



Final Workplan & Budget

Fiscal Year 2026-2027

Submitted June 10, 2026

Amended July 13, 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 Final 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 Final Workplan

This section provides a comprehensive overview of new projects outlined in 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 Final 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 Final 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**

On Hold 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**

80% Complete Placer LAFCO tasked RSG Consultants with creating an MSR/SOI Study for all 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)**

65% Complete 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**

65% Complete 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**

In Progress 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. Seven Agency Fire MSR Study Addendum**

Not Started LAFCO staff propose an addendum to the existing seven agency fire MSR that currently includes the City of Lincoln Fire Department, former Newcastle Fire Protection District (FPD), Penryn FPD, Placer Hills FPD, City of Rocklin Fire Department, the City of Roseville Fire Department, and South Placer FPD, to add Placer County Fire Department (CSA 28), Alta Fire Protection District, Foresthill Fire Protection District, and the City of Auburn Fire Department. This would complete the review of western Placer County fire services. LAFCO staff anticipates starting the study in fall 2026.
- 7. County Service Area 28 (CSA 28) MSR Study**

Not Started LAFCO staff propose this comprehensive Service Review of CSA 28 excluding the Placer County Fire Department and related zones of benefit. LAFCO staff anticipate scheduling the CSA 28 MSR/SOI Study during the 2026-2027 Workplan.

Postponed to Future Workplan

8. **Western Placer County Fire Services Sphere of Influence and Alternative Governance Study**



LAFCO staff proposes to utilize the information presented in the completed western Placer County fire services MSR to conduct a Sphere of Influence and Alternative Governance Study to provide a roadmap for future consolidations of fire districts as necessary on the west slope. It is anticipated for this Study to be conducted during the 2027-2028 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**



In progress

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**



In progress

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

Likely
2026/2027

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

Likely
2026/2027

Annexation of a portion of the "Island B" Village 5B/7B area into the City of Lincoln with 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.

5. City of Lincoln Brar Property Reorganization

Likely
2026/2027

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

Likely
2026/2027

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

Likely
2026/2027

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

Tracking

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

Tracking

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

Tracking

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 2026-2027 Final Budget

The Final 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 Final Budget for LAFCO's operational activities remain 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.

Final Budget Assumptions

The Final 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 \$39,986.81 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 \$2,661.90 (101%) compared to the prior fiscal year.
2. Postage: anticipated increase of \$420.86(14%), compared to the prior fiscal year.
3. Information Technology (IT): anticipated increase of \$33,305.92 (163%), compared to the prior fiscal year. This includes the core IT services, countywide systems services, and meeting support.
4. Employee Benefits: anticipated increase of \$ 3,350.32 (137%) from the prior fiscal year.

5. Professional and Special Services – County: anticipated increase of \$3,686.71 (44%) from the prior fiscal year due to a proposed new memorandum of agreement with the County Auditor-Controller’s office for FY 2026/2027 at a total cost of \$12,000, an increase of 100% from the prior fiscal year agreement of \$6,000.
6. County Cost Allocation Plan: anticipated increase of \$18,807 (215%), 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 Estimated 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 Final Budget FY 2026-2027 funds the Final Workplan and places emphasis on hiring of LAFCO staff while maintaining a similar budget to the prior fiscal year during this leadership transition.

LAFCO Final Budget Fiscal Year (FY) 2026-2027

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Final 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	\$4,244.00	\$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%

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Final Budget	Variance	Percent Variance
	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	\$70,000.00	\$21,600.00	45%
	52390	Professional and Special Services - County	\$5,895.00	\$8,313.73	\$12,000	\$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	\$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	\$27,553.00	\$18,807.00	215%
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				

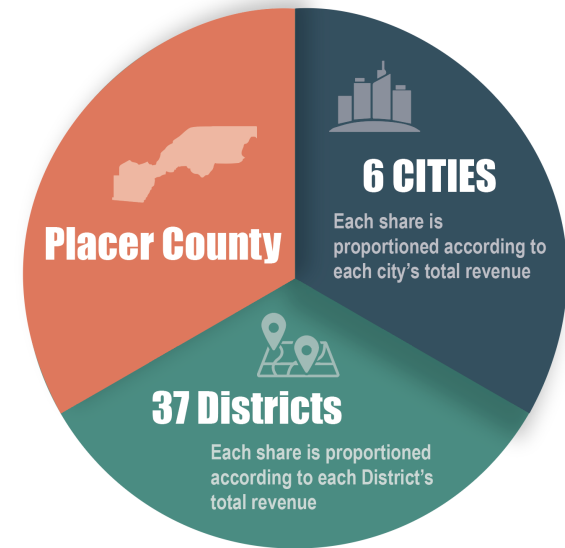
LAFCO Funding

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 Estimated 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 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 Estimated Invoice ⁽¹⁾	Variance	Pct Variance
Alpine Springs County Water District	\$2,967,085.00	0.787%	\$3,149.05	\$3,354.20 \$3,244.10	\$205.14 \$95.05	6% 3%
Alta Fire Protection District	\$126,235.00	0.033%	\$150.49	\$142.70 \$138.02	\$(7.79) \$(12.47)	-5% -9%
Auburn Cemetery District	\$1,307,695.00	0.347%	\$1,661.46	\$1,478.31 \$1,429.79	\$(183.15) \$(231.67)	-12% -16%
Auburn Recreation and Park District	\$6,524,046.00	1.731%	\$7,358.23	\$7,375.23 \$7,133.15	\$17.00 \$(225.08)	0% -3%
Auburn Valley Community Services District	\$551,805.00	0.146%	\$606.31	\$623.80 \$603.32	\$17.49 \$(2.99)	3% 0%
Cemetery District No. 1 (Placer)	\$3,065,471.00	0.813%	\$3,364.09	\$3,465.42 \$3,351.67	\$101.32 \$(12.42)	3% 0%
Christian Valley Park Community Services District	\$520,598.00	0.138%	\$1,012.34	\$588.52 \$569.20	\$(423.82) \$(443.14)	-72% -78%
Colfax Cemetery District	\$256,838.00	0.068%	\$312.34	\$290.35 \$280.82	\$(21.99) \$(31.52)	-8% -11%
Donner Summit Public Utility District	\$4,214,872.00	1.12%	\$5,069.69	\$4,764.78 \$4,608.39	\$(304.91) \$(461.30)	-6% -10%
Foresthill Fire Protection District	\$2,587,018.00	0.686%	\$4,249.14	\$2,924.54 \$2,828.55	\$(1,324.60) \$(1,420.59)	-45% -50%
Foresthill Public Utility District	\$3,325,359.00	0.882%	\$3,883.62	\$3,759.21 \$3,635.83	\$(124.41) \$(247.80)	-3% -7%
Heather Glen Community Services District	\$191,724.00	0.051%	\$254.20	\$216.74 \$209.62	\$(37.46) \$(44.58)	-17% -21%
McKinney Water District	\$311,556.00	0.083%	\$386.62	\$352.20 \$340.64	\$(34.41) \$(45.97)	-10% -13%
Meadow Vista County Water District	\$2,705,201.00	0.718%	\$3,394.05	\$3,058.14 \$2,957.77	\$(335.91) \$(436.29)	-11% -15%
Midway Heights County Water District	\$850,579.00	0.226%	\$1,057.46	\$961.55 \$929.99	\$(95.91) \$(127.47)	-10% -14%

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Estimated Invoice ⁽¹⁾	Variance	Pct Variance
Newcastle - Rocklin - Gold Hill Cemetery District	\$3,126,014.00	0.829%	\$3,497.03	\$3,533.86 \$3,417.87	\$36.83 \$(79.16)	1% -2%
Newcastle Fire Protection District	\$1,077,472.00	0.286%	\$1,405.23	\$1,218.05 \$1,178.07	\$(187.18) \$(227.16)	-15% -19%
North Tahoe Fire Protection District	\$19,674,430.00	5.220%	\$24,948.49	\$22,241.32 \$21,511.30	\$(2,707.18) \$(3,437.19)	-12% -16%
North Tahoe Public Utility District	\$19,803,286.00	5.254%	\$23,805.29	\$22,386.99 \$21,652.18	\$(1,418.31) \$(2,153.11)	-6% -10%
Northstar Community Services District	\$25,532,602.00	6.775%	\$34,073.67	\$28,863.79 \$27,916.41	\$(5,209.88) \$(6,157.26)	-18% -22%
Olympic Valley Public Service District	\$10,136,135.00	2.689%	\$11,775.78	\$11,458.58 \$11,082.48	\$(317.20) \$(693.31)	-3% -6%
Penryn Fire Protection District	\$1,477,073.00	0.392%	\$1,769.99	\$1,669.78 \$1,614.98	\$(100.20) \$(155.01)	-6% -10%
Placer County Resource Conservation District	\$621,627.00	0.165%	\$772.56	\$702.73 \$679.66	\$(69.83) \$(92.89)	-10% -14%
Placer County Water Agency	\$127,997,979.00	33.962%	\$137,577.82	\$144,697.64 \$139,948.29	\$7,119.82 \$2,370.46	5% 2%
Placer Hills Fire Protection District	\$3,936,238.00	1.044%	\$4,911.71	\$4,449.79 \$4,303.74	\$(461.92) \$(607.98)	-10% -14%
Placer Mosquito and Vector Control District	\$6,154,173.00	1.633%	\$7,316.68	\$6,957.10 \$6,728.75	\$(359.58) \$(587.93)	-5% -9%
Roseville Cemetery District	\$4,972,940.00	1.319%	\$5,913.92	\$5,621.75 \$5,437.23	\$(292.17) \$(476.69)	-5% -9%
Sierra Lakes County Water District	\$3,040,273.00	0.807%	\$3,657.21	\$3,436.93 \$3,324.12	\$(220.27) \$(333.08)	-6% -10%
South Placer Fire Protection District	\$16,518,062.00	4.383%	\$20,733.16	\$18,673.14 \$18,060.24	\$(2,060.02) \$(2,672.92)	-11% -15%
South Placer Municipal Utility District	\$23,410,906.00	6.212%	\$27,066.60	\$26,465.28 \$25,596.62	\$(601.31) \$(1,469.97)	-2% -6%
Suburban Pines Community Services District	\$-	0.000%	\$5.14	\$0.00	\$(5.14)	-

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Estimated Invoice ⁽¹⁾	Variance	Pct Variance
Tahoe City Cemetery District	\$98,732.00	0.026%	\$112.18	\$111.61 \$107.95	\$(0.57) \$(4.23)	-1% -4%
Tahoe City Public Utility District	\$29,972,534.00	7.953%	\$34,571.44	\$33,883.00 \$32,770.87	\$(688.44) \$(1,800.57)	-2% -5%
Tahoe Forest Hospital District** ⁽¹⁾	\$9,298,287.00 \$22,088,469.00	2.467% 5.668%	\$2,658.66	\$10,511.42 \$24,150.72	\$7,852.75 \$21,492.06	75% 89%
Tahoe Truckee Sanitation Agency	\$24,486,056.00	6.497%	\$24,217.33	\$27,680.71 \$26,772.15	\$3,463.38 \$2,554.83	13% 10%
Talmont Resort Improvement District	\$621,169.00	0.165%	\$776.18	\$702.21 \$679.16	\$(73.97) \$(97.02)	-11% -14%
Truckee-Tahoe Airport District	\$15,423,305.00	4.092%	\$18,581.76	\$17,435.56 \$16,863.27	\$(1,146.20) \$(1,718.49)	-7% -10%
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

⁽¹⁾ This table was updated on July 7, 2026, due to the Placer County Auditor-Controller providing an updated revenue amount for the Tahoe Forest Hospital District based on the FY 23-24 Hospital Disclosure Report Audit

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
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
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	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