



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.

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.



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FUND	DESCRIPTION	REVENUE			
		2021 ACTUAL	2022 BUDGET	2023 BUDGET	2024 DRAFT
101	GENERAL FUND	\$ 47,465,430	\$ 48,726,187	\$ 48,822,263	\$ 49,973,678
201	TRANSPORTATION	29,543,237	36,830,840	49,008,170	29,300,169
208	PARKS	2,225,517	2,243,244	2,435,439	2,435,439
215	FRIEND OF THE COURT	4,063,056	4,286,021	4,725,627	4,814,488
221	HEALTH DEPARTMENT	9,977,821	10,268,505	11,509,104	11,699,615
218	GOLF COURSES	839,698	610,392	720,350	720,350
232	PARKS DONATION FUND	116,823	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	58,153	40,000	40,000	40,000
234	VETERANS DONATION FUND	1,175	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	3,575	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	3,331	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	140	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	678	1,000	1,000	1,000
245	PUBLIC IMPROVEMENT & BUILDING	2,623,264	4,171,136	1,083,650	276,800
247	TRAIL CONSTRUCTION	100,000	3,891,920	50,000	50,000
248	CASCADES PRESERVATION	50,873	200,000	150,000	50,000
256	ROD AUTOMATION FUND	170,326	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	3,822,159	4,175,035	4,228,799	4,228,799
261	EMERGENCY DISPATCH	3,999,139	3,351,315	3,360,485	3,394,005
263	CONCEALED PISTOL LICENSING	107,315	70,000	71,785	73,985
264	P.A. DRUG ENFORCEMENT	1,271	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	106,939	120,000	181,800	181,800
269	LAW LIBRARY	6,500	6,500	6,500	6,500
280	JAIL MILLAGE	2,306,367	2,100,000	5,160,000	5,289,000
281	DEPARTMENT ON AGING	4,672,592	4,393,829	4,585,008	4,585,008
282	LIFEWAYS MH MILLAGE	2,238,517	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER	1,573,357	1,599,248	1,631,610	1,669,340
284	PARKS MILLAGE	2,388,946	2,298,750	2,252,856	2,200,000
285	MI JUSTICE TRAINING	50,317	77,700	75,100	75,100
292	CHILD CARE	5,128,645	6,612,422	6,752,723	6,789,561
295	AIRPORT	682,853	615,068	587,350	588,932
297	MEDICAL CARE MOE	1,191,330	900,000	900,000	900,000
402	EQUIPMENT AND/OR REPLACEMENT	3,218,276	2,303,921	621,508	434,508
515	LANDFILL/DPW	100,822	202,671	282,623	283,211
561	FAIR	1,952,085	1,740,700	1,740,700	1,740,700

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



All Funds Budget Summary

FUND	DESCRIPTION	EXPENDITURES			
		2021 ACTUAL	2022 BUDGET	2023 BUDGET	2024 DRAFT
101	GENERAL FUND	\$ 45,533,325	\$ 48,726,187	\$ 48,822,263	\$ 49,973,678
201	TRANSPORTATION	33,615,248	36,830,840	49,008,170	29,300,169
208	PARKS	2,124,907	2,243,244	2,435,439	2,435,439
215	FRIEND OF THE COURT	3,868,080	4,286,021	4,725,627	4,814,488
221	HEALTH DEPARTMENT	8,573,648	10,268,505	11,509,104	11,699,615
218	GOLF COURSES	687,109	610,392	720,350	720,350
232	PARKS DONATION FUND	69,027	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	16,035	40,000	40,000	40,000
234	VETERANS DONATION FUND	60.00	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	2,639	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	-	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	1,642	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	190	1,000	1,000	1,000
245	PUBLIC IMPROVEMENT & BUILDING	1,930,827	4,171,136	1,083,650	276,800
247	TRAIL CONSTRUCTION	112,942	3,891,920	50,000	50,000
248	CASCADES PRESERVATION	50,909	200,000	150,000	50,000
256	ROD AUTOMATION FUND	65,867	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	2,282,936	4,175,035	4,228,799	4,228,799
261	EMERGENCY DISPATCH	3,219,862	3,351,315	3,360,485	3,394,005
263	CONCEALED PISTOL LICENSING	79,618	70,000	71,785	73,985
264	P.A. DRUG ENFORCEMENT	60,000	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	139,468	120,000	181,800	181,800
269	LAW LIBRARY	2,208	6,500	6,500	6,500
280	JAIL MILLAGE	1,148,555	2,100,000	5,160,000	5,289,000
281	DEPARTMENT ON AGING	3,834,707	4,393,829	4,585,008	4,585,008
282	LIFEWAYS MH MILLAGE	2,272,201	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER	1,484,383	1,599,248	1,631,610	1,669,340
284	PARKS MILLAGE	2,217,311	2,298,750	2,252,856	2,200,000
285	MI JUSTICE TRAINING	52,562	77,700	75,100	75,100
292	CHILD CARE	4,521,173	6,612,422	6,752,723	6,789,561
295	AIRPORT	669,766	615,068	587,350	588,932
297	MEDICAL CARE MOE	643,070	900,000	900,000	900,000
402	EQUIPMENT AND/OR REPLACEMENT	3,266,311	2,303,921	621,508	434,508
515	LANDFILL/DPW	101,389	202,671	282,623	283,211
561	FAIR	2,015,497	1,740,700	1,740,700	1,740,700



All Funds Budget Summary

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

DESCRIPTION	GENERAL FUND			
	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2024 DRAFT
REVENUES				
CHARGES FOR SERVICES	\$ 6,184,423	\$ 6,255,833	\$ 6,247,941	\$ 6,317,805
FINES & FORFEITURES	595,300	811,200	747,000	812,000
INTEREST & RENTALS	247,330	324,403	254,849	254,849
INTERGOVERNMENTAL	9,061,895	6,807,354	6,656,442	6,810,887
LICENSES & PERMITS	60,320	72,375	57,375	57,375
OTHER REVENUE	868,144	1,078,266	874,766	872,766
TAXES	27,186,517	28,048,457	29,245,145	30,046,930
TRANSFERS IN	3,261,501	5,328,299	4,738,745	4,801,066
TOTAL REVENUES	\$ 47,465,430	\$ 48,726,187	\$ 48,822,263	\$ 49,973,678
EXPENDITURES				
PERSONAL SERVICES	\$ 24,009,087	\$ 26,523,206	\$ 26,980,311	\$ 27,535,914
SUPPLIES AND MATERIALS	1,454,010	1,650,770	1,671,223	1,941,723
CONTRACTUAL/PROF SERVICES	3,687,758	3,867,330	4,066,354	4,036,379
OTHER EXPENSES	3,347,610	3,952,168	4,169,216	4,169,616
TRANSFER OUT	13,009,105	12,653,879	11,906,659	12,261,546
CAPITAL OUTLAY	25,755	78,834	28,500	28,500
TOTAL EXPENDITURES	\$ 45,533,325	\$ 48,726,187	\$ 48,822,263	\$ 49,973,678
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 1,932,105	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	8,887,040	10,819,145	10,819,145	10,819,145
FUND BALANCE, END OF YEAR	\$ 10,819,145	\$ 10,819,145	\$ 10,819,145	\$ 10,819,145