

**CITY COUNCIL  
AGENDA ITEM COVER SHEET**

---

ITEM NO: Action A 6  
DATE: November 12, 2009  
SUBJECT: Resolution 09-24 Salary/Benefit Allocation to Funds  
CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director *JK*

**ISSUE:**

The issue before the Council is the adoption of Resolution 09-24 to allocate salaries and benefits to the various operating and capital project 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 2010, salaries and benefits will be charged out to the Park and Street Improvement funds for capital projects. 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 recommended that the Council adopt the Salary/Benefit allocation as a part of the budget process.

**ALTERNATIVES:**

1. Do not adopt Resolution 09-24. 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 09-24 to allocate wages/benefits to the appropriate funds.

**STAFF RECOMMENDATION**

Staff recommends the adoption of Resolution 09-24 to allocate wages and benefits to the appropriate funds.

**MOTION:**

Move to adopt Resolution 09-24 allocating salaries and benefits for 2010 to the appropriate funds.

Attachments: A. Resolution 09-24, Allocation of Wages/Benefits

**CITY OF SULTAN  
SULTAN WASHINGTON**

**RESOLUTION 09-24**

**A RESOLUTION PROVIDING FOR THE ALLOCATION OF WAGES  
AND BENEFITS FOR PAYROLL PURPOSES FOR THE 2010 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 2010 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 2010 fiscal year.

PASSED AND ADOPTED this 12th day of November 2009.

\_\_\_\_\_  
Carolyn Eslick, Mayor

ATTEST:

\_\_\_\_\_  
Laura J. Koenig, City Clerk

