

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 2024 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. The Transportation Fund does not have any capital budgeted for 2024.

Capital Funds

Revenue

County voters approved a Parks millage and Animal Shelter millage to support operations and improvements. Other revenue sources include the general fund and the golf fund. Presented below are several charts presenting information for the past two “actual” years and 2023 & 2024 budgets.

For FY 2024, the Cascades Preservation Special Revenue Fund is budgeted to receive Parks Millage to help with the improvements to the Cascades.

TOTAL REVENUE BY FUND

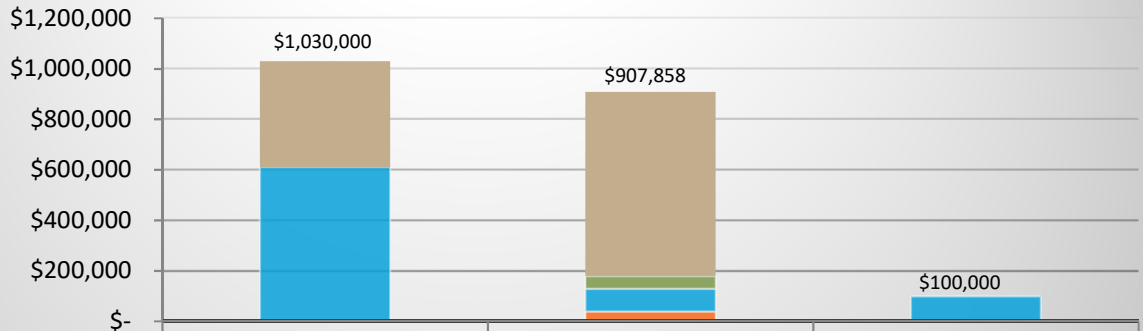
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 2,623,264	\$ 5,839,082	\$ 4,667,305	\$ 1,030,000
TECHNOLOGY & EQUIPMENT	3,218,276	3,513,243	1,133,686	907,858
CASCADES PRESERVATION	50,873	700,000	150,000	100,000
	\$ 5,892,413	\$ 10,052,325	\$ 5,950,991	\$ 2,037,858

TOTAL PROGRAM FUND EXPENSE

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 1,930,828	\$ 6,378,408	\$ 4,667,305	\$ 1,030,000
TECHNOLOGY & EQUIPMENT	3,266,310	3,484,035	1,133,686	907,858
CASCADES PRESERVATION	50,909	140,409	150,000	100,000
	\$ 5,248,047	\$ 10,002,852	\$ 5,950,991	\$ 2,037,858

Capital Funds

Capital Improvement Revenue Sources



	PUBLIC IMPROVEMENT	TECHNOLOGY & EQUIPMENT	CASCADES PRESERVATION
GENERAL FUND	\$420,000	\$727,858	\$-
ANIMAL SHELTER MILLAGE	\$-	\$50,000	\$-
PARK MILLAGE	\$610,000	\$90,000	\$100,000
GOLF FUND	\$-	\$40,000	\$-
TOTAL REVENUE	\$1,030,000	\$907,858	\$100,000

Capital Funds

2024 Capital Budget	
PUBLIC IMPROVEMENT FUND	
Park Restroom Improvements	35,000
Trail Improvements Projects	110,000
Park Improvements Miscellaneous	70,000
Playground Improvements	85,000
Lake and River Access	210,000
Parking Lot Improvements	100,000
Ballroom Stairs	40,000
Rebuild Tower building fire escape starting at 5th floor to 18th floor	380,000
	\$ 1,030,000
TECHNOLOGY AND EQUIPMENT	
Sheriff vehicles	\$ 303,350
Sheriff equipment lease	24,508
Animal Control vehicles	50,000
GIS - towards future flight	40,000
Full size truck	55,000
IT - toward future technology replacements	305,000
Parks Equipment	130,000
	\$ 907,858
CASCADES PRESERVATION	
Capital Outlay	\$ 100,000
	\$ 100,000