



City of Smyrna

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Issue Sheet

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Agenda Title:

Approval of the reclassification of 10 instructors at the Wolfe Center from sub-contract labor to part-time employees and amend the budget accordingly.

ISSUE: Instructors need to be reclassified from sub-contract labor to part-time employees effective for calendar year 2017.

BACKGROUND: There are 10 instructors at the Wolfe Center that need to be reclassified from sub-contract labor to part time labor. They meet the criteria for employees under IRS guidelines. The funds were budgeted in the contract labor line item for FY 2017. We need to move the budgeted funds from the contract line item to the part time salaries line item. We also need to increase the budget for FICA for these employees.

RECOMMENDATION/REQUESTED ACTION: Approval of the reclassification of 10 instructors at the Wolfe Center and amend the budget accordingly.