



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.

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.



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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.

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			
		2024 Actual	2025 BUDGET	2026 BUDGET	2027 DRAFT
101	GENERAL FUND	\$ 51,819,333	\$ 52,629,448	\$ 53,987,913	\$ 55,141,424
201	TRANSPORTATION	37,022,620	40,106,637	44,270,263	31,391,658
208	PARKS	2,553,545	2,601,370	2,655,644	2,688,282
211	AMERICAN RESCUE FUNDS	629,987	300,000	300,000	-
213	TRAIL CONSTRUCTION	109,758	50,000	50,000	50,000
214	CASCADES PERSERVATION	254,536	100,000	100,000	100,000
215	FRIEND OF THE COURT	4,416,423	4,819,027	4,858,571	5,001,761
218	GOLF COURSES	937,274	814,593	760,350	760,350
221	HEALTH DEPARTMENT	9,460,332	10,749,883	9,910,634	10,122,160
230	VICTIM RIGHTS DONATION FUND	1,292	50,000	50,000	50,000
232	PARKS DONATION FUND	535,415	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	295,592	100,000	100,000	100,000
234	VETERANS DONATION FUND	1,200	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	490	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	10,288	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	-	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	2,219	1,000	1,000	1,000
239	LIFEWAYS MILLAGE	2,612,468	2,370,000	2,678,000	2,758,340
245	PUBLIC IMPROVEMENT & BUILDING	20,846,857	5,796,195	1,030,000	500,000
251	ANIMAL SHELTER	1,982,974	1,731,585	1,876,765	1,886,480
252	PARKS MILLAGE	2,861,769	2,700,000	2,907,694	2,930,332
256	ROD AUTOMATION FUND	144,460	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	3,467,920	4,998,037	5,537,963	5,537,963
261	EMERGENCY DISPATCH	3,381,176	3,375,061	3,693,861	3,748,427
263	CONCEALED PISTOL LICENSING	97,128	72,225	72,455	74,370
269	LAW LIBRARY	6,500	6,500	6,500	6,500
281	DEPARTMENT ON AGING	5,416,138	4,448,469	4,914,558	5,019,663
284	OPIOID SETTLEMENT FUND	634,604	274,265	315,989	320,504
285	MI JUSTICE TRAINING	135,961	75,100	75,100	75,100
292	CHILD CARE	4,957,216	6,136,327	6,221,787	6,277,645
295	AIRPORT	631,642	716,590	687,327	694,563
297	MEDICAL CARE MOE	1,538,351	1,285,400	1,445,510	1,488,875
299	JOINT NARCOTICS FORFEITURE	185,080	181,800	181,800	181,800
402	EQUIPMENT AND/OR REPLACEMENT	1,985,236	1,982,412	850,792	640,792
515	LANDFILL/DPW	240,411	273,087	306,360	315,965
561	FAIR	721,107	729,141	714,682	719,052

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



All Funds Budget Summary

FUND	DESCRIPTION	EXPENDITURES			
		2024 ACTUAL	2025 BUDGET	2026 BUDGET	2027 DRAFT
101	GENERAL FUND	\$ 50,072,434	\$ 52,629,448	\$ 53,987,913	\$ 55,141,424
201	TRANSPORTATION	36,873,280	40,106,637	44,270,263	31,391,658
208	PARKS	2,541,103	2,601,370	2,655,644	2,688,282
211	AMERICAN RESCUE FUNDS	1,708,334.00	300,000	300,000	-
213	TRAIL CONSTRUCTION	109,749	50,000	50,000	50,000
214	CASCADES PRESERVATION	87,545	100,000	100,000	100,000
215	FRIEND OF THE COURT	4,282,987	4,819,027	4,858,571	5,001,761
218	GOLF COURSES	867,392	814,593	760,350	760,350
221	HEALTH DEPARTMENT	10,160,137	10,749,883	9,910,634	10,122,160
230	VICTIM RIGHTS DONATION FUND	-	50,000	50,000	50,000
232	PARKS DONATION FUND	180,808	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	34,000	100,000	100,000	100,000
234	VETERANS DONATION FUND	-	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	2,219	5,000.00	5,000.00	5,000.00
236	SHERIFF DEPARTMENT DONATION FUND	11,689	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	1,000
239	LIFEWAYS MH MILLAGE	2,430,667	2,370,000	2,678,000	2,758,340
245	PUBLIC IMPROVEMENT & BUILDING	18,439,396	5,796,195	1,030,000	500,000
251	ANIMAL SHELTER	1,772,589	1,731,585	1,876,765	1,886,480
252	PARKS MILLAGE	2,658,791	2,700,000	2,907,694	2,930,332
256	ROD AUTOMATION FUND	77,007	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	4,104,740	4,998,037	5,537,963	5,537,963
261	EMERGENCY DISPATCH	3,324,025	3,375,061	3,693,861	3,748,427
263	CONCEALED PISTOL LICENSING	76,355	72,225	72,455	74,370
269	LAW LIBRARY	-	6,500	6,500	6,500
281	DEPARTMENT ON AGING	3,944,386	4,448,469	4,914,558	5,019,663
284	OPIOID SETTLEMENT FUND	189,726	274,265	315,989	320,504
285	MI JUSTICE TRAINING	71,489	75,100	75,100	75,100
292	CHILD CARE	5,442,928	6,136,327	6,221,787	6,277,645
295	AIRPORT	630,912	716,590	687,327	694,563
297	MEDICAL CARE MOE	665,694	1,285,400	1,445,510	1,488,875
299	JOINT NARCOTICS FORFEITURE	167,710	181,800	181,800	181,800
402	EQUIPMENT AND/OR REPLACEMENT	1,484,130	1,982,412	850,792	640,792
515	LANDFILL/DPW	240,770	273,087	306,360	315,965
561	FAIR	645,383	729,141	714,682	719,052



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MAJOR GOVERNMENTAL FUNDS 4-YEAR SUMMARY: REVENUES & EXPENDITURES BY CATEGORY				
DESCRIPTION	GENERAL FUND			
	2024 ACTUAL	2025 BUDGET	2026 BUDGET	2027 DRAFT
REVENUES				
CHARGES FOR SERVICES	\$ 4,247,068	\$ 4,336,697	\$ 4,132,948	\$ 4,160,549
FINES & FORFEITURES	1,199,423	1,172,830	1,149,830	1,157,830
INTEREST & RENTALS	725,220	425,671	522,266	479,916
INTERGOVERNMENTAL	8,685,513	9,151,234	9,333,810	9,412,560
LICENSES & PERMITS	51,741	61,290	58,570	58,570
OTHER REVENUE	1,630,152	1,296,379	1,336,732	1,395,332
TAXES	31,599,134	32,496,257	33,688,351	34,707,116
TRANSFERS IN	3,681,082	3,689,090	3,765,406	3,769,551
TOTAL REVENUES	\$ 51,819,333	\$ 52,629,448	\$ 53,987,913	\$ 55,141,424
EXPENDITURES				
PERSONAL SERVICES	\$ 25,491,629	\$ 27,766,823	\$ 29,459,810	\$ 30,278,816
SUPPLIES AND MATERIALS	2,030,836	2,379,217	2,545,519	2,487,519
CONTRACTUAL/PROF SERVICES	3,619,743	4,168,692	4,095,405	4,515,505
OTHER EXPENSES	3,693,339	4,412,372	4,604,093	4,640,737
TRANSFER OUT	15,170,718	13,874,934	13,253,086	13,188,847
CAPITAL OUTLAY	66,169	27,410	30,000	30,000
TOTAL EXPENDITURES	\$ 50,072,434	\$ 52,629,448	\$ 53,987,913	\$ 55,141,424
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 1,746,899	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	12,096,409	13,843,308	13,843,308	13,843,308
FUND BALANCE, END OF YEAR	\$ 13,843,308	\$ 13,843,308	\$ 13,843,308	\$ 13,843,308