

RESOLUTION NO. 797

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF McCLEARY, WASHINGTON; ADOPTING
THE CITY OF McCLEARY PAYROLL POLICIES;
AND PROVIDING FOR AN EFFECTIVE DATE.**

R E C I T A L S:

WHEREAS, the City of McCleary has established Payroll Policies for the preparation, processing, recording, and internal control of City payroll; and

WHEREAS, the City Council desires to formally adopt the Payroll Policies;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS BY THE CITY COUNCIL OF THE CITY OF MCCLEARY, THE MAYOR CONCURRING:

SECTION 1: The City Council hereby adopts the City of McCleary Payroll Policies, attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2: This Resolution shall become effective immediately upon adoption.

PASSED this 23rd day of September, 2026, by the City Council of the City of McCleary, and signed in authentication thereof this 23rd day of September, 2026.

CITY OF McCLEARY:

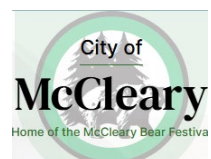
Andrea Dahl, Mayor

ATTEST:

Julie Pope, City Clerk-Treasurer

APPROVED AS TO FORM:

Madison A. Pleasant, City Attorney





CITY OF M^CCLEARY

PAYROLL POLICIES

Table of Contents

- Section 1 Purpose
- Section 2 Timesheets
- Section 3 Procedure
- Section 4 Pay Dates
- Section 5 Benefits
- Section 6 Payroll Taxes

Section 1. Purpose

These payroll accounting policies and procedures serve as a basis for preparing, processing, and recording payrolls and maintaining internal controls.

Section 2. Timesheets

All employees are required to accurately complete a timesheet and will be held accountable for the accuracy of the information provided on the timesheet. Employees are expected to thoroughly complete a timesheet. All supervisors are required to review and verify the accuracy of information provided on timesheets by their assigned personnel. Supervisors are expected to complete their review in a timely manner and notify payroll when they are finished. If an employee is absent due to illness, out-of-town assignment, authorized absence or emergency and is unable to complete a timesheet, the supervisor is responsible to ensure that the employee's time is submitted in an accurate and timely manner. Upon return of the employee, the supervisor will ensure the employee has reviewed and is agreeable to the accuracy and completeness of the employee's timesheet. Any timesheet corrections or late timesheet information will be processed the following pay period.

Employees may not complete a timesheet for another employee unless a supervisor, manager or department director has granted permission. Employees record their daily hours worked in the timesheet program. All days worked, leave hours, holidays, overtime and all other leave and accrual types are reported on a weekly basis.

At the end of each pay period, the timesheets are reviewed by the Department Head/Supervisor for accuracy. When review is completed, the Department Head/Supervisor notifies payroll the timesheets are ready for processing. Timesheets are considered electronically approved and authorized by the employees on the payroll due date, which is determined each pay period by the payroll office.



No advances on salaries or loans to employees will be made. Discrepancies will be resolved using the regular employee grievance procedure as described in The City of McCleary's Employee Handbook.

A new employee will not be put on payroll without a W-4 Form and an I-9 Form with proper documentation and reviewed for accuracy. US Citizenship and Immigration Services require I-9 forms to be completed within 3 business days of an employee's start date.

Section 3. Procedure

The timesheet information is uploaded into Springbrook Payroll System and all appropriate deductions are taken out of each payroll check. All totals are balanced to Total Payroll Sheet and reviewed again by the payroll processor (Deputy City Clerk) and then reviewed by the City Clerk-Treasurer for accuracy.

After all entries have been reviewed, the checks go through a final review process by either the Clerk-Treasurer or City Administrator.

Any changes made to an employee's pay or deductions must be documented through a Payroll Action Form and a note stating what was changed and why it was changed must be entered into Springbrook Express.

All payroll entries are set up for direct deposit. For direct deposit changes, an employee must fill out the direct deposit form and include a voided check or submit a copy of their routing and account number from their financial institution. The changes must be submitted in person and will not be accepted over the phone or in an email.

EFT's are uploaded to the City's bank and a copy of the paystub is printed or emailed for the employee.

Section 4. Pay Dates

The City pays twice a month. The first semi-monthly payroll runs from the 1st of the month to the 15th of the month and is paid out on the 20th of every month and all salaried employees receive 50% of their monthly gross pay. The second payroll is from the 16th of the month to the end of the month and is paid on the following 5th of the month unless that date falls on a weekend or holiday. If the date falls on a weekend, pay day will be on the Friday before. If the date falls on a holiday, pay day will be on the day before the holiday.



Section 5. Benefits

All appropriate deductions are taken out of each payroll check. Mandatory deductions include:

- Federal and state income taxes (based on an individual's W-4 filing status; W-4 filing status may be changed at any time by filing a new W-4 form with the Payroll office)
- Social Security taxes
- Medicare taxes
- Payroll ensures compliance with collective bargaining agreements and requirements of federal, state and city taxing authorities.
- Insurance deductions
- Associations dues
- Wage garnishments
- Other benefit deductions as required

Employees are instructed to verify that their check and deductions are correct and maintain their pay stubs. Employees usually know the amount they expect to receive each month. If employees have been paid incorrectly in their favor, such as receiving overtime that they didn't work, and do not report the error and cash the check then they will be held accountable for their actions.

Section 6. Payroll Taxes

It is the City Clerk-Treasurer's responsibility to ensure that quarterly and annual employment tax returns, required by regulatory agencies, are filed in a timely manner. Payroll tax liabilities are remitted to taxing authorities within the due date.

One of the significant components of the City's annual budget is the payroll budget. The City Clerk-Treasurer compiles and prepares the payroll budget. The salary and benefits analysis is coordinated with the employees' contracts. Position control is also maintained in accordance with the budget.

Additionally, Payroll is involved in various projects. Research and analyses are conducted to prepare special reports for auditors and gather data for inclusion to the financial statements. In the course of contract negotiation between the City and bargaining groups, Payroll reports are prepared as necessitated by management.

Payroll prides itself in its ability to provide exceptional customer service through timely and informative responses to all internal and external inquiries.

All payroll and personnel records are confidential and will be secured when not in use.