

Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2021	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
Regional Planning Comm.	Reflects recognition of prior year revenue, timing of federal and state grant reimbursements, and limited fund balance growth potential in a reimbursement-based, strictly grant-funded organization.	52%
County Highway	The decrease is the result of receipting insurance claims reimbursement for hail damages to highway buildings in 2020 and appropriating for those repairs in 2021.	-21%
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.	24%
Foreclosure Mediation	Draw on reserves that were retained for the purpose of operating the program in future fiscal years.	-33%
Highway Federal Aid Matching	The fund balance is leveraged for Federal Highway Administration Fund dollars for local road projects. \$25,000 from this fund will match a USDOT grant to develop a Systemic Safety Evaluation Tool used to evaluate crash risks, explore potential countermeasures and estimate the benefit cost ratio for projects on the roads in Champaign County.	27%
Head Start	The decrease is due to reduced subsidy reimbursements and the potential transfer of funds to support enhanced infrastructure costs associated with the transition to an alternative facility as a result of lease termination with Unit 4.	-31%
County Highway IDOT Rebuild Grant	Budget prepared to spend grant funding received in FY2020 and FY2021 for projects scheduled in FY2021.	-64%
Sheriff's Forfeitures	Budget prepared to use prior and current year revenues for eligible expenses.	-17%
Court Automation	Budgeted transfer to Clerk Operations and Administrative Fund draws on fund balance to support Court Technology Specialist. This is an unsustainable transfer.	-49%
Recorder Automation	Completing projects with revenues reserved in prior years.	-13%
Public Defender Automation	Establishing fund balance for this newer fund.	76%
Child Support Service	Fund expenditures exceed revenues. This fund will ultimately be unable to support the full-time position. In FY2021, the fringes for the FTE were moved to other County funds.	-46%
Tax Sale Automation	Reestablishing fund balance after the fund was depleted in FY2019.	113%
State's Attorney Drug Forfeitures Fund	Appropriation for purchase of equipment for staff responsible for drug possession and delivery cases and for staff training.	-57%
Circuit Clerk Operations and Administration	Plan to re-establish fund balance goal for this fund.	85%
Capital Asset Replacement	Reserve revenue from prior fiscal years appropriated for scheduled replacements in FY2021. This includes the receipt of significant funds for insurance claims reimbursement for hail damage in 2020, which scheduled repairs in 2021.	-61%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-50%
County Clerk Automation	The fund is budgeted aggressively for expenditure to allow flexibility in operations throughout the year.	-40%
Court Document Storage	The fund is budgeted to allow for unexpected needs;	-21%

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	however, prior fiscal year spending has been consistently less than appropriated.	
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.	-15%
Court Complex Construction	Appropriation of project funds for Courthouse related projects. All funds are expected to be depleted by the end of FY2021 and the fund to be closed.	-100%
Drug Courts Program	The fund will draw on reserves in FY2021 for some operational costs.	-11%
Nursing Home	Appropriation to expend available cash to meet County fund obligations following the sale of the Home in 2019 and meeting external fiduciary obligations in 2020.	-100%