

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.

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 general fund support.

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 and when possible provide additional revenue for the Parks & Recreation Fund.

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.

Airport Runway Project – accounts for the Airport Runway Safety Project. This project is a multi-year project with primarily State and Federal funding with a 2.5% local match.

Falling Waters Trail Fund – accounts for all revenues and expenses associated with the Falling Waters Trail. The primary source of revenues is grants and donations.

Sparks Park Renovation – accounts for all revenues and expenses associated with the Sparks Park renovation. The primary source of revenues is grants and donations.

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.

Budget Stabilization – is used to limit the liability of unforeseen budget conditions. Certain funds are allocated to the budget stabilization fund by policy.

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Omnibus Forfeiture Fund – account for assets from criminals who engage in particular criminal activity, as named in the statute, like armed robbery and internet crimes.

PA Drug Enforcement

Sheriff Drug Enforcement -

Joint Narcotics Forfeiture – account for JNET forfeiture funds.

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

CAA Grant Fund – accounts for a special revenue fund.

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.

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.

Jackson County FIA

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.

Veteran's Trust Fund – is used to account for revenues earmarked for aid to needy veterans.

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 Fund – accounts for investments in technology and is a general purpose fund.

Sheriff Equipment -

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

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FUND	DESCRIPTION	REVENUE			EXPENSE		
		2013 ACTUAL	2014 WORKING BUDGET	2015 ADMIN RECOMMEND	2013 ACTUAL	2014 WORKING BUDGET	2015 ADMIN RECOMMEND
101	General Fund	39,481,295	44,495,092	46,508,237	41,842,605	44,495,093	46,508,237
201	Transportation	16,174,054	16,332,198	17,430,769	16,174,054	16,872,088	17,430,769
208	Parks	854,794	903,721	950,649	867,248	903,721	950,649
215	Friend of Court	3,112,091	3,323,173	3,570,752	3,225,018	3,323,173	3,572,252
218	Golf Courses	476,031	668,850	672,415	525,586	668,850	679,698
221	Health Department	4,079,453	5,584,899	6,981,810	5,125,281	5,584,899	6,981,810
245	Public Improvement	511,089	2,415,398	919,000	1,250,916	2,415,398	919,000
246	Airport Runway Project	148,315	250,000	50,000	365,274	250,000	50,000
247	Falling Waters Trail	500	266,642	266,642	12,911	266,642	266,642
248	Spark Park Renovation	44,935	55,902	55,902	1,936	55,902	55,902
256	Automation	159,956	146,500	148,500	58,523	146,500	148,500
257	Budget Stabilization	-	-	-	489,221	-	-
260	Revenue Reserve	-	-	-	-	-	-
263	Omnibus Forfeiture	-	-	-	-	-	-
264	PA Drug Enforcement	1,154	-	-	15,432	-	-
265	Sheriff Drug Enforcement	13,599	-	-	48,060	-	-
267	Joint Narcotics Forfeiture	127,017	-	-	149,866	-	-
269	Law Library	6,500	13,250	6,500	6,738	13,250	6,500
278	CAA Grant	851,549	-	-	851,549	-	-
280	Jail Millage	1,914,455	2,145,517	2,145,517	2,115,927	2,145,517	2,145,517
281	DOA Millage	977,955	1,100,000	1,100,000	1,023,843	1,100,000	1,100,000
285	Michigan Justice Training Grants	66,935	-	-	68,449	-	-
290	Jackson County FIA	47,697	-	-	31,631	-	-
292	Child Care	3,192,221	6,578,539	6,357,141	6,174,379	6,578,539	6,357,132
294	Veteran's Trust	84,129	-	-	77,157	-	-
295	Airport	558,279	540,913	556,810	522,369	540,913	556,810
297	Maintenance of Effort	562,255	850,000	850,000	1,243,511	850,000	850,000
402	Equipment	973,208	1,320,086	2,026,000	886,577	1,320,086	2,026,000
466	(1)Sheriff Equipment	1,457,593	-	-	1,556,378	-	-
561	Fair	1,148,538	1,046,075	1,047,075	995,116	1,046,075	1,047,075
(1)	transfer in to GF	77,025,597	88,036,755	91,643,719	85,705,555	88,576,646	91,652,493

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

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Major Governmental Funds 3-Year Summary: Revenues & Expenditures by Category

	General Fund			Jail Millage		
	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget
REVENUES						
Charges/Fees	\$6,379,103	\$6,630,978	\$7,050,993	\$0	\$0	\$0
Fines	\$1,074,216	\$1,072,500	\$1,077,916	\$0	\$0	\$0
Interest/Rents	\$460,330	\$786,942	\$647,807	\$341	\$0	\$0
Intergovernmental	\$6,944,622	\$6,935,429	\$7,585,778	\$0	\$0	\$0
Licenses/Permits	-\$2,206,515	\$164,275	\$179,425	-\$2,851	\$0	\$0
Other Revenue	\$2,228,622	\$1,706,257	\$1,782,810	\$0	\$0	\$0
Taxes	\$20,804,683	\$21,733,036	\$22,142,482	\$1,916,965	\$2,145,517	\$2,145,517
Transfer In	\$3,796,234	\$5,465,675	\$6,041,026	\$0	\$0	\$0
TOTAL REVENUES	\$39,481,295	\$44,495,092	\$46,508,237	\$1,914,455	\$2,145,517	\$2,145,517
EXPENDITURES						
Contract Services	\$5,016,566	\$5,118,150	\$4,897,756	\$0	\$0	\$0
Other Expenses	\$3,974,149	\$3,988,730	\$3,888,282	\$2,117	\$0	\$0
Personnel Services	\$25,093,856	\$26,663,420	\$27,545,335	\$0	\$0	\$0
Supplies & Materials	\$1,974,559	\$2,047,555	\$2,027,331	\$0	\$0	\$0
Transfer Out	\$5,783,475	\$6,677,238	\$8,149,533	\$2,113,810	\$2,145,517	\$2,145,517
TOTAL EXPENDITURES	\$41,842,605	\$44,495,093	\$46,508,237	\$2,115,927	\$2,145,517	\$2,145,517
Net Increase (Decrease) in Fund Balance	(\$2,361,310)	(\$1)	\$0	(\$201,472)	\$0	\$0
Beginning Unreserved Fund Balance	\$13,012,690	\$10,651,380	\$10,651,379	\$523,425	\$321,953	\$321,953
Ending Unreserved Fund Balance	\$10,651,380	\$10,651,379	\$10,651,379	\$321,953	\$321,953	\$321,953
Maintenance of Effort (MOE)						
			Department of Transportation			
	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget
REVENUES						
Charges/Fees	\$0	\$0	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0	\$0	\$0
Interest/Rents	\$2,234	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Licenses/Permits	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Taxes	\$560,021	\$600,000	\$600,000	\$0	\$0	\$0
Transfer In	\$0	\$250,000	\$250,000	\$0	\$0	\$0
TOTAL REVENUES	\$562,255	\$850,000	\$850,000	\$0	\$0	\$0
EXPENDITURES						
Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$1,243,511	\$345,286	\$345,286	\$0	\$0	\$0
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$504,714	\$504,714	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,243,511	\$850,000	\$850,000	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance	(\$681,256)	\$0	\$0	\$0	\$0	\$0
Beginning Unreserved Fund Balance	\$5,423,565	\$4,742,309	\$4,742,309	\$121,676	\$121,676	\$121,676
Ending Unreserved Fund Balance	\$4,742,309	\$4,742,309	\$4,742,309	\$121,676	\$121,676	\$121,676