

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2024-25

RECOMMENDED BUDGET

The Accumulative Capital Outlay (ACO) Budget is recommended at \$66,512,757. The Recommended Budget reflects a decrease of \$5,312,031 (7.4%) when compared to the FY 2023-24 Adopted Budget. The budget fluctuates annually based on the funding and resources available and projects completed.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,941,121	1,950,140	2,008,644	58,504
Fines & Penalties	994	1,000	1,030	30
Rev Use Money/Prop	(196,635)	12,000	12,360	360
IG Rev - State	12,928	15,000	25,015,450	25,000,450
Other Gov Agency	6,662	6,500	6,695	195
Other Fin Sources	18,554,638	66,402,486	34,342,257	(32,060,229)
Fund Balance	0	3,437,662	5,126,321	1,688,659
Total Revenue	20,319,708	71,824,788	66,512,757	(5,312,031)
Salaries & Benefits	442,941	645,941	756,596	110,655
Other Charges	150	0	15,000	15,000
Fixed Assets	17,983,442	70,767,829	65,001,117	(5,766,712)
Other Fin Uses	565,846	411,018	740,044	329,026
Total Appropriations	18,992,380	71,824,788	66,512,757	(5,312,031)
FUND 1800 ACO FUND TOTAL	(1,327,329)	0	0	0

CAPITAL WORK PLAN SUMMARY

The ACO Fund is the County budget unit used to accumulate capital project funding and to plan and track major maintenance and capital improvements to County-owned facilities. This budget unit does not include roads (please see Department of Transportation) or standard maintenance projects (please see Facilities – Maintenance). Projects identified in the Work Plan are typically greater than \$25,000 and must be improvements that add value and life to the facility. Funds are budgeted to be transferred to the ACO Fund and appropriated from that fund throughout the year based on the approved Work Plan. However, funds that are budgeted to be transferred from the General Fund or special revenue funds and which are not spent during the year are not transferred to the ACO Fund. Any unspent General Fund contribution is identified each year as that portion of the General Fund Carryover Fund Balance that is designated for capital projects.

Continuing Projects

Countywide Special Projects/Facilities Planning

Funding from the annual ACO Fund is set aside annually for capital projects that have not been specifically identified. For FY 2024-25, a total of \$150,000 is set aside for emergency projects, security upgrades, HVAC repairs, painting, and Americans with Disabilities Act (ADA) compliance needs that may come up throughout the year.

Additionally, \$75,000 is budgeted for facilities planning costs, such as environmental assessments, ADA assessments, real estate negotiations, or other miscellaneous costs associated with future facility planning.

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Parks Projects

\$555,000 in funding has been budgeted for various projects at Forebay Park, Pioneer Park, Henningsen Lotus Park, and the El Dorado Trail at Jacquier.

Placerville Jail Expansion

The County received a \$25 million SB 844 grant from the Board of State and Community Corrections for the expansion/improvement of the Placerville Jail facility. The total project cost is estimated at \$40,670,257, which includes \$15,670,257 from the General Fund Capital Designation. The FY 2024-25 Work Plan includes the full project amount. The project is anticipated to be completed in May 2026. The department does anticipate some of the project funding to roll into FY 2025-26 as not all funds are expected to be utilized in FY 2024-25.

South Lake Tahoe Juvenile Treatment Center

In FY 2016-17, the Board set aside \$1.2 million as the County contribution and grant match for the replacement of the West Slope Juvenile Hall facility. Initially, the County's plan was to build a new West Slope Juvenile Hall and to close the South Lake Tahoe Juvenile Treatment Center (JTC) once the new Hall was complete. However, the Board of Supervisors changed direction and the County is now working with the State to receive project approval to make significant improvements to the South Lake Tahoe JTC instead of building a new West Slope Juvenile Hall. With this change in direction, the South Lake Tahoe JTC remains the sole detention facility serving the youth of El Dorado County. The FY 2024-25 Work Plan includes \$1.7 million in funding to complete the design process and go out to bid for improvements to the South Lake Tahoe facility.

Court Renovations

To create more efficient use of space in Building C and to create cost savings related to Court security, as well as making additional space available under the old West Slope Juvenile Hall, the Board approved a plan to consolidate Court services on the bottom floor of Building C. The first step in this process was to relocate Elections to the newly purchased Ponderosa Building in Shingle Springs. With that relocation complete, the Department is now completing the design process and getting ready to go out to bid for space improvements in Building C. The FY 2024-25 Work Plan includes \$5,025,000 for this project which is estimated to be completed in March 2025.

Emerald Bay Properties Remodel

At the end of 2022, the Board purchased four buildings in South Lake Tahoe formally occupied by Barton Healthcare. The buildings are being refurbished to meet the needs of numerous County departments in South Lake Tahoe. All services currently being conducted out of the end-of-life El Dorado Center, will be moved into the buildings located on Emerald Bay. The FY 2024-25 Work Plan includes \$3.7 million for renovations of three of the four buildings. Design and programming for these spaces has begun with construction estimated to begin in 2025. Phase 2 of this project will include the fourth building which will be converted to space for the Department of Transportation, Planning and Building, and Environmental Management.

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Permanent Navigation Center

The FY 2024-25 Work Plan includes \$3.9 million in funding for the construction of a permanent navigation center. A preliminary design has been completed. The County is currently in the process of finalizing the site location for the Navigation Center. If the preferred site next to the El Dorado County Jail is the chosen site, construction will not begin until the summer of 2026 once the jail expansion project is completed.

Various Libraries

The FY 2024-25 Work Plan includes approximately \$1.1 million in grant-funded project work at various libraries throughout the County. Work has begun on many of the various projects with completion estimated on all projects in FY 2024-25.

South Lake Tahoe Jail

The FY 2024-25 Work Plan includes \$1.5 million for the South Lake Tahoe Jail for safety upgrades.

Maintenance

The FY 2024-25 Work Plan includes approximately \$6.7 million to fund maintenance projects in the coming year. Most of these projects are related to the jails (\$1,625,000), improvements at the South Lake Tahoe Johnson Center (\$970,000), South Lake Tahoe Juvenile Treatment Center (JTC) (\$437,500), various parking lots, paint, flooring and exterior siding and generators (SLT library and Sandy Way).

Recommended New Projects

New projects recommended in FY 2024-25 are projects for the Department of Transportation for the rebuild of their Tahoma yard and control upgrades and lighting and paint at the South Lake Tahoe JTC.

MISSION

The Accumulative Capital Outlay Fund program directs funding for the project development and construction of Facilities that support County functions. In addition, the program performs major maintenance projects on existing County buildings, parks and paved trails. The Capital Project Work Plan is produced by the Facilities Division of the Chief Administrative Office, and the program is staffed by the Facilities Division. All expenses for the Facilities Capital Work Plan are captured in the ACO Fund.

SOURCES OF FUNDS

The General Fund contribution is currently recommended at \$27,230,257, which includes \$25,630,257 from the General Fund Capital Designation, \$1,100,000 from the Juvenile Hall designation, and \$500,000 from Discretionary Transit Occupancy Tax for the Tahoma replacement. The following funding sources are also included: \$25,000,000 from SB 844 for the Jail Expansion, \$5,126,321 of ACO Fund balance and \$2,044,179 of new ACO revenue, \$1,157,000 in library grant funds, \$3,800,000 from Public Health, \$221,000 from the Sheriff for various projects, \$370,000 from the Probation Department, \$100,000 from Health and Human Services Tobacco Settlement funds, \$900,000 from the American Rescue Plan Act audit reserve, \$160,000 from the Criminal Justice Construction Special Revenue Fund, \$184,000 from General Fund for Chili Bar, \$120,000 from Henningsen Lotus Park fees, and \$100,000 from the Department of Transportation.

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Pending Issues and Policy Considerations

The County continues to make steady progress in replacing end-of-life buildings and keeping up with maintenance. A standard measurement metric used within the facilities industry for determining the required budget to properly maintain public facilities is two to four percent of the replacement value. Our current replacement value for County facilities is estimated at \$527 million. With this metric applied at two percent of the replacement value, the County would be appropriating approximately \$10.5 million, invested annually into our assets. The FY 2024-25 Recommended Budget includes approximately \$6.7 million towards projects in the ACO Fund identified as maintenance, and approximately \$4.7 million in the Maintenance Division budget (labor and projects less than \$25,000), for a total of \$11.4 million included in the Recommended Budget toward what are identified as maintenance projects on the County's public facilities.

The FY 2024-25 Budget includes an increase in the Designation for Capital Projects of \$172,844 from rent received from the Department of Child Support. The purpose of the General Fund Designation for Capital Projects is to set one-time monies aside to fund future capital projects and deferred maintenance. The budget policy recommends adding an additional \$6 million annually to the Capital Projects Designation. The recommended budget includes uses of the Capital Projects Designation of \$25,630,257, leaving a balance of \$2,419,983. These funds have been set aside annually for large capital projects and for future building replacement needs. This fund has been discussed as a possible source for the replacement of the Spring Street facility, which houses several County Health and Human Services programs including the Psychiatric Health Facility. However, in addition to Spring Street, Facilities has also noted several other County buildings that will need either a full replacement or major refurbishment over the next 10-15 years. Estimates for the replacement of County buildings which are at 50% of their useful life exceed \$247 million.

Construction costs continue to increase. There are several large projects currently in process which may require additional funding. Some examples are costs for tenant improvements at the Emerald Bay properties in South Lake Tahoe, the Court renovation in Building C and the South Lake Tahoe Juvenile Treatment Center improvements. The County must remain diligent in setting funds aside for current and future facility needs.

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CAPITAL PROJECTS WORKPLAN

CAO FY 2024-25 Facilities Capital Budget PROPOSED WORKPLAN as of April 23, 2024		
Project Title	Requested Amount for FY 2024-25	Funding Source
Countywide Special Projects	150,000	ACO Fund
Facilities Planning	75,000	ACO Fund
Placerville Jail Expansion	25,000,000	SB844 Grant
- Match requirement	170,257	General Fund Capital Designation (GFCD)
- Capital Designation	15,500,000	General Fund Capital Designation
Juvenile Hall Replacement planning/design	1,700,000	\$600K GFCD, \$1.1M JH designation
Deferred Maintenance (see below)	6,705,500	\$6,025,500 ACO Fund, \$160,000 CJ Funding, \$120,000 GF Capital Designation, \$100,000 Tobacco Settlement, \$300,000 PH ARPA
Parks and Trails (see detail below)	555,000	\$120K HLP, \$435K ACO Fund
Sheriff Various Projects	221,000	Sheriff
Court renovation/move	5,025,000	General Fund Capital Designation
SLT Jail Safety Upgrades	1,500,000	General Fund Capital Designation
Chili Bar	184,000	General Fund (Org 1560620)
Emerald Bay properties remodel	3,700,000	GFCD \$2,715,000, PH Fund Balance \$500K, ACO Fund \$485K
Permanent Navigation Center	3,900,000	\$2.8M HHAP, \$200K PHLA, \$500K ARPA Audit Reserve, \$400K Public Health ARPA
Library Grants	1,157,000	Library
Probation SLT JTC Controls upgrade	290,000	AB 178 - Probation Funding
Probation SLT JTC lighting and paint	80,000	AB 178 - Probation Funding
Tahoma design	600,000	\$500K TOT, \$100K DOT
Total ACO Workplan	66,512,757	

Totals by Funding Source	
ACO	7,170,500
Criminal Justice SRF	160,000
General Fund Capital Designation (Org 1550500)	25,630,257
Juvenile Hall Designation (Org 1550500)	1,100,000
General Fund (TOT - Org 1560620)	184,000
ARPA General Fund Audit Reserve	900,000
HHSA Tobacco Settlement Funds	100,000
Sheriff	221,000
Probation	370,000
SB 844 Funds	25,000,000
Public Health ARPA Funds	300,000
Public Health HHAP (\$2.8M) and PHLA (\$200K)	3,000,000
Public Health Fund Balance	500,000
Library Grant Funds	1,157,000
Henningsen Lotus Park (HLP) SRF	120,000
Department 15 - TOT	500,000
DOT - Tahoma	100,000
Total	66,512,757

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Parks / Trails Workplan	Budget	Funding Source
Pioneer Park parking lot	200,000	ACO Fund
Forebay Park Backflow Preventer	25,000	ACO Fund
ADA improvements HLP	120,000	HLP fees
El Dorado Trail Jacquier Crack & Fill Seal coat	150,000	ACO Fund
HLP Ballfield rehab	60,000	ACO Fund
Parks / Trails Total	555,000	

Deferred Maintenance Subtotals by Building:	
Building A	100,000
Building B	173,000
Building C	595,000
Temporary Navigation Center	50,000
Ag	415,000
Placerville Jail (\$219K Criminal Justice)	835,000
Main Library	145,000
Cameron Park Library	100,000
El Dorado Hills Library	400,000
El Dorado Hills Sr. Center	175,000
Spring Street (\$100K Tobacco Settlement)	60,000
Veteran's Building	85,000
Museum	60,000
Placerville Animal Shelter	60,000
SLT Johnson Center	970,000
SLT El Dorado Center	100,000
SLT JTC	437,500
SLT Jail	790,000
SLT Library	120,000
DOT Shakori	50,000
SLT Animal Shelter	325,000
SLT HHSA Sandy Way	320,000
Emerald Bay properties	340,000
Deferred Maintenance Total	6,705,500