



All Funds Budget Summary

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.

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.

American Rescue Fund – this fund is used to administer the American Rescue Funds.

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.

Various Donation Funds – these funds are used to collect donations in support of the programs.

Sheriff Mounted Division – is used for funds earmarked for the Sheriff Mounted Division.

Sheriff Department Explorer Program – is used for funds earmarked for the Explorer Program.

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.

Concealed Pistol Licensing – is used to collect gun permits and related expenses.



All Funds Budget Summary

Joint Narcotics Forfeiture – account for JNET forfeiture funds.

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

Department on Aging – accounts for the voter approved millage to provide specific services to the aging and various federal and state grants for operations.

LifeWays Mental Health Millage - accounts for the voter approved millage to provide specific services to the agency.

Animal Shelter - accounts for the voter approved millage to provide specific services for the shelter and for animal control and other revenue for services.

Parks Millage - accounts for the voter approved millage to provide specific services for operations and capital improvements for the parks system.

Opioid Settlement Fund – accounts for opioid funds the County received and related expenses.

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.

Landfill/DPW – is used to account for the costs of the Landfill and expenses to Jackson County Conservation District.

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



All Funds Budget Summary

FUND	DESCRIPTION	REVENUE			
		2023 Actual	2024 BUDGET	2025 BUDGET	2026 DRAFT
101	GENERAL FUND	\$ 48,991,887	\$ 50,596,295	\$ 52,021,236	\$ 52,784,948
201	TRANSPORTATION	43,765,600	36,579,648	44,888,754	36,817,462
208	PARKS	2,427,489	2,549,291	2,592,473	2,628,324
211	AMERICAN RESCUE FUNDS	798,221	993,885	300,000	300,000
213	TRAIL CONSTRUCTION	71,300	50,000	50,000	50,000
214	CASCADES PERSERVATION	245,726	100,000	100,000	100,000
218	GOLF COURSES	821,489	760,350	812,249	760,350
230	VICTIM RIGHTS DONATION FUND	-	5,000	50,000	50,000
232	PARKS DONATION FUND	27,381	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	74,167	216,630	100,000	100,000
234	VETERANS DONATION FUND	-	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	4,006	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	52,825	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	-	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	-	1,000	1,000	1,000
239	LIFEWAYS MILLAGE	2,442,230	2,300,000	2,370,000	2,370,000
245	PUBLIC IMPROVEMENT & BUILDING	10,654,893	4,005,553	1,170,000	500,000
251	ANIMAL SHELTER	1,827,642	1,671,112	1,725,930	1,766,040
252	PARKS MILLAGE	2,660,721	2,568,791	2,700,000	2,700,000
256	ROD AUTOMATION FUND	141,695	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	2,418,334	4,772,791	4,998,037	4,998,037
261	EMERGENCY DISPATCH	3,365,593	3,363,337	3,375,061	3,434,740
263	CONCEALED PISTOL LICENSING	84,702	72,225	72,225	72,225
269	LAW LIBRARY	6,500	6,500	6,500	6,500
281	DEPARTMENT ON AGING	5,091,922	4,585,803	4,448,469	4,582,525
284	OPIOID SETTLEMENT FUND	468,555	120,945	274,265	274,265
285	MI JUSTICE TRAINING	61,529	75,100	75,100	75,100
292	CHILD CARE	5,191,457	6,010,782	6,127,052	6,237,347
295	AIRPORT	659,912	613,338	695,035	636,487
297	MEDICAL CARE MOE	1,428,180	1,248,000	1,285,400	1,285,400
299	JOINT NARCOTICS FORFEITURE	168,079	181,800	181,800	181,800
402	EQUIPMENT AND/OR REPLACEMENT	3,289,698	1,577,168	882,508	702,508
515	LANDFILL/DPW	257,595	271,902	273,087	274,191
561	FAIR	1,390,830	724,835	726,900	726,900

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



All Funds Budget Summary

FUND	DESCRIPTION	EXPENDITURES			
		2023 ACTUAL	2024 BUDGET	2025 BUDGET	2026 DRAFT
101	GENERAL FUND	\$ 48,167,396	\$ 50,596,295	\$ 52,021,236	\$ 52,984,948
201	TRANSPORTATION	43,276,182	35,467,790	44,888,754	36,817,462
208	PARKS	2,380,138	2,549,291	2,592,473	2,628,324
211	AMERICAN RESCUE FUNDS	-	993,885	300,000	300,000
213	TRAIL CONSTRUCTION	71,324	50,000	50,000	50,000
214	CASCADES PRESERVATION	157,714	100,000	100,000	100,000
218	GOLF COURSES	753,659	760,350	812,249	760,350
230	VICTIM RIGHTS DONATION FUND	-	5,000	50,000	50,000
232	PARKS DONATION FUND	291,796	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	-	216,630	100,000	100,000
234	VETERANS DONATION FUND	-	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	1,835	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	30,068	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	-	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	580	1,000	1,000	1,000
239	LIFEWAYS MH MILLAGE	2,460,617	2,300,000	2,370,000	2,370,000
245	PUBLIC IMPROVEMENT & BUILDING	10,249,917	4,005,553	1,170,000	500,000
251	ANIMAL SHELTER	1,579,673	1,671,112	1,725,930	1,766,040
252	PARKS MILLAGE	2,287,856	2,568,791	2,700,000	2,700,000
256	ROD AUTOMATION FUND	87,546	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	3,114,801	4,772,791	4,998,037	4,998,037
261	EMERGENCY DISPATCH	3,164,726	3,363,337	3,375,061	3,434,740
263	CONCEALED PISTOL LICENSING	70,711	72,225	72,225	72,225
269	LAW LIBRARY	6,500	6,500	6,500	6,500
281	DEPARTMENT ON AGING	3,755,933	4,585,803	4,448,469	4,582,525
284	OPIOID SETTLEMENT FUND	54,967	120,945	274,265	274,265
285	MI JUSTICE TRAINING	90,508	75,100	75,100	75,100
292	CHILD CARE	4,597,274	6,010,782	6,127,052	6,237,347
295	AIRPORT	660,700	613,338	695,035	636,487
297	MEDICAL CARE MOE	631,652	1,248,000	1,285,400	1,285,400
299	JOINT NARCOTICS FORFEITURE	126,442	181,800	181,800	181,800
402	EQUIPMENT AND/OR REPLACEMENT	3,131,557	1,577,168	882,508	702,508
515	LANDFILL/DPW	222,963	271,902	273,087	274,191
561	FAIR	1,390,970	724,835	726,900	726,900



All Funds Budget Summary

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

DESCRIPTION	GENERAL FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET	2026 DRAFT
REVENUES				
CHARGES FOR SERVICES	\$ 4,089,908	\$ 4,494,708	\$ 4,357,192	\$ 4,240,692
FINES & FORFEITURES	1,105,967	1,166,470	1,172,830	1,172,830
INTEREST & RENTALS	684,538	425,671	425,671	425,671
INTERGOVERNMENTAL	8,629,243	8,634,426	9,080,846	9,180,597
LICENSES & PERMITS	50,304	63,695	61,290	61,290
OTHER REVENUE	1,404,455	1,217,865	1,294,655	1,295,122
TAXES	29,355,974	30,225,781	31,939,662	32,908,850
TRANSFERS IN	3,671,498	4,367,679	3,689,090	3,699,896
TOTAL REVENUES	\$ 48,991,887	\$ 50,596,295	\$ 52,021,236	\$ 52,984,948
EXPENDITURES				
PERSONAL SERVICES	\$ 24,699,752	\$ 27,345,708	\$ 27,504,287	\$ 28,112,107
SUPPLIES AND MATERIALS	1,801,696	2,068,623	2,283,388	2,381,218
CONTRACTUAL/PROF SERVICES	3,687,377	4,081,896	4,140,790	4,118,572
OTHER EXPENSES	4,558,011	4,446,725	4,192,837	4,282,028
TRANSFER OUT	13,404,211	12,610,843	13,874,934	14,066,023
CAPITAL OUTLAY	15,852	42,500	25,000	25,000
TOTAL EXPENDITURES	\$ 48,166,899	\$ 50,596,295	\$ 52,021,236	\$ 52,984,948
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 824,988	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	11,271,422	12,096,410	12,096,410	12,096,410
FUND BALANCE, END OF YEAR	\$ 12,096,410	\$ 12,096,410	\$ 12,096,410	\$ 12,096,410