

## Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2020	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
County Motor Fuel Tax	This fund is primarily used for construction projects; therefore, the fund balance is built up to be later drawn on when larger construction projects are scheduled.	11%
Animal Control	Draw on fund balance for the replacement of a van.	-19%
Foreclosure Mediation	Draw on reserves that were retained for the purpose of operating the program in future fiscal years.	-17%
Highway Federal Aid Matching	The fund balance is leveraged for Federal Highway Administration Fund dollars for local road projects. In FY2020, the County will pay for a previously completed project upon receipt of an invoice from IDOT, thereby reducing the fund balance.	-43%
Head Start	The fund balance is expected to decrease due to expanded full day programming and associated operating costs.	-43%
WIA	The decline in fund balance is due to the timing of federal funds passed through to the state, non-recognition of prior year revenue, overlapping grant years, and the state's practice of withholding the first quarterly payment for adult and dislocated worker expenses. Full cost recovery will be realized at the end of each two-year formula grant term.	-58%
Economic Development Loan	This fund balance is expected to increase due to an inflow of working capital funds from the Early Childhood Fund to achieve expansion of program facilities through economic development loans. These loans will be reflected in the balance sheet account Long Term Loans Receivable.	+12%
Sheriff's Forfeitures	The decrease is the result of a transfer to the General Fund to assist with the replacement of body cameras.	-52%
Recorder Automation	Completing projects with revenues reserved in prior years.	-13%
Child Support Service	Fund expenditures exceed revenues. This fund will ultimately be unable to support the full-time position.	-40%
Tax Sale Automation	Expenditure budget is aggressively prepared but will not be spent unless revenue keeps pace.	-78%
Circuit Clerk Operations and Administration	The decline in fund balance is caused by flat revenues that do not keep pace with escalating personnel costs.	-96%
Circuit Clerk e-Ticketing	Reserves will be used for e-ticketing vendor services.	-38%
Capital Asset Replacement	Reserve revenue from prior fiscal years appropriated for scheduled replacements in FY2020.	-54%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-61%
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.	-24%
Court Complex Construction	Appropriation of project funds for Courthouse related projects. All funds are expected to be depleted by the end of FY2020 and the fund to be closed.	-100%
Nursing Home	Appropriation to expend cash reserves following the sale of the Home in 2019.	-13%
Self-Funded Insurance	Fund Balance increase is the result of reallocating the former Nursing Home tax levy to the Liability levy, to then be transferred to this fund to partially reimburse the fund for outstanding amounts owed by the Home.	33%