

## CITY COUNCIL AGENDA ITEM COVER SHEET

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ITEM NO: Action A 3  
DATE: November 18, 2010  
SUBJECT: Resolution 10-20, Salary/Benefit Allocation to Funds  
CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director

**ISSUE:**

The issue before the Council is the adoption of Resolution 10-20 to allocate salaries and benefits to the various operating and capital project funds.

**STAFF RECOMMENDATION**

Staff recommends the adoption of Resolution 10-20 to allocate wages and benefits to the appropriate funds.

**SUMMARY:**

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

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. Staff time must be appropriated to the fund for which the employee performs the work.

For 2011, salaries and benefits will be charged out to the Building Maintenance Fund. The source of revenues is the allocation of utility taxes (\$5,700). Law Enforcement salaries and benefits are for the Violation Clerk. The source of revenue is infraction revenue estimated at \$26,000 for 2011.

**ALTERNATIVES:**

1. Adopt Resolution 10-20 to allocate wages/benefits to the appropriate funds.
2. Amend the allocations proposed by staff. Direct staff to make the changes prior to adopting the budget.
3. Do not adopt Resolution 10-20. The allocation will be included in the adopted budget however there will be no formal policy of the Council as recommended by the State Auditor.

**MOTION:**

Move to adopt Resolution 10-20 allocating salaries and benefits for 2011 to the appropriate funds.

Attachments: A. Resolution 10-20, Allocation of Wages/Benefits

**CITY OF SULTAN  
SULTAN WASHINGTON**

**RESOLUTION 10-20**

A RESOLUTION PROVIDING FOR THE ALLOCATION OF WAGES AND BENEFITS FOR PAYROLL PURPOSES FOR THE 2011 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 2011 and;

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

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SULTAN, WASHINGTON, DOES RESOLVE AS FOLLOWS:

Section 1. 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 2011 fiscal year.

PASSED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2010.

CITY OF SULTAN

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

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Laura Koenig, City Clerk

Approved as to form:

\_\_\_\_\_  
Margaret J. King, City Attorney

Passed by the City Council:  
Resolution No.:  
Date Posted:

SALARY AND BENEFIT DISTRIBUTION FOR 2011

Percentage Distribution by Fund

ENTERPRISE AND CAPITAL FUNDS		Park Projects FUND	STREET CAPITAL	PARKS	STREET	CEMETERY	UTILITY WATER	UTILITY SEWER	GARBAGE	STORM WATER	BLDG MAINT	TOTAL
CLASSIFICATION	FTE's	105	303	001	101	103	400	401	402	406	113	DIST.
MAYOR/COUNCIL (7)	0.00				0.20		0.20	0.20	0.20			0.80
ADMINISTRATOR	0.00			0.05	0.15		0.20	0.20	0.20			0.80
CITY CLERK/DEP FIN	0.00				0.10	0.005	0.20	0.20	0.20			0.705
UTILITY CLERK	1.00						0.30	0.30	0.30			0.90
PERMIT TECH	0.00				0.05		0.05	0.05				0.150
GRANT ADMIN.	1.00		0.25				0.25	0.25				0.75
ADMIN. ASSIT/UT	1.00			0.05	0.05	0.05	0.25	0.24	0.30	0.01		0.95
UTILITY CLERK	1.00						0.30	0.30	0.30			0.90
PUBLIC WORKS DIR	1.00		0.01	0.04	0.10	0.02	0.30	0.30	0.18	0.05		1.00
FIELD/WWTP SUPERVISOR	1.00		0.01	0.10	0.10	0.07	0.20	0.25	0.20	0.07		1.00
WWTP OPERATOR	1.00							1.00				1.00
WATER SYSTEM MANAGER	1.00						1.00					1.00
WATER PLANT OPERATOR	1.00						1.00					1.00
UTILITY WORKER	1.00			0.10	0.35	0.02	0.04	0.05	0.30	0.13	0.01	1.00
WWTP OPERATOR	1.00							1.00				1.00
UTILITY WORKER	1.00			0.10	0.15	0.05	0.05	0.05	0.60			1.00
UTILITY WORKER	1.00			0.10	0.15	0.05	0.05	0.05	0.60			1.00
COMMUNITY DEV DIR	0.00				0.08		0.08	0.08				0.24
PT SUMMER WORKERS	2.00			1.00	0.40	0.04	0.12	0.10	0.20	0.10	0.04	2.00
<b>Sub Total FTE's</b>	<b>15.00</b>	<b>0.00</b>	<b>0.27</b>	<b>1.54</b>	<b>1.88</b>	<b>0.305</b>	<b>4.59</b>	<b>4.62</b>	<b>3.58</b>	<b>0.36</b>	<b>0.05</b>	<b>17.20</b>
<b>GENERAL FUND</b>		<b>FINANCE</b>	<b>GRANTS</b>	<b>COUNCIL</b>	<b>EXEC</b>	<b>LEGAL</b>	<b>LAW</b>	<b>CODE</b>	<b>PLAN</b>	<b>BUILDING</b>		<b>TOTAL</b>
<b>CLASSIFICATION</b>	<b>WAGES</b>	<b>514</b>	<b>514</b>	<b>511.10</b>	<b>513</b>	<b>515</b>	<b>521</b>	<b>539</b>	<b>559</b>	<b>560</b>		
ADMINISTRATOR	1.00				0.20							0.20
CITY CLERK/DEP FIN	1.00	0.245				0.05						0.295
GRANTS	0.00		0.25									0.25
UTILITY CLERK	0.00	0.10										0.10
UTILITY CLERK	0.00	0.07					0.03					0.10
PW ADMIN ASST	0.00	0.025		0.025								0.050
COMMUNITY DEV DIR	1.00								0.70	0.06		0.76
PERMIT TECH	1.00								0.40	0.45		0.85
ANIMAL CONTROL	1.00							1.00				1.00
MAYOR/COUNCIL (7)	1.00			0.20								0.20
<b>Sub Total FTE's</b>	<b>6.00</b>	<b>0.440</b>	<b>0.25</b>	<b>0.225</b>	<b>0.20</b>	<b>0.05</b>	<b>0.03</b>	<b>1.00</b>	<b>1.10</b>	<b>0.51</b>		<b>3.81</b>
<b>TOTAL FTE's</b>	<b>21.00</b>	<b>21.00</b>										

FTE = Full time equivalent employee