



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.

PA Drug Enforcement



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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.

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.



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FUND	DESCRIPTION	REVENUE			
		2018 ACTUAL	2019 AMENDED BUDGET	2020 BUDGET	DRAFT 2021 BUDGET
101	GENERAL FUND	\$ 45,321,731	\$ 46,303,477	\$ 43,695,240	\$ 43,594,319
201	TRANSPORTATION	44,446,664	50,383,594	63,288,838	37,753,650
208	PARKS	1,480,052	1,861,050	2,256,261	2,250,917
211	HEALTH FUND	6,405,638	7,887,685	7,705,154	7,677,977
215	FRIEND OF COURT	3,208,414	3,684,781	3,886,758	3,899,546
218	GOLF COURSES	558,347	562,850	562,850	562,850
245	PUBLIC IMPROVEMENT & BUILDING	1,883,877	3,153,475	2,473,659	479,113
248	CASCADES PRESERVATION	95,799	430,000	50,000	50,000
256	ROD AUTOMATION FUND	140,325	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	-	1,242,587	2,755,412	2,755,412
261	EMERGENCY DISPATCH	2,278,783	2,312,833	3,072,089	3,091,209
263	CONCEALED PISTOL LICENSING	76,402	70,000	70,000	70,000
264	P.A. DRUG ENFORCEMEN	654	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	72,502	120,000	120,000	120,000
269	LAW LIBRARY	6,500	6,500	6,500	6,500
278	COM DEVELOPMENT BLOCK GRANT	154,480	60,000	60,000	60,000
280	JAIL MILLAGE	2,106,638	2,100,000	2,100,000	2,100,000
281	DEPARTMENT ON AGING MILLAGE	1,088,832	1,100,000	2,780,453	2,692,101
282	LIFEWAYS MH MILLAGE	78	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER MILLAGE	40	1,100,000	1,386,500	1,397,500
284	PARKS MILLAGE	78	2,200,000	2,200,000	2,200,000
285	MI JUSTICE TRAINING	87,098	68,000	79,600	79,600
292	CHILD CARE	6,128,648	6,966,537	6,358,850	6,204,096
295	AIRPORT	657,962	587,225	618,373	602,880
297	MEDICAL CARE MOE	1,850,902	900,000	900,000	900,000
515	LANDFILL/DPW	6,466	140,280	146,765	149,150
561	FAIR	1,560,547	1,008,900	1,214,700	1,214,700
ALL FUNDS TOTAL		\$ 119,617,457	\$ 136,608,774	\$ 150,147,002	\$ 122,270,520



All Funds Budget Summary

FUND	DESCRIPTION	EXPENDITURES			
		2018 ACTUAL	2019 AMENDED BUDGET	2020 BUDGET	DRAFT 2021 BUDGET
101	GENERAL FUND	\$ 46,021,631	\$ 46,303,477	\$ 43,695,240	\$ 43,594,319
201	TRANSPORTATION	53,389,297	50,383,594	63,288,838	37,753,650
208	COUNTY PARKS	1,477,013	1,861,050	2,256,261	2,250,917
221	HEALTH DEPARTMENT	6,895,933	7,887,685	7,705,154	7,677,977
215	FRIEND OF THE COURT	3,600,233	3,684,781	3,886,758	3,899,546
218	GOLF COURSE	551,539	562,850	562,850	562,850
245	PUBLIC IMPROVEMENT & BUILDING	2,924,193	3,153,475	2,473,659	479,113
248	CASCADES PERSERVATION	95,771	430,000	50,000	50,000
256	ROD AUTOMATION FUND	113,829	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	-	1,242,587	2,755,412	2,755,412
261	911 SERVICE FUND	2,137,755	2,312,833	3,072,089	3,091,209
263	CONCEALED PISTOL LICENSING	89,485	70,000	70,000	70,000
264	P.A. DRUG ENFORCEMENT	56,058	10,000	10,000	10,000
267	JOINT NARCOTICS FORFEITURE	90,728	120,000	120,000	120,000
269	LAW LIBRARY	8,279	6,500	6,500	6,500
278	COM DEVELOPMENT BLOCK GRANT	154,480	60,000	60,000	60,000
280	JAIL MILLAGE	2,186,912	2,100,000	2,100,000	2,100,000
281	DEPARTMENT ON AGING MILLAGE	1,195,499	1,100,000	2,780,453	2,692,101
282	LIFEWAYS MH MILLAGE	-	2,200,000	2,200,000	2,200,000
283	ANIMAL SHELTER MILLAGE	-	1,100,000	1,386,500	1,397,500
284	PARKS MILLAGE	-	2,200,000	2,200,000	2,200,000
285	MI JUSTICE TRAINING	76,332	68,000	79,600	79,600
292	CHILD CARE	6,172,984	6,966,537	6,358,850	6,204,096
295	AIRPORT	657,754	587,225	618,373	602,880
297	MEDICAL CARE MOE	4,050,685	900,000	900,000	900,000
515	LANDFILL/DPW	135,187	140,280	146,765	149,150
561	FAIR	1,560,789	1,008,900	1,214,700	1,214,700
ALL FUNDS TOTAL		\$ 133,642,366	\$ 136,608,774	\$ 150,147,002	\$ 122,270,520

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 2021 BUDGET
	2018 ACTUAL	2019 BUDGET	2020 BUDGET	
REVENUES				
CHARGES FOR SERVICES	\$ 6,222,337	\$ 6,309,032	\$ 5,965,998	\$ 5,920,998
FINES & FORFEITURES	816,694	755,000	755,000	774,000
INTEREST & RENTALS	547,236	665,402	681,488	681,488
INTERGOVERNMENTAL	7,905,625	7,706,418	6,489,200	6,589,200
LICENSES & PERMITS	66,700	112,575	70,375	70,375
OTHER REVENUE	1,566,429	1,827,907	1,287,456	1,329,456
TAXES	24,126,081	24,868,556	25,150,397	25,810,601
TRANSFERS IN	4,070,629	4,058,587	3,295,326	2,418,201
TOTAL ESTIMATED REVENUES	\$ 45,321,731	\$ 46,303,477	\$ 43,695,240	\$ 43,594,319
EXPENDITURES				
PERSONNEL SERVICES	\$ 24,937,208	\$ 26,432,758	\$ 24,337,616	\$ 24,255,274
SUPPLIES AND MATERIALS	2,319,695	2,318,274	1,639,594	1,436,757
CONTRACTUAL/PROF SERVICES	4,711,245	4,500,472	3,858,478	3,957,813
OTHER EXPENSES	2,969,551	3,741,161	3,501,440	3,482,770
CAPITAL OUTLAY	1,174	71,974	10,000	10,000
TRANSFERS OUT	11,082,758	9,238,838	10,348,112	10,451,705
TOTAL EXPENDITURES	46,021,631	46,303,477	43,695,240	43,594,319
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (699,883)			
FUND BALANCE, BEGINNING OF YEAR	9,571,878	8,871,995	8,871,995	8,871,995
FUND BALANCE, END OF YEAR	\$ 8,871,995	\$ 8,871,995	\$ 8,871,995	\$ 8,871,995



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