

Capital Funds - DRAFT

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 2023 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 2023.

Capital Budget - DRAFT

Revenue

County voters approved a Parks millage to support operations and improvements. Other revenue sources include the general fund and grant revenue. Presented below are several charts presenting information for the past two “actual” years and 2022 & 2023 budgets.

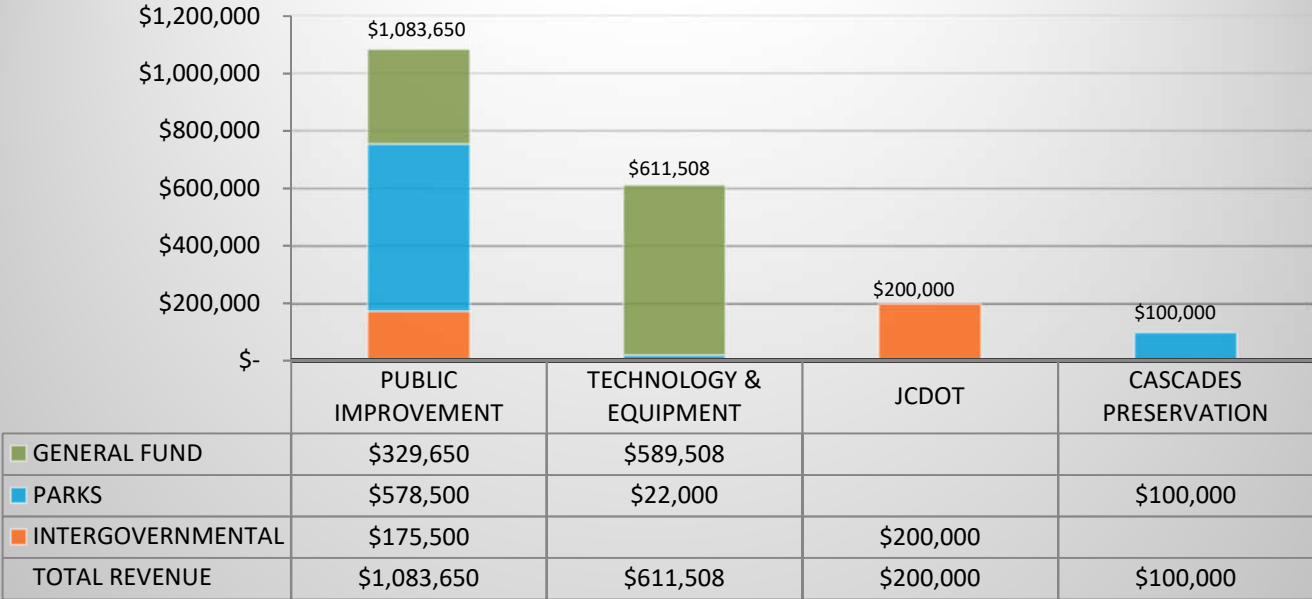
Funding for transportation purchases and projects comes from Public Act 51 proceeds, grants, contracted services (e.g., MDOT State Trunkline), and other local sources, and are not subsidized by the County General Fund. Projects are approved as part of the adopted Transportation Improvement Plan (TIP)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

For FY 2023, the Cascades Preservation Special Revenue Fund is budgeted to receive earmarked revenue to assist with the improvements to Cascades.

TOTAL REVENUE BY FUND				
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 2,499,719	\$ 2,623,264	\$ 1,525,592	\$ 1,083,650
TECHNOLOGY & EQUIPMENT	1,192,048	3,218,276	399,508	611,508
CASCADES PRESERVATION	151,834	50,873	200,000	100,000
JCDOT FUND	5,016,344	1,849,913	4,000,000	200,000
	\$ 8,859,945	\$ 7,742,326	\$ 6,125,100	\$ 1,995,158
TOTAL PROGRAM FUND EXPENSE				
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 1,106,077	\$ 1,930,828	\$ 1,525,592	\$ 1,083,650
TECHNOLOGY & EQUIPMENT	1,664,307	3,266,310	399,508	611,508
CASCADES PRESERVATION	145,030	50,909	200,000	100,000
JCDOT FUND	5,016,344	1,849,913	4,000,000	200,000
	\$ 7,931,758	\$ 7,097,961	\$ 6,125,100	\$ 1,995,158

Capital Budget - DRAFT

Capital Improvement Revenue Sources



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2023 Capital Budget	
PUBLIC IMPROVEMENT FUND	
Debt Service/Bonds	\$ 277,900
Airport project match	51,750
Park Restroom Improvements	40,000
Dog Park	100,000
Grass Lake Tennis Court	234,000
Picnic Shelter Roofing Replacements	100,000
Trail Improvement Projects	180,000
Park Improvements	50,000
Playground Improvements	50,000
	\$ 1,083,650
TECHNOLOGY AND EQUIPMENT	
Sheriff vehicles	\$ 220,000
Sheriff equipment lease	24,508
GIS - towards future flight	40,000
Two GMC 2500 Trucks	90,000
Skid Steer	65,000
IT - toward future technology replacements	150,000
Parks Equipment	22,000
	\$ 611,508
JCDOT FUND	
Plow Truck	\$ 200,000
	\$ 200,000
CASCADES PRESERVATION	
Capital Outlay	\$ 100,000
	\$ 100,000