

Capital Funds

Technology and
Equipment Fund

Public
Improvement
Fund

Parks Improvements
& Event Center
Construction

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 2020 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 four funds which include the Technology and Equipment Fund, the Public Improvement Fund, the Event Center Project Fund and the Transportation Fund. 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 2020.

Revenue

The primary source of revenue for capital improvements has interest and fees from the delinquent tax revolving fund (transfer in). By policy, the Board of Commissioners has dedicated this revenue stream to capital expenditures. In addition, County voters approved Animal Control and Parks mileages to support the operations and improvements. Presented below are several charts presenting information for the past 2 “actual” years and 2019 & 2020 budgets. Not all of the requests have been accommodated in the five-year capital improvement program.

Funding for transportation projects comes from Public Act 51 proceeds and are not subsidized by the County General Fund. Projects are approved in the Transportation Improvement Plan (TIP) and the State Transportation Improvement Plan (STIP).

TOTAL REVENUE BY FUND

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 10,363,139	\$ 1,883,877	\$ 2,094,555	\$ 2,473,659
TECHNOLOGY & EQUIPMENT	1,352,201	755,590	1,517,500	-
AIRPORT RUNWAY FUND	433,967	5,608	-	-
JCDOT FUND	8,193,807	10,327,882	5,000,000	11,000,000
	\$ 20,343,114	\$ 12,972,957	\$ 8,612,055	\$ 13,473,659

TOTAL PROGRAM FUND EXPENSE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
PUBLIC IMPROVEMENT FUND	\$ 9,651,176	\$ 2,924,190	\$ 2,094,555	2,473,659
TECHNOLOGY & EQUIPMENT	967,316	936,522	1,517,500.00	-
AIRPORT RUNWAY FUND	433,967	5,608	-	-
JCDOT FUND	8,193,807	10,327,882	5,000,000	11,000,000
	\$ 19,246,266	\$ 14,194,202	\$ 8,612,055	\$ 13,473,659

Capital Improvement Revenue Sources



	PUBLIC IMPROVEMENT	TECHNOLOGY & EQUIPMENT	ANIMAL SHELTER/PARKS	TRANSPORTATION
OTHER	\$100,000	\$-	\$-	\$-
ANIMAL SHELTER/PARKS	\$-	\$-	\$1,036,509	\$-
AGING MILLAGE	\$-	\$-	\$-	\$-
INTERGOVERNMENTAL	\$442,300	\$-	\$-	\$11,000,000
DELINQUENT TAX FUND	\$894,850	\$-	\$-	\$-
TOTAL REVENUE	\$1,437,150	\$-	\$1,036,509	\$11,000,000

**2020 Capital Budget
PUBLIC IMPROVEMENT FUND**

Animal Shelter Building project - 2nd installment	\$	486,809
Playground Improvements		190,000
Lake and River Access Projects		832,000
Trail Improvement Projects		50,000
Park Equipment		20,000
Funding of prior years projects		617,000
	\$	2,195,809

JCDOT FUND

Plow Trucks (7/yr per the 10-yr Replenishment Program)	\$	1,550,000
Versatile 1-Ton Swaploader Plow/Patch/Brush Trucks (8)		1,000,000
Light-duty Fleet Vehicles (per the 10-yr Replenishment Program)		500,000
Sign Shop Equipment & Inventory (start up)		700,000
Forklifts/Telehandlers		395,000
Grader (1)		380,000
Loaders (2)		500,000
Live Bottom Semi Trailers (2)		425,000
Roadside Vegetation Control & Ditching Equipment		500,000
Road Recycling & Construction Equipment		3,000,000
Facility Capacity, Efficiency, & Modernization Projects		2,050,000
	\$	11,000,000