



Wednesday, May 14, 2025, 4:00 PM

LAFCO BUDGET COMMITTEE MEETING

COMMISSIONERS

Cindy Gustafson
*Chair
(County)*

Joshua Alpine
*Vice Chair
(Special District)*

Whitney Eklund
(City)

Judy Friedman
(Special District)

Shanti Landon
(County)

Sean Lomen
(City)

Susan Rohan
(Public)

This meeting will be open to in-person and virtual attendance.

Members of the Budget Committee:
Commissioners Friedman, Gustafson, Lomen, and Rohan

Commission members may attend the meeting in person or remotely.

Placer County Administrative Building – Board of Supervisors’
Chambers
175 Fulweiler Avenue Auburn, CA 95603

To attend remotely via Zoom:

Online: <https://placer-ca-gov.zoom.us/j/99302530007>

ALTERNATE COMMISSIONERS

David Bass
(City)

Anthony DeMattei
(County)

Cherri Spriggs
(Public)

Stephanie
Youngblood
(City)

Vacant
(Special District)

By telephone: +1 888 788 0099 (Toll Free) or 877 853 5247 (Toll Free)

Webinar ID: 993 0253 0007

AGENDA

1. ROLL CALL
2. CHANGES AND APPROVAL OF THE AGENDA
3. BUSINESS ITEM

COUNSEL

Michael Walker
General Counsel

STAFF

Michelle McIntyre
Executive Officer

Amanda Ross
*Acting Assistant
Executive Officer*

Amy Engle
Commission Clerk

Placer LAFCO Proposed Budget for Fiscal Year 2025-2026: The Budget Committee will discuss the Proposed Budget for Fiscal Year (FY) 2025-2026 adopted by the LAFCO Commission on April 9, 2025. The Budget Committee may discuss any desired recommendations to the Commission for the Final Budget, which is scheduled for the next regular LAFCO Commission meeting on June 11, 2025.

4. ADJOURNMENT

PUBLIC ACCESS AND PUBLIC COMMENTS INSTRUCTIONS

Materials related to an item on this agenda are available for public inspection at the LAFCO office, 110 Maple Street, Auburn, CA, during regular business hours and on LAFCO's website at <https://www.placer.ca.gov/lafco>

LAFCO meetings are held in person and virtually. Meeting recordings are posted online within a week following the LAFCO meeting.

Members of the public may submit their comments in written form to the Commission via U.S. mail to Placer LAFCO's office or via email to lafco@placer.ca.gov. Please indicate the agenda item number, if any. If you want your comments read into the record, please indicate so in the subject line and limit the comments to no more than 500 words. For public hearings, the Chair will announce the opening and closing of the public hearing. The Chair will call for oral public comments. Please limit your comments to 3 minutes.

AMERICAN DISABILITY ACT COMPLIANCE

In compliance with the Americans with Disabilities Act, if you are a disabled person and need a disability-related modification or accommodation to participate in this meeting fully, please contact Amy Engle, Commission Clerk, at (530) 889-4602 or aengle@placer.ca.gov. Requests must be made as early as possible and at least two business days before the start of the meeting.

CAMPAIGN CONTRIBUTION DISCLOSURE

If you wish to participate in any proceeding involving a change of organization, reorganization, or other entitlement, you are prohibited from making a campaign contribution of more than \$250 to any Commissioner or Alternate Commissioner as described in Government Code section 84308. This prohibition begins on the date you begin to actively support or oppose an application pending before LAFCO and continues for 12 months after LAFCO renders a final decision. No Commissioner or Alternate Commissioner may solicit or accept a campaign contribution of more than \$250 from you or your agent during this period if the Commission or Alternate Commissioner knows or has reason to know that you will participate in the proceeding. If you or your agent have contributed more than \$250 to any Commissioner or Alternate Commissioner during the 12 months preceding the decision, that Commissioner or Alternate Commissioner must disqualify himself or herself from the proceeding. However, disqualification is not required if the Commissioner or Alternate Commissioner returns the campaign contribution within 30 days from when the Commissioner or Alternate Commissioner knows, or should have known, about the contribution and that you are a participant in the proceeding.



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

COMMISSIONERS STAFF REPORT

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Vice Chair
(Special District)

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DATE: May 14, 2025
TO: Members of the Budget Committee
(Commissioners Friedman, Gustafson, Lomen, and Rohan)
FROM: Michelle McIntyre
SUBJECT: **Placer LAFCO Proposed Budget for Fiscal Year 2025-2026**

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Acting Assistant Executive Officer

Amy Engle
Commission Clerk

BACKGROUND

On April 9, 2025, the Placer County Local Agency Formation Commission (LAFCO) adopted its Proposed Workplan and Budget for the fiscal year 2025-26.

The Workplan outlines 34 projects aimed at supporting LAFCO's operational goals, with a key initiative focused on hiring two analysts to reduce reliance on external consultants. The Proposed Budget for FY 2025-26 totals \$1,417,859, reflecting a 20% increase from the previous year's budget of \$1,178,994.

DISCUSSION

The staffing strategy for the Proposed Workplan and Budget represents a shift from dependence on consultants to the development of in-house capabilities for service review studies, in alignment with the Placer LAFCO Strategic Plan for 2024-2028 and beyond. The 20% increase in the budget is primarily due to the hiring of two new full-time employees. The long-term goal is to enhance employee retention and provide growth opportunities within the organization.

Overall, the 2025-26 Workplan and Budget demonstrate a strategic effort to achieve LAFCO's objectives while strengthening internal staffing resources. The Workplan and Budget Report, presented to the Commission on April 9, 2025, was updated on April 15, 2025, to include the latest completed projects (Attachment A).

STAFF RECOMMENDATION

The Executive Officer recommends that the Budget Committee discuss any desired recommendations for the Commission regarding the Final Budget, which is scheduled for discussion at the next regular LAFCO Commission meeting on June 11, 2025.

ATTACHMENT

A- Placer LAFCO Proposed 2025-2026 Workplan and Budget, Adopted April 9, 2025, Updated April 15, 2025



Proposed 2025-2026 Workplan & Budget

Updated April 15, 2025

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1 LAFCO 2024-2025 Achievements

Since the adoption of the 2024-2025 Workplan, LAFCO has successfully completed various project applications, service review studies, spheres of influence updates, and other administrative tasks. This section highlights the significant achievements of Placer LAFCO from July 1, 2024, to April 9, 2025.



Administrative

- Adopted the Placer LAFCO Strategic Plan 2024-2028+
- Conflict of Interest Policy Update
- Fee Schedule Update
- Agreement to Pay and Indemnification Agreement Policy Update

Service Review Studies and Sphere of Influence Updates

- North Tahoe Fire Protection District - Sphere of Influence Update (Increase)
- City of Roseville - Service Review Study
- City of Roseville - Sphere of Influence Update (Increase)
- City of Rocklin - Service Review and Sphere of Influence Update (1st Completed)
- Newcastle, Penryn, Placer Hills, and South Placer FPDs and Lincoln, Rocklin and Roseville Fire Departments - Service Review Study (1st Approved)
- South Placer Municipal Utility District - Service Review and Sphere of Influence Update

Reorganization Projects

- North Tahoe Fire Protection District and Meeks Bay Fire Protection District - Consolidation
- South Placer Fire Protection District - Extension of Ambulance Service to Division 1
- South Placer Municipal Utility District - 2624 Switzer Road, Out-of-Area Service Agreement
- City of Lincoln - Village 5A Annexation

Placer LAFCO and its local civic partners take pride in the remarkable collaboration and dedication demonstrated over the past year. The successful completion of critical projects is a testament to our collective hard work and commitment to the community. Together, we have not only achieved significant milestones, but through the adoption of the Strategic Plan, we have also laid a strong foundation for a brighter future. This teamwork has proven that when we unite with a shared vision, we can transform challenges into achievements that truly benefit everyone in Placer County. The proposed workplan for 2025-2026 builds on this momentum to ensure our continued success.

2 2025-2026 Proposed Workplan

This section provides a comprehensive overview of the new projects proposed for the 2025-2026 Workplan, along with a detailed highlight of initiatives that will be carried over from the 2024-2025 Workplan. Many items from the previous Workplan are nearing completion, and this progress is reflected in the list below. Each project has been evaluated to ensure alignment with our strategic goals and address the needs of the Placer LAFCO. Additionally, we have considered the potential impact of these new initiatives on our budget and staffing.

It's important to note that the proposed Workplan only includes the projects that LAFCO staff are currently aware of. LAFCO processes project applications and conducts studies upon the request of the member agencies, or as part of the service review cycle. Applications that have not been received may not be included in the Proposed Workplan.

Service Reviews and Sphere of Influence Updates

1. **County Service Area 28 (CSA 28), Placer County Fire Department, Alta Fire Protection District, and the City of Colfax**



LAFCO staff propose that this comprehensive Service Review of CSA 28 include Placer County Fire Department (along with contracts with Alta Fire Protection District and the City of Colfax), along with related zones of benefits.

2. **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.

Continued from 2024-2025 Work plan

3. **City of Colfax, Heather Glen Community Services District, Meadow Vista County Water District, Midway Heights County Water District, Suburban Pines Water District**

Staff is conducting preliminary research before contacting agencies to introduce the project and request information.

4. **Town of Loomis**

The service review study is underway and being conducted by LAFCO staff.

5. Auburn Cemetery District; Colfax Cemetery District; Newcastle, Gold Hill, Rocklin Cemetery District; Placer County Cemetery 1; Roseville Cemetery District

The service review is in process by LAFCO's consultant (RSG). Agencies have responded to requests for information. Site visits have been conducted.

6. Eastern Fire Agencies – Alpine Springs County Water District, North Tahoe Fire Protection District, Northstar Community Services District, Olympic Valley Public Service District, Truckee Fire Protection District

Consultant (ESCI) has engaged with agencies. Site visits are scheduled for April 21-23, 2025.

7. Newcastle Fire Protection District, Penryn Fire Protection District, Placer Hills Fire Protection District, and South Placer Fire Protection District Sphere of Influence Study

LAFCO staff will prepare a sphere of influence update for the four independent special districts. This will be scheduled for the summer of 2025.

Postponed to Future Workplan

8. City of Auburn

This service review will be rescheduled to the 2026-2027 workplan pending the adoption of the City's General Plan Update.

Applications

1. Lincoln Village 5B/7B Reorganization



This application is anticipated in the 2025-2026 workplan for the annexation of the Village 5B/7B area into the City of Lincoln and concurrent detachment from County Service Area 28.

2. West Oaks Apartments Highway 65 Reorganization



This application is anticipated in the 2025-2026 workplan for the annexation of this property into the City of Rocklin and the South Placer Municipal Utility District with concurrent detachment from County Service Area 28.

3. South Placer Municipal Utility District Islands Annexation



This application is anticipated in the 2025-2026 workplan for the annexation of South Placer Municipal Utility District islands within the District's sphere of influence.

4. South Placer Fire Protection District Detachment



This application is anticipated in the 2025-2026 workplan for the detachment of the Sierra Bluffs area from the South Placer Fire Protection District, as the City of Rocklin already services these properties.

5. City of Auburn Out of Area Service Agreement



This application is anticipated in the 2025-2026 workplan for the extension of sewer services from the City of Auburn to PG&E's substation in anticipation of a future annexation. Staff have yet to receive this application.

Continued from 2024-2025 Work plan

6. Placer Hills and Newcastle Fire Protection Districts Reorganization

This project remains incomplete. The adoption of a service review, SOI update, fiscal analysis, and tax transfer agreement resolution from BOS is pending.

7. Lincoln SUD-B NEQ Remnant Parcels Reorganization

This project is for annexation to Lincoln and detachment from CSA 28. This project remains incomplete and is pending a letter or resolution from the Board of Supervisors regarding the tax transfer agreement.

8. County Service Area 28 – Boundary Discrepancies

This project will extend into the 2025-2026 workplan. LAFCO staff have begun identifying areas within CSA 28 and the city limits, the overlapping areas that lack city council authorization. This information will be presented to the Commission in the summer of 2025.

9. Review of Fire Contract 56134 between County Service Area 28 and Alta Fire Protection District Reorganization

This application is anticipated in the 2025-2026 workplan. The adoption of a service review and an update to the sphere of influence must be completed before the contract review can proceed.

Administrative Projects

1. Hiring Staff



LAFCO staff and the Personnel Committee recommend that the Commission consider hiring two LAFCO Analysts as part of the 2025-2026 workplan.

Continued from 2024-2025 Work plan

2. Strategic Plan

Continue implementing the Commission's Strategic Plan (SP 28+).

Status: Ongoing

3. Policies

Continue reviewing, updating, and creating policies for the Commission's consideration. The Commission has a Policy Workshop scheduled for April 22, 2025.

Status: Ongoing

4. Commissioner Onboarding

Provide training to new Commissioners.

Status: Ongoing

5. Outreach

Continue outreach to local and regional agencies. Staff will update the Commission on activities during the fiscal period year.

Status: Ongoing

6. CALAFCO Central Region

Continue participating with other LAFCOs in the Central Region.

Status: Ongoing

7. CALAFCO

Continue participating in CALAFCO committees, workshops, and conferences.

Status: Ongoing

8. Local Agencies Directory

Continue updating the local agencies' directory on the Commission's website.

Status: Ongoing

9. New Website

LAFCO's current website is embedded in Placer County's website.

Status: LAFCO has a new website that is not yet in the public domain. Staff anticipates completing this project in the late spring or early summer of 2025.

10. Administrative Files

Continue improving admin files.

Status: Ongoing

3 Multi-Year Work Program (Service Reviews)

This section provides a comprehensive overview of the multi-year work program dedicated to Placer LAFCO’s service review studies, organized by agency type. In an improvement over the Commission’s previous workplan, this updated list now includes the specific adoption dates for service reviews pertaining to each city and special district. This enhancement not only facilitates better tracking and accountability but also ensures that stakeholders are informed of the timelines associated with each review process.

Cities and Towns

No.	City or Town	Most Recent Adopted Service Review	Planned Service Review and Notes
1	Auburn	None	Pending City General Plan Update
2	Colfax	None	Planned for 2025-2026
3	Lincoln	2023	
4	Loomis	None	First study underway
5	Rocklin	2025	
6	Roseville	2025	

Dependent Districts

1	County Service Area (CSA) 28
2	County Sewer Districts No. 1-3 (upon further verification of their status)
3	Placer Vineyards Parks and Recreation District

Independent Districts

No.	Independent Special District	Most Recent Adopted Service Review	Planned Service Review and Notes
1	Alpine Springs County Water District	2017	New study underway
2	Alta Fire Protection District	2017	New study underway
3	Auburn Cemetery District	2013	New study underway
4	Auburn Recreation & Park District	None	
5	Auburn Valley Community Services District	None	
6	Christian Valley Park Community Services District	2006	
7	Colfax Cemetery District	None	New study underway
8	Donner Summit Public Utility District	2017	

No.	Independent Special District	Most Recent Adopted Service Review	Planned Service Review and Notes
9	Foresthill Fire Protection District	2017	New study underway
10	Foresthill Public Utility District	2006	Planned for 2025-2026
11	Heather Glen Community Services District	2006	Planned for 2025-2026
12	McKinney Water District	2017	
13	Meadow Vista County Water District	2006	Planned for 2025-2026
14	Midway Heights County Water District	2006	Planned for 2025-2026
15	Newcastle Fire Protection District	2025	
16	Newcastle, Rocklin, Gold Hill Cemetery District	None	New study underway
17	North Tahoe Fire Protection District	2017	New study underway
18	North Tahoe Public Utility District	2017	
19	Northstar Community Services District	2017	New study underway
20	Olympic Valley Community Service District	2017	New study underway
21	Penryn Fire Protection District	2025	
22	Placer County Cemetery District 1	None	New study underway
23	Placer County Resource Conservation District	2006	
24	Placer County Water Agency	2006	
25	Placer Hills Fire Protection District	2025	
26	Placer Mosquito Vector Control District	None	
27	Roseville Cemetery District	None	New study underway
28	Sierra Lakes County Water District	2017	
29	South Placer Fire Protection District	2025	
30	South Placer Municipal Utility District	2025	
31	Suburban Pines Fire Protection Community Services District	None	Planned for 2025-2026
32	Tahoe Cemetery District	2017	New study underway
33	Tahoe City Public Utility District	2017	
34	Tahoe Truckee Sanitation Agency	None	
35	Talmont Resort Improvement District	2017	
36	Truckee Tahoe Airport District	2017	
37	Truckee Tahoe Forest Hospital District	2017	

4 LAFCO 2025-2026 Proposed Budget

The proposed budget for the fiscal year 2025-2026 is outlined in the accompanying table and reflects a strategic vision aimed at strengthening our organizational capabilities. To enhance our team, this budget will enable LAFCO to hire two new employees. This addition will not only increase our workforce but also improve our service delivery and operational effectiveness. The expenses associated with these new positions will be partially offset by a targeted reduction in contract services.

Additionally, we will increase the funds allocated for rent to support the organization's growth.

Overall, the remaining budget for LAFCO's operational activities will remain largely stable, allowing us to maintain our current programs while implementing these strategic enhancements. This comprehensive approach positions LAFCO for sustainable growth and improved performance in the coming years.

LAFCO Proposed Budget Fiscal Year (FY) 2025-2026

	Ledger	Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	Variance	Percent Variance
Revenue	42010	Investment Income	\$26,557.09	\$1,980.00	\$26,557.09	\$24,577.09	1241%
	46360	Other Fees and Charges	\$1,003,052.28	\$1,177,014.46	\$1,391,302.27	\$214,287.81	18%
		TOTAL REVENUE	\$1,029,609.37	\$1,178,994.46	\$1,417,859.36	\$238,864.90	20%
Expenses	51010	Salaries and Wages	\$293,746.15	\$429,003.66	\$600,736.98	\$171,733.32	40%
	51080	Accrued Compensated Leave	\$14,375.00	\$-	\$-	\$-	
	51090	Cafeteria Plans (Non-PERS)	\$9,902.91	\$14,372.29	\$24,467.84	\$10,095.55	70%
	51210	Retirement	\$94,275.53	\$143,619.92	\$203,432.59	\$59,812.67	42%
	51220	Payroll Tax	\$20,498.99	\$31,087.65	\$42,798.11	\$11,710.47	38%
	51240	Other Postemployment Benefits (OPEB)	\$15,276.00	\$20,892.30	\$20,564.70	\$(327.60)	-2%
	51270	PERS Pension Expense	\$22,604.00	\$-	\$-	\$-	

Ledger	Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	Variance	Percent Variance
51280	OPEB Expense	\$(8,443.00)	\$-	\$-	\$-	
51290	401(k) Employer Match	\$-	\$3,000.00	\$1,500.00	\$(1,500.00)	-50%
51310	Employee Group Insurance	\$52,733.18	\$79,072.20	\$139,306.80	\$60,234.60	76%
51360	Workers Comp Insurance	\$1,316.51	\$1,136.55	\$2,633.02	\$1,496.47	132%
52040	Communication Services Expense	\$4,355.00	\$4,091.94	\$4,091.94	\$-	0%
52050	Food	\$1,001.93	\$-	\$-	\$-	
52060	Janitorial Supplies	\$103.82	\$-	\$-	\$-	
52080	Insurance	\$4,048.17	\$4,532.24	\$4,532.24	\$-	0%
52240	Professional / Membership Dues	\$13,679.00	\$12,199.99	\$12,199.99	\$-	0%
52250	Services and Supplies	\$309.03	\$408.79	\$408.79	\$-	0%
52320	Printing	\$4,228.34	\$2,626.10	\$2,626.10	\$-	0%
52330	Other Supplies	\$6,274.61	\$6,990.15	\$6,990.15	\$-	0%
52340	Postage	\$4,062.10	\$2,995.14	\$2,995.14	\$-	0%
52360	Professional and Special Services - General	\$215,290.69	\$185,625.00	\$113,310.89	\$(72,314.11)	-39%
52370	Professional and Special Services - Legal	\$35,331.00	\$44,000.00	\$48,400.00	\$4,400.00	10%
52390	Professional and Special Services - County	\$4,691.93	\$7,557.94	\$8,313.73	\$755.79	10%
52400	Professional and Special Services - Information Technology	\$13,059.84	\$18,586.43	\$20,445.08	\$1,858.64	10%
52450	Short-Term Rents and Leases - Building Improvements	\$24,733.03	\$28,531.00	\$31,384.10	\$2,853.10	10%
52470	Employee Benefits Systems	\$1,819.53	\$2,447.68	\$2,447.68	\$-	0%
52480	PC Acquisition	\$3,500.74	\$8,980.00	\$8,980.00	\$-	0%
52510	Commissioner's Fees	\$13,050.00	\$33,469.64	\$33,469.64	\$-	0%
52570	Advertising	\$1,928.97	\$5,829.37	\$5,829.37	\$-	0%
52580	Special Department Expense	\$160.00	\$18,414.00	\$18,414.00	\$-	0%
52630	Project Costs	\$146.10	\$1,452.00	\$1,452.00	\$-	0%
52790	Transportation and Travel	\$20,329.88	\$11,082.50	\$11,082.50	\$-	0%

Ledger	Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	Variance	Percent Variance
53170	Contingencies - Judgement and Damages	\$-	\$36,300.00	\$36,300.00	\$-	0%
53390	Cost Allocation Plan (A-87)	\$48,314.00	\$20,690.00	\$8,746.00	\$(11,944.00)	-58%
	TOTAL EXPENSES	\$936,702.98	\$1,178,994.46	\$1,417,859.36	\$238,864.90	20%

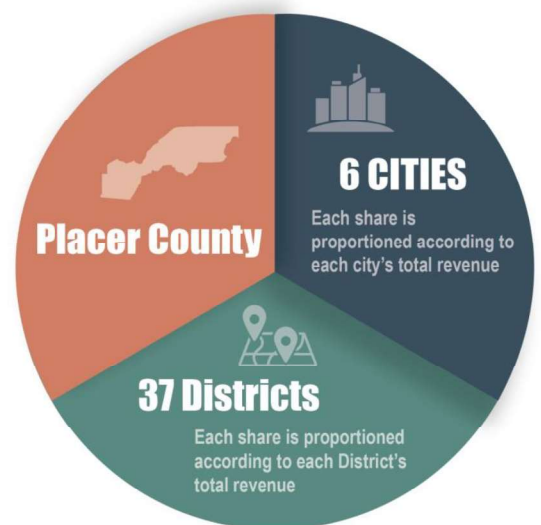
LAFCO Funding

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 divided into three equal parts. Placer County pays one-third of the total amount. The share among the six cities is distributed based on each city’s revenue, while the share for the 37 independent special districts is apportioned according to each district’s revenue.

For the upcoming fiscal year, Placer County’s share is a flat one-third of the total. This amounts to \$392,338, an increase of 15% or \$71,429 from the current fiscal year. The specific amounts for each city and special district are provided in the tables below.



Estimated Invoice to Cities for Fiscal Year (FY) 2025-2026

Name	Revenue*	Pct of Revenue	FY 24/25 Invoice	FY 25/26 Proposed Invoice	Variance	Pct Variance
Auburn	\$29,763,458	2.85%	\$10,780.88	\$13,219.15	\$2,438.27	18%
Colfax	\$6,092,984	0.58%	\$2,449.14	\$2,706.14	\$257.00	9%
Lincoln	\$110,373,421	10.57%	\$45,262.69	\$49,021.27	\$3,758.57	8%
Loomis	\$8,946,627	0.86%	2,941.87	\$3,973.56	\$1,031.68	26%
Rocklin	\$111,015,525	10.63%	\$44,754.19	\$49,306.45	\$4,552.26	9%
Roseville	\$777,999,651	74.51%	\$286,149.38	\$345,540.87	\$59,391.48	17%
TOTAL	\$1,044,191,666	100.00%	\$392,338.15	\$463,767.42	\$71,429.27	15%

*Revenue=Government Funds + Proprietary Funds

Estimated Proposed Invoice to Special Districts Fiscal Year (FY) 2025-2026

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 24 25 Invoice	FY 25-26 Proposed Invoice	Variance	Pct Variance
Alpine Springs County Water District	\$2,446,787	0.739%	\$2,734.06	\$3,427.78	\$693.71	20%
Alta Fire Protection District	\$116,932	0.035%	\$171.76	\$163.81	\$(7.95)	-5%
Auburn Cemetery District	\$1,290,940	0.390%	\$1,491.40	\$1,808.52	\$317.12	18%
Auburn Recreation and Park District	\$5,717,282	1.727%	\$6,701.20	\$8,009.51	\$1,308.31	16%
Auburn Valley Community Services District	\$471,098	0.142%	\$615.09	\$659.98	\$44.88	7%
Cemetery District No. 1 (Placer)	\$2,613,873	0.790%	\$2,767.70	\$3,661.85	\$894.16	24%
Christian Valley Park Community Services District	\$786,582	0.238%	\$982.61	\$1,101.95	\$119.33	11%
Colfax Cemetery District	\$242,682	0.073%	\$266.24	\$339.98	\$73.74	22%

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 24 25 Invoice	FY 25-26 Proposed Invoice	Variance	Pct Variance
Donner Summit Public Utility District	\$3,939,104	1.19%	\$4,449.05	\$5,518.41	\$1,069.36	19%
Foresthill Fire Protection District	\$3,301,544	0.997%	\$2,903.05	\$4,625.23	\$1,722.18	37%
Foresthill Public Utility District	\$3,017,541	0.912%	\$3,491.61	\$4,227.36	\$735.75	17%
Heather Glen Community Services District	\$197,511	0.060%	\$292.87	\$276.70	\$(16.17)	-6%
McKinney Water District	\$300,399	0.091%	\$330.38	\$420.84	\$90.46	21%
Meadow Vista County Water District	\$2,637,150	0.797%	\$3,022.13	\$3,694.46	\$672.34	18%
Midway Heights County Water District	\$821,636	0.248%	\$934.22	\$1,151.05	\$216.83	19%
Newcastle - Rocklin - Gold Hill Cemetery District	\$2,717,159	0.821%	\$2,854.25	\$3,806.55	\$952.30	25%
Newcastle Fire Protection District	\$1,091,851	0.330%	\$1,103.78	\$1,529.61	\$425.83	28%
North Tahoe Fire Protection District	\$19,384,766	5.856%	\$20,973.10	\$27,156.70	\$6,183.59	23%
North Tahoe Public Utility District	\$18,496,510	5.587%	\$20,361.72	\$25,912.31	\$5,550.59	21%
Northstar Community Services District	\$26,474,953	7.997%	\$23,202.04	\$37,089.55	\$13,887.50	37%
Olympic Valley Public Service District	\$9,149,683	2.764%	\$10,331.62	\$12,818.06	\$2,486.44	19%
Penryn Fire Protection District	\$1,375,264	0.415%	\$1,565.42	\$1,926.65	\$361.23	19%
Placer County Resource Conservation District	\$600,271	0.181%	\$569.37	\$840.94	\$271.57	32%
Placer County Water Agency	\$106,896,794	32.291%	\$134,897.64	\$149,754.90	\$14,857.26	10%
Placer Hills Fire Protection District	\$3,816,360	1.153%	\$4,190.79	\$5,346.45	\$1,155.66	22%
Placer Mosquito and Vector Control District	\$5,684,997	1.717%	\$6,251.95	\$7,964.28	\$1,712.33	22%
Roseville Cemetery District	\$4,595,067	1.388%	\$4,504.19	\$6,437.37	\$1,933.17	30%
Sierra Lakes County Water District	\$2,841,618	0.858%	\$3,225.85	\$3,980.91	\$755.05	19%
South Placer Fire Protection District	\$16,109,491	4.866%	\$17,416.51	\$22,568.27	\$5,151.76	23%
South Placer Municipal Utility District	\$21,030,515	6.353%	\$24,269.20	\$29,462.27	\$5,193.07	18%
Suburban Pines Community Services District	\$3,993	0.001%	\$3.19	\$5.59	\$2.41	43%
Tahoe City Cemetery District	\$87,165	0.026%	\$86.60	\$122.11	\$35.52	29%
Tahoe City Public Utility District	\$26,861,714	8.114%	\$29,120.62	\$37,631.37	\$8,510.76	23%
Tahoe Forest Hospital District**	\$2,065,759	0.624%	\$20,206.78	\$2,893.98	\$(17,312.79)	-598%

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 24 25 Invoice	FY 25-26 Proposed Invoice	Variance	Pct Variance
Tahoe Truckee Sanitation Agency	\$18,816,655	5.684%	\$20,201.71	\$26,360.81	\$6,159.11	23%
Talmont Resort Improvement District	\$603,085	0.182%	\$641.44	\$844.88	\$203.44	24%
Truckee-Tahoe Airport District	\$14,437,869	4.361%	\$15,207.03	\$20,226.44	\$5,019.41	25%
TOTAL	\$331,042,600	100%	\$392,338.15	\$463,767.42	\$71,429.27	15%

*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

5 2025-2026 Proposed Workplan Table

Statutory Required Projects

	Item No.	Agencies	Actions/Status
HIGH			
Service Reviews and Sphere of Influence Updates	1	City of Colfax	
	2	Heather Glen Community Service District	
	3	Meadow Vista County Water District	
	4	Midway Heights County Water District	
	5	Suburban Pines Water District	
	6	Town of Loomis	Study underway
	7	Auburn Cemetery District	Study underway
	8	Colfax Cemetery District	Study underway
	9	Newcastle, Gold Hill, Rocklin Cemetery District	Study underway
	10	Placer County Cemetery 1	Study underway
	11	Rocklin Cemetery District	Study underway
	12	Roseville Cemetery District	Study underway
	13	County Service Area 28	
	14	Foresthill Fire Protection District	
Special Studies	15	Alpine Springs County Water District	Study underway
	16	North Tahoe Fire Protection District	Study underway
	17	Northstar Community Service District	Study underway
	18	Olympic Valley Public Service District	Study underway
	19	Truckee Fire Protection District	Study underway
Reorganizations	20	Placer Hills and Newcastle Fire Protection District	Consolidation
	21	Lincoln SUD-B NEQ Remnant Parcel	Annexation to Lincoln, Detachment from CSA 28
	22	Lincoln Village 5B/7B	Annexation to Lincoln, Detachment from CSA 28
	23	West Oaks Apt Highway 65	Annexation to Rocklin and SPMUD, Detachment from CSA 28

Item No.	Agencies	Actions/Status
HIGH		
Changes of Organizations	SPMUD Islands	Annexation to SPMUD of Islands within SOI
	25 South Placer Fire Protection District	Detachment of Sierra Bluffs
Moderate		
Out of Area Service	26 City of Auburn	PG&E Substation contract for sewer services

Administrative Projects

Administrative Projects		
Item No.	Task/Project	Actions
HIGH		
27	Hiring two LAFCO Analysts	Staff will continue to work with the Personnel Committee.
Moderate		
28	Commissioner Onboarding	Provide training to new Commissioners.
29	Strategic Planning	Continue implementing the Commission's Strategic Plan.
30	Policies	Continue amending the Commission's Policies.
31	Outreach	Continue outreach to local and regional agencies.
32	CALAFCO	Continue participating in CALAFCO committees, workshops, and conferences.
33	Local Agencies Directory	Continue updating the local agency directories on the website.
34	Administrative Files	Continue organizing and improving administrative files.