax Technician III and 2.0 Business Taxes Representative to adequately process the identified workload.

EFTD Compliance Section estimates the following workload hours related to administering the entire tire fee program:

Classification	Activity	Fiscal Year 2007-08 Workload Hours	Fiscal Year 2008-09 & ongoing Workload Hours
Tax Technician III			
	Review Problem Returns (Annual & Quarterly)	348	348
	Delinquency Account review/ ACMS	432	432
	Clear Delinquencies	1,176	1,176
	Issue Billings	257	257
	Issue Refunds	21	21
	Total Hours Per Year	2,234	2,234
	Total Positions Needed (Position based on 1,800 hours)	1.24	1.24
	Total BCP Positions Requested (rounded)	1.00	1.00
	Overtime Hours	434	434

D. Justification/Analysis of All Feasible Alternatives (Continued)

Alternative 1 – Approve permanent funding for positions and related resources to continue processing ongoing workload in the Tire Fee Program. (Continued)

Classification	Activity	Fiscal Year 2007-08 Work load Hours	Fiscal Year 2008-09 & ongoing Workload Hours
Business Taxes Representative			
	Approve Billings and Refunds	148	148
	Fee payer Inquiries on Tax Returns	348	348
	Prepare Correspondence	54	54
	Research A/R, Del. Notices, Acct. Close Outs	423	423
	Telephone Advisory Services	446	446
	Account Receivable Collection Cases - Avg.	2,325	2,325
	Bankruptcy, AG referral, & Special Cases	504	504
	A/R Collection Cases- Write Offs	71	71
	Total Hours Per Year	4,319	4,319
	Total Positions Needed (Position based on 1,800 hours)	2.40	2.40
	Total BCP Positions Requested (rounded)	2.00	2.00
	Overtime Hours	719	719

ETFD Audit Functions

There is an ongoing workload related to conducting routine tire fee audits, analyzing accuracy of claims for refund, analysis and resolution of petitions for redetermination, and other workload such as audit planning, correspondence, and other internal and external agency liaison duties relating to the field audit element.

As a result, ETFD requests continued funding for 2.5 positions consisting of 0.5 Tax Technician II, 1.0 Tax Auditor, and 1.0 Business Taxes Specialist I in order to be adequately staffed for the tire fee program.

These positions will continue to work in the tire program towards auditing the 13,125 (25 large, 500 medium, and 12,600 small) tire fee accounts. The ETFD's goal is to audit 50 percent of large volume accounts, 10 percent of medium accounts and 1 percent of small volume accounts over a three-year period. This would equate to 4 large ($25 \times 50\% \div 3$), 17 medium ($500 \times 10\% \div 3$), and 42 ($12,600 \times 1\% \div 3$) small accounts being audited each year. Based on ETFD program records, an average of 70 hours is required for each large, medium, and small audit field assignment. ETFD anticipates that the annual travel costs related to conducting field audit assignments at the taxpayer's premises is approximately \$20,000 annually (20 weeks of travel at \$1,000 per week).

D. Justification/Analysis of All Feasible Alternatives (Continued)

Alternative 1 – Approve permanent funding for positions and related resources to continue processing ongoing workload in the Tire Fee Program. (Continued)

Classification	Activity	Fiscal Year 2007-08 Workload Hours	Fiscal Year 2008-09 & ongoing Workload Hours
Business Taxes Specialist I			
	Field Audit Assignments	475	475
	Audit Review, Petitions Review, Del. Billings	410	410
	Refund Reviews, Summary write up	415	301
	Audit Selection, Correspondence, Other agency liaison	300	414
	Total Hours Per Year	1,600	1,600
	Total Positions to be established (Position based on 1,600 hours)	1.0	1.0

Classification	Activity	Fiscal Year 2007-08 Workload Hours	Fiscal Year 2008-09 & ongoing Workload Hours
Tax Auditor			
	Field Audit Assignments	1500	1500
	Audit Selection and Correspondence	150	150
	Total Hours Per Year	1,650	1,650
	Total Positions Needed (Position based on 1,600 hours)	1.03	1.03
	Total BCP Position Requested (rounded)	1.00	1.00
	Overtime Hours	50	50

Classification	Activity	Fiscal Year 2007-08 Workload Hours	Fiscal Year 2008-09 & ongoing Workload Hours
Tax Technician II			
	Assignment Tracking, Billing, Process Audits and Petitions	206	206
	Office Support – Tire Fee Program	700	700
	Total Hours Per Year	906	906
	Total Position Needed (Position based on 1,800 hours)	.50	.50
	Total BCP Position Requested (rounded)	.50	.50
	Overtime Hours	6	6

Administrative Workload

Accounting Functions:

The Accounting Section maintains and performs duties relating to accounting for funds collection and performing transfers of funds to the Tire Recycling Management Fund and the Air Pollution Control Fund. The Section requires 0.3 Accountant Trainee position to accommodate this workload as identified below.

D. Justification/Analysis of All Feasible Alternatives (Continued)

Alternative 1 – Approve permanent funding for positions and related resources to continue processing ongoing workload in the Tire Fee Program. (Continued)

Summary of Accounting Workload

Task Description	FY 2007-08 & On-going Hours
Reconcile Accounts with the State Controller's Office.	24
Compile fiscal year-end information and prepare financial statements.	27
Post to general ledger and accounting registers.	156
Processing Controller's journal entries.	9
Process revenue documents and fund adjustments from the Cashier's Unit.	104
Process refunds and fund transfer adjustments from the Excise Tax and Fees Division.	21
Balance revenue reports from TSD against EFT transactions reported by the State Treasurer's Office.	10
Reconcile non-EFT and EFT deposits to bank statements.	18
Prepare transmittal, remittance advice and check.	91
Process travel advances and expense claims.	15
Report revenue to Control Agencies (i.e. DOF, SCO, STO, & BSA) and board units.	24
Total Hours Required	499.00
Total Positions Needed (Based on 1,800 hours)	0.28
Total BCP Position Requested (rounded)	0.30

Summary of Total Resources Requested

	FY 2007-08		FY 2008-09 & ongoing	
	Positions	OT Hours	Positions	OT Hours
Tax Technician III <u>1/</u>	1.0	434	1.0	434
Business Taxes Representative <u>1/</u>	2.0	719	2.0	719
Tax Technician II <u>1/</u>	0.5	6	0.5	6
Tax Auditor <u>2/</u>	1.0	50	1.0	50
Business Taxes Spec. I <u>2/</u>	1.0		1.0	
Accountant Trainee <u>1/</u>	0.3		0.3	
Key Data Operator <u>3/</u>		270		270
Office Assistant <u>3/</u>		100		100
Total Positions/Resources Requested	5.8	1,579	5.8	1,579

1/ Position based on 1,800 hours.

2/ Position based on 1,600 hours.

3/ The anticipated ongoing returns to be filed will require ongoing overtime hours for the Cashier and Data Entry units.

D. Justification/Analysis of All Feasible Alternatives (Continued)

Alternative 1 – Approve permanent funding for positions and related resources to continue processing ongoing workload in the Tire Fee Program. (Continued)

Pros:

- Maintains current staffing level.
- Provides the required resources to effectively administer the ongoing Tire Fee program.
- Allows the BOE to meet its contractual agreement with the CIWMB.
- Generates revenue.

Cons:

- Requires a permanent budget augmentation

Alternative 2 – Approve funding to continue the 5.8 positions, and related resources, on a two-year, limited-term basis.

Pros:

- Maintains current staffing level.
- Provides the required resources to effectively administer the ongoing Tire Fee program.
- Allows the BOE to meet its contractual agreement with the CIWMB.
- Generates the additional revenue for another two years.
- Allows BOE to collect more data.

Cons:

- Requires BOE to develop a BCP for FY 2009-10 requesting permanent status for the 5.8 positions.
- Limits the number of years (two years) program can collect the additional revenue.

Alternative 3 - Allow existing 5.8 limited term positions to expire June 30, 2007.

Pros:

- Results in a cost savings.

Cons:

- Hinders the BOE's ability to efficiently and effectively implement the Tire Fee program.
- Prevents staff from issuing billings, clearing delinquencies, collecting accounts receivable in a timely manner; thereby, creating a workload backlog.
- Results in potential revenue loss to the California Tire Recycling Management Fund and Air Pollution Control Fund.
- Prevents the BOE from effectively meeting its contractual obligations with the CIWMB.

E. Timetable

The BOE requests permanent establishment of positions beginning July 1, 2007.

July 2007 – June 2008	July 2008 – June 2009
<ul style="list-style-type: none">• Continue audit selection process.• Assign most difficult and routine accounts to BTS I, and tax Auditors to conduct field audits.• Continue to utilize personnel resources to process on ongoing compliance workloads in order to increase efficiencies in return processing, processing billings, delinquencies, refunds, and collection of accounts receivable.	<ul style="list-style-type: none">• Continue audit selection process.• Assign most difficult and routine accounts to BTS I, and tax Auditors to conduct field audits.• Continue to utilize personnel resources to process on ongoing compliance workloads in order to increase efficiencies in return processing, processing billings, delinquencies, refunds, and collection of accounts receivable.

F. Recommendation

We recommend Alternative 1 to provide the necessary ongoing resources for the BOE to efficiently and effectively administer the tire fee program and comply with the provisions of the Public Resources Code.

G. Fiscal Detail

See attached "Fiscal Detail" schedule.

**STATE OF CALIFORNIA
 BUDGET CHANGE PROPOSAL--FISCAL DETAIL
 STATE OPERATIONS
 FISCAL YEAR 2007-08
 (Dollars in Thousands)**

Title of Proposed Change: Ongoing Tire Fee Increase Workload

Program/Element/Component: Tire Recycling Fee Program/ All Elements

	PERSONNEL YEARS			CY	BY	BY + 1
	CY	BY	BY + 1			
TOTAL SALARIES AND WAGES <i>_a/</i>		5.8	5.8		\$294	\$294
Salary Savings		-.3	-.3		-13	-13
NET TOTAL SALARIES AND WAGES		5.5	5.5		281	281
Staff Benefits <i>_a/</i>					88	88
NET TOTAL SALARIES AND WAGES		5.5	5.5		369	369
Distrubuted Administration <i>_b/</i>					33	33
TOTAL PERSONAL SERVICES		5.5	5.5		\$402	\$402
OPERATING EXPENSE AND EQUIPMENT						
General Expense					\$13	\$13
Distributed Administration					8	8
Printing					7	7
Communications						
Postage					2	2
Travel--In-State					20	20
Travel--Out-of -State						
Training					5	5
Facilities Operations						
Consulting & Professional Services: Interdepartmental						
Consulting & Professional Services: External						
Stephen P. Teale Data Center						
Data Processing						
Equipment						
Other Items of Expense: (Specify Below)						

_a/ See page 13 of 13 for itemized staff benefits and classification detail.

_b/ Represents Distributed Administration costs resulting from this BCP. The Distributed Administration costs for existing BOE programs will reflect a corresponding decrease which will be addressed in the Planning Estimate process.

	<u>CY</u>	<u>BY</u>	<u>BY + 1</u>
TOTAL OPERATING EXPENSE AND EQUIPMENT		\$55	\$55
TOTAL EXPENDITURES (State Operations)		\$457	\$457

Source of Funds

General Fund (0001)

Special Funds:

- Breast Cancer Fund (0004)
- State Emergency Telephone (0022)
- Propane Surcharge Fund (0051)
- Motor Vehicle Fuel Account (0061)
- Occupational Lead Prevention Fund (0070)
- Childhood Lead Poisoning Prev. Fund (0080)
- Cig. and Tobacco Prod. Surtax Fund (0230)
- Oil Spill Prevention and Admin. Fund (0320)
- Integrated Waste Management (0387)
- Underground Storage Tank Fund (0439)
- Energy Resources Programs Account (0465)
- CA. Children and Families First Trust Fund (0623)
- Federal Trust Fund (0890)
- Timber Tax Fund (0965)
- Gas Consumption Surcharge Fund (3015)
- Water Rights Fund (3058)
- Elec. Waste Recovery and Recycling Acct. (3065)
- Cig. and Tobacco Prod. Compliance Fund (3067)

Federal Funds

Other Funds

Reimbursements (0995)

		\$457	\$457
Net Total Augmentation (Source of Funds)		\$457	\$457

**DETAIL OF STAFF BENEFITS
AND PERSONAL SERVICES**

Staff Benefits Detail:				CY	BY	BY + 1
				<i>(Whole Dollars)</i>		
OASDI					\$21,497	\$21,497
Health Insurance					24,943	24,943
Retirement					35,646	35,646
Workers' Compensation					4,563	4,563
Industrial Disability Leave					231	231
Non-Industrial Disability Leave					303	303
Unemployment Insurance					209	209
Other					629	629
TOTAL					\$88,021	\$88,021

Classification	Positions			Salary Range	Amount		
	CY	BY	BY + 1		CY	BY	BY + 1
Administration:							
Accountant Trainee	<i>_dl</i>	.3	.3	\$40,044		\$12,013	\$12,013
Property & Special Taxes Dept.:							
Bus. Taxes Representative	<i>_dl</i>	2.0	2.0	39,612		79,224	79,224
Bus. Taxes Spec. I	<i>_dl</i>	1.0	1.0	65,868		65,868	65,868
Tax Auditor	<i>_dl</i>	1.0	1.0	43,068		43,068	43,068
Tax Technician II	<i>_dl</i>	.5	.5	32,616		16,308	16,308
Tax Technician III	<i>_dl</i>	1.0	1.0	36,480		36,480	36,480
Blanket Funds:							
Overtime (Various)		(.9)	(.9)			40,844	40,844
Temporary Help							
TOTAL SALARIES AND WAGES		5.8	5.8			\$293,805	\$293,805

_c/ The salary is the mid-step of the salary range for the stated classification.

_d/ Permanent positions effective July 1, 2007.

_e/ Permanent, full-time positions effective July 1, 2007.