

**RESOLUTION NO. 26-05**

**RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION  
OF PLACER COUNTY ADOPTING A FINAL WORKPLAN AND  
BUDGET FOR FISCAL YEAR 2026-2027**

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

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

**WHEREAS**, the Interim Executive Officer has prepared a written report and recommendations on a Final Workplan and Budget for the Fiscal Year (FY) 2026-2027; and

**WHEREAS**, the Commission has heard and fully considered all the evidence on a Final Workplan and Budget for FY 2026-2027 presented at a noticed public hearing held on June 10, 2026; and

**WHEREAS**, the adoption of a Workplan and Budget is not a project under the California Environmental Quality Act;

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

1. The Final Workplan for FY 2026-2027, shown as Exhibit A, is approved.
2. The Final Budget for FY 2026-2027, shown as Exhibit B, is approved.
3. The Interim Executive Officer is directed to circulate copies of the approved Final Workplan and Final Budget to the Placer County Auditor, Placer County, cities, and independent special districts.

The foregoing resolution was duly passed and adopted by the Local Agency Formation Commission of Placer County at a regular meeting held on the 10th day of June 2026, by the following roll-call vote:

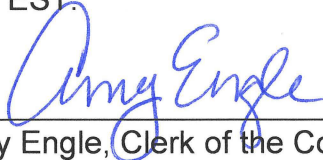
AYES: Alpine, DeMattei, Eklund, Friedman, Gustafson, Rohan, Youngblood

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Amy Engle, Clerk of the Commission

  
Whitney Eklund, Chair  
Presiding Officer, Placer LAFCO

## 2026-2027 Final Workplan

### 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
Preapplication	City of Lincoln Village 5B/7B Reorganization	Tracking
Preapplication	City of Lincoln Brar Property Reorganization	Likely 2026/2027
Preapplication	City of Lincoln Moore Ranch East Reorganization	Likely 2026/2027
Preapplication	City of Rocklin West Oaks Apartments Highway 65 Reorganization	Likely 2026/2027
Preapplication	South Placer Municipal Utility District Annexation	Tracking
Preapplication	South Placer Fire Protection District Detachment	Tracking
Preapplication	City of Auburn PG&E Substation Out of Agency Agreement	Tracking
Preapplication	Olympic Valley Public Service District and North Tahoe Fire Protection District Reorganization	Likely 2026/2027

### 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
Senior Analyst Recruitment	Initiate recruitment in FY 2026-2027	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

## 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	Penryn Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
34	Placer Hills Fire Protection District	2025	Complete: Update due 2030
35	South Placer Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
36	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

## Final 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%
	46360	Other Fees and Charges	\$ 1,181,672.11	\$ 1,278,170.79	\$ 1,278,170.79	\$ -	0%
		<b>TOTAL REVENUE</b>	<b>\$ 1,205,207.10</b>	<b>\$ 1,304,727.88</b>	<b>\$ 1,304,727.88</b>	<b>\$ -</b>	<b>0%</b>
Expenses	51010	Salaries and Wages	\$ 280,314.28	\$ 494,684.41	\$ 430,934.01	\$ (63,750.40)	-13%
	51080	Accrued Compensated Leave	\$ 500.94	\$ -	\$ -	\$ -	
	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)	
	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	\$ -	\$ -	\$ -	
	52080	Insurance	\$ 4,235.98	\$ 4,532.24	\$ 4,244.00	\$ (288.24)	-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	\$ 5,288.00	\$ 2,661.90	101%
	52330	Other Supplies	\$ 7,186.96	\$ 6,990.15	\$ 6,990.15	\$ -	0%
	52340	Postage	\$ 3,876.10	\$ 2,995.14	\$ 3,416.00	\$ 420.86	14%
	52360	Professional and Special Services - General	\$ 462,414.95	\$ 185,625.00	\$ 225,611.81	\$ 39,986.81	22%
	52370	Professional and Special Services - Legal	\$ 61,222.57	\$ 48,400.00	\$ 70,000.00	\$ 21,600.00	45%
	52390	Professional and Special Services - County	\$ 5,895.00	\$ 8,313.73	\$ 12,000.00	\$ 3,686.27	44%
	52400	Professional and Special Services - Information Technology	\$ 31,377.82	\$ 20,445.08	\$ 53,751.00	\$ 33,305.92	163%
	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	\$ 5,798.00	\$ 3,350.32	137%
	52480	PC Acquisition	\$ -	\$ 8,980.00	\$ 1,980.00	\$ (7,000.00)	-78%
	52510	Commissioner's Fees	\$ 22,350.00	\$ 33,469.64	\$ 33,469.64	\$ -	0%
	52570	Advertising	\$ 2,612.39	\$ 5,829.37	\$ 5,829.37	\$ -	0%
	52580	Special Department Expense	\$ 5,420.00	\$ 18,414.00	\$ 18,414.00	\$ -	0%
	52630	Project Costs	\$ 2,220.00	\$ 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)	\$ 20,690.00	\$ 8,746.00	\$ 27,553.00	\$ 18,807.00	215%	
		<b>TOTAL EXPENSES</b>	<b>\$ 1,158,501.68</b>	<b>\$ 1,304,727.88</b>	<b>\$ 1,304,727.88</b>	<b>\$ -</b>	<b>0.00%</b>