

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 2026 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.

Capital Funds

Revenue

County voters approved a Parks millage and Department on Aging 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 2025 & 2026 budgets.

TOTAL REVENUE BY FUND

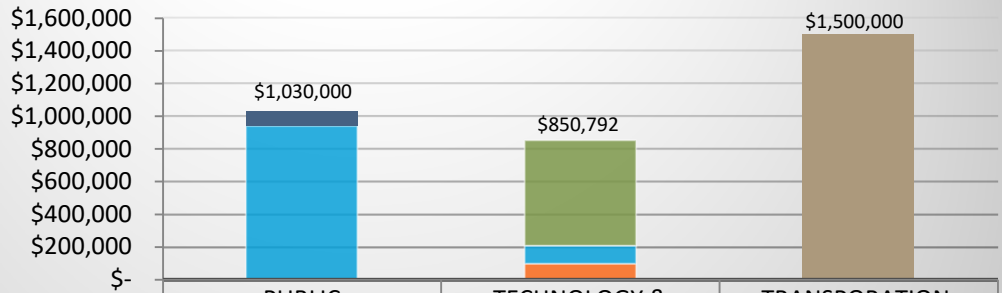
	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 10,654,892	\$ 20,846,857	\$ 1,030,000	\$ 1,030,000
TECHNOLOGY & EQUIPMENT	3,289,697	1,985,236	850,792	850,792
TRANSPORTATION FUND	170,451	457,128	250,000	1,500,000
CASCADES PRESERVATION	245,726	254,536	100,000	-
	\$ 14,360,766	\$ 23,543,757	\$ 2,230,792	\$ 3,380,792

TOTAL PROGRAM FUND EXPENSE

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 10,249,913	\$ 18,439,395	\$ 1,030,000	\$ 1,030,000
TECHNOLOGY & EQUIPMENT	3,131,557	1,484,129	850,792	850,792
TRANSPORTATION FUND	170,451	457,128	250,000	1,500,000
CASCADES PRESERVATION	157,714	87,545	100,000	-
	\$ 13,709,635	\$ 20,468,197	\$ 2,230,792	\$ 3,380,792

Capital Funds

Capital Improvement Revenue Sources



	PUBLIC IMPROVEMENT	TECHNOLOGY & EQUIPMENT	TRANSPORTATION FUND
■ DEPARTMENT ON AGING MILLAGE	\$90,000	\$-	\$-
■ TRANSPORTATION FUND	\$-	\$-	\$1,500,000
■ GENERAL FUND	\$-	\$640,792	\$-
■ PARK MILLAGE	\$940,000	\$110,000	\$-
■ GOLF FUND	\$-	\$100,000	\$-
TOTAL REVENUE	\$1,030,000	\$850,792	\$1,500,000

Capital Funds

2026 Capital Budget	
PUBLIC IMPROVEMENT FUND	
Playground Improvements	\$ 675,000
Lake and River Access	65,000
Capital Projects Misc.	200,000
Flooring improvements - Department on Aging	90,000
	\$ 1,030,000
TECHNOLOGY AND EQUIPMENT FUND	
Sheriff vehicles	\$ 295,792
GIS - towards future flight	40,000
IT - toward future technology replacements	305,000
Parks Equipment	210,000
	\$ 850,792
TRANSPORTATION FUND	
Two Graders	\$ 1,000,000
Five Pick-up Trucks	300,000
Miscellaneous Capital	200,000
	\$ 1,500,000