

**CITY COUNCIL
AGENDA ITEM COVER SHEET**

ITEM NO: Action A 5
DATE: November 15, 2007
SUBJECT: Resolution 07-21 Salary/Benefit Allocation to Funds
CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director

ISSUE:

The issue before the Council is the adoption of Resolution 07-21 to allocate salaries and benefits to the operating funds.

SUMMARY:

During the annual budget process a review of staffing requirements is completed by the Department Heads. Staff reviews the current job responsibilities and the proposed work program for the next year to determine the appropriate fund to charge for the salaries and benefits.

For 2008, salaries and benefits will be charged out to the Park and Street Improvement funds. Part of the staff's salaries and benefits for federal and state funded projects can be charged back against the grants received. Tracking the wages in those funds will make it easier to properly charge the grant and will create an audit trail for the State Auditor and the granting agency.

The State Auditor has requested that the Council adopt the Salary/Benefit allocation as a part of the budget process.

ALTERNATIVES:

1. Do not adopt Resolution 07-21. The allocation will be included in the adopted budget however there will be no formal policy of the Council as requested by the State Auditor.
2. Adopt Resolution 07-21 to allocate wages/benefits to the appropriate funds.

STAFF RECOMMENDATION

Staff recommends the adoption of Resolution 07-21 to allocate wages/benefits to the appropriate funds.

MOTION:

Move to adopt Resolution 07-21 allocating salaries and benefits for 2008 to the appropriate funds.

Attachments: A. Resolution 07-21, Allocation of Wages/Benefits

**CITY OF SULTAN
SULTAN WASHINGTON**

RESOLUTION 07-21

A RESOLUTION PROVIDING FOR THE ALLOCATION OF WAGES
AND BENEFITS FOR PAYROLL PURPOSES FOR THE 2008 FISCAL
YEAR.

WHEREAS, as a part of the annual budget process the allocation of expenditures for wages and benefits must be determined to properly charge funds for services received and;

WHEREAS, staff has reviewed the current job responsibilities of the employees and the proposed work programs for 2008 and;

WHEREAS, the State Auditor has recommended that the Council adopt the distribution schedule to allocate expenditures for wages and benefits;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sultan that the attached document entitled Allocation of Wages and Benefits for Payroll Purposes is hereby adopted by reference and the will be used for the distribution of wages and benefits for the 2008 fiscal year.

PASSED AND ADOPTED this 15th day of November 2007.

Benjamin Tolson, Mayor

ATTEST:

Laura J. Koenig, City Clerk

ATTACHMENT A

SALARY AND BENEFIT PERCENTAGE DISTRIBUTION BY FUND AND DEPARTMENT FOR 2008

ENTERPRISE AND CAPITAL FUNDS

CLASSIFICATION	TOTAL WAGE %	PARK PROJECTS FUND 105	STREET PROJECTS FUND 303	PARKS FUND 576.00	STREET 542.00	CEMETERY 536.10	UT WATER 534.80	UT SEWER 535.80	GARBAGE 537.80	STORMWATER	TOTAL % Check Sum
MAYOR/COUNCIL (7)	0.00				20.00		20.00	20.00	20.00		80.00
ADMINISTRATOR	0.00				20.00		20.00	20.00	20.00		80.00
CITY CLERK/DEP FIN	0.00	5.00	5.00		5.00	0.50	20.00	20.00	20.00		75.50
UTILITY CLERK	100.00	0.00					32.00	32.00	32.00		96.00
PERMIT TECH	0.00				5.00		20.00	15.00			40.00
GRANT ADMIN.	100.00	15.00	25.00				20.00	20.00		10.00	90.00
ADMIN. ASSIT/UT	100.00					10.00	30.00	30.00	30.00		100.00
RECEPTIONIST	100.00						32.00	32.00	31.00		95.00
PUBLIC WORKS DIR	100.00				9.00	1.00	30.00	30.00	20.00	10.00	100.00
WWTP SUPERVISOR	100.00						100.00	100.00			100.00
WWTP OPERATOR	100.00						100.00	100.00			100.00
WATER SYSTEM MANAGER	100.00					2.00	98.00				100.00
WATER PLANT OPERATOR	100.00						80.00	5.00	15.00		100.00
UTILITY WORKER	100.00				59.00	1.00	0.00	0.00	30.00	10.00	100.00
UTILITY WORKER	100.00			5.00	0.00	5.00	20.00	30.00	40.00		100.00
UTILITY WORKER	100.00				58.00	2.00	0.00	0.00	40.00		100.00
ENGINEER	100.00						30.00	30.00			100.00
ENGINEER TECH	100.00	10.00	30.00								100.00
STORMWATER TECH	100.00	30.00	70.00								100.00
STORMWATER ENG/INSECTOR	100.00									100.00	100.00
COMMUNITY DEV DIR	0.00				10.00		20.00	20.00			50.00
LONG RANGE PLANNER	0.00						20.00	20.00			50.00
PT SUMMER HELPERS	100.00			75.00	25.00		0.00	0.00	0.00		100.00
TOTALS	1700.00	60.00	130.00	80.00	211.00	21.50	492.00	524.00	298.00	240.00	2056.50

GENERAL FUND

CLASSIFICATION	TOTAL WAGE %	FINANCE 514.23	GRANTS 514.00	LEGISLATIVE 511.10	EXECUTIVE 513.10	LEGAL 515.10	LAW 521.00	CODE 539.30	PLAN 558.60	BUILDING 559.60	TOTAL % Check Sum
ADMINISTRATOR	100.00				20.00						20.00
CITY CLERK/DEP FIN	100.00	19.50									24.50
GRANTS	0.00		10.00								10.00
RECEPTIONIST	0.00					5.00				5.00	5.00
UTILITY CLERK	0.00	4.00									4.00
BUILDING OFFICIAL	100.00									100.00	100.00
COMMUNITY DEV DIR	100.00								50.00		50.00
LONG RANGE PLANNER	100.00								40.00	20.00	60.00
PERMIT TECH	100.00									100.00	100.00
BUILDING INSPECTOR	100.00										100.00
POLICE ADMIN CLERK	0.00										0.00
ANIMAL CONTROL	100.00							100.00			100.00
POLICE CHIEF	100.00										100.00
POLICE OFFICER	100.00										100.00
POLICE OFFICER	100.00										100.00
POLICE OFFICER	100.00										100.00
POLICE OFFICER	100.00										100.00
POLICE OFFICER	100.00										100.00
POLICE OFFICER	100.00										100.00
MAYOR/COUNCIL (7)	100.00			20.00							20.00
TOTALS	1600.00	23.50	10.00	20.00	20.00	5.00	700.00	100.00	140.00	225.00	1243.50
TOTAL PAYROLL Check Sums	3300.00	3300.00									

Grants - Changed to charge against Stormwater Utility
 Receptionist - Changed to charge against Building Department