



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.

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.

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.



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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.

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.

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			
		2022 Actual	2023 BUDGET	2024 BUDGET	2025 DRAFT
101	GENERAL FUND	\$ 49,432,676	\$ 50,946,678	\$ 50,492,021	\$ 51,951,410
201	TRANSPORTATION	41,143,320	45,483,162	36,651,335	30,922,104
208	PARKS	2,380,218	2,435,439	2,549,291	2,582,196
213	TRAIL CONSTRUCTION	54,700	50,000	50,000	50,000
214	CASCADES PERSERVATION	700,000	150,000	100,000	100,000
215	FRIEND OF THE COURT	4,251,466	4,725,627	4,736,528	4,839,864
221	HEALTH DEPARTMENT	10,274,888	11,400,304	11,418,561	11,643,689
218	GOLF COURSES	788,839	720,350	760,350	760,350
232	PARKS DONATION FUND	173,596	100,000	100,000	100,000
233	ANIMAL SHELTER DONATION FUND	2,696	-	-	-
234	VETERANS DONATION FUND	250	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	3,800	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	2,031	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	100	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	-	1,000	1,000	1,000
239	LIFEWAYS MILLAGE	2,306,729	2,200,000	2,300,000	2,370,000
245	PUBLIC IMPROVEMENT & BUILDING	5,839,083	4,667,305	1,030,000	640,000
251	ANIMAL SHELTER MILLAGE	1,718,778	1,631,610	1,671,112	1,669,340
252	PARKS MILLAGE	2,443,894	2,252,856	2,568,791	2,601,696
253	PA DRUG ENFORCEMENT	-	10,000	10,000	10,000
256	ROD AUTOMATION FUND	128,930	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	2,179,518	4,228,799	4,772,791	4,772,791
261	EMERGENCY DISPATCH	3,170,193	3,360,485	3,363,337	3,393,992
263	CONCEALED PISTOL LICENSING	83,454	71,785	72,225	72,225
269	LAW LIBRARY	6,500	6,500	6,500	6,500
280	JAIL MILLAGE	2,358,421	1,000,000	722,335	5,878,116
281	DEPARTMENT ON AGING	4,652,264	4,585,008	4,585,803	4,420,760
284	OPIOID SETTLEMENT FUND	-	108,800	120,945	124,265
285	MI JUSTICE TRAINING	44,895	75,100	75,100	75,100
292	CHILD CARE	5,068,559	6,802,113	6,010,782	6,032,912
295	AIRPORT	701,929	587,350	613,338	605,428
297	MEDICAL CARE MOE	1,205,557	900,000	1,248,000	1,285,400
299	JOINT NARCOTICS FORFEITURE	73,370	181,800	181,800	181,800
402	EQUIPMENT AND/OR REPLACEMENT	3,513,242	1,133,686	907,858	517,858
515	LANDFILL/DPW	207,703	319,623	271,902	272,527
561	FAIR	1,899,427	1,740,700	1,807,900	1,807,900



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FUND	DESCRIPTION	EXPENDITURES			
		2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 DRAFT
101	GENERAL FUND	\$ 49,003,842	\$ 50,946,678	\$ 50,492,021	\$ 51,951,410
201	TRANSPORTATION	35,908,444	45,483,162	36,651,335	30,922,104
208	PARKS	2,352,356	2,435,439	2,549,291	2,582,196
213	TRAIL CONSTRUCTION	54,673	50,000	50,000	50,000
214	CASCADES PRESERVATION	140,409	150,000	100,000	100,000
215	FRIEND OF THE COURT	4,052,523	4,725,627	4,736,528	4,839,864
221	HEALTH DEPARTMENT	9,141,559	11,400,304	11,418,561	11,643,689
218	GOLF COURSES	725,479	720,350	760,350	760,350
232	PARKS DONATION FUND	110,434	100,000	100,000	100,000
234	VETERANS DONATION FUND	-	1,000	1,000	1,000
235	YOUTH CENTER SPECIAL REVENUE FUND	3,765	5,000	5,000	5,000
236	SHERIFF DEPARTMENT DONATION FUND	11,219	10,000	10,000	10,000
237	SHERIFF MOUNTED DIVISION	-	1,000	1,000	1,000
238	SHERIFF DEPARTMENT EXPLORER PROGRAM	400	1,000	1,000	1,000
239	LIFEWAYS MH MILLAGE	2,158,758	2,200,000	2,300,000	2,370,000
245	PUBLIC IMPROVEMENT & BUILDING	6,378,411	4,667,305	1,030,000	640,000
251	ANIMAL SHELTER MILLAGE	1,318,655	1,631,610	1,671,112	1,669,340
252	PARKS MILLAGE	2,469,088	2,252,856	2,568,791	2,601,696
253	PA DRUG ENFORCEMENT	-	10,000	10,000	10,000
256	ROD AUTOMATION FUND	186,313	149,000	149,000	149,000
260	INDIGENT DEFENSE FUND	2,463,826	4,228,799	4,772,791	4,772,791
261	EMERGENCY DISPATCH	3,185,611	3,360,485	3,363,337	3,393,992
263	CONCEALED PISTOL LICENSING	68,748	71,785	72,225	72,225
269	LAW LIBRARY	5,481	6,500	6,500	6,500
280	JAIL MILLAGE	1,809,188	1,000,000	722,335	5,878,116
281	DEPARTMENT ON AGING	3,723,952	4,585,008	4,585,803	4,420,760
284	OPIOID SETTLEMENT FUND	-	108,800	120,945	124,265
285	MI JUSTICE TRAINING	51,249	75,100	75,100	75,100
292	CHILD CARE	4,227,894	6,802,113	6,010,782	6,032,912
295	AIRPORT	705,323	587,350	613,338	605,428
297	MEDICAL CARE MOE	625,870	900,000	1,248,000	1,285,400
299	JOINT NARCOTICS FORFEITURE	101,875	181,800	181,800	181,800
402	EQUIPMENT AND/OR REPLACEMENT	3,484,034	1,133,686	907,858	517,858
515	LANDFILL/DPW	197,612	319,623	271,902	272,527
561	FAIR	1,899,039	1,740,700	1,807,900	1,807,900

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			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 DRAFT
REVENUES				
CHARGES FOR SERVICES	\$ 4,512,587	\$ 4,367,411	\$ 4,474,213	\$ 4,445,452
FINES & FORFEITURES	1,183,530	1,186,450	1,166,470	1,166,470
INTEREST & RENTALS	365,913	254,849	425,671	425,671
INTERGOVERNMENTAL	8,591,762	8,198,242	8,762,487	8,833,895
LICENSES & PERMITS	52,526	68,195	63,695	63,195
OTHER REVENUE	3,038,177	1,150,865	1,217,865	1,172,865
TAXES	27,557,465	28,299,145	29,732,392	30,617,833
TRANSFERS IN	4,130,707	5,638,745	4,649,228	5,226,029
TOTAL REVENUES	\$ 49,432,667	\$ 49,163,902	\$ 50,492,021	\$ 51,951,410
EXPENDITURES				
PERSONAL SERVICES	\$ 24,347,311	\$ 26,946,041	\$ 27,307,590	\$ 28,088,220
SUPPLIES AND MATERIALS	1,770,291	1,710,206	2,068,623	2,063,223
CONTRACTUAL/PROF SERVICES	3,608,300	4,151,527	4,036,435	4,020,435
OTHER EXPENSES	3,970,252	5,000,755	4,426,030	4,113,649
TRANSFER OUT	15,195,661	13,106,310	12,610,843	13,637,383
CAPITAL OUTLAY	112,002	31,839	42,500	28,500
TOTAL EXPENDITURES	\$ 49,003,817	\$ 50,946,678	\$ 50,492,021	\$ 51,951,410
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 428,850	\$ (1,782,776)	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	10,842,572	10,819,145	9,036,369	9,036,369
FUND BALANCE, END OF YEAR	\$ 11,271,422	\$ 9,036,369	\$ 9,036,369	\$ 9,036,369