

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.

All Funds Summary

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			
		2014 ACTUAL	2015 AMENDED BUDGET	2016 BUDGET	DRAFT 2017 BUDGET
101	GENERAL FUND	\$46,409,239	\$46,489,914	\$47,329,231	\$47,778,309
201	TRANSPORTATION	\$19,209,892	\$17,332,479	\$21,611,400	\$14,889,542
208	COUNTY PARKS	\$1,127,001	\$953,774	\$944,000	\$952,750
215	FRIEND OF COURT	\$3,215,432	\$3,572,252	\$3,668,091	\$3,603,371
218	GOLF COURSES	\$680,434	\$679,698	\$675,786	\$679,336
221	HEALTH FUND	\$5,448,270	\$6,954,229	\$6,517,360	\$6,464,724
245	PUBLIC IMPROVEMENT & BUILDING	\$758,676	\$4,858,862	\$1,566,395	\$2,402,000
246	AIRPORT RUNWAY PROJECT	\$84,402	\$250,000	\$90,000	\$90,000
247	FALLING WATERS TRAIL FUND	\$1,050	\$362,540	\$85,000	\$85,000
248	CASCADES PRESERVATON	\$25,000	\$360,496	\$55,902	\$55,902
256	ROD AUTOMATION FUND	\$146,846	\$148,500	\$149,000	\$149,000
263	CONCEALED PISTOL LICENSING (NEW 2016)	-	-	\$10,000	\$11,000
264	P.A. DRUG ENFORCEMENT	\$40,015	-	\$40,000	\$40,000
265	SHERIFF DRUG ENFORCEMENT	\$16,406	-	\$16,000	\$16,000
267	JOINT NARCOTICS FORFEITURE	\$134,243	-	\$120,000	\$120,000
269	LAW LIBRARY	\$6,500	\$6,500	\$6,500	\$6,500
278	COM DEVELOPEMENT BLOCK GRANT	\$494,923	-	\$80,000	\$80,000
280	JAIL MILLAGE	\$1,997,305	\$2,145,517	\$2,145,517	\$2,145,517
281	DEPARTMENT ON AGING MILLAGE	\$1,026,534	\$969,032	\$1,100,000	\$1,100,000
285	MI JUSTICE TRAINING	\$57,596	-	\$58,000	\$58,000
290	JACKSON COUNTY FIA	\$29,027	-	\$29,000	\$29,000
292	CHILD CARE	\$6,058,964	\$6,390,641	\$6,635,375	\$6,499,110
294	VETERAN'S TRUST	\$105,276	-	\$90,000	\$90,000
295	AIRPORT	\$553,788	\$565,290	\$576,180	\$590,720
297	MEDICAL CARE MOE	\$559,747	\$850,000	\$850,000	\$850,000
402	EQUIPMENT AND/OR REPLACEMENT	\$866,411	\$1,786,607	\$1,421,600	\$1,497,300
466	SHERIFF DEPARTMENT EQUIPMENT	\$1,105,145	-	\$1,265,000	\$1,670,229
561	FAIR	\$1,067,215	\$1,047,075	\$1,047,075	\$1,047,075

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

All Funds Summary

FUND	DESCRIPTION	EXPENSE			
		2014 ACTUAL	2015 AMENDED BUDGET	2016 BUDGET	DRAFT 2017 BUDGET
101	GENERAL FUND	\$45,501,869	\$46,489,914	\$47,329,231	\$47,778,309
201	TRANSPORTATION	\$18,934,390	\$17,332,479	\$21,611,400	\$14,889,442
208	COUNTY PARKS	\$1,136,114	\$953,774	\$944,000	\$952,750
215	FRIEND OF COURT	\$3,142,940	\$3,572,252	\$3,668,091	\$3,601,371
218	GOLF COURSES	\$678,831	\$679,698	\$675,786	\$679,336
221	HEALTH FUND	\$6,085,555	\$6,954,229	\$6,517,360	\$6,464,724
245	PUBLIC IMPROVEMENT & BUILDING	\$898,590	\$4,858,862	\$1,566,395	\$2,402,000
246	AIRPORT RUNWAY PROJECT	\$58,075	\$250,000	\$90,000	\$90,000
247	FALLING WATERS TRAIL FUND	\$179,006	\$362,540	\$85,000	\$85,000
248	CASCADES PRESERVATON	\$828	\$360,496	\$55,902	\$55,902
256	ROD AUTOMATION FUND	\$238,290	\$148,500	\$149,000	\$149,000
257	BUDGET STABILIZATION	\$469,482	-	-	-
263	CONCEALED PISTOL LICENSING (NEW 2016)			\$10,000	\$11,000
264	P.A. DRUG ENFORCEMENT	\$1,861	-	\$40,000	\$40,000
265	SHERIFF DRUG ENFORCEMENT	\$10,422	-	\$16,000	\$16,000
267	JOINT NARCOTICS FORFEITURE	\$171,482	-	\$120,000	\$120,000
269	LAW LIBRARY	\$11,500	\$6,500	\$6,500	\$6,500
278	COM DEVELOPEMENT BLOCK GRANT	\$494,456	-	\$80,000	\$80,000
280	JAIL MILLAGE	\$2,140,182	\$2,145,517	\$2,145,517	\$2,145,517
281	DEPARTMENT ON AGING MILLAGE	\$1,077,377	\$969,032	\$1,100,000	\$1,100,000
285	MI JUSTICE TRAINING	\$87,875	-	\$58,000	\$58,000
290	JACKSON COUNTY FIA	\$18,881	-	\$29,000	\$29,000
292	CHILD CARE	\$5,953,320	\$6,390,641	\$6,635,375	\$6,499,110
294	VETERAN'S TRUST	\$107,335	-	\$90,000	\$90,000
295	AIRPORT	\$584,381	\$565,290	\$576,180	\$590,720
297	MEDICAL CARE MOE	\$646,026	\$850,000	\$850,000	\$850,000
402	EQUIPMENT AND/OR REPLACEMENT	\$1,380,097	\$1,786,607	\$1,421,600	\$1,497,300
466	SHERIFF DEPARTMENT EQUIPMENT	\$1,963,522	-	\$1,265,000	\$1,670,229
561	FAIR	\$1,055,573	\$1,047,075	\$1,047,075	\$1,047,075

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

All Funds Summary

MAJOR GOVERNMENTAL FUNDS 4-YEAR SUMMARY: REVENUES & EXPENDITURES BY CATEGORY				
GENERAL FUND				
DESCRIPTION	2014 ACTUAL	2015 BUDGET	2016 BUDGET	DRAFT 2017 BUDGET
REVENUES				
CHARGES FOR SERVICES	\$ 5,479,044	\$ 7,036,353	\$ 7,649,342	\$ 7,187,492
FINES & FORFEITURES	724,427	1,077,916	1,074,500	1,029,500
INTEREST & RENTALS	2,778,288	756,887	947,807	972,807
INTERGOVERNMENTAL	9,119,267	7,723,723	7,536,320	7,516,370
LICENSES & PERMITS	177,025	179,425	179,925	195,575
OTHER REVENUE	2,124,084	1,547,540	1,663,198	1,672,298
TAXES	21,411,937	22,201,882	22,533,250	22,830,500
TRANSFERS IN	4,108,649	5,966,188	5,744,889	6,373,767
TOTAL REVENUES	\$ 45,922,721	\$ 46,489,914	\$ 47,329,231	\$ 47,778,309
EXPENDITURES				
PERSONNEL SERVICES	\$ 27,034,882	\$ 27,293,692	\$ 27,831,868	\$ 28,493,892
SUPPLIES AND MATERIALS	2,117,270	2,078,348	2,185,408	2,096,347
CONTRACTUAL/PROF SERVICES	4,894,613	4,980,124	4,825,667	4,814,308
OTHER EXPENSES	4,089,539	3,817,310	3,687,659	3,701,072
TRANSFERS OUT	7,365,570	8,320,440	8,798,629	8,672,690
TOTAL EXPENDITURES	45,501,874	46,489,914	47,329,231	47,778,309
NET INCREASE (DECREASE) IN FUND BALANCE	420,847	-	-	-
FUND BALANCE, BEGINNING OF YEAR	12,665,823	13,086,670	13,086,670	13,086,670
FUND BALANCE, END OF YEAR	\$ 13,086,670	\$ 13,086,670	\$ 13,086,670	\$ 13,086,670

All Funds Summary

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

JAIL MILLAGE				
DESCRIPTION	2014 ACTUAL	2015 BUDGET	2016 BUDGET	DRAFT 2017 BUDGET
REVENUES				
TAXES	\$ 1,994,883	\$ 2,145,517	\$ 2,145,517	\$ 2,145,517
INTEREST & RENTALS	2,422	-	-	-
TOTAL REVENUES	\$ 1,997,305	\$ 2,145,517	\$ 2,145,517	\$ 2,145,517
EXPENDITURES				
OTHER EXPENSES	2,112	-	-	-
TRANSFERS OUT	2,138,070	2,145,517	2,145,517	2,145,517
TOTAL EXPENDITURES	\$ 2,140,182	\$ 2,145,517	\$ 2,145,517	\$ 2,145,517
NET INCREASE (DECREASE) IN FUND BALANCE	(142,877)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	147,533	4,656	4,656	4,656
FUND BALANCE, END OF YEAR	\$ 4,656	\$ 4,656	\$ 4,656	\$ 4,656
MEDICAL CARE MOE				
DESCRIPTION	2014 ACTUAL	2015 BUDGET	2016 BUDGET	DRAFT 2017 BUDGET
REVENUES				
INTEREST & RENTALS	\$ 1,393	\$ -	\$ -	\$ -
TAXES	558,354	600,000	600,000	600,000
TRANSFERS IN	-	250,000	250,000	250,000
TOTAL REVENUES	\$ 559,747	\$ 850,000	\$ 850,000	\$ 850,000
EXPENDITURES				
OTHER EXPENSES	\$ 646,026	\$ 345,286	\$ 345,286	\$ 345,286
TRANSFERS OUT	-	504,714	504,714	504,714
TOTAL EXPENDITURES	\$ 646,026	\$ 850,000	\$ 850,000	\$ 850,000
NET INCREASE (DECREASE) IN FUND BALANCE	(86,279)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	3,835,224	3,748,945	3,748,945	3,748,945
FUND BALANCE, END OF YEAR	\$ 3,748,945	\$ 3,748,945	\$ 3,748,945	\$ 3,748,945

All Funds Summary

DESCRIPTION	TRANSPORTATION FUND			DRAFT 2017 BUDGET
	2014 ACTUAL	2015 BUDGET	2016 BUDGET	
REVENUES				
CHARGES FOR SERVICES	\$ 2,910,882	\$ 2,988,032	\$ 2,110,740	\$ 2,175,495
INTEREST & RENTALS	67,309	61,585	65,280	69,197
INTERGOVERNMENTAL	16,107,822	13,963,783	16,408,686	12,406,645
LICENSES & PERMITS	54,524	65,779	69,726	71,818
OTHER REVENUE	69,355	253,300	2,956,969	166,387
TOTAL REVENUES	\$ 19,209,892	\$ 17,332,479	\$ 21,611,401	\$ 14,889,542
EXPENDITURES				
PRESERVATION - STRUCTURAL IMPROVEMENTS	\$ 5,928,714	\$ 4,715,741	\$ 5,981,150	\$ 1,774,058
MAINTENCE	10,239,182	9,940,609	9,889,796	10,186,490
EQUIPMENT - NET	(294,622)	300,000	-	8,252
ADMINISTRATIVE	305,930	350,000	592,475	599,824
TRUNKLINE MAINTENANCE	2,311,732	2,012,500	2,062,980	2,124,868
CAPITAL OUTLAY - NET	399,825	(30,000)	2,835,000	(293,950)
DEBT SERVICE	43,629	43,629	250,000	490,000
TOTAL EXPENDITURES	18,934,390	17,332,479	21,611,401	14,889,542
NET INCREASE (DECREASE) IN FUND BALANCE	275,502	-	-	-
FUND BALANCE, BEGINNING OF YEAR	5,076,168	13,086,670	13,086,670	13,086,670
FUND BALANCE, END OF YEAR	\$ 5,351,670	\$ 13,086,670	\$ 13,086,670	\$ 13,086,670