

Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2017	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.	+52.9%
County Highway	Replacing fund reserves after purchasing four new trucks in FY2016.	+48.3%
County Bridge	Bridge projects in FY2017 will in part be paid with revenues reserved from prior fiscal years.	-32.7%
County Motor Fuel Tax	No major road projects were completed in FY2016 and revenues were built up to complete a major construction project in FY2017.	-26.2%
County Public Health	Increased levy growth and a slightly lower professional services contract allow for fund balance growth.	+22.5%
Animal Control	Drawing on fund balance for the replacement of two MDCs.	-13.0%
Highway Federal Aid Matching	Revenue reserved for future federal highway projects.	+40.2%
Head Start	Budgeted transfer to the Economic Development Fund for the potential to secure an expanded ADA-compliant childcare facility.	-45.7%
Capital Asset Replacement	Reserve revenue from prior fiscal years being appropriated for scheduled replacements in FY2017.	-57.4%
Geographic Information Sys. (GIS)	The increase in fund balance is the result of a fee increase implemented in January 2016 as the result of operating losses and the need for building reserves for major capital purchases.	+17.5%
Economic Development Loan	Budgeted transfer from the Head Start Fund for the potential to secure an expanded ADA-compliant childcare facility.	+18.7%
Court Automation	Revenue reserved for technology replacement in future years.	+16.6%
Recorder Automation	Completing projects in 2017 with revenues reserved in prior fiscal years.	-22.1%
Child Support Service	Movement of 1 FTE from the General Fund.	-30.5%
Tax Sale Automation	Expenditure budget is aggressively prepared but will not all be spent unless revenue keeps pace.	-27.3%
State's Attorney Drug Forfeitures	Replacing fund reserve after purchasing equipment in FY2016.	+36.3%
Election Assistance/Access Grant	Revenue budgeted in anticipation of receipt of two grants.	+419.2%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-23.4%
USDA Revolving Loan	The restricted fund balance increases in FY2017. The fund balance includes all USDA-required local matching funds that will be proportionately disbursed with USDA funds.	+19.7%
Court Document Storage	Projects to be completed in FY2017 with funds reserved from prior fiscal years.	-32.5%
Solid Waste Management	Current revenues and fund balance are used to fund recycling and solid waste management events with acknowledgement that the fund balance will eventually be completed spent.	-49.1%
Circuit Clerk e-Ticketing	Purchase of office equipment and software in FY2017 from current and prior fiscal year reserved revenues.	-72.4%

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Workforce Development (WIA)	Fluctuations in fund balance are the result of the timing of federal grants passed through the state, non-recognition of prior year revenue, and overlapping grant years.	-29.3%
GIS Consortium	Expenditure for the acquisition of aerial photography (every three-years) occurring in FY2017.	-19.2%
Health Insurance	Aggressive budgeting in FY2017 in anticipation of premium increases.	+159.0%