



All Funds Budget Summary

Jackson County uses the governmental fund accounting system. A fund is a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities, which are segregated for the purpose of carrying out specific activities. All of the following funds are subject to appropriation by the Jackson County Board of Commissioners. A short description of each fund is listed below.

General – is used to account for all County financial activity that is not specifically assigned to any other fund. It is the primary vehicle by which the property tax levy is used to provide services.

Transportation – is used to account for cost of operation of the Jackson County Department of Transportation. Revenues sources include State and Federal funding.

Parks & Recreation Fund – is used to account for revenue earmarked for the operation of the County Parks. The fund is supported by user fees and millage dollars approved by the voters.

Friend of the Court Fund – is used to account for costs of operation of this division of the Circuit Court, responsible for providing services to individuals involved in court actions relating to case initiation, establishment, collections, and enforcement of child support orders as directed by the State of Michigan Child Support Enforcement System. Revenue sources include federal and state funding and charges for services.

Golf Course – is used to account for the enterprise activity of the golf course. The intent of the Cascades Falls Golf Course and short course is to be self-sustaining.

Health Fund – accounts for the cost of various health-related and grant-related programs.

Public Improvement Fund – is used to account for earmarked revenue set aside for statutory public improvements.

Trail Construction – is used to account for earmarked revenue set aside for construction of County trails

Cascades Preservation - is used to account for donations and grants to help support the Cascades.

Register of Deeds Automation Fund – is used to account for revenues from additional fees as authorized by the State of Michigan to allow for technology improvements in Clerk/Register of Deeds offices.

Indigent Defense Fund – is used to account for State funding and cost of providing services for indigent defense.

Emergency Dispatch – is used to account for the operations of the 911 Emergency Dispatch. Funding comes the State and cell phone user fees.



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Joint Narcotics Forfeiture – account for JNET forfeiture funds.

Law Library – accounts for the state mandated funding of a local law library.

Jail Millage Fund – accounts for the voter approved millage to operate the Jackson County Charter Road Jail.

Department on Aging Millage – accounts for the voter approved millage to provide specific services to the aging.

LifeWays Mental Health Millage - accounts for the voter approved millage to provide specific services to the agency.

Animal Shelter Millage - accounts for the voter approved millage to provide specific services for the shelter and for animal control.

Parks Millage - accounts for the voter approved millage to provide specific services for operations and capital improvements for the parks system.

Michigan Justice Training Grants Fund – accounts for revenue and expenses related to Public Act 301 of 1982 whereby a local fee is levied for each civil infraction. Funds are remitted to the state and returned in the form of grants through the Michigan commission on Law Enforcement Standards (MCOLES) for eligible training functions.

Child Care Fund – is used to account for activity related to the placement of children in foster care homes and for the detention of children placed by the Jackson County Circuit & Family Court. The existence of this separate fund is required by the Michigan Social Welfare Act and assists in obtaining Child Care reimbursements from the Michigan Department of Human Services.

Airport Fund – was established to account for operations of the Jackson County Airport (JXN). In addition to General Fund support, revenues are primarily derived from leases, hanger rentals, landing fees, and other rentals or service charges.

Medical Care Facility Maintenance of Effort Fund – is a reserve fund to ensure that the Jackson County Medical Care Facility is able to meet their bond debt obligations and to ensure the maintenance of the facility.

Equipment and/or replacement – is used to account for revenue set aside for purchases of computers, vehicles, and other electronic equipment not covered in departments operating budget.

Fair Fund – is a special revenue fund. The intent of the Fair is to be a self-sustaining endeavor.



AI Funds Budget Summary

FUND	DESCRIPTION	REVENUE			
		2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 DRAFT
101	GENERAL FUND	\$ 45,215,669	\$ 47,110,090	\$ 48,377,309	\$ 48,533,743
201	TRANSPORTATION	57,541,060	42,695,711	48,182,036	27,291,635
208	PARKS	1,846,539	2,273,811	2,233,142	2,233,142
215	FRIEND OF THE COURT	3,661,411	4,110,026	4,179,267	4,165,108
221	HEALTH DEPARTMENT	7,346,797	9,379,302	10,268,505	9,099,533
218	GOLF COURSES	738,594	562,850	608,274	590,850
232	PARKS DONATION FUND	19,104	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	86,520	40,000	40,000	40,000
234	VETERANS DONATION FUND	393	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	-	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	488	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	0	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	1,288	1,000	1,000	1,000
245	PUBLIC IMPROVEMENT & BUILDING	2,499,720	3,879,288	1,525,592	527,900
247	TRAIL CONSTRUCTION	59,226	20,163	3,884,700	50,000
248	CASCADES PRESERVATION	151,834	50,000	200,000	50,000
256	ROD AUTOMATION FUND	152,023	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	2,258,668	3,571,385	4,175,035	4,175,035
261	EMERGENCY DISPATCH	2,904,310	3,274,001	3,323,210	3,320,312
263	CONCEALED PISTOL LICENSING	121,642	70,000	70,000	70,000
264	P.A. DRUG ENFORCEMENT	67,501	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	175,131	120,000	120,000	120,000
269	LAW LIBRARY	6,500	6,500	6,500	6,500
278	COM DEVELOPMENT BLOCK GRANT	110,440	60,000	60,000	60,000
280	JAIL MILLAGE	2,235,156	2,292,000	2,100,000	2,100,000
281	DEPARTMENT ON AGING	2,697,414	4,466,485	4,393,829	4,395,986
282	LIFEWAYS MH MILLAGE	2,161,820	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER	1,429,125	1,320,500	1,586,493	1,546,351
284	PARKS MILLAGE	2,306,957	2,217,311	2,288,642	2,200,000
285	MI JUSTICE TRAINING	75,151	77,700	77,700	77,700
292	CHILD CARE	4,303,510	6,314,295	6,637,576	6,515,657
295	AIRPORT	657,641	660,691	610,723	594,258
297	MEDICAL CARE MOE	1,153,089	900,000	900,000	900,000
402	EQUIPMENT AND/OR REPLACEMENT	1,192,048	1,434,525	399,508	309,508
515	LANDFILL/DPW	200,179	69,989	70,465	70,465
561	FAIR	211,003	1,591,700	1,740,700	1,740,700



AI Funds Budget Summary

FUND	DESCRIPTION	EXPENDITURES			
		2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 DRAFT
101	GENERAL FUND	\$ 45,192,252	\$ 47,110,090	\$ 48,377,309	\$ 48,533,743
201	TRANSPORTATION	74,948,819	42,695,711	48,182,036	27,291,635
208	PARKS	1,742,864	2,273,811	2,233,142	2,233,142
215	FRIEND OF THE COURT	3,856,983	4,110,026	4,179,267	4,165,108
221	HEALTH DEPARTMENT	6,908,704	9,379,302	10,268,505	9,099,533
218	GOLF COURSES	550,921	562,850	608,274	590,850
232	PARKS DONATION FUND	166,426	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	328	40,000	40,000	40,000
234	VETERANS DONATION FUND	-	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	2,515	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	926	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	0	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	55.00	1,000	1,000	1,000
245	PUBLIC IMPROVEMENT & BUILDING	1,106,076	3,879,288	1,525,592	527,900
247	TRAIL CONSTRUCTION	59,226	20,163	3,884,700	50,000
248	CASCADES PRESERVATION	145,030	50,000	200,000	50,000
256	ROD AUTOMATION FUND	99,980	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	2,258,638	3,571,385	4,175,035	4,175,035
261	EMERGENCY DISPATCH	2,937,129	3,274,001	3,323,210	3,320,312
263	CONCEALED PISTOL LICENSING	72,922	70,000	70,000	70,000
264	P.A. DRUG ENFORCEMENT	6,125	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	118,203	120,000	120,000	120,000
269	LAW LIBRARY	8,852	6,500	6,500	6,500
278	COM DEVELOPMENT BLOCK GRANT	110,440	60,000	60,000	60,000
280	JAIL MILLAGE	2,164,517	2,292,000	2,100,000	2,100,000
281	DEPARTMENT ON AGING	2,535,823	4,466,485	4,393,829	4,395,986
282	LIFEWAYS MH MILLAGE	2,117,498	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER	1,344,974	1,320,500	1,586,493	1,546,351
284	PARKS MILLAGE	2,203,234	2,217,311	2,288,642	2,200,000
285	MI JUSTICE TRAINING	54,678	77,700	77,700	77,700
292	CHILD CARE	4,704,735	6,314,295	6,637,576	6,515,657
295	AIRPORT	657,526	660,691	610,723	594,258
297	MEDICAL CARE MOE	1,227,703	900,000	900,000	900,000
402	EQUIPMENT AND/OR REPLACEMENT	1,664,307	1,434,525	399,508	309,508
515	LANDFILL/DPW	234,295	69,989	70,465	70,465
561	FAIR	147,614	1,591,700	1,740,700	1,740,700

All of the funds above are subject to appropriation by the Jackson County Board of Commissioners.



AI Funds Budget Summary

MAJOR GOVERNMENTAL FUNDS 4-YEAR SUMMARY: REVENUES & EXPENDITURES BY CATEGORY

DESCRIPTION	GENERAL FUND			
	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 DRAFT
REVENUES				
CHARGES FOR SERVICES	\$ 5,696,648	\$ 6,317,139	\$ 6,427,942	\$ 6,437,740
FINES & FORFEITURES	575,628	792,000	811,200	812,000
INTEREST & RENTALS	481,416	331,748	324,403	324,403
INTERGOVERNMENTAL	8,258,121	6,709,064	6,807,354	6,776,154
LICENSES & PERMITS	61,536	68,375	72,375	70,875
OTHER REVENUE	917,489	1,195,491	1,078,266	1,032,766
TAXES	26,072,961	26,933,950	27,527,470	28,138,353
TRANSFERS IN	3,151,870	4,762,323	5,328,299	4,941,452
TOTAL REVENUES	\$ 45,215,669	\$ 47,110,090	\$ 48,377,309	\$ 48,533,743
EXPENDITURES				
PERSONAL SERVICES	\$ 24,605,123	\$ 25,412,907	\$ 26,359,006	\$ 26,350,038
SUPPLIES AND MATERIALS	1,677,377	1,651,993	1,648,758	1,581,865
CONTRACTUAL/PROF SERVICES	3,676,254	3,724,624	3,853,215	3,858,505
OTHER EXPENSES	3,251,716	3,898,140	4,385,182	4,455,156
TRANSFER OUT	11,908,479	12,407,426	12,119,148	12,276,179
CAPITAL OUTLAY	73,303	15,000	12,000	12,000
TOTAL EXPENDITURES	\$ 45,192,252	\$ 47,110,090	\$ 48,377,309	\$ 48,533,743
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 23,417	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	8,887,040	8,910,457	8,910,457	8,910,457
FUND BALANCE, END OF YEAR	\$ 8,910,457	\$ 8,910,457	\$ 8,910,457	\$ 8,910,457