

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.

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.

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.

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.

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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.

FUND	DESCRIPTION	REVENUE			
		2017 ACTUAL	2018 AMENDED BUDGET	2019 BUDGET	DRAFT 2020 BUDGET
101	GENERAL FUND	\$47,233,502	\$45,632,977	\$46,306,204	\$46,330,726
201	TRANSPORTATION	\$56,895,238	\$55,963,521	\$50,383,593	\$38,224,745
208	COUNTY PARKS	\$1,185,483	\$1,201,637	\$1,975,738	\$2,283,948
215	FRIEND OF THE COURT	\$3,676,888	\$3,474,189	\$3,673,319	\$3,673,319
218	GOLF COURSES	\$592,797	\$580,780	\$562,850	\$562,850
221	HEALTH FUND	\$7,756,608	\$7,612,889	\$7,801,452	\$7,793,952
245	PUBLIC IMPROVEMENT & BUILDING	\$10,363,138	\$5,004,124	\$2,094,555	\$2,000,000
248	CASCADES PRESERVATON	\$716,550	\$55,000	\$50,000	\$50,000
256	ROD AUTOMATION FUND	\$145,781	\$149,000	\$149,000	\$149,000
260	INDIGENT DEFENSE FUND (NEW 2018)	-	-	\$1,200,000	\$1,200,000
261	911 SERVICE FUND (NEW 2018)	-	\$2,181,024	\$2,306,503	\$2,319,163
263	CONCEALED PISTOL LICENSING	\$77,794	\$70,000	\$70,000	\$70,000
264	P.A. DRUG ENFORCEMENT	\$212	\$20,000	\$10,000	\$10,000
265	SHERIFF DRUG ENFORCEMENT	\$5,594	\$16,000	\$16,000	\$16,000
267	JOINT NARCOTICS FORFEITURE	\$354,486	\$120,000	\$120,000	\$120,000
269	LAW LIBRARY	\$6,500	\$6,500	\$6,500	\$6,500
278	COM DEVELOPEMENT BLOCK GRANT	\$142,593	\$60,000	\$60,000	\$60,000
280	JAIL MILLAGE	\$2,052,580	\$2,100,000	\$2,100,000	\$2,105,000
281	DEPARTMENT ON AGING MILLAGE	\$1,082,472	\$1,300,000	\$1,100,000	\$1,105,000
282	LIFEWAYS MH MILLAGE (NEW 2019)	-	-	\$2,200,000	\$2,200,000
283	ANIMAL SHELTER MILLAGE (NEW 2019)	-	-	\$1,100,000	\$1,105,000
284	PARKS MILLAGE (NEW 2019)	-	-	\$2,200,000	\$2,200,000
285	MI JUSTICE TRAINING	\$93,803	\$68,000	\$68,000	\$68,000
290	JACKSON COUNTY FIA	\$29,000	\$29,000	\$29,000	\$29,000
292	CHILD CARE	\$6,527,485	\$6,301,534	\$6,379,143	\$6,480,289
295	AIRPORT	\$581,034	\$594,630	\$587,225	\$587,225
297	MEDICAL CARE MOE	\$1,081,941	\$900,000	\$900,000	\$900,000
402	EQUIPMENT AND/OR REPLACEMENT	\$1,352,201	\$2,494,557	\$1,517,500	\$1,500,000
466	SHERIFF DEPARTMENT EQUIPMENT	\$2,789,664	\$2,137,490	\$2,306,503	\$2,319,163
515	LANDFILL/DPW	\$11,389	\$133,470	\$140,280	\$140,700
561	FAIR	\$1,348,003	\$1,294,500	\$1,008,900	\$1,008,900
ALL FUNDS TOTAL		\$146,102,736	\$139,500,822	\$138,422,265	\$126,618,480

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FUND	DESCRIPTION	EXPENDITURES			
		2017 ACTUAL	2018 AMENDED BUDGET	2019 BUDGET	DRAFT 2020 BUDGET
101	GENERAL FUND	\$47,300,672	\$45,632,977	\$46,306,204	\$46,330,726
201	TRANSPORTATION	\$38,665,562	\$55,963,521	\$50,383,593	\$38,224,745
208	COUNTY PARKS	\$1,179,989	\$1,201,637	\$1,975,738	\$2,283,948
215	FRIEND OF THE COURT	\$3,438,525	\$3,474,189	\$3,673,319	\$3,673,319
218	GOLF COURSES	\$585,065	\$580,780	\$562,850	\$562,850
221	HEALTH FUND	\$6,989,818	\$7,612,889	\$7,801,452	\$7,793,952
245	PUBLIC IMPROVEMENT & BUILDING	\$9,651,176	\$5,004,124	\$2,094,555	\$2,000,000
248	CASCADES PRESERVATON	\$717,569	\$55,000	\$50,000	\$50,000
256	ROD AUTOMATION FUND	\$192,968	\$149,000	\$149,000	\$149,000
260	INDIGENT DEFENSE FUND (NEW 2018)	-	-	\$1,200,000	\$1,200,000
261	911 SERVICE FUND (NEW 2018)		\$2,181,024	\$2,306,503	\$2,319,163
263	CONCEALED PISTOL LICENSING	\$83,484	\$70,000	\$70,000	\$70,000
264	P.A. DRUG ENFORCEMENT	\$31,773	\$20,000	\$10,000	\$10,000
265	SHERIFF DRUG ENFORCEMENT	\$6,413	\$16,000	\$16,000	\$16,000
267	JOINT NARCOTICS FORFEITURE	\$649,424	\$120,000	\$120,000	\$120,000
269	LAW LIBRARY	\$5,744	\$6,500	\$6,500	\$6,500
278	COM DEVELOPEMENT BLOCK GRANT	\$142,595	\$60,000	\$60,000	\$60,000
280	JAIL MILLAGE	\$2,046,698	\$2,100,000	\$2,100,000	\$2,105,000
281	DEPARTMENT ON AGING MILLAGE	\$1,363,600	\$1,300,000	\$1,100,000	\$1,105,000
282	LIFEWAYS MH MILLAGE (NEW 2019)	-	-	\$2,200,000	\$2,200,000
283	ANIMAL SHELTER MILLAGE (NEW 2019)	-	-	\$1,100,000	\$1,105,000
284	PARKS MILLAGE (NEW 2019)	-	-	\$2,200,000	\$2,200,000
285	MI JUSTICE TRAINING	\$96,661	\$68,000	\$68,000	\$68,000
290	JACKSON COUNTY FIA	\$21,750	\$29,000	\$29,000	\$29,000
292	CHILD CARE	\$6,158,046	\$6,301,534	\$6,379,143	\$6,480,289
295	AIRPORT	\$576,245	\$594,630	\$587,225	\$587,225
297	MEDICAL CARE MOE	\$471,058	\$900,000	\$900,000	\$900,000
402	EQUIPMENT AND/OR REPLACEMENT	\$967,316	\$2,494,557	\$1,517,500	\$1,500,000
466	SHERIFF DEPARTMENT EQUIPMENT	\$2,466,228	\$2,137,490	\$2,306,503	\$2,319,163
515	LANDFILL/DPW	\$117,391	\$133,470	\$140,280	\$140,700
561	FAIR	\$1,455,984	\$1,294,500	\$1,008,900	\$1,008,900
ALL FUNDS TOTAL		\$125,381,754	\$139,500,822	\$138,422,265	\$126,618,480

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

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

DESCRIPTION	GENERAL FUND			
	2017 ACTUAL	2018 BUDGET	2019 BUDGET	DRAFT 2020 BUDGET
<u>REVENUES</u>				
CHARGES FOR SERVICES	\$ 6,395,912	\$ 6,969,899	\$ 6,699,032	\$ 6,664,427
FINES & FORFEITURES	903,126	1,084,500	1,063,000	1,083,000
INTEREST & RENTALS	497,870	740,402	665,402	665,402
INTERGOVERNMENTAL	7,524,931	7,652,583	7,651,117	7,619,007
LICENSES & PERMITS	95,344	106,575	112,575	125,575
OTHER REVENUE	1,918,977	1,831,126	1,723,491	1,778,091
TAXES	23,979,481	23,210,903	24,333,000	24,333,000
TRANSFERS IN	5,917,861	4,036,989	4,058,587	4,062,224
TOTAL REVENUES	\$ 47,233,502	\$ 45,632,977	\$ 46,306,204	\$ 46,330,726
<u>EXPENDITURES</u>				
PERSONNEL SERVICES	\$ 27,737,630	\$ 24,909,783	\$ 26,198,300	\$ 26,374,819
SUPPLIES AND MATERIALS	2,253,293	2,310,859	2,316,425	2,475,876
CONTRACTUAL/PROF SERVICES	4,980,905	4,074,625	4,397,577	4,366,959
OTHER EXPENSES	3,469,516	3,498,404	3,797,311	3,594,011
TRANSFERS OUT	8,858,470	10,784,306	9,541,591	9,464,061
CAPITAL OUTLAY	858	55,000	55,000	55,000
TOTAL EXPENDITURES	47,300,672	45,632,977	46,306,204	46,330,726
NET INCREASE (DECREASE) IN FUND BALANCE	(67,170)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	9,639,048	9,571,878	9,571,878	9,571,878
FUND BALANCE, END OF YEAR	\$ 9,571,878	\$ 9,571,878	\$ 9,571,878	\$ 9,571,878



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