

## Staff Report

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**TO:** Honorable Mayor and Members of the Town Council  
**FROM:** Wes Heathcock, Town Manager  
**DATE:** 7/9/2024  
**RE:** Placer County Local Agency Formation Commission (LAFCO) Presentation

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### **Recommendation**

Receive, review and offer comments on presentation from Placer County Local Agency Formation Commission (LAFCO) Executive Director Michelle McIntyre which will cover the sphere of influence update and service review that LAFCO will conduct in the next fiscal year for the Town of Loomis.

### **Issue Statement and Discussion**

Placer Local Agency Formation Commission, or Placer LAFCO, is a state mandated independent regulatory body whose role is to encourage the orderly formation of local governmental agencies, preserve agricultural and open space resources, and discourage urban sprawl through the review of city and special district boundary changes and the extension of the services they provide. Specifically, Placer LAFCO has jurisdiction within Placer County over proposed special district and city annexations and detachments, district formations and dissolutions, consolidations and mergers, city incorporations and disincorporations and the formation of subsidiary districts. Each county in California has its own LAFCO.

On April 10, 2024, the Placer County Local Agency Formation Commission (LAFCO) adopted a Proposed Workplan and Budget for the fiscal year 2024-25. The Proposed Workplan outlines 31 projects, with several continuing from the current fiscal year. Projects include several service reviews and sphere of influence studies, changes of organization and reorganization proposals, and administrative projects such as a financial audit and strategic planning. Proposed Budget anticipates expenses totaling \$1,178,1994, reflecting an increase of \$196,122 from the current year.

The staff report, workplan, and proposed budget presented for approval by the Commission are enclosed for your review and comments.

### **CEQA Requirements**

None.

### **Financial and/or Policy Implications**

None.

### **Attachments**

A. Placer County LAFCO FY 24-25 Proposed Workplan



PLACER COUNTY  
**LOCAL AGENCY FORMATION COMMISSION**

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**COMMISSIONERS:**           DATE:           April 16, 2024

Cindy Gustafson  
Chair (County)           TO:           Placer County, Cities, and Special Districts

Susan Rohan  
Vice Chair (Public)       FROM:       Michelle McIntyre, LAFCO Executive Officer

Joshua Alpine  
(Special District)       SUBJECT:    **LAFCO Proposed Workplan and Budget for Fiscal  
Year 2024-25**

Trinity Burruss  
(City)

Shanti Landon  
(County)

Tracy Mendonsa  
(City)

Rick Stephens  
(Special District)

**ALTERNATE  
COMMISSIONERS:**

Jim Holmes  
(County)

William Kahrl  
(Special District)

Jenny Knisley  
(City)

Cherri Spriggs  
(Public)

**COUNSEL:**

Michael Walker  
General Counsel

**STAFF:**

Michelle McIntyre  
Executive Officer

Erica Sanchez  
Assistant Executive  
Officer

Amy Engle  
Commission Clerk

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On April 10, 2024, the Placer County Local Agency Formation Commission (LAFCO) adopted a Proposed Workplan and Budget for the fiscal year 2024-25. The Workplan identifies several projects, including reorganizations, studies, and administrative projects. The corresponding Proposed Budget anticipates expenses totaling \$1,178,1994, reflecting an increase of \$196,122 from the current year.

The staff report, workplan, and proposed budget approved by the Commission are enclosed for your review and comments. A public hearing for the Commission to consider and approve the Final Workplan and Budget is scheduled for Wednesday, June 12, 2024, at 4:00 p.m. The Commission will receive comments until the public hearing is closed.

If you or your agency have questions about the Proposed Workplan or Budget, please get in touch with me at (530) 889-4014 or [mmcintyre@placer.ca.gov](mailto:mmcintyre@placer.ca.gov).

Enclosures:

April 10, 2024, the LAFCO staff report adopted Resolution 24-01 with Exhibit A, the 2024-25 Workplan, and Exhibit B, the Proposed Budget.

PLACER COUNTY

## LOCAL AGENCY FORMATION COMMISSION

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**COMMISSIONERS:**

Cindy Gustafson  
Vice Chair (*County*)

Susan Rohan  
Vice-Chair (*Public*)

Joshua Alpine  
(*Special District*)

Trinity Burruss  
(*City*)

Shanti Landon  
(*County*)

Tracy Mendonsa  
(*City*)

Rick Stephens  
(*Special District*)

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Jim Holmes  
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(*Special District*)

Jenny Knisley  
(*City*)

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**COUNSEL:**

Michael Walker  
*General Counsel*

**STAFF:**

Michelle McIntyre  
*Executive Officer*

Erica Sanchez  
*Assistant Executive  
Officer*

Amy Engle  
*Commission Clerk*

## PUBLIC HEARING

### Staff Report

DATE: April 10, 2024  
TO: Chair Gustafson and members of the Commission  
FROM: Michelle McIntyre  
SUBJECT: **Proposed Workplan and Budget for Fiscal Year  
2024-25**

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### SUMMARY

The Placer County Local Agency Formation Commission (LAFCO) will consider recommendations from the Executive Officer in adopting a Proposed Workplan and Budget for the fiscal year (FY) 2024-25. The Proposed Workplan outlines 31 projects, with several continuing from the current fiscal year. Projects include several service reviews and sphere of influence studies, changes of organization and reorganization proposals, and administrative projects such as a financial audit and strategic planning.

The Proposed Budget draws on the Proposed Workplan and calls for expenses totaling approximately \$1,179,000, reflecting an increase of approximately \$196,000 from the current fiscal year's adopted operating budget of \$983,000.

### DISCUSSION

This agenda item is for LAFCO to consider the Executive Officer's recommendations in adopting a coordinated Proposed Workplan and Budget for the upcoming fiscal year. Adopting these documents will precede a formal public review and comment period—including providing notice to all 44 local funding agencies—with final actions scheduled for the Commission's June 12, 2024, meeting. A summary discussion of the Proposed Workplan and Budget's main components follows.

## **Proposed Workplan 2024-25 Summary**

The Proposed Workplan considers Placer LAFCO's existing ongoing projects, legislative responsibilities, administrative needs, and past directives from the Commission. The Workplan identifies projects divided between Statutory<sup>1</sup> (S) and Administrative (A) activities. The projects include new and existing projects that have continued throughout the current fiscal year. The projects are also categorized by high, moderate, and low priority. The Proposed Workplan is attached as Attachment A to this staff report.

## **Proposed Budget 2024-25 Summary**

### *Expenses –*

The Proposed Budget developed with the referenced Workplan sets the total expenses at \$1,178,994, an increase of \$196,122 over the current year. The Proposed Budget can be divided into Employee Salaries and Benefits and Services and Supplies.

### Employee Salaries and Benefits

The Proposed Budget calls for an increase of \$154,243 in salaries and benefits. The increase is attributed to cost-of-living increases, merit increases, and the funding of an assistant executive officer position previously funded as an analyst.

### Services and Supplies

The Proposed Budget calls for an increase of \$41,879 in services and supplies. The most notable increase is to the Commission's Professional and Special Services budget line item, attributed to planned studies.

### *Revenues –*

The 37 special districts, six cities, and Placer County provide the most substantial funding for LAFCO's operational costs. Other revenue sources may include fees collected from project applications, interest income, and fund balance appropriation. The revenue for FY 2024-25 totals \$1,178,994. Invoices to the funding agencies will increase by \$195,462 from the current fiscal year.

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<sup>1</sup> LAFCOs have both planning and regulatory powers. LAFCOs plan by adopting, amending, and updating spheres of influence (SOI), which are planning documents showing a city or special district's probable future boundary and service areas. To adopt, amend, or update SOIs, the Commission must conduct a municipal service review (MSR) or a special study. LAFCOs also regulate by reviewing and considering proposed boundary changes (changes of organizations, reorganizations). These tasks -- MSRs, SOIs, special studies, boundary changes - and other tasks are set forth in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act) and are captured in the Statutory category of the Workplan.

County, Cities, and Special Districts Apportionment

The County, cities, and special districts substantially fund LAFCO's operating budget and are each billed 1/3 of the budget.

Placer County –

Placer County's share of LAFCO's operational costs will be \$392,338 for FY 2024-25, an increase of approximately \$65,000 from the current year.

Cities –

Staff calculated the estimated cost to the cities using the most recent financial report from the State Controller's Office (SCO). Government Code (GC) section 56381 states that the cities' share shall be apportioned in proportion to each city's total revenues as a percentage of the combined city revenues or by an alternative method approved by a majority of the cities representing the majority of the combined cities' population.

Table 1 below provides the estimated invoice by city. The City of Roseville will be invoiced for the largest share—\$286,149, an increase of approximately \$39,000 from the current fiscal year. Please note that the estimates are based on the latest report from SCO and that SCO may release a more current version after LAFCO approves the Final Budget, thus altering the invoices to the cities.

Table 1: Estimated Invoice to the Cities for FY 2024-25

City Name	Govt Fund Rev + Prop Funds	Pct of Total - All Cities	FY 24/25 Inv (NY)	FY 23/24 Inv (PY)	Diff Between NY and PY
Auburn	\$ 26,311,732.00	2.75%	\$ 10,780.88	\$ 8,655.45	\$ 2,125.43
Colfax	\$ 5,977,344.00	0.62%	\$ 2,449.14	\$ 2,029.47	\$ 419.67
Lincoln	\$ 110,467,764.00	11.54%	\$ 45,262.69	\$ 35,060.40	\$ 10,202.29
Loomis	\$ 7,179,915.00	0.75%	\$ 2,941.87	\$ 2,600.26	\$ 341.62
Rocklin	\$ 109,226,706.00	11.41%	\$ 44,754.19	\$ 31,998.59	\$ 12,755.60
Roseville	\$ 698,373,893.00	72.93%	\$ 286,149.38	\$ 246,839.92	\$ 39,309.47
<b>TOTAL</b>	<b>\$ 957,537,354.00</b>	<b>100.00%</b>	<b>\$ 392,338.15</b>	<b>\$ 327,184.08</b>	<b>\$ 65,154.07</b>

*Based on 2021-22 Annual Report from CA State Controller's Office (most recent report avail on 2-06-24)  
New Year - NY, Prior Year - PY*

Special Districts –

Section 56381 also states that the special districts’ share shall be apportioned in proportion to each district’s total revenues as a percentage of the combined total district revenues. Table 2 below provides the estimated invoice for each district. Placer County Water Agency will be invoiced for the largest share – \$134,898, an increase of approximately \$14,000 from the current fiscal year.

Table 2: Estimated Invoice to the Independent Special Districts for FY 2024-25

Independent Special District Name	(POR+PNOR+GGP R)-TIGR*	Pct of Total	NY Billing	PY Billing	NY Billing-PY Billing
Alpine Springs County Water District	\$ 2,297,061.00	0.70%	\$ 2,734.06	\$2,198.98	\$ 535.09
Alta Fire Protection District	\$ 144,306.00	0.04%	\$ 171.76	\$109.26	\$ 62.50
Auburn Cemetery District	\$ 1,253,019.00	0.38%	\$ 1,491.40	\$1,244.86	\$ 246.54
Auburn Recreation and Park District	\$ 5,630,099.00	1.71%	\$ 6,701.20	\$4,268.31	\$ 2,432.89
Auburn Valley Community Services District	\$ 516,778.00	0.16%	\$ 615.09	\$673.83	\$ (58.74)
Cemetery District No. 1 (Placer)	\$ 2,325,317.00	0.71%	\$ 2,767.70	\$189.95	\$ 2,577.75
Christian Valley Park Community Services District	\$ 825,556.00	0.25%	\$ 982.81	\$795.97	\$ 186.84
Colfax Cemetery District	\$ 223,887.00	0.07%	\$ 266.24	\$189.95	\$ 76.30
Donner Summit Public Utility District	\$ 3,737,930.00	1.13%	\$ 4,449.05	\$3,182.49	\$ 1,266.56
Foresthill Fire Protection District	\$ 2,439,039.00	0.74%	\$ 2,903.05	\$2,269.45	\$ 643.60
Foresthill Public Utility District	\$ 2,933,523.00	0.89%	\$ 3,491.61	\$3,856.49	\$ (364.88)
Heather Glen Community Services District	\$ 246,060.00	0.07%	\$ 292.87	\$179.88	\$ 113.19
McKinney Water District	\$ 277,569.00	0.08%	\$ 330.38	\$273.89	\$ 56.49
Meadow Vista County Water District	\$ 2,539,079.00	0.77%	\$ 3,022.13	\$2,544.95	\$ 477.18
Midway Heights County Water District	\$ 784,898.00	0.24%	\$ 934.22	\$758.25	\$ 175.97
Newcastle - Rocklin - Gold Hill Cemetery District	\$ 2,398,033.00	0.73%	\$ 2,854.25	\$2,300.14	\$ 554.11
Newcastle Fire Protection District	\$ 927,353.00	0.28%	\$ 1,103.78	\$955.61	\$ 148.17
North Tahoe Fire Protection District	\$ 17,620,832.00	5.35%	\$ 20,973.10	\$16,649.81	\$ 4,323.29
North Tahoe Public Utility District	\$ 17,107,167.00	5.19%	\$ 20,361.72	\$15,582.70	\$ 4,779.02
Northstar Community Services District	\$ 19,493,506.00	5.91%	\$ 23,202.04	\$20,258.53	\$ 2,943.51
Olympic Valley Public Service District	\$ 8,680,251.00	2.63%	\$ 10,331.62	\$8,367.18	\$ 1,964.44
Pennyn Fire Protection District	\$ 1,315,207.00	0.40%	\$ 1,565.42	\$1,149.28	\$ 416.14
Placer County Resource Conservation District	\$ 478,365.00	0.15%	\$ 569.37	\$5,381.17	\$ (4,811.80)
Placer County Water Agency	\$ 113,336,046.00	34.38%	\$ 134,897.64	\$120,829.92	\$ 14,067.72
Placer Hills Fire Protection District	\$ 3,520,948.00	1.07%	\$ 4,190.79	\$3,097.75	\$ 1,093.04
Placer Mosquito and Vector Control District	\$ 5,252,658.00	1.59%	\$ 6,251.95	\$5,117.97	\$ 1,133.98
Roseville Cemetery District	\$ 3,784,257.00	1.15%	\$ 4,504.19	\$3,556.71	\$ 947.48
Sierra Lakes County Water District	\$ 2,710,243.00	0.82%	\$ 3,225.85	\$2,620.26	\$ 605.59
South Placer Fire Protection District	\$ 14,832,712.00	4.44%	\$ 17,416.51	\$13,618.84	\$ 3,797.67
South Placer Municipal Utility District	\$ 20,390,091.00	6.19%	\$ 24,269.20	\$20,800.71	\$ 3,468.48
Suburban Pines Community Services District	\$ 2,676.00	0.00%	\$ 3.19	\$2.54	\$ 0.65
Tahoe City Cemetery District	\$ 72,755.00	0.02%	\$ 86.60	\$67.71	\$ 18.89
Tahoe City Public Utility District	\$ 24,466,074.00	7.42%	\$ 29,120.62	\$22,616.28	\$ 6,504.33
Tahoe Forest Hospital District	\$ 16,976,992.00	5.15%	\$ 20,206.78	\$12,126.87	\$ 8,079.90
Tahoe Truckee Sanitation Agency	\$ 16,972,732.00	5.15%	\$ 20,201.71	\$16,975.13	\$ 3,226.57
Talmont Resort Improvement District	\$ 538,911.00	0.16%	\$ 641.44	\$543.36	\$ 98.08
Truckee-Tahoe Airport District	\$ 12,776,389.00	3.88%	\$ 15,207.03	\$11,839.32	\$ 3,367.71
<b>TOTALS</b>	<b>\$ 329,628,119.00</b>	<b>100%</b>	<b>\$ 392,338.15</b>	<b>\$327,184.08</b>	<b>\$ 65,154.07</b>

\* (Proprietary Operating Revenues + Proprietary Non-Operating Revenues + Gov General Purpose Revenues) - Total Inter-Gov Revenues  
Based on SCO Report available on 2-1-2024

Revenue from Application Fees

The Proposed Workplan identifies proposals that could provide LAFCO with additional revenue. Any realized revenues not included in the Proposed Workplan will be transferred to the Commission’s fund balance. The fund balance can be appropriated as part of the annual budget process or via the adoption of a resolution by the Commission at a public meeting.

*Statutory Deadlines*

GC section 56381 specifies certain statutory deadlines for adopting LAFCO’s Proposed and Final Budget—Table 3 below lists the deadlines and how the Commission plans to comply with the statute.

Table 3: Statutory Deadlines

DEADLINES	STATUTORY REQUIREMENT	PLANNED ACTION
May 1	LAFCO must adopt a Proposed Budget.	April 10 – Public Hearing
June 15	LAFCO must adopt a Final Budget.	June 12 – Public Hearing
July 1	The County Auditor requests payment from cities, special districts, and the County.	
August 30	The Auditor must receive payments.	

**CONCLUSION & STAFF RECOMMENDATION**

Placer LAFCO’s Proposed Workplan and Budget for FY 2024-25 reflect increases in service activities and levels from the current fiscal year and several ongoing and new projects. The Executive Officer recommends that the Commission approve the Proposed Workplan and Budget as presented with any desired changes.

**PROCEDURES FOR CONSIDERATION**

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

- 1) Receive an oral report from the 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 via proposed Resolution No. 24-01 (Attachment C to this report) via roll-call vote.
- 5) Direct staff to distribute the Proposed Workplan and Budget to the local funding agencies.



Agenda Item 7A  
Public Hearing/Action  
Proposed Workplan and Budget FY2024-25

- 6) Schedule a public hearing for June 12, 2024, to consider and adopt the Final Workplan and Budget.

Attachments:

A – Proposed Workplan for the Fiscal Year 2024-25

B – Proposed Budget for the Fiscal Year 2024-25

C – Proposed LAFCO Resolution No. 24-01

**PLACER LAFCO RESOLUTION NO. 24-01**

RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF PLACER  
COUNTY ADOPTING A PROPOSED WORKPLAN AND BUDGET FOR THE FISCAL  
YEAR 2024-25

**WHEREAS**, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) requires the Placer County Local Agency Formation Commission (LAFCO or Commission) to perform specific 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 Executive Officer has prepared a written report and recommendations on a Proposed Workplan and Budget for the Fiscal Year 2024-25; and

**WHEREAS**, the Commission has heard and fully considered all the evidence on a Proposed Workplan and Budget for Fiscal Year 2024-25 presented at a noticed public hearing held on April 10, 2024; and

**WHEREAS**, adopting a Workplan and Budget are not projects under the California Environmental Quality Act;

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

1. The Proposed Workplan for Fiscal Year 2024-25, attached as Exhibit A, is approved as the Proposed Workplan.
2. The Proposed Budget for Fiscal Year 2024-25, 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 Proposed Budget for public review and comment – including notice to all LAFCO funding agencies – and return with a Final Workplan and Budget no later than June 15, 2023.

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 April 2024 by the following vote:

AYES:  
NOES:  
ABSENT:

Agenda Item 7A  
Public Hearing/Action  
Proposed Workplan and Budget FY2024-25

ABSTAIN:

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Cindy Gustafson, Chair  
Local Agency Formation Commission  
County of Placer, State of California

ATTEST:

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Amy Engle, Clerk to the Commission

**PLACER LAFCO RESOLUTION NO. 24-01**

**RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF PLACER COUNTY ADOPTING A PROPOSED WORKPLAN AND BUDGET FOR THE FISCAL YEAR 2024-25**

**WHEREAS**, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) requires the Placer County Local Agency Formation Commission (LAFCO or Commission) to perform specific 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 Executive Officer has prepared a written report and recommendations on a Proposed Workplan and Budget for the Fiscal Year 2024-25; and

**WHEREAS**, the Commission has heard and fully considered all the evidence on a Proposed Workplan and Budget for Fiscal Year 2024-25 presented at a noticed public hearing held on April 10, 2024; and


**WHEREAS**, adopting a Workplan and Budget are not projects under the California Environmental Quality Act;

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

1. The Proposed Workplan for Fiscal Year 2024-25, attached as Exhibit A, is approved as the Proposed Workplan.
2. The Proposed Budget for Fiscal Year 2024-25, 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 Proposed Budget for public review and comment – including notice to all LAFCO funding agencies – and return with a Final Workplan and Budget no later than June 15, 2023.

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 April 2024 by the following vote:

AYES: Alpine, Burruss, Gustafson, Landon, Mendonsa, Rohan, Stephens  
NOES: None  
ABSENT: None  
ABSTAIN: None

  
Cindy Gustafson, Chair  
Local Agency Formation Commission  
County of Placer, State of California

ATTEST:  
  
Amy Engle, Clerk to the Commission

**APPROVED**

**APR 10 2024**

**Initial** *ae*

2024-25 LAFCO Proposed Workplan				
Item No.	Priority	Task/Project	Category*	Comments
1	High	Service Review study/Sphere of Influence update	S	City of Colfax and surrounding special districts
2	High	Service Review study/Sphere of Influence update	S	Town of Loomis
3	High	Service Review study/Sphere of Influence update	S	City of Auburn
4	High	Service Review study/Sphere of Influence update	S	South Placer Municipal Utilities District (SPMUD)
5	High	Service Review study/Sphere of Influence update	S	City of Rocklin - Continued from Prior Year
6	High	Service Review study/Sphere of Influence update	S	City of Roseville - Continued from Prior Year
7	High	Service Review study/Sphere of Influence update	S	Western Fire Agencies - Fire/EMS/Dispatch - Continued from Prior Year
8	Moderate	Service Review study/Sphere of Influence update	S	Suburban Pines Community Services District
9	High	Reorganization	S	North Tahoe and Meeks Bay Fire Protection Districts - Continued from Prior Year
10	High	Reorganization	S	Placerhills and Newcastle Fire Protection Districts - Continued from Prior Year
11	High	City Annexation	S	Lincoln - Annexation of Village 5
12	Moderate	District Annexation	S	SPMUD - Annexation of areas within SOI
13	Moderate	District Detachment	S	South Placer Fire Protection District - Detachment of Sierra Bluffs
14	High	City Annexation	S	City of Rocklin - Annexation of Highway 65 unincorporated island
15	High	Change of Organization	S	North Tahoe PUD - Activation of Latent Power (water services)
16	HighModerate	Change of Organization	S	CSA 28 - Activation of Latent Powers
17	Moderate	Contract - 56133	S	City of Auburn extension of sewer services to PG&E's substation in anticipation of annexation
18	HighModerate	Contract 56134 & Reorganization	S	Review of Fire Contract - CSA 28 and Alta Fire Protection District
19	Moderate	Contract - 56134	S	Review of Fire Contract - CSA 28 and City of Colfax
20	High	Contract - 56134	S	Review of Fire Contract - Foresthill, Newcastle, Penryn, Placer Hills Fire Protection Districts
21	High	Commissioner Onboarding	A	Provide training to new Commissioners
22	High	Strategic Planning	A	Complete Strategic Planning
23	High	Financial Audit	A	Contract to have a financial audit completed for FY 2022/23 & FY 2023/24
24	High	Policies	A	Continue reviewing, updating, and creating policies for the Commission's consideration.
25	High	Boundary Research and Mapping SPMUD	A	SPMUD's boundary has inconsistencies that require substantial research and verification.
26	Moderate	Outreach	A	Continue outreach to local and regional agencies. Staff will update the Commission of activities during the fiscal year.
27	Moderate	CALAFCO Central Region	A	Continue participating with other LAFCOs in the Central Region.
28	Moderate	CALAFCO	A	Continue participating in CALAFCO committees, workshops, and conferences.
29	Low	Local Agencies Directory	A	Continue updating the local agencies directory on Commission's website.
30	Low	New Website	A	LAFCO's current website is embedded in Placer County's website.
31	Low	Administrative Files	A	Continue improving admin files.
32	Low	Service Review study/Sphere of Influence update	S	Cemetery Districts

\*Statutory(S), Administrative (A) Items in red were amended at the April 10, 2024 LAFCO Commission Meeting

Placer LAFCO Proposed Budget Fiscal Year 2024-2025							
	Spend Code	Ledger	Description	FY 23/24 Adopted Budget (PY)	FY 24/25 Proposed Budget (NY)	Difference (NY-PY)	
Expenses			<b>EMPLOYEE SALARIES &amp; BENEFITS</b>				
	SC1810	51010	Salaries and Wages	\$ 336,380.80	\$ 429,003.66	\$ 92,622.86	
	SC1834	51090	Cafeteria Plans (Non-PERS)	\$ 13,086.42	\$ 14,372.29	\$ 1,285.87	
	SC1210	51210	Retirement	\$ 112,780.81	\$ 143,619.92	\$ 30,839.11	
	SC1220	51220	Payroll Tax	\$ 24,587.44	\$ 31,087.65	\$ 6,500.21	
	SC1861	51240	Other Postemployment Benefits (OPEB)	\$ 11,880.00	\$ 20,892.30	\$ 9,012.30	
	SC1290	51290	401(k) Employer Match	\$ 750.00	\$ 3,000.00	\$ 2,250.00	
	SC1310	51310	Employee Group Insurance	\$ 67,443.00	\$ 79,072.20	\$ 11,629.20	
	SC1360	51360	Workers Comp Insurance	\$ 1,033.23	\$ 1,136.55	\$ 103.32	
		<b>SUBTOTAL</b>		<b>EMPLOYEE SALARIES &amp; BENEFITS TOTAL</b>	<b>\$ 567,941.70</b>	<b>\$ 722,184.56</b>	<b>\$ 154,242.87</b>
				<b>SERVICES &amp; SUPPLIES</b>			
		SC2085	52040	Communication Services Expense	\$ 3,719.95	\$ 4,091.94	\$ 371.99
		SC2141	52080	Insurance	\$ 4,120.22	\$ 4,532.24	\$ 412.02
		SC2550	52240	Professional / Membership Dues	\$ 11,844.65	\$ 12,199.99	\$ 355.34
		SC2560	52250	Services and Supplies	\$ 371.62	\$ 408.79	\$ 37.16
		SC2630	52320	Printing	\$ 2,387.36	\$ 2,626.10	\$ 238.74
		SC2660	52330	Other Supplies	\$ 6,354.68	\$ 6,990.15	\$ 635.47
		SC2790	52340	Postage	\$ 2,722.85	\$ 2,995.14	\$ 272.29
		SC2940	52360	Professional and Special Services - General	\$ 148,500.00	\$ 185,625.00	\$ 37,125.00
		SC3130	52370	Professional and Special Services - Legal	\$ 40,000.00	\$ 44,000.00	\$ 4,000.00
		SC4705	52390	Professional and Special Services - County	\$ 6,870.85	\$ 7,557.94	\$ 687.09
		SC3370	52400	Professional and Special Services - Information Technology	\$ 17,701.37	\$ 18,586.43	\$ 885.07
		SC3490	52450	Short-Term Rents and Leases - Building Improvements	\$ 21,486.47	\$ 28,531.00	\$ 7,044.54
		SC3550	52470	Employee Benefits Systems	\$ 2,225.17	\$ 2,447.68	\$ 222.52
		SC3560	52480	PC Acquisition	\$ 3,000.00	\$ 8,980.00	\$ 5,980.00
		SC3620	52510	Commissioner's Fees	\$ 30,426.95	\$ 33,469.64	\$ 3,042.69
		SC3895	52570	Advertising	\$ 5,299.43	\$ 5,829.37	\$ 529.94
		SC4020	52580	Special Department Expense	\$ 16,740.00	\$ 18,414.00	\$ 1,674.00
		SC4110	52630	Project Costs	\$ 1,320.00	\$ 1,452.00	\$ 132.00
		SC4290	52790	Transportation and Travel	\$ 8,525.00	\$ 11,082.50	\$ 2,557.50
		SC5110	53390	Transfer Out A-87 Costs	\$ 48,314.00	\$ 20,690.00	\$ (27,624.00)
		SC4850	53170	Appropriation for Contingencies	\$ 33,000.00	\$ 36,300.00	\$ 3,300.00
	<b>SUBTOTAL:</b>		<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$ 414,930.55</b>	<b>\$ 456,809.90</b>	<b>\$ 41,879.35</b>	
	<b>TOTAL</b>		<b>TOTAL EXPENSES</b>	<b>\$ 982,872.25</b>	<b>\$ 1,178,994.46</b>	<b>\$ 196,122.22</b>	
Revenues							
	RC0560	42010	Investment Income	\$ 1,320.00	\$ 1,980.00	\$ 660.00	
	RC1720	46030	Direct Charges	\$ -	\$ -	\$ -	
	RC2740	46360	Other Fees and Charges	\$ 981,552.25	\$ 1,177,014.46	\$ 195,462.22	
	<b>TOTAL</b>		<b>TOTAL REVENUES</b>	<b>\$ 982,872.25</b>	<b>\$ 1,178,994.46</b>	<b>\$ 196,122.22</b>	