



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.

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.

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.



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.

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.

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			
		2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 DRAFT
101	GENERAL FUND	\$ 46,657,014	\$ 45,297,011	\$ 45,339,144	\$ 45,978,287
201	TRANSPORTATION	60,559,225	63,288,838	43,055,294	34,056,829
208	PARKS	1,856,279	2,197,261	2,273,811	2,377,922
218	GOLF COURSES	539,202	562,850	562,850	562,850
215	FRIEND OF THE COURT	3,459,485	4,000,136	4,090,026	4,099,724
221	HEALTH DEPARTMENT	6,788,994	7,705,154	7,568,820	7,431,794
232	PARKS DONATION FUND	549,804	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	37,893	40,000	40,000	40,000
234	VETERANS DONATION FUND	21,832	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	15,054	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	27,135	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	2,576	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	664	1,000	1,000	1,000
245	PUBLIC IMPROVEMENT & BUILDING	1,903,769	3,415,115	1,578,280	999,254
248	CASCADES PRESERVATION	187,046	50,000	50,000	50,000
256	ROD AUTOMATION FUND	155,511	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	1,384,421	2,892,162	3,571,385	3,571,385
261	EMERGENCY DISPATCH	2,878,158	3,092,303	3,274,001	3,363,348
263	CONCEALED PISTOL LICENSING	80,152	70,000	70,000	70,000
264	P.A. DRUG ENFORCEMENT	30,242	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	60,595	120,000	120,000	120,000
269	LAW LIBRARY	6,500	6,500	6,500	6,500
278	COM DEVELOPMENT BLOCK GRANT	164,516	60,000	60,000	60,000
280	JAIL MILLAGE	2,190,901	2,100,000	2,100,000	2,100,000
281	DEPARTMENT ON AGING	1,145,708	2,780,453	4,342,021	4,342,021
282	LIFEWAYS MH MILLAGE	2,079,594	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER	1,110,937	1,386,500	1,317,500	1,317,500
284	PARKS MILLAGE	2,221,521	2,200,000	2,217,311	2,200,000
285	MI JUSTICE TRAINING	67,852	79,600	77,700	77,700
292	CHILD CARE	5,669,370	6,369,415	6,314,295	6,274,361
295	AIRPORT	638,858	624,973	660,691	610,973
297	MEDICAL CARE MOE	614,651	900,000	900,000	900,000
402	EQUIPMENT	2,157,342	1,925,852	564,280	-
515	LANDFILL/DPW	27,734	146,765	69,989	70,817
561	FAIR	1,335,941	1,273,700	1,591,700	1,253,700
	TOTALS	\$ 146,626,476	\$ 155,061,588	\$ 134,292,598	\$ 124,411,965



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FUND	DESCRIPTION	EXPENDITURES			
		2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 DRAFT
101	GENERAL FUND	\$ 46,641,969	\$ 45,297,011	\$ 45,339,144	\$ 45,978,287
201	TRANSPORTATION	60,173,322	63,288,838	43,055,294	34,056,829
208	PARKS	1,858,259	2,197,261	2,273,811	2,377,922
218	GOLF COURSES	500,903	562,850	562,850	562,850
215	FRIEND OF THE COURT	3,898,036	4,000,136	4,090,026	4,099,724
221	HEALTH DEPARTMENT	7,382,301	7,705,154	7,568,820	7,431,794
232	PARKS DONATION FUND	214,117	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	15,580	40,000	40,000	40,000
234	VETERANS DONATION FUND	-	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	7,036	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	19,784	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	1,000	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	-	1,000	1,000	1,000
245	PUBLIC IMPROVEMENT & BUILDING	2,415,529	3,415,115	1,578,280	999,254
248	CASCADES PRESERVATION	187,046	50,000	50,000	50,000
256	ROD AUTOMATION FUND	78,793	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	1,189,236	2,892,162	3,571,385	3,571,385
261	EMERGENCY DISPATCH	2,970,618	3,092,303	3,274,001	3,363,348
263	CONCEALED PISTOL LICENSING	8,072	70,000	70,000	70,000
264	P.A. DRUG ENFORCEMENT	25,120	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	154,589	120,000	120,000	120,000
269	LAW LIBRARY	7,523	6,500	6,500	6,500
278	COM DEVELOPMENT BLOCK GRANT	164,516	60,000	60,000	60,000
280	JAIL MILLAGE	2,171,000	2,100,000	2,100,000	2,100,000
281	DEPARTMENT ON AGING	1,095,560	2,780,453	4,342,021	4,342,021
282	LIFEWAYS MH MILLAGE	1,996,110	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER	1,107,963	1,386,500	1,317,500	1,317,500
284	PARKS MILLAGE	2,211,226	2,200,000	2,217,311	2,200,000
285	MI JUSTICE TRAINING	58,616	79,600	77,700	77,700
292	CHILD CARE	6,483,528	6,369,415	6,314,295	6,274,361
295	AIRPORT	642,949	624,973	660,691	610,973
297	MEDICAL CARE MOE	395,513	900,000	900,000	900,000
402	EQUIPMENT	2,276,731	1,925,852	564,280	-
515	LANDFILL/DPW	163,013	146,765	69,989	70,817
561	FAIR	1,335,990	1,273,700	1,591,700	1,253,700
TOTALS		\$ 147,851,548	\$ 155,061,588	\$ 134,292,598	\$ 124,411,965

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



All Funds Budget Summary

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

DESCRIPTION	GENERAL FUND			DRAFT 2022 BUDGET
	2019 ACTUAL	2020 BUDGET	2021 BUDGET	
<u>REVENUES</u>				
CHARGES FOR SERVICES	\$ 6,600,287	\$ 6,319,522	\$ 6,336,759	\$ 6,376,459
FINES & FORFEITURES	797,635	755,000	792,000	792,000
INTEREST & RENTALS	684,558	560,603	317,558	317,558
INTERGOVERNMENTAL	7,806,537	6,504,644	6,729,064	6,849,055
LICENSES & PERMITS	69,298	70,375	68,375	68,375
OTHER REVENUE	1,553,760	1,352,194	1,179,826	1,073,866
TAXES	25,275,700	25,516,477	25,764,940	26,362,215
TRANSFERS IN	3,869,239	4,218,196	4,150,622	4,138,759
TOTAL REVENUES	\$ 46,657,014	\$ 45,297,011	\$45,339,144	\$ 45,978,287
<u>EXPENDITURES</u>				
PERSONNEL SERVICES	\$ 26,214,728	\$ 25,108,784	\$24,729,729	\$ 25,615,473
SUPPLIES AND MATERIALS	2,210,239	1,650,294	1,439,993	1,447,007
CONTRACTUAL/PROF SERVICES	4,121,989	3,937,237	3,722,624	3,786,424
OTHER EXPENSES	4,533,368	3,601,196	3,606,095	3,552,095
TRANSFERS OUT	9,508,553	10,954,660	11,825,703	11,567,288
CAPITAL OUTLAY	53,092	44,840	15,000	10,000
TOTAL EXPENDITURES	\$ 46,641,969	\$ 45,297,011	\$45,339,144	\$ 45,978,287
NET INCREASE (DECREASE) IN FUND BALANCE	15,045	-	-	-
FUND BALANCE, BEGINNING OF YEAR	8,871,994	8,887,039	8,887,039	8,887,039
FUND BALANCE, END OF YEAR	\$ 8,887,039	\$ 8,887,039	\$ 8,887,039	\$ 8,887,039



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