

Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2019	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.	+11%
General Corporate Fund	Potential increase in property tax revenue associated with the hospital property tax exemption case, and one-time revenues owed to the Fund from the Nursing Home Fund for services provided in prior fiscal years.	+18%
Tort Immunity	Potential increase in property tax revenue associated with the hospital property tax exemption case and reallocation of a portion of the Nursing Home and IMRF levies.	+19%
County Motor Fuel Tax	Drawing on fund balance for a major road expenditure.	-54%
IMRF	Restoration of the fund balance due to reallocation of a portion of the Nursing Home levy for amounts owed to this fund for FY2018 payroll obligations that were not reimbursed.	+68%
Animal Control	Drawing on fund balance for the replacement of a van.	-14%
Foreclosure Mediation	Drawing on reserved that were retained for the purpose of operating the program in future fiscal years.	-18%
Highway Federal Aid Matching	Allowance of fund balance growth to leverage federal funds for future projects.	+117%
WIA	Full cost recovery is realized in this fund at the end of FY2019, based on a two-year formula grant term.	+275%
Social Security	Restoration of the fund balance due to reallocation of a portion of the Nursing Home levy for amounts owed to this fund for FY2018 payroll obligations that were not reimbursed.	171%
USDA Revolving Loan	The restricted fund balance increases in FY2019. The fund balance includes all USDA-required local matching funds that will be proportionately disbursed with USDA funds.	+17%
Recorder Automation	Completing projects in 2019 with revenues reserved in prior fiscal years.	-14%
Child Support Service	Fund expenditures exceed revenues; however, child support fee collection efforts are anticipated to increase.	-33%
Probation Services	Transfer to General Fund to offset the loss in AOIC funding reductions.	-23%
Tax Sale Automation	Expenditure budget is aggressively prepared but will not be spent unless revenue keeps pace.	-43%
Circuit Clerk e-Ticketing	Reserve fee revenues will be used for e-ticketing vendor services.	-33%
State's Attorney Automation Fund	Allowance of fund balance growth for future technology needs of the office.	+23%
Capital Asset Replacement	Reserve revenue from prior fiscal years appropriated for scheduled replacements in FY2019.	-44%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-63%
County Clerk Automation	The fund is budgeted aggressively for expenditure to allow flexibility in operations throughout the year.	-84%
Victim Advocacy Grant	Budgeted transfer from the General Fund is more than	+229%

Funds with Fund Balance Change of >10% in FY2019	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
	budgeted personnel costs; however, only the actual amount of personnel expenditure will be transferred from the General Fund at the end of the fiscal year.	
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.	-36%
Court Complex Construction	Appropriation of project funds for Courthouse related projects. Eventually, the funds will be depleted and the fund will be closed.	-86%
Nursing Home	Appropriation to expend fund balance for expenses of the home due to the planned sale.	-100%