

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Accumulative Capital Outlay (ACO) Budget is recommended at \$65,248,468, which is an increase of \$8,066,979 (14.1%) when compared to the FY 2025-26 Adopted Budget. The budget fluctuates annually based on the funding and resources available and projects completed.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,086,596	2,078,856	2,141,223	62,367
Fines & Penalties	935	1,066	1,098	32
Rev Use Money/Prop	86,427	12,793	14,072	1,279
IG Rev - State	12,684	20,112,650	34,642,292	14,529,642
Other Gov Agency	8,786	6,929	7,137	208
Miscellaneous Rev	998	0	0	0
Other Fin Sources	9,311,455	28,243,534	22,907,646	(5,335,888)
Fund Balance	0	6,725,661	5,535,000	(1,190,661)
Total Revenue	11,507,882	57,181,489	65,248,468	8,066,979
Salaries & Benefits	0	629,314	0	(629,314)
Other Charges	25	0	0	0
Fixed Assets	12,386,637	55,751,858	63,846,536	8,094,678
Other Fin Uses	1,273,510	800,317	1,401,932	601,615
Total Appropriations	13,660,172	57,181,489	65,248,468	8,066,979
FUND 1800 ACO FUND TOTAL	2,152,290	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 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 which are not spent during the year are not transferred to the ACO Fund. Each year, any unspent General Fund contributions are identified as the portion of the General Fund Carryover Fund Balance designated for capital 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 2026-27, a total of \$200,000 is set aside for emergency projects, security upgrades, Heating, Ventilation, and Air Conditioning (HVAC) repairs, painting, and Americans with Disabilities Act (ADA) compliance needs that may come up throughout the year. Additionally, \$125,000 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 and Trails Projects

\$480,000 in funding has been budgeted for various projects at Pioneer Park, Henningsen Lotus Park, and the El Dorado Trail at Jacquier Road.

Placerville Jail Expansion

The County received a \$25 million 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 2026-27 Work Plan includes \$21,612,022 of funding, which is the projected amount remaining to complete the project. The project is anticipated to be completed in March of 2027.

Health and Human Services (HHS) Service Outreach Access and Response (SOAR)

The FY 2026-27 workplan includes \$24,000,000 for the HHS SOAR project. This project is funded with a grant from the California Department of Health Care Services Bond Behavioral Health Continuum Infrastructure Program (BHCIP). This project will be located at 299 Fair Lane. The project will include the relocation and expansion of the psychiatric health facility as well as areas to house staff from Outpatient Mental Health, Veteran Services, Self-Sufficiency, Substance Abuse, Public Guardian and Protective Services. This project must be completed, and the building must be occupied by June 30, 2030. The project is currently in the design phase with construction anticipated to begin by January 2028.

Emerald Bay Properties Renovation

At the end of 2022, the Board purchased four buildings in South Lake Tahoe that were formally occupied by Barton Healthcare and are now referred to as the Emerald Bay Properties. 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 El Dorado Center, which is end of life, will be moved into the buildings located on Emerald Bay or moved to the Johnson Center. The FY 2026-27 Work Plan includes \$6 million for renovations of three of the four buildings. Design and programming for these spaces have begun, with construction estimated to begin towards the end of 2026. The second phase of this project will include converting the fourth building into space for the Department of Transportation, Planning and Building, and Environmental Management, that are currently in leased space.

Behavioral Health Housing at 300 Forni Road

The FY 2026-27 Work Plan includes \$5,000,000 in funding for the construction of behavioral health housing at 300 Forni Road in Placerville. The County is beginning the design of the facility, which will be located adjacent to the County Jail. Construction is anticipated to begin in late summer of 2027, following the completion of the jail expansion project.

Maintenance

The FY 2026-27 Work Plan includes approximately \$6.6 million to fund maintenance projects in the coming year. Most of these projects are related to the jails (\$2,548,000), various parking lots and sidewalks (\$1,050,000), HVAC repairs (\$900,000), paint, lighting, and exterior repairs (\$1,147,000), and various asset preservation and fire and life safety items (\$955,000).

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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 Facilities Division staff. 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 \$15,386,570 and is fully funded by the Capital Designation. The following funding sources are also included: \$24,000,000 from the State BHCIP grant; \$10,625,822 from the California Board of State and Community Corrections for the Jail Expansion; \$5,535,000 of ACO Fund balance, \$2,180,000 in ad valorem property tax, \$50,000 in library grant funds, \$4,498,620 from HHSA, \$191,217 from the Sheriff for various projects, \$476,100 from Environmental Management, \$100,000 from Health and Human Services Tobacco Settlement funds, \$1,000,000 of General Fund from American Rescue Plan Act (ARPA) Lost Revenue, \$375,000 from the Road Fund, \$500,000 from the Moni Gilmore fund, \$160,000 from the Criminal Justice Construction Special Revenue Fund, \$33,900 from General Fund for Chili Bar, \$115,000 from Henningsen Lotus Park fees, and \$55,139 from Probation funds.

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 \$530 million. With this metric applied at two percent of the replacement value, the County would appropriate approximately \$10.6 million, invested annually into our assets. The FY 2026-27 Recommended Budget includes approximately \$6.6 million towards projects in the ACO Fund identified as maintenance, and approximately \$2.8 million in the Maintenance Division budget (labor and projects less than \$25,000), for a total of \$9.4 million included in the Recommended Budget toward what are identified as maintenance projects on the County's public facilities.

The purpose of the General Fund Capital Projects Designation 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 \$15,352,580, which is the amount of carryover funding that is planned to be returned to the Designation at the end of FY 2025-26. This leaves a balance of \$15,238,564 at the end of FY 2026-27. These funds have been set aside annually for large capital projects and for future building replacement needs. In addition, the FY 2026-27 budget maintains \$2,072,556 in the Spring Street Replacement Designation. However, in addition to Spring Street, there are 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 \$250 million.

Construction costs continue to increase and there is the potential for large cost increases. This could impact projects currently underway, such as the Jail Expansion project, HHSA SOAR project, and the Emerald Bay Properties Renovation. The County must remain diligent in setting funds aside for current and future facility needs.

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CAPITAL PROJECTS WORKPLAN

FUNDING SOURCES	
Funding Source	Amount
ACO	7,715,000
Criminal Justice Special Revenue Fund	160,000
General Fund - Capital Designation	15,352,580
General Fund – Board allocated to Chili Bar	33,990
State Behavioral Health Continuum Infrastructure Program (BHCIP)	24,000,000
HHSa Tobacco Settlement Funds	100,000
Moni Gilmore Special Revenue Fund (SRF)	500,000
Sheriff	191,217
SB 844 Funds	10,625,822
Public Health ARPA Funds	300,000
Public Health Fund Balance	198,620
ARPA (Department 15)	1,000,000
Behavioral Health Services Act - Capital Facilities and Technological Needs (BHSA/CFTN)	1,000,000
Opioid Settlement Funds	2,000,000
Public Health Realignment	371,715
Health and Human Services Agency FEMA Project Roomkey	628,285
Library Grant Funds	50,000
Henningsen Lotus Park (HLP) Special Revenue Fund	115,000
Environmental Management	476,100
Probation AB 178	55,139
Road Fund	375,000
Total:	65,248,468

ACO WORKPLAN		
Project Title	Amount	Funding Source
Countywide Special Projects	200,000	ACO Fund
Facilities Planning	125,000	ACO Fund
Placerville Jail Expansion	10,625,822 10,986,200	SB844 Grant General Fund Capital Designation
HHSa SOAR project (BHCIP)	24,000,000	State BHCIP Grant Funds
Deferred Maintenance (Total by Building Shown Below)	6,600,000	\$5,840,000 ACO Fund, \$160,000 CJ Funding, \$100,000 Tobacco Settlement, \$500,000 Moni Gilmore SRF
Parks and Trails (Parks and Trails-Specific Workplan Shown Below)	480,000	\$115K HLP, \$365K ACO Fund
Sheriff Various Projects	191,217	Sheriff - SLT Intake & Targets

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Chili Bar	33,990	General Fund
Emerald Bay Properties Remodel	6,050,000	GFCF \$4,366,380, PH Fund Balance \$198,620, ACO Fund \$1,185,000, PH ARPA \$300,000
Behavioral Health Housing at 300 Forni Road	5,000,000	\$2M Opioid Settlement Funds, \$1M BHSA/CFTN, \$1M ARPA, \$628,285 FEMA Project Roomkey, \$371,715 Public Health Realignment
Library Grants	50,000	Library
SLT Juvenile Treatment Center Control Panel Upgrade	55,139	AB 178 - Probation Funding
Union Mine Modular Replacement	476,100	Environmental Management
Tahoma Design	300,000	Road Fund
SLT DOT Heating, Ventilation, and Air Conditioning (HVAC)	75,000	Road Fund
Total ACO Workplan:		65,248,468

PARKS AND TRAILS WORKPLAN		
Project	Amount	Funding Source
Pioneer Park Mechanical	100,000	ACO Fund
ADA improvements at Henningsen Lotus Park (HLP)	115,000	HLP fees
New Gate at HLP	100,000	ACO Fund
El Dorado Trail (Jacquier Crack & Fill Sealcoat)	65,000	ACO Fund
Pioneer Park (Paint, Fascia, Roof)	100,000	ACO Fund
Parks and Trails Workplan Total:		480,000

MAINTENANCE BY BUILDING	
Building	Maintenance Amount
Government Center - Building A	90,000
Government Center - Building B	195,000
Government Center - Building C	212,000
Agriculture	325,000
Placerville Jail (\$160K Criminal Justice)	1,688,000
Main Library	50,000
Cameron Park Library	-
El Dorado Hills Library	40,000
El Dorado Hills Senior Center	500,000
Spring Street (\$100K Tobacco Settlement)	180,000
Veteran's Building	300,000

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Museum	-
DOT - Headington	60,000
Facilities	-
Ponderosa Building	-
Placerville Animal Services	-
Public Safety Facility	450,000
SLT Johnson Center	600,000
SLT El Dorado Center	100,000
SLT Juvenile Treatment Center	550,000
SLT Jail	860,000
SLT Library	50,000
SLT DOT Shakori	-
SLT Animal Services	-
SLT HHSA Sandy Way	350,000
SLT Emerald Bay Properties	-
Maintenance Total:	6,600,000