

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.

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 Family Independency Agency (FIA) – accounts for what is now known as the Department of Human Services Board which has oversight of the Jackson County Medical Care Facility and the State Child Care Fund

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.

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		
		2011 ACTUAL	2012 WORKING BUDGET	2013 ADMIN RECOMMEND	2011 ACTUAL	2012 WORKING BUDGET	2013 ADMIN RECOMMEND
101	General Fund	42,133,382	42,165,915	42,392,068	41,901,452	42,184,259	42,392,068
208	Parks	814,363	922,924	939,068	814,393	922,924	939,068
215	Friend of Court	3,144,908	3,007,371	3,223,298	2,804,424	3,007,371	3,223,298
218	Golf Courses	474,153	622,875	637,875	492,992	622,875	637,875
221	Health Department	3,797,052	4,625,176	5,038,620	4,362,543	4,690,698	5,038,620
245	Public Improvement	2,529,447	2,971,138	2,971,138	999,959	2,971,138	2,971,138
246	Airport Runway Project	495,310	-	-	598,365	-	-
247	Falling Waters Trail	16,514	-	-	24,614	-	-
248	Spark Park Renovation	459,486	-	-	459,486	-	-
256	Automation	133,054	135,360	145,360	215,989	135,360	135,860
257	Budget Stabilization	-	-	-	-	-	-
260	Revenue Reserve	-	-	-	-	-	-
263	Omnibus Forfeiture	192	-	-	-	-	-
264	PA Drug Enforcement	3,960	-	-	38,227	-	-
265	Sheriff Drug Enforcement	60,829	-	-	62,828	-	-
267	Joint Narcotics Forfeiture	164,303	-	-	170,744	-	-
269	Law Library	6,500	-	-	6,384	-	-
278	CAA Grant	263,397	-	-	263,397	-	-
280	Jail Millage	2,048,024	2,146,000	2,113,810	2,137,000	2,146,000	2,113,810
281	DOA Millage	1,037,703	1,025,370	1,009,989	973,561	1,025,370	1,009,989
285	Michigan Justice Training Grants	88,555	-	-	109,000	-	-
290	Jackson County FIA	316,055	-	-	311,953	-	-
292	Child Care	5,088,197	5,707,564	5,842,987	4,553,864	5,707,365	5,842,986
294	Veteran's Trust	44,280	-	-	46,739	-	-
295	Airport	496,670	511,819	522,393	518,258	511,819	522,393
297	Maintenance of Effort	592,167	850,000	850,000	948,213	850,000	850,000
402	Equipment	343,946	1,278,578	1,278,578	555,687	1,278,578	1,278,578
466	(1)Sheriff Equipment	1,215,673	-	-	1,039,830	-	-
561	Fair	920,155	841,075	841,075	717,243	841,075	878,540
(1)	transfer in to GF	66,688,275	66,811,165	67,806,259	65,127,145	66,894,832	67,834,223

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

