

# All Funds Budget Summary

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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.

# All Funds Summary

FUND	DESCRIPTION	REVENUE			EXPENSE		
		2012 ACTUAL	2013 WORKING BUDGET	2014 ADMIN RECOMMEND	2012 ACTUAL	2013 WORKING BUDGET	2014 ADMIN RECOMMEND
101	General Fund	41,759,347	42,640,603	44,171,447	41,848,296	42,640,603	44,171,447
201	Transportation		16,174,054	16,872,088		16,174,054	16,872,088
208	Parks	875,695	948,207	903,721	869,556	948,207	903,721
215	Friend of Court	3,143,957	3,223,298	3,323,173	2,960,861	3,223,298	3,323,173
218	Golf Courses	575,312	637,875	668,850	536,835	637,875	668,850
221	Health Department	4,579,826	5,038,620	5,019,077	4,633,854	5,038,620	5,019,077
245	Public Improvement	924,695	2,708,071	802,600	1,239,835	2,424,449	802,600
246	Airport Runway Project	208,877	250,000	250,000	329,603	250,000	250,000
247	Falling Waters Trail	40,788	279,054	-	17,008	279,054	-
248	Spark Park Renovation	-	12,903	-	76,406	12,903	-
256	Automation	160,659	145,360	146,500	282,810	145,360	146,500
257	Budget Stabilization	-	-	-	489,221	-	469,482
260	Revenue Reserve	-	-	-	-	-	-
263	Omnibus Forfeiture	828	-	-	572	-	-
264	PA Drug Enforcement	860	-	-	7,446	-	-
265	Sheriff Drug Enforcement	33,449	-	-	82,705	-	-
267	Joint Narcotics Forfeiture	120,471	-	-	157,594	-	-
269	Law Library	6,500	6,500	6,500	6,244	6,500	6,500
278	CAA Grant	417,562	-	-	442,784	-	-
280	Jail Millage	2,004,548	2,113,810	2,145,517	2,137,856	2,113,810	2,145,517
281	DOA Millage	1,019,524	984,762	1,100,000	997,860	984,762	1,100,000
285	Michigan Justice Training Grants	88,706	-	-	74,194	-	-
290	Jackson County FIA	253,617	-	-	264,485	-	-
292	Child Care	4,978,053	5,842,987	5,765,112	5,130,707	5,842,987	5,765,112
294	Veteran's Trust	54,780	-	-	50,225	-	-
295	Airport	506,924	522,393	540,913	502,281	540,913	540,913
297	Maintenance of Effort	573,059	850,000	850,000	1,229,606	850,000	850,000
402	Equipment	1,006,255	1,394,305	768,000	942,687	1,394,305	768,000
466	(1)Sheriff Equipment	1,377,565	-	-	1,381,558	-	-
561	Fair	665,649	841,075	1,046,075	708,205	841,075	1,046,075
(1)	transfer in to GF	<b>65,377,506</b>	<b>84,613,877</b>	<b>84,379,573</b>	<b>67,401,294</b>	<b>84,348,775</b>	<b>84,849,055</b>

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

# All Funds Summary

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

	General Fund			Jail Millage		
	2011 Actual	2012 Budget	2013 Budget	2011 Actual	2012 Budget	2013 Budget
<b>REVENUES</b>						
Charges/Fees	\$5,895,739	\$5,758,101	\$5,859,300	\$0	\$0	\$0
Fines	\$1,072,990	\$1,166,500	\$1,072,500	\$0	\$0	\$0
Interest/Rents	\$828,337	\$986,663	\$998,432	\$0	\$0	\$0
Intergovernmental	\$7,470,206	\$6,836,750	\$6,793,202	\$0	\$0	\$0
Licenses/Permits	\$171,311	\$150,553	\$159,695	\$0	\$0	\$0
Other Revenue	\$1,593,290	\$1,531,892	\$1,541,096	\$0	\$0	\$0
Taxes	\$21,324,620	\$21,169,713	\$20,884,872	\$2,047,156	\$1,945,000	\$1,945,000
Transfer In	\$3,776,889	\$4,565,743	\$5,062,971	\$0	\$201,000	\$201,000
<b>TOTAL REVENUES</b>	<b>\$42,133,382</b>	<b>\$42,165,915</b>	<b>\$42,372,068</b>	<b>\$2,047,156</b>	<b>\$2,146,000</b>	<b>\$2,146,000</b>
<b>EXPENDITURES</b>						
Contract Services	\$4,794,841	\$5,046,638	\$5,043,994	\$0	\$0	\$0
Other Expenses	\$3,957,132	\$4,185,469	\$3,925,637	\$0	\$0	\$0
Personnel Services	\$24,267,590	\$25,148,270	\$25,909,684	\$0	\$0	\$0
Supplies & Materials	\$2,088,868	\$2,130,573	\$2,011,958	\$0	\$0	\$0
Transfer Out	\$6,793,021	\$5,673,309	\$5,480,792	\$2,137,000	\$2,146,000	\$2,146,000
<b>TOTAL EXPENDITURES</b>	<b>\$41,901,452</b>	<b>\$42,184,259</b>	<b>\$42,372,065</b>	<b>\$2,137,000</b>	<b>\$2,146,000</b>	<b>\$2,146,000</b>
Net Increase (Decrease) in Fund Balance	\$231,930	(\$18,344)	\$3	(\$89,844)	\$0	\$0
Beginning Unreserved Fund Balance	\$13,012,690	\$13,244,620	\$13,226,276	\$523,425	\$433,581	\$433,581
Ending Unreserved Fund Balance	\$13,244,620	\$13,226,276	\$13,226,279	\$433,581	\$433,581	\$433,581
	Maintenance of Effort (MOE)			Building Authority Bond Debt		
	2011 Actual	2012 Budget	2013 Budget	2011 Actual	2012 Budget	2013 Budget
<b>REVENUES</b>						
Charges/Fees	\$0	\$0	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0	\$0	\$0
Interest/Rents	\$6,033	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$559,902	\$0	\$0
Licenses/Permits	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Taxes	\$586,134	\$600,000	\$600,000	\$0	\$0	\$0
Transfer In	\$0	\$250,000	\$250,000	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$592,167</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$559,902</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$948,213	\$345,286	\$345,286	\$559,902	\$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
<b>TOTAL EXPENDITURES</b>	<b>\$948,213</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$559,902</b>	<b>\$0</b>	<b>\$0</b>
Net Increase (Decrease) in Fund Balance	(\$356,046)	\$0	\$0	\$0	\$0	\$0
Beginning Unreserved Fund Balance	\$5,423,565	\$5,067,519	\$5,067,519	\$121,676	\$121,676	\$121,676
Ending Unreserved Fund Balance	\$5,067,519	\$5,067,519	\$5,067,519	\$121,676	\$121,676	\$121,676