



Lake County Illinois

Legislation Details (With Text)

File #: 10-0033 **Version:** 1 **Name:** 2009 Payroll Accrual
Type: resolution **Status:** Passed
File created: 12/29/2009 **In control:** Financial & Administrative Committee
On agenda: **Final action:** 1/12/2010
Title: Resolution authorizing line-item transfers between account classes transferring previously approved funds and necessary emergency appropriations to allow required accruals for payroll and related benefits in 2009.

Sponsors:

Indexes:

Code sections:

Attachments: 1. transfers for 2009.xlsx

Date	Ver.	Action By	Action	Result
1/12/2010	1	Lake County Board	adopted	Pass
1/6/2010	1	Financial & Administrative Committee	recommended for adoption to the regular agenda	Pass

Resolution authorizing line-item transfers between account classes transferring previously approved funds and necessary emergency appropriations to allow required accruals for payroll and related benefits in 2009.

- The County must record in 2009 any payroll and related benefit expenses paid in 2010 that apply to work performed in 2009.
- There is insufficient budget to accurately record these expenses to the 2009 fiscal year.
- The County Board must approve line item transfers between classes
- The County Board must approve all emergency appropriations
- A listing of the various transfers and emergency appropriations is attached to the resolution

WHEREAS, in the administration and implementation of the approved budget, there is occasionally a need to transfer budget dollars from one account class to the other to allow for the proper accounting of expenses; and

WHEREAS, these actions are commonly known as 'line item transfers' and must be approved by the County Board; and

WHEREAS, certain funds require emergency appropriations because there is insufficient total budget to perform line item transfers, and

WHEREAS, a listing of line item transfers of budget and emergency appropriations has been prepared by the Office of Finance and Administrative Services, a copy of which is attached hereto and made part hereof, and the Financial & Administrative Committee recommends approval of these actions by the County Board.

NOW, THEREFORE, BE IT RESOLVED, by this County Board of Lake County, Illinois, that line item

transfers and emergency appropriations in the FY 2009 budget, as set forth in the attached listing are hereby approved.

DATED, at Waukegan, Lake County, Illinois, on this 12th day of January, A.D., 2010.