Sec. 145.12 (486-33g). Contents of annual statement of board to local fiscal officers; copy to budget commission; appropriation.

The public employees retirement board shall prepare and submit to the board of county commissioners of each county ***, to the executive head of each *** municipal corporation, park district, conservancy district, health district, and metropolitan housing authority ***, to the board of township trustees of each township ***, and to the board of trustees of each public library, prior to *** the fifteenth day of July of each year, an itemized statement of the amounts necessary to pay the obligation of each county, *** municipal corporation, park district, conservancy district. health district, township, metropolitan housing authority, or public library accruing during the year beginning *** the first day of January of the following year, and shall submit to the budget commission of each county a copy of such statement for said county and for each *** municipal corporation, township, and public library within such county. The amount so certified to each county, township, public library, and *** municipal corporation shall be included in its budget and allowed by the budget commission.

The board of county commissioners of each county, the legislative *** authority of each *** municipal corporation, the board of commissioners of any park district, the board of directors of any conservancy district, the members of any metropolitan housing authority, the fiscal officers of any health district ***, the board of township trustees of each township, and the board of trustees of each public library shall appropriate sufficient funds to provide for such obligations.

The board of county commissioners of each county, the legislative *** authority of each *** municipal corporation, the board of commissioners of any park district, the board of directors of any conservancy district, the members of any metropolitan housing authority, the fiscal officers of any health district ***, the board of township trustees of each township, and the board of trustees of each public library may reimburse the fund from which such appropriation is made by transferring to such fund from any other fund *** of such subdivision *** the proportionate amount of such appropriation that should be chargeable to such fund *** whether such fund *** is derived from taxation or otherwise.

*** Such payment may be made directly out of any funds, whether derived from taxation or otherwise, from which the salaries or compensation of *** employees, on account of whom such payments are to be made, are payable.