

Capital Funds

Technology and
Equipment Fund

Public
Improvement
Fund

JCDOT

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 2022 are included in this budget. The Capital Improvement Plan (CIP) will include a five year projection of revenues and needs.

Capital Funds

Jackson County accounts for capital expenses primarily in three funds which include the Technology and Equipment Fund, the Public Improvement Fund, and the Transportation Fund (JCDOT). The Technology and Equipment Fund and the Public Improvement Fund contain routine capital expenditures. 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.

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 2022.

Revenue

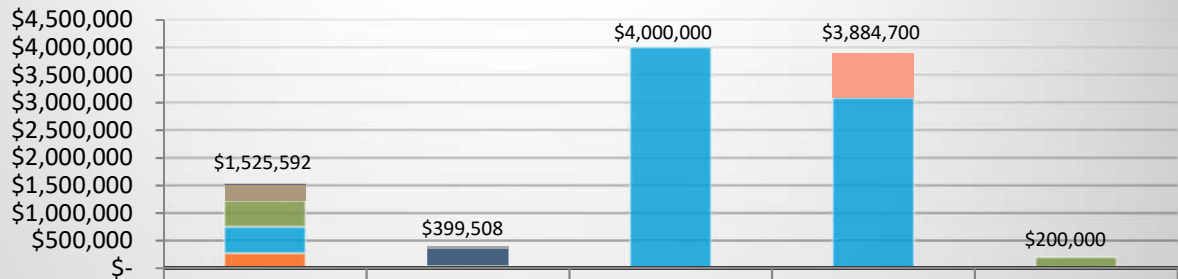
County voters approved Animal Control and Parks millage to support operations and improvements. Other revenue sources include the general fund, grant revenue, private donations and a small amount from the Delinquent Tax Revolving fund. Presented below are several charts presenting information for the past two “actual” years and 2021 & 2022 budgets. Not all of the requests have been accommodated in the five-year capital improvement program.

Funding for transportation purchases and projects comes from Public Act 51 proceeds, grants, contracted services (e.g., MDOT State Trunkline), and other local sources, and are not subsidized by the County General Fund. Projects are approved as part of the adopted Transportation Improvement Plan (TIP) and the State Transportation Improvement Plan (STIP).

For FY 2022, the Trail Construction and the Cascades Preservation Special Revenue Funds are budgeted to receive earmarked revenue to assist with the trail expansion and the improvements to Cascades.

TOTAL REVENUE BY FUND				
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 1,903,768	\$ 2,499,719	\$ 1,578,280	\$ 1,525,592
TECHNOLOGY & EQUIPMENT	2,157,342	1,192,048	564,280	399,508
TRAIL CONSTRUCTION	148,051	59,226	20,163	3,884,700
CASCADES PRESERVATION	187,045	151,834	50,000	200,000
JCDOT FUND	5,111,929	5,016,344	2,000,000	4,000,000
	\$ 9,508,135	\$ 8,919,171	\$ 4,212,723	\$ 10,009,800
TOTAL PROGRAM FUND EXPENSE				
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 2,415,526	\$ 1,106,077	\$ 1,578,280	\$ 1,525,592
TECHNOLOGY & EQUIPMENT	2,276,730	1,664,307	564,280	399,508
TRAIL CONSTRUCTION	148,051	59,226	20,163	3,884,700
CASCADES PRESERVATION	187,045	145,030	50,000	200,000
JCDOT FUND	5,111,929	5,016,344	2,000,000	4,000,000
	\$ 10,139,281	\$ 7,990,984	\$ 4,212,723	\$ 10,009,800

Capital Improvement Revenue Sources



	PUBLIC IMPROVEMENT	TECHNOLOGY & EQUIPMENT	JCDOT	TRAILS	CASCADES PRESERVATION
PRIVATE DONATION				\$800,000	
GOLF FUND		\$40,000			
GENERAL FUND	\$16,250	\$309,508			
ANIMAL SHELTER	\$288,642				
PARKS	\$470,800	\$50,000			\$200,000
INTERGOVERNMENTAL	\$476,200		\$4,000,000	\$3,084,700	
DELINQUENT TAX FUND	\$273,700				
TOTAL REVENUE	\$1,525,592	\$399,508	\$4,000,000	\$3,884,700	\$200,000

2022 Capital Budget	
PUBLIC IMPROVEMENT FUND	
Animal Shelter Building project - 4th installment	\$ 288,642
Debt Service/Bonds	273,700
Property Purchase - Land adjacent to Little Wolf Lake County Park	247,000
Capital Projects - Pickleball	450,000
Trail Improvement Projects	100,000
Parking Lot Improvements	100,000
Park Improvements	50,000
Monument - Morgue	16,250
	\$ 1,525,592
TECHNOLOGY AND EQUIPMENT	
Golf Course Mower	\$ 40,000
Maintenance Truck	50,000
Sheriff vehicles	220,000
Sheriff equipment leases	89,508
	\$ 399,508

2022 Capital Budget Continued

JCDOT FUND	
Loaders	\$ 825,000
Graders	350,000
Storage Tank Fall Prevention System	75,000
Hi-Reach Boom Truck	250,000
Single Operator Spray Patcher - Robotic	200,000
Light Duty Vehicles - MDOT Pick-ups	225,000
Hydraulic Guardrail Post Driver	60,000
Truck Wash Repair	30,000
Facility HVAC Replacements	200,000
Storage Bldg. Concrete Floor & Site Restoration	500,000
Crack Seal Equipment	65,000
Semi Tractor w/ Swap Loader & Front Plow	540,000
Semi Trailer - Rock Box	50,000
Screener	300,000
Roller - Medium Size Steel Drum - CIR	60,000
Small Paver (Trails, patches, shoulders, driveways)	250,000
Enclosed Trailer	20,000
	\$ 4,000,000
TRAIL CONSTRUCTION	
Trail Construction	\$ 3,884,700
	\$ 3,884,700
CASCADES PRESERVATION	
Capital Outlay	\$ 200,000
	\$ 200,000