



# Lake County Illinois

## Legislation Text

---

**File #:** 19-0993, **Version:** 1

---

Resolution authorizing an emergency appropriation in the Health Life Dental Fund's Miscellaneous account in the amount of \$184,798 for an unbudgeted settlement expenditure in the fiscal year 2019 budget.

- As a result of a payroll audit conducted by the Internal Revenue Service (IRS), it was determined that Lake County owed additional Employment Tax.
- Human Resources employed a third-party consultant expert to review the findings and negotiate a settlement. The possible outcomes of the settlement were discussed prior to the negotiation with the Finance & Administrative Committee in executive session.
- This settlement was not anticipated and has not been budgeted, requiring an emergency appropriation. Due to the deadline of the terms of the settlement, the payment has already been made and this action is seeking ratification after the fact.
- There are sufficient reserves in the Health Life Dental Fund to absorb this unbudgeted expenditure.
- This resolution appropriates funds for the settlement.

### RESOLUTION

**WHEREAS**, the Lake County Board appropriates funds in the Health Life Dental Fund (Fund 510); and

**WHEREAS**, the approved fiscal year (FY) 2019 Budget does not include sufficient funds to pay for this settlement; and

**WHEREAS**, sufficient reserves are available in the Health Life Dental Fund's fund balance for this purpose; and

**WHEREAS**, an emergency appropriation in the amount of \$184,798 is necessary in the FY 2019 budget to offset the cost of this settlement.

**NOW, THEREFORE, BE IT RESOLVED**, by this Lake County Board, that an emergency appropriation in the amount of \$184,798 is hereby authorized in the FY 2019 budget in the Health Life Dental Fund in the Miscellaneous line item 510-1430010-79950.

**DATED** at Waukegan, Illinois, on June 11, 2019.