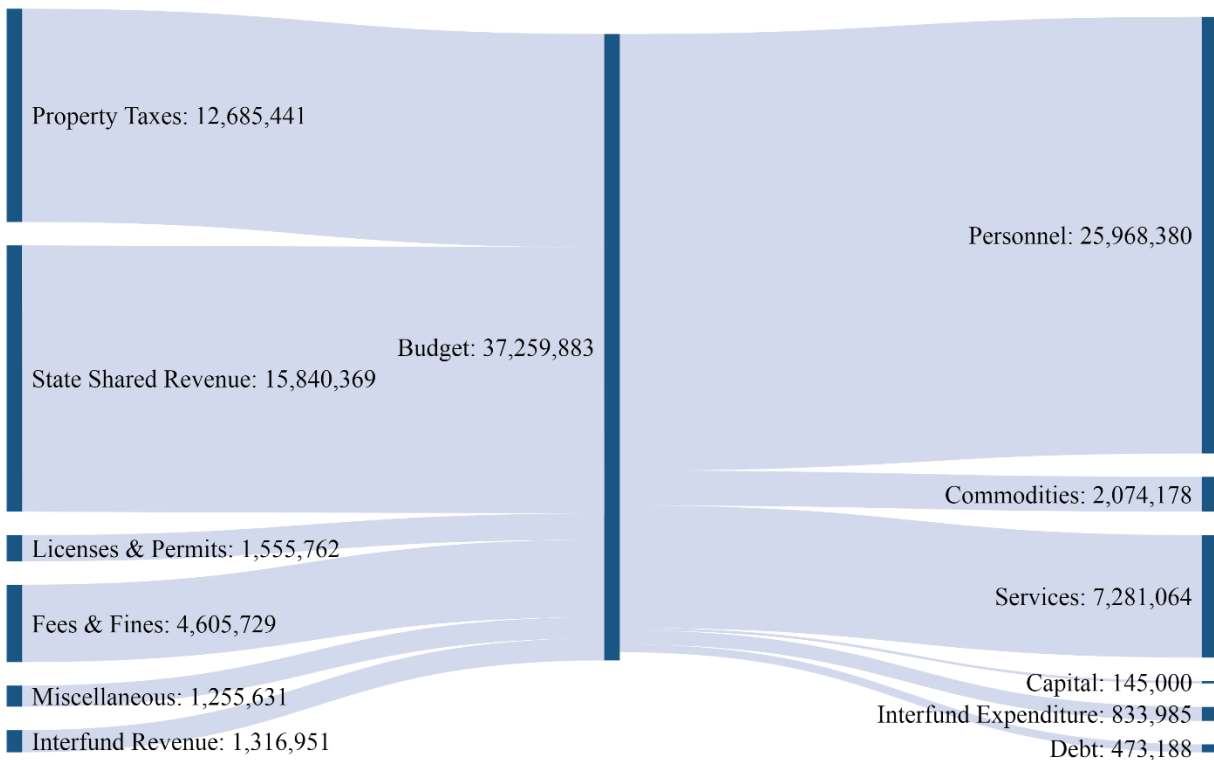


## GENERAL CORPORATE FUND BUDGET SUMMARY

### Fund 080-000



#### FY2018 General Fund Budget

**Revenue \$37,259,883**

**Expenditure \$36,775,795**

Budgeted revenue includes \$474,119 in property tax revenue that the County is uncertain whether it will receive in FY2018. The property tax levy was prepared in order to capture new growth revenue in the event of a ruling related to the hospital property tax exemption case. In March 2017, the Illinois Supreme Court remanded the *Carle Foundation v. Cunningham Township* case back to the Circuit Court. If there is a ruling that returns the hospital properties to the tax rolls prior to the Board of Review closing the books for revenue year 2017, under the Property Tax Extension Limitation Law (PTELL), the County may treat the Equalized Assessed Value (EAV) as new growth.

If there is no change in the exemption status of the hospital properties prior to the books being closed, the County Clerk will limit the total extension and the County will receive the property taxes it is allowed under the PTELL calculation. In this case, projected revenue will total \$36,785,764, and the budget will reflect a surplus of \$9,969.

Whether or not the County receives all of the property tax revenue that it levies for, the FY2018 budget is a balanced budget per Champaign County's Financial Policies. A budget is balanced when total appropriations do not exceed total revenues and appropriated fund balance within an individual fund.

Expenditures were not increased in the General Fund in conjunction with the potential increased property tax revenue because of the uncertainty of the revenue receipt, and the need for the County to increase its fund balance per its financial reserve policies. The County's Financial Policies set the minimum fund balance requirement for the General Fund at 45-days or 12.5% of operating expenditures, with a fund balance target of two months or 16.7% of operating expenditures. The projected fund balance at the end of FY2017 falls below this requirement. The ending FY2018 projected fund balance is 12.9% with the additional budgeted property tax revenue included. Without the additional property tax revenue, the projected fund balance at the end of FY2018 is 11.6%.

This table reflects an aggregated roll-up of the budget for all departments in the General Fund.

<b>General Fund Summary</b>	<b>2016 Actual</b>	<b>2017 Original</b>	<b>2017 Projected</b>	<b>2018 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
PROPERTY TAXES	\$11,138,769	\$12,039,275	\$11,502,827	\$12,685,441	\$646,166	5.4%
LICENSES AND PERMITS	\$1,610,809	\$1,464,610	\$1,561,492	\$1,555,762	\$91,152	6.2%
FEDERAL, STATE & LOCAL SHARED REVENUE	\$14,919,670	\$15,943,123	\$16,348,972	\$15,840,369	(\$102,754)	-0.6%
FEES AND FINES	\$4,817,224	\$5,038,883	\$4,617,187	\$4,605,729	(\$433,154)	-8.6%
MISCELLANEOUS	\$1,526,557	\$1,227,865	\$1,178,917	\$1,255,631	\$27,766	2.3%
INTERFUND REVENUE	\$817,116	\$1,067,651	\$776,091	\$1,316,951	\$249,300	23.4%
<b>REVENUE TOTALS</b>	<b>\$34,830,145</b>	<b>\$36,781,407</b>	<b>\$35,985,486</b>	<b>\$37,259,883</b>	<b>\$478,476</b>	<b>1.3%</b>
PERSONNEL	\$24,765,957	\$25,455,091	\$25,211,463	\$25,968,380	\$513,289	2.0%
COMMODITIES	\$2,103,240	\$2,047,958	\$2,123,878	\$2,074,178	\$26,220	1.3%
SERVICES	\$6,815,561	\$7,302,027	\$7,242,108	\$7,281,064	(\$20,963)	-0.3%
CAPITAL	\$265,535	\$272,500	\$296,907	\$145,000	(\$127,500)	-46.8%
INTERFUND EXPENDITURE	\$1,051,691	\$865,430	\$846,430	\$833,985	(\$31,445)	-3.6%
DEBT	\$497,646	\$477,060	\$477,060	\$473,188	(\$3,872)	-0.8%
<b>EXPENDITURE TOTALS</b>	<b>\$35,499,630</b>	<b>\$36,420,066</b>	<b>\$36,197,846</b>	<b>\$36,775,795</b>	<b>\$355,729</b>	<b>1.0%</b>

### Budget Direction and Planning

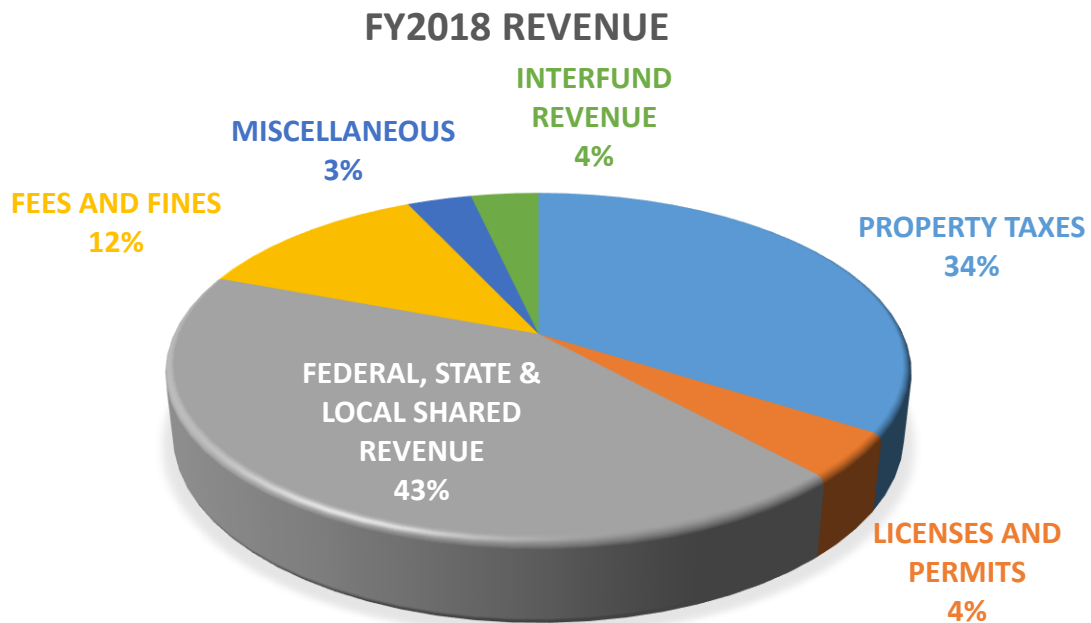
The County's financial forecast presented to the County Board in April 2017, projected that expenditure growth would exceed revenue growth by \$837,000 in FY2017. The Budget Process Resolution approved by the County Board in May 2017, gave direction to administration, elected officials and department heads to prepare and present a balanced budget for FY2018. Additional instructions included reviewing capital expenditures scheduled for replacement through FY2022, and requiring documentation of statutory and non-statutory services provided by General Fund departments.

In June 2017, administration led a budget strategy session with department heads and elected officials, followed by individual budget meetings in July. Party due to the efforts of department heads and elected officials, the projected revenue to expenditure deficit was reduced from -\$837,000 to approximately -\$500,000. The remaining budget deficit was subsequently closed through an increased transfer from the Probation Services fund, reduction and deferral of capital expenditures, savings generated through health insurance premium negotiations, a shift in facilities funding from the General Fund to the Public Safety Sales Tax fund, and implementation of a Civic Contribution through the Municipal Electric Aggregation Program.

## REVENUE SUMMARY

The budgeted change in revenue for FY2018 reflects an increase of \$478,476, 1.3% growth over the original FY2017 budget. The original FY2017 budget was also prepared to capture new growth revenue associated with the favorable ruling in the hospital property tax exemption case.

The County has limited control over the majority of its revenue sources. Most revenues are set by state formula, legislatively limited, or a reflection of the economy, which poses a significant challenge for the County's General Fund when the cost of services, commodities and personnel expenditures continue to rise.



### Property Taxes ▲5.4%

This category includes revenue comprised of real estate taxes, mobile home taxes, back taxes, payment in lieu of taxes, interest and costs for delinquent taxes, hotel/motel and auto rental taxes.

In comparing the FY2017 and FY2018 budgets, the total increase in budgeted property tax revenue for the General Fund is \$646,166, which reflects a 5.4% increase. Both budgets were prepared to capture additional revenue associated with a potential ruling in the hospital property tax case explained earlier. As there was no ruling in the case prior to the Board of Review certifying the books for revenue year 2016, the County Clerk limited the County's extension of property taxes under PTELL. Property tax revenue for the General Fund is projected at \$11.5 million in FY2017. When comparing FY2017 projections to the FY2018 budget, there is a budget increase of \$1.18 million, or 10.3%. It is uncertain, and unlikely, that the County will receive \$474,119 of the property tax revenue budgeted in FY2018.

Including the hospital properties, Champaign County's estimated 2017 Equalized Assessed Valuation (EAV) reflects a 7.7% increase over 2016 EAV. Without the hospital properties, the EAV reflects a 4.6% increase. The PTELL calculation for the General Fund levy, including the hospital properties, allows for 8.1% growth. Re-appropriation of some of the levy growth not

required for the IMRF and Social Security levies allowed for additional General Fund levy growth of 11.4%.

#### **Licenses and Permits ▲6.2%**

Growth in this category is a reflection of a budgeted increase in revenue stamps. Sixty-seven percent of the revenue collected for revenue stamps is appropriated as an expenditure and distributed to the State of Illinois.

#### **Federal State and Local Shared Revenue ▼0.6%**

Government Shared Revenue includes \$552,000 in grants and/or contracts with federal and state agencies. The decreased revenue is partly attributed to the expiration of the Justice and Mental Health Collaboration Program grant. The FY2018 budget includes significant declines in Personal Property Replacement Tax (PPRT) and Income tax revenue. Beginning July 1, 2017, the state legislature imposed a one-year, ten percent reduction to local government income tax revenue. This reduction has a significant impact on County finances especially since income tax revenues have reflected declines since January 2016. Based on Illinois Department of Revenue (IDOR) estimates for PPRT, the County is budgeting for a significant decrease in FY2018 revenue. In September 2017, IDOR announced that it would not seek to recapture PPRT funds that were over allocated in 2014 and 2015. For Champaign County that amount was \$121,000.

The foregoing losses in revenue are partially offset by forecasted increases in one-cent and quarter-cent sales tax revenue.

#### **Fees and Fines ▼8.6%**

The overall decrease in fees and fines revenue, -\$433,000, is largely attributed to decreases in fines and bond forfeitures, and Circuit Clerk fees. Fees and fines revenue have been steadily declining since FY2009.

#### **Miscellaneous Revenue ▲2.3%**

Miscellaneous revenue reflects minor growth in FY2018; however, two significant fluctuations in revenue sources are worth noting. Rent revenue declines by \$100,000 in FY2018 due to mold issues resulting in the closure of approximately 70,000 square feet of space previously rented to ILEAS. In order to balance the FY2018 budget, the County implemented a Civic Contribution fee for its Municipal Electric Aggregation Program, which is budgeted at \$93,000.

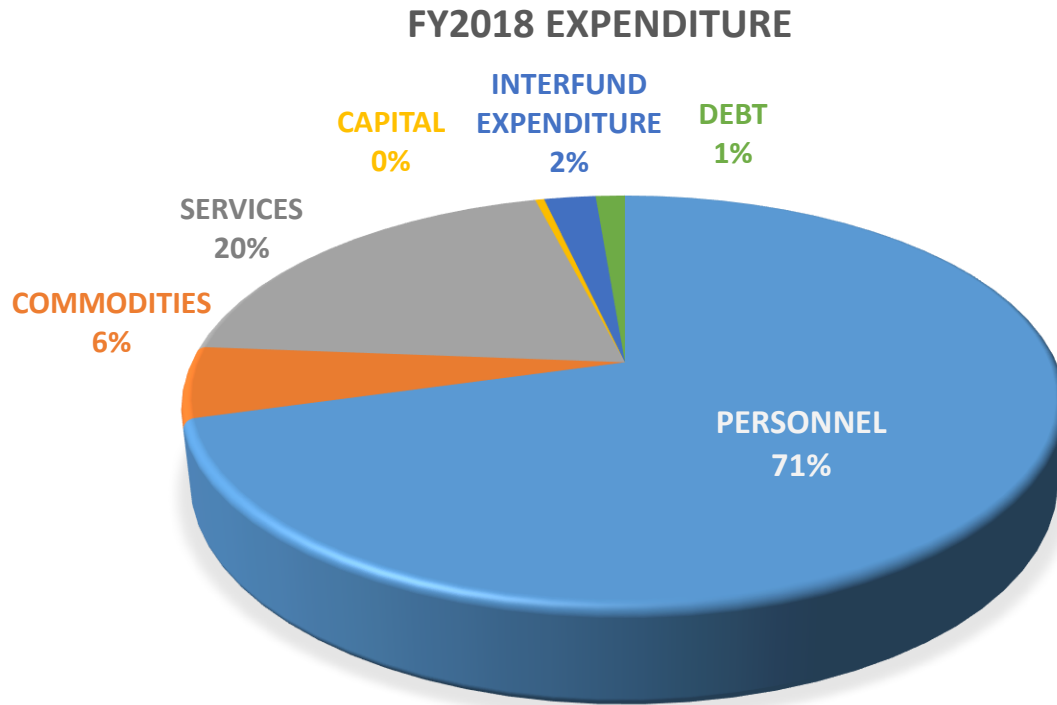
#### **Interfund Transfers ▲23.4%**

The FY2018 budget does not include reimbursement from the Nursing Home for the general obligation debt service, which the home was unable to fulfill in FY2016 and FY2017. In FY2018, the loss of this revenue was offset by increasing the transfer from the Public Safety Sales Tax fund for reimbursement of public safety facilities utilities and general maintenance. This increased transfer also allows the General Fund to finance its portion of a planned SaaS contract for replacement of the County's financial system.

A transfer from the Probation Services Fund was increased in FY2018 due to continued reductions in the Administrative Office of the Illinois Courts (AOIC) salary reimbursement allocation. Champaign County has experienced reductions in its annual allocation since State FY2015 when it received increased funding and a supplemental allocation.

## EXPENDITURE SUMMARY

The change in expenditure in FY2018 reflects an increase of \$355,729, 1% growth over the original FY2017 budget. Personnel expenditures account for the majority of the General Fund budget, and increase at a rate greater than inflation each year. Additionally, unfunded mandates, the increasing cost of commodities and services, and the needed investment in facilities and technology pose a significant challenge for the General Fund due to the County's limited revenue growth.



### Personnel ▲2%

Wage increases for non-bargaining employees and negotiated contracts in FY2018 range from 1.8% - 2.5%. As of October 2017, two of the County's five FOP labor contracts had not been settled. The FY2018 budget for health insurance is flat against the FY2017 budget, although there was a 2.7% premium increase. The explanation of a flat budget while experiencing a premium increase, is the result of incremental increases for health insurance premium costs being shifted to employees, and FY2017 health insurance expenditures being slightly over-budgeted.

The FY2018 budget reduces the headcount in the Supervisor of Assessment's Office as a result of the elimination of the Chief Deputy position. Due to the inability of the Child Support Service Fund to permanently support a position moved to the fund in FY2017, one FTE was moved back to the Circuit Clerk's budget in FY2018. The added headcount in FY2018 is the result of the newly created Elected County Executive position. Voters approved a proposition to establish the County Executive Form of Government in November 2016. The individual elected to the position will take office in December 2018 following the general election.

The following staffing information has historically been displayed within the individual department budgets; however, is now aggregated in the budget summary in order to give the reader a more comprehensive view of staffing by department within the General Fund.

<b>Full Time Employee History by Department</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
County Board	2	2	2	2	3
Administrative Services	8	8	8	8	8
Auditor	6	6	6	6	6
Board of Review	3	3	3	3	3
County Clerk	15	15	15	15	15
Recorder	5	5	3	3	3
Supervisor of Assessments	8	8	8	8	7
Treasurer	5	5	5	5	5
Information Technology	9	10	10	10	10
Circuit Clerk	31.5	31	30	30	31
Circuit Clerk Support Enforcement	1	1	1	1	1
Circuit Court	14	14	14	14	14
Jury Commission	2.5	2.2	2.2	2.2	2.2
Public Defender	18	18	18	18	18
Sheriff Law Enforcement	60	59	59	59	59
Sheriff Corrections	92.5	92.5	92.5	92.5	92.5
State's Attorney	37	37.4	37.4	37.4	37.4
State's Attorney Support Enforce.	5	4.6	4.6	4.6	4.6
Coroner	5	6	6	6	6
Emergency Management Agency	2	2	2	2	2
Juvenile Detention Center	30	32	32	32	32
Court Services	31	30	30	30	30
Public Properties	22.5	22.5	22.5	22.5	22.5
Planning and Zoning	5	5	5	5	5
Veterans Assistance Commission	1	1	1	1	1
<b>Total</b>	<b>419.00</b>	<b>420.20</b>	<b>417.20</b>	<b>417.20</b>	<b>418.20</b>

#### **Commodities ▲1.3%**

Commodities expenditures increased by \$26,000 due to an increase for the purchase of document stamps, which is paid to the State of Illinois. This expenditure directly correlates to a budgeted increase in revenue stamps.

#### **Services ▼0.3%**

Departments were successful in holding services expenditures flat in FY2018. Significant increases in the Corrections department medical/dental/mental health contract and election judges pay increases in the County Clerk's department were offset by a reduction in expenditures for utilities due to energy efficiency measures, and grants due to the expiration of the Justice and Mental Health Collaboration Program.

**Capital ▼46.8%**

The substantial decrease in capital expenditures is attributed to the elimination of funding for ADA-related facility projects. Upon receipt of a plan and timeline, the Department of Justice indicated its agreement to grant the County an extension for the remedial actions required by its Settlement Agreement at the Sheriff's Office and Satellite Jail. In FY2018, \$261,000 is budgeted in the Capital Asset Replacement Fund, under the direction of the Facilities Committee, to either engage in services to relocate the Sheriff's Office and downtown jail or complete the ADA remedial actions at those locations.

The FY2018 budget includes an appropriation of \$145,000 for squad car replacement; however, an optimal replacement schedule requires an additional \$85,000.

**Interfund Transfers ▼3.6%**

The decrease in Interfund transfers is the result of reduced funding to the Highway department for General Fund vehicle maintenance, and the elimination of the transfer from the Circuit Court to the Court Automation Fund.

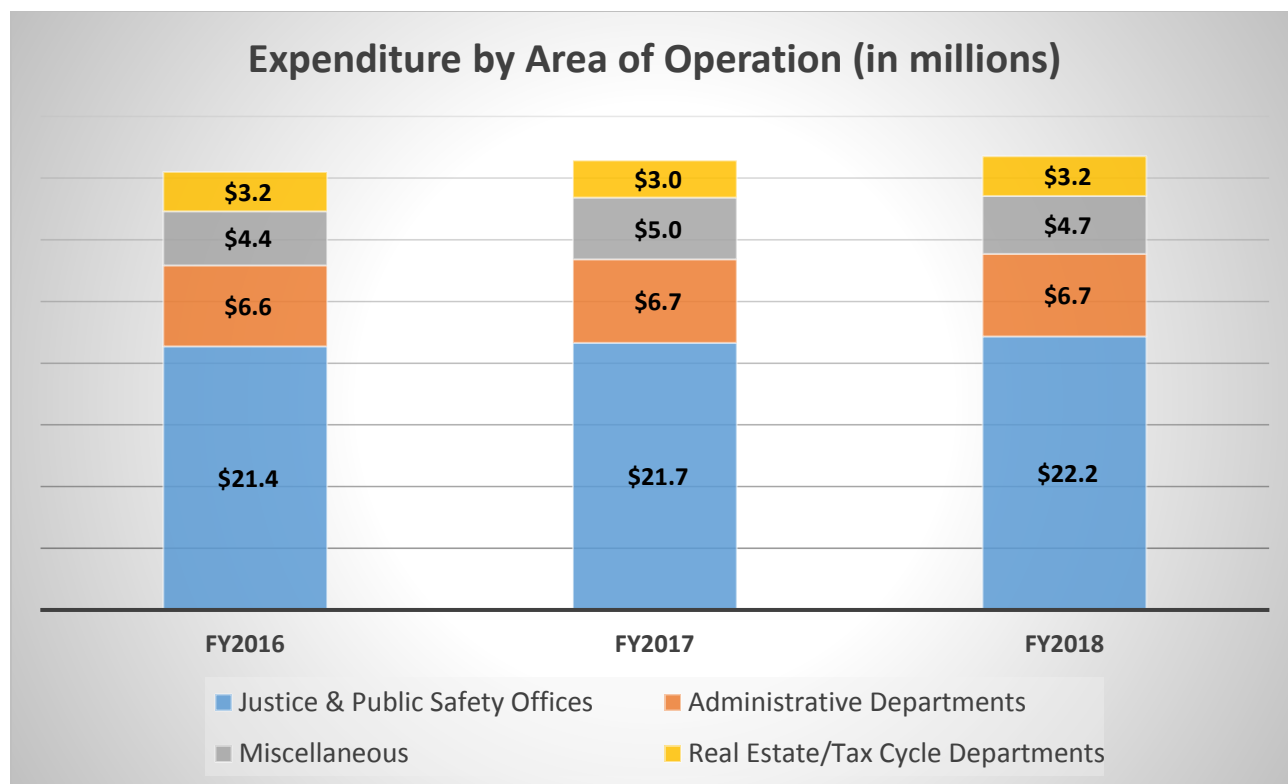
**Debt ▼0.8%**

Due to the refunding of the Nursing Home bond in FY2015, the County continues to achieve savings on this debt service. The Nursing Home was unable to reimburse the County for the debt service on the bond obligation through a transfer to the General Fund in fiscal years 2016 and 2017. The FY2018 budget does not include a transfer for reimbursement. The County is required by the bond covenants to set aside sales tax revenue for the debt service.

**General Fund Expenditures by Area of Operation**

An extremely large portion of General Fund spending is attributable to justice and public safety. Categorization of General Fund expenditures by area of operation shows that 60% of budgeted expenditure is for the provision of these services in FY2018. In future fiscal years, the County needs to explore ways to continue to provide safe and fair justice and public safety services while also experiencing declines in the fees and fines revenues it has historically relied on to support these services.

The chart on the following page shows actual spending by area of operation in FY2016, and the budget by area of operation for fiscal years 2017 and 2018. The Miscellaneous category includes funding for Extension Education, ADA Compliance, Regional Office of Education, Veterans Assistance, and General County receipts and expenditures.



### Expenditure Budgets for General Fund Departments

The table on the following page shows actual expenditures for FY2016, and budgeted expenditures for FY2017 and FY2018. Most expenditure increases are attributed to wage increases. Some of the larger departmental expenditure fluctuations are explained below.

- Energy efficiency projects completed over the past four fiscal years allowed Public Properties to decrease its utilities budget by \$86,000. Additionally, the annual facilities transfer to the Capital Asset Replacement Fund was reduced by \$70,000 in FY2018, and will instead come from the Public Safety Sales Tax Fund.
- Increases in election judge compensation resulted in the addition of \$100,000 to the County Clerk's budget.
- One full time employee was moved from the Child Support Services Fund to the Circuit Clerk's budget resulting in increased personnel expenditures.
- Personnel expenditures increased in the Sheriff's budget due to negotiated wage increases and fully funding the FY2018 personnel budget. In FY2017, the budget was prepared with 99.5% personnel funding in anticipation of savings generated by turnover.
- The medical/dental/mental health expenditure line in the Corrections budget rose by \$100,000 in anticipation of a contract increase for those services.
- The decrease in the General County budget is attributed to the expiration of the Justice and Mental Health Collaboration Grant, and a reduction in the Contingency budget.



- The ADA Compliance budget is reduced in FY2018 as the Settlement Agreement with the Department of Justice ends in July 2018, and the County will be in compliance with the exception of the downtown Sheriff's facilities. Funding for facility relocation planning or proceeding with the required remedial actions is budgeted in the CARF.

<b>EXPENDITURE by DEPARTMENT</b>	<b>FY2016 Actual</b>	<b>FY2017 Budget</b>	<b>FY2018 Budget</b>	<b>FY2018 - \$ Change</b>	<b>FY2018 - % Change</b>
County Board	\$354,327	\$300,054	\$309,253	\$9,199	3.1%
Debt Service	\$381,963	\$282,670	\$280,198	(\$2,472)	-0.9%
Adm. Services	\$668,891	\$723,083	\$732,946	\$9,863	1.4%
IT	\$1,093,155	\$1,056,397	\$1,098,244	\$41,847	4.0%
Auditor	\$369,808	\$383,334	\$389,972	\$6,638	1.7%
Public Properties	\$3,302,584	\$3,577,926	\$3,429,480	(\$148,446)	-4.1%
Planning & Zoning	\$398,297	\$425,360	\$444,491	\$19,131	4.5%
Board of Review	\$90,737	\$130,680	\$132,065	\$1,385	1.1%
County Clerk	\$1,165,204	\$1,026,481	\$1,147,684	\$121,203	11.8%
Recorder	\$1,332,702	\$1,192,211	\$1,289,888	\$97,677	8.2%
Supervisor of Assessments	\$331,228	\$386,648	\$368,775	(\$17,873)	-4.6%
Treasurer	\$267,246	\$272,881	\$274,628	\$1,747	0.6%
Circuit Clerk	\$1,168,945	\$1,147,121	\$1,294,810	\$147,689	12.9%
Courts	\$1,232,563	\$1,087,713	\$1,080,513	(\$7,200)	-0.7%
Public Defender	\$1,165,435	\$1,129,157	\$1,140,110	\$10,953	1.0%
Sheriff	\$5,346,167	\$5,294,322	\$5,463,093	\$168,771	3.2%
Corrections	\$6,051,215	\$6,379,307	\$6,454,888	\$75,581	1.2%
State's Attorney	\$2,384,232	\$2,561,930	\$2,593,681	\$31,751	1.2%
JDC	\$1,725,991	\$1,763,554	\$1,786,587	\$23,033	1.3%
Court Services	\$1,577,667	\$1,589,872	\$1,618,409	\$28,537	1.8%
Coroner	\$562,429	\$552,936	\$571,106	\$18,170	3.3%
EMA	\$149,130	\$152,572	\$164,572	\$12,000	7.9%
Extension Education	\$419,867	\$422,183	\$422,498	\$315	0.1%
Regional Office Education	\$204,016	\$216,343	\$222,554	\$6,211	2.9%
VAC	\$130,548	\$125,636	\$124,765	(\$871)	-0.7%
General County	\$3,443,590	\$4,089,695	\$3,925,585	(\$164,110)	-4.0%
ADA Compliance	\$181,693	\$150,000	\$15,000	(\$135,000)	-90.0%
<b>TOTAL</b>	<b>\$35,499,630</b>	<b>\$36,420,066</b>	<b>\$36,775,795</b>	<b>\$355,729</b>	<b>1.0%</b>

The following information has historically been displayed within the individual department budgets; however, beginning with this fiscal year is aggregated in the budget summary in order to give the reader a more comprehensive view of expenditure by department within the General Fund.

<b>Expense per Capita by Department (Budget in Actual Dollars)</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
County Board	\$1.43	\$1.61	\$1.56	\$1.49	\$1.54
Administrative Services	\$3.43	\$3.63	\$3.53	\$3.60	\$3.65
Auditor	\$1.75	\$1.87	\$1.85	\$1.91	\$1.94
Board of Review	\$.60	\$.62	\$.61	\$.65	\$0.66
County Clerk	\$4.60	\$4.80	\$4.96	\$5.10	\$5.71
Recorder	\$6.46	\$6.04	\$5.56	\$5.93	\$6.41
Supervisor of Assessments	\$1.83	\$1.87	\$1.88	\$1.92	\$1.83
Treasurer	\$1.28	\$1.31	\$1.32	\$1.36	\$1.37
Information Technology	\$4.56	\$4.77	\$5.19	\$5.25	\$5.46
Circuit Clerk	\$5.86	\$5.77	\$5.36	\$5.76	\$5.92
Circuit Court	\$5.26	\$5.28	\$6.06	\$5.41	\$5.37
Jury Commission	\$0.16	\$0.16	\$0.16	\$0.17	\$0.26
Public Defender	\$5.25	\$5.61	\$5.46	\$5.62	\$5.67
Sheriff Law Enforcement	\$61.88	\$67.20	\$64.89	\$66.96	\$69.11
State's Attorney	\$11.82	\$12.38	\$12.51	\$12.74	\$12.90
Coroner	\$2.48	\$2.57	\$2.68	\$2.75	\$2.84
Emergency Management Agency	\$0.72	\$0.75	\$0.74	\$0.76	\$0.82
Juvenile Detention Center	\$8.29	\$8.56	\$9.08	\$8.74	\$8.88
Court Services	\$7.38	\$7.52	\$7.80	\$7.91	\$8.05
Public Properties	\$18.83	\$18.39	\$17.80	\$17.79	\$17.06
Planning and Zoning	\$4.45	\$4.68	\$5.08	\$5.40	\$5.64
Sheriff Corrections	\$30.41	\$30.74	\$30.85	\$31.84	\$32.10
Regional Office of Education	\$1.02	\$1.12	\$1.01	\$1.08	\$1.11
Extension Education	\$1.91	\$2.10	\$2.10	\$2.10	\$2.10
Veterans Assistance Commission	\$0.58	\$0.62	\$0.59	\$0.62	\$0.62

## FUND BALANCE SUMMARY

Champaign County's Financial Policies require a General Fund reserve balance of 45-days or 12.5% of budgeted expenditures for cash flow purposes. In FY2017, the County Board implemented a fund balance target of two months or 16.7% of operating expenditure. The Government Finance Officers Association (GFOA) recommends no less than two months of general fund operating revenues or expenditures for general-purpose governments regardless of size. The following table shows the fund balance for fiscal years 2016 through 2018.

<b>General Fund</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Budgeted</b>
<b>Fund Balance</b>	*\$4,478,007	\$4,265,647	**\$4,749,735
<b>Expenditure Fund Balance %</b>	12.6%	11.8%	12.9%

\*In 2017, a discrepancy between the fund balance maintained by Administrative Services, and the fund balance maintained by the Auditor's Office was discovered. After further research it was determined that the Administrative Services discrepancy was the result of a formula error in the FY2011 fund balance spreadsheet. The FY2016 Administrative Services fund balance was adjusted to match the Auditor's record, and the FY2016 Budget Basis Fund Balance from the Comprehensive Annual Financial Report.

\*\* There is a significant increase in the FY2018 budgeted fund balance due to the property tax levy being prepared to secure new growth revenue in anticipation of a potential ruling in the hospital property tax exemption case. If the General Fund does not receive the additional \$474,119 in property tax revenue the budgeted Fund Balance for FY2018 will be \$4,275,616, an 11.6% expenditure fund balance. This falls below the County's financial reserve policy.

The liability for the General Fund, if the Court finds for the hospitals, is approximately \$843,000. At present, \$307,000 is reserved to offset the potential liability. These reserve funds are included in the FY2018 budgeted fund balance reflected in the previous table. An unfavorable ruling in the case will have a significant impact on the fund balance.

### Nursing Home Impact on the Fund Balance

Operation of the County's Nursing Home has had an impact on the County's General Fund over the past two fiscal years. The home was unable to reimburse the County for the general obligation debt service payment in FY2016 and FY2017, resulting in deterioration of the fund balance. Additionally, the home has not paid the County for many services provided such as IT, Auditor and facility maintenance.

As of October 2017, there are three outstanding loans to the home totaling \$461,802. The loan for the boiler project was extended to September 2018; however, two additional cash loans are due prior to the end of FY2017. Based on the financial condition of the Nursing Home, it is unlikely that repayment will be possible in FY2017, in which case the County Board could either

extend or forgive the loans. Forgiving the loans would have a direct impact on the fund balance as the amount forgiven would be recorded as a General Fund expenditure.

### **Fund Balance Restoration Initiatives**

The County's FY2018 budget plans for the sale of the Champaign County Nursing Home. It is anticipated that revenue generated from the sale of the home will be sufficient to pay outstanding invoices for services provided by General Fund departments as well as the unreimbursed debt service in fiscal years 2016 and 2017, which will improve the General Fund's fund balance.

At the April 2017 Consolidated General Election, voters authorized the County Board to sell or dispose of the home; however, a two-thirds majority vote of the County Board is required to approve a sale. At its October 2017 meeting, the County Board will consider whether to release a Request for Proposal for the purchase of the Champaign County Nursing Home.

In October 2017, the County held its first Amnesty week. During this week, collection and late charges for delinquent criminal and traffic fees and fines are waived when a case is paid in full. The Amnesty program is also planned in 2018. Fees and fines collected through this program are anticipated to help build the fund balance as the County did not include program revenue in the FY2017 or FY2018 budgets.

Public Defender fees, ordered by the judiciary, have been declining since FY2009. Beginning in FY2018 it is understood that the judiciary will begin implementing a nominal fee of \$25-\$75 per case, which is expected to result in increased revenue for the General Fund.