

## Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2018	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
Regional Planning Commission	This is a reimbursement-based grant funded organization whereby growth is dependent on the timing of federal and state reimbursements.	+15%
General Corporate Fund	Potential increase in property tax revenue associated with the hospital property tax exemption case.	+11%
Tort Immunity	Potential increase in property tax revenue associated with the hospital property tax exemption case.	+22%
County Bridge	Bridge projects in FY2018 will in part be paid with revenues reserved from prior fiscal years.	-35%
County Motor Fuel Tax	Receipt of State of Illinois Truck Access Route Program Grant funds.	16%
Animal Control	Drawing on fund balance for the replacement of two MDCs.	15%
MHB/DDB CILA Facilities	Receipt of rent revenue beginning in FY2018.	+15%
Highway Federal Aid Matching	Utilization of reserves to match federal funds for County Road 13 project.	-73%
USDA Revolving Loan	The restricted fund balance increases in FY2018. The fund balance includes all USDA-required local matching funds that will be proportionately disbursed with USDA funds.	+14%
Court Automation	Draw on reserves for scheduled technology replacement.	-32%
Recorder Automation	Completing projects in 2018 with revenues reserved in prior fiscal years.	-20%
Child Support Service	Fund expenditures exceed revenues; however, child support fee collection efforts are anticipated to increase.	-57%
Probation Services	Transfer to General Fund to offset the loss in AOIC funding reductions.	-12%
Tax Sale Automation	Expenditure budget is aggressively prepared but will not be spent unless revenue keeps pace.	-34%
State's Attorney Drug Forfeitures	Building fund reserve to purchasing equipment in future fiscal years.	+14%
Circuit Clerk Operations & Administration	Building fund reserve to purchasing equipment in future fiscal years.	+12%
Capital Asset Replacement	Reserve revenue from prior fiscal years appropriated for scheduled replacements in FY2018.	-57%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-86%
County Clerk Automation	The fund is budgeted aggressively for expenditure to allow flexibility in operations throughout the year.	-74%
Court Document Storage	Projects to be completed in FY2017 with funds reserved from prior fiscal years.	-60%
Solid Waste Management	Current revenues and fund balance are used for recycling and solid waste management events acknowledging that the fund balance will eventually be completely spent.	-19%
Court Complex Construction	Appropriation of project funds for Courthouse related projects. Eventually, the funds will be depleted and the fund will be closed.	-97%