

Resolution (09-15.33)
To Establish the 2016 Budget for the General Fund and for Special Revenue, Enterprise, Capital Project, and Internal Services Funds for the County of Jackson

WHEREAS, it is the responsibility of the Board of Commissioners to establish budgets for various activities of Jackson County in addition to the General Fund; and

WHEREAS, those funds include Special Revenue, Enterprise, Capital Project, and Internal Service funds, and

WHEREAS, budgets for those funds have been presented to the Board of Commissioners.

NOW THEREFORE BE IT RESOLVED, that the Jackson County Board of Commissioners adopts budgets for FY 2016 for the several funds outlined in the attached documents.

James E. Shotwell, Jr., Chairman
Jackson County Board of Commissioners
July 15, 2015

STATE OF MICHIGAN)
) SS.
COUNTY OF JACKSON)

I, Amanda L. Riska, the duly qualified and acting Clerk of the County of Jackson, Michigan, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the County Board of Commissioners at a Board meeting thereof held on the 15th day of September 2015 the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, including in the case of a special or rescheduled meeting, notice by publication or posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have affixed my official signature this 16th day of June, 2015

Amanda L. Riska, County Clerk

Attachments:

- *2016 General Fund
- *2016 Special Revenue and Other Funds
- *2016 Capital Budget

General Fund Budget Summary

Program	Revenue				Expense			
	2014 Actual	2015 Budget	2016 Budget	2017 Draft	2014 Actual	2015 Budget	2016 Budget	2017 Draft
12th DISTRICT COURT	\$ 3,722,614	\$ 3,987,028	\$ 4,045,946	\$ 3,687,946	\$ 3,491,961	\$ 3,614,265	\$ 3,663,110	\$ 3,696,280
ADMINISTRATOR/ CONTROLLER	1,680	-	-	-	383,394	381,044	379,684	386,594
AFTER SCHOOL PROGRAM	-	-	-	-	-	-	-	-
AFTER SCHOOL-SUMMER	-	-	-	-	-	-	-	-
ANIMAL CONTROL	-	-	-	-	-	-	-	-
ANIMAL SHELTER	131,614	212,546	212,546	212,546	348,649	334,030	339,700	343,670
APPROPRIATIONS	-	-	-	-	927,757	837,154	597,276	597,276
BLACKSTONE COMPLEX	-	-	-	-	11,915	11,280	11,280	11,280
BOARD OF COMMISSIONERS	-	-	-	-	184,016	182,165	182,025	182,185
CIRCUIT COURT	521,476	525,643	542,204	542,204	2,203,347	2,394,079	2,528,090	2,565,200
CIRCUIT COURT PROBATION	-	-	-	-	14,117	15,316	15,316	15,316
COMMUNITY CORRECTIONS BOARD	219,481	224,063	224,063	224,063	218,487	224,063	224,063	224,063
CONGREGATE MEALS	231,297	230,945	226,200	226,200	329,865	351,110	359,120	378,995
CONTINGENCY	-	-	-	-	-	-	-	-
COUNTY CLERK	559,972	559,787	609,287	593,937	1,049,576	1,052,056	1,010,156	1,037,166
COUNTY GUARDIAN	-	-	-	-	-	-	-	-
COUNTY JAIL	1,192,317	1,212,700	1,212,200	1,212,200	6,588,812	6,488,807	6,636,530	6,720,180
COUNTY SHERIFF	834,395	924,715	1,140,469	1,140,469	4,824,589	4,746,702	4,933,965	5,013,235
COUNTY TREASURER	29,649,329	28,315,692	28,839,995	29,193,245	145,102	111,780	112,932	114,221
COURTHOUSE MAINTENANCE	7,240	7,240	7,240	7,240	575,551	561,236	609,756	621,728
DIST COURT INTENSIVE PROBATION	109,461	147,537	147,537	95,537	144,812	159,660	163,440	160,730
DRAIN COMMISSIONER	-	-	-	-	185,323	192,870	193,920	194,640
EMERGENCY DISPATCH	64,018	61,000	64,075	64,075	1,556,009	1,506,901	1,600,460	1,627,530
EMERGENCY MANAGEMENT	47,799	25,290	27,290	27,290	137,379	150,044	132,204	134,064
EQUALIZATION	88,437	69,660	70,800	70,800	650,485	668,955	674,465	687,425
FINANCE	16,888	17,000	17,900	18,250	324,275	294,250	303,135	309,805
GERIATRIC MENTAL HEALTH	67,139	64,081	56,141	60,341	206,716	212,871	214,169	217,619
GIS	92,299	85,000	90,000	90,000	192,072	197,130	198,600	202,040
GRANDPARENTS PROGRAM	-	-	-	-	-	-	-	-
HOME DELIVERED MEALS	682,492	671,900	629,000	642,500	1,150,843	1,123,350	1,141,568	1,210,468
HUMAN RESOURCES	165,836	138,712	142,900	145,700	525,323	558,750	567,960	595,210
HUMAN SERVICES BUILDING	-	-	-	-	377,841	357,564	348,994	366,769
IN HOME SERVICES	314,582	348,970	320,270	256,320	617,406	642,000	619,775	633,835
INFORMATION TECHNOLOGY	63,565	90,370	130,370	126,350	1,134,558	1,235,034	1,167,754	1,189,319
ISD GRANT	-	-	-	-	-	-	-	-
JURY COMMISSION	34,908	33,000	35,000	35,000	243,018	234,758	246,508	248,408
LAWNET NARCOTICS GRANT	69,044	47,000	41,000	41,000	261,190	266,437	263,622	267,992
LIFEWAYS MAINTENANCE	223,376	235,500	235,500	235,500	160,693	95,280	46,545	148,870
MARINE LAW ENFORCEMENT	44,202	51,000	43,000	43,000	49,827	62,013	14,620	14,690
MEDICAL EXAMINER	65,440	62,500	62,500	62,500	374,552	331,997	321,572	323,147
MSU EXTENSION	-	-	-	-	238,383	243,716	252,706	253,530
NON-DEPARTMENTAL	285,039	-	-	-	1,445,502	1,193,358	1,176,250	1,176,250
NORTHLAWN MAINTENANCE	54,168	54,168	54,168	54,168	287,901	291,818	287,318	303,128
OPERATING TRANSFER IN	4,675,155	5,864,982	5,651,183	6,280,061	-	-	-	-

General Fund Summary

Program	Revenue				Expense			
	2014 Actual	2015 Budget	2016 Budget	2017 Draft	2014 Actual	2015 Budget	2016 Budget	2017 Draft
OPERATING TRANSFER OUT	-	-	-	-	7,365,570	8,320,440	8,798,629	8,672,690
PROSECUTING ATTORNEY	156,779	206,935	287,335	291,910	1,820,801	1,863,299	1,927,155	1,959,725
PROSECUTING ATTY/CHILD SUPPORT	204,316	177,203	195,000	200,000	260,306	256,690	300,430	304,760
PROSECUTING ATTY/VICTIM RIGHTS	131,250	124,600	130,000	130,000	213,066	223,802	237,227	241,067
PUBLIC DEFENDER	188,938	163,250	199,735	199,735	1,218,457	1,171,500	1,178,500	1,178,500
PUBLIC ELECTIONS	29,784	15,000	69,300	3,500	171,535	96,625	213,540	86,390
REGISTER OF DEEDS	836,075	922,630	957,630	957,255	244,751	249,249	370,880	378,100
REMONUMENTATION	77,264	68,043	68,043	68,043	88,458	68,043	68,043	68,043
RETIRES BENEFITS	-	-	-	-	891,994	1,096,293	1,016,200	993,200
ROAD PATROL	187,743	179,000	179,000	179,000	207,373	202,730	203,620	207,090
SENIOR CENTER	31,934	31,595	31,895	31,295	75,862	78,922	77,232	78,747
SENIOR CITIZENS PROGRAM	87,687	93,230	88,110	84,730	295,226	359,269	333,154	353,684
TOWER BUILDING MAINTENANCE	130,453	136,399	136,399	136,399	759,952	803,986	784,596	797,968
TRUANCY GRANT	111,753	104,000	115,500	115,500	148,254	199,480	111,220	113,000
VETERANS AFFAIRS	-	-	-	-	141,545	144,243	146,217	148,487
VETERANS BURIAL CLAIMS	-	-	-	-	24,339	31,500	31,500	31,500
WOOLWORTH BUILDING MAINTENANCE	-	-	-	-	13,134	-	-	-
Grand Total	\$ 46,409,239	\$ 46,489,914	\$ 47,329,231	\$ 47,778,309	\$ 45,501,869	\$ 46,489,914	\$ 47,329,231	\$ 47,778,309

FUND	DESCRIPTION	REVENUE			
		2014 ACTUAL	2015 AMENDED BUDGET	2016 BUDGET	DRAFT 2017 BUDGET
101	GENERAL FUND	\$46,409,239	\$46,489,914	\$47,329,231	\$47,778,309
201	TRANSPORTATION	\$19,209,892	\$17,332,479	\$21,611,400	\$14,889,542
208	COUNTY PARKS	\$1,127,001	\$953,774	\$944,000	\$952,750
215	FRIEND OF COURT	\$3,215,432	\$3,572,252	\$3,668,091	\$3,603,371
218	GOLF COURSES	\$680,434	\$679,698	\$675,786	\$679,336
221	HEALTH FUND	\$5,448,270	\$6,954,229	\$6,517,360	\$6,464,724
245	PUBLIC IMPROVEMENT & BUILDING	\$758,676	\$4,858,862	\$1,566,395	\$2,402,000
246	AIRPORT RUNWAY PROJECT	\$84,402	\$250,000	\$90,000	\$90,000
247	FALLING WATERS TRAIL FUND	\$1,050	\$362,540	\$85,000	\$85,000
248	CASCADES PRESERVATON	\$25,000	\$360,496	\$55,902	\$55,902
256	ROD AUTOMATION FUND	\$146,846	\$148,500	\$149,000	\$149,000
263	CONCEALED PISTOL LICENSING (NEW 2016)	-	-	\$10,000	\$11,000
264	P.A. DRUG ENFORCEMENT	\$40,015	-	\$40,000	\$40,000
265	SHERIFF DRUG ENFORCEMENT	\$16,406	-	\$16,000	\$16,000
267	JOINT NARCOTICS FORFEITURE	\$134,243	-	\$120,000	\$120,000
269	LAW LIBRARY	\$6,500	\$6,500	\$6,500	\$6,500
278	COM DEVELOPEMENT BLOCK GRANT	\$494,923	-	\$80,000	\$80,000
280	JAIL MILLAGE	\$1,997,305	\$2,145,517	\$2,145,517	\$2,145,517
281	DEPARTMENT ON AGING MILLAGE	\$1,026,534	\$969,032	\$1,100,000	\$1,100,000
285	MI JUSTICE TRAINING	\$57,596	-	\$58,000	\$58,000
290	JACKSON COUNTY FIA	\$29,027	-	\$29,000	\$29,000
292	CHILD CARE	\$6,058,964	\$6,390,641	\$6,635,375	\$6,499,110
294	VETERAN'S TRUST	\$105,276	-	\$90,000	\$90,000
295	AIRPORT	\$553,788	\$565,290	\$576,180	\$590,720
297	MEDICAL CARE MOE	\$559,747	\$850,000	\$850,000	\$850,000
402	EQUIPMENT AND/OR REPLACEMENT	\$866,411	\$1,786,607	\$1,421,600	\$1,497,300
466	SHERIFF DEPARTMENT EQUIPMENT	\$1,105,145	-	\$1,265,000	\$1,670,229
561	FAIR	\$1,067,215	\$1,047,075	\$1,047,075	\$1,047,075

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

All Funds Summary

FUND	DESCRIPTION	EXPENSE			
		2014 ACTUAL	2015 AMENDED BUDGET	2016 BUDGET	DRAFT 2017 BUDGET
101	GENERAL FUND	\$45,501,869	\$46,489,914	\$47,329,231	\$47,778,309
201	TRANSPORTATION	\$18,934,390	\$17,332,479	\$21,611,400	\$14,889,442
208	COUNTY PARKS	\$1,136,114	\$953,774	\$944,000	\$952,750
215	FRIEND OF COURT	\$3,142,940	\$3,572,252	\$3,668,091	\$3,601,371
218	GOLF COURSES	\$678,831	\$679,698	\$675,786	\$679,336
221	HEALTH FUND	\$6,085,555	\$6,954,229	\$6,517,360	\$6,464,724
245	PUBLIC IMPROVEMENT & BUILDING	\$898,590	\$4,858,862	\$1,566,395	\$2,402,000
246	AIRPORT RUNWAY PROJECT	\$58,075	\$250,000	\$90,000	\$90,000
247	FALLING WATERS TRAIL FUND	\$179,006	\$362,540	\$85,000	\$85,000
248	CASCADES PRESERVATON	\$828	\$360,496	\$55,902	\$55,902
256	ROD AUTOMATION FUND	\$238,290	\$148,500	\$149,000	\$149,000
257	BUDGET STABILIZATION	\$469,482	-	-	-
263	CONCEALED PISTOL LICENSING (NEW 2016)			\$10,000	\$11,000
264	P.A. DRUG ENFORCEMENT	\$1,861	-	\$40,000	\$40,000
265	SHERIFF DRUG ENFORCEMENT	\$10,422	-	\$16,000	\$16,000
267	JOINT NARCOTICS FORFEITURE	\$171,482	-	\$120,000	\$120,000
269	LAW LIBRARY	\$11,500	\$6,500	\$6,500	\$6,500
278	COM DEVELOPEMENT BLOCK GRANT	\$494,456	-	\$80,000	\$80,000
280	JAIL MILLAGE	\$2,140,182	\$2,145,517	\$2,145,517	\$2,145,517
281	DEPARTMENT ON AGING MILLAGE	\$1,077,377	\$969,032	\$1,100,000	\$1,100,000
285	MI JUSTICE TRAINING	\$87,875	-	\$58,000	\$58,000
290	JACKSON COUNTY FIA	\$18,881	-	\$29,000	\$29,000
292	CHILD CARE	\$5,953,320	\$6,390,641	\$6,635,375	\$6,499,110
294	VETERAN'S TRUST	\$107,335	-	\$90,000	\$90,000
295	AIRPORT	\$584,381	\$565,290	\$576,180	\$590,720
297	MEDICAL CARE MOE	\$646,026	\$850,000	\$850,000	\$850,000
402	EQUIPMENT AND/OR REPLACEMENT	\$1,380,097	\$1,786,607	\$1,421,600	\$1,497,300
466	SHERIFF DEPARTMENT EQUIPMENT	\$1,963,522	-	\$1,265,000	\$1,670,229
561	FAIR	\$1,055,573	\$1,047,075	\$1,047,075	\$1,047,075

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

Capital Funds

Technology and
Equipment Fund

Public
Improvement
Fund

Airport Runway
Safety Project Fund

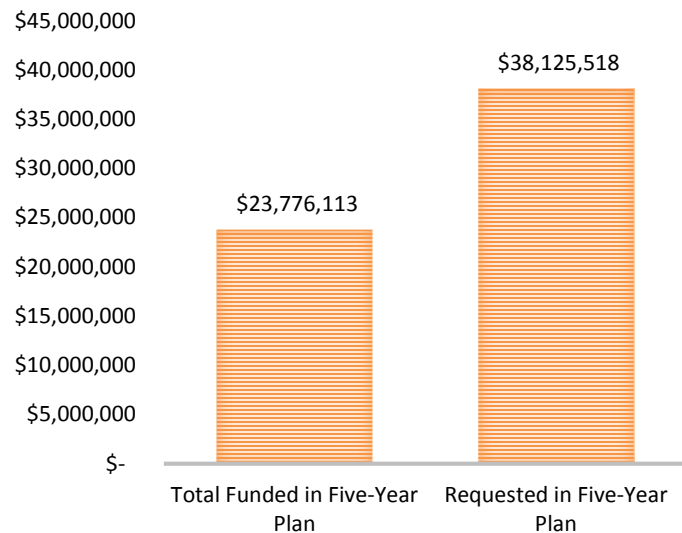
Transportation
Fund

As per County Policy Number 1030 the capital expenditures include new buildings, additions to existing buildings, building repairs, land acquisitions, major equipment purchases or replacement. As part of the budget process, department heads and elected officials review and submit their capital needs for the next five years to the County Administrator/Controller. Only the items budgeted in Fiscal/Calendar Year 2016 are included in this budget. The Capital Improvement Plan (CIP) will include a five year projection of revenues and needs.

As can be seen on the adjacent chart, the capital needs requested by department heads and elected officials, far outweigh the funding levels available for capital improvements. This can be attributed to aging facilities and pressing additional capital needs. The County's Delinquent Tax Revolving Fund is the primary source of revenue for County general fund capital expenditures. The

County generally practices a pay-as-you-go philosophy when it comes to capital expenditures. Jackson County has used bond financing in the past and will consider needs as they arise.

FUNDED VS REQUESTED



Capital Funds

Jackson County accounts for capital expenses primarily in five funds which include the Technology and Equipment Fund, the Public Improvement Fund, the Airport Runway Safety Project Fund, the Transportation Fund, and the Building Authority Construction Fund. The Technology and Equipment Fund and the Public Improvement Fund contain routine capital expenditures. The Airport

Capital Budget

Runway Fund is a non-routine capital expenditure. The Building Authority Construction Fund will perform project management functions for projects that tend to run medium to long term. The Transportation Fund is for the Transportation Improvement Program and related expenses to run the operation.

Technology and Equipment Fund - The Technology and Equipment Fund covers purchases such as computers, vehicles, and other electronic equipment not covered in a departments operating budget.

Public Improvement Fund - The Public Improvement Fund primarily includes routine maintenance items to county facilities. Examples of these items include carpet replacement, tuck pointing, building modifications, and roof replacements and repairs.

Airport Runway Safety Project Fund - The runway safety project entails two major components; the extension of Runway 14-32 from its current 3,500 feet length to that of 4,000 feet along with installation of safety areas at each end; and, the relocation of Runway 6-24 to an orientation of 7-25 complete with 1,000 feet safety areas at each end. Runway 7-25 will be 5,350 feet long. Both runways will be 100 feet wide.

The Airport Runway Safety Project Fund only accounts for the County match of the project, which varies by phase from 2 ½% to 10%. New to the project in 2016, is the bond debt to pay for removal of the former City landfill where the new runway will be located. The contents of the old landfill will be taken to a new landfill at the county's cost.

Building Authority Fund - No expenditures are budgeted for the Building Authority Fund in this budget; however, historical expenses are included in the following charts. The Building Authority Fund was used in 2009 and 2010 to account for energy efficiency projects as a result of a county-wide energy savings analysis performed several years ago. The funding for this project was an ARRA grant awarded by the Department of Energy.

Transportation Fund – As of 2013, the Department of Transportation, formerly the County Road Commission, operates as a Department of the County whose budgetary and reporting come under the County Administrator/Controller and County Board of Commissioners. This year's CIP includes Department of Transportation capital projects for 2016 and 2017.

Revenue

The primary source of revenue for capital improvements are interest and fees from the delinquent tax revolving fund (transfer in). By policy, the Board of Commissioners has dedicated this revenue stream to capital expenditures. Presented below are several charts presenting information

for the past 2 “actual” years and 2014 & 2015 budgets. Not all of the requests have been accommodated in the five-year capital improvement program. A number of very large new projects were submitted this year that will require the Administrator/Controller’s Office and the Board of Commissioners to explore other funding options. We have balanced 2016. Some projects will be delayed or pushed back in the five year plan.

Funding for transportation projects comes from Public Act 51 proceeds and are not subsidized by the County General Fund. Projects are approved in the Transportation Improvement Plan (TIP) and the State Transportation Improvement Plan (STIP).

TOTAL REVENUE BY FUND				
	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 1,178,300	\$ 802,600	\$ 769,000	\$1,082,500
TECHNOLOGY & EQUIPMENT	1,015,930	768,000	1,276,000	\$1,117,800
AIRPORT RUNWAY FUND	250,000	250,000	\$50,000	\$150,000
BUILDING AUTHORITY FUND		-	-	-
TRANSPORTATION FUND	*	5,641,379	3,604,831	\$5,625,218
TOTAL	\$ 2,444,230	\$7,461,979	\$5,699,831	\$8,509,213

TOTAL PROGRAM FUND EXPENSE				
	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2016 BUDGET
PUBLIC IMPROVEMENT	\$ 1,178,300	\$ 802,600	\$ 769,000	\$1,566,395
TECHNOLOGY & EQUIPMENT	1,015,930	768,000	1,276,000	\$1,421,600
AIRPORT RUNWAY	250,000	250,000	\$50,000	\$150,000
BUILDING AUTHORITY		-	-	-
TRANSPORTATION FUND	*	5,641,979	3,604,831-	\$5,521,218
TOTAL	\$ 2,444,230	\$7,461,979	\$5,699,831	\$8,509,213

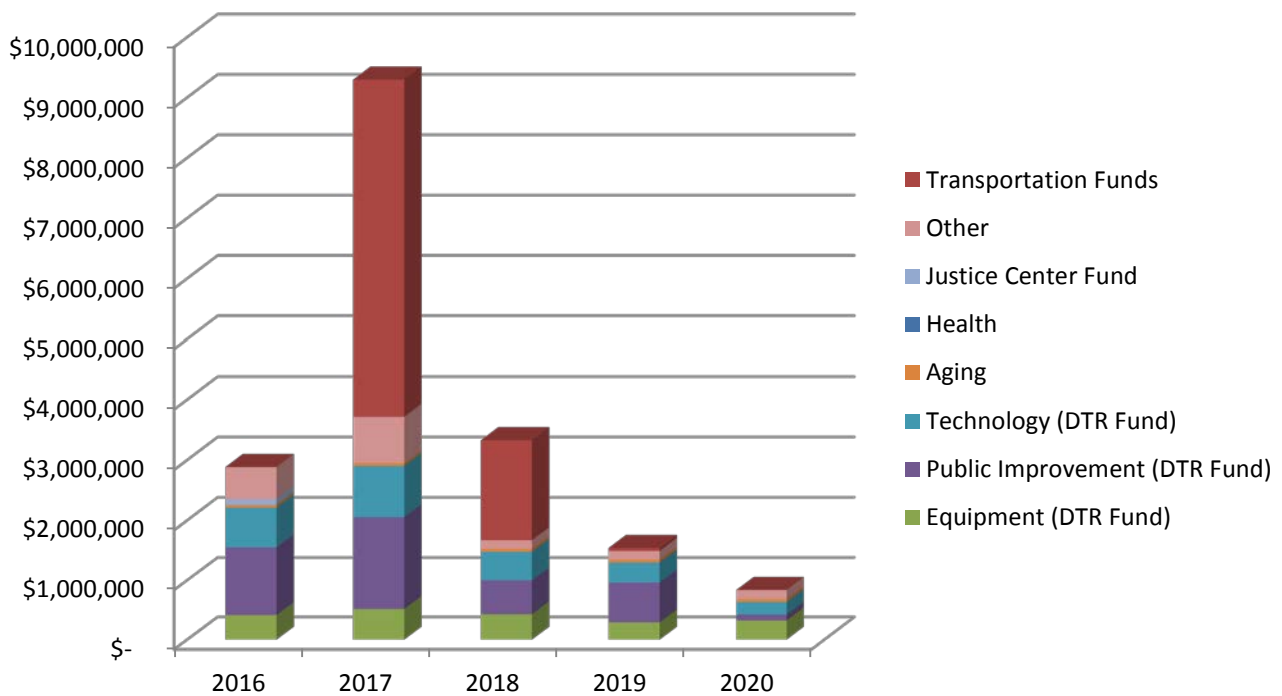
*Prior to County Management of Road Commission

Capital Budget

TOTAL PROGRAM REVENUE

	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2016 BUDGET
CHARGES/FEES	\$ -	\$ -	\$ -	
INTEREST/RENTS	-	-	-	
INTERGOVERNMENTAL	-	5,641,979	3,604,831	\$5,521,218
OTHER REVENUE	-	-	-	
TRANSFER IN	2,444,230	\$1,820,600	2,980,000	\$2,987,995
TOTAL	\$ 2,444,230	\$1,820,600	\$6,574,831	\$8,509,213

Capital Program Revenue Sources



2016 Capital Budget

Public Improvement Fund	
Carpet	\$36,500
Facility Repairs	\$720,000
Land Investment	\$226,000
Preventative Maintenance	\$285,000
Professional Services	\$28,000
Remodels	\$110,000
Renovation	\$107,895
Total	\$1,513,395
Equipment Fund	
Equipment	\$151,000
Imaging & Scanners	\$110,000
Technology	\$545,100
Vehicles	\$389,500
Total	\$1,195,600
Airport Runway Safety Project	
Runway Realignment	\$150,000
Total	\$150,000
Transportation	
Facility Improvements	\$150,000
Urban Construction	\$1,005,558
Rural Construction	\$1,082,660
Bridge Construction	\$3,433,000
Total	\$5,521,218