



Placer County Local Agency Formation Commission
110 Maple Street Auburn, CA 95603 | (530) 889-4097

**PUBLIC HEARING
STAFF REPORT
APRIL 8, 2026**

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Acting Assistant
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Amy Engle
Commission
Clerk/Analyst

TO: Chair Alpine and members of the Commission

FROM: Amanda Ross, Acting Assistant Executive Officer
Colette Santsche, Interim Executive Officer

SUBJECT: **Proposed Workplan and Budget for Fiscal Year
2026-2027**

SUMMARY

The Placer County Local Agency Formation Commission (LAFCO) will review recommendations from the Interim Executive Officer regarding the adoption of the Proposed Workplan and the corresponding Proposed Budget for fiscal year (FY) 2026-27.

The Proposed Workplan outlines 34 projects and tasks, most of which are ongoing and will carry forward into the new fiscal year. Following the resignation of the Executive Officer in late 2025, the Commission has maintained operations through one full-time staff member and a contracted management team. The Proposed Workplan emphasizes administrative stability and organizational continuity, consistent with the Strategic Plan 2024-2028+, including recruitment of a new Executive Officer.

The Proposed Budget totals \$1,304,727.88, consistent with the adopted operating budget for the current fiscal year.

The Interim Executive Officer recommends that the Commission adopt the Proposed Workplan and Budget, with any desired modifications, direct distribution to LAFCO's 44 funding agencies, and return on June 10, 2026, for adoption of the final Workplan and Budget for FY 2026-27.

BACKGROUND

State law requires LAFCO to adopt a proposed budget by May 1 and a final budget by June 15 each year, following public hearings. The

adopted budget must be at least equal to the prior fiscal year's budget (unless the Commission finds that reduced staffing or program costs will nevertheless allow the Commission to fulfill the purposes and programs of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH)). The Commission is also required to send the proposed and final budget to its local funding agencies. This item is presented in partial fulfillment of these statutory obligations.

DISCUSSION AND ANALYSIS

Since September 2025, Placer LAFCO has maintained operations through a temporary contracted leadership structure. Planwest Partners, Inc. provides Interim Executive Officer services through Colette Santsche, while South Fork Consulting, LLC provides Acting Assistant Executive Officer services through Amanda Ross. Under this interim model, the agency currently has one full-time permanent employee, Amy Engle, who serves as the Commission Clerk and is currently serving in an out-of-class assignment, performing Analyst-level responsibilities. This transition period underscores the importance of the Strategic Plan 2024-2028+, particularly the goal of establishing stable, long-term staffing and organizational capacity.

Proposed 2026-2027 Workplan & Budget Report

The attached Proposed FY 2026-2027 Workplan and Budget (Attachment A) thoroughly outlines recent accomplishments, proposed and ongoing projects, the recommended budget, funding allocations, and invoices for the Commission's 44 funding agencies. The Proposed Workplan and Budget prioritizes continued progress on existing work while advancing efforts to build long-term staffing capacity.

STAFF RECOMMENDATION

Staff recommends that the Commission adopt the Proposed Workplan and Budget with any desired modifications, distribute the Proposed Workplan and Budget to LAFCO's 44 funding agencies, and return to the June 10, 2026, meeting for the Commission's adoption of a final Workplan and Budget for FY 2026-27.

PROCEDURES

This item is on the Commission's agenda for action as a noticed public hearing under the CKH. The following procedures, accordingly, are recommended for the Commission's consideration:

- 1) Receive an oral report from the Interim Executive Officer.
- 2) Open the hearing and invite comments from the public.
- 3) Consider the Proposed Workplan and Budget.
- 4) Adopt or adopt with modifications the Proposed Workplan and Budget, as set forth in proposed Resolution No. 26-04 (Attachment B to this report), via a roll-call vote.

- 5) Direct staff to distribute the Proposed Workplan and Budget to the local funding agencies.

ATTACHMENTS

- A – Proposed Workplan and Budget Report for Fiscal Year 2026-2027, submitted April 8, 2026
- B – Resolution No. 26-04 Adopting a Proposed Workplan and Budget for Fiscal Year 2026-2027
 - Exhibit A – Proposed Workplan (excerpted from Attachment A and condensed into three pages)
 - Exhibit B – Proposed Budget (excerpted from Attachment A and condensed into a single page)



Proposed 2026-2027 Workplan & Budget

Submitted April 8, 2026

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1 LAFCO 2025-2026 Achievements

Since the adoption of the 2025-2026 Workplan, LAFCO has successfully completed various project applications, spheres of influence updates, and other administrative tasks. This section highlights the significant achievements of Placer LAFCO from July 1, 2025, to April 8, 2026.



Placer LAFCO and its local civic partners worked together during a time of transition for LAFCO over the past year. The resignation of the Executive Officer required the Commission to rely heavily on consultant and interim support for day-to-day LAFCO operations through most of the year. LAFCO staff and consultants worked in close partnership to follow the workplan, with a focus shifted towards completing administrative projects and applications. Municipal Service Reviews and Sphere of Influence Updates progress was slowed; however, it is anticipated for some of these projects to be at or near completion by the start of the 2026-2027 Workplan. The proposed 2026-2027 Workplan continues many of the same projects and anticipates the incoming Executive Officer will use this year to transition focus towards hiring staff and becoming familiar with Placer LAFCO and its local civic partners.

2 2026-2027 Proposed Workplan

This section provides a comprehensive overview of new projects proposed for the 2026-2027 Workplan, as well as key projects and initiatives carried over from the 2025-2026 Workplan. Many items from the previous Workplan are nearing completion, and that progress is reflected below. Each project has been evaluated for alignment with the Commission's strategic goals and the operational needs of Placer LAFCO, including potential impacts on staffing and budget. The proposed Workplan reflects projects currently known to LAFCO staff and is intended to remain flexible and responsive to new projects and priorities that may emerge during the year. As LAFCO processes project applications and conducts studies in response to requests from member agencies and as part of the service review cycle, additional projects may arise during the year that are not currently reflected in the Proposed Workplan.

Service Reviews and Sphere of Influence Updates

The time required for LAFCO to prepare studies for a service review or sphere of influence update can vary significantly based on several factors. While this is not an exhaustive list, factors may include, but are not limited to, the following:

- **Scope of the review:** Reviews focused on a single agency or service typically require less time than those covering multiple agencies, broader geographic areas, or multiple service types. However, regional or service-specific reviews can provide a more comprehensive evaluation of service delivery, identify opportunities for coordination or consolidation, and support more strategic long-term planning.
- **Complexity of services:** Reviews involving complex services or significant infrastructure, governance or capacity challenges typically require additional time due to the coordination needed with agencies to assess issues and develop solutions.
- **Information availability:** The ease and timeliness of obtaining necessary data can significantly influence the overall schedule. Agencies with accessible and up-to-date information are typically easier to evaluate, while limited or delayed reporting may require additional time to obtain and verify data.
- **Agency cooperation:** Timely and complete responses to LAFCO questionnaires and information requests help streamline the review process, while follow-up coordination may be needed when information is incomplete or delayed.
- **First-time reviews:** Many agencies that require a service review in Placer County have not previously undergone comprehensive reviews, requiring more in-depth analysis rather than updates to existing studies.
- **Agency and public review periods:** Draft studies are provided for agency review and technical comment, followed by public review periods and Commission hearings, all of which contribute to the overall timeline.

LAFCO staff estimates that a routine review can take 6 to 9 months, while some reviews can take one to two years.

Continued from 2025-2026 Work plan

1. Project No. 2024-03: Town of Loomis MSR/SOI Study

Placer LAFCO tasked South Fork Consulting, LLC to complete an MSR/SOI Study for the Town of Loomis. Currently, progress towards completion of this report has been halted due to staffing changes with Placer LAFCO. Picking up and completing this MSR/SOI is anticipated in FY 2026-2027.

2. Project No. 2024-04: Placer County Cemetery Districts MSR/SOI Study

Placer LAFCO tasked RSG Consultants with creating an MSR/SOI Study for all of the cemetery districts in Placer County. LAFCO staff anticipates a draft will be available in June/July 2026.

3. Project No. 2024-06: Eastern Placer County Fire and EMS MSR Study (Phase 1)

Placer LAFCO contracted ESCI to conduct Phase 1 of the Eastern Placer County Fire and EMS MSR Study. LAFCO staff anticipates a draft will be available in July/August 2026.

4. Project No. 2025-04: City of Colfax and Suburban Pines Community Services District MSR/SOI Study

Placer LAFCO contracted RSG to conduct the MSR/SOI Study for the City of Colfax and Suburban Pines Community Services District. The administrative draft has been submitted to LAFCO staff for review and feedback before review by the City and District.

5. Project No. 2025-05: Heather Glen Community Services District, Meadow Vista County Water District, and Midway Heights County Water District MSR/SOI Study

Placer LAFCO contracted RSG to conduct the MSR/SOI Study for Heather Glen CSD, Meadow Vista CWD, and Midway Heights CWD. The administrative draft is still in progress.

6. Alta Fire Protection District

LAFCO staff anticipates scheduling the Alta FPD MSR/SOI Study during the 2026-2027 Workplan to evaluate reorganization options.

7. County Service Area 28 (CSA 28), Placer County Fire Department

LAFCO staff propose that this comprehensive Service Review of CSA 28 include Placer County Fire Department and related zones of benefit. LAFCO staff anticipate scheduling the CSA 28 MSR/SOI Study during the 2026-2027 Workplan.

8. Foresthill Fire Protection District

LAFCO staff propose that this service review study include the other special districts in the immediate vicinity, such as the Foresthill Public Utility District. LAFCO staff anticipates scheduling this MSR/SOI Study during the 2026-2027 Workplan.

Postponed to Future Workplan

9. City of Auburn

LAFCO staff anticipates scheduling this MSR/SOI Study during the 2027-2028 Workplan pending the adoption of the City's General Plan Update.

10. Penryn Fire Protection District Sphere of Influence

LAFCO staff brought a Sphere of Influence recommendation to the Commission on August 13, 2025, along with three other fire protection Districts. The Commission struck Penryn FPD's Sphere of Influence from the resolution. Staff needs direction on how to proceed.

11. South Placer Fire Protection District Sphere of Influence

LAFCO staff brought a Sphere of Influence recommendation to the Commission on August 13, 2025, along with three other fire protection districts. The Commission struck South Placer FPD's Sphere of Influence from the resolution. Staff needs direction on how to proceed.

Applications

1. Project No. 2025-07: South Placer Municipal Utility District 2891 Swetzer Road Annexation

South Placer Municipal Utility District (SPMUD) has requested annexation of a single parcel to provide sewer services to a single-family residence being developed on the parcel. Placer LAFCO tasked RSG with management of this application. The application remains incomplete pending property tax exchange negotiations.

2. Project No. 2026-01: Town of North Tahoe Incorporation

The proposed incorporation of the Town of North Tahoe would establish a new city within the unincorporated area of Placer County, generally located along the north shore of Lake Tahoe, including Olympic Valley and extending north to the Nevada County boundary, encompassing approximately 59,443 acres. The proposal would not alter the boundaries or service responsibilities of existing special districts within the proposed incorporation area.

LAFCO received a formal application on February 25, 2026. A "Notice of Filing and Request for Agency Comments" was distributed to all affected and interested agencies on March 23, 2026, initiating the formal referral period. Due to the scale and complexity of the proposal, LAFCO has scheduled a virtual agency informational meeting for April 28, 2026. Agencies have been requested to submit initial comments on the Notice of Filing to the LAFCO office by May 15, 2026. These comments will inform the upcoming preparation of a Comprehensive Fiscal Analysis (CFA) and the environmental review process required under the California Environmental Quality Act (CEQA). Additional opportunities for agency consultation, review, and comment will be available.

3. Olympic Valley Public Service District and North Tahoe Fire Protection District Reorganization

This pending reorganization application involves the divestiture of fire protection services by Olympic Valley Public District and annexation of the affected fire services area into the North Tahoe Fire Protection District. Staff have not yet received this application.

Continued from 2025-2026 Work plan

4. City of Lincoln Village 5B/7B Reorganization

Annexation of the Village 5B/7B area into the City of Lincoln with concurrent detachment from County Service Area 28. Staff have not yet received this application.

5. City of Lincoln Brar Property Reorganization

Annexation of a portion of the "Island B" Village 5A Specific Plan area and concurrent detachment from County Service Area 28. City of Lincoln submitted documents for staff review as part of the pre-application process. Staff have not yet received this application.

6. City of Lincoln Moore Ranch East (Village 7) Property Reorganization

Annexation of a portion of the "Island B" Village 5A Specific Plan area and concurrent detachment from County Service Area 28. City of Lincoln submitted documents for staff review as part of the pre-application process. Staff have not yet received this application.

7. City of Rocklin West Oaks Apartments Highway 65 Reorganization

Annexation into the City of Rocklin and the South Placer Municipal Utility District with concurrent detachment from County Service Area 28. Staff have not yet received this application.

8. South Placer Municipal Utility District Annexation

Potential annexation of areas currently served by South Placer Municipal Utility District within its Sphere of Influence. This project remains in concept.

9. South Placer Fire Protection District Detachment

Detachment of the Sierra Bluffs area from the South Placer Fire Protection District, as the City of Rocklin already services these properties. Staff have not yet received this application.

10. City of Auburn PG&E Substation Out of Agency Agreement

Authorization for the extension of sewer services from the City of Auburn to PG&E's substation in anticipation of a future annexation. This project remains in the early planning stages, with only preliminary inquiries received from PG&E and limited progress since that time.

Administrative Projects

1. Executive Officer Recruitment

The Commission is currently recruiting for the Executive Officer position and is currently accepting applications.

2. Analyst I Recruitment

On April 22, 2025, the Commission approved the funding for five full-time employees (FTEs), including three new positions. The current Administrative Technician has been assigned to work out of class (WOC) as the LAFCO Analyst (Staff Services Analyst I) beginning on May 31, 2025, with two six-month extensions. The Interim Executive Officer will be initiating recruitment for the Analyst I position prior to June 1, 2026. LAFCO staff proposes delaying recruitment for the second Senior Analyst position to a future workplan cycle. Under this approach, staffing would include four full-time employees (FTEs) by the end of FY 2026-2027: the Executive Officer, one Senior Analyst, one Analyst I, and one Admin Tech.

3. Placer County and Placer LAFCO MOU Update

At the December 10, 2025, Commission meeting, the Commission directed the Chair, Interim Executive Officer, and LAFCO Counsel to begin coordinated discussions with County representatives to update the existing MOU, including modifying the termination clause, and to review applicable policies and communication frameworks for improved alignment. LAFCO staff have since met with County Executive Office staff and are making progress on drafting initial revisions to the MOU.

Continued from 2025-2026 Work plan

4. Project No. 2025-01: Tax Rate Area/Overlapping Boundaries Research Project

In 1982, the Placer County Board of Supervisors dissolved all CSAs and subsequently established CSA 28 in 1983, with formation approved by Placer County Local Agency Formation Commission. Over time, city annexations have occurred without corresponding adjustments to CSA 28 boundaries, resulting in overlapping jurisdictional areas. These overlaps create potential inconsistencies in service responsibility and taxation. Staff has identified one formal agreement, with the City of Auburn, allowing CSA 28 to remain within a limited incorporated area. Mapping has been completed, and the next phase will focus on analysis and development of potential policy or reorganization options for Commission consideration. This effort may be further coordinated as part of the scheduled CSA 28 MSR/SOI Study.

5. Project No. 2025-02: Disadvantaged Unincorporated Communities (DUC) Mapping Project.

State law requires the identification and description of all disadvantaged unincorporated communities (DUCs) located within or contiguous to the existing Spheres of Influence of

cities and special districts that provide structural fire protection, wastewater, and/or water services. One of the Commission's new policies is to establish and update DUC maps for all cities and special districts under LAFCO authority in Placer County. The draft mapping is complete, and at the March 11, 2026, LAFCO meeting, the Commission directed staff to open the agency review period before the maps return for formal acceptance.

6. Strategic Plan

The Commission adopted the [Placer LAFCO 2024-2028+ Strategic Plan](#) (SP 28+) in October 2028. Continued SP 28+ implementation is ongoing.

7. Policy Manual

The Commission adopted the [Placer LAFCO Policy Manual](#) in November 2025. Staff will continue to update policies as needed. Anticipated updates include Asset Management, Purchasing and Procurement, Internal Financial Controls, Travel, and staff safety and workplace security.

8. Commissioner Onboarding

Provide orientation and training to new Commissioners. This project is ongoing.

9. Agency Outreach

Continue outreach to local and regional agencies and update the Commission on activities throughout the fiscal year. This project is ongoing.

10. CALAFCO Central Region Coordination

Continue coordination with other LAFCOs in the Central Region. This project is ongoing.

11. CALAFCO Participation

Continue participation in CALAFCO committees, workshops, and conferences. This project is ongoing.

12. Local Agencies Directory

Continue updating the local agencies' directory on the Commission's website. This project is ongoing.

13. Administrative Files

Continue improving administrative files, records management, and related document accessibility on the Commission's website. This project is ongoing.

Postponed to Future Workplan

14. Senior Analyst Recruitment

Staff propose postponing hiring one Senior LAFCO Analyst position to a future workplan.

3 LAFCO 2026-2027 Proposed Budget

The proposed fiscal year 2026-2027 Budget, as outlined in the accompanying table, reflects the current transition in organizational leadership. This budget builds upon the 2025-2026 Adopted Budget and Workplan while maintaining flexibility for the new Executive Officer to continue advancing the Commission's operational and strategic priorities, including service reviews, application processing, and organizational capacity.

Overall, the proposed budget for LAFCO's operational activities remains stable, supporting continuation of existing programs while prioritizing staffing. This approach is intended to support succession planning and position the organization for improved performance and continuity in the coming years.

Proposed Budget Assumptions

The Proposed Budget makes the following assumptions related to LAFCO staffing:

1. The new Executive Officer is anticipated to begin employment on or around June 1, 2026. As the specific salary will depend on qualifications and negotiations, the budget assumes the existing salary range based on the previous Executive Officer.
2. Following initial onboarding, it is assumed that recruitment for a Senior Analyst position would occur, with a potential start date as early as September 2026.
3. The current Administrative Technician is working out of class in a higher-level capacity. It is anticipated that recruitment for the Analyst I position would occur prior to June 1, 2026. The budget also assumes recruitment for an Administrative Technician position, with timing dependent on overall staffing levels and organizational needs.
4. Recruitment for the second Senior Analyst position is proposed to be deferred to a future workplan cycle.
5. The proposed budget assumes an additional \$49,835.71 in available funding for consultant support, in addition to the \$185,625 included in the prior year's budget, to assist the new Executive Officer during the transition period and to support anticipated MSR/SOI projects.

In addition to those assumptions noted above, staff received projected cost increases from Placer County departments that provide services to LAFCO. These increases are summarized below:

1. Document Solutions (mailing and printing services): anticipates an increase of \$3,330.90 (127%) compared to the prior fiscal year.
2. Postage: anticipated increase of \$408.86 (14%), compared to the prior fiscal year.
3. Information Technology (IT): anticipated increase of \$25,086.92 (123%), compared to the prior fiscal year. This includes the core IT services, countywide systems services, and meeting support.
4. Employee Benefits: anticipated increase of \$4,079.32 (167%) from the prior fiscal year.

5. County Cost Allocation Plan: anticipated increase of \$18,647 (213%), based on FY 2024-2025 actuals. This amount varies year to year as the Cost Allocation Plan is developed on a rolling two-year cycle. A detailed breakdown by County department is shown in the following table.

County Department	FY 2025/2026 Budget	FY 2026/2027 Proposed Budget	Variance	Percent Variance
County Executive Office	\$5,713	\$8,489	\$2,776.00	49%
Procurement	\$2,695.00	\$2,134.00	(\$561.00)	-21%
Auditor-Controller	\$4,678.00	\$6,411.00	\$1,733.00	37%
Human Resources	\$4,363.00	\$4,792.00	\$429.00	10%

In addition to those charges described in the table above, there was an additional \$5,727 in the carry-forward to cover costs from the prior fiscal year.

In summary, the staff proposed FY 2026-2027 Budget funds the proposed workplan and places emphasis on hiring of LAFCO staff while maintaining a similar budget to the prior fiscal year during this leadership transition.

LAFCO Proposed Budget Fiscal Year (FY) 2026-2027

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget	Variance	Percent Variance
Revenue	42010	Investment Income	\$23,534.99	\$26,557.09	\$26,557.09	\$(0.00)	0%
	46360	Other Fees and Charges	\$1,181,672.11	\$1,278,170.79	\$1,278,170.79	\$(0.00)	0%
	TOTAL REVENUE		\$1,205,207.10	\$1,304,727.88	\$1,304,727.88	\$(0.00)	0%
Expenses	51010	Salaries and Wages	\$280,314.28	\$494,684.41	\$430,934.01	\$(63,750.40)	-13%
	51080	Accrued Compensated Leave	\$500.94	-	-	-	0%
	51090	Cafeteria Plans (Non-PERS)	\$9,182.95	\$24,467.84	\$18,093.12	\$(6,374.72)	-26%
	51210	Retirement	\$93,343.36	\$166,412.82	\$144,125.68	\$(22,287.14)	-13%
	51220	Payroll Tax	\$19,070.65	\$34,888.78	\$30,011.88	\$(4,876.90)	-14%
	51240	Other Postemployment Benefits (OPEB)	\$8,258.04	\$4,078.48	\$3,392.68	\$(685.80)	-17%
	51280	OPEB Expense	-	\$4,078.48	\$3,392.68	\$(685.80)	0%
	51290	401(k) Employer Match	-	\$1,500.00	\$1,500.00	-	0%
	51310	Employee Group Insurance	\$50,993.41	\$117,249.89	\$96,353.87	\$(20,896.02)	-18%
	51360	Workers Comp Insurance	\$814.51	\$2,633.02	\$1,629.02	\$(1,004.00)	-38%
	52040	Communication Services Expense	-	\$4,091.94	\$4,091.94	-	0%
	52060	Janitorial Supplies	\$43.59	-	-	-	0%
	52080	Insurance	\$4,235.98	\$4,532.24	\$4,243.00	\$(289.24)	-6%
	52240	Professional / Membership Dues	\$14,477.85	\$12,199.99	\$12,435.99	\$236.00	2%
	52250	Services and Supplies	\$307.38	\$408.79	\$408.79	-	0%
	52260	Misc Expense	\$1,958.62	-	-	-	0%
	52320	Printing	\$3,007.46	\$2,626.10	\$5,957.00	\$3,330.90	127%
	52330	Other Supplies	\$7,186.96	\$6,990.15	\$6,990.15	-	0%
	52340	Postage	\$3,876.10	\$2,995.14	\$3,404.00	\$408.86	14%
52360	Professional and Special Services - General	\$462,414.95	\$185,625.00	\$235,460.71	\$49,835.71	27%	

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget	Variance	Percent Variance
	52370	Professional and Special Services - Legal	\$61,222.57	\$48,400	\$70,000.00	\$21,600.00	45%
	52390	Professional and Special Services - County	\$5,895.00	\$8,313.73	\$9,145.10	\$831.37	10%
	52400	Professional and Special Services - Information Technology	\$31,377.82	\$20,445.08	\$45,532.00	\$25,086.92	123%
	52450	Short-Term Rents and Leases - Building Improvements	\$28,242.48	\$31,384.10	\$34,522.51	\$3,138.41	10%
	52460	Small Tools & Instruments	\$18.87	-	-	-	0%
	52470	Employee Benefits Systems	\$3,566.36	\$2,447.68	\$6,527.00	\$4,079.32	167%
	52480	PC Acquisition	-	\$8,980.00	\$1,980.00	\$(7,000.00)	-78%
	52510	Commissioner's Fees	\$22,350	\$33,469.64	\$33,469.64	-	0%
	52570	Advertising	\$2,612.39	\$5,829.37	\$5,829.37	-	0%
	52580	Special Department Expense - Website	\$5,420	\$18,414.00	\$18,414.00	-	0%
	52630	Project Costs	\$2,220	\$1,452.00	\$1,000.00	\$(452.00)	-31%
	52790	Transportation and Travel	\$14,899.16	\$11,082.50	\$12,190.75	\$1,108.25	10%
	53170	Contingencies - Judgement and Damages	-	\$36,300.00	\$36,300.00	-	0%
	53390	Cost Allocation Plan (A-87)	\$20,690	\$8,746.00	\$27,393.00	\$18,647.00	213%
		TOTAL EXPENSES	\$1,158,501.68	\$1,304,727.88	\$1,304,727.88	\$(0.00)	0%
		Non-Budgetary Item	FY 24/25 Actuals				
		Fiduciary Net Position	\$298,168.45				
		Assigned Fund Balance	\$250,000.00				

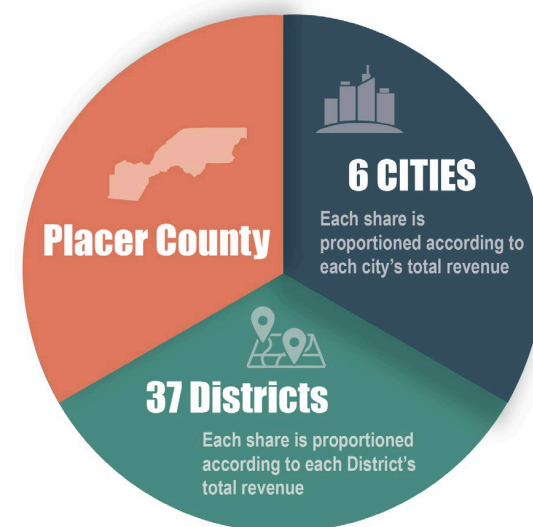
LAFCO Funding

Most of LAFCO’s operations are funded by its 44 local member agencies, which include:

- Placer County
- 6 cities
- 37 special districts

The total cost is allocated in three equal shares: one-third is paid by Placer County, one-third by the cities collectively, and one-third by the special districts collectively. The city share is apportioned among the six cities in proportion to each city’s total revenues, while the district share is apportioned among the 37 independent special districts in proportion to each district’s total revenues.

For the upcoming fiscal year, each funding group’s one-third share amounts to \$426,056.93, consistent with the current fiscal year. The specific cost allocations to each city and special district are provided in the tables below and are based on revenue data reported to the State Controller’s Office for fiscal year 2023-2024, in accordance with Government Code Section 56381.



Estimated Invoice to Cities for Fiscal Year (FY) 2026-2027

Name	Revenue*	Pct of Revenue	FY 25/26 Invoice	FY 26/27 Proposed Invoice	Variance	Pct Variance
Auburn	\$30,358,763.00	2.58%	\$12,144.25	\$11,010.04	\$(1,134.21)	-10%
Colfax	\$6,493,654.00	0.55%	\$2,486.09	\$2,355.02	\$(131.08)	-6%
Lincoln	\$131,319,587.00	11.18%	\$45,035.18	\$47,624.94	\$2,589.76	5%
Loomis	\$11,550,442.00	0.98%	\$3,650.45	\$4,188.93	\$538.48	13%
Rocklin	\$108,936,830.00	9.27%	\$45,297.18	\$39,507.51	\$(5,789.67)	-15%
Roseville	\$886,137,423.00	75.43%	\$317,443.77	\$321,370.49	\$3,926.72	1%
TOTAL	\$1,174,796,699.00	100.00%	\$426,056.93	\$426,056.93	\$0.00	0%

*Revenue=Government Funds + Proprietary Funds

Estimated Proposed Invoice to Special Districts Fiscal Year (FY) 2026-2027

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Proposed Invoice	Variance	Pct Variance
Alpine Springs County Water District	\$2,967,085.00	0.803%	\$3,149.05	\$3,419.82	\$270.77	20%
Alta Fire Protection District	\$126,235.00	0.034%	\$150.49	\$145.50	\$(5.00)	-18%
Auburn Cemetery District	\$1,307,695.00	0.354%	\$1,661.46	\$1,507.23	\$(154.23)	1%
Auburn Recreation and Park District	\$6,524,046.00	1.765%	\$7,358.23	\$7,519.53	\$161.30	11%
Auburn Valley Community Services District	\$551,805.00	0.149%	\$606.31	\$636.00	\$29.69	3%
Cemetery District No. 1 (Placer)	\$3,065,471.00	0.829%	\$3,364.09	\$3,533.22	\$169.13	22%
Christian Valley Park Community Services District	\$520,598.00	0.141%	\$1,012.34	\$600.03	\$(412.31)	-64%
Colfax Cemetery District	\$256,838.00	0.069%	\$312.34	\$296.03	\$(16.31)	10%
Donner Summit Public Utility District	\$4,214,872.00	1.14%	\$5,069.69	\$4,858.01	\$(211.68)	8%
Foresthill Fire Protection District	\$2,587,018.00	0.700%	\$4,249.14	\$2,981.76	\$(1,267.38)	3%
Foresthill Public Utility District	\$3,325,359.00	0.900%	\$3,883.62	\$3,832.76	\$(50.86)	9%
Heather Glen Community Services District	\$191,724.00	0.052%	\$254.20	\$220.98	\$(33.22)	-33%
McKinney Water District	\$311,556.00	0.084%	\$386.62	\$359.10	\$(27.52)	8%
Meadow Vista County Water District	\$2,705,201.00	0.732%	\$3,394.05	\$3,117.98	\$(276.07)	3%
Midway Heights County Water District	\$850,579.00	0.230%	\$1,057.46	\$980.37	\$(77.09)	5%
Newcastle - Rocklin - Gold Hill Cemetery District	\$3,126,014.00	0.846%	\$3,497.03	\$3,603.00	\$105.98	21%
Newcastle Fire Protection District	\$1,077,472.00	0.291%	\$1,405.23	\$1,241.88	\$(163.35)	11%
North Tahoe Fire Protection District	\$19,674,430.00	5.322%	\$24,948.49	\$22,676.48	\$(2,272.01)	8%
North Tahoe Public Utility District	\$19,803,286.00	5.357%	\$23,805.29	\$22,825.00	\$(980.29)	11%
Northstar Community Services District	\$25,532,602.00	6.907%	\$34,073.67	\$29,428.54	\$(4,645.14)	21%
Olympic Valley Public Service District	\$10,136,135.00	2.742%	\$11,775.78	\$11,682.77	\$(93.01)	12%
Penryn Fire Protection District	\$1,477,073.00	0.400%	\$1,769.99	\$1,702.45	\$(67.53)	8%

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Proposed Invoice	Variance	Pct Variance
Placer County Resource Conservation District	\$621,627.00	0.168%	\$772.56	\$716.48	\$(56.08)	-8%
Placer County Water Agency	\$127,997,979.00	34.627%	\$137,577.82	\$147,528.76	\$9,950.94	7%
Placer Hills Fire Protection District	\$3,936,238.00	1.065%	\$4,911.71	\$4,536.86	\$(374.86)	-8%
Placer Mosquito and Vector Control District	\$6,154,173.00	1.665%	\$7,316.68	\$7,093.22	\$(223.46)	-3%
Roseville Cemetery District	\$4,972,940.00	1.345%	\$5,913.92	\$5,731.74	\$(182.18)	-3%
Sierra Lakes County Water District	\$3,040,273.00	0.822%	\$3,657.21	\$3,504.18	\$(153.03)	-4%
South Placer Fire Protection District	\$16,518,062.00	4.469%	\$20,733.16	\$19,038.50	\$(1,694.67)	-9%
South Placer Municipal Utility District	\$23,410,906.00	6.333%	\$27,066.60	\$26,983.10	\$(83.50)	0%
Suburban Pines Community Services District	\$-	0.000%	\$5.14	\$0.00	\$(5.14)	-
Tahoe City Cemetery District	\$98,732.00	0.027%	\$112.18	\$113.80	\$1.61	1%
Tahoe City Public Utility District	\$29,972,534.00	8.108%	\$34,571.44	\$34,545.94	\$(25.50)	0%
Tahoe Forest Hospital District**	\$2,065,759.00	0.559%	\$2,658.66	\$2,380.97	\$(277.70)	-12%
Tahoe Truckee Sanitation Agency	\$24,486,056.00	6.624%	\$24,217.33	\$28,222.30	\$4,004.98	14%
Talmont Resort Improvement District	\$621,169.00	0.168%	\$776.18	\$715.95	\$(60.23)	-8%
Truckee-Tahoe Airport District	\$15,423,305.00	4.172%	\$18,581.76	\$17,776.70	\$(805.06)	-5%
TOTAL	\$369,652,847.00	100%	\$426,056.93	\$426,056.93	\$0.00	0%

*Revenue = (Proprietary Operating Revenues + Proprietary Non-Operating Revenues + Gov General Purpose Revenues) - Total Inter-Gov Revenues

**For TFHD only Revenue = Total Operating Revenue - Total Operating Expense

4 2026-2027 Workplan Table

Applications

Project Status Color Code	
	Incomplete
	Planned / Pending
	Active / In Progress
	Complete

LAFCO Project No.	Task/Project	Time Frame / Status
2022-05	Placer Hills & Newcastle FPD Reorganization	Complete
2025-06	City of Auburn Lincoln Way Out of Agency Agreement	Complete
2025-07	South Placer Municipal Utility District 2891 Swetzer Road Annexation	Incomplete
2026-01	Town of North Tahoe Incorporation	Ongoing
	City of Lincoln Village 5B/7B Reorganization	Pending
	City of Lincoln Brar Property Reorganization	Pending
	City of Lincoln Moore Ranch East Reorganization	Pending
	City of Rocklin West Oaks Apartments Highway 65 Reorganization	Pending
	South Placer Municipal Utility District Annexation	Pending
	South Placer Fire Protection District Detachment	Pending
	City of Auburn PG&E Substation Out of Agency Agreement	Pending
	Olympic Valley Public Service District and North Tahoe Fire Protection District Reorganization	Pending

Administrative Projects

Task/Project	Actions	Time Frame / Status
EO Recruitment	The EO recruitment and selection process is ongoing	Pending
Analyst I Recruitment	Recruitment is being initiated	Pending
Placer County/LAFCO MOU	Draft MOU revisions are in progress	Pending
No. 2025-01: Tax Rate Area/Overlapping Boundaries Research Project	Mapping is complete however the project requires analysis before presenting to the Commission	June/July 2026
No. 2025-02: Disadvantaged Unincorporated Communities (DUC) Mapping Project	The mapping is complete and will be made available during the agency review period before the maps return for formal acceptance	May/June 2026
Strategic Plan	Continue implementing the Commission's Strategic Plan	Ongoing
Policy Manual	Staff will continue to update policies as needed	Ongoing
Commissioner Onboarding	Provide training to new Commissioners	Ongoing
Agency Outreach	Continue outreach to local and regional agencies	Ongoing
CALAFCO	Continue participating in CALAFCO committees, workshops, and conferences	Ongoing
Local Agencies Directory	Continue updating the local agency directories on the website	Ongoing
Administrative Files	Continue organizing and improving administrative files	Ongoing

5 Multi-Year Work Program (Service Reviews)

This schedule provides a comprehensive overview of Placer LAFCO’s service review adoption status, organized by agency type. This list includes the specific adoption dates for service reviews pertaining to each city and special district to facilitate timely renewal and meet State code. Service Reviews occur every 5 years, with exceptions to improve governance at the discretion of LAFCO (e.g., proposed SOI updates, amendments, or jurisdictional boundary changes).

Service Review Adoption Status	
	Postponed / Needs to be scheduled
	Planned / Pending
	Active / In Progress
	Complete

Cities and Towns

City or Town	Adoption Date	Service Review Status and Notes
Auburn	None	Postponed for City General Plan Update
Colfax	None	First study underway
Loomis	None	Postponed
Lincoln	2023	Complete: Update due 2028
Rocklin	2025	Complete: Update due 2030
Roseville	2025	Complete: Update due 2030

Independent Special Districts Municipal Services Review

No.	Independent Special District	Adoption Date	Planned Service Review and Notes
1	Auburn Recreation District	None	Needs to be scheduled
2	Auburn Valley Community Services District	None	Needs to be scheduled
3	Colfax Cemetery District	None	Admin Draft In Progress
4	Newcastle, Rocklin, Gold Hill Cemetery District	None	Admin Draft In Progress
5	Placer County Cemetery District 1	None	Admin Draft In Progress
6	Placer Mosquito Vector Control District	None	Needs to be scheduled
7	Roseville Cemetery District	None	Admin Draft In Progress
8	Suburban Pines Community Services District	None	Admin Draft In Progress
9	Tahoe-Truckee Sanitation Agency	None	Needs to be scheduled
10	Christian Valley Park Community Services District	2006	Needs to be scheduled
11	Foresthill Public Utility District	2006	Planned for 2026-2027
12	Heather Glen Community Services District	2006	Admin Draft In Progress
13	Meadow Vista County Water District	2006	Admin Draft In Progress
14	Midway Heights County Water District	2006	Admin Draft In Progress
15	Placer County Resource Conservation District	2006	Needs to be scheduled
16	Placer County Water Agency	2006	Needs to be scheduled
17	Auburn Cemetery District	2013	Admin Draft In Progress

No.	Independent Special District	Adoption Date	Planned Service Review and Notes
18	Alpine Springs County Water District	2017	Admin Draft In Progress: fire only
			Full Agency MSR/SOI Needs to be scheduled
19	Alta Fire Protection District	2017	Planned for 2026-2027
20	Donner Summit Public Utility District	2017	Needs to be scheduled
21	Foresthill Fire Protection District	2017	Planned for 2026-2027
22	McKinney Water District	2017	Needs to be scheduled
23	North Tahoe Fire Protection District	2017	Admin Draft In Progress
24	North Tahoe Public Utility District	2017	Needs to be scheduled
25	Northstar Community Services District	2017	Admin Draft In Progress: fire only
			Full Agency MSR/SOI Needs to be scheduled
26	Olympic Valley Public Service District	2017	Admin Draft In Progress: fire only
			Full Agency MSR/SOI Needs to be scheduled
27	Sierra Lakes County Water District	2017	Needs to be scheduled
28	Tahoe Cemetery District	2017	Admin Draft In Progress
29	Tahoe City Public Utility District	2017	Needs to be scheduled
30	Talmont Resort Improvement District	2017	Needs to be scheduled
31	Truckee Tahoe Airport District	2017	Needs to be scheduled
32	Tahoe Forest Hospital District	2017	Needs to be scheduled
33	Newcastle Fire Protection District	2025	Complete: Update due 2030
34	Penryn Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
35	Placer Hills Fire Protection District	2025	Complete: Update due 2030
36	South Placer Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
37	South Placer Municipal Utility District	2025	Complete: Update due 2030

Dependent Districts

MSRs play a crucial role for dependent special districts, those districts overseen by another board (in Placer County by the County BOS), by offering independent assessments of local accountability, governance, and transparency. They identify service delivery gaps, clarify financial matters related to County-managed funds and charges, and inform options for governance or reorganization when needed. Reviewing all dependent districts in a single cycle may streamline the process by consolidating information-gathering from the County.

1	County Service Area (CSA) 28	Planned for 2026-2027
2	County Sewer Districts No. 1-3 (upon further verification of their status)	Needs to be scheduled
3	Placer Vineyards Parks and Recreation District	Needs to be scheduled

PLACER LAFCO RESOLUTION NO. 26-04

RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF PLACER
COUNTY ADOPTING A PROPOSED WORKPLAN AND BUDGET FOR FISCAL
YEAR 2026-27

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 requires the Placer County Local Agency Formation Commission (Commission) to perform specific regulatory and planning duties in facilitating efficient and accountable local government; and

WHEREAS, the Commission is required to adopt proposed and final budgets annually by May 1 and June 15, respectively; and

WHEREAS, the Executive Officer has prepared a written report and recommendations on a Proposed Workplan and Budget for Fiscal Year 2026-27; and

WHEREAS, the Commission has heard and fully considered all the evidence on a Proposed Workplan and Budget for Fiscal Year 2026-27 presented at a noticed public hearing held on April 8, 2026;

NOW, THEREFORE, THE COMMISSION DOES HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

1. The Proposed Workplan for Fiscal Year 2026-27, attached as Exhibit A, is approved as the Proposed Workplan.
2. The Proposed Budget for Fiscal Year 2026-27, attached as Exhibit B, is approved as the Proposed Budget.
3. The Executive Officer is directed to circulate copies of the approved Proposed Workplan and Budget to all LAFCO funding agencies and return with a Final Workplan and Budget for the Commission's consideration by June 10, 2026.

The foregoing resolution was duly passed and adopted by the Local Agency Formation Commission of Placer County at a regular meeting held on the 8th day of April 2026 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Joshua Alpine, Chair
Local Agency Formation Commission
County of Placer, State of California

ATTEST:

Amy Engle, Clerk to the Commission

2026-2027 Workplan Table

Applications

LAFCO Project No.	Task/Project	Time Frame / Status
2022-05	Placer Hills & Newcastle FPD Reorganization	Complete
2025-06	City of Auburn Lincoln Way Out of Agency Agreement	Complete
2025-07	South Placer Municipal Utility District 2891 Swetzer Road Annexation	Incomplete
2026-01	Town of North Tahoe Incorporation	Ongoing
	City of Lincoln Village 5B/7B Reorganization	Pending
	City of Lincoln Brar Road Reorganization	Pending
	City of Lincoln Moore Ranch East Reorganization	Pending
	City of Rocklin West Oaks Apartments Highway 65 Reorganization	Pending
	South Placer Municipal Utility District Islands Annexation	Pending
	South Placer Fire Protection District Detachment	Pending
	City of Auburn PG&E Substation Out of Agency Agreement	Pending
	Olympic Valley Public Service District and North Tahoe Fire Protection District Reorganization	Pending

Administrative Projects

Task/Project	Actions	Time Frame / Status
No. 2025-01: Tax Rate Area/Overlapping Boundaries Research Project	Mapping is complete however the project requires analysis before presenting to the Commission	June/July 2026
No. 2025-02: Disadvantaged Unincorporated Communities (DUC) Mapping Project	The mapping is complete and will be made available during the agency review period before the maps return for formal acceptance.	May/June 2026
Placer LAFCO Audit	Complete	
Policies	Complete	
EO Recruitment	The EO recruitment and selection process is ongoing.	Pending
Placer County/LAFCO MOU	Draft MOU revisions are in progress.	Pending
Hiring one LAFCO Analyst	Recruitment is being initiated.	Pending
Commissioner Onboarding	Provide training to new Commissioners.	Ongoing
Strategic Planning	Continue implementing the Commission's Strategic Plan.	Ongoing
Outreach	Continue outreach to local and regional agencies.	Ongoing
CALAFCO	Continue participating in CALAFCO committees, workshops, and conferences.	Ongoing

Local Agencies Directory	Continue updating the local agency directories on the website.	Ongoing
Administrative Files	Continue organizing and improving administrative files.	Ongoing

Multi-Year Work Program (Service Reviews)

Cities and Towns

City or Town	Adoption Date	Service Review Status and Notes
Auburn	None	Postponed for City General Plan Update
Colfax	None	First study underway
Loomis	None	Postponed
Lincoln	2023	Complete: Update due 2028
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7	Roseville Cemetery District	None	Admin Draft In Progress
8	Suburban Pines Community Services District	None	Admin Draft In Progress
9	Tahoe-Truckee Sanitation Agency	None	Needs to be scheduled
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11	Foresthill Public Utility District	2006	Planned for 2026-2027
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22	McKinney Water District	2017	Needs to be scheduled
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26	Olympic Valley Public Service District	2017	Admin Draft In Progress: fire only Full Agency MSR/SOI Needs to be scheduled
27	Sierra Lakes County Water District	2017	Needs to be scheduled
28	Tahoe Cemetery District	2017	Admin Draft In Progress
29	Tahoe City Public Utility District	2017	Needs to be scheduled

No.	Independent Special District	Adoption Date	Planned Service Review and Notes
30	Talmont Resort Improvement District	2017	Needs to be scheduled
31	Truckee Tahoe Airport District	2017	Needs to be scheduled
32	Tahoe Forest Hospital District	2017	Needs to be scheduled
33	Newcastle Fire Protection District	2025	Complete: Update due 2030
34	Penryn Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
35	Placer Hills Fire Protection District	2025	Complete: Update due 2030
36	South Placer Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
37	South Placer Municipal Utility District	2025	Complete: Update due 2030

Dependent Districts

1	County Service Area (CSA) 28	Planned for 2026-2027
2	County Sewer Districts No. 1-3 (upon further verification of their status)	Needs to be scheduled
3	Placer Vineyards Parks and Recreation District	Needs to be scheduled

LAFCO Proposed Budget Fiscal Year (FY) 2026-2027

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget	Variance	Percent Variance
Revenue	42010	Investment Income	\$23,534.99	\$26,557.09	\$26,557.09	\$(0.00)	0%
	46360	Other Fees and Charges	\$1,181,672.11	\$1,278,170.79	\$1,278,170.79	\$(0.00)	0%
	TOTAL REVENUE			\$1,205,207.10	\$1,304,727.88	\$1,304,727.88	\$(0.00)
Expenses	51010	Salaries and Wages	\$280,314.28	\$494,684.41	\$430,934.01	\$(63,750.40)	-13%
	51080	Accrued Compensated Leave	\$500.94	-	-	-	0%
	51090	Cafeteria Plans (Non-PERS)	\$9,182.95	\$24,467.84	\$18,093.12	\$(6,374.72)	-26%
	51210	Retirement	\$93,343.36	\$166,412.82	\$144,125.68	\$(22,287.14)	-13%
	51220	Payroll Tax	\$19,070.65	\$34,888.78	\$30,011.88	\$(4,876.90)	-14%
	51240	Other Postemployment Benefits (OPEB)	\$8,258.04	\$4,078.48	\$3,392.68	\$(685.80)	-17%
	51280	OPEB Expense	-	\$4,078.48	\$3,392.68	\$(685.80)	0%
	51290	401(k) Employer Match	-	\$1,500.00	\$1,500.00	-	0%
	51310	Employee Group Insurance	\$50,993.41	\$117,249.89	\$96,353.87	\$(20,896.02)	-18%
	51360	Workers Comp Insurance	\$814.51	\$2,633.02	\$1,629.02	\$(1,004.00)	-38%
	52040	Communication Services Expense	-	\$4,091.94	\$4,091.94	-	0%
	52060	Janitorial Supplies	\$43.59	-	-	-	0%
	52080	Insurance	\$4,235.98	\$4,532.24	\$4,243.00	\$(289.24)	-6%
	52240	Professional / Membership Dues	\$14,477.85	\$12,199.99	\$12,435.99	\$236.00	2%
	52250	Services and Supplies	\$307.38	\$408.79	\$408.79	-	0%
	52260	Misc Expense	\$1,958.62	-	-	-	0%
	52320	Printing	\$3,007.46	\$2,626.10	\$5,957.00	\$3,330.90	127%
	52330	Other Supplies	\$7,186.96	\$6,990.15	\$6,990.15	-	0%
	52340	Postage	\$3,876.10	\$2,995.14	\$3,404.00	\$408.86	14%
	52360	Professional and Special Services - General	\$462,414.95	\$185,625.00	\$235,460.71	\$49,835.71	27%
	52370	Professional and Special Services - Legal	\$61,222.57	\$48,400	\$70,000.00	\$21,600.00	45%
	52390	Professional and Special Services - County	\$5,895.00	\$8,313.73	\$9,145.10	\$831.37	10%
	52400	Professional and Special Services - Information Technology	\$31,377.82	\$20,445.08	\$45,532.00	\$25,086.92	123%
	52450	Short-Term Rents and Leases - Building Improvements	\$28,242.48	\$31,384.10	\$34,522.51	\$3,138.41	10%
	52460	Small Tools & Instruments	\$18.87	-	-	-	0%
	52470	Employee Benefits Systems	\$3,566.36	\$2,447.68	\$6,527.00	\$4,079.32	167%
	52480	PC Acquisition	-	\$8,980.00	\$1,980.00	\$(7,000.00)	-78%
	52510	Commissioner's Fees	\$22,350	\$33,469.64	\$33,469.64	-	0%
	52570	Advertising	\$2,612.39	\$5,829.37	\$5,829.37	-	0%
	52580	Special Department Expense - Website	\$5,420	\$18,414.00	\$18,414.00	-	0%
	52630	Project Costs	\$2,220	\$1,452.00	\$1,000.00	\$(452.00)	-31%
	52790	Transportation and Travel	\$14,899.16	\$11,082.50	\$12,190.75	\$1,108.25	10%
	53170	Contingencies - Judgement and Damages	-	\$36,300.00	\$36,300.00	-	0%
53390	Cost Allocation Plan (A-87)	\$20,690	\$8,746.00	\$27,393.00	\$18,647.00	213%	
TOTAL EXPENSES			\$1,158,501.68	\$1,304,727.88	\$1,304,727.88	\$(0.00)	0%
Non-Budgetary Item			FY 24/25 Actuals				
			Fiduciary Net Position	\$298,168.45			
			Assigned Fund Balance	\$250,000.00			