

* RE-Recorded to Add attachment

SFC CLERK RECORDED 07/30/2008

SANTA FE COUNTY

RESOLUTION NO. 2008- 121

A RESOLUTION TO ESTABLISH AND IMPLEMENT PROCEDURES FOR THE PURCHASE OF UNIFORMS

WHEREAS, on June 26, 2007, the Board of County Commissioners adopted Resolution 2007-100 which recognized the County's obligation to tax certain fringe benefits provided to employees;

WHEREAS, the Santa Fe County Finance Division is requesting approval to implement a policy and procedure for the purchase of uniforms in accordance with Resolution 2007-100 regarding taxable fringe benefits for County employees;

WHEREAS, the Purchase of Uniforms Policy is attached hereto and details the procedures necessary to purchase uniforms and the method used to track and record taxable uniform items;

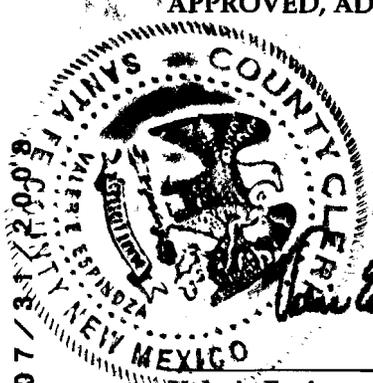
WHEREAS, the Santa Fe County Finance Division requests that the attached policy take effect as of July 1, 2008 so that affected employees will have taxable fringe benefits included in their paychecks as of the adoption of this Resolution.

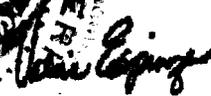
NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Santa Fe County to implement the Purchase of Uniforms Policy attached hereto effective as of July 1, 2008.

APPROVED, ADOPTED AND PASSED this 29th day of July 2008.

BOARD OF COUNTY COMMISSIONERS

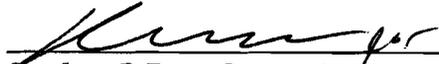

Commissioner Paul Campos, Chairman




Valerie Espinoza, County Clerk

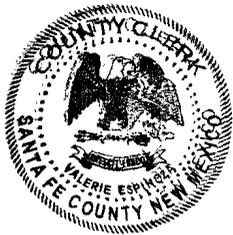
Approved As To Form

Finance Division Approval


Stephen C. Ross, County Attorney


Teresa C. Martinez, Finance Director

SFC CLERK RECORDED 07/30/2008



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 2

I Hereby Certify That This Instrument Was Filed for
Record On The 30TH Day Of July, A.D., 2008 at 08:45
And Was Duly Recorded as Instrument # **1533599**
Of The Records Of Santa Fe County

Deputy Marcella [Signature] Witness My Hand And Seal Of Office
Valerie Espinoza
County Clerk, Santa Fe, NM



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: **12**

I Hereby Certify That This Instrument Was Filed for
Record On The 31ST Day Of July, A.D., 2008 at 11:43
And Was Duly Recorded as Instrument # **1533756**
Of The Records Of Santa Fe County

Deputy Marcella [Signature] Witness My Hand And Seal Of Office
Valerie Espinoza
County Clerk, Santa Fe, NM



ASD-FINANCE DIVISION
ALL DEPARTMENTS

PROCEDURE NO.: Resolution No. 2008-121 COUNTY WIDE

TITLE: PURCHASE OF UNIFORMS

EFFECTIVE DATE: July 1, 2008 APPROVED BY: Teresa Martinez
Teresa Martinez, Finance Director

I. PURPOSE

To establish procedures for the purchase of uniforms on behalf of a County employee.

II. SCOPE

This procedure applies to all Santa Fe County elected officials and employees who receive uniforms purchased by the County and any elected official or employee who may be responsible for requisitioning or purchasing uniforms.

III. DEFINITIONS

For purposes of this policy the following definitions apply:

Internal Revenue Code – the main body of Federal (domestic) tax law.

Internal Revenue Service – the agency of the Federal government responsible for administering and enforcing the Federal (domestic) tax law.

Requisitioner – the employee or employees in a division, department, or office who is/are responsible for producing requisitions for purchasing.

Taxable Fringe Benefits – any fringe benefit that is not specifically excluded from taxation by the Internal Revenue Code.

Taxable Fringe Benefits Employee – the employee in the Finance Department designated as the Taxable Fringe Benefits Liaison to employees of the County.

IV. GENERAL

On June 26, 2007 the Santa Fe County Board of County Commissioners adopted Resolution 2007-100, a Resolution for Establishing and Implementing a Taxable Fringe Benefits Policy. The Taxable Fringe Benefits policy took effect on July 1, 2007. In accordance with the Internal Revenue Code the policy, among other things, outlined the County's policy with regard to the treatment of certain uniforms as a taxable fringe benefit.

The County has clarified its position on the suitability or adaptability of clothing for everyday wear and has determined that clothing items bearing a County logo or patch would not be suitable or adaptable for everyday wear and therefore meet the criteria established by the IRS to be considered non-taxable. The County has also established guidelines regarding what job positions within the County are eligible to receive

uniforms purchased with County funds, and what constitutes a uniform for a particular position. A list of these positions and corresponding uniforms is included as attachment A. County funds will not be allowed to be expended for uniforms outside the scope of the attached listing.

V. PROCEDURES

- A. When an eligible employee wishes to purchase her/his allowable uniform s/he will make the request according to the process established by her/his division, department or office.
- B. The requisitioner will verify that the employee is eligible to receive the uniform and will verify that the employee has not already received the uniform allowable for the fiscal year, and that adequate funding exists for the transaction.
- C. Once eligibility for the item has been verified, the requisitioner will complete the requisition in the AS400, print the requisition and submit the requisition to the Taxable Fringe Benefits Employee for review. **The requisitioner will not submit the requisition to the purchasing division for processing and issuance of a purchase order.** The requisition must include the following:
 1. Include a detailed description of each item to be purchased.
 2. The name of the person for whom the uniform is being purchased.
 3. The position held by the employee for whom the uniform is being purchased.
 4. Each eligible employee and her/his requested uniform should be entered on a separate line on a requisition (do not bulk all items for one employee or all employees into one line).
- D. Divisions, departments or offices that wish to utilize a process to track and maintain uniforms as inventory exempt items per the requirements outlined in Resolution 2007-100, (or that utilize the .60-03 Uniform/Linen Expense line item) must also submit all requisitions for uniforms to the Taxable Fringe Benefits Employee for review.
- E. The Taxable Fringe Benefits Employee will review the requisition for the following:
 1. To ensure that the uniform item(s) is (are) for an employee who is eligible to receive the uniform item(s).
 2. To ensure that the employee has not exceeded her/his uniform allotment for the fiscal year.
 3. To determine whether the uniform is taxable under the Internal Revenue Code as interpreted in County policy.
- E. If the uniform on the requisition is determined to be non-taxable, the Taxable Fringe Benefits Employee will approve the requisition and immediately forward it to the purchasing division for processing and issuance of a purchase order.
- F. If the uniform on the requisition is determined to be taxable as a fringe benefit, the Taxable Fringe Benefit Employee will:

1. Prepare an Acknowledgement and Authorization to Withhold Taxes on Taxable Clothing form. A copy of the form is included as attachment B. The form will include:
 - a. The items to be taxed and the value of the benefit to be taxed.
 - b. The approximate amount of social security withholding on the value of the item(s).
 - c. The approximate amount of medicare withholding on the value of the item(s).
 2. Send the Acknowledgement and Authorization to Withhold Taxes on Taxable Clothing form to the affected employee for her/his signature via fax or interoffice mail.
 3. Hold the requisition for processing until the signed Acknowledgement and Authorization to Withhold Taxes on Taxable Clothing form has been returned by the employee.
 4. Once the signed Acknowledgement and Authorization to Withhold Taxes on Taxable Clothing form is returned to the Taxable Fringe Benefits Employee, s/he will approve the purchase and immediately submit the requisition to the purchasing division for processing and issuance of a purchase order.
 5. If the employee for whom the uniform item(s) is (are) being purchased refuses to sign the Acknowledgement and Authorization to Withhold Taxes on Taxable Clothing form, the requisition for the uniform item(s) will be cancelled and the employee's supervisor will be notified that the employee will not be provided the uniform by the County.
- G. Once an approved requisition is received by the purchasing division a purchase order will be generated in accordance with the processes established by the purchasing division. *The purchasing division will not process any requisition for uniforms or that utilizes the .60-03 Uniform/Linen Expense line item without the approval of the Taxable Fringe Benefits Employee.*
- H. When receipts are turned in to the accounts payable office for payment, the actual date of the purchase and the name of the employee for whom the item(s) was (were) purchased must be noted.
- I. The Taxable Fringe Benefits Employee will track the purchase of all uniforms and will compare the item(s) listed on each requisition with the receipts submitted to the accounts payable office for those item(s) to verify that the item(s) actually purchased are the item(s) that were requisitioned and approved by the Taxable Fringe Benefits Employee.
- J. Once a taxable uniform has been paid for via the accounts payable process, the Taxable Fringe Benefits Employee will notify the payroll office of the value of the benefit to the employee receiving the item(s) to include during the next payroll cycle.

ANNUAL UNIFORM ALLOWANCE

COUNTY ASSESSOR'S OFFICE CLASSIFICATIONS	SHIRTS W/ LOGOS	PANTS	OUTERWEAR: TO CONSIST OF 1 OF THE FOLLOWING (INSULATED BIBS, JACKETS, OR COVERALLS W/LOGO)	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Union Status
APPRAISER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
APPRAISER CHIEF	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
APPRAISER SENIOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
FIELD AUDITOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A

James P. Monty
County Assessor

COUNTY CLERK'S OFFICE CLASSIFICATIONS	SHIRTS W/ LOGOS	PANTS	OUTERWEAR: TO CONSIST OF 1 OF THE FOLLOWING (INSULATED BIBS, JACKETS, OR COVERALLS W/LOGO)	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Union Status
ACCOUNTING TECHNICIAN SENIOR	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	A/N
ADMINISTRATIVE ASSISTANT	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
CHIEF DEPUTY BUREAU OF ELECTIONS	5 (NON-TAXABLE)	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
CHIEF DEPUTY CLERK	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
CLERICAL SPECIALIST	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	A
DEPARTMENT ADMINISTRATOR	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
ELECTION ADMINISTRATIVE SPECIALIST	5 (NON-TAXABLE)	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
ELECTION ADMINISTRATIVE SPECIALIST SENIOR	5 (NON-TAXABLE)	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
ELECTION CLERK	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
ELECTION TECHNICAL ADMINISTRATOR	5 (NON-TAXABLE)	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
RECORDING CLERK	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	A
RECORDS MANAGER	1 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
VOTING SYSTEMS SUPERVISOR	5 (NON-TAXABLE)	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
VOTER INFORMATION SPEC	5 (NON-TAXABLE)	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
VOTER REGISTRATION CLERK	5 (NON-TAXABLE)	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A

Laurie Espinoza
County Clerk

COUNTY ATTORNEY'S OFFICE CLASSIFICATIONS	SHIRTS W/ LOGOS	PANTS	OUTERWEAR: TO CONSIST OF 1 OF THE FOLLOWING (INSULATED BIBS, JACKETS, OR COVERALLS W/LOGO)	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Union Status
RISK & SAFETY DIV DIRECTOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
RISK MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SAFETY COORDINATOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N

[Signature]
County Attorney

COUNTY SHERIFF'S OFFICE CLASSIFICATIONS	SHIRTS W/ LOGOS	PANTS	OUTERWEAR: TO CONSIST OF 1 OF THE FOLLOWING (INSULATED BIBS, JACKETS, OR COVERALLS W/LOGO)	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Union Status
ANIMAL CONTROL OFFICER	5 (NON-TAXABLE)	5 (NON-TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
ANIMAL CONTROL SUPERVISOR	5 (NON-TAXABLE)	5 (NON-TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
COURT SEC. & TRANSPORT OFFICER	4 (NON-TAXABLE)	4 (NON-TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
SHERIFF CAPTAIN	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SHERIFF CORPORAL	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	CWA
SHERIFF DEPUTY CADET	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SHERIFF DEPUTY I	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	CWA
SHERIFF DEPUTY II	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	CWA
SHERIFF DEPUTY III	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	CWA
SHERIFF LIEUTENANT	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SHERIFF MAJOR & UNDER SHERIFF	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SHERIFF SERGEANT	4 (NON-TAXABLE) upon hire	4 (NON-TAXABLE) upon hire	AS APPROVED BY THE SHERIFF	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	CWA

* Enforcement Classifications to include: Deputy Cadet, I, II, III, Corporal, Sergeant, Lieutenant, Captain, Major, and Undersheriff receives the standard Sheriff's Office uniform upon hire, not annually. Non-probationary employees receives a \$590 allowance per year for job related clothing and equipment as approved by the Sheriff. Any purchases made outside of the official Sheriff's uniform will be considered taxable.

[Signature]
County Sheriff

COUNTY TREASURER'S OFFICE CLASSIFICATIONS	SHIRTS W/ LOGOS	PANTS	OUTERWEAR: TO CONSIST OF 1 OF THE FOLLOWING (INSULATED BIBS, JACKETS, OR COVERALLS W/LOGO)	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Union Status
ACCOUNTANT	1 (TAXABLE)	N/A	N/A	N/A	N/A	A/N
ADMINISTRATIVE ASSISTANT	1 (TAXABLE)	N/A	N/A	N/A	N/A	N
BROKERAGE ACCOUNT TECHNICIAN	1 (TAXABLE)	N/A	N/A	N/A	N/A	N
CHIEF DEPUTY TREASURER	1 (TAXABLE)	N/A	N/A	N/A	N/A	N
DELINQUENT TAX SPECIALIST	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	A
PARKING ATTENDANT	1 (TAXABLE)	N/A	N/A	N/A	N/A	N
TAX ASSESSMENT SPECIALIST	1 (TAXABLE)	N/A	N/A	N/A	N/A	A
TAX CASHIER I	1 (TAXABLE)	N/A	N/A	N/A	N/A	A
TAX CASHIER II	1 (TAXABLE)	N/A	N/A	N/A	N/A	A
TAX CLERK	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	A

Duan Pava
County Treasurer

ATTACHMENT "A" page 1 of 5

S F C C L E R K R E C O R D E D 0 7 / 3 1 / 2 0 0 8

COUNTY ASD CLASSIFICATIONS	SHIRTS W/ LOGOS	PANTS	OUTERWEAR- TO CONSIST OF 1 OF THE FOLLOWING (INSULATED BIBS, JACKETS, OR COVERALLS W/LOGO)	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Union Status
BUILDING SVCS. SEC. SUPERVISOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
CUSTODIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
CUSTODIAN LEAD	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE SPECIALIST	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
PAINTER SUPERVISOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	
G.P.S. TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A

Pat A. Harris
 ASD Director 7-8-08

ANNUAL UNIFORM ALLOWANCE

COUNTY CSD CLASSIFICATIONS	SHIRTS W/ LOGOS	PANTS	OUTERWEAR- TO CONSIST OF 1 OF THE FOLLOWING (INSULATED PARKA, JACKET, OR COVERALLS W/LOGO)	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Union Status
Health						
ACCOUNTANT (Joyce Only)	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	AN
CERTIFIED PREVENTION SPECIALIST	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
COOK	5 (TAXABLE)	N/A	N/A	N/A	(TAXABLE)	N
DWI COMPLIANCE MONITOR	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	A
DWI PLANNING COUNCIL COORD.	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
DWI PREVENTION SPECIALIST	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
DWI PREVENTION SPECIALIST SENIOR	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
NURSE	5 (TAXABLE)	N/A	N/A	N/A	N/A	N
PROGRAM MANAGER	5 (TAXABLE)	N/A	N/A	N/A	N/A	N
PROMOTORA	5 (TAXABLE)	N/A	N/A	N/A	N/A	N
SENIOR DRIVER	5 (TAXABLE)	N/A	N/A	N/A	N/A	N
SOBERING TECHNICIAN	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
SOBERING TECHNICIAN SENIOR	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
SOBERING CENTER OPERATIONS SUPERVISOR	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
VAN DRIVER	5 (NON-TAXABLE)	N/A	N/A	N/A	N/A	N
RECC						
ADMINISTRATIVE/TERMINAL AGENCY COORD. ASST.	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
COMMUNICATIONS CENTER MANAGER	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
COMMUNICATIONS SUPERVISOR	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
DATA ENTRY SPECIALIST	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
EMERGENCY COMM SPEC I	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
EMERGENCY COMM SPEC II	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
EMERGENCY COMM SPEC III	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
EMERGENCY COMM SPEC TRAINEE	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
ITT MANAGER	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
NCIC COORDINATOR	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
QUALITY ASSURANCE SPECIALIST	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
RECC DIRECTOR	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
TRAINING COORDINATOR	ISSUED PURSUANT TO RECC INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
Fire						
EMERGENCY VEHICLE MECHANIC	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
EMERGENCY VEHICLE TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
EMERGENCY VEHICLE TECHNICIAN LEAD	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
FIRE ASSISTANT CHIEF	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIRE ASSISTANT CHIEF EMERGENCY MANAGEMENT	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIRE CHIEF	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIREFIGHTER CADET	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIREFIGHTER / EMT-B CADET	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIREFIGHTER / EMT-I CADET	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIREFIGHTER / PARAMEDIC CADET	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIRE PROTECTION SPEC. I	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	IAFF
FIRE PROTECTION SPEC. II	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	IAFF
FIRE ASSISTANT CHIEF ADMIN.	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIRE CAPTAIN ADMINISTRATIVE	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIRE CAPTAIN FIELD SHIFT	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIRE DEPUTY CHIEF	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
FIREFIGHTER/EMT-B	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	IAFF
FIREFIGHTER/EMT-I	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	IAFF
FIREFIGHTER/PARAMEDIC	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	IAFF
FIRE LIEUTENANT	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	IAFF
FIRE PREVENTION SPECIALIST URBAN WILD LAND	ISSUED PURSUANT TO FIRE INVENTORY CONTROL POLICY.	N/A	N/A	N/A	N/A	N
Housing						
HOUSING INSPECTOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
GROUPS MAINTENANCE WORKER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE SUPERVISOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
MAINTENANCE TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE TECHNICIAN SENIOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
PLUMBER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
Open Space						
OPEN SPACE AND TRAILS PROGRAM MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
OPEN SPACE/TRAILS PROJECT MGR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
OPEN SPACE/TRLS FIELD COORD	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
COMMUNITY PLANNER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
RESOURCE SPECIALIST	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
Property Control						
OPERATIONS MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
PROPERTY CONTROL SECTION SUPERVISOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
MAINTENANCE SUPERVISOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
ELECTRICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE SPECIALIST	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE SUPERVISOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
MAINTENANCE TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE TECHNICIAN SENIOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
PLUMBER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A

S F C C L E R K R E C O R D E D 0 7 / 3 1 / 2 0 0 8

ANNUAL UNIFORM ALLOWANCE

COUNTY CORRECTIONS DEPARTMENT CLASSIFICATION	SHIRTS W LOGOS	PANTS	SOCKS	OUTERWEAR TO CONSIST OF 1 OF THE FOLLOWING: HATS, JACKETS OR COVERSALLS W LOGO	FOOTWEAR	OTHER ITEMS (CAPS, GLOVES, ETC.)	Notes/Status
ACCOUNTANT	2 (TAXABLE)	N/A		N/A	N/A	N/A	A/N
ACCOUNTING CLERK SENIOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	A/N
ACCOUNTING TECHNICIAN	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
ADMINISTRATIVE ASSISTANT	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
ADMINISTRATIVE MANAGER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
ADULT DETENTION FACILITY ADMIN. CAPTAIN	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
ADULT DETENTION FACILITY CORPORAL	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
ADULT DETENTION FACILITY LIEUTENANT	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
ADULT DETENTION FACILITY SERGEANT	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
ADULT FACILITY PARAMEDIC	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
ASSOCIATE LIBRARIAN	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
AUDITING COMPLIANCE OFFICER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
BOOKING CLERK	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
BOOKING MANAGER	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
CASE MANAGER	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
CASE MGR/VELED MON	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
CASE MANAGER SENIOR EM	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
CLASSIFICATION SUPERVISOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CLERICAL ASSISTANT	2 (TAXABLE)	N/A		N/A	N/A	N/A	A
CLINICAL DIVISION DIRECTOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
COMPLIANCE ASSISTANT MANAGER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CORRECTIONS CHIEF INVESTIGATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CORRECTIONS DEPARTMENT DIRECTOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CORRECTIONS DEPARTMENT DEPUTY DIRECTOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CORRECTIONS FINANCE MANAGER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CORRECTIONS MANAGER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CORRECTIONS PROGRAM MANAGER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
CUSTODIAN	5 (NON-TAXABLE)	5 (TAXABLE)		N/A	N/A	N/A	A
DAY REPORTING SUPERVISOR	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
DENTAL ASSISTANT	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
DENTIST	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
DEPARTMENT ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
DEPUTY JAIL ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
DISCIPLINARY HEARING OFFICER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
DETENTION OFFICER	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
DETENTION OFFICER-CADET	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
DETENTION RECORDS CLERK	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
EM PROGRAM MANAGER	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
ELECTRONIC MONITORING/CABAL BOND ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
INVESTIGATOR ADULT JAIL	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
IT SUPPORT SPECIALIST SENIOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
JAIL ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
LIFE SKILLS WORKER I	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
LIFE SKILLS WORKER II	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
LIFE SKILLS WORKER III	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	CWA-2
LPN	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
MAIL ASSISTANT	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
MAINTENANCE SPECIALIST	5 (NON-TAXABLE)	5 (TAXABLE)		1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE SUPERVISOR ADULT DETENTION FACILITY	5 (NON-TAXABLE)	5 (TAXABLE)		1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
MAINTENANCE TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)		1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MAINTENANCE TECHNICIAN SENIOR	5 (NON-TAXABLE)	5 (TAXABLE)		1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
MEDICAL ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
MEDICAL DIVISION DIRECTOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
MEDICAL RECORDS TECHNICIAN	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
MENTAL HEALTH MANAGER	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
NURSE PRACTITIONER	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
PARAMEDIC/LABMED SUPPLY SUP	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
PHARMACY TECHNICIAN	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
PHYSICIAN ADULT DETENTION	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
PROCUREMENT SPECIALIST SENIOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
PSYCHIATRIST	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
RECREATION/VOLUNTEER COORDINATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
RECRUITMENT & RETENTION SPECIALIST	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
REGISTERED NURSE	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
REGISTERED NURSE ADMINISTRATOR	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
SECRETARY	2 (TAXABLE)	N/A		N/A	N/A	N/A	A/N
SECRETARY SENIOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	A/N
SPECIAL PROJECTS ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	A/N
SYSTEMS ANALYST	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
TEACHER	2 (TAXABLE)	N/A		N/A	N/A	N/A	CWA-2
THERAPIST	2 (TAXABLE)	N/A		N/A	N/A	N/A	CWA-2
THERAPIST INTERN	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
TRAINING COORDINATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
VOLUNTEER SERVICES PROGRAM COORDINATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
YDP ASSISTANT SHIFT SUPERVISOR	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
YDP SENIOR SHIFT SUPERVISOR	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
YDP SHIFT SUPERVISOR	ISSUED PURSUANT TO CORRECTIONS INVENTORY CONTROL POLICY	N/A		N/A	N/A	N/A	N
YOUTH SERVICES ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N
YOUTH SERVICES DEPUTY ADMINISTRATOR	2 (TAXABLE)	N/A		N/A	N/A	N/A	N

Handwritten signature and date: 5/31/2008

5016017

CLASSIFICATIONS	LOGOS	PANTS	(INSULATED BIBS, JACKETS, OR COVERALLS W/LOGO)	FOOTWEAR	(CAPS, GLOVES, ETC.)	
GROWTH MANAGEMENT DIRECTOR	N/A	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
PUBLIC DIVISION DIRECTOR	N/A	N/A	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
CODE ENFORCEMENT INSPECTOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
CODE ENFORCEMENT INSPECTOR SENIOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
ADOPT A ROAD COORDINATOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
AUTOMOBILE BODY REPAIRER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
CONSTRUCTION FOREMAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
ENGINEERING TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
EQUIPMENT OPERATOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
EQUIPMENT SERVICE WORKER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
FLEET PROGRAM SPECIALIST	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
FLEET SERVICE MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
GIS TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
HEAVY EQUIPMENT MECHANIC	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
HEAVY EQUIPMENT MECHANIC SR.	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
HEAVY EQUIPMENT OPERATOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
HEAVY EQUIPMENT OPERATOR LEAD	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
PARTS MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
ROAD MAINT. SUPERINTENDENT	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
ROAD MAINTENANCE FOREMAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
ROAD MAINTENANCE MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
ROAD MAINTENANCE WORKER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
ROADS PROJECT MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SIGN TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
SIGN TECHNICIAN SENIOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
SOILS LAB TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
SOLID WASTE COMPLIANCE OFFICER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
SOLID WASTE MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SOLID WASTE SUPERINTENDENT	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
SOLID WASTE TRANSPORTATION FOREMAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
TRAFFIC ENGINEERING TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
TRAFFIC FIELD SUPERVISOR	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
TRAFFIC MANAGER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
TRANSFER STAT. MAINT. FOREMAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
TRANSFER STATION CARETAKER	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
TRUCK DRIVER I	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
TRUCK DRIVER II	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
VEHICLE MECHANIC	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
VEHICLE MECHANIC LEAD	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
UTILITIES FOREMAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	N
UTILITIES MAINTENANCE TECHNICIAN	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A
UTILITIES MAINTENANCE TECHNICIAN LEAD	5 (NON-TAXABLE)	5 (TAXABLE)	1 (NON-TAXABLE)	1 (MAY BE TAXABLE)	AS APPROVED (MAY BE TAXABLE)	A

James L. [Signature]
GMD Director



ACKNOWLEDGEMENT AND AUTHORIZATION TO WITHHOLD TAXES ON TAXABLE CLOTHING

Internal Revenue Service regulations require employers to tax employees on fringe benefits that meet certain criteria. On July 1, 2007 Santa Fe County Resolution No 2007-100 became effective to establish and outline the implementation of a County taxable fringe benefits policy. Resolution 2007-100 was passed in order for the County to comply with IRS regulations regarding the taxation of certain fringe benefits.

The following information pertains to items of clothing that are considered to be taxable under the Internal Revenue Code:

Employee Name _____

Department _____ PO Number _____

Clothing Item(s) _____ Value _____

Clothing Item(s) _____ Value _____

Clothing Item(s) _____ Value _____

Total Value _____

SS withholding at 6.2% _____ * Medicare withholding at 1.45% _____ *

Employee Acknowledgement

I have read Santa Fe County Resolution No.2007-100 and I understand the rules regarding taxation of the above listed item(s). Further, I acknowledge that the value of the above listed item(s) will be included in my income for tax purposes. I authorize the Santa Fe County Payroll Division to withhold social security and medicare as noted above, and federal and state taxes at my current rate of withholding on the value of the above item(s). Such withholding will occur with the pay period that follows payment for the items by the County unless I am otherwise notified.

Signature Date

*This amount may differ slightly from what is actually withheld due to rounding.

Statutory references:
 United States Code Title 26, Subtitle A, Chapter 1, Internal Revenue Code, Normal Taxes and Surtaxes, Computing of Taxable Income
 United State Code Title 26, Subtitle C, Chapter 24 – Internal Revenue Code, Employment Taxes, Collection of Income Tax at Source on Wages.
 26 CFR §1.32-5 – Working Condition Fringe Benefits
 26 CFR §1.61-21 Taxation on Fringe Benefits
 26 CFR § 1.62-2 – Reimbursements and other Expense Allowance Arrangements

SANTA FE COUNTY

RESOLUTION NO. 2008-

A RESOLUTION TO ESTABLISH AND IMPLEMENT PROCEDURES FOR THE PURCHASE OF UNIFORMS

WHEREAS, on June 26, 2007, the Board of County Commissioners adopted Resolution 2007-100 which recognized the County's obligation to tax certain fringe benefits provided to employees;

WHEREAS, the Santa Fe County Finance Division is requesting approval to implement a policy and procedure for the purchase of uniforms in accordance with Resolution 2007-100 regarding taxable fringe benefits for County employees;

WHEREAS, the Purchase of Uniforms Policy is attached hereto and details the procedures necessary to purchase uniforms and the method used to track and record taxable uniform items;

WHEREAS, the Santa Fe County Finance Division requests that the attached policy take effect as of July 1, 2008 so that affected employees will have taxable fringe benefits included in their paychecks as of the adoption of this Resolution.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Santa Fe County to implement the Purchase of Uniforms Policy attached hereto effective as of July 1, 2008.

APPROVED, ADOPTED AND PASSED this 29th day of July 2008.

BOARD OF COUNTY COMMISSIONERS

Commissioner Paul Campos, Chairman

Valerie Espinoza, County Clerk

Approved As To Form

Finance Division Approval

Stephen C. Ross, County Attorney

Teresa C. Martinez, Finance Director