

## Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2022	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
General Fund	Transfer from fund balance to Capital Asset Replacement Fund. Minimum fund balance is retrained in General Fund.	-28%
Tort Immunity	Former Nursing Home operating levy reallocated under PTELL to Liability fund for prior years outstanding obligations owed by the Home.	156%
Nursing Home Post Closure	Receipt of final escrow holdback is received in FY2022.	95%
Animal Control	Draw on reserves for equipment, software, and vehicles.	-18%
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.	33%
County Public Health	Draw on reserves for pandemic response if new grant revenue is not received.	-64%
Mental Health Fund	ARPA funds received in FY2021 appropriated in FY2022.	-10%
Foreclosure Mediation	Draw on reserves that were retained for the purpose of operating the program in future fiscal years.	-28%
Highway Federal Aid Matching	The fund balance is built up to leverage Federal Highway Administration Fund dollars for local road projects.	30%
Head Start	Decrease is due to the continued loss of full day subsidy reimbursements.	-10%
WIOA	Decrease 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 expenses.	-209%
County Highway IDOT Rebuild Grant	Budget prepared to spend grant funding received in current and prior fiscal years for projects scheduled in FY2022.	-97%
Sheriff's Forfeitures	Budget prepared to use prior and current year revenues for eligible expenses.	-15%
Court Automation	Declining revenues due to Criminal Justice Reform Legislation coupled with rising costs outpacing fees collected.	-16%
Public Defender Automation	Establishing fund balance for this newer fund.	41%
Tax Sale Automation	Reestablishing fund balance after depletion in FY2019.	58%
State's Attorney Drug Forfeitures Fund	Appropriation for purchase of equipment for staff responsible for drug possession and delivery cases and for staff training.	-55%
Circuit Clerk Ops and Admin. loo	Plan to re-establish fund balance goal for this fund.	29%
Coroner Statutory Fee Fund	Building up fund balance for future capital and operational needs allowed by statute.	78%
Capital Asset Replacement	Reserve revenue from prior fiscal years appropriated for scheduled replacements in FY2022.	-32%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-41%
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 completed spent.	-22%
GIS Consortium	Acquisition of equipment planned in FY2022 and budgeting for personnel overlap.	-11%
Court Complex Construction	Appropriation of project funds for Courthouse related projects. All funds are expected to be depleted by the end of FY2022 and the fund to be closed.	-100%