

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 2025 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 2025.

Capital Funds

Revenue

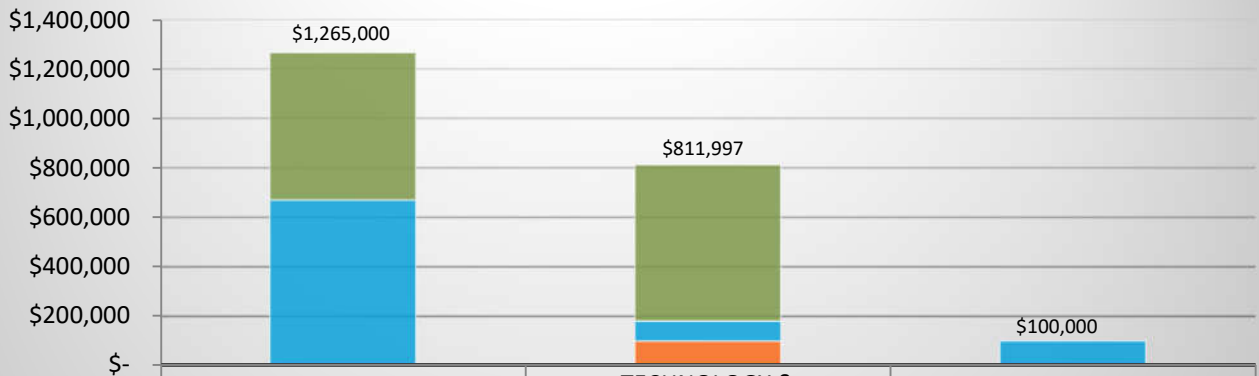
County voters approved a Parks millage and Animal Shelter millage to support operations and improvements. Other revenue sources include the general fund and the golf fund. Presented below are several charts presenting information for the past two “actual” years and 2024 & 2025 budgets.

For FY 2025, the Cascades Preservation Special Revenue Fund is budgeted to receive Parks Millage to help with the improvements to the Cascades.

TOTAL REVENUE BY FUND				
	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 5,839,082	\$ 5,956,974	\$ 1,030,000	\$ 1,265,000
TECHNOLOGY & EQUIPMENT	3,513,243	2,566,201	907,858	811,997
CASCADES PRESERVATION	700,000	245,726	100,000	100,000
	\$ 10,052,325	\$ 8,768,901	\$ 2,037,858	\$ 2,176,997
TOTAL PROGRAM FUND EXPENSE				
	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 6,378,407	\$ 5,551,995	\$ 1,030,000	\$ 1,265,000
TECHNOLOGY & EQUIPMENT	3,484,034	2,408,061	907,858	811,997
CASCADES PRESERVATION	140,409	157,714	100,000	100,000
	\$ 10,002,850	\$ 8,117,770	\$ 2,037,858	\$ 2,176,997

Capital Funds

Capital Improvement Revenue Sources



	PUBLIC IMPROVEMENT	TECHNOLOGY & EQUIPMENT	CASCADES PRESERVATION
■ GENERAL FUND	\$595,000	\$631,997	\$-
■ PARK MILLAGE	\$670,000	\$80,000	\$100,000
■ GOLF FUND	\$-	\$100,000	\$-
TOTAL REVENUE	\$1,265,000	\$811,997	\$100,000

Capital Funds

2025 Capital Budget	
PUBLIC IMPROVEMENT FUND	
Park Restroom Improvements	70,000
Trail Improvements Projects	100,000
Park Improvements Miscellaneous	100,000
Playground Improvements	100,000
Lake and River Access	200,000
Parking Lot Improvements	100,000
County Jail - Contingency	595,000
	\$ 1,265,000
TECHNOLOGY AND EQUIPMENT FUND	
Sheriff vehicles	\$ 262,489
Sheriff equipment lease	24,508
GIS - towards future flight	40,000
IT - toward future technology replacements	305,000
Parks Equipment	180,000
	\$ 811,997
CASCADES PRESERVATION FUND	
Capital Outlay	\$ 100,000
	\$ 100,000