

Agenda Item # 38

DISTRIBUTION
CA – OMB - Budget
CA – OMB – Controller
County Board
Department Heads
Human Resources

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

COUNTY BOARD, LAKE COUNTY, ILLINOIS


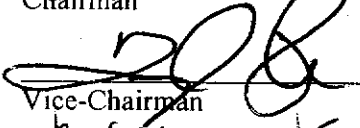
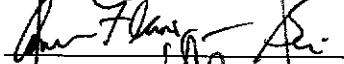
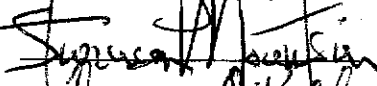
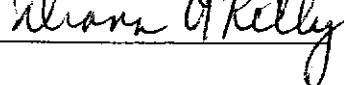
REGULAR JUNE, A.D., 2004 SESSION

JUNE 8, A.D., 2004

MADAM CHAIRMAN AND MEMBERS OF THE COUNTY BOARD:

Your Financial & Administrative Committee presents herewith a Resolution authorizing budget transfers and emergency appropriations of current budgeted funds as detailed herein; all in connection with the planned July 1 'go live' date of the BOSS budgeting and human resources system modules and the associated allocation of current year, actual costs for health/life/dental insurance and for retirement contributions to the respective funds and departments after the 'go live' date; and requests its adoption.

Respectfully submitted,

	Aye	Nay
 Chairman	X	—
 Vice-Chairman	X	—
 —	✓	—
 —	X	—
 —	X	—
_____	_____	_____
_____	_____	_____

Financial and Administrative Committee

RESOLUTION

WHEREAS, the final BOSS system modules will be implemented on or about July 1, and at that time, the actual costs of health/life/dental insurance and the retirement contribution costs for FICA and IMRF/SLEP will be charged to the respective funds and departments; and

WHEREAS, for the General Fund departments, the balance of the health/life/dental insurance budget now in the General Operating Expense budget will need to be transferred to the respective General Fund departments; and

WHEREAS, for each of the departments with personnel whose retirement contribution costs are funded by the property tax funds, the balance of the FICA budget in the FICA Fund and the balance of the IMRF/SLEP budget in the IMRF Fund will need to be transferred to and appropriated in the respective departmental budgets; and

WHEREAS, for the costs funded by the FICA Fund and the IMRF Fund, the balance of the FICA and IMRF Fund budgets will be transferred to an 'operating transfer out' account; and

WHEREAS, for the property tax supported funds and departments receiving the FICA and IMRF Fund transfers, an 'operating transfer in' account will be used to record the transfer in, which in turn will fund the emergency appropriations made in the respective funds and departments; and

WHEREAS, it is important to emphasize that the total expenditures for the health/life/dental insurance costs and retirement costs described herein will not increase by these actions, although the total appropriation in each of the separate funds will increase to accommodate the allocation of the actual health/life/dental and retirement costs to the point where they are incurred; and

WHEREAS, as used in this Resolution, the term 'balance of budget' means the amount of the respective budget balance that is remaining after the 'go live' date of the next modules of the BOSS system, currently planned for July 1.

NOW, THEREFORE, BE IT RESOLVED, by this County Board of Lake County, Illinois, that budget transfers are hereby authorized in the General Fund to allocate the cost of health/life/dental insurance to the respective departments after the 'go live' date, all as detailed in the attached worksheet; and

BE IT FURTHER RESOLVED, that the balance of the budget in the both the FICA Fund and the IMRF Fund, respectively, be transferred to expense account 79920 – Transfers to Other Funds; and

BE IT FURTHER RESOLVED, that emergency appropriations in the separate funds and departments for FICA and IMRF retirement benefit costs are hereby authorized, all as detailed in the attached worksheet, and that the corresponding amounts will be recorded in revenue account 49920 –Transfers From Other Funds in each of the separate funds.

DATED, at Waukegan, Lake County, Illinois, on this 8th day of June, A.D., 2004.

FICA and IMRF Emergency Appropriations

Agency Name	FICA	IMRF
County Board	29,070	47,689
County Administrator	49,695	81,524
Chief County Assessment Office	30,023	49,252
Central Services	23,896	39,201
Information & technology	154,047	252,713
Human Resources	24,173	39,656
Treasurer	28,023	45,972
Regional Office of Education	13,581	22,280
County Clerk	53,305	87,446
Recorder	31,349	51,428
Planning & Development	128,422	210,675
Merit Commission	1,472	2,415
Radio	11,381	18,670
Sheriff	832,548	1,365,786
Clerk of the Circuit Court	141,884	232,760
Public Defender	80,892	132,702
Circuit Courts	228,189	374,341
State's Attorney	191,045	313,408
Coroner	18,141	29,761
Veterans	5,100	8,367
Hulse	110,558	181,370
Stormwater	38,938	63,877
DOT	251,573	412,702
Health	1,022,851	1,677,976
Winchester House	389,816	639,489
TB Clinic	7,631	12,518
Risk	13,650	22,393
Child Support Enforcement	14,346	23,534
Multi Jurisdictional Drug	8,034	13,179
Victims Asst Grant	1,159	1,901
Prosecutor Based Victim	1,216	1,996
Violent Crime Victim Asst	774	1,269
Juvenile Accountability Block Grant	4,010	6,578
	<u>3,940,792</u>	<u>6,464,827</u>

Health - Life - Dental Line Item Transfers

Department Name	Amount to Transfer
County Board	102,885
County Admin	87,399
Chief County Assessment Office	64,495
Central Services	45,071
Information & Technology	263,926
Human Resources	56,468
Treasurer	80,798
Regional Office of Education	43,054
County Clerk	117,322
Recorder	81,934
Plan & Dev	275,057
Merit Comm	2,808
Radio	25,048
Sheriff	1,793,798
Clerk of the Circuit Court	418,370
Public Defender	140,712
Circuit Courts	528,709
State's Attorney	349,508
Coroner	47,380
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	4,524,741