



Wednesday, June 10, 2026, 4:00 PM

COMMISSIONERS

Whitney Eklund
Chair
(City)

Susan Rohan
Vice Chair
(Public)

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Stephanie
Youngblood
(City)

ALTERNATE COMMISSIONERS

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim Executive
Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission
Clerk/Analyst

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

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/95142854847>

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

Webinar ID: 951 4285 4847

AGENDA

1. CALL TO ORDER AND SALUTE TO THE FLAG
2. ROLL CALL
3. REPORTS FROM STAFF
4. CHANGES AND APPROVAL OF THE AGENDA
5. PUBLIC COMMENTS

This is an opportunity for the public to speak to the Commission on any subject within its jurisdiction that is not on today’s agenda. You *may* (but are not required to) submit a speaker card before the first speaker is called, and comments are limited to 3 minutes. Items from the public will be considered without discussion by the Commission and may be referred to staff.

6. CONSENT ITEMS

A. Minutes from the meeting of May 13, 2026

- B. **Financial Report April 2026**
- C. **Planwest Partners, Inc. Consulting Services Agreement–Amendment No. 2:** The Commission will consider an amendment to the contract with Planwest Partners, Inc. for continued Interim Executive Officer and staffing support services.
- D. **South Fork Consulting LLC On-Call Staffing Agreement–Amendment No. 6:** The Commission will consider an amendment to the contract with South Fork Consulting LLC for continued on-call staffing services.
- E. **RSG, Inc. As-Needed Planning Consulting Services–Amendment No. 1:** The Commission will consider an amendment to the “As-Needed Planning Consulting Services” contract with RSG, Inc. to extend the term of the contract through December 31, 2026.
- F. **LAFCO Project No. 2024-04 Placer County Cemetery Districts Municipal Service Review and Sphere of Influence Update–Contract Amendment No. 3:** The Commission will consider an amendment to the contract for services related to the 2024-04 Placer County Cemetery District Municipal Service Review and Sphere of Influence Update contract with RSG, Inc. to extend the term of the contract through September 30, 2026.
- G. **LAFCO Project No. 2024-06 Eastern Placer County Fire and EMS Providers Service Review and Sphere of Influence Study–Phase 1–Contract Amendment No. 2:** The Commission will consider an amendment to the “2024-06 Eastern Placer County Fire and EMS Providers Service Review and Sphere of Influence Study - Phase 1” agreement with ESCI to extend the term of the contract through December 31, 2026.
- H. **Memorandum of Understanding (MOU) with the Placer County Auditor-Controller for Fiscal Year 2026-2027 Services:** The Commission will consider approval of the annual agreement with the Placer County Auditor-Controller for centralized financial, accounting, and payroll services for Fiscal Year 2026-27.

7. PUBLIC HEARING

- A. **Final Workplan and Budget for Fiscal Year 2026-2027:** The Commission will consider adopting the Final Workplan and Budget for Fiscal Year 2026-2027.
- B. **LAFCO Project No. 2024-04 Placer County Cemetery Districts Municipal Service Review (MSR) and Sphere of Influence (SOI) Update:** The Commission will receive a presentation and the draft MSR and SOI Update for the Placer County Cemetery Districts, open a 45-day public comment period and consider setting a hearing for the Commission’s August 12, 2026 meeting for action on a final MSR and SOI Update.
- C. **LAFCO Fee Schedule Update:** The Commission will consider updating the Fee Schedule for Fiscal Year 2026-2027.

This item was continued from the April 8, 2026, Commission meeting.

- D. **LAFCO Policy Review and Update:** The Commission will consider approving amendments to administrative policies 2.3 (Asset Management), 2.6 (Purchasing and Procurement), 2.7 (Internal Financial Control) and 2.8 (Travel and Expense Reimbursement) and Commissioner guideline policies 3.1 (Rules of Order), 3.3 (Designation of Commissioners, Chair and Vice-Chair), and 3.5 (Standing and Ad Hoc Committees).

This item was continued from the April 8, 2026, Commission meeting.

8. BUSINESS ITEMS

- A. LAFCO Project No. 2026-01 Town of North Tahoe Incorporation–Delegation of Authority for Comprehensive Fiscal Analysis (CFA) Consulting Services Agreement: The Commission will consider delegating authority to the Executive Officer to enter into a contract with a CFA consulting firm, subject to Chair approval.
- B. **Executive Officer’s Report:** The Executive Officer will provide a report on the status of various LAFCO projects including municipal service reviews and administrative items.

9. CLOSED SESSION ATTENDANCE

The Commission will determine whether the alternate commissioners have an “essential role to play” in the following closed session item and thus may attend the closed session.

10. CLOSED SESSION

PUBLIC EMPLOYEE APPOINTMENT (Gov. Code § 54954.5(e))
Title: Executive Officer

11. CORRESPONDENCE

12. COMMISSIONER COMMENTS

This is an opportunity for Commissioners to comment on issues not listed on the agenda, if the subject matter falls within the Commission’s jurisdiction. No discussion or action may take place unless the item is scheduled for a future meeting and approved by the majority of the Commission.

13. ADJOURNMENT

The next Commission meeting is scheduled for Wednesday, July 8, 2026, at 4:00 PM.

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.placerlafcoca.gov/>

LAFCO regular 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 \$500 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 \$500 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 \$500 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 the time the Commissioner or Alternate Commissioner makes any decision, or knows, or should have known, about the contribution and the proceeding, whichever comes last.



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

MINUTES OF THE
LOCAL AGENCY FORMATION COMMISSION
OF PLACER COUNTY

Wednesday, May 13, 2026

COMMISSIONERS

Whitney Eklund
Chair
(City)

Susan Rohan
Vice Chair
(Public)

Joshua Alpine
(Special District)

Anthony DeMattei
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Michael Walker
General Counsel

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Colette Santsche
Interim Executive
Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission
Clerk/Analyst

1. CALL TO ORDER AND SALUTE TO THE FLAG

Chair Alpine opened the meeting and led a salute to the flag at 4:05 PM.

2. ROLL CALL

Present Commissioners: Joshua Alpine, Anthony DeMattei, Whitney Eklund, Judy Friedman, Cindy Gustafson, Susan Rohan, and Stephanie Youngblood

Present Alternate Commissioners: David Bass and Scott Wilson

Absent: Alternate Commissioners Shanti Landon and Cherri Spriggs

Present Staff: Amy Engle, Commission Clerk/Analyst; Amanda Ross, Acting Assistant Executive Officer; Colette Santsche, Interim Executive Officer (remote); and Michael Walker, Legal Counsel (remote)

3. REPORTS FROM STAFF

A. Results of Special District Election

B. Commissioner Terms Update

The Commission Clerk/Analyst Amy Engle provided the Commission with the results of the Special District Election and an update to the Commissioner terms.

The Commission received and filed the reports.

4. CHANGES AND APPROVAL OF THE AGENDA

There were no changes to the agenda.

ACTION

Commissioner Eklund motioned to approve the May 13, 2026, agenda, seconded by Commissioner DeMattei.

The motion passed unanimously. (7,0,0,0)

Yes: Alpine, DeMattei, Eklund, Friedman, Gustafson, Rohan, Youngblood
No: None
Absent: None
Abstain: None

5. PUBLIC COMMENTS

There were no public comments.

6. CONSENT ITEMS

A. Minutes from the meeting of April 8, 2026

B. Financial Report March 2026

ACTION

Commissioner Gustafson motioned to approve the May 13, 2026, Consent Items, seconded by Commissioner DeMattei.

The motion passed unanimously. (7,0,0,0)

Yes: Alpine, DeMattei, Eklund, Friedman, Gustafson, Rohan, Youngblood
No: None
Absent: None
Abstain: None

7. PUBLIC HEARING

A. **Final Workplan and Budget for Fiscal Year 2026-2027 (Phase 1):** The Commission will review the refined Proposed Workplan and Budget for Fiscal Year 2026-27 before adopting the Final Workplan and Budget at the June 10, 2026 Commission meeting.

Acting Assistant Executive Officer Amanda Ross provided the Commission with a summary of the changes made to the Proposed Workplan and Final Budget for FY 2026-2027 (Phase 1).

Commissioners Gustafson and Eklund provided comments.

Chair Alpine opened the public hearing and invited public comments. There were none.

Chair Alpine closed the public hearing.

ACTION

Commissioner Gustafson motioned to approve bringing the Proposed Final Workplan and Final Budget for FY 2026-2027 (Phase 2) back to the June 10, 2026, Commission Meeting for adoption consideration, seconded by Commissioner Youngblood.

The motion passed unanimously. (7,0,0,0)

Yes: Alpine, DeMattei, Eklund, Friedman, Gustafson, Rohan, Youngblood
No: None
Absent: None
Abstain: None

8. BUSINESS ITEMS

**A. LAFCO Project No. 2026-01 Town of North Tahoe Incorporation—
Process Overview:** The Executive Officer will provide an informational presentation regarding the proposed incorporation of the Town of North Tahoe.

The Interim Executive Officer Colette Santsche provided the Commission with a PowerPoint presentation on the proposed Incorporation of the Town of North Tahoe.

Chair Alpine invited public comments.

- Steve Teshara, Eastern Placer Future, provided public comment.

The Commission asked questions and received responses from LAFCO Staff, Mr. Teshara, and Legal Counsel Michael Walker.

The Commission received and filed the presentation.

B. Election of Chair and Vice-Chair: The Commission will elect a Chair and Vice-Chair for the term of June 2026-May 2027.

Ms. Engle provided the Commission with an overview of the procedures of electing a Chair and Vice-Chair.

Chair Alpine invited public comments. There were none.

ACTION

Commissioner Gustafson motioned to elect Commissioner Eklund as Chair and Commissioner Rohan as Vice-Chair for the term of June 2026-May 2027, seconded by Commissioner Youngblood.

The motion passed unanimously. (7,0,0,0)

Yes: Alpine, DeMattei, Eklund, Friedman, Gustafson, Rohan, Youngblood
No: None
Absent: None
Abstain: None

C. Annual Appointment of Standing Committees: The Commission will appoint three members to the Budget Committee and three members to the Personnel Committee for the 2026-2027 term.

Ms. Engle provided the Commission with a summary of the current standing committees and the process of appointing members to each committee.

The Commission discussed the item.

ACTION

Commissioner DeMattei motioned to appoint Commissioners Alpine, Gustafson, and Rohan to the Personnel Committee and Commissioners DeMattei, Friedman, and Youngblood to the Budget Committee FY 2026-2027, seconded by Commissioner Rohan.

The motion passed unanimously. (7,0,0,0)

Yes: Alpine, DeMattei, Eklund, Friedman, Gustafson, Rohan, Youngblood
No: None
Absent: None
Abstain: None

The Commission discussed holding some of the Commission Meetings in the Tahoe Area.

Chair Alpine suggested the incoming Chair work with staff on developing any meeting calendar revisions.

D. **Executive Officer's Report:** The Executive Officer will provide a report on the status of various LAFCO projects including municipal service reviews and administrative items.

Ms. Santsche provided the Commission with an update to ongoing LAFCO projects, MSRs, and Executive Officer recruitment.

The Commission received and filed the report.

9. CLOSED SESSION ATTENDANCE

The Commission did not hold a Closed Session.

10. CLOSED SESSION

The Commission did not hold a Closed Session.

11. COMMISSIONER COMMENTS

There were no Commissioner comments.

12. ADJOURNMENT

ACTION

Commissioner Youngblood motioned to adjourn the meeting at 5:55 PM, seconded by Commissioner DeMattei.

The motion passed unanimously. (7,0,0,0)

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

No: None

Absent: None

Abstain: None

The next Commission meeting is scheduled for Wednesday, June 10, 2026, at 4:00 PM.

A complete video recording of this meeting is posted to:
<https://www.placerlafcoca.gov/lafco-meetings>

Submitted by:

Amy Engle
Commission Clerk/Analyst

Company: CO100 County of Placer
 Budget Structure: Special District Budget - Detail Level
 Period: FY2026 - Apr
 Time Period: Current Period YTD
 Cost Center(s): CC72000 Local Agency Formation Commission
 Ignore Commitments: No
 Fund(s): FD30154 Local Agency Formation Commission
 Program: PG720000 Local Agency Formation Commission

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,304,728.00)	0	0	(1,270,744.79)	(\$33,983.21)	97.40%
42010:Investment Income	(26,557.00)	0	0	(29,471.20)	\$2,914.20	110.97%
46360:Other Fees and Charges	(1,278,171.00)	0	0	(1,241,273.59)	(\$36,897.41)	97.11%
Total Expenses	1,304,728.00	0.00	149,864.04	199,568.92	\$955,295.04	26.78%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	1,304,728.00	0.00	149,864.04	199,568.92	\$955,295.04	26.78%
51010:Salaries and Wages	494,684.00	0	0	180,449.93	\$314,234.07	36.48%
51040:Overtime and Call Back	0	0	0	840.10	(\$840.10)	0.00%
51080:Accrued Compensated Leave	0	0	0	(56,906.00)	\$56,906.00	0.00%
51090:Cafeteria Plans (Non-PERS)	24,468.00	0	0	1,825.27	\$22,642.73	7.46%
51210:Retirement	166,413.00	0	0	49,830.49	\$116,582.51	29.94%
51220:Payroll Tax	34,889.00	0	0	10,806.15	\$24,082.85	30.97%
51240:Other Postemployment Benefits (OPEB)	4,079.00	0	0	1,149.77	\$2,929.23	28.19%
51270:PERS Pension Expense	0	0	0	(590,276.00)	\$590,276.00	0.00%
51280:OPEB Expense	4,078.00	0	0	46,966.00	(\$42,888.00)	1,151.69%
51290:401 (k) Employer Match	1,500.00	0	0	0	\$1,500.00	0.00%
51310:Employee Group Insurance	117,250.00	0	0	31,026.75	\$86,223.25	26.46%
51360:Workers Comp Insurance	2,633.00	0	0	341.44	\$2,291.56	12.97%
52040:Communication Services Expense	4,092.00	0	0	0	\$4,092.00	0.00%
52060:Janitorial Supplies	0	0.00	0.00	20.38	(\$20.38)	0.00%
52080:Insurance	4,532.00	0	0	4,754.00	(\$222.00)	104.90%
52240:Professional / Membership Dues	12,200.00	0	0	13,868.00	(\$1,668.00)	113.67%
52250:Services and Supplies	409.00	0	0	0	\$409.00	0.00%
52260:Misc Expense	0	0	0	217.44	(\$217.44)	0.00%
52320:Printing	2,626.00	0	0	1,207.94	\$1,418.06	46.00%
52330:Other Supplies	6,990.00	0.00	0.00	1,900.61	\$5,089.39	27.19%
52340:Postage	2,995.00	0	0	3,434.18	(\$439.18)	114.66%

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
52360:Professional and Special Services - General	185,625.00	0	150,125.54	333,521.44		(\$298,021.98)	260.55%
52370:Professional and Special Services - Legal	48,400.00	0	(261.50)	49,456.23		(\$794.73)	101.64%
52390:Professional and Special Services - County	8,314.00	0	0	6,036.51		\$2,277.49	72.61%
52400:Professional and Special Services - Information Technology	20,445.00	0	0	23,422.50		(\$2,977.50)	114.56%
52450:Short-Term Rents and Leases - Buildings & Improvements	31,384.00	0	0	29,106.70		\$2,277.30	92.74%
52470:Employee Benefits Systems	2,448.00	0	0	2,764.44		(\$316.44)	112.93%
52480:PC Acquisition	8,980.00	0	0	0		\$8,980.00	0.00%
52510:Commissioner's Fees	33,470.00	0	0	19,200.00		\$14,270.00	57.36%
52570:Advertising	5,829.00	0	0	2,397.94		\$3,431.06	41.14%
52580:Special Department Expense	18,414.00	0	0	12,420.00		\$5,994.00	67.45%
52630:Project Costs	1,452.00	0	0	150.00		\$1,302.00	10.33%
52790:Transportation and Travel	11,083.00	0	0	10,890.71		\$192.29	98.27%
53170:Contingencies - Judgement and Damages	36,300.00	0	0	0		\$36,300.00	0.00%
53390:Cost Plan Allocation Exp (A-87)	8,746.00	0	0	8,746.00		\$0.00	100.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0		0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0		0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0		0.00	0.00%



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

STAFF REPORT

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COUNSEL

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Interim
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026
TO: Chair Eklund and members of the Commission
FROM: Amy Engle, Commission Clerk/Analyst
Colette Santsche, Interim Executive Officer
SUBJECT: Planwest Partners, Inc. Consulting Services
Agreement – Amendment No. 2

SUMMARY

Staff requests that the Commission authorize the Commission Chair to execute Amendment No. 2 to the agreement titled "Interim Executive Officer and Staffing Support Services" with Planwest Partners, Inc. This amendment will extend the agreement term from June 30, 2026, through September 30, 2026, and increase the total contract amount by \$55,000. This request ensures continuity of Executive Officer services during the transition to a permanent Executive Officer and to provide administrative support during the onboarding period.

BACKGROUND

On September 15, 2025, Placer LAFCO entered an agreement with Planwest Partners, Inc. for Interim Executive Officer and staffing support services. Under the agreement, Colette Santsche was appointed to serve as the Interim Executive Officer and provide necessary administrative and executive leadership support to the Commission.

The original agreement provided for a six-month term ending March 15, 2026, with a not-to-exceed amount of \$125,000. On March 11, 2026, the Commission approved Amendment No. 1, which extended the agreement through June 30, 2026, while maintaining the original contract amount.

DISCUSSION

The proposed contract extension and budget adjustment are necessary to ensure ongoing administrative support as the agency transitions to a permanent Executive Officer.

Under Government Code Section 56384, the Commission is statutorily required to maintain an appointed Executive Officer to fulfill its legal duties and conduct day-to-day business. Extending Planwest's services through September 30, 2026, will provide flexibility in maintaining continuity of operations throughout the remaining recruitment and transition process and, if needed, support onboarding and knowledge transfer assistance for the incoming Executive Officer.

ANALYSIS

The agreement currently maintains a remaining balance of approximately \$18,117 which covers invoicing through April 30, 2026. The remaining balance will be exhausted before the end of the current agreement term.

The proposed amendment would increase the contract authority by \$55,000, resulting in a revised not-to-exceed amount of \$180,000. The additional funding is expected to support Executive Officer and transition services through September 30, 2026. The requested adjustment is further detailed in Planwest's proposal letter (Attachment A). All original terms, conditions, and hourly rate schedules continue unchanged.

STAFF RECOMMENDATION

Staff recommends that the Commission authorize the LAFCO Chair to execute Amendment No. 2 to the Consulting Services Agreement with Planwest Partners, Inc., extending the contract term through September 30, 2026, and increasing the contract amount by \$55,000 to a revised not-to-exceed total of \$180,000, subject to approval as to legal form by LAFCO Legal Counsel.

ATTACHMENT

- A. Planwest Partners, Inc. Proposal Letter



Whitney Eklund, Chair
Placer Local Agency Formation Commission
110 Maple Street
Auburn, CA 95603

June 3, 2026

RE: Interim Executive Officer and Staffing Support Services – Contract Amendment Request

Dear Chair Eklund and Commissioners:

Planwest Partners respectfully requests Amendment No. 2 to the Interim Executive Officer and Staffing Support Services Agreement. The proposed amendment would extend the agreement term from June 30, 2026, through September 30, 2026, and increase the contract amount by \$55,000, increasing the not-to-exceed amount from \$125,000 to \$180,000.

The original agreement term was from September 15, 2025 through March 15, 2026 (6 months), and was subsequently extended through June 30, 2026 (~3 months). Throughout this extended period, Planwest has continued to provide Executive Officer and staffing support services within the existing contract amount. However, due to increased workload associated with the Executive Officer recruitment process, budget and workplan development, agency coordination and application processing activities (including staff time initially borne by the Commission and fully reimbursed by applicants), and ongoing administrative responsibilities, the remaining contract budget is anticipated to be exhausted by the end of May 2026.

The requested amendment would provide continued Interim Executive Officer and staffing support services through September 30, 2026, while providing flexibility to support the Commission's recruitment, selection, onboarding, and transition to a permanent Executive Officer.

All other terms, conditions, and approved billing rates of the agreement would remain unchanged.

Sincerely,

A handwritten signature in cursive script that reads "Colette Santsche".

Colette Santsche, AICP
Principal Planner/Partner
Planwest Partners, Inc.
colettes@planwestpartners.com



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

STAFF REPORT

COMMISSIONERS

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Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026

TO: Chair Eklund and members of the Commission

FROM: Amy Engle, Commission Clerk/Analyst
Colette Santsche, Interim Executive Officer

SUBJECT: South Fork Consulting LLC On-Call Staffing
Agreement–Amendment No. 6

SUMMARY

The Interim Executive Officer requests that the Commission authorize the Commission Chair to execute an amendment to the agreement between the Placer County Local Agency Formation Commission (LAFCO) and South Fork Consulting LLC (South Fork) for on-call staffing services. This amendment will extend the duration of the contract term from July 1, 2026, and increase the cumulative contract not-to-exceed amount by \$192,360 per fiscal year.

BACKGROUND

On June 12, 2024, LAFCO executed an agreement for On-Call Staffing with South Fork to provide on-call staffing through its Principal, Amanda Ross. Ms. Ross has provided administrative and executive assistance over the last two years, serving as the Commission's Acting Assistant Executive Officer since October 2024.

To accommodate changing operational workloads, the agreement has been amended five times. The most recent adjustment, Amendment No. 5, was approved on December 10, 2025, extending the contract through July 1, 2026, with a cumulative contract maximum of \$183,500. As this deadline approaches, staff seeks an amendment to keep South Fork's on-call capabilities active. South Fork has submitted a proposal letter (Attachment A) requesting a contract amendment to cover an extended period through June 30, 2027.

DISCUSSION

The proposed contract extension and budget adjustment are necessary to ensure organizational stability and protect agency capacity and provide immediate, flexible resources as Placer LAFCO transitions to permanent leadership.

Ms. Ross possesses deep institutional knowledge of active Placer LAFCO regional reviews, current cases, and commission procedures. Maintaining the existing on-call agreement per fiscal year, eliminates the risk of technical staffing shortfalls during the upcoming leadership transition and anticipated staff onboarding. Furthermore, keeping an experienced planning resource active under an on-call contract ensures that the agency has immediate, pre-approved assistance to handle unexpected case fluctuations or peak operational demands.

Contract Structure

The contract with South Fork is structured around a cumulative not-to-exceed (NTE) amount. This cumulative NTE amount represents the maximum authorized expenditure for the entire contract term, dating back to June 2024. The current financial status is shown below:

- Current Contract Maximum (NTE): \$183,500.00
- Total Expended Since 6/12/2024: \$164,160.19
- Remaining NTE Amount: \$19,339.81
- Proposed Increase through 6/30/2027:
\$192,360.00

ANALYSIS

Approving Amendment No. 6 will increase the existing contract cap by \$192,360 per fiscal year to fund on-call hours as directed by the Executive Officer. This requested adjustment is further detailed in South Fork's formal proposal letter (Attachment A).

STAFF RECOMMENDATION

The Interim Executive Officer recommends that the Commission authorize the Commission Chair to execute Amendment No. 6 to the agreement for on-call staffing services with South Fork Consulting LLC, extending the contract term and increasing the contract NTE amount by \$192,360, subject to approval as to legal form by LAFCO Legal Counsel.

ATTACHMENT

- A. South Fork Consulting LLC Proposal



South Fork Consulting, LLC

PO Box 850
Folsom, CA 95673

O: (916) 938-1134
aross@southforkconsulting.com
www.southforkconsulting.com

June 10, 2026
Project Number 25-004

Attn: Whitney Eklund | Chair
Placer Local Agency Formation Commission
110 Maple St, Auburn, CA 95603

Subject: On-call Staffing Amendment for Placer LAFCO (Amendment #5)

Dear Chair Eklund,

South Fork Consulting, LLC (SFC) would like to amend the existing contract with Placer LAFCO to extend the provision of staff support for Placer LAFCO staff to July 1, 2027. SFC will provide an average of 20 hours per week to assist Placer LAFCO with Amanda Ross as Acting Assistant Executive Officer.

South Fork Consulting has enjoyed the positive relationship with the Placer LAFCO Commission, its staff, local agencies, and the communities of Placer County. We are happy to continue to provide staffing support as Placer LAFCO transitions from utilizing consultants to hiring staff.

Attached please find SFC's FY 2026/2027 rate sheet.

Sincerely,

A handwritten signature in black ink, appearing to read "Amanda Ross", is written over a horizontal line that extends to the right.

Amanda Ross
Principal, South Fork Consulting



2026/2027 Rate Sheet

Labor

Principal Land Use & LAFCO Planner

Cost

\$175.00 / hr.

Direct Expenses

Travel

Hourly + current IRS Rate

Copies

Actual cost + 15%

Shipping

T&M + 15%

Sub-Consultants

Rate + 20%



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

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COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026

TO: Chair Eklund and members of the Commission

FROM: Amy Engle, Commission Clerk/Analyst
Colette Santsche, Interim Executive Officer

SUBJECT: RSG, Inc. As-Needed Planning Consulting Services-
Contract Amendment No. 1

SUMMARY

Staff requests that the Commission authorize the Interim Executive Officer to execute a time-only contract amendment to the agreement titled "RSG As-Needed Planning Consulting Services Agreement" to extend the final completion date from June 30, 2026, through December 31, 2026, to allow for the completion of active projects and ensure administrative continuity during an upcoming executive leadership transition. This request involves no new funding and maintains the original contract amount of a total not to exceed \$150,000.

BACKGROUND

On June 18, 2025, Placer LAFCO executed an agreement with RSG, Inc. to provide as-needed professional planning and case management services. The contract was established with a total amount not to exceed \$150,000 and an initial expiration date of June 30, 2026. Services are processed as individual task orders pursuant to this agreement, which require a scope, budget estimate, and written notice to proceed from the LAFCO Executive Officer.

To date, RSG has been assigned four tasks under this agreement, allocating a total of \$122,332.50 of the initial \$150,000 budget (approximately 81.6% of the total budget):

- **Task 1a & 1b:** Municipal Service Reviews (MSRs) – Not to Exceed \$94,195.00.
 - Task 1a: City of Colfax and Suburban Pines Water District MSR/SOI Updates (Admin Draft Review - in progress).
 - Task 1b: Water District MSRs, covering Heather Glen Community Services District, Meadow Vista County Water District, and Midway Heights County Water District (Admin Draft Review - in progress).
- **Task 2:** Fire District SOI Reviews – \$8,192.50 (Complete)
 - Comprehensive Sphere of Influence reviews for Newcastle, Placer Hills, Penryn, and South Placer Fire Protection Districts.
- **Task 3:** SPMUD Annexation – \$19,945.00
 - Professional application management and processing support for the South Placer Municipal Utility District (SPMUD) Annexation of 2891 Swetzer Road (In progress – currently awaiting completion of property tax exchange negotiations between SPMUD and the County).

DISCUSSION

A time-only contract extension through December 31, 2026, is necessary to successfully complete active regional reviews and support active and ongoing projects.

First, the MSRs currently underway for Tasks 1a and 1b are in the administrative draft review phase by LAFCO staff and agency staff. Over the coming months, staff will present these draft MSRs to the Commission and open the public comment periods. Extending the contract term ensures that RSG remains available to process public feedback, make necessary document revisions, and guide these projects through final Commission adoption.

The contract currently maintains an unassigned balance of \$27,667.50 under its original \$150,000 cap. Staff anticipates utilizing the remaining balance for upcoming planning assignments, including supplementing a separate RSG contract that has exceeded its budget but requires additional work to address agency comments, complete mapping updates, and potentially refine disadvantaged unincorporated community mapping and related policy considerations. Additional funds may also be needed to complete Tasks 1a and 1b.

Any remaining funds may be used for limited, as-needed planning support to address unanticipated workload or special projects during the Executive Officer transition.

ANALYSIS

There is no fiscal impact to the current budget. This is a time-only contract extension that does not alter the original not-to-exceed contract cap of \$150,000. All ongoing and future task expenditures will draw directly from the remaining contract balance.

STAFF RECOMMENDATION

Staff recommends that the Commission authorize the Interim Executive Officer to execute Amendment No. 1 to the RSG As-Needed Planning Consulting Services Agreement, extending the contract term through December 31, 2026, subject to approval as to legal form by LAFCO Legal Counsel.



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Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026

TO: Chair Eklund and members of the Commission

FROM: Amy Engle, Commission Clerk/Analyst
Colette Santsche, Interim Executive Officer

SUBJECT: LAFCO Project No. 2024-04 Placer County Cemetery
Districts Municipal Service Review and Sphere of
Influence Update – Contract Amendment No. 3

At the February 11, 2026, meeting, the Commission approved Amendment No. 2 to the contract with RSG, Inc. to expand the scope of the Placer County Cemetery Districts Municipal Service Review (MSR) and Sphere of Influence (SOI) Update to include County-maintained cemetery sites and an alternative governance analysis. Amendment 2 adjusted the total not-to-exceed amount to \$86,975 and extended the contract term through June 30, 2026.

The draft MSR will be presented to the Commission at today’s meeting (see agenda Item 7B), which will start a 45-day public comment period. To ensure adequate time for the public comment period, final revisions, and Commission adoption following the June presentation, staff is requesting a time-only extension of the contract term. No additional funds are being requested for this amendment.

The proposed Amendment No. 3 will extend the contract term from June 30, 2026, through September 30, 2026, to allow adequate time to complete the public review process and finalize the project.

STAFF RECOMMENDATION

Staff recommends that the Commission authorize the Interim Executive Officer to enter into Amendment No. 3 to the agreement with RSG, Inc. for services related to the Placer County Cemetery Districts MSR and SOI Update, to be approved as to legal form by LAFCO Legal Counsel, to extend the contract term from June 30, 2026, through September 30, 2026.



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Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026

TO: Chair Eklund and members of the Commission

FROM: Amy Engle, Commission Clerk/Analyst
Colette Santsche, Interim Executive Officer

SUBJECT: LAFCO Project No. 2024-06 Eastern Placer County Fire and EMS Providers Service Review and Sphere of Influence Study – Phase 1 – Contract Amendment No. 2

At the February 11, 2026, meeting, the Commission approved Amendment No. 1 to the contract with Emergency Services Consulting International (ESCI) to expand the scope of work for the Eastern Placer County Fire and EMS Providers Service Review and Sphere of Influence Study – Phase 1. Amendment No. 1 adjusted the total not-to-exceed amount to \$106,517.32 to bring the technical draft up to required municipal service review standards and include additional regional analysis.

Staff anticipates presenting the draft MSR to the Commission at the July 8, 2026 meeting (tentative), which will open the public comment period. To allow adequate time for a comprehensive public review process, final document revisions, and Commission adoption following the July presentation, staff is requesting a time-only extension of the contract term. No additional funds are being requested for this amendment.

The proposed Amendment No. 2 will extend the contract term from June 30, 2026, through December 31, 2026, providing adequate administrative flexibility for agency partners to submit detailed feedback and for the consultant to integrate those comments into the final document. While this date provides an administrative buffer, staff is actively working with the consultant to finalize the project well ahead of this deadline.

STAFF RECOMMENDATION

Staff recommends that the Commission authorize the Interim Executive Officer to enter into Amendment No. 2 to the LAFCO Project No. 2024-06 Eastern Placer County Fire and EMS Providers Service Review and Sphere of Influence Study – Phase 1 agreement with ESCI, to be approved as to legal form by LAFCO Legal Counsel, to extend the contract term through December 31, 2026.



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Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026

TO: Chair Eklund and members of the Commission

FROM: Amy Engle, Commission Clerk/Analyst
Colette Santsche, Interim Executive Officer

SUBJECT: Memorandum of Understanding with the Placer County
Auditor-Controller for Fiscal Year 2026-2027 Services

SUMMARY

The Placer County Auditor-Controller provides an annual memorandum of understanding (MOU) to the Placer County Local Agency Formation Commission (LAFCO) to establish terms and costs for centralized fiscal services. The agreement for Fiscal Year (FY) 2026-27 is presented for Commission approval (Attachment A). Services include general accounting, accounts payable, payroll, and budget monitoring for an annual fee of \$12,000. Staff recommends approval of the MOU for FY 2026-2027.

BACKGROUND AND DISCUSSION

Each year, the Placer County Auditor-Controller provides an MOU to LAFCO to establish the terms, scope, and costs for standard professional financial operations. The upcoming agreement covers the period from July 1, 2026, through June 30, 2027.

The services provided by the Auditor-Controller include:

- General Accounting
- Accounts Payable
- Accounting Support
- Specialized Accounting (GASB)
- Bi-weekly Payroll Administration
- Adopted Budget
- Financial Statement Audit Support

The total cost for the financial and accounting services outlined in the agreement is \$12,000 for the fiscal year. This represents an increase from the previous fiscal year's rate of \$6,000.

Following staff inquiries, the Auditor-Controller's Office clarified that the adjustment is driven by two factors:

1. **Unbilled Services:** The inclusion of several standard processing items that were previously provided but omitted from past billings, such as the GASB accounting.
2. **Increased Administrative Support:** An increased volume of staff assistance and oversight required by LAFCO over the past year following the resignation of the Executive Officer.

This adjusted rate has been incorporated into the proposed Final Workplan and Budget for FY 2026-27 in item 7A.

STAFF RECOMMENDATION

Staff recommends that the Commission approve and authorize the Interim Executive Officer to execute the MOU with the Placer County Auditor-Controller for financial and accounting services for FY 2026-2027.

ATTACHMENT

- A. FY 2026-2027 Auditor-Controller MOU



COUNTY OF PLACER

OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

July 1, 2026

To the Board of Directors and Management
Local Agency Formation Commission

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2026-2027 fiscal year.

A. Scope of Services

The Auditor-Controller will provide the following services to Local Agency Formation Commission (Commission):

1. **General Accounting** – includes use of the County's centralized accounting system and reviewing and posting of financial system entries submitted by the Commission. Transactions will be reviewed for authorization by appropriate Commission personnel prior to processing. This also includes compiling the Commission's financial information to report within the County's Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized Commission signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted for payments will be scanned and archived for retention. Reviewing invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of 1099 reporting along with issuing 1099 forms for the calendar year and biweekly State EDD Reporting, if applicable.
3. **Accounting Support** – includes responding to routine inquiries related to all accounting aspects.
4. **Specialized Accounting** – includes accounting and recording of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, and GASB Statement No. 101, *Compensated Absences*.
5. **Payroll** – includes normal bi-weekly payroll processing including wage garnishments, recording, and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms, and maintaining complete records.
6. **Adopted Budget** – includes recording the Commission's adopted budget, ensuring expenditures do not exceed authorized budget and processing any budget revisions.
7. **Financial Statement Audit** – includes assisting with gathering and responding to audit requests and inquiries.

B. Term

The term of this Agreement will commence on July 1, 2026, and end on June 30, 2027. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, or non-compliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to the Commission any known and suspected fraud, non-compliance with laws or regulations, or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, non-compliance with laws or regulations or significant errors be subsequently discovered by either the Commission or through a claim or lawsuit to the Commission.

D. Responsibilities of Commission Management

The Commission is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all Commission Board authorized budgets and budget amendments. Commission is encouraged to routinely provide accounting reports and payment registers to its Board for review.

The Commission agrees to inform County of significant non-compliance, fraud and/or errors immediately upon discovery.

For all services provided, Commission management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. The Commission agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$12,000. The Commission will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the commission upon request.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,



Andrew C. Sisk, CPA
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Local Agency Formation Commission.

Authorized Signature: _____ Dated: _____

Authorized Board Signature (If Necessary): _____ Dated: _____



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

**PUBLIC HEARING
STAFF REPORT
JUNE 10, 2026**

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Vice Chair
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COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim Executive
Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission
Clerk/Analyst

TO: Chair Eklund and members of the Commission

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

SUBJECT: **Final Workplan and Budget for Fiscal Year 2026-2027 (Phase 2)**

SUMMARY

The Commission will consider adopting the Final Workplan and Final Budget for fiscal year (FY) 2026-27 (Phase 2). The Final Workplan outlines 34 projects and tasks, most of which are ongoing and will carry forward from the current fiscal year.

The Final Budget totals \$1,304,727.88, consistent with the Commission's adopted operating budget for the current fiscal year. Staff recommends adoption of the Final Workplan and Budget for FY 2026-27.

BACKGROUND

State law requires the Placer County Local Agency Formation Commission (LAFCO) to adopt a proposed budget by May 1 and a final budget by June 15 of each year following public hearings. The adopted budget must be at least equal to the prior fiscal year's budget unless the Commission finds that the reduced budget is sufficient to allow the Commission to fulfill its statutory responsibilities and anticipated workload for the upcoming fiscal year. The Commission is also required to distribute both the proposed and final budgets to its local funding agencies. This item is presented to fulfill these statutory obligations.

DISCUSSION AND ANALYSIS

At the April 8, 2026, hearing, the Commission adopted the Proposed Budget for FY 2026-27 and provided preliminary feedback on the Proposed Workplan. Staff was directed to refine the Proposed Workplan and return with recommended revisions for further Commission

consideration. The Proposed Workplan and Budget were subsequently distributed to member agencies on April 13, 2026.

At the subsequent May 13, 2026, hearing, the Commission reviewed recommended revisions to the Proposed Workplan and updates to the Final Budget as part of the first of a two-phase final budget review process. The Commission reviewed the recommended changes and directed staff to return on June 10, 2026, with the Final Workplan and Budget for adoption as Phase 2 of the Final Budget process. Those tracked changes presented can be found in Attachment A.

To facilitate agency participation and transparency, LAFCO staff held an informational session for LAFCO's 44 funding agencies via Zoom on June 2, 2026, to provide an opportunity for agencies to review the proposed changes, ask questions, and discuss the Final Workplan and Budget prior to Commission adoption.

Auditor-Controller MOU for FY 2026-27

On June 3, 2026, LAFCO staff received a proposed new memorandum of understanding from the County Auditor-Controller's Office for FY 2026-27. The proposed agreement includes a new service of Specialized Accounting Assistance/Guidance, an anticipated cost for Accounting & Budget Support, and a \$2,500 increase in General Accounting/Accounts Payable service at a total cost of \$12,000, up 100% from the prior fiscal year of \$6,000 according to Auditor-Controller staff.

According to Auditor-Controller staff, this increase is to cover assisting Placer LAFCO with a variety of questions and support after the departure of the former Executive Officer and charges related to assisting LAFCO with the accounting and recording related to pension (GASB Statement No. 68), OPEB (GASB Statement No. 75), and compensated absences (GASB Statement No 101), which LAFCO was not charged for these services in the past in error. The breakdown in cost for services for the FY 2025-2026 agreement and the new proposed agreement for FY 2026-2027 is shown below:

MOU Services	FY 2025-2026	FY 2026-2027	Percent Change
General Accounting/Accounts Payable	\$5,500.00	\$8,000.00	45%
Accounting & Budget Support	\$-	\$1,500.00	-
Specialized Accounting Assistance/Guidance		\$2,000.00	-
Payroll	\$-	\$-	-
Workday External Connection	\$-	\$-	-
Financial Statements/State Controller FTR	\$-	\$ -	-
Adopted Budget	\$500.00	\$500.00	0%
Appropriation (GANN Limit)	\$-		-
Other	\$-		-
Total MOU Cost	\$6,000.00	\$12,000.00	100%

Final Budget and Workplan Updates

Based on the increases outlined above, the Final Budget has been amended as follows:

1. A description of the increase in the Professional and Special Services – County Ledger 52390 was added as item #5 under the Proposed Budget Assumptions related to cost increases from Placer County departments.
2. Ledger 52390 in the Final Budget Fiscal Year (FY) 2026-27 table was increased from \$9,145.10 to \$12,000 for a variance of \$3,686.27 and percent increase of 44%.
3. Ledger 52360 in in the Final Budget Fiscal Year (FY) 2026-27 table was decreased from \$228,466.71 to \$225,611.81 to account for the increase in Ledger 52390
4. Estimated Invoice amounts for the special districts were updated due to an updated amount in revenue for the Tahoe Forest Hospital District.

Regarding the Final Workplan, staff amended the list of Administrative Projects to include the Senior Analyst position that was realized in the Proposed and Final Budget, which assumes the recruitment for a Senior Analyst position would occur in FY 2026-27. The second Senior Analyst position remains postponed to a future workplan. In addition, contextual changes to the language to replace “Proposed” with “Final” were amended throughout the report.

Updated changes as summarized above can be found in Attachment A highlighted in yellow. Overall, total costs for Placer LAFCO are anticipated to increase by approximately \$88,314.93 from the prior fiscal year. Of that total, 64% or \$56,456.05 are increases in costs for services provided by Placer County to Placer LAFCO.

STAFF RECOMMENDATION

Staff recommends the Commission adopt Resolution No. 2026-05 approving the Final Workplan and Budget for FY 2026-27 (Attachment B), with any desired modifications, and direct staff to distribute the adopted Final Workplan and Budget to LAFCO’s 44 funding agencies.

PROCEDURES

This item is on the Commission’s agenda for action as a noticed public hearing under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The following procedures, accordingly, are recommended for the Commission’s consideration:

- 1) Receive staff presentation on the Final Workplan and Budget for FY 2026-27.
- 2) Open the public hearing and invite comments from the public.
- 3) Discuss the Final Workplan and Budget and consider staff’s recommendation.

- 4) Adopt Resolution No. 26-05 (Attachment C to this report), approving the Final Workplan and Budget for FY 2026-27, with any desired modifications, via a roll-call vote.
- 5) Direct staff to distribute the adopted Final Workplan and Budget to LAFCO's local funding agencies.

ATTACHMENTS

A – Modified Proposed Workplan and Budget Report for Fiscal Year 2026-2027, submitted June 10, 2026, with Tracked-Changes

B – Final Workplan and Budget Report for Fiscal Year 2026-2027, submitted June 10, 2026

C – Resolution No. 26-05 Adopting the Final Workplan and Budget for Fiscal Year 2026-2027

Exhibit A – Final Workplan (excerpted from Attachment B and condensed into three pages)

Exhibit B – Final Budget (excerpted from Attachment B and condensed into a single page)



Modified Proposed Workplan & Proposed Final Budget 2026-2027

(with tracked changes)

Submitted June 10, 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.



Administrative

- Adopted the Placer LAFCO Policy Manual
- FY 2022/2023 and FY 2023/2024 LAFCO Audit
- Update of LAFCO Forms
- Launched the LAFCO website

Service Review Studies and Sphere of Influence Updates

- Newcastle Fire Protection District- Sphere of Influence Update
- Placer Hills Fire Protection District - Service Review Study

Reorganization Projects

- City of Auburn and Lincoln Way Out of Agency Service Agreement
- City of Lincoln SUD-B-NEQ Remnant Parcel Annexation
- Placer Hills and Newcastle Fire Protection Districts Reorganization

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

2 2026-2027 ~~Proposed~~ Final Workplan

This section provides a comprehensive overview of new projects ~~proposed~~ outlined for the 2026-2027 Workplan, as well as key projects and initiatives carried over from the 2025-2026 Workplan. Many items from the previous Workplan are nearing completion, and that progress is reflected below. Each project has been evaluated for alignment with the Commission's strategic goals and the operational needs of Placer LAFCO, including potential impacts on staffing and budget.

The ~~proposed~~ 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 ~~Proposed~~ 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 of the cemetery districts in Placer County. LAFCO staff anticipates a draft will be available in June/July 2026.

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

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.

~~6. Alta Fire Protection District~~

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

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

Not Started

LAFCO staff propose ~~that~~ this comprehensive Service Review of CSA 28 ~~include~~ 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.

~~8. Foresthill Fire Protection District~~

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

Postponed to Future Workplan



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

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

In progress

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

Tracking
Likely
2026/2027

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

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.

Likely
2026/2027

5. City of Lincoln Brar Property Reorganization

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

Likely
2026/2027

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

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

7. City of Rocklin West Oaks Apartments Highway 65 Reorganization

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. Senior Analyst Recruitment

Staff propose hiring one Senior LAFCO Analyst position for this fiscal year.

4.5. 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.

5.6. 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.

6.7. Strategic Plan

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

7.8. 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.

8.9. Commissioner Onboarding

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

9.10. Agency Outreach

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

10.11. CALAFCO Central Region Coordination

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

11.12. CALAFCO Participation

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

12.13. Local Agencies Directory

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

13.14. 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

14.15. Senior Analyst Recruitment

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

3 ~~3 LAFCO 2026-2027 Proposed Final~~ Budget

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

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

Proposed Final Budget Assumptions

The ~~Proposed 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 Final Bbudget~~ assumes an additional ~~\$49,835.71~~ ~~\$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 ~~\$3,330.90~~ ~~\$2,661.90~~ (~~127~~101%) compared to the prior fiscal year.
2. Postage: anticipated increase of ~~\$408.86~~\$420.86 (14%), compared to the prior fiscal year.
3. Information Technology (IT): anticipated increase of ~~\$25,086.92~~ \$33,305.92 (~~123~~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 ~~\$4,079.32~~ \$3,350.32 (~~167~~137%) from the prior fiscal year.

4.5. 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.

5.6. County Cost Allocation Plan: anticipated increase of ~~\$18,647~~ \$18,807 (213%~~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 Budget Proposed 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 for staff proposed~~ FY 2026-2027 ~~Budget~~ funds the ~~proposed-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 Proposed-Final Budget Fiscal Year (FY) 2026-2027

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed 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	\$4,243.00 <u>\$4,244.00</u>	\$(289.24) <u>\$288.24</u>	-6%
	52240	Professional / Membership Dues	\$14,477.85	\$12,199.99	\$12,435.99	\$236.00	2%
	52250	Services and Supplies	\$307.38	\$408.79	\$408.79	-	0%
	52260	Misc Expense	\$1,958.62	-	-	-	0%
	52320	Printing	\$3,007.46	\$2,626.10	\$5,957.00 <u>\$5,288.00</u>	\$3,330.90 <u>\$2,661.90</u>	127 <u>101%</u>
52330	Other Supplies	\$7,186.96	\$6,990.15	\$6,990.15	-	0%	
52340	Postage	\$3,876.10	\$2,995.14	\$3,404.00	\$408.86	14%	

Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed Final Budget	Variance	Percent Variance
				\$3,416.00	\$420.86	
52360	Professional and Special Services - General	\$462,414.95	\$185,625.00	\$235,460.71 \$225,611.81	\$49,835.71 \$39,986.81	27% 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	\$9,145.10 \$12,000	-\$831.37 \$3,686.27	10% 44%
52400	Professional and Special Services - Information Technology	\$31,377.82	\$20,445.08	\$45,532.00 \$53,751.00	\$25,086.92 \$33,305.92	123% 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	\$6,527.00 \$5,798.00	\$4,079.32 \$3,350.32	167% 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	\$27,393.00 \$27,553.00	\$18,647.00 \$18,807.00	213% 215%
TOTAL EXPENSES		\$1,158,501.68	\$1,304,727.88	\$1,304,727.88	\$(0.00)	0%

Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed Final Budget	Variance	Percent Variance
	Non-Budgetary Item	FY 24/25 Actuals				
	Fiduciary Net Position	\$298,168.45				
	Assigned Fund Balance	\$250,000.00				

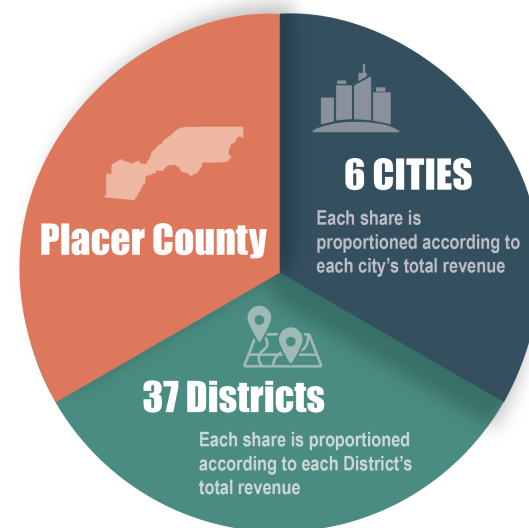
LAFCO Funding

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

- Placer County
- 6 cities
- 37 special districts

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

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



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

Name	Revenue*	Pct of Revenue	FY 25/26 Invoice	FY 26/27 Proposed Estimated Invoice	Variance	Pct Variance
Auburn	\$30,358,763.00	2.58%	\$12,144.25	\$11,010.04	\$(1,134.21)	-10%

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

*Revenue=Government Funds + Proprietary Funds

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

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Proposed Estimated Invoice	Variance	Pct Variance
Alpine Springs County Water District	\$2,967,085.00	0.803%	\$3,149.05	\$3,244.10 \$3,419.82	\$95.05 \$270.77	3% 20%
Alta Fire Protection District	\$126,235.00	0.034%	\$150.49	\$138.02 \$145.50	\$(12.47) \$(5.00)	-9% -18%
Auburn Cemetery District	\$1,307,695.00	0.354%	\$1,661.46	\$1,429.79 \$1,507.23	\$(231.67) \$(154.23)	-16% 1%
Auburn Recreation and Park District	\$6,524,046.00	1.765%	\$7,358.23	\$7,133.15 \$7,519.53	\$(225.08) \$161.30	-3% 11%
Auburn Valley Community Services District	\$551,805.00	0.149%	\$606.31	\$603.32 \$636.00	\$(2.99) \$29.69	0% 3%
Cemetery District No. 1 (Placer)	\$3,065,471.00	0.829%	\$3,364.09	\$3,351.67 \$3,533.22	\$(12.42) \$169.13	0% 22%
Christian Valley Park Community Services District	\$520,598.00	0.141%	\$1,012.34	\$569.20 \$600.03	\$(443.14) \$(412.31)	-78% -64%
Colfax Cemetery District	\$256,838.00	0.069%	\$312.34	\$280.82 \$296.03	\$(31.52) \$(16.31)	-11% 10%

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Proposed Estimated Invoice	Variance	Pct Variance
Donner Summit Public Utility District	\$4,214,872.00	1.14%	\$5,069.69	\$4,608.39 \$4,858.01	\$(461.30) \$(211.68)	-10% 8%
Foresthill Fire Protection District	\$2,587,018.00	0.700%	\$4,249.14	\$2,828.55 \$2,981.76	\$(1,420.59) \$(1,267.38)	-50% 3%
Foresthill Public Utility District	\$3,325,359.00	0.900%	\$3,883.62	\$3,635.83 \$3,832.76	\$(247.80) \$(50.86)	-7% 9%
Heather Glen Community Services District	\$191,724.00	0.052%	\$254.20	\$209.62 \$220.98	\$(44.58) \$(33.22)	-21% -33%
McKinney Water District	\$311,556.00	0.084%	\$386.62	\$340.64 \$359.10	\$(45.97) \$(27.52)	-13% 8%
Meadow Vista County Water District	\$2,705,201.00	0.732%	\$3,394.05	\$2,957.77 \$3,117.98	\$(436.29) \$(276.07)	-15% 3%
Midway Heights County Water District	\$850,579.00	0.230%	\$1,057.46	\$929.99 \$980.37	\$(127.47) \$(77.09)	-14% 5%
Newcastle - Rocklin - Gold Hill Cemetery District	\$3,126,014.00	0.846%	\$3,497.03	\$3,417.87 \$3,603.00	\$(79.16) \$105.98	-2% 21%
Newcastle Fire Protection District	\$1,077,472.00	0.291%	\$1,405.23	\$1,178.07 \$1,241.88	\$(227.16) \$(163.35)	-19% 11%
North Tahoe Fire Protection District	\$19,674,430.00	5.322%	\$24,948.49	\$21,511.30 \$22,676.48	\$(3,437.19) \$(2,272.04)	-16% 8%
North Tahoe Public Utility District	\$19,803,286.00	5.357%	\$23,805.29	\$21,652.18 \$22,825.00	\$(2,153.11) \$(980.29)	-10% 11%
Northstar Community Services District	\$25,532,602.00	6.907%	\$34,073.67	\$27,916.41 \$29,428.54	\$(6,157.26) \$(4,645.14)	-22% 21%
Olympic Valley Public Service District	\$10,136,135.00	2.742%	\$11,775.78	\$11,082.48 \$11,682.77	\$(693.31) \$(93.04)	-6% -12%
Penryn Fire Protection District	\$1,477,073.00	0.400%	\$1,769.99	\$1,614.98 \$1,702.45	\$(155.01) \$(67.53)	-10% 8%
Placer County Resource Conservation District	\$621,627.00	0.168%	\$772.56	\$679.66 \$716.48	\$(92.89) \$(56.08)	-14% -8%
Placer County Water Agency	\$127,997,979.00	34.627%	\$137,577.82	\$139,948.29 \$147,528.76	\$2,370.46 \$9,950.94	2% 7%

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Proposed Estimated Invoice	Variance	Pct Variance
Placer Hills Fire Protection District	\$3,936,238.00	1.065%	\$4,911.71	\$4,303.74 \$4,536.86	\$(607.98) \$(374.86)	-14% -8%
Placer Mosquito and Vector Control District	\$6,154,173.00	1.665%	\$7,316.68	\$6,728.75 \$7,093.22	\$(587.93) \$(223.46)	-9% -3%
Roseville Cemetery District	\$4,972,940.00	1.345%	\$5,913.92	\$5,437.23 \$5,731.74	\$(476.69) \$(182.18)	-9% -3%
Sierra Lakes County Water District	\$3,040,273.00	0.822%	\$3,657.21	\$3,324.12 \$3,504.18	\$(333.08) \$(153.03)	-10% -4%
South Placer Fire Protection District	\$16,518,062.00	4.469%	\$20,733.16	\$18,060.24 \$19,038.50	\$(2,672.92) \$(1,694.67)	-15% -9%
South Placer Municipal Utility District	\$23,410,906.00	6.333%	\$27,066.60	\$25,596.62 \$26,983.10	\$(1,469.97) \$(83.50)	-6% 0%
Suburban Pines Community Services District	\$-	0.000%	\$5.14	\$0.00	\$(5.14)	-
Tahoe City Cemetery District	\$98,732.00	0.027%	\$112.18	\$107.95 \$113.80	\$(4.23) \$1.64	-4% 1%
Tahoe City Public Utility District	\$29,972,534.00	8.108%	\$34,571.44	\$32,770.87 \$34,545.94	\$(1,800.57) \$(25.50)	-5% 0%
Tahoe Forest Hospital District**	\$22,088,469.00 \$2,065,759.00	5.668% 0.559%	\$2,658.66	\$24,150.72 \$2,380.97	\$21,492.06 \$(277.70)	89% -12%
Tahoe Truckee Sanitation Agency	\$24,486,056.00	6.624%	\$24,217.33	\$26,772.15 \$28,222.30	\$2,554.83 \$4,004.98	10% 14%
Talmont Resort Improvement District	\$621,169.00	0.168%	\$776.18	\$679.16 \$715.95	\$(97.02) \$(60.23)	-14% -8%
Truckee-Tahoe Airport District	\$15,423,305.00	4.172%	\$18,581.76	\$16,863.27 \$17,776.70	\$(1,718.49) \$(805.06)	-10% -5%
TOTAL	\$369,652,847.00	100%	\$426,056.93	\$426,056.93	\$0.00	0%

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

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

4 2026-2027 Workplan Table

Applications

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

LAFCO Project No.	Task/Project	Time Frame / Status
2022-05	Placer Hills & Newcastle FPD Reorganization	Complete
2025-06	City of Auburn Lincoln Way Out of Agency Agreement	Complete
2025-07	South Placer Municipal Utility District 2891 Swetzer Road Annexation	Incomplete
2026-01	Town of North Tahoe Incorporation	Ongoing
<u>Preapplication</u>	City of Lincoln Village 5B/7B Reorganization	<u>PendingTracking</u>
<u>Preapplication</u>	City of Lincoln Brar Property Reorganization	<u>PendingLikely 2026/2027</u>
<u>Preapplication</u>	City of Lincoln Moore Ranch East Reorganization	<u>Likely 2026/2027Pending</u>
<u>Preapplication</u>	City of Rocklin West Oaks Apartments Highway 65 Reorganization	<u>Likely 2026/2027Pending</u>
<u>Preapplication</u>	South Placer Municipal Utility District Annexation	<u>PendingTracking</u>
<u>Preapplication</u>	South Placer Fire Protection District Detachment	<u>PendingTracking</u>
<u>Preapplication</u>	City of Auburn PG&E Substation Out of Agency Agreement	<u>PendingTracking</u>
<u>Preapplication</u>	Olympic Valley Public Service District and North Tahoe Fire Protection District Reorganization	<u>Likely 2026/2027Pending</u>

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
<u>Senior Analyst Recruitment</u>	<u>Initiate recruitment in FY 2026-2027</u>	<u>Pending</u>
Placer County/LAFCO MOU	Draft MOU revisions are in progress	Pending
No. 2025-01: Tax Rate Area/Overlapping Boundaries Research Project	Mapping is complete however the project requires analysis before presenting to the Commission	June/July 2026
No. 2025-02: Disadvantaged Unincorporated Communities (DUC) Mapping Project	The mapping is complete and will be made available during the agency review period before the maps return for formal acceptance	May/June 2026
Strategic Plan	Continue implementing the Commission's Strategic Plan	Ongoing
Policy Manual	Staff will continue to update policies as needed	Ongoing
Commissioner Onboarding	Provide training to new Commissioners	Ongoing
Agency Outreach	Continue outreach to local and regional agencies	Ongoing
CALAFCO	Continue participating in CALAFCO committees, workshops, and conferences	Ongoing

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

5 Multi-Year Work Program (Service Reviews)

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

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

Cities and Towns

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

Independent Special Districts Municipal Services Review

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

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

Dependent Districts

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

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



Final Workplan & Budget

Fiscal Year 2026-2027

Submitted June 10, 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.



Administrative

- Adopted the Placer LAFCO Policy Manual
- FY 2022/2023 and FY 2023/2024 LAFCO Audit
- Update of LAFCO Forms
- Launched the LAFCO website

Service Review Studies and Sphere of Influence Updates

- Newcastle Fire Protection District- Sphere of Influence Update
- Placer Hills Fire Protection District - Service Review Study

Reorganization Projects

- City of Auburn and Lincoln Way Out of Agency Service Agreement
- City of Lincoln SUD-B-NEQ Remnant Parcel Annexation
- Placer Hills and Newcastle Fire Protection Districts Reorganization

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

Likely
2026/2027

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

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.

Likely
2026/2027

5. City of Lincoln Brar Property Reorganization

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

Likely
2026/2027

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

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

Likely
2026/2027

7. City of Rocklin West Oaks Apartments Highway 65 Reorganization

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

Tracking

8. South Placer Municipal Utility District Annexation

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

Tracking

9. South Placer Fire Protection District Detachment

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

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

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. Senior Analyst Recruitment

Staff propose hiring one Senior LAFCO Analyst position for this fiscal year.

5. 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.

6. 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.

7. Strategic Plan

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

8. 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.

9. Commissioner Onboarding

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

10. Agency Outreach

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

11. CALAFCO Central Region Coordination

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

12. CALAFCO Participation

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

13. Local Agencies Directory

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

14. 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

15. Senior Analyst Recruitment

Staff propose postponing hiring the second 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.

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				

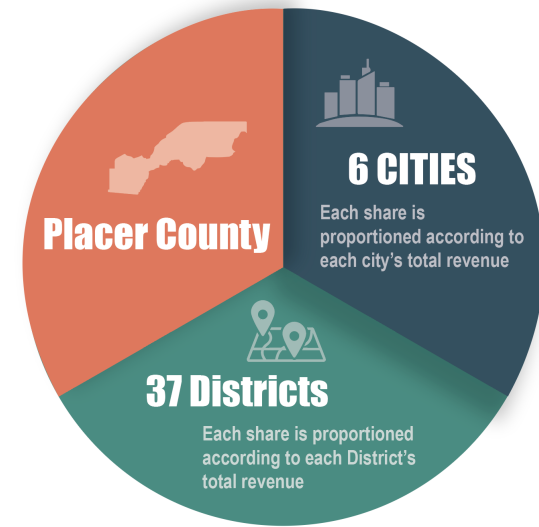
LAFCO Funding

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	Variance	Pct Variance
Alpine Springs County Water District	\$2,967,085.00	0.803%	\$3,149.05	\$3,244.10	\$95.05	3%
Alta Fire Protection District	\$126,235.00	0.034%	\$150.49	\$138.02	\$(12.47)	-9%
Auburn Cemetery District	\$1,307,695.00	0.354%	\$1,661.46	\$1,429.79	\$(231.67)	-16%
Auburn Recreation and Park District	\$6,524,046.00	1.765%	\$7,358.23	\$7,133.15	\$(225.08)	-3%
Auburn Valley Community Services District	\$551,805.00	0.149%	\$606.31	\$603.32	\$(2.99)	0%
Cemetery District No. 1 (Placer)	\$3,065,471.00	0.829%	\$3,364.09	\$3,351.67	\$(12.42)	0%
Christian Valley Park Community Services District	\$520,598.00	0.141%	\$1,012.34	\$569.20	\$(443.14)	-78%
Colfax Cemetery District	\$256,838.00	0.069%	\$312.34	\$280.82	\$(31.52)	-11%
Donner Summit Public Utility District	\$4,214,872.00	1.14%	\$5,069.69	\$4,608.39	\$(461.30)	-10%
Foresthill Fire Protection District	\$2,587,018.00	0.700%	\$4,249.14	\$2,828.55	\$(1,420.59)	-50%
Foresthill Public Utility District	\$3,325,359.00	0.900%	\$3,883.62	\$3,635.83	\$(247.80)	-7%
Heather Glen Community Services District	\$191,724.00	0.052%	\$254.20	\$209.62	\$(44.58)	-21%
McKinney Water District	\$311,556.00	0.084%	\$386.62	\$340.64	\$(45.97)	-13%
Meadow Vista County Water District	\$2,705,201.00	0.732%	\$3,394.05	\$2,957.77	\$(436.29)	-15%
Midway Heights County Water District	\$850,579.00	0.230%	\$1,057.46	\$929.99	\$(127.47)	-14%
Newcastle - Rocklin - Gold Hill Cemetery District	\$3,126,014.00	0.846%	\$3,497.03	\$3,417.87	\$(79.16)	-2%
Newcastle Fire Protection District	\$1,077,472.00	0.291%	\$1,405.23	\$1,178.07	\$(227.16)	-19%
North Tahoe Fire Protection District	\$19,674,430.00	5.322%	\$24,948.49	\$21,511.30	\$(3,437.19)	-16%
North Tahoe Public Utility District	\$19,803,286.00	5.357%	\$23,805.29	\$21,652.18	\$(2,153.11)	-10%
Northstar Community Services District	\$25,532,602.00	6.907%	\$34,073.67	\$27,916.41	\$(6,157.26)	-22%
Olympic Valley Public Service District	\$10,136,135.00	2.742%	\$11,775.78	\$11,082.48	\$(693.31)	-6%
Penryn Fire Protection District	\$1,477,073.00	0.400%	\$1,769.99	\$1,614.98	\$(155.01)	-10%

Independent Special District Name	Revenue*	Pct of Revenue Total	FY 25-26 Invoice	FY 26-27 Estimated Invoice	Variance	Pct Variance
Placer County Resource Conservation District	\$621,627.00	0.168%	\$772.56	\$679.66	\$(92.89)	-14%
Placer County Water Agency	\$127,997,979.00	34.627%	\$137,577.82	\$139,948.29	\$2,370.46	2%
Placer Hills Fire Protection District	\$3,936,238.00	1.065%	\$4,911.71	\$4,303.74	\$(607.98)	-14%
Placer Mosquito and Vector Control District	\$6,154,173.00	1.665%	\$7,316.68	\$6,728.75	\$(587.93)	-9%
Roseville Cemetery District	\$4,972,940.00	1.345%	\$5,913.92	\$5,437.23	\$(476.69)	-9%
Sierra Lakes County Water District	\$3,040,273.00	0.822%	\$3,657.21	\$3,324.12	\$(333.08)	-10%
South Placer Fire Protection District	\$16,518,062.00	4.469%	\$20,733.16	\$18,060.24	\$(2,672.92)	-15%
South Placer Municipal Utility District	\$23,410,906.00	6.333%	\$27,066.60	\$25,596.62	\$(1,469.97)	-6%
Suburban Pines Community Services District	\$-	0.000%	\$5.14	\$0.00	\$(5.14)	-
Tahoe City Cemetery District	\$98,732.00	0.027%	\$112.18	\$107.95	\$(4.23)	-4%
Tahoe City Public Utility District	\$29,972,534.00	8.108%	\$34,571.44	\$32,770.87	\$(1,800.57)	-5%
Tahoe Forest Hospital District**	\$22,088,469.00	5.668%	\$2,658.66	\$24,150.72	\$21,492.06	89%
Tahoe Truckee Sanitation Agency	\$24,486,056.00	6.624%	\$24,217.33	\$26,772.15	\$2,554.83	10%
Talmon Resort Improvement District	\$621,169.00	0.168%	\$776.18	\$679.16	\$(97.02)	-14%
Truckee-Tahoe Airport District	\$15,423,305.00	4.172%	\$18,581.76	\$16,863.27	\$(1,718.49)	-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

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
Senior Analyst Recruitment	Initiate recruitment in FY 2026-2027	Pending
Placer County/LAFCO MOU	Draft MOU revisions are in progress	Pending
No. 2025-01: Tax Rate Area/Overlapping Boundaries Research Project	Mapping is complete however the project requires analysis before presenting to the Commission	June/July 2026
No. 2025-02: Disadvantaged Unincorporated Communities (DUC) Mapping Project	The mapping is complete and will be made available during the agency review period before the maps return for formal acceptance	May/June 2026
Strategic Plan	Continue implementing the Commission's Strategic Plan	Ongoing
Policy Manual	Staff will continue to update policies as needed	Ongoing
Commissioner Onboarding	Provide training to new Commissioners	Ongoing
Agency Outreach	Continue outreach to local and regional agencies	Ongoing
CALAFCO	Continue participating in CALAFCO committees, workshops, and conferences	Ongoing
Local Agencies Directory	Continue updating the local agency directories on the website	Ongoing
Administrative Files	Continue organizing and improving administrative files	Ongoing

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

RESOLUTION NO. 26-05

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

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

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

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

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

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

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

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

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

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Whitney Eklund, Chair
Presiding Officer, Placer LAFCO

Amy Engle, Clerk of the Commission

2026-2027 Final Workplan

Applications

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

LAFCO Project No.	Task/Project	Time Frame / Status
2022-05	Placer Hills & Newcastle FPD Reorganization	Complete
2025-06	City of Auburn Lincoln Way Out of Agency Agreement	Complete
2025-07	South Placer Municipal Utility District 2891 Swetzer Road Annexation	Incomplete
2026-01	Town of North Tahoe Incorporation	Ongoing
Preapplication	City of Lincoln Village 5B/7B Reorganization	Tracking
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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
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Policy Manual	Staff will continue to update policies as needed	Ongoing
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Agency Outreach	Continue outreach to local and regional agencies	Ongoing
CALAFCO	Continue participating in CALAFCO committees, workshops, and conferences	Ongoing
Local Agencies Directory	Continue updating the local agency directories on the website	Ongoing
Administrative Files	Continue organizing and improving administrative files	Ongoing

Multi-Year Work Program (Service Reviews)

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

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Colfax	None	First study underway
Loomis	None	Postponed
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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
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2	Auburn Valley Community Services District	None	Needs to be scheduled
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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
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No.	Independent Special District	Adoption Date	Planned Service Review and Notes
18	Alpine Springs County Water District	2017	Admin Draft In Progress: fire only
			Full Agency MSR/SOI Needs to be scheduled
19	Alta Fire Protection District	2017	Planned for 2026-2027
20	Donner Summit Public Utility District	2017	Needs to be scheduled
21	Foresthill Fire Protection District	2017	Planned for 2026-2027
22	McKinney Water District	2017	Needs to be scheduled
23	North Tahoe Fire Protection District	2017	Admin Draft In Progress
24	North Tahoe Public Utility District	2017	Needs to be scheduled
25	Northstar Community Services District	2017	Admin Draft In Progress: fire only
			Full Agency MSR/SOI Needs to be scheduled
26	Olympic Valley Public Service District	2017	Admin Draft In Progress: fire only
			Full Agency MSR/SOI Needs to be scheduled
27	Sierra Lakes County Water District	2017	Needs to be scheduled
28	Tahoe Cemetery District	2017	Admin Draft In Progress
29	Tahoe City Public Utility District	2017	Needs to be scheduled
30	Talmont Resort Improvement District	2017	Needs to be scheduled
31	Truckee Tahoe Airport District	2017	Needs to be scheduled
32	Tahoe Forest Hospital District	2017	Needs to be scheduled
33	Penryn Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
34	Placer Hills Fire Protection District	2025	Complete: Update due 2030
35	South Placer Fire Protection District	2025	Complete: Update due 2030 (SOI not Adopted)
36	South Placer Municipal Utility District	2025	Complete: Update due 2030

Dependent Districts

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

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

Final Budget Fiscal Year (FY) 2026-2027

	Ledger	Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget	Variance	Percent Variance
Revenue	42010	Investment Income	\$ 23,534.99	\$ 26,557.09	\$ 26,557.09	\$ -	0%
	46360	Other Fees and Charges	\$ 1,181,672.11	\$ 1,278,170.79	\$ 1,278,170.79	\$ -	0%
		TOTAL REVENUE	\$ 1,205,207.10	\$ 1,304,727.88	\$ 1,304,727.88	\$ -	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	\$ -	\$ -	\$ -	
	51090	Cafeteria Plans (Non-PERS)	\$ 9,182.95	\$ 24,467.84	\$ 18,093.12	\$ (6,374.72)	-26%
	51210	Retirement	\$ 93,343.36	\$ 166,412.82	\$ 144,125.68	\$ (22,287.14)	-13%
	51220	Payroll Tax	\$ 19,070.65	\$ 34,888.78	\$ 30,011.88	\$ (4,876.90)	-14%
	51240	Other Postemployment Benefits (OPEB)	\$ 8,258.04	\$ 4,078.48	\$ 3,392.68	\$ (685.80)	-17%
	51280	OPEB Expense	\$ -	\$ 4,078.48	\$ 3,392.68	\$ (685.80)	
	51290	401(k) Employer Match	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	0%
	51310	Employee Group Insurance	\$ 50,993.41	\$ 117,249.89	\$ 96,353.87	\$ (20,896.02)	-18%
	51360	Workers Comp Insurance	\$ 814.51	\$ 2,633.02	\$ 1,629.02	\$ (1,004.00)	-38%
	52040	Communication Services Expense	\$ -	\$ 4,091.94	\$ 4,091.94	\$ -	0%
	52060	Janitorial Supplies	\$ 43.59	\$ -	\$ -	\$ -	
	52080	Insurance	\$ 4,235.98	\$ 4,532.24	\$ 4,244.00	\$ (288.24)	-6%
	52240	Professional / Membership Dues	\$ 14,477.85	\$ 12,199.99	\$ 12,435.99	\$ 236.00	2%
	52250	Services and Supplies	\$ 307.38	\$ 408.79	\$ 408.79	\$ -	0%
	52260	Misc Expense	\$ 1,958.62	\$ -	\$ -	\$ -	0%
	52320	Printing	\$ 3,007.46	\$ 2,626.10	\$ 5,288.00	\$ 2,661.90	101%
	52330	Other Supplies	\$ 7,186.96	\$ 6,990.15	\$ 6,990.15	\$ -	0%
	52340	Postage	\$ 3,876.10	\$ 2,995.14	\$ 3,416.00	\$ 420.86	14%
	52360	Professional and Special Services - General	\$ 462,414.95	\$ 185,625.00	\$ 225,611.81	\$ 39,986.81	22%
	52370	Professional and Special Services - Legal	\$ 61,222.57	\$ 48,400.00	\$ 70,000.00	\$ 21,600.00	45%
	52390	Professional and Special Services - County	\$ 5,895.00	\$ 8,313.73	\$ 12,000.00	\$ 3,686.27	44%
	52400	Professional and Special Services - Information Technology	\$ 31,377.82	\$ 20,445.08	\$ 53,751.00	\$ 33,305.92	163%
	52450	Short-Term Rents and Leases - Building Improvements	\$ 28,242.48	\$ 31,384.10	\$ 34,522.51	\$ 3,138.41	10%
	52460	Small Tools & Instruments	\$ 18.87	\$ -	\$ -	\$ -	0%
	52470	Employee Benefits Systems	\$ 3,566.36	\$ 2,447.68	\$ 5,798.00	\$ 3,350.32	137%
	52480	PC Acquisition	\$ -	\$ 8,980.00	\$ 1,980.00	\$ (7,000.00)	-78%
	52510	Commissioner's Fees	\$ 22,350.00	\$ 33,469.64	\$ 33,469.64	\$ -	0%
	52570	Advertising	\$ 2,612.39	\$ 5,829.37	\$ 5,829.37	\$ -	0%
	52580	Special Department Expense	\$ 5,420.00	\$ 18,414.00	\$ 18,414.00	\$ -	0%
	52630	Project Costs	\$ 2,220.00	\$ 1,452.00	\$ 1,000.00	\$ (452.00)	-31%
	52790	Transportation and Travel	\$ 14,899.16	\$ 11,082.50	\$ 12,190.75	\$ 1,108.25	10%
	53170	Contingencies - Judgement and Damages	\$ -	\$ 36,300.00	\$ 36,300.00	\$ -	0%
53390	Cost Allocation Plan (A-87)	\$ 20,690.00	\$ 8,746.00	\$ 27,553.00	\$ 18,807.00	215%	
		TOTAL EXPENSES	\$ 1,158,501.68	\$ 1,304,727.88	\$ 1,304,727.88	\$ -	0.00%



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

**PUBLIC HEARING
STAFF REPORT
JUNE 10, 2026**

Whitney Eklund
Chair
(City)

TO: Chair Eklund and members of the Commission

Susan Rohan
Vice Chair
(Public)

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

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

SUBJECT: LAFCO Project No. 2024-04 Placer County Cemetery Districts Municipal Service Review and Sphere of Influence Update: Receipt of draft study, presentation, and public comment period

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Stephanie
Youngblood
(City)

ALTERNATE COMMISSIONERS

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim Executive Officer

Amanda Ross
Acting Assistant Executive Officer

Amy Engle
Commission Clerk/Analyst

SUMMARY

The Commission will receive the draft Municipal Service Review (MSR) and Sphere of Influence (SOI) Update for the six cemetery districts located within Placer County. The draft study will be presented for Commission review, for initial feedback, and to initiate a 45-day public review and comment period. Following the close of the comment period, staff will return to the Commission at its August 12 meeting with the final MSR and SOI Update, including any revisions resulting from public and agency comments, for consideration and action.

BACKGROUND

State law requires Placer County Local Agency Formation Commission (LAFCO) to regularly prepare MSRs prior to reviewing and updating the SOI for each local agency. The legislative intent of the MSR process is to proactively inform the Commission about the availability and sufficiency of governmental services in meeting current and future community needs.

MSRs serve as the foundation for SOI determinations and are required before the Commission considers boundary changes or reorganizations. Additionally, the findings and recommendations contained in an MSR may prompt the Commission to take other actions within its authority, such as forming, consolidating, or dissolving special districts. Together, MSR and SOI updates provide valuable guidance to the Commission and help facilitate informed public discussion regarding future jurisdictional or governance changes.

DISCUSSION AND ANALYSIS

The draft study consists of an executive summary and background information including a discussion of county-wide cemetery services. Each cemetery district has a dedicated section with municipal service review determinations and sphere of influence recommendations.

Staff recommends extending the public review and comment period by 15 days beyond the Commission's standard 30-day review period, resulting in a total 45-day public comment period. The extended review period will provide affected districts and members of the public additional time to review the draft document and submit comments prior to final consideration by the Commission.

STAFF RECOMMENDATION

Staff recommends the Commission receive the draft MSR and SOI Update for the six cemetery districts in Placer County, provide any initial comments or direction, open a 45-day public review and comment period, and set a hearing for the August 12, 2026 meeting to consider the final MSR and SOI Update, including any revisions resulting from public and agency comments, for action.

PROCEDURES

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

- 1) Receive an oral report from the Acting Assistant Executive Officer.
- 2) Open the hearing and invite comments from the public.
- 3) Discuss the item and provide initial feedback and directions to staff as needed.
- 4) Consider staff's recommendation.

ATTACHMENTS

A – Municipal Service Review and Sphere of Influence Update for the Placer County Cemetery Districts Public Review Draft – May 2026

Municipal Service Review and Sphere of Influence Update

Placer County Cemetery Districts

Administrative Draft – June 2026

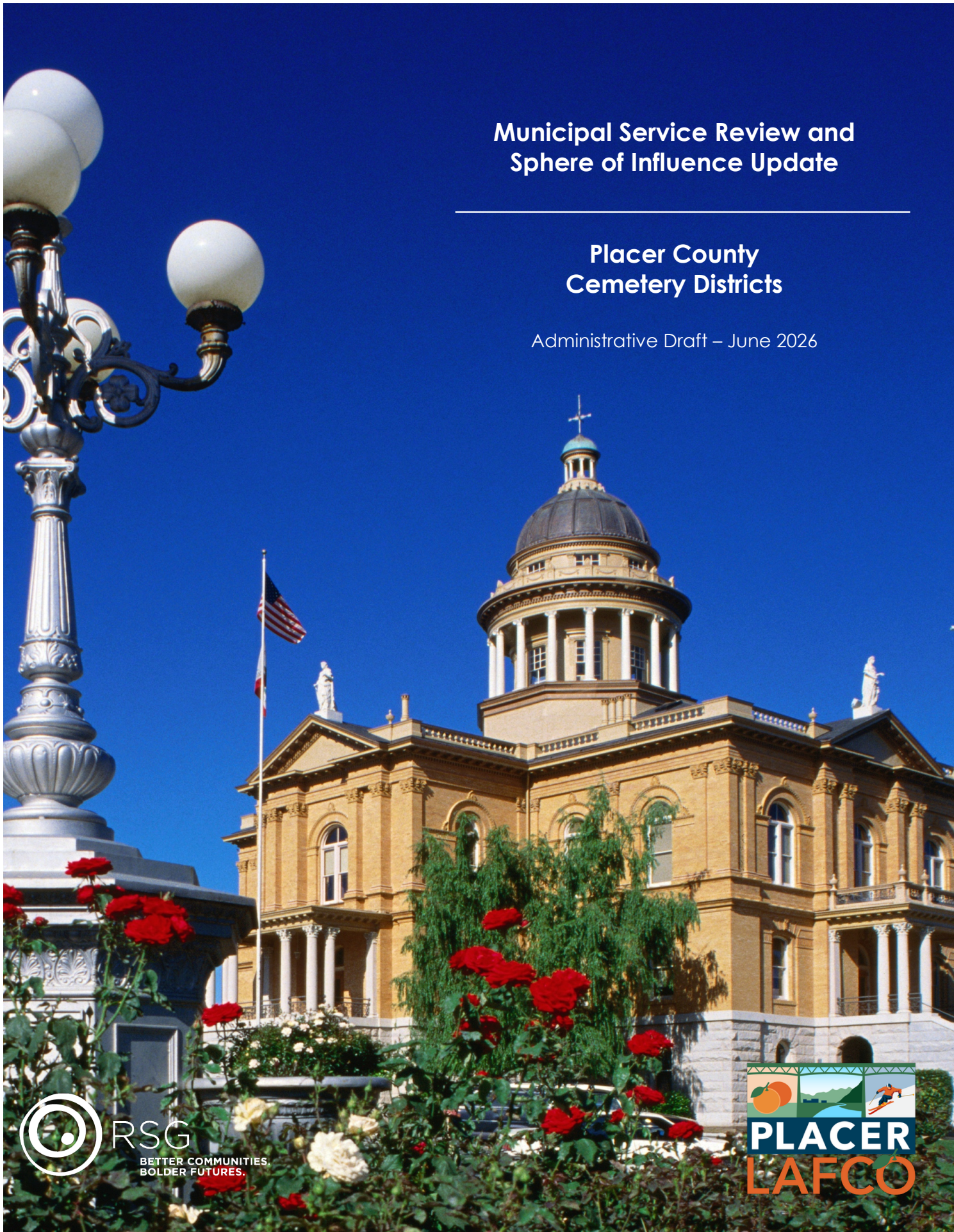


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LIST OF ABBREVIATIONS USED

BOS	Board of Supervisors
CalPERS	California Public Employee Retirement System
CAPC	California Association of Public Cemeteries
CKH	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
CSDA	California Special Districts Association
DUC	Disadvantaged Unincorporated Community
FY	Fiscal Year
GASB	Government Accounting Standards Board
LAFCO	Local Agency Formation Commission
MSR	Municipal Service Review
NRG	Newcastle, Rocklin, and Gold Hill Cemetery District
PCA	Public Cemetery Alliance
RSG	RSG, Inc.
SCO	State Controller's Office
SOI	Sphere of Influence
TRA	Tax Rate Area

ACKNOWLEDGEMENTS

RSG and Placer County Local Agency Formation Commission ("Placer LAFCO") gratefully acknowledges the time and effort of officials and staff of the six (6) cemetery districts in assisting in preparing this report. This includes – but is not limited to – the following individuals:

Katelan Sweeney, District Manager, Auburn Public Cemetery District

Nancy Hagman, Trustee and Executive Secretary, Colfax Cemetery District

Jeff Forrey, District Manager, Newcastle, Rocklin, & Gold Hill Cemetery District

Peter Barmettler, District Manager, Placer County Cemetery District 1

Craig Forrey, District Manager, Roseville Cemetery District

Judy Friedman, Secretary, Tahoe City Cemetery District

EXECUTIVE SUMMARY

The Placer County Local Agency Formation Commission (“Placer LAFCO” or “Commission”) retained RSG, Inc. (“RSG”) to prepare this Municipal Service Review (“MSR”) and Sphere of Influence (“SOI”) update for the six (6) cemetery districts in Placer County, specifically:

- (1) Auburn Cemetery District;
- (2) Colfax Cemetery District;
- (3) Newcastle, Rocklin, and Gold Hill Cemetery District (also referred herein as NRG Cemetery District);
- (4) Placer County Cemetery District 1;
- (5) Roseville Cemetery District; and
- (6) Tahoe City Cemetery District.

The scope of this MSR is established by statute and Commission policy and covers a five-year period between 2020-2024. Notably, the analysis is limited to the 2020 through 2024 period, reflecting the most recent years with complete and comparable data. Although certain governance-related developments in 2025 are referenced for context, no 2025 demographic, service, or financial data are included in the analysis. Furthermore, this MSR evaluates the current and future relationship between availability, demand, and adequacy of cemetery services within each district's service area and SOI, while making certain determinations for each agency and their corresponding SOI. To the extent feasible, Placer LAFCO will revisit the MSR and key findings on a regular five-year basis consistent with the timetable set by the Legislature and further memorialized under adopted Placer LAFCO policy.

It is RSG's understanding that Placer LAFCO has not established SOIs for three of the six cemetery districts. Additionally, some cemetery districts provide services within an

incorporated city that does not coincide with the name of the local cemetery district, thereby creating confusion among the public. Accordingly, the SOI determinations serve to both establish new spheres of influence and realign existing SOIs and jurisdictional boundaries.

SUMMARY OF DETERMINATIONS

Placer LAFCO's pertinent determinations, as required by Government Code Section 56425 and 56430, for each cemetery services provider can be found at the end of each agency profile. A summary of key determinations follows:

SERVICE PROVISION DETERMINATIONS

1. Growth and Population Projections

There are approximately 426,571 residents in Placer County as of 2024. The County's resident population is forecasted to reach 447,356 residents by 2029. This accounts for an annual growth rate of approximately 0.96%. The Tahoe City Cemetery District is expected to have the lowest annual population growth rate from 2024 to 2029 with an annual increase of 0.17%, increasing the population from 5,948 residents in 2024 to 5,998 residents in 2029. The Roseville Cemetery District is expected to experience the highest annual population growth rate from 2024 to 2029 with an annual increase of 1.15%, increasing the population from 217,178 residents in 2024 to 229,986 residents in 2029. The other four (4) districts are expected to see an increase in population ranging between 0.56% to 1.06%.

2. Location and Characteristics of Disadvantaged Unincorporated Communities within or Contiguous to SOI

There are six (6) Disadvantaged Unincorporated Communities ("DUCs") located in or contiguous to Placer County's jurisdictional boundary.

3. Present and Planned Capacity of Facilities, Adequacy of Public Services, and Infrastructure Needs and Deficiencies in any Disadvantaged Unincorporated Communities within or Contiguous to SOI

Nearly all of the cemetery service providers have adequate capacity, infrastructure and availability to continue to provide cemetery services to its residents now and into the foreseeable future. Additional key details are noted below:

- The Auburn Cemetery District's Old Auburn Cemetery has reached full capacity with all of its 12,000 burial plots in use. The Old Auburn Cemetery also has a total of 60 cremation niches with over 80.0% - or 48 niches - available for future purchase.
- The Colfax Cemetery District's Colfax Indian Cemetery has an unknown number of burial plots. Cemetery services at the site are performed by members of the Native American community and only offered to members of the Native American community.
- The Colfax Cemetery District's Weimar Sanatorium Cemetery has reached full capacity with all 1,400 burial plots in use. The Weimar Sanatorium Cemetery does not actively offer any cemetery services.
- The Newcastle, Rocklin, and Gold Hill Cemetery's Gold Hill and Ophir Cemeteries have reached full capacity for burial services and do not offer cremation niches.
- The Tahoe City Cemetery District does not have an exact count of the number of burial plots at its Trail's End Cemetery; however, District staff indicated the site has many burial plots, with many still available for future purchase. However, RSG was unable to verify the number of burial plots at the Trail's End Cemetery due to a lack of available electronic records.

4. Financial Ability to Provide Services

The majority of the cemetery service providers have the financial ability to provide services to its existing and future residents, with the caveat of a few key details noted below:

- Of the five cemetery districts with pension liabilities (Tahoe City Cemetery District does not offer any pension plans to employees), all five cemetery districts had average to below average combined funded ratios for pension obligations with CALPERS at the end of the report period. The combined funded ratios ranged between 68.7% to 77.4% with the Newcastle, Rocklin, and Gold Hill Cemetery District and the Colfax Cemetery District serving as the minimum and maximum points respectively.
- While the Tahoe City Cemetery District remained in a surplus in every year of available data reviewed, the surplus is insignificant and leaves little room for any unanticipated costs that may arise. The District also does not employ a General Manager and only has a part-time contracted Clerk of the Board, which raises additional concerns regarding the District's financial capacity. However, given the limited financial information made available, a more accurate assessment of the District's financial capacity would require obtaining additional financial information.
- RSG was unable to assess the net position of the Colfax Cemetery District and the Tahoe City Cemetery District due to the inability to collect the Districts' audited annual financial reports between FY 2020 and FY 2024.
- As of December 2025, the Tahoe City Cemetery District does not employ a District Manager to oversee the districts' operational activities, which may limit the districts' administrative capacity to maintain comprehensive financial oversight, budgeting, and long-term planning.

5. Opportunities for Shared Facilities

There were a few existing and potential opportunities for shared facilities identified as part of this MSR, including the following:

- There may be a need for shared staffing services between public cemetery districts to cover instances such as illness, vacation, or unforeseen staffing shortages. This can help alleviate service disruptions and provide operational stability for smaller districts that may struggle with maintaining adequate coverage with limited staff. RSG recommends that interested agencies consider entering into shared services agreements with neighboring cemetery districts to address both anticipated and unanticipated staffing needs.
- There may be a need for cemetery districts to share accounting services in an effort to achieve cost savings. By jointly contracting for accounting and auditing functions, cemetery districts could improve access to qualified auditors, enhance financial oversight, and potentially achieve cost savings. RSG recommends that interested agencies consider exploring shared accounting services in order to achieve the benefits described above.
- The Colfax Cemetery District's Director of Operations retired on December 31, 2025. Additionally, the Tahoe City Cemetery District does not employ a General Manager. Both districts should consider alternative governance structures, such as entering into a professional services agreement with a neighboring public or private cemetery district for a shared General Manager position.
- The Tahoe City Cemetery informally contracts with The Paper Trail Secretarial & Business Solutions in which the District's contracted Clerk of the Board manages both the clerical responsibilities and essential operational functions of the District.

- The Tahoe City Cemetery District's cemetery services include only the sale of burial plots, whereas the Truckee-Tahoe Mortuary handles the actual preparation of burial sites and burials. The District does not have a formal agreement in place with the Truckee-Tahoe Mortuary. Instead, District residents pay the mortuary directly for burials that occur at the District's cemetery site.
- The Tahoe City Cemetery District's contracted Clerk expressed that the District experienced difficulty finding an auditor who would complete the District's FY 2016-20 five-year audit due to the size of the District. As a result, the Placer County Auditor Controller's Office is currently completing the District's financial audit. To improve access to qualified auditors, enhance financial oversight, and potentially achieve cost savings, it is recommended that the District explore shared audit services with neighboring cemetery districts.

No other opportunities for shared facilities or services were identified as part of this MSR.

6. Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies

Some cemetery service providers hold regular and accessible meetings. Additionally, some of the cemetery service providers release comprehensive public information including audits and budgets. Additional determinations regarding accountability for community service needs can be found below:

- As of December 2025, the Colfax and Tahoe City Cemetery Districts do not have active websites.
- The Colfax Cemetery District's Board of Trustees do not schedule regular meetings. Since August 2024, the Colfax Cemetery District's Board of Trustees has had two Board member vacancies, which has prevented the District

from establishing quorum for the entirety of 2025. Pursuant to Government Code 9209 of the Cemetery District Principal Act, the Board of Trustees is required to meet at least once every three months.

- The Colfax Cemetery District has been unable to raise District fees, has relied on the Placer County Auditor Controller's Office to approve the District's annual budget, and has also been unable to pass Board resolutions necessary to comply with state statute in the absence of a seated board.
- The Colfax Cemetery District's Director of Operations retired on December 31, 2025. The Director of Operations is responsible for responding to public inquiries, which means the District currently has limited to no capacity to provide information to the public if the position is not filled promptly. Additional concerns include a lack of readily accessible cemetery burial plot maps as well as existing challenges responding to public inquiries in a timely manner.
- RSG was unable to collect the Colfax Cemetery District and the Tahoe City Cemetery Districts' audited annual financial reports between FY 2020 and FY 2024. Pursuant to Government Code Section 26909, the Tahoe City Cemetery District received unanimous approval from both its governing board and the County Auditor Controller's Office to conduct five-year financial audits. However, the District's last audit was conducted by the District in 2015, which places the District out of compliance with the five-year audit requirement.
- As both the Colfax Cemetery District and Tahoe City Cemetery District are currently without any staff, the districts should consider alternative governance structures, such as entering into a professional services agreement with a neighboring public or private cemetery district for a shared General Manager position.

7. Any Other Matter Related to Effective or Efficient Service Delivery as Required by Commission Policy

Other matters related to effective or efficient service delivery, as required by LAFCO policy, were not identified.

SPHERE OF INFLUENCE DETERMINATIONS

Placer LAFCO has not previously designated sphere of influence ("SOI") for three of the six cemetery districts reviewed in this MSR. This MSR proposes new and amended SOI boundaries for the cemetery districts, some of which are modified from their current jurisdictional boundaries.

Per Government Code Section 56425(e), LAFCOs shall consider and prepare a written statement of determinations in determining the sphere of influence of each local agency. Therefore, the determinations provided below pertain to both the existing and proposed spheres of influence discussed further in the Agency Profile sections of this report:

1. Present and Planned Land Uses

Approximately 70.5% of land in Placer County is dedicated to vacant uses, with the remaining land allocated to agricultural, residential and institutional uses at 21.1%, 3.5% and 3.3%, respectively. Commercial, industrial, and recreational land uses each account for less than 1.5% of land uses in the County. No major planned developments were identified as part of this MSR. The proposed spheres of influence for each district support the present and planned land uses of the cemetery districts reviewed in this MSR.

2. Present and Probable Need for Public Facilities and Services

Some of the cemetery districts reviewed in this MSR do not have established spheres of influence. With the exception of the Colfax and Tahoe City Cemetery Districts, the proposed expanded spheres of influence designations for each cemetery district identified in each District profile demark the Districts' current

and/or probable future boundary and service area. RSG recommends Placer LAFCO consider a provisional coterminous sphere of influence for the Colfax Cemetery District and a coterminous sphere of influence for the Tahoe City Cemetery District. The proposed spheres of influence designations further support these present and probable service needs.

3. Present Capacity and Adequacy of Public Facilities

All cemetery districts reviewed in this MSR have the sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to their residents now and in the future. The comprehensive review of the Districts' capacity and demands in this report supports these claims.

4. Presence of Social or Economic Communities of Interest

All cemetery districts' proposed sphere of influence designations, as identified in their respective profiles, appropriately reflect the existing and relevant social and economic communities of interests.

5. Present and Probable Need for Cemetery Services of any Disadvantaged Unincorporated Communities ("DUCs")

While 6 disadvantaged unincorporated communities ("DUCs") exist within or adjacent to the existing and/or proposed SOIs for Auburn Cemetery District, Placer County Cemetery District 1, Newcastle, Rocklin, and Golden Hill Cemetery District, and Colfax Cemetery District, cemetery services are not infrastructure-based services typically associated with DUC service deficiency evaluations. No cemetery service accessibility concerns specific to DUCs were identified during this MSR.

SUMMARY OF RECOMMENDATIONS

At the end of each agency profile, RSG describes the various recommendations pertaining to each cemetery services providers' sphere of influence ("SOI") and/or

jurisdictional boundary, in addition to any other relevant recommendations. A summary of key recommendations is highlighted below:

AUBURN CEMETERY DISTRICT

- Placer LAFCO should amend the District's SOI to reflect an expanded sphere of influence to encompass the territory located within the TRAs listed below. These proposed modifications to the District's existing sphere of influence are necessary to reduce confusion among the public as to which cemetery district serves them within certain incorporated cities.

However, the City of Auburn is in the process of updating its General Plan and its SOI may be amended in the future. Accordingly, the District's SOI could be amended to remain consistent with the City of Auburn's SOI if any changes occur during its next MSR and SOI update.

- The District should request from LAFCO the annexation of TRAs 001-006, 001-007, 001-009, which currently lie along the northeastern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District. The TRAs are located within the City of Auburn city limits, which is almost entirely served by the Auburn Cemetery District.

COLFAX CEMETERY DISTRICT

- Placer LAFCO should proceed with the establishment of a provisional coterminous sphere of influence for the Colfax Cemetery District given the governance deficiencies identified in this MSR. However, Placer LAFCO should provide the District with at least 12 months to remedy these issues. If the District is unable to do so, LAFCO should consider dissolution and determine the appropriate service provider to assume service responsibilities for the Colfax area in coordination with neighboring cemetery districts.

- The District has been unable to provide routine maintenance - specific to fire mitigation practices - at its Weimar Sanatorium Cemetery. This has resulted in significant fire hazards that pose public safety and liability risks as confirmed by CAL FIRE during their onsite inspection on June 5, 2025. Following their inspection, CAL Fire recommended immediate mitigation efforts such as brush clearance, removal of dry vegetation, and fuel load reduction to reduce the potential for rapid fire spread and to protect nearby property. RSG recommends the District continue prioritizing fire hazard reduction at the site, in addition to exploring potential grant opportunities to fund these efforts. The District may also consider partnering with CAL FIRE to utilize conservation crews as a lower-cost alternative to fire mitigation efforts.
- The Colfax Cemetery District has been unable to conduct regular meetings since August 2024 due to a lack of quorum resulting from unfilled Board seats. RSG recommends the District take all necessary steps to appoint or elect sufficient Board members to achieve quorum within one calendar year from the date of this service review. LAFCO should perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure the District has made measurable progress towards re-establishing quorum and conducting regular board meetings in accordance with its principal act.
- The District's Director of Operations will retire on December 31, 2025. The District's single active Board member and Executive Secretary will also be retiring at the conclusion of the fiscal year on June 30, 2025. It is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure that both positions have been filled and that the District has continued operational oversight. During this time, both the District and LAFCO may consider alternative governance structures for the District, such as entering

into a professional services agreement with a neighboring public or private cemetery district for a shared General Manager position.

- As of December 2025, the Colfax Cemetery District does not maintain an active website. Pursuant to Government Code 53087.8, every independent special district shall maintain a website. However, Government Code Section 53087.8 (b) provides that an independent special district may be exempt from this requirement if its governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website. According to the District, the District is eligible but has been unable to adopt a resolution due its Board of Trustees' lack of quorum. RSG recommends the District adopt a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website at its next regular Board meeting once quorum is established.

NEWCASTLE, ROCKLIN, AND GOLD HILL CEMETERY DISTRICT

- While historical records suggest that a sphere of influence designation exists for the District, RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District. Therefore, RSG recommends Placer LAFCO amend the Newcastle, Rocklin, and Gold Hill District's SOI to reflect an expanded sphere of influence in one area as well as a reduction in another to encompass the territory located within the TRAs listed below. The proposed modification to the District's sphere of influence aims to reduce public confusion about which cemetery district serves certain areas within incorporated cities.
 - o The District should request from LAFCO the annexation of TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-091, which currently lie within the northeastern perimeter of the Roseville Cemetery District. The TRAs are currently within the City of Rocklin city limits,

which is almost entirely served by the Newcastle, Rocklin, and Gold Hill Cemetery District.

- o The District should request from LAFCO the detachment of TRAs 078-002, 078-010, 078-014, 078-024, 078-025, 078-029, 078-035, 078-062, 078-063, 078-074, 078-092, 078-093, 078-095, 078-104, 078-105, 078-106, 078-107, 078-109, 078-113, 078-138, 078-140, 078-141, 078-150, 087-007 which encompass the entirety of the Granite Bay community planning area, currently served by both the Roseville Cemetery District and Newcastle, Rocklin, and Gold Hill Cemetery District. This detachment would mitigate some of the property tax losses for the Roseville Cemetery District from the proposed annexations of the properties within the Rocklin city limits.
- The MSR identifies jurisdictional inconsistencies between the Newcastle-Rocklin Gold Hill Cemetery District and the Roseville Cemetery District, including areas within the City of Rocklin served by Roseville Cemetery District and areas within the City of Roseville served by NRG. The report supports continued coordination between the districts to evaluate potential boundary realignment and identifies longer-term opportunities for shared services or broader governance restructuring to improve service efficiency and sustainability.
- A preliminary review of the fiscal impacts to the District should the above annexations and detachments occur, and property tax allocations fully transfer between both Districts, indicate that Newcastle, Rocklin, and Gold Hill Cemetery District would have received an additional \$325,418 in revenue should the reorganization have occurred in FY 2024/2025. A breakdown in the property tax allocations by TRA can be found in Appendix 3.

- It is recommended the Districts review the proposed boundary changes, property tax implications, and negotiate an agreeable solution between both respective Boards.
- It is recommended that the Districts respective Boards engage in public outreach to determine if the proposed boundary changes would be agreeable to the public as well as each Districts Boards prior to filing joint resolutions of application to LAFCO for the reorganization of each District's boundaries. Alternatively, the Boards could explore a future consolidated sphere of influence in anticipation of a future consolidation between the two Districts.

PLACER COUNTY CEMETERY DISTRICT #1

- While historical records suggest that a sphere of influence designation exists for the District, RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District. Therefore, RSG recommends Placer LAFCO should amend the Placer County Cemetery District #1's SOI to reflect an expanded sphere of influence to encompass the territory located within the TRAs listed below. The proposed modification to the District's sphere of influence aims to reduce public confusion about which cemetery district serves certain areas within incorporated cities.
- The District should request from LAFCO the annexation of TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-091, 003-039 and 003-043, which currently lie along the northwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District. The TRAs currently within the City of Lincoln city limits, which is almost entirely served by the Placer Cemetery District 1.

ROSEVILLE CEMETERY DISTRICT

- Placer LAFCO should proceed with the establishment of an expanded and reduced sphere of influence for the Roseville Cemetery District to encompass the proposed territory located within the TRAs listed below. These proposed modifications to the District's existing sphere of influence are necessary to reduce confusion among the public as to which cemetery district serves them within certain incorporated cities.
 - o The District should request from LAFCO the detachment of TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-091, which currently lie within the northeastern perimeter of the Roseville Cemetery District. The TRAs are currently within the City of Rocklin city limits, which is almost entirely served by the Newcastle, Rocklin, and Gold Hill Cemetery District.
 - o The District should request from LAFCO the annexation of TRAs 005-005, 005-027, 005-030, 005-033, 005-051, and 005-054, which currently lie along the southwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District. The TRAs are currently within the City of Roseville city limits, which is almost entirely served by the Roseville Cemetery District. The District should also request from LAFCO the annexation of TRAs 078-002, 078-010, 078-014, 078-024, 078-025, 078-029, 078-035, 078-062, 078-063, 078-074, 078-092, 078-093, 078-095, 078-104, 078-105, 078-106, 078-107, 078-109, 078-113, 078-138, 078-140, 078-141, 078-150, 087-007 which currently encompass the Granite Bay community planning area that is currently served by both the Roseville Cemetery District and Newcastle, Rocklin, and Gold Hill Cemetery District. This additional area is proposed for annexation to offset some of the property tax revenue loss associated with the detachment of the TRAs located within the Rocklin city limits.

- The MSR identifies jurisdictional inconsistencies between the Roseville Cemetery District and Newcastle-Rocklin Gold Hill Cemetery District including areas within the City of Rocklin served by Roseville Cemetery District and areas within the City of Roseville served by NRG. The report supports continued coordination between the districts to evaluate potential boundary realignment and identifies longer-term opportunities for shared services or broader governance restructuring to improve service efficiency and sustainability.
- A preliminary review of the fiscal impacts to the District should the above annexations and detachments occur, and property tax allocations fully transfer between both Districts, indicate that Roseville would have lost approximately \$325,418 in revenue should the reorganization have occurred in FY 2024/2025. A breakdown in the property tax allocations by TRA can be found in Appendix 3.
- It is recommended the Districts review the proposed boundary changes, property tax implications, and negotiate an agreeable solution between both respective Boards.
- It is recommended that the Districts respective Boards engage in public outreach to determine if the proposed boundary changes would be agreeable to the public as well as each Districts Boards prior to filing joint resolutions of application to LAFCO for the reorganization of each District's boundaries. Alternatively, the Boards could explore a future consolidated sphere of influence in anticipation of a future consolidation between the two Districts.

TAHOE CITY CEMETERY DISTRICT

- Given RSG was unable to confirm that LAFCO has formally adopted a sphere of influence for the District, RSG recommends Placer LAFCO proceed with

the establishment of coterminous sphere of influence for the Tahoe City Cemetery District. If the District is able to remedy the governance deficiencies within one calendar year from the date of this MSR, Placer LAFCO may consider expanding the District's sphere of influence to include the unincorporated communities of Kings Beach and Carnelian Bay.

- The District's Board of Trustees met three times during 2024 and three times in 2025 as of December 2025. Pursuant to Government Code 9209 of the Cemetery District Principal Act, the Board of Trustees is required to meet at least once every three months. This translates to a minimum of four times per year. Therefore, RSG recommends Tahoe ensure Board meetings are conducted at least the minimum number of times outlined in the Cemetery District Principal Act within one calendar year from the date of this service review. LAFCO should perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure the District has made measurable progress towards conducting the minimum number of regular board meetings in accordance with its principal act.
- As of December 2025, the Tahoe City Cemetery District does not have a District Manager. The District's contracted Clerk of the Board – Judy Friedman – currently manages both the clerical responsibilities and essential operational functions of the District. In alignment with industry best practices, RSG recommends the District hire a District Manager to oversee the day-to-day operations of the District in order to ensure the long-term operational sustainability of the District. The District may consider direct recruitment or contracting with a neighboring public or private cemetery services provider through an agreement or Memorandum of Understanding (“MOU”).
- The Tahoe City Cemetery District does not currently have an exact count of the total number of burial plots at its Trail's End Cemetery site. RSG recommends the District perform a formal count of burial plots at its Trail's End Cemetery site in order to ensure sufficient cemetery site capacity in the

future. LAFCO should perform two check-ins with the District over the next calendar year – one at six months and one at twelve months - to review the District's progress towards this effort to confirm that the District has sufficient capacity to meet both existing and projected service demands in the near- and long-term future.

- The District informally contracts with The Paper Trail Secretarial & Business Solutions in which the District's contracted Clerk of the Board manages both the clerical responsibilities and essential operational functions of the District. RSG recommends that the District formalize this arrangement through a written agreement that clearly outlines the scope of work and required compensation. Establishing a formal contract would strengthen administrative transparency, improve accountability, and reduce operational risk for the District.
- As of December 2025, the Tahoe City Cemetery District does not maintain an active website. Pursuant to Government Code 53087.8, every independent special district shall maintain a website. RSG recommends the District create a formal website to comply with state law and enhance transparency. However, pursuant to Government Code Section 53087.8 (b), an independent special district may be exempt from this requirement if its governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website. If eligible, RSG recommends the District adopt a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website at its next regular Board meeting.

MODIFICATION TO JURISDICTIONAL BOUNDARIES AND SPHERES OF INFLUENCE

The Commission has not previously established sphere of influence ("SOI") for three of the six cemetery districts. Each cemetery district's jurisdictional boundary defines the area

where it may provide cemetery services, based on the corresponding tax rate areas established by the State Board of Equalization.

In reviewing jurisdictional boundaries of the six cemetery districts, LAFCO staff identified inconsistencies between some cemetery district boundaries and incorporated city limits. While most cemetery districts' jurisdictional boundaries in Placer County closely align with incorporated city limits, and adjacent unincorporated area, certain overlaps or misalignments may cause confusion or unintended tax consequences. For instance, although the Newcastle, Rocklin, and Gold Hill Cemetery District serves a significant portion of the City of Rocklin, portions of the city fall within the Roseville Cemetery District.

LAFCO staff believes that many residents often identify with their city of residence, and receiving services from a cemetery district associated (by name) with a different community may cause confusion or dissatisfaction, even if those services are technically appropriate under the current boundaries. Some cemetery districts have also reported receiving inquiries from the public reflecting this complaint.

To address these concerns, RSG recommends reconciling jurisdictional boundaries and associated TRAs to better reflect the actual service areas and eliminate overlaps. Doing so would promote greater transparency, ensure tax revenues are allocated appropriately, and improve public understanding of district services.

A detailed listing of these TRA overlaps and recommended boundary changes is provided below.¹

- TRA 001-006, 001-007, 001-009

These tax rate areas currently lie along the northeastern perimeter of the NRG and are currently within the City of Auburn city limits, which is almost entirely served by the Auburn Cemetery District. The Auburn Cemetery

¹ These discrepancies exclude TRAs 062-009, 071-002, 071-006, 071-012, and 071-025, which erroneously formed the Foresthill Divide Cemetery District. Resolution No. 94-193, adopted by the Placer County Board of Supervisors in 1994, terminated the formation of the Foresthill Divide Cemetery District because the citizens of the Foresthill area did not approve it by a 2/3 majority vote. The BOE has issued a TRA Change Notice which indicates that the Foresthill Divide Cemetery will be removed from the Placer County Tax Roll beginning in FY 2025-26.

District did not identify any challenges associated with providing cemetery services to these areas.

RSG recommends Placer LAFCO proceed with the approval of expanding the Auburn Cemetery District's jurisdictional boundary to include these tax rate areas upon receipt of a completed change of organization application.

- TRA 003-039 & 003-043

These tax rate areas currently lie along the northwestern perimeter of the NRG's jurisdictional boundary and are currently within the City of Lincoln city limits, which is almost entirely served by Placer County Cemetery District #1. The Placer County Cemetery District #1 did not identify any challenges associated with providing cemetery services to this area.

RSG recommends Placer LAFCO proceed with the approval of expanding the Placer County Cemetery District #1's jurisdictional boundary to include these tax rate areas upon receipt of a completed change of organization application.

- TRA 005-005, 005-027, 005-030, 005-033, 005-051, & 005-054

These tax rate areas currently lie along the southwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District's jurisdictional boundary and are currently within the City of Roseville city limits, which is almost entirely served by the Roseville Cemetery District. The Roseville Cemetery District did not identify any challenges associated with providing cemetery services to this area.

RSG recommends Placer LAFCO proceed with the approval of expanding the Roseville Cemetery District's jurisdictional boundary to include these tax rate areas upon receipt of a completed change of organization application.

- TRA 004-017, 004-022, 004-089, 004-090, 004-091, 004-092

These tax rate areas currently lie within the northeastern perimeter of the Roseville Cemetery District jurisdictional boundary and are currently within the City of Rocklin city limits, which is almost entirely served by the Newcastle, Rocklin, and Gold Hill Cemetery District. While Roseville Cemetery District is legally authorized to provide cemetery services to residents whose properties fall within these TRAs, Newcastle, Rocklin, and Gold Hill Cemetery District reports receiving regular inquiries from Rocklin residents seeking to receive cemetery services from the District. However, to receive Newcastle, Rocklin, and Gold Hill Cemetery District's cemetery services (i.e., inurnments, interments, etc.), these residents must pay out-of-district fees and meet specific statutory requirements since they are not located within the Newcastle, Rocklin, and Gold Hill Cemetery District's jurisdictional boundary.

While Newcastle, Rocklin, and Gold Hill Cemetery District did not identify any challenges or unwillingness to provide cemetery services to this area, the Roseville Cemetery District claimed detachment of these TRAs from their boundary would result in a significant loss of property tax revenue. To offset these potential revenue impacts, the Roseville Cemetery District would like to annex the Granite Bay community planning area which is currently serviced by both the Roseville Cemetery District and Newcastle, Rocklin, and Gold Hill Cemetery District. Therefore, Roseville Cemetery District would be agreeable with detaching the above TRAs if the Granite Bay community is concurrently annexed into their jurisdictional boundary.

RSG recommends Placer LAFCO proceed with the approval of expanding the Newcastle, Rocklin, Gold Hill Cemetery District's jurisdictional boundary to include TRA 004-017, 004-022, 004-089, 004-090, 004-091, and 004-092 upon receipt of a completed change of organization application.

- TRA 078-002, 078-010, 078-014, 078-024, 078-025, 078-029, 078-035, 078-062, 078-063, 078-074, 078-092, 078-093, 078-095, 078-104, 078-105, 078-106, 078-107, 078-109, 078-113, 078-138, 078-140, 078-141, 078-150 & 087-007

These tax rate areas currently encompass the entire Granite Bay Community planning area, which is partially served by the NRG and Roseville. To offset the potential revenue impacts of Roseville detaching the TRAs located within the City of Rocklin, the Roseville Cemetery District would like to annex the Granite Bay community planning area. The Roseville Cemetery District did not identify any challenges associated with providing cemetery services to this area.

It is recommended that Placer LAFCO proceed with the approval of expanding Roseville Cemetery District's jurisdictional boundary to include the above referenced TRAs upon receipt of a completed change of organization application.

- TRA 005-005, 005-027, 005-030, 005-033, 005-051, & 005-054

These tax rate areas currently lie along the southwestern perimeter of the NRG's jurisdictional boundary and are currently within the City of Roseville city limits, which is almost entirely served by the Roseville Cemetery District. The Roseville Cemetery District did not identify any challenges associated with providing cemetery services to this area.

RSG recommends Placer LAFCO proceed with the approval of expanding the Roseville Cemetery District's jurisdictional boundary to include these tax rate areas upon receipt of a completed change of organization application.

Figure 1 provides an overview of the TRA discrepancies described above, in addition to RSG's recommended boundary changes as part of this MSR and SOI Update.

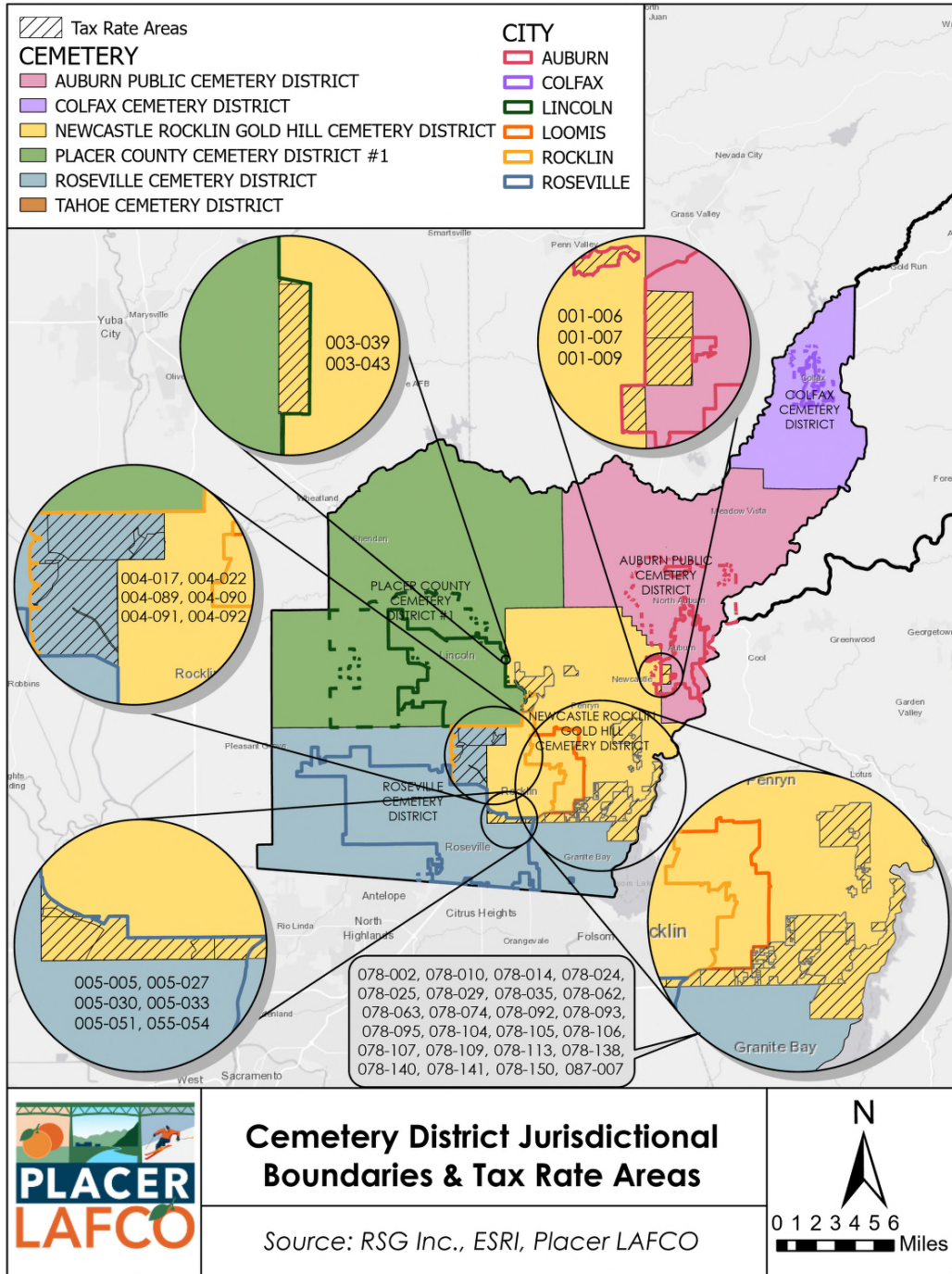
Figure 1: TRA Discrepancies

TRA	Current Cemetery District	Current City	Recommended Action	Proposed Cemetery District
001-006	NRG	Auburn	Annexation	Auburn
001-007	NRG	Auburn	Annexation	Auburn
001-009	NRG	Auburn	Annexation	Auburn
003-039	NRG	Lincoln	Annexation	Placer County Cemetery District # 1
003-043	NRG	Lincoln	Annexation	Placer County Cemetery District # 1
004-017	Roseville	Rocklin	Annexation	NRG
004-022	Roseville	Rocklin	Annexation	NRG
004-089	Roseville	Rocklin	Annexation	NRG
004-090	Roseville	Rocklin	Annexation	NRG
004-091	Roseville	Rocklin	Annexation	NRG
004-092	Roseville	Rocklin	Annexation	NRG
005-005	NRG	Roseville	Annexation	Roseville
005-027	NRG	Roseville	Annexation	Roseville
005-030	NRG	Roseville	Annexation	Roseville
005-033	NRG	Roseville	Annexation	Roseville
005-051	NRG	Roseville	Annexation	Roseville
005-054	NRG	Roseville	Annexation	Roseville
078-002	NRG	Unincorporated County	Annexation	Roseville
078-010	NRG	Unincorporated County	Annexation	Roseville
078-014	NRG	Unincorporated County	Annexation	Roseville
078-024	NRG	Unincorporated County	Annexation	Roseville
078-025	NRG	Unincorporated County	Annexation	Roseville
078-029	NRG	Unincorporated County	Annexation	Roseville
078-035	NRG	Unincorporated County	Annexation	Roseville
078-062	NRG	Unincorporated County	Annexation	Roseville
078-063	NRG	Unincorporated County	Annexation	Roseville
078-074	NRG	Unincorporated County	Annexation	Roseville
078-092	NRG	Unincorporated County	Annexation	Roseville
078-093	NRG	Unincorporated County	Annexation	Roseville
078-095	NRG	Unincorporated County	Annexation	Roseville
078-104	NRG	Unincorporated County	Annexation	Roseville
078-105	NRG	Unincorporated County	Annexation	Roseville
078-106	NRG	Unincorporated County	Annexation	Roseville
078-107	NRG	Unincorporated County	Annexation	Roseville
078-109	NRG	Unincorporated County	Annexation	Roseville
078-113	NRG	Unincorporated County	Annexation	Roseville
078-138	NRG	Unincorporated County	Annexation	Roseville
078-140	NRG	Unincorporated County	Annexation	Roseville
078-141	NRG	Unincorporated County	Annexation	Roseville
078-150	NRG	Unincorporated County	Annexation	Roseville
087-007	NRG	Unincorporated County	Annexation	Roseville

Source: California State Board of Equalization

Figure 2 provides a map of the TRA discrepancies described above.

Figure 2: Map of TRA Discrepancies

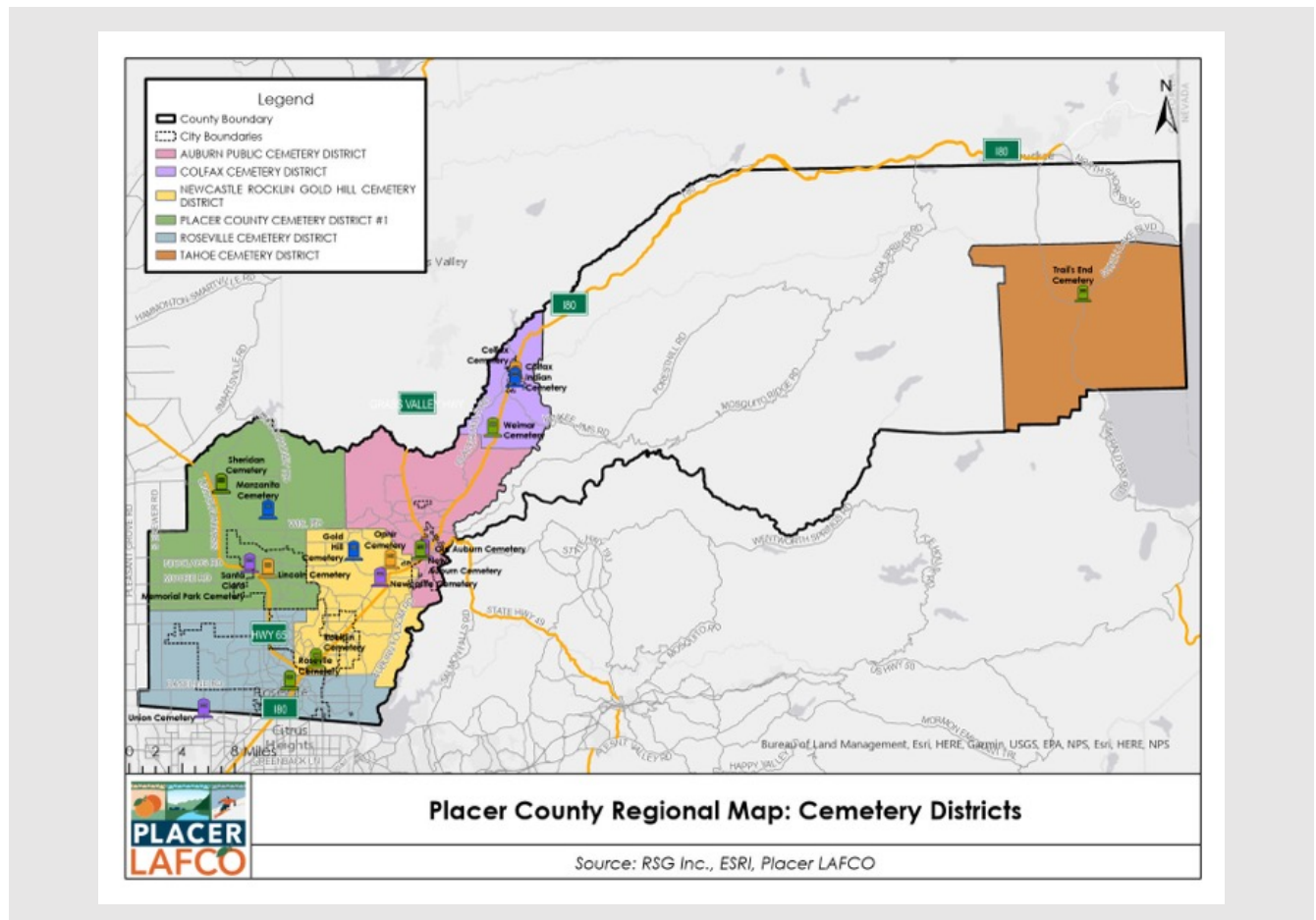


FUTURE CONSIDERATIONS

This MSR and SOI Update represents the first MSR conducted for the six cemetery districts in Placer County. While the report has provided a thorough review of each cemetery district—and establishes initial spheres of influence for some districts—further discussion and evaluation for the future of cemetery services in Placer County will be warranted as dynamics between the County and Districts change. As part of this forward-looking process, this report provides the following summary discussion for future consideration.

There is currently a large portion of the County where no public cemetery district provides services as shown in Figure 3 below.

Figure 3: Regional Map



As detailed above, large portions of the County remain outside the jurisdictional boundaries of a public cemetery service provider. Prior efforts to address this gap,

including the proposed formation of the Foresthill Cemetery District approved by Placer LAFCO on November 16, 1993, were ultimately unsuccessful due to the measure not receiving the required two-thirds vote.

Looking ahead, a future MSR cycle should evaluate options to extend public cemetery services to the areas not currently within a public cemetery service provider's jurisdictional boundary. One consideration is the potential role of Placer County, which currently manages three cemeteries in the northeastern portion of unincorporated Placer County (see section "Overview of Other Cemetery Services" below). The existing operational presence may position the County as a logical partner in exploring regional service delivery approaches, including shared service agreements or broader governance restructuring.

Additionally, several existing cemetery districts—as described in this MSR—are experiencing financial and/or governance challenges. In combination with existing service gaps, these conditions may warrant evaluation of more comprehensive reorganization strategies. Such as consolidation into a countywide cemetery district that could also incorporate currently unserved areas. Should the Commission wish to pursue this concept, a focused feasibility study could be undertaken as part of a future MSR.

BACKGROUND

OVERVIEW OF CEMETERY DISTRICTS IN PLACER COUNTY

The passage of the Cemetery District Act of 1909 provided the legal framework for the creation of public cemetery districts in California, which enabled the formation of independent cemetery districts governed by locally elected boards. Today, California public cemetery districts provide critical public services, including the maintenance of tens of thousands of gravesites, in addition to the provision of burial and cremation services. While public cemetery districts are located across the state, they are often concentrated in small rural communities where private cemeteries cannot operate profitably.

In an effort to avoid competition between public and private cemeteries, California Health and Safety Code Section 9000 et. seq. precludes public cemetery districts from operating mortuaries, conducting funeral activities, building crematoriums, constructing mausoleums, or selling memorial markers. However, without the ability to profit from these services and products, public cemetery districts must rely on property tax support to maintain services. Many public cemetery districts also face unique challenges including, but not limited to, the inheritance of unendowed plots², responsibility to maintain large areas of land, aging infrastructure, and strict regulatory oversight.

Placer County has a total of six (6) cemetery districts: (a) Auburn Cemetery District; (b) Colfax Cemetery District, (c) Placer Cemetery District 1, (d) Newcastle, Rocklin, & Gold Hill Cemetery District, (e) Roseville Cemetery District, and (f) Tahoe City Cemetery District. The cemetery districts collectively span approximately 658.1 square miles. Of the group, the Tahoe City Cemetery District is the largest district in size, accounting for over one-fourth – or 25.8% - of the collective boundaries at 169.5 square miles. The smallest

² Refers to plots sold prior to the Cemetery and Funeral Act of 1983, that have not been purchased with an endowment (dedicated fund for ongoing maintenance and upkeep).

cemetery district is the Colfax Cemetery District, which makes up less than one-tenth of the combined total, – or 6.0% - at 39.5 square miles.

There is a combined total of 16 different cemetery sites within Placer County. The Placer Cemetery District 1 and the Newcastle, Rocklin & Gold Hill Cemetery District each have four (4) sites they own and operate, whereas the Tahoe City Cemetery District only owns and operates one (1) cemetery site. In addition, some of the cemetery locations include a number of facilities that include, public restrooms, pavilions, district offices, and various maintenance-related storage rooms.

All six (6) cemetery districts provide inurnment and interment services, including casket and cremation burial services. All cemetery districts - with the exception of the Tahoe City and Colfax Cemetery Districts - also offer cremation niches.

With respect to operational costs, the six (6) cemetery districts are spending a combined total of \$6.7 million for cemetery services. The Roseville Cemetery District currently has the highest operating expenditures with a total of \$2.0 million as of FY 2024.³ On the contrary, the Tahoe City Cemetery District has the lowest operating expenditures, totaling \$27,000 as of FY 2023. A detailed overview of the six (6) cemetery districts in Placer County is provided in Figure 4 below.

³ At the time of this report, only draft audited financial statements for the Auburn Cemetery District for FY 2024 were available. These statements are subject to final review and approval and may be subject to change.

Figure 4: Placer County Cemetery Districts Overview

	Auburn Cemetery District	Colfax Cemetery District	Placer Cemetery District 1	Newcastle, Rocklin, & Gold Hill Cemetery District	Roseville Cemetery District	Tahoe City Cemetery District
District Information:						
Formation Year	1935	1917	1925	1927	1939	1939
Population	45,087	9,189	61,359	71,749	217,178	5,948
Size (sq. miles)	91.0	39.5	157.6	89.7	110.7	169.5
Full-time Staff	5	1	8	10	9	-
Part-time Staff	-	-	-	-	1	1
Site information:						
Number of Cemeteries	2	3	4	4	2	1
Number of Facilities	5	1	4	11	6	2
Service Information:						
Services offered	Interment Inurnment	Interment Inurnment	Interment Inurnment	Interment Inurnment	Interment Inurnment	Interment Inurnment
Casket Burials (2024)	61	11	49	71	119	1
Cremation Burials (2024)	91	20	20	140	71	3
Cremation Niches Filled (2024)	17	0	21	41	52	0
Financial Information:						
	2023	2023	2024	2024	2024*	2023
Total Revenue	\$1,294,652	\$243,738	\$3,076,390	\$ 3,199,783	\$4,992,317	\$ 87,571
Total Expenses	\$ 952,303	\$207,774	\$1,578,847	\$ 1,927,682	\$1,970,962	\$ 27,072
AB-8 Property Tax Allocation Factor (FY 2025)	0.06%	0.02%	0.19%	0.18%	0.35%	0.01%

*Figures for 2024 are in draft form and may be subject to change

Note: The fiscal years for financial information for the agencies vary depending on information available

As noted in Figure 4, property tax allocations factors for the six (6) cemetery districts range from as low as 0.01% for the Tahoe City Cemetery District to as high as 0.35% for the Roseville Cemetery District. This represents an average property allocation factor of 0.14%. These disparities underscore the structural funding inequities experienced by nearly half of the cemetery districts in Placer County, placing many at a recurring fiscal disadvantage. As districts face aging infrastructure, limited burial capacity, and critical capital improvement needs, these inequities may significantly constrain long-term financial capacity for several cemetery districts.

OVERVIEW OF OTHER CEMETERY SERVICES IN PLACER COUNTY

This document provides an MSR and SOI update for the six cemetery districts in Placer County. In addition to those cemetery districts, other cemetery services are also available

within the County including private cemeteries and cemeteries owned and operated by Placer County. A list of existing private cemeteries can be seen in Appendix 2.

Placer County owns and maintains three cemetery sites located within the northeastern portion of unincorporated Placer County. These cemetery sites are historic in nature, with all three being formed as early as the late 1800s. The Placer County Board of Supervisors ("BOS") directly governs these cemetery sites. Details regarding these cemetery sites can be found below and further depicted in Figure 5.

- The Gold Run Cemetery is located on Gold Run School House Road (APN 063-040-002-000) in the unincorporated community Gold Run. According to Placer County, the site appears on the Gold Run Townsite map dated March 5, 1889. The site's service boundary is defined by the Gold Run zip code. Placer County's Department of Agriculture, Parks, and Natural Resources ("APNR") sponsors an annual volunteer cleanup of the site. The site still offers interment services to eligible residents.

In 2000, the Board of Supervisors created the Gold Run Cemetery Committee ("GRCC") to manage the cemetery with oversight provided by the APNR. The GRCC consists of three at-large members who are appointed by the BOS. To be eligible to service on the GRCC, each member must either have a family member buried in the Gold Run Cemetery or be a property owner, business owner, or Gold Run within the cemetery's service area. Committee members serve two year teams, commencing on January 1st of even-numbered years (or immediately upon appointment if so ordered by the Board of Supervisors) and concluding on December 31st of odd-numbered years. The GRCC recommends bylaws that are considered by the BOS to establish the rules and procedures for the cemetery.

According to the GRCC's bylaws, burials at this site are coordinated with the Colfax Cemetery. Only employees of the Colfax Cemetery District shall be allowed to perform excavation and/or digging of interment sites. However,

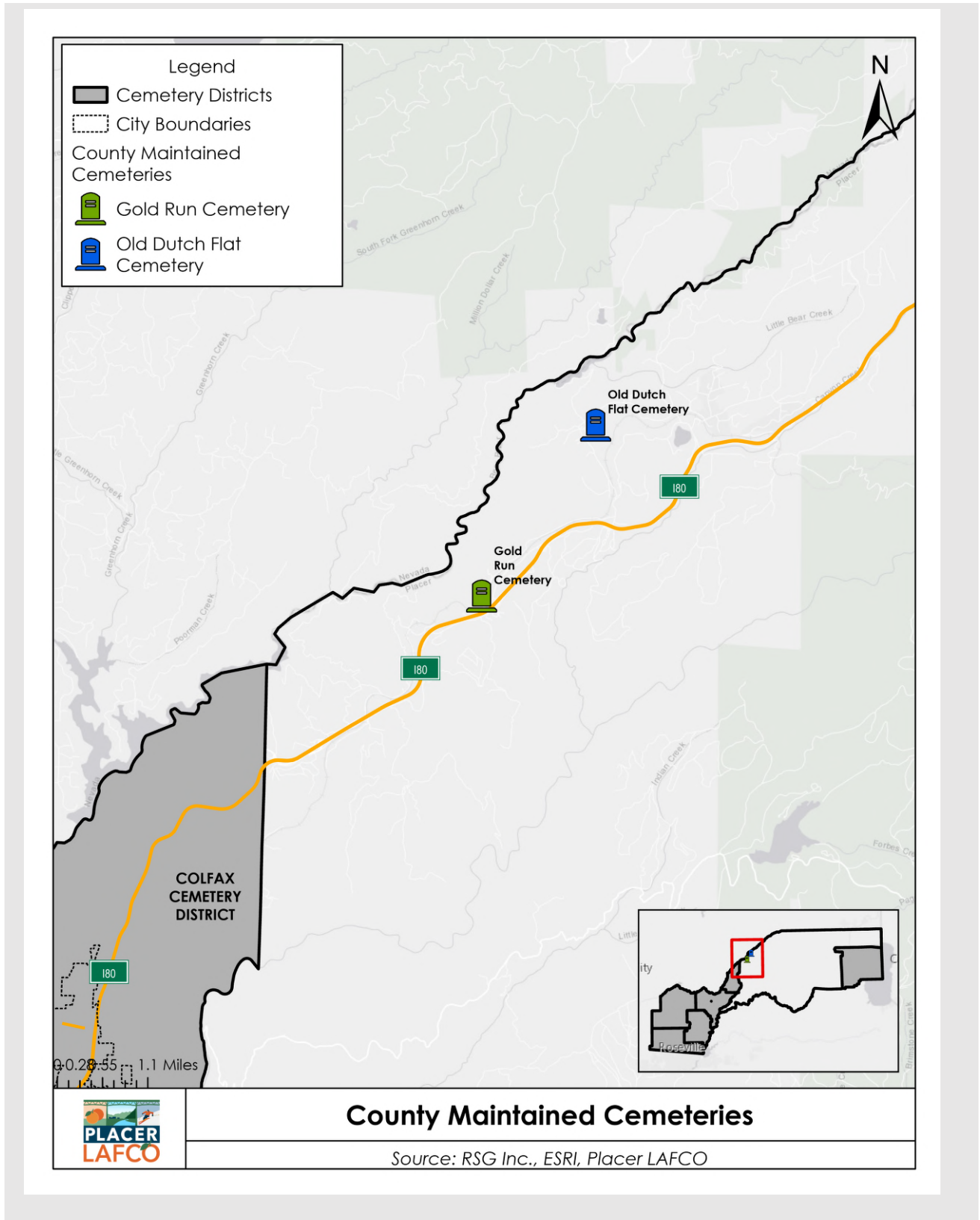
if an employee of the Colfax Cemetery District is not available, another qualified person may perform excavation and/or digging of interment sites. However, due to the Colfax Cemetery District's limited staffing capacity, the frequency of these services is unknown at this time.

- The Old Dutch Flat Cemetery is located on Cemetery Road (APN 062-060-002-000) in the unincorporated community of Dutch Flat. According to Placer County, the cemetery appears on town plat dated June 12, 1871. The cemetery has an informal governance framework supported by historical societies. Cemetery upkeep and oversight is funded through the County General Fund and supported by volunteer labor. APNR provides ground maintenance and tree work, as necessary. Additionally, Placer County's Department of General Services prepares and manages agreements to provide access to the cemetery when needed.

According to Placer County, the site does not offer cemetery services at this time. However, the site contains a historic Chinese section that is used by the public for cultural ceremonies.

- The Old Hospital Cemetery is located near Elm Ave & Interstate 80 (APN 001-045-018-000) in Auburn. According to Placer County, on April 15, 1879, a patent for this cemetery was granted by the United States Government to the County, allowing its use for the benefit of the local community. Cemetery upkeep and oversight are funded through the County's General Fund. As this is not an active cemetery, there is currently no service boundary, and some remains were relocated for the expansion of I-80. According to Placer County, although there are only two visible headstones remaining, various portions of the site contain graves.

Figure 5: Placer County Managed Cemeteries



LEGAL REQUIREMENTS AND PURPOSE

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Government Code Section 56430 et. seq., ("CKH") requires LAFCOs to regularly prepare reviews of services provided by most local agencies and provides discretion on the manner in which a commission undertakes these reviews. The reviews are instrumental in making determinations on jurisdictional and sphere of influence boundaries, as well as informing commissions, affected agencies, and the general public of opportunities for improving service delivery.

LAFCO RESPONSIBILITIES

CKH directs LAFCOs to discourage urban sprawl, encourage the orderly formation and development of cities and special districts, and preserve agricultural land. LAFCOs act as the county-wide oversight agency responsible for considering logical and timely changes in local governmental boundaries, including annexations and detachments of territory, incorporations of cities, formations of special districts, and consolidations, mergers, and dissolutions of districts. In this manner, LAFCOs play an important role in assuring the thoughtful, appropriate, and efficient reorganization, simplification, and streamlining of quality local governmental services.

As part of these objectives, LAFCOs establish and periodically review spheres of influence for local agencies through a process known as a municipal service review ("MSR") and sphere of influence ("SOI") update.

PLACER COUNTY LAFCO COMMISSION

Placer LAFCO is governed by a 12-member “Commission” comprised of county, city, special district, and public members. The Commission is comprised of seven regular or voting members and five alternates. All Commissioners are elected officials except for two public members. Placer LAFCO Commissions holds regular meetings on the second Wednesday of each month at the Board of Supervisors Chambers at 175 Fulweiler Avenue in Colfax. Placer LAFCO Commission meetings begin at 4 pm and are live-streamed via Zoom. Zoom meeting links can be found on the Commission's meeting agendas on Placer LAFCO's website at <https://www.placerlafcoca.gov>. Recordings of meetings are also available online.



The Placer LAFCO Commission roster as of November 2025 is as follows:

Commissioner Name	Affiliation
<i>Regular Members</i>	
Cindy Gustafson	County Supervisor, District 5
Anthony DeMattei	County Supervisor, District 3
Whitney Eklund	Councilmember, City of Lincoln
Sean Lomen	Mayor, City of Colfax
Joshua Alpine	Placer County Water Agency
Judy Friedman	Tahoe Public Utility District
Susan Rohan	Public Member
<i>Alternate Members</i>	
Scott Wilson	Tahoe-Truckee Sanitation Agency
Shanti Landon	County Supervisor, District 2
Stephanie Youngblood	Councilmember, Town of Loomis
Cherri Spriggs	Public Member

Source: Placer LAFCO Website

SPHERE OF INFLUENCE

Since 1972, LAFCOs in California have been responsible for determining and overseeing the sphere of influence ("SOI") for local government agencies. A SOI is defined as "a plan for probable physical boundaries and service area of a local agency, as determined by the Commission." Consistent with Commission SOI policies, an SOI can be (a) coterminous to agency boundaries as the ultimate foreseen configuration of the agency in anticipation of no future growth, (b) extended beyond the agency boundaries in anticipation of future growth, (c) be smaller, indicating the need to detach areas from the agency boundaries, or (d) be designated a "zero sphere", which indicates a potential dissolution of the agency. In order to amend the sphere of influence boundaries, formal approval from the Commission is required. Factors considered in a SOI include current and future land use, capacity needs, and any relevant areas of interest such as geographical terrain, location, and any other aspects that would influence the level of service.

Per Government Code Section 56425, a SOI shall consider and prepare a written statement of its determinations of the following factors:

1. Present and planned land use in the area, including agricultural and open space lands.
2. Present and probable need for public facilities and services in the area.
3. Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
4. Existence of any social or economic communities of interest in the area.
5. Present and need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

The purpose of a SOI is to ensure efficient services while discouraging urban sprawl and the premature conversion of agricultural and open space lands by preventing overlapping jurisdictions and duplication of services. On a regional level, LAFCOs consider the orderly development of a community by reconciling differences between different agency plans. This is intended to ensure that the most efficient urban service arrangements are created to benefit area residents and property owners.

DISADVANTAGED UNINCORPORATED COMMUNITIES

As part of the MSR, RSG considered the impact of the SOI relative to Disadvantaged Unincorporated Communities ("DUC"). A DUC is defined by Government Code Section 56033.5 as an area of inhabited territory located within an unincorporated area of a county within a "disadvantaged community." A disadvantaged community is defined in Water Code Section 79505.5(a) as a community with an annual median household income that is less than 80 percent of the statewide median household income. Government Code Section 56046 defines "inhabited" as territory with 12 or more registered voters.

Placer LAFCO refers to Government Code Section 56033.5, Water Code Section 79505.5(a), and Government Code Section 56046, for determining the presence and location of DUCs in Sutter County. RSG utilized 2019-2023 American Community Survey Census data for identifying DUCs, which establishes an annual statewide median household income of \$95,521.⁴ As a result, throughout this report, a disadvantaged unincorporated community refers to any unincorporated area wherein the median household income is less than \$76,417.

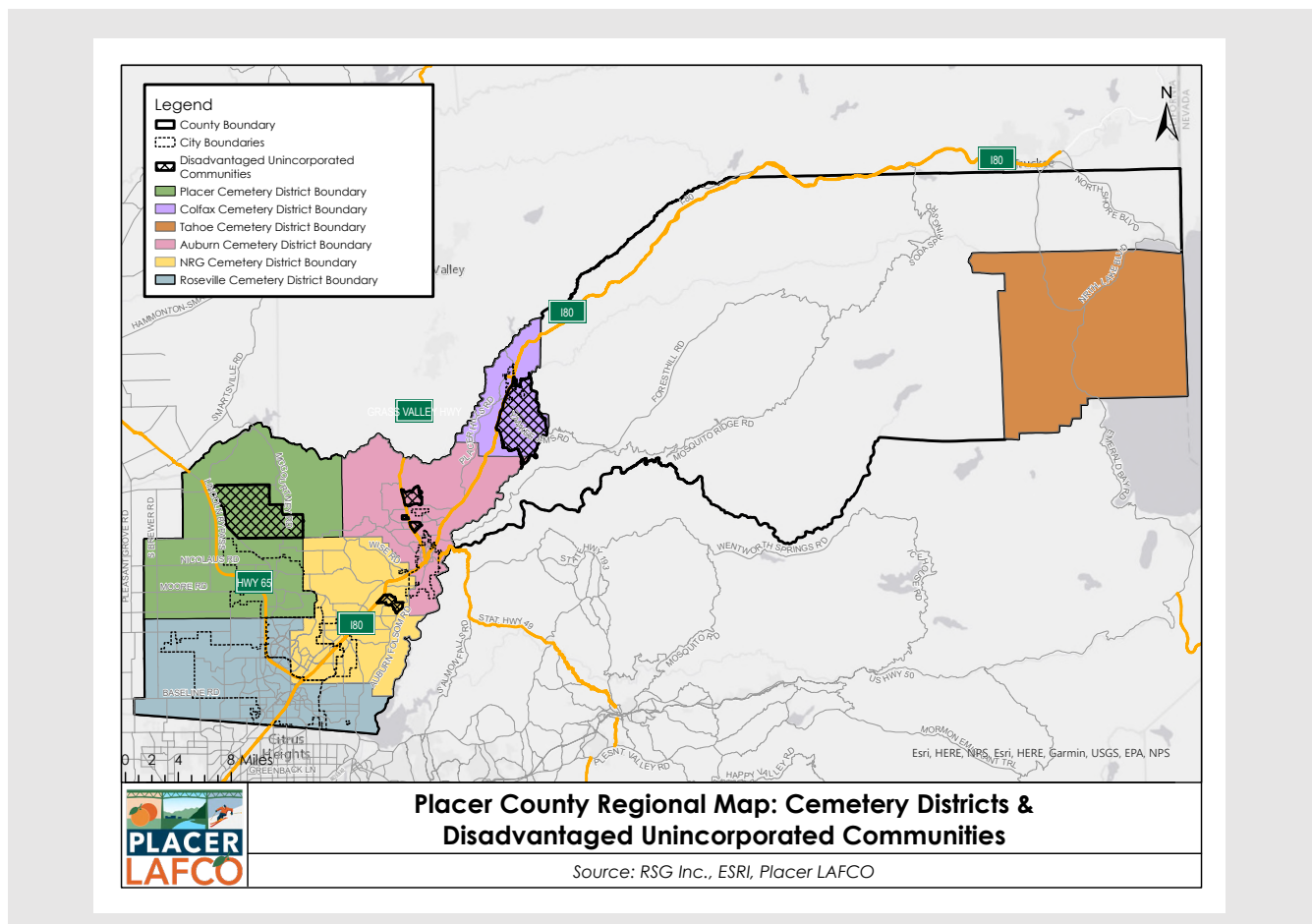
While Government Code Sections 56425 and 56430 require the identification and assessment of service adequacy for DUCs in MSRs and SOI updates, this statutory requirement only applies to agencies that provide sewer, municipal or industrial water, or

⁴ Placer LAFCO applied a threshold of 50 or more registered voters for purposes of this analysis, recognizing that the statutory minimum of 12 registered voters could include sparsely populated or geographically isolated areas that may not align with the intent of DUC-related planning considerations.

structural fire protection services. However, for transparency purposes, RSG has provided this information for the cemetery districts reviewed in this report.

Figure 6 provides a regional map of DUCs located in Placer County.

Figure 6: Regional DUC Map



SPHERE OF INFLUENCE UPDATES AND LAFCO POLICY

A sphere of influence ("SOI") may be modified as determined by LAFCO; the procedures for making sphere amendments are outlined in CKH and, in some cases, further refined by the Commission's own guidelines. Pursuant to Government Code Section 56430, the

Commission must first conduct a municipal services review prior to updating or amending a SOI.

Placer LAFCO adopted a "Sphere of Influence Policy" in the 1980's and most recently updated the policy on November, 5, 2025. The policy provides a framework for SOI updates for both cities and special districts. While the policy does not explicitly define the types of SOIs, LAFCOs generally provide the following types of SOIs consistent with statute and as detailed below.

- Coterminous Sphere of Influence: A SOI for a city or special district that includes the same physical territory as the jurisdictional boundaries of that city or special district. LAFCO adopts a Coterminous SOI if there is no anticipated need for services outside the jurisdictional boundaries of a city or special district, or if there is insufficient information to support the inclusion of additional territory within the sphere.
- Expanded Sphere of Influence: A SOI for a city or special district which includes territory that is larger than the jurisdictional boundary of the subject city or special district. LAFCO adopts an expanded SOI if there is an expectation of future growth of the agency's physical boundaries and associated service area.
- Reduced Sphere of Influence: A SOI for a city or special district in which the SOI is smaller than the current agency's jurisdictional boundary. This may suggest that some areas currently within the agency's jurisdiction may eventually be detached and removed from the service area as a result of inefficiencies, changes in service demands or capacity.
- Zero Sphere of Influence: A SOI for a city or special district that includes no territory. LAFCO adopts a Zero SOI if the functions, services assets, and liabilities of that city or special district should ultimately be re-assigned to another public agency or service provider.

- Phased (Primary and Secondary) Sphere of Influence: A SOI for a city or special district that is divided into near-term (primary) and long-term (secondary) service areas. The phased sphere provides a staged framework for growth and ensures expansion occurs only after capacity, infrastructure, or policy triggers are met.
- Service-Specific Sphere of Influence: A SOI for a city or special district which is applied to territory within which only certain services of a multi-service district are anticipated to be provided.
- Provisional Sphere of Influence: A SOI for a city or special district experiencing financial or service-related concerns in which a temporary sphere is designated. A provisional sphere acknowledges current deficiencies and identifies specific improvements that must be addressed within a defined timeframe.
- Special Study Area or Area of Interest: These designations are used for territory that is considered for further evaluation but not included in an adopted sphere of influence. A special study area or area of interest may be used when service responsibilities are unclear, or when LAFCO determines additional analysis is required before assigning sphere status to that area.

RSG analyzes the spheres in the "SOI Recommendations" section of this MSR.

MUNICIPAL SERVICE REVIEW (MSR) REQUIREMENTS

Section 56425(g) of CKH requires that LAFCOs evaluate a given SOI every five years, as necessary; the vehicle for doing this is known as a Municipal Service Review ("MSR"). Prior to or in conjunction with SOI reviews, a MSR must be prepared pursuant to Government Code Section 56430. MSRs are conducted to assist in the SOI review process by providing information regarding the ability of agencies to provide public services. Pursuant to Government Code Section 56430, MSRs are to make determinations considering the seven required topics based on CKH. These seven areas include:

1. Growth and population projections for the affected area.

2. Location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence(s).
3. Present and planned capacity of public facilities and adequacy of public services, adequacy of public services, infrastructure needs, or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.
4. Financial ability of agencies to provide services.
5. Status of, and opportunities for, shared facilities.
6. Accountability for community service needs, including government structure and operational efficiencies.
7. Any other matter related to effective or efficient service delivery, as required by LAFCO policy.

The focus of this a MSR is to describe how local governmental services are being carried out and to determine if the residents of the community are receiving the highest level of service possible, while also discouraging urban sprawl and the premature conversion of agricultural lands. If a MSR determines that certain services are not being carried out to an adequate standard, LAFCO can recommend changes, such as sphere changes, as well as consolidation or dissolution of service providers to provide the best service possible to the population.

PURPOSE OF THIS MSR AND SCOPE OF WORK

The MSR's underlying purpose is to produce an independent assessment of the municipal services provided by the six (6) cemetery districts in Placer County historically and over the next few years, consistent with the Commission's regional growth management duties and interests. The Commission will use the information collected as part of the report in (a) guiding sphere of influence updates, (b) informing of potential boundary changes

and out-of-agency services, and if merited, (c) initiating government reorganization, such as special district formations, consolidations, and/or dissolutions.

METHODOLOGY

RSG worked with Placer LAFCO staff throughout this MSR. Key tasks and activities in completing this MSR include data collection, interviews with District staff, District profile development, determination analysis, public review of MSR, and the adoption of the final MSR.

District staff were cooperative and responsive to RSG's requests and demonstrated a willingness to collaborate throughout the MSR process. However, RSG experienced delays in receiving certain information due to structural limitations within the agencies, including reliance on part-time contract staff. In several instances, designated points of contact were unable to provide pertinent historical files, such as plot maps, which extended the time needed to assemble requested documentation. These constraints and gaps in available information are further detailed in the agency profiles beginning on page 45.

Data Collection

To fully understand key factors and current issues involving cemetery districts, RSG conducted an initial working session with Placer LAFCO staff to determine the project scope and formalize overall MSR objectives, schedules, policy and fiscal criteria, service standards, and roles and responsibilities.

The MSR began with a complete and thorough review of available data and documents, including adopted budgets, comprehensive financial reports, capital improvement plans, strategic plans, management plans, and fee schedules. These documents were assessed to develop a comprehensive overview of each cemetery district. In addition, various reports and documents were utilized from the California State Controller's Office, the Census Bureau, Placer LAFCO, and ESRI Business Analyst.

RSG utilized the Districts' annual audited financial statements for Fiscal Years ("FY") 2020 through 2024 (where available) to analyze historical operating revenues and expenditures for each District. In instances in which audited financial statements were unavailable, RSG relied on information obtained from the California State Controller's Office ("SCO"). Cemetery districts in California are required by Government Code Section 53891 to provide the State Controller's Office with an annual report of all financial transactions. According to the SCO, the purpose of this report is to collect and compile statewide financial and statistical data on as uniform a basis as possible. The reported balances and transactions are derived from audited financial statements prepared in accordance with generally accepted accounting principles. RSG analyzed the data to make determinations regarding the Districts' fiscal health, including revenue and expenditure trends. The data also includes district fee schedules, CalPERS actuarial reports, and property tax revenues.

Interviews

In coordination with Placer LAFCO, between February and March 2025, RSG met virtually with each District's executive leadership, including but not limited to District General Managers and support staff. These interviews allowed RSG to gain insight into the Districts' current operations and any unique challenges.

The content of the interview included the following topics:

- Financing constraints and opportunities
- Growth and population projections
- Infrastructure needs or deficiencies
- Cost avoidance opportunities
- Opportunities for rate restructuring regarding services provided
- Opportunities for shared facilities with other cities or agencies

- Government structure options, including advantages or disadvantages of consolidation or reorganization of service providers
- Evaluation of management efficiencies
- Local accountability and governance, specifically the structures in place to support public engagement and participation

Administrative and Agency Review

Using the data and information collected online and from the interviews with District staff, RSG developed this MSR consistent with statute and Placer LAFCO policy. On May 30, 2025, RSG provided LAFCO staff with a copy of the Technical Draft MSR for review and comment. RSG revised the draft MSR to incorporate LAFCO staff's comments and distributed the revised Technical Draft MSR to each of the cemetery districts reviewed in this MSR on July 14, 2025. A second round of courtesy reviews was subsequently provided to the agencies on May 8, 2026.

The revised MSR will be posted for public review ahead of the Commission public hearing. RSG will work with LAFCO staff to review and address any comments received prior to, and during, the public hearing, and any final comments or corrections by LAFCO staff or the Commission. The revised Technical Review Draft MSR would then be known as the Final Draft MSR.

SERVICE REVIEW – AUBURN CEMETERY DISTRICT

The Auburn Cemetery District (“Auburn” or “District”) is an independent special district formed in September 1935 in northeast Placer County. The formation proceedings were initiated by residents in the Auburn area who sought to improve cemetery services to their community and future generations. The District currently owns and operates two (2) cemetery sites, Old Auburn Cemetery and New Auburn Cemetery. Auburn’s jurisdictional boundary encompasses 91.1 square miles with mostly residential communities intermixed with institutional and vacant uses.



A five-member Board of Trustees provides Auburn’s governance with members appointed by the Board of Supervisors and serve 4-year terms. Auburn Cemetery District is currently authorized to provide a number of services – including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons – as allowed under the Cemetery District Principal Act of 1909.

The estimated resident population within the Auburn Cemetery District as of 2024 is 45,087. The total number of housing units at the end of the report period (2024) is 20,003. Separately, the median household income among residents within the District is \$87,927 based on the current five-year average.

In terms of finances, Auburn’s total operating expenses at the end of FY 2023 totaled \$952,300 with a net position of \$342,300.⁵

⁵ The District’s FY 2024 audit was not available at the time of this report.

JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

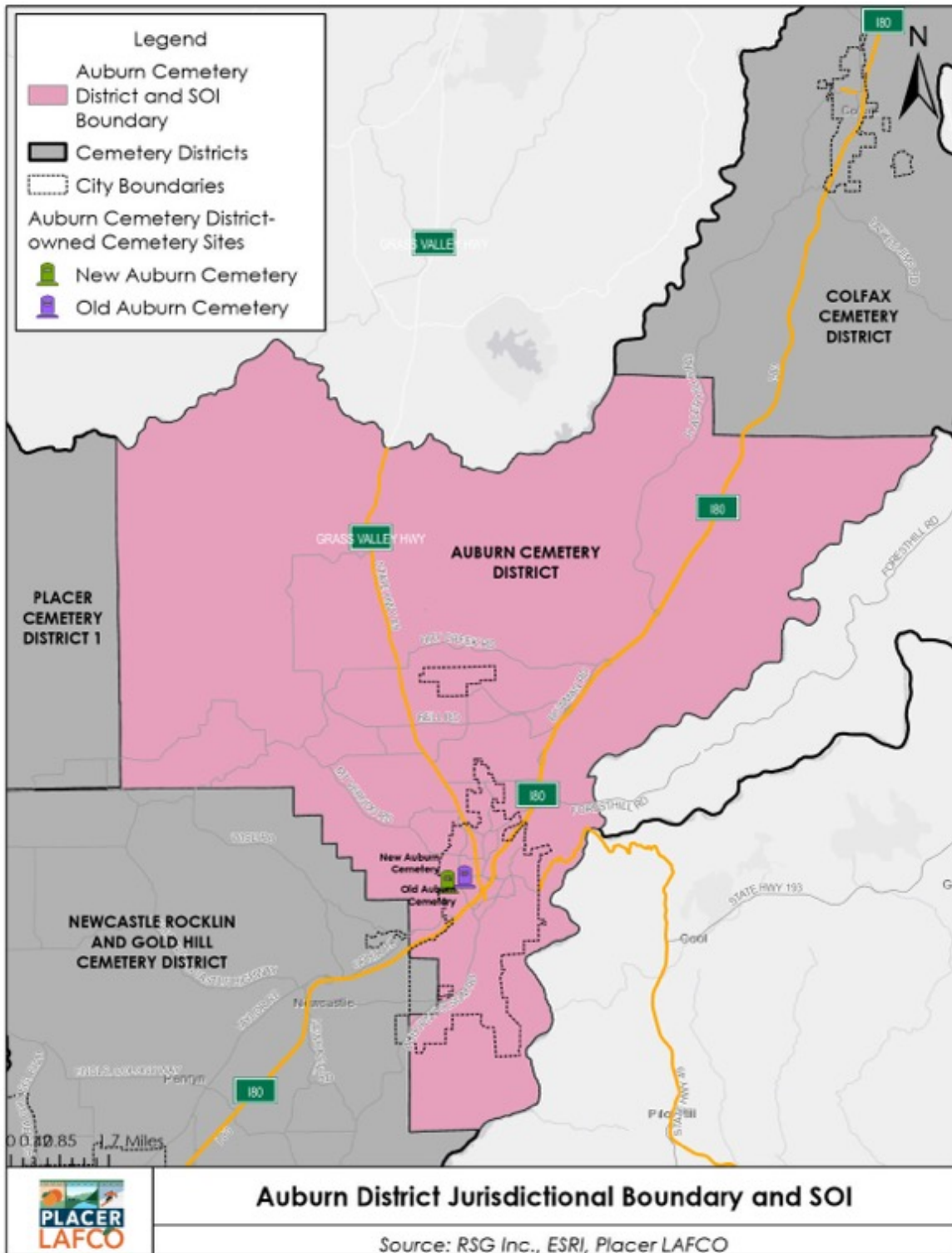
Auburn's Cemetery District's ("District") current jurisdictional boundary spans approximately 91 square miles. The Auburn Cemetery District's sphere of influence is coterminous with its jurisdictional boundary.⁶

The District's jurisdictional boundary consists of 19,094 parcels that are divided between 5,900 incorporated parcels and 13,194 unincorporated parcels. The majority of parcels – or 79.4% - are unincorporated and lie within the communities of Bowman and Meadow Vista. The remainder of the parcels are incorporated and lie within the City of Auburn. As of FY 2024, the total assessed value (secured and unsecured) within Auburn is approximately \$8.9 billion, a per capita value of approximately \$197,214 based on the current resident population of 45,087.

Figure 7 presents the District's jurisdictional boundary and sphere of influence.

⁶ Based on previous MSR completed for the Auburn Cemetery District dated October 11, 2013 & LAFCO Resolution No. 2013-06

Figure 7: Auburn Cemetery District's Jurisdictional Boundary and Sphere of Influence



As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Auburn Cemetery District. While the District's SOI is currently coterminous with its District boundary, RSG recommends Placer LAFCO designate the District's SOI to largely align with its existing jurisdictional boundary, with the exception of its southwestern boundary, which should be expanded to align with the City of Auburn's city limits, as shown in Figure 8 below.⁷ The proposed sphere would reflect the logical present and future service boundaries for the Auburn Cemetery District.

However, because the City of Auburn is in the process of updating its General Plan, its SOI may be amended in the future. Accordingly, the District's SOI could be amended to remain consistent with the City's SOI if any changes occur during its next MSR and SOI update.

Foresthill Divide Community Plan Area

It should be noted that the District's northeastern border is located contiguous to the Foresthill Divide Community Plan area, which is not currently located in any cemetery service providers' jurisdictional boundary. To eliminate uncertainty regarding future service responsibility of the area, RSG recommends that this area be examined in a future MSR and SOI Update to determine the most appropriate service provider.

Lake of the Pines

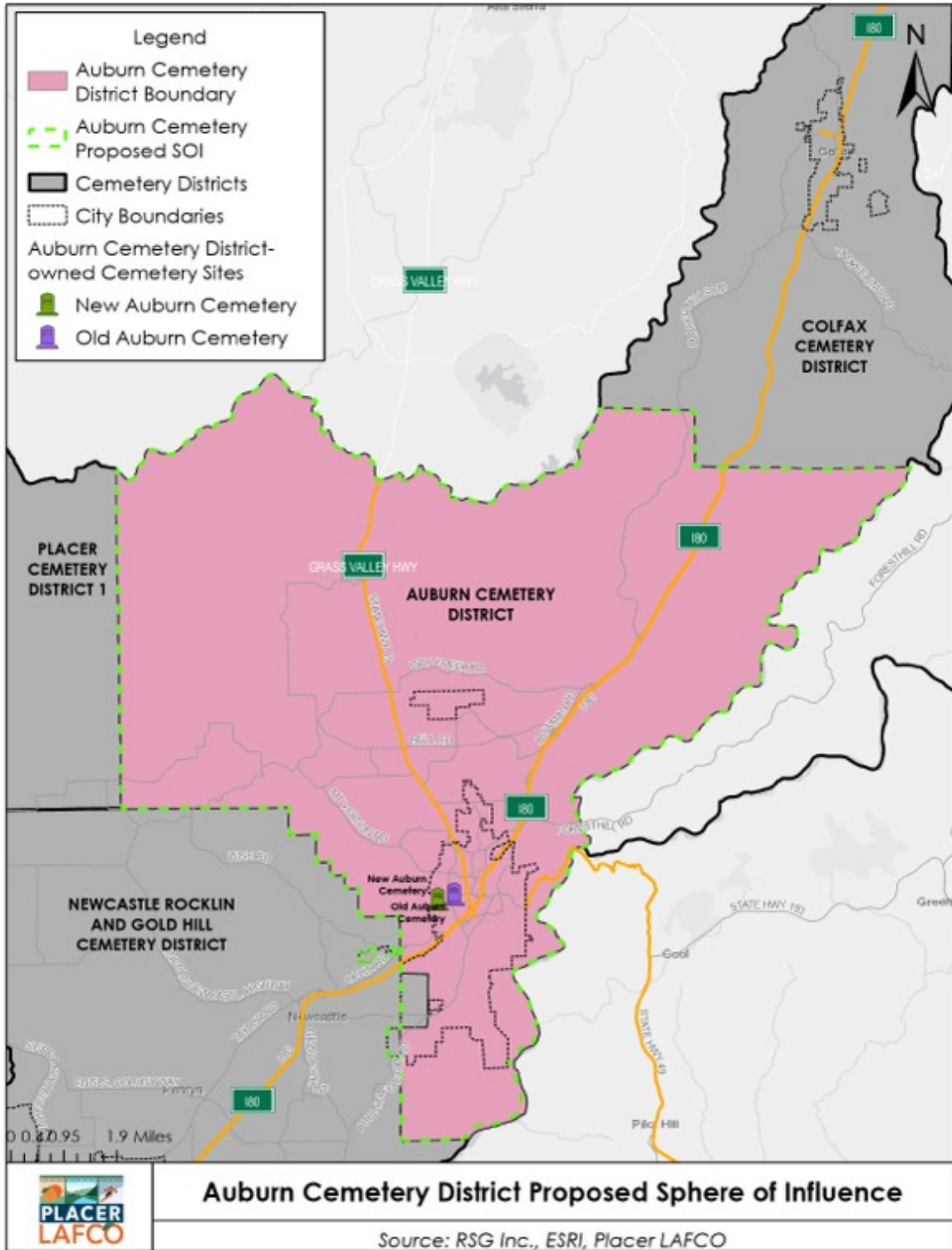
The District is also located in close proximity to the Lake of the Pines area, which is a census-designated place located in Nevada County just north of the District's jurisdictional boundary. District staff noted that the District has regular interactions with residents of this community who assume they are within the Auburn Cemetery District and that residents of this area share social and economic ties with communities within the Auburn Cemetery District.

⁷ Note: Spheres of Influence ("SOIs") are planning tools used to designate the probable future boundaries and service area of an agency. Changes to an agency's SOI do not constitute a change in jurisdictional boundaries or service areas and therefore does not result in the transfer of property tax revenues.

The Public Cemetery District Act of 1909 (Health and Safety Code 9000 et. seq.) sets specific criteria for individuals who may be interred by a public cemetery district. For instance, pursuant to Health and Safety Code 9060, cemetery districts may inter only district residents, former residents who purchased rights while residing within the district, taxpayers, former taxpayers who purchased rights while paying taxes, eligible nonresidents, and family members of any of these categories. Pursuant to Health and Safety Code 9061, the interment of eligible nonresidents is only permitted if the district has an adequate endowment care fund and charges a nonresident fee (unless waived by policy). The individual must also meet statutory eligibility conditions such as family connection, prior residency or taxpayer history, lack of nearby private cemeteries, or death in military or public safety service.

RSG recommends that this area be further studied in a future MSR to evaluate long-term service options.

Figure 8: Auburn Cemetery District's Proposed SOI



DEMOGRAPHICS

POPULATION & HOUSING

The Auburn Cemetery District's ("District") total current resident population within its jurisdictional boundary is estimated at 45,087 as of 2024. This amount represents 10.6% of the countywide population total. The estimated resident population in Auburn has risen overall by 3.4% - or approximately 1,500 residents - since 2010, demonstrating an upward trend.⁸ More recently, Auburn has decreased by approximately 76 residents each year over the last four years, from 45,401 in 2020 to 45,087 in 2024. The current resident population produces a population density of 0.8 residents per acre and underlies the overall urban characteristic of the District's jurisdictional boundary. The Auburn Cemetery District primarily consists of single-family residential uses, which make up over 50.0% of land uses in the District. The remaining land uses in the District include vacant, institutional, and agricultural uses.

According to ESRI Business Analyst, the District's population is expected to grow by approximately 0.7% annually over the next five years, reaching 46,606 residents by 2029, reflecting an overall increase of 1,519 residents.⁹ This growth is slightly lower than the anticipated annual population growth countywide, which is expected to grow at 1.0%, reaching 447,356 residents by 2029. Figure 9 summarizes Auburn's and the County's past, present, and future population growth.

Figure 9: Auburn Cemetery District's Resident Population

Resident Population	2010 Estimate	2020 Estimate	2024 Estimate	2029 Projection	Annual Change (2010-2020)	Annual Change (2024-2029)
Auburn Cemetery District	43,625	45,401	45,087	46,606	0.40%	0.66%
Placer County	348,432	404,739	426,571	447,356	1.51%	0.96%

Source: ESRI Business Analyst

⁸ Source: ESRI Business Analyst

⁹ ESRI Business Analyst ("ESRI") is a geographic information system ("GIS") platform that provides demographic, economic, and market data. ESRI's population estimates and projections are modeled at the census block group level using U.S. Census Bureau data and ESRI's proprietary demographic modeling of births, deaths, migration patterns, and local development activity.

An estimated 20,003 housing units are within Auburn's boundary as of 2024. This amount accounts for an overall increase of 1,038 units – or 5.5% - since 2010 for an annual change of 74 housing units. This creates a ratio of 1.41 housing units for every new resident. Furthermore, it is expected that the District's total number of housing units will reach 20,993, an estimated 4.9% increase, by 2029.

Of the total number of current housing units in Auburn, approximately 65.5% are owner-occupied. The remainder of housing units are divided between 28.5% being renter-occupied and 6.0% being vacant. Further, the average household size in Auburn for 2024 is 2.33. This amount reflects a decrease of 2.1% since 2010, when the average household size was 2.38. Figure 10 includes additional details regarding the District's housing characteristics.

Figure 10: Auburn Cemetery District's Housing Characteristics

Housing Characteristics	Auburn Cemetery District	Placer County
2010 Housing Units	18,965	152,648
2024 Housing Units	20,003	183,657
% Change (2010-2024)	5.5%	20.3%
2029 Housing Units	20,993	193,757
% Change (2024-2029)	4.9%	5.5%
Percentage of Owner-Occupied Units	65.5%	64.3%
Percentage of Renter-Occupied Units	28.5%	23.4%
Vacancy Rate	6.0%	6.0%
2010 Average Household Size	2.38	2.60
2024 Average Household Size	2.33	2.62
2029 Average Household Size	2.65	2.60

Source: ESRI Business Analyst

AGE DISTRIBUTION & INCOME

Compared to the County as a whole, the population of the Auburn Cemetery District's service area is relatively older. The median age of residents in the District is 50.2 and reflects an increase of 7.0% from 46.7 in 2010. The current median age in the District remains slightly lower than the countywide median age of 42.8, demonstrating an older resident population.

Similarly, 96.4% of residents within the prime working age group (between the ages of 25-64) are employed while the remaining 3.6% are unemployed, reflecting a stable workforce within the District's jurisdictional boundary.¹⁰ Additional details regarding the District's age distribution and employment rates are provided in Figure 11.

Figure 11: Auburn Cemetery District's Age Distribution

Age Distribution	Auburn Cemetery District	Placer County
2010 Median Age	46.7	40.3
2024 Median Age	50.2	42.8
	% Change (2010-2024)	5.8%
2024 Employment Levels (Age 25-64)	96.4%	96.4%
2024 Unemployment Levels (Age 25-64)	3.6%	3.6%

Source: ESRI Business Analyst

The median household income of Auburn is \$87,927, which is approximately 27.6% lower than the County's median household income of \$112,164. This amount confirms households in the District are receiving moderately less pay over the reporting period compared to the county as whole. Furthermore, Auburn has a poverty rate of 10.3%, which is approximately 2.9% higher than the County's poverty rate of 7.4% suggesting residents within Auburn may have a lower standard of living and less access to resources.¹¹

There are four Disadvantaged Unincorporated Communities ("DUCs") located within the District's jurisdictional boundary. Three DUCs are located entirely within the District's boundary near the central portion of the District. The fourth DUC is located partially within the District's boundary near the District's northeastern boundary, with the remainder of this DUC being located within the Colfax Cemetery District. At present, the District is the primary service provider to the three DUCs located entirely within its jurisdictional boundary, in addition to the portion of the fourth DUC that is located within the District's

¹⁰ The prime working age group does not include individuals between the ages of 16-25 nor 65 and above given residents within these age groups are typically in school or nearing/in retirement.

¹¹ Federal poverty levels are determined annually by the U.S. Census Bureau which uses a set of money income thresholds that vary by family size and composition to determine who is in poverty.

boundary. A DUC is defined as any unincorporated area wherein the median household income is less than \$76,417.¹² Figure 11 provides an overview of income characteristics in the Auburn and County.

Figure 12 provides an overview of income characteristics in the Auburn and County.

Figure 12: Auburn Cemetery District's Income Characteristics

Income Characteristics	Auburn Cemetery District	Placer County
2024 Median Household Income	\$87,927	\$112,164
2024 Median Household Income Per Capita	\$53,233	\$58,700
Poverty Level (2018-2022)	10.3%	7.4%

Source: ESRI Business Analyst

GOVERNANCE AND STAFFING

The Auburn Cemetery District ("Auburn" or "District") operates as an independent special district under the Public Cemetery District Act of 1909 and codified under Health and Safety Code 9000 et. seq. This principal act empowers cemetery districts to provide a range of municipal services upon approval by LAFCOs - including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons. Auburn is currently authorized by Placer LAFCO to provide cemetery services, including the operation and maintenance of its two public cemetery sites (a) Old Auburn Cemetery and (b) New Auburn Cemetery. Any remaining service functions (i.e., powers) enumerated under the principal act are deemed latent, meaning they are authorized by statute but would need to be formally activated by Placer LAFCO at a noticed public hearing and subject to conducting authority proceedings.

¹² Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

Governance and Staffing Overview

Auburn is governed by a five-member Board of Trustees that are appointed by the Placer County Board of Supervisors ("BOS") and each Board Trustee serves a four-year term. The Auburn Board of Trustees regularly meets on the second Tuesday of every month at the Auburn office located at 1040 Collins Drive in Auburn.

The District appoints an at-will and full-time District Manager to oversee the day-to-day operations of the District. The current General Manager – Katelan Sweeney – was appointed in February 2024 and oversees a budgeted staff of six employees, including five unionized maintenance positions.

The District recommended several governance best practices currently utilized by the District, including structured Board member training and the use of informational resources offered by the California Association of Public Cemeteries ("CPAC") and the Public Cemetery Alliance ("PCA").

Opportunities for Shared Services

The District also identified several opportunities for shared services. According to District staff, regional District manager meetings have identified a need for shared staffing services between public cemetery districts to cover instances such as illness, vacation, or unforeseen staffing shortages. This can help alleviate service disruptions and provide operational stability for smaller districts that may struggle with maintaining adequate coverage with limited staff. RSG recommends that interested agencies consider entering into shared services agreements with neighboring cemetery districts to address both anticipated and unanticipated staffing needs.

District staff also identified opportunities for cemetery districts to share accounting services in an effort to achieve cost savings. By jointly contracting for accounting and auditing functions, cemetery districts could improve access to qualified auditors, enhance financial oversight, and potentially achieve cost savings. RSG recommends that

interested agencies consider exploring shared accounting services in order to achieve the benefits described above.

MUNICIPAL SERVICES PROVIDED

The Auburn Cemetery District's ("Auburn" or "District") cemetery service operations were established in 1935 to improve the District's Old Auburn Cemetery. As granted under Health and Safety Code 9040, the District is authorized to own, operate, and maintain cemeteries and provide interment services within its boundaries.

The District currently provides cemetery services within its 91 square mile jurisdictional boundary, which includes the City of Auburn and the unincorporated communities of Auburn Bowman and Meadow Vista. The District's cemetery services include pre-planning, interment, inurnment, and ossuary services. The District also sells limited accessory objects, such as flower vases. The District operates two (2) cemetery sites, including the Old Auburn Cemetery and New Auburn Cemetery, that span a total of approximately 49 acres. Both the New Auburn and the Old Auburn offer burial plots and cremation niches, providing interment and inurnment services to eligible residents. Figure 13 below provides an overview of each site.

Figure 13: Auburn Cemetery District's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Old Auburn Cemetery	172 Fulweiler Ave, Auburn, CA	16	Interment, inurnment
New Auburn Cemetery	1040 Collins Dr, Auburn, CA	33	Interment, inurnment

Source: Auburn Cemetery District

The District provides regular landscaping services to both of its cemetery sites, including general maintenance needs such as mowing, weeding, etc. Other maintenance needs are addressed on an as-needed basis. The District has four (4) full-time maintenance staff members who work Monday through Friday each week. The District assigns two

maintenance staff members to each cemetery site and follow a rotational schedule that aligns with each season. Additional site details can be found below:

- The Old Auburn Cemetery is located within Auburn city limits near the southern perimeter of the District's jurisdictional boundary at 172 Fulweiler Avenue in Auburn, CA. The site consists of approximately 16 acres and is well-maintained according to District staff, although there is normal wear and tear on gravesite markers, which the District does not maintain. The site's only facility is a work shed. The District is looking into repairing the roadways of the site in the future.
- The New Auburn Cemetery is located in unincorporated Placer County near the southern perimeter of the District's jurisdictional boundary at 1040 Collins Drive in Auburn, CA. The site consists of approximately 33 acres and is well-maintained according to District staff. The site's facilities include a maintenance yard, main office, public restrooms, and a pump house. In the near-term future, the District is looking to install a new columbarium, which would add 48 cremation niches to meet existing demand over the next 18 months. However, the District has experienced delays in receiving the additional niches due to existing supply chain issues. Additional long-term improvements include performing roadway maintenance to reduce tree roots impacts, exploring an update to the District's main office, and constructing an outdoor pavilion to host special services and funerals at the site in the near future. However, the District is currently constrained by its minimal financial surpluses that have led to a lack of available discretionary funding for capital improvement projects.

DISTRICT FEES

The District's cemetery service fees were last updated in 2020. The District evaluates its fees and charges annually and updates them on an as-needed basis. As allowed under Health and Safety Code 9065(b), the District charges an endowment care fee for each interment right sold; as of May 10, 2024, the District's endowment care fee is \$360.

EXISTING CEMETERY DEMANDS AND CAPACITY

The District's two cemetery sites - the Old Auburn Cemetery and New Auburn Cemetery - offer both burial plots and cremation niches, providing interment and inurnment services to eligible residents. The District's two cemetery sites have a combined total of 25,200 burial plots with over one-half – or 52.3% - in New Auburn Cemetery and the remaining 47.6% in the Old Auburn Cemetery. Similarly, the two sites have a combined total of 276 cremation niches with over three-fourths – or 78.3% - located at the New Auburn Cemetery.

The District's Old Auburn Cemetery has reached full capacity with all of its 12,000 burial plots in use. As a result, no burial plots are available for purchase at this site. With respect to cremation niches, the Old Auburn Cemetery has a total of 60 cremation niches with over 80.0% - or 48 niches - available for future purchase.

The District's New Auburn Cemetery has a total of 13,200 burial plots available for casket and cremation burials. Of these burial plots, there are approximately 6.5% - or 855 burial plots - available for future purchase. The site also has a total of 216 cremation niches in which only 6.5% - or 14 niches - are available for future purchase. Figure 14 below provides a summary of the burial plots and cremation niches available at each site.

Figure 14: Auburn Cemetery District's Existing Capacity

Site Name	Total Burial Plots	Available Burial Plots	Number of Cremation Niches	Available Cremation Niches
Old Auburn Cemetery	12,000	0	60	48
New Auburn Cemetery	13,200	855	216	14
Total	25,200	855	276	62

Source: Auburn Cemetery District

Existing Demands

Cemetery service demands are primarily influenced by population trends, including overall population growth and aging demographics. The District has experienced a moderate increase in demand for cemetery services and related infrastructure from 2020 to 2024.

Specifically, the District performed an average of 69 casket burials between 2020 and 2024 at both cemetery locations. The District's Old Auburn Cemetery had an average of only 1 casket burial per year, while the District's New Auburn Cemetery accounted for an average of 68 casket burials per year. The District's highest volume of casket burials was recorded in 2022, in which the District completed a total of 85 casket burials across both of its cemetery locations. The District has experienced an overall decrease of 17 – or 21.8% - casket burials between 2020 and 2024. Figure 15 provides an overview of the District's casket burial demands from 2020 to 2024.

Figure 15: Auburn Cemetery District's Casket Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Old Auburn Cemetery	0	1	2	2	2	1	N/A
New Auburn Cemetery	78	76	83	42	59	68	-24.4%
Total	78	77	85	44	61	69	-21.8%

Note: N/A refers to Not Applicable.
Source: Auburn Cemetery District

The District performed an average of 96 cremation burials during the report period at both of its cemetery sites, with 2024 resulting in 91 total cremation burials. The District's New Auburn Cemetery accounts for the highest number of cremation burials among the District's cemetery sites, accounting for 81 – or 89.0% - of all cremation burials overseen by the District in 2024. The District's highest volume of cremation burials was recorded in 2021, in which the District performed a total of 115 cremation burials. The District has experienced an overall increase of 27 – or 35.8% - cremation burials between 2020 and 2024 across both cemeteries. Figure 16 provides an overview of the District's cremation demands from 2020 to 2024.

Figure 16: Auburn Cemetery District's Cremation Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Old Auburn Cemetery	10	19	16	12	10	13	0.0%
New Auburn Cemetery	57	96	88	92	81	83	42.1%
Total	67	115	104	104	91	96	35.8%

Source: Auburn Cemetery District

The District filled an average of 11 cremation niches during the five-year reporting period across both cemetery sites. With the New Auburn Cemetery having the highest recorded

average of cremation niches among the two with the year-end amount equating to 14 niches – or 82.4% - of the total 17 cremation niches filled in 2024. The District's highest volume of cremation niches was recorded in 2020, in which the District filled a total of 16 cremation niches. The District has experienced a minimal increase of 1 – or 6.3% - cremation niche sales during the five-year report period. Figure 22 provides an overview of Auburn Cemetery District's cremation niche demands from 2020 to 2024.

Figure 17: Auburn Cemetery District's Cremation Niche Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Old Auburn Cemetery	0	0	3	0	3	1	N/A
New Auburn Cemetery	16	9	7	5	14	10	-12.5%
Total	16	9	10	5	17	11	6.3%

Note: N/A refers to Not Applicable.

Source: Auburn Cemetery District

Pre-Sold Plots and Niches

The Auburn Cemetery District also offers pre-sold burial plots and cremation niches, allowing eligible residents to make advanced arrangement for interment or inurnment services. With the exception of the year 2024, the Auburn Cemetery District has not separately tracked pre-sold burial plots. As a result, the information provided for burial plot, cremation burial, and cremation niche demands is inclusive of pre-sold data for 2020-2023. As shown in Figure 18, the District pre-sold 27 burial plots at its New Auburn Cemetery in 2024.

Figure 18: Auburn Cemetery District's Pre-Sold Burial Plots (2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Old Auburn Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Auburn Cemetery	N/A	N/A	N/A	N/A	27	27	N/A
Total	N/A	N/A	N/A	N/A	27	27	N/A

Note: N/A refers to Not Applicable

Source: Auburn Cemetery District

Additionally, as shown in Figure 19, the District pre-sold 15 cremation plots at its New Auburn Cemetery in 2024.

Figure 19: Auburn Cemetery District's Pre-Sold Cremation Plots (2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Old Auburn Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Auburn Cemetery	N/A	N/A	N/A	N/A	15	15	N/A
Total	N/A	N/A	N/A	N/A	15	15	N/A

Note: N/A refers to Not Applicable
Source: Auburn Cemetery District

Lastly, the District pre-sold 12 cremation niches at its New Auburn Cemetery in 2024, as shown in Figure 20.

Figure 20: Auburn Cemetery District's Pre-Sold Cremation Niches (2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Old Auburn Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Auburn Cemetery	N/A	N/A	N/A	N/A	12	N/A	N/A
Total	N/A	N/A	N/A	N/A	12	12	N/A

Note: N/A refers to Not Applicable
Source: Auburn Cemetery District

FUTURE CEMETERY SERVICE DEMANDS AND CAPACITY

The Auburn Cemetery District's cemetery sites consist of a mix of developed and undeveloped land. The District's cemetery sites have a combined total of 38 developed acres with 60.5% - or 23 acres - of developed land at the New Auburn Cemetery and the remaining 39.5% - or 15 acres - of developed land at the Old Auburn Cemetery. Figure 21 below provides an overview of the District's land distribution by acreage.

Figure 21: Auburn Cemetery District's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Old Auburn Cemetery	15.0	0.0
New Auburn Cemetery	23.0	13.0
Total	38.0	13.0

Source: Auburn Cemetery District

The District's Old Auburn Cemetery is fully developed with no land available for future development or site expansion. The District's New Auburn Cemetery has 13 acres

available for future development. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at its New Auburn Cemetery to accommodate existing and projected service demands. However, the District should continue exploring the addition of a columbarium at its New Auburn Cemetery site to accommodate future demand for cremation niches since the site only has fourteen available cremation niches. The District evaluates the need for future development and/or site expansion on an annual basis based on historical service demands.

Prior to 2022, the District had 68 acres available for future site expansion. However, in 2022, the District sold a total of 53 acres designated as surplus land in accordance with Government Code Section 54220 et. seq., thereby significantly reducing the availability of land for future site expansion. The property was located north of the New Auburn Cemetery on the west side of Collins Drive. The property will be developed into multi-family housing according to District staff.

Projected Demands

Placer County residents have a relatively high life expectancy, averaging approximately 81.8 years.¹³ While this reflects favorable health and longevity trends, many individuals often begin planning for end-of-life-services, including burial and/or cremation arrangements, well before reaching their final years, typically starting in their seventies when mortality rates begin to increase.

Within Placer County, an estimated 15.6% of residents are aged 70 years or older. By comparison, the Auburn Cemetery District's serves an area with a notably higher concentration of older adults - approximately 21.9% - falling within this age group. This demographic concentration suggests the District is currently serving a population with elevated potential demand for cemetery services.

¹³ Source: Be Well Placer Community Dashboard, 2019-2021

Furthermore, the percentage of residents aged 70 years or older in the District are expected to increase from 9,865 residents in 2024 to 11,727 in 2029 – representing an increase of approximately 18.9%.¹⁴ This upward trend reflects both the natural aging and possible in-migration of retirees and suggests a likely increase in the demand for cemetery services over the next five years.

Based on historical demand and available site capacity, RSG determines the Auburn Cemetery District has sufficient capacity to meet both the existing and projected service demands over the next five years. The exception is the Old Auburn Cemetery, which has reached its full capacity for traditional burials and is now limited to offering cremation niches only. Despite this limitation, the District is well positioned to continue meeting service needs through the New Auburn Cemetery site, which maintains adequate capacity to serve the community into the foreseeable future.

FISCAL HEALTH

The sections that follow evaluate the District's fiscal health, inclusive of revenue sources and major expenditure categories during a portion of the report period (FY 2020 through FY 2023). The District's FY 2024 audit was not available at the time of this report; however, the District is in the process of completing its FY 2024 and FY 2025 audit with a third party auditor.

ANNUAL AUDIT FINDINGS

The Auburn Cemetery District ("Auburn" or "District") previously contracted with an outside accounting firm – David Farnsworth, CPA - to prepare an annual report to review and assess the District's financial statements in accordance with established governmental accounting standards. This includes auditing the District's statements with respect to verifying the overall assets, liabilities, and net position. The most recent annual financial audit for FY 2023 did not identify any areas of concerns regarding the District's financial reporting and further attested the District's reporting methods accurately

¹⁴ Source: ESRI Business Analyst

capture the District's net position and are done so in accordance with generally accepted accounting principles of the United States of America.

REVENUES

Auburn's total average revenues from FY 2020 to FY 2023 totaled \$1.2 million. The largest single source of the District's revenue is property taxes, which account for \$634,300 – or 53.0% - of all revenues for the District. The remainder of revenues for the District are derived from income generated from charges for services, investments, contributions to funds, and other minor income sources. At the end of FY 2023, Auburn's total revenues amounted to \$1.3 million and reflect an overall increase of \$319,700 – or 32.8%. The increase in revenues can be largely attributed to the District's rise in income from charges for services. Figure 22 below provides a detailed overview of the District revenues between FY 2020 and FY 2023.

Figure 22: Auburn Cemetery District's Historical Net Operating Fund Revenues

Revenues	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
Charges for Service	\$ 303,197	\$ 547,620	\$ 535,420	\$ 469,820	N/A	\$ 464,014	55.0%
Operating grants and contributions	-	-	3,000	-	N/A	N/A	N/A
Subtotal Operating Revenue	303,197	547,620	538,420	469,820	N/A	371,811	55.0%
Non Operating							
Property taxes	\$ 584,033	\$ 609,367	\$ 647,030	\$ 696,688	N/A	634,280	19.3%
Use of money and property	64,203	-	-	-	N/A	16,051	-100.0%
Investment	-	25,835	22,789	85,333	N/A	33,489	230.3%
Gain on sale of capital assets	-	-	9,015	-	N/A	2,254	N/A
Other income	4,999	16,542	10,210	5,621	N/A	9,343	12.4%
Contributions to funds	-	53,460	41,220	37,190	N/A	32,968	-30.4%
Endowment care	18,540	-	-	-	N/A	6,180	-100.0%
Subtotal Non-Operating Revenues	671,775	705,204	730,264	824,832	N/A	586,415	22.8%
Total Revenues	\$ 974,972	\$ 1,252,824	\$ 1,268,684	\$ 1,294,652	N/A	\$ 1,197,783	32.8%
Per Capita	\$ 21.47	\$ 27.64	\$ 28.04	\$ 28.66	N/A	\$ 26.46	33.5%

Note: N/A refers to Not Available.

Source: Auburn Cemetery District's Annual Financial Reports FY 2020 - 2023

EXPENSES

With respect to expenditures, the District's total average annual expenses between FY 2020 and 2023 have been \$790,800. The District's expenses are further broken down into four categories: (a) Personnel Services; (b) Materials and Supplies; (c) Interment; and (d) Depreciation.

The District's total expenditures at the end of FY 2023 totaled \$952,300, accounting for an overall decrease of \$100,700 - or 9.6%. This translates to a per capita cost of \$21.08 based

on a resident service population of 45,166 in 2023. Figure 23 below provides a detailed overview of the District expenses between FY 2020 and FY 2023 wherein data is readily available.

Figure 23: Auburn Cemetery District's Historical Net Operating Fund Spending

Expenses	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
Personnel services	\$ 745,149	\$ -	\$ -	\$ -	N/A	N/A	N/A
Materials and Supplies	231,016	-	-	-	N/A	N/A	N/A
Interment	-	989,000	959,413	952,303	N/A	966,905	-3.7%
Subtotal Operating Expenses	976,165	989,000	959,413	952,303	N/A	969,220	-2.4%
Non Operating							
Depreciation	76,879	-	-	-	N/A	N/A	N/A
Subtotal Non-Operating Expenses	76,879	-	-	-	N/A	N/A	N/A
Total Expenses	\$ 1,053,044	\$ 989,000	\$ 959,413	\$ 952,303	N/A	\$ 988,440	-9.6%
Per Capita	\$ 113.74	\$ 107.03	\$ 104.02	\$ 103.44	N/A	\$ 107.06	-9.1%

Note: N/A refers to Not Available.
Source: Auburn Cemetery District's Annual Financial Reports FY 2020 - 2023

NET INCOME

The District's average net income from FY 2020 to FY 2023 totaled \$209,300 and remained in a surplus for three years out of the four years reviewed suggesting the District usually maintains enough revenues to cover the District's associated costs. While the District's surpluses have been sufficient to cover a limited amount of unanticipated costs, District staff noted a lack of discretionary funds available for capital improvement projects. For instance, the District would like to complete roadway maintenance to reduce tree root impacts in addition to construct a new pavilion at its Auburn Cemetery District; however, these improvements are limited by the District's minimal surplus levels.

Discussed further below, the District's property tax allocation (0.06%) is low compared to other cemetery districts in the County (0.14%). The District may consider reducing its ongoing expenditures given these funding constraints and/or increase its recurring revenues. This could be achieved by implementing a shared General Manager service model with neighboring cemetery districts, such as the Colfax Cemetery District, which would allow management costs to be shared across multiple agencies and therefore may result in cost savings for the District. Additional details regarding the District's net income are provided in Figure 24 below.

Figure 24: Auburn Cemetery District's Historical Net Income

	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Revenues	\$ 974,972	\$ 1,252,824	\$ 1,268,684	\$ 1,294,652	N/A	\$ 1,197,783	32.8%
Total Expenses	\$ 1,053,044	\$ 989,000	\$ 959,413	\$ 952,303	N/A	\$ 988,440	-9.6%
Net Income / (Deficit)	\$ (78,072)	\$ 263,824	\$ 309,271	\$ 342,349	N/A	\$ 209,343	538.5%

Note: N/A refers to Not Available.

Source: Auburn Cemetery District's Annual Financial Reports FY 2020 - 2023

PROPERTY TAX

With respect to property tax considerations, the total assessed value (land and structures) within Auburn Cemetery District as of FY 2023/24, equate to \$8.5 billion. Overall, Auburn received approximately 0.06% of the annual 1.0% of property tax collected in the jurisdictional boundary. Property taxes accounted for approximately 53.8% of the District's total revenue in FY 2023-24. Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation is low compared to other cemetery districts in the County.

ASSETS, LIABILITIES, & NET POSITION

Auburn's total assets at the end of FY 2023 totaled \$5.5 million. This amount is 7.6% higher than the average year-end amount of \$5.1 million in total assets documented during the five-year period and reflects an overall upward trajectory. Assets considered current – with the expectation they could be liquidated within one year – account for \$2.0 million – or 36.2% - of all Auburn's assets for FY 2023; these are largely tied to the District's cash and investments. Auburn's cash and cash equivalents experienced a significant increase of 66.0% over the report period.¹⁵ Meanwhile, assets that are considered non-current make up the remainder of assets for the District, equating to \$3.5 million and involve the District's capital assets. Overall, the District's total assets have increased by \$863,300 – or 18.8% - from FY 2020 to FY 2023. Figure 25 illustrates the District's total assets between FY 2020 and FY 2023 where data is readily available.

¹⁵ District staff did not confirm the reason for the significant increase upon request.

Figure 25: Auburn Cemetery District's Historical Audited Assets

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Assets							
Cash and investments	\$ 1,177,573	\$ 1,492,259	\$ 1,736,006	\$ 1,955,070	N/A	\$ 1,590,227	66.0%
Accounts Receivable	926	-	-	-	N/A	N/A	N/A
Interest Receivable	2,638	558	1,678	9,209	N/A	\$ 3,521	249.1%
Intergovernmental receivables	-	925	469	22	N/A	\$ 472	-97.6%
Due from other Governments	1,381	-	-	-	N/A	N/A	N/A
Inventory	2,039	3,174	702	16,328	N/A	\$ 5,561	700.8%
Total Current Assets	1,184,557	1,496,916	1,738,855	1,980,629	N/A	1,600,239	67.2%
Non Current Assets							
Restricted cash and investments	2,035,952	2,099,470	2,146,170	2,219,181	N/A	\$ 2,125,193	9.0%
Non-depreciable capital assets	248,223	245,882	257,269	272,769	N/A	\$ 256,036	9.9%
Depreciable capital assets, net	1,137,202	1,094,491	1,064,613	996,672	N/A	\$ 1,073,245	-12.4%
Total Non Current Assets	3,421,377	3,439,843	3,468,052	3,488,622	N/A	3,454,474	2.0%
Total Assets (Pre Outflows)	\$ 4,605,934	\$ 4,936,759	\$ 5,206,907	\$ 5,469,251	N/A	5,054,713	18.7%

Note: N/A refers to Not Available.

Source: Auburn Cemetery District's Annual Financial Reports FY 2020 - 2023

The District's total liabilities at the end of FY 2023 totaled \$726,300. This amount is 2.6% lower than the average year-end amount of \$745,200 in total liabilities recorded from FY 2020 to FY 2023 and denotes a downward trend. Liabilities classified as current with the expectation they will be due within one-year account for \$78,700 – or 10.8% - of the District's total liabilities for FY 2023. On the other hand, liabilities considered noncurrent (long-term debts) make up the remainder amount. In sum, the District's total liabilities have decreased by \$41,100 – or 5.4% – from FY 2020 to FY 2023. Figure 26 illustrates the District's total liabilities between FY 2020 and FY 2023 where data is readily available.

Figure 26: Auburn Cemetery District's Historical Total Liabilities

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Liabilities							
Accounts payable	\$ 15,167	\$ 21,894	\$ 28,106	\$ 37,448	N/A	\$ 25,654	146.9%
Accrued liabilities	-	30,772	32,026	15,257	N/A	\$ 26,018	-50.4%
Accrued payroll	25,596	-	-	-	N/A	N/A	N/A
Preneed burial preneed liability	26,983	-	-	-	N/A	N/A	N/A
Unearned Revenues	-	25,048	33,208	26,023	N/A	\$ 28,093	3.9%
Total Current Liabilities	67,746	77,714	93,340	78,728	N/A	79,382	16.2%
Non Current Liabilities							
Net pension Liability	389,755	407,127	203,036	467,347	N/A	\$ 366,816	19.9%
Net OPEB Liability	298,960	285,651	379,725	167,161	N/A	\$ 282,874	-44.1%
Compensated Absences	10,904	21,200	19,199	13,043	N/A	\$ 16,087	19.6%
Total Non Current Liabilities	699,619	713,978	601,960	647,551	N/A	665,777	-7.4%
Total Liabilities (Pre Inflows)	\$ 767,365	\$ 791,692	\$ 695,300	\$ 726,279	N/A	\$ 745,159	-5.4%

Note: N/A refers to Not Available.

Source: Auburn Cemetery District's Annual Financial Reports FY 2020 - 2023

The District's net position (or equity) at the end of FY 2023 totaled \$4.7 million and represents the difference between the District's total assets and total liabilities. The amount recorded for FY 2023 is 11.4% higher than the average year-end sum of \$4.2

million from FY 2020 to FY 2023 and demonstrates an upward trend. The District's overall net position has increased by \$938,900 – or 24.9% - from FY 2020 to FY 2023.

The unrestricted portion of the District's net position as of FY 2023 equated to \$1.2 million. This amount represents the accrued portion of the fund balance under Government Accounting Standards Board (“GASB”) reporting and is subject only to discretionary designations (commitments and assignments). Figure 27 illustrates the District's Net Position between FY 2020 and FY 2023, where data is readily available.

Figure 27: Auburn Cemetery District's Historical Net Position

	2020	2021	2022	2023	2024	AVERAGE	TREND
Net Position							
Net Investment in Capital Assets	\$ 1,385,425	\$ 1,340,373	\$ 1,321,882	\$ 1,269,441	N/A	\$ 1,329,280	-8.4%
Restricted for Nonexpendable - e	1,221,497	824,843	830,753	870,566	N/A	\$ 936,915	-28.7%
Restricted for expendable - endo	816,146	1,274,957	1,316,177	1,353,367	N/A	\$ 1,190,162	65.8%
Unrestricted net position	343,072	614,930	895,562	1,211,678	N/A	\$ 766,311	253.2%
Total Net Position	\$ 3,766,140	\$ 4,055,103	\$ 4,364,374	\$ 4,705,052	N/A	\$ 4,222,667	24.9%

Note: N/A refers to Not Available.

Source: Auburn Cemetery District's Annual Financial Reports FY 2020 - 2023

PENSION OBLIGATIONS

The Auburn Cemetery District (“Auburn” or “District”) provides a defined pension benefit to its employees through investment risk-pool contracts with the California Public Employee Retirement System (“CalPERS”). These contracts offer Auburn employees specified retirement benefits based on the date of hire and placement into two categories: classic and non-classic, with the former including a second-tier category. This section of the report provides details regarding Auburn's pension based on actuarial valuations for the District issued by CalPERS annual reporting process and covers information regarding District enrollees, formulas, contributions, and funded status.¹⁶

ENROLLEES & FUNDING FORMULAS

CalPERS annual valuation report issued for FY 2023 identifies 12 total participants enrolled in Auburn's pension program. This amount has remained constant since FY 2020 and is divided between classic and non-classic employee categories. The total participants are divided between enrollee type and produce a positive active-to-retiree ratio of 1.3 to 1.

¹⁶ CalPERS Actuarial Reports for FY 2021 through 2023. CalPERS does not have data for FY 2024 available.

A summary of the benefit categories is detailed below, and additional details regarding enrollee information follow in Figure 28:

- Classic employees have start dates before January 1, 2013, and represent one-half of Auburn's retirement program at 50.0% - or 6 – of total enrollees. These employees receive a defined benefit based on 2.0% at age 55 formula.
- Non-classic employees have start dates after January 1, 2013, and represent the other one-half of Auburn's retirement program at 50.0% - or 6 – of total enrollees. These employees receive a defined benefit based on 2.0% at age 62 formula.

Figure 28: Auburn Cemetery District's Enrollee Information

	2020	2021	2022	2023	TREND
Type					
Active	6	6	6	5	-16.7%
Transferred	-	-	-	1	0.0%
Separated	1	1	2	2	100.0%
Retired	5	5	4	4	-20.0%
Total	12.0	12.0	12.0	12.0	0.0%
...Active to Retiree Ratio	1.2	1.2	1.5	1.3	4.2%

Source: CalPers Actuarial Reports FY 2021 - 2023

ANNUAL CONTRIBUTIONS

Auburn's total annual pension contribution covering both its classic and non-classic plans at the end of FY 2022 amounts to \$62,200.¹⁷ This contribution covers both pension categories and equals 19.0% of the covered payroll total for the corresponding fiscal year. The most recent contribution amount also reflects an overall increase in payments made by the District to CalPERS since FY 2020, in which information on CalPERS is readily available. Additional details pertaining to Auburn's contributions are provided in Figure 29 below.

Figure 29: Auburn Cemetery District's Annual Contributions

	2020	2021	2022	2023	TREND
Category					
Total Contribution	\$ 57,874	\$ 61,270	\$ 62,219	N/A	7.5%
Annual Payroll	320,670	348,394	327,389	288,264	-10.1%
... Percent of Payroll	18.0%	17.6%	19.0%	N/A	5.3%

Note: N/A means not available

Source: CalPers Actuarial Reports (FY 20 - 23) and Auburn Cemetery District's (ACFRs FY 20 - 23)

¹⁷ FY 2022 was the most recent year of data available given the District's FY 2024 audit was not available at the time of this report.

FUNDING STATUS

Auburn's total and composite unfunded liability as of FY 2023 equated to \$469,200. This amount covers both the classic and non-classic categories and reflects the accrued monies owed to all employees enrolled in the program and not covered by the market value of existing assets. This amount translates to a composite funded ratio of 69.5%; the funded ratio is the percentage of market assets compared to the projected liabilities. This suggests that the District may be experiencing challenges with their ability to fund the pension plans for members. While there is no definitive benchmark to adhere to with respect to agencies' funded status, there is area for improvement.

Thus, Auburn should look to implement funding strategies aimed at achieving and maintaining a higher funded status to ensure the long-term sustainability of their retirement plans. Overall, Auburn's funded ratio has decreased by 6.9% over the last four years of the report period based on the available data published by CalPERS. The monetary value of the corresponding decrease in Auburn's pension liabilities is \$170,818. Please see Figure 30 below for additional details.

Figure 30: Auburn Cemetery District's Funded Status

Category	2020	2021	2022	2023	TREND
Market Value of Assets	\$ 1,276,094	\$ 1,603,274	\$ 981,979	\$ 1,068,800	-16.2%
Accrued Liability	1,708,800	1,875,107	1,421,138	1,537,982	-10.0%
Unfunded Liability	(432,706)	(271,833)	(439,159)	(469,182)	8.4%
...Funded Ratio	74.7%	85.5%	69.1%	69.5%	-6.9%

Source: CalPers Acturial Reports (FY 20 - 23)

SOI & RELATED RECOMMENDATIONS

The following recommendations by RSG call for specific action from Placer LAFCO and/or Auburn Cemetery District's ("District") and pertain to the District's sphere of influence ("SOI") amendments and/or boundary change requests.

1. Placer LAFCO should proceed with expanding the existing sphere of influence for the Auburn Cemetery District. RSG recommends Placer LAFCO designate the District's SOI to largely align with its existing jurisdictional boundary, with the exception of its southwestern SOI boundary, which should be expanded to align with the City of Auburn's city limits, as shown in Figure 8.

This SOI recommendation includes the following tax rate areas ("TRA"): 001-006, 001-007, and 001-009, which currently lie along the northeastern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District and are currently within the City of Auburn city limits, which is almost entirely served by the Auburn Cemetery District. The proposed sphere of influence designation would reflect the logical present and future service boundaries for the Auburn Cemetery District.

However, it should also be noted that because the City of Auburn is in the process of updating its General Plan, its SOI may be amended in the future. Accordingly, the District's SOI could be amended to remain consistent with the City of Auburn's SOI if any changes occur during its next MSR and SOI update.

2. RSG recommends Placer LAFCO proceed with the approval of expanding the Auburn Cemetery District's jurisdictional boundary to include TRA 001-006, 001-007, 001-009 upon receipt of a completed change of organization application. As noted, these TRAs currently lie along the northeastern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District and are currently within the City of Auburn city limits, which is almost entirely served by the Auburn Cemetery District. The Auburn Cemetery District did not identify any challenges associated

with providing cemetery services to these areas. As a result, the Auburn Cemetery District appears to be the most logical service provider to these TRAs.

3. The District's northeastern border is located contiguous to the Foresthill Divide Community Plan area, which is not currently located in any cemetery service providers' jurisdictional boundary. To eliminate uncertainty regarding future service responsibility of the area, RSG recommends that this area be examined in a future MSR and SOI Update to determine the most appropriate service provider for the area.
4. The District is located in close proximity to the Lake of the Pines area, which is a census-designated place located in Nevada County just north of the District's jurisdictional boundary. The Auburn Cemetery District noted that residents of this area share social and economic ties with communities within the Auburn Cemetery District. As a result, RSG recommends that this area be further studied in a future MSR to evaluate long-term service options.
5. There may be a need for shared staffing services between public cemetery districts to cover instances such as illness, vacation, or unforeseen staffing shortages. This can help alleviate service disruptions and provide operational stability for smaller districts that may struggle with maintaining adequate coverage with limited staff. RSG recommends that interested agencies consider entering into shared services agreements with neighboring cemetery districts to address both anticipated and unanticipated staffing needs.
6. District staff identified opportunities for cemetery districts to share accounting services in an effort to achieve cost savings. By jointly contracting for accounting and auditing functions, cemetery districts could improve access to qualified auditors, enhance financial oversight, and potentially achieve cost savings. RSG recommends that interested agencies consider exploring shared accounting services in order to achieve the benefits described above.

7. The District's composite pension funded ratio as of FY 2024 equates to 69.5%, which suggests room for improvement in long-term retirement plan sustainability.¹⁸ While there is no definitive benchmark that exists, RSG recommends the District to consider exploring and/or adopting funding strategies aimed at improving their funded status to ensure the long-term sustainability of their retirement plans.

8. RSG recommends the District continue to track pre-sold burial and niche data separate from current sale information. Understanding the volume of pre-sold plots and niches allows the District to better anticipate future service demands. It can also help the District better forecast future staffing needs, site maintenance, in addition to future resource allocation.

¹⁸ The funded ratio is the percentage of market assets compared to the projected liabilities.

MSR & SOI DETERMINATIONS

Placer County LAFCO is directed to prepare written determinations to address the various governance factors enumerated under Government Code Section 56430 whenever it prepares a municipal service review. These determinations serve as independent statements derived from the information collected, analyzed, and presented in the report by RSG. The purpose of the determinations is to provide an independent assessment of the Auburn Cemetery District's ("District") ability to provide cemetery services to residents within its jurisdictional boundary now and in the near future.

SERVICE PROVISION DETERMINATIONS

1. Population Projections and Growth

RSG determines the District experienced very modest growth during the five-year report period and future growth is expected to be limited over the next five-years through 2029. Additional details regarding the District's population and housing projections are provided below.

- RSG estimates there are approximately 45,087 residents in the District as of 2024.
- RSG estimates the District has added approximately 1,500 new residents since 2020 which translates to an average increase of 76 residents each year.
- RSG separately estimates the District has added approximately 1,038 new housing units since 2010. This new development accounts for an annual increase of 74 new units each year.
- The rate of new housing units compared to the rate of new residents in the District produces a ratio of 1.41 to 1.0, demonstrating a surplus of housing production within the District.
- RSG projects the District resident population will reach 46,606 residents by 2029. This accounts for an annual growth rate of approximately 0.66%.

- The number of housing units in the District is expected to reach 20,933 housing units by 2029. This accounts for an increase of approximately 4.9% from 2024.

2. Disadvantaged Unincorporated Communities in or Contiguous to SOI

Pursuant to Government Code Section 56430(a)(3), Placer LAFCO is not required to prepare determinations pertaining to the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs for any disadvantaged unincorporated communities located within or contiguous to the SOI. However, for transparency purposes, RSG has identified three (3) Disadvantaged Unincorporated Communities ("DUCs") located entirely within the central portion of the District's jurisdictional boundary. Additionally, a portion of a DUC is located along the northeastern portion of the District's boundary. The District is the primary service provider to all three DUCs located within its jurisdictional boundary, in addition to the portion of the DUC located within the District.

3. Present and Planned Capacity of Public Facilities

RSG determines the Auburn Cemetery District has sufficient capacity to meet both the existing and projected service demands over the next five years. The exception is the Old Auburn Cemetery, which has reached its full capacity for traditional burials and is now limited to offering cremation niches only. Despite this limitation, the District is well positioned to continue meeting service needs through the New Auburn Cemetery site, which maintains adequate capacity to serve the community into the foreseeable future. However, the District should continue exploring the addition of a columbarium at its New Auburn Cemetery site to accommodate future demand for cremation niches since the site only has fourteen available cremation niches. Additional details are provided below:

- The District's two cemetery sites - the Old Auburn Cemetery and New Auburn Cemetery - offer both burial plots and cremation niches, providing interment and inurnment services to eligible residents.

- The District provides regular landscaping services to both of its cemetery sites, including general maintenance needs such as mowing, weeding, etc. Other maintenance needs are addressed on an as-needed basis.
- The District's Old Auburn Cemetery has reached full capacity with all of its 12,000 burial plots in use. The Old Auburn Cemetery also has a total of 60 cremation niches with over 80.0% - or 48 niches - available for future purchase.
- The District's New Auburn Cemetery has a total of 13,200 burial plots with approximately 6.5% - or 855 burial plots - available for future purchase. The site also has a total of 216 cremation niches in which only 6.5% - or 14 niches - are available for future purchase.
- The District intends to update its main office and potentially develop an outdoor pavilion to host special services and funerals at its New Auburn Cemetery in the near future. Additionally, the District is looking to install a new columbarium at the site to accommodate additional cremation niches.
- The District has experienced a moderate increase in demands for cemetery services and related infrastructure from 2020 to 2024.
- With the exception of the year 2024, the Auburn Cemetery District has not separately tracked pre-sold burial plots from sale information. In 2024, the District pre-sold 27 burial plots for casket burials, 15 burial plots for cremation burials, and 12 cremation niches.
- The Auburn Cemetery District's cemetery sites consist of a mix of developed and undeveloped land. The District's Old Auburn Cemetery is fully developed with no land available for future development or site expansion. The District's New Auburn Cemetery has 13 acres available for future development. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at its New Auburn Cemetery to accommodate existing and projected service demands.

4. Financial Ability to Provide Services

Auburn has the financial ability to provide cemetery services to its existing and future ratepayers and did not demonstrate any notable fiscal stress during the report period.

- Auburn experienced an overall increase of 24.9% in its audited net position during the four-year report period from \$3.8 million to \$4.7 million.
- The District's property tax allocation (0.06%) is low compared to other cemetery districts in the County (0.14%). The District may consider reducing its ongoing expenditures given these funding constraints and/or increase its recurring revenues. This could be achieved by implementing a shared General Manager service model with neighboring cemetery districts, such as the Colfax Cemetery District, which would allow management costs to be shared across multiple agencies and therefore may result in cost savings for the District.
- Auburn's total expenses decreased by 9.6% over the report period. This amount is significantly lower than the corresponding 32.8% increase in total revenues.
- Auburn's combined funded ratio for pension obligations with CALPERS at the end of the report period finished at 69.5% and is considered average to below-average. This ratio also decreased by 6.9% over the report period.

5. Opportunities for Shared Facilities

There were several existing and potential opportunities for shared facilities or services identified as part of this MSR. Additional details can be found below.

- There may be a need for shared staffing services between public cemetery districts to cover instances such as illness, vacation, or unforeseen staffing shortages. This can help alleviate service disruptions and provide operational stability for smaller districts that may struggle with maintaining adequate coverage with limited staff. RSG recommends that interested agencies consider entering into shared services

agreements with neighboring cemetery districts to address both anticipated and unanticipated staffing needs.

- District staff identified opportunities for cemetery districts to share accounting services in an effort to achieve cost savings. By jointly contracting for accounting and auditing functions, cemetery districts could improve access to qualified auditors, enhance financial oversight, and potentially achieve cost savings. RSG recommends that interested agencies consider exploring shared accounting services in order to achieve the benefits described above.
- The District may consider implementing a shared General Manager service model with neighboring cemetery districts, such as the Colfax Cemetery District, which would allow management costs to be shared across multiple agencies and therefore may result in cost savings for the District.

6. Accountability for Community Service Needs

The District has a detailed and transparent website offering in-depth information pertaining to Board Meetings, financial documents, District activities and services. The District is governed by responsive officials as illustrated by their regularly scheduled Board meetings, timely posting of agendas and meeting minutes online, and employing professional staff to manage the day-to-day operations and business. These measurable actions have created trust with constituents and have helped ensure their ongoing financial investments via taxes, assessments and user charges are warranted.

The District also recommended several governance best practices currently utilized by the District, including structured Board member training and the use of informational resources offered by the California Association of Public Cemeteries ("CPAC") and the Public Cemetery Alliance ("PCA").

6. Any Other Matter Related to Effective or Efficient Service Delivery, as required by LAFCO Policy

Other matters related to effective or efficient service delivery as required by LAFCO policy were not identified.

SPHERE OF INFLUENCE DETERMINATIONS

1. Present and Planned Land Uses

Lands within Auburn Cemetery District's sphere of influence primarily consists of single-family residential uses, which make up over 50.0% of land uses in the District. The remaining land uses in the District's sphere of influence include vacant, institutional, and agricultural uses. No other major planned developments in the District were identified as part of this MSR. The proposed sphere of influence supports the present and planned land uses of the District.

2. Present and Probable Need for Public Facilities and Services

The proposed expanded sphere of influence demarks the District's current and/or probable future boundary and service area. The proposed sphere of influence supports these present and probable service needs.

3. Present Capacity and Adequacy of Public Facilities

The Auburn Cemetery District has sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to its residents now and in the future. The comprehensive review of the District capacity and demands in this report supports these claims.

4. Presence of Social or Economic Communities of Interest

The District's proposed expanded sphere of influence appropriately reflects the existing and relevant social and economic communities of interests.

5. Present and Probable Need for Cemetery Services of any Disadvantaged Unincorporated Communities (“DUCs”)

Pursuant to Government Code Section 56425(e)(5), Placer LAFCO is not required to prepare determinations pertaining to the present and probable need for cemetery services and related public facilities of any disadvantaged unincorporated communities. However, for transparency purposes, RSG has identified three (3) DUCs located within the central portion of Auburn's jurisdictional boundary. Additionally, a portion of a DUC is located along the northeastern portion of the District's boundary. The District is the primary service provider to all three DUCs located within its jurisdictional boundary, in addition to the portion of the DUC located within the District. The present capacity of cemetery services is sufficient to provide services to these DUCs and there is no anticipated need for additional infrastructure to service these areas.

SERVICE REVIEW – COLFAX CEMETERY DISTRICT

The Colfax Cemetery District (“Colfax” or “District”) is an independent special district formed in May 1917 in northeast Placer County. The District’s earliest burials date back to 1850 with Dan Bayless who was the first person to be buried as what would be known as the Colfax Cemetery District.¹⁹ The District currently owns and operates three (3) cemetery sites; Colfax Cemetery, Colfax Indian Cemetery and Weimar Cemetery. The Colfax Indian Cemetery joined the District in 1963²⁰, whereas the Weimar Cemetery was originally part of the Weimar Joint Sanatorium for tuberculosis patients until around 1972 before transitioning into a cemetery.²¹ Colfax’s jurisdictional boundary encompasses 39.5 square miles with mostly Residential and Vacant land use.



A three-member Board of Trustees provides Colfax’s governance with members appointed by the Board of Supervisors and serve 4-year terms. Colfax Cemetery District is currently authorized to provide a number of services – including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons – as allowed under the Cemetery District Principal Act of 1909.

RSG estimates the resident population within Colfax Cemetery as of 2024 to be 9,189. The total number of housing units at the end of the report period (2024) is 4,006. Separately, the median household income among residents within the District is \$92,580 based on the

¹⁹ “Local Cemeteries.” Colfax Area Historical Society (CAHS) and Colfax Heritage Museum (CHM), July 28, 2023. <https://colfaxhistory.org/local-cemeteries>.

²⁰ Placer County Grand Jury 2023-2024 Final Report

²¹ “1. History of the Weimar Joint Sanatorium.” The Weimar Joint Sanatorium and Cemetery Book by Robin Yonash, October 2012. <https://genealogytrails.com/cal/placer/Cemeteries/weimarhistorybook.html>.

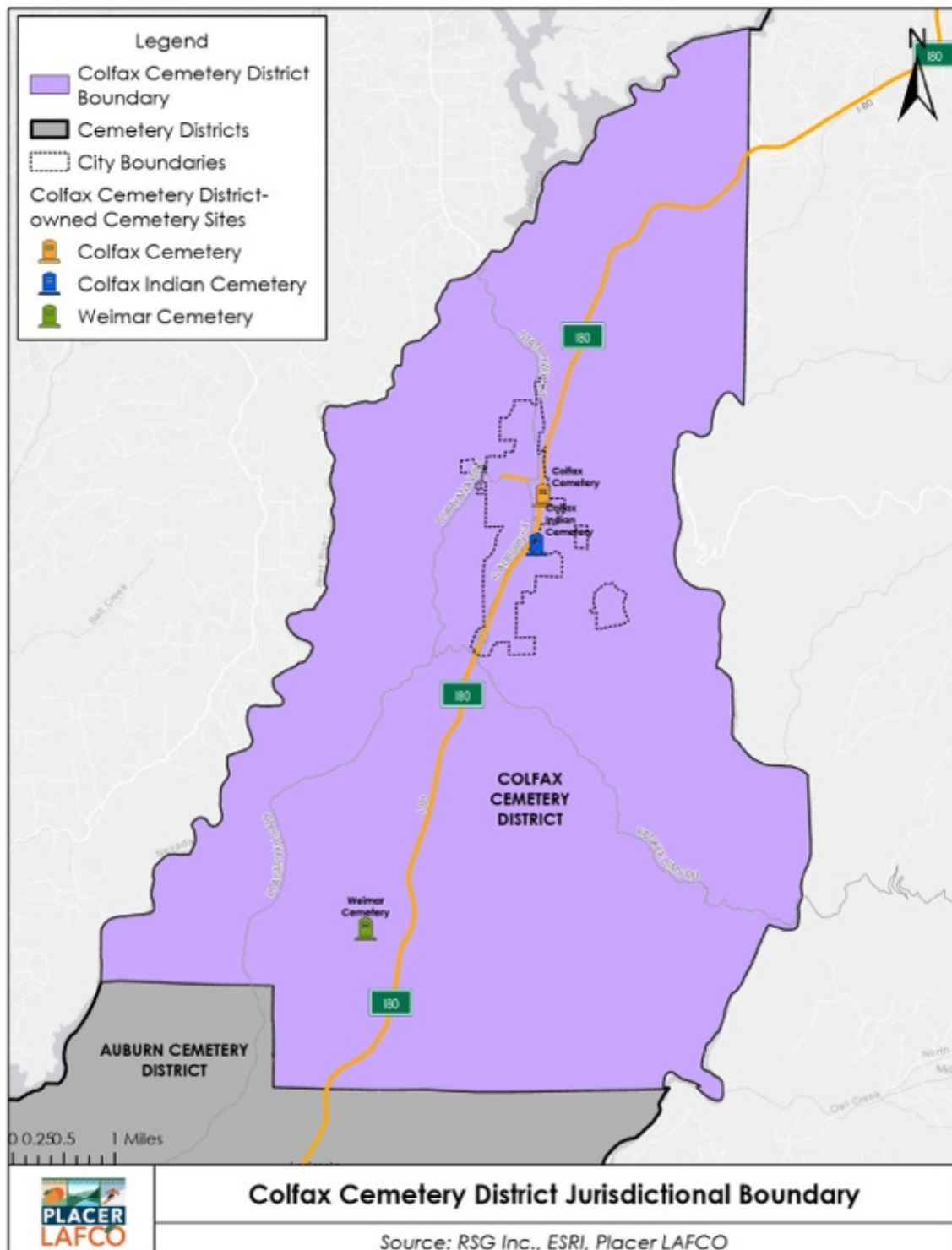
current five-year average. In terms of finances, Colfax's total expenses at the end of FY 2023 totaled \$207,774 with a net income of \$35,964.

JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

Colfax's Cemetery District's ("Colfax" or "District") current jurisdictional boundary spans approximately 39.5 square miles. Colfax current does not have an adopted sphere of influence ("SOI") designation.

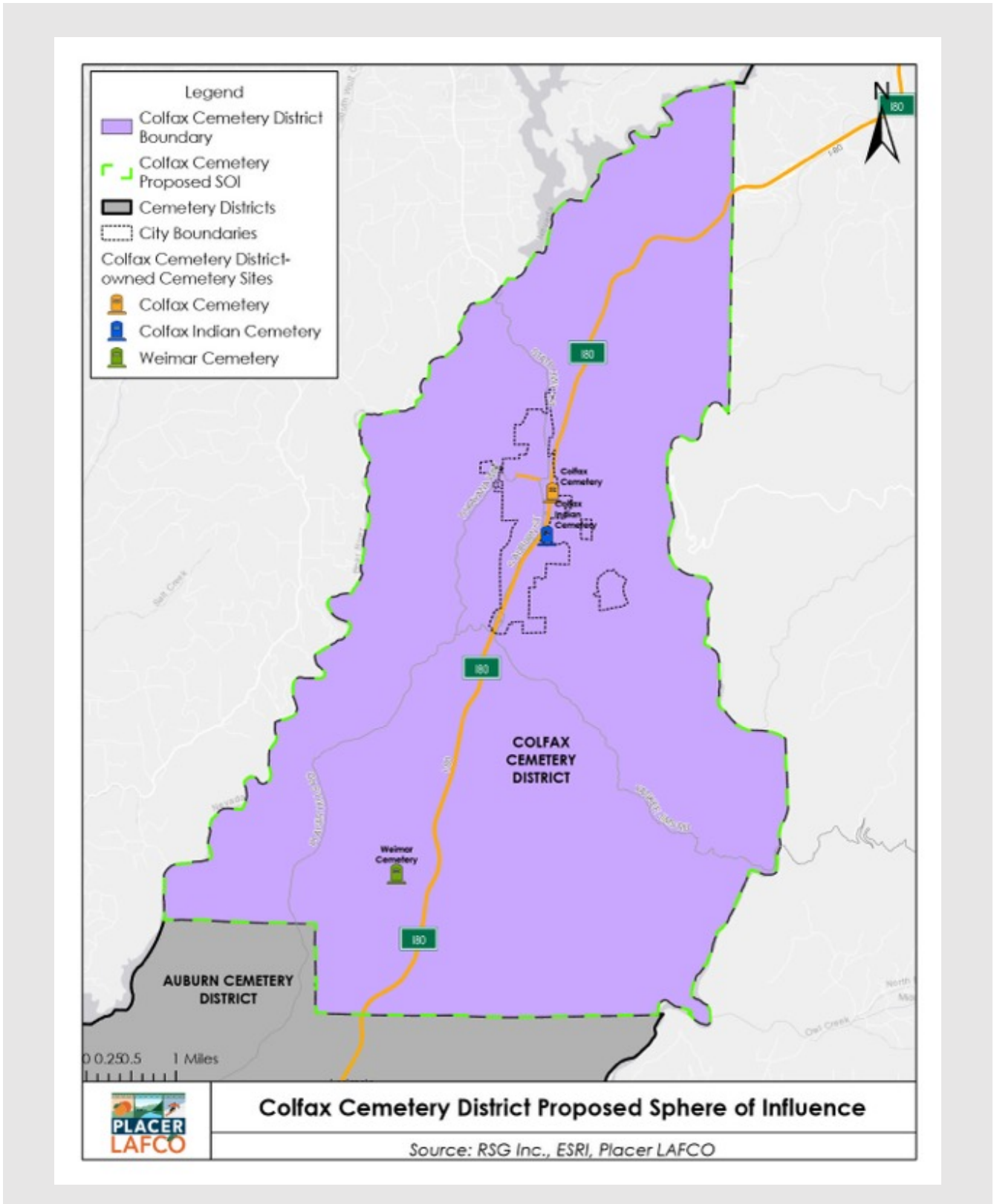
Colfax jurisdictional boundary consists of 4,514 parcels that are divided between 929 incorporated parcels and 3,585 unincorporated parcels. The majority of parcels – or 79.4% - are unincorporated and lie within the communities of Weimar and Applegate. The remaining parcels are incorporated and lie within the City of Colfax. As of FY 2024, the total assessed value (secured and unsecured) within Colfax is approximately \$1.4 billion, a per capita value of approximately \$157,451 based on the current resident population of 9,189. Figure 31 presents Colfax's jurisdictional boundary.

Figure 31: Colfax Cemetery District's Jurisdictional Boundary



As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for Colfax Cemetery District. Given the District does not currently have a designated SOI, RSG is proposing the Colfax Cemetery District's SOI be designated as coterminous with its existing jurisdictional boundary, as shown in Figure 32 below. The proposed sphere would reflect the logical present and future service boundaries for the Colfax Cemetery District.

Figure 32: Colfax Cemetery District's Proposed SOI



DEMOGRAPHICS

POPULATION & HOUSING

Colfax Cemetery District's ("Colfax" or "District") total current resident population within its jurisdictional boundary is estimated at 9,189 as of 2024. This amount represents 2.2% of the countywide population total. The estimated resident population in Colfax has risen overall by 1.8% - or 163 residents - since 2010, demonstrating an upward trend.²² More recently, Colfax has decreased by approximately 17 residents each year over the last four years, from 9,258 in 2020 to 9,189 in 2024. The current resident population produces a population density of 0.4 residents per acre and underlies the overall rural characteristic of the District's jurisdictional boundary. The Colfax Cemetery District primarily consists of single-family residential uses, which make up over 43.0% of land uses in the District. The remaining land uses in the District include vacant, agricultural and institutional uses.

According to ESRI Business Analyst, the District's population is expected to grow by approximately 0.6% annually over the next five years reaching 9,451 residents by 2029 and reflects an overall increase of 262 residents.²³ This growth is slightly lower than the anticipated annual population growth countywide, which is expected to grow at 1.0% annually, reaching 447,356 residents by 2029. Figure 33 summarizes Colfax's and the County's past, present, and future population growth.

Figure 33: Colfax Cemetery District's Resident Population

Resident Population	2010 Estimate	2020 Estimate	2024 Estimate	2029 Projection	Annual Change (2010-2020)	Annual Change (2024-2029)
Colfax Cemetery District	9,026	9,258	9,189	9,451	0.25%	0.56%
Placer County	348,432	404,739	426,571	447,356	1.51%	0.96%

Source: ESRI Business Analyst

²² Source: ESRI Business Analyst

²³ ESRI Business Analyst ("ESRI") is a geographic information system ("GIS") platform that provides demographic, economic, and market data. ESRI's population estimates and projections are modeled at the census block group level using U.S. Census Bureau data and ESRI's proprietary demographic modeling of births, deaths, migration patterns, and local development activity.

An estimated 4,006 housing units are within Colfax's boundary as of 2024. This amount accounts for an overall increase of 11 units – or 0.3% - since 2010 for a change of less than 1 housing unit per year. This creates a ratio of 14.8 housing units for every new resident. Furthermore, it is expected that the District's total number of housing units will reach 4,188 by 2029, accounting for an estimated 4.5% increase.

Of the total number of current housing units in Colfax, approximately 70.2% are owner-occupied. The remainder of housing units are divided between 22.5% being renter-occupied and 7.2% being vacant. The average household size in Colfax for 2024 was 2.4. This is a decrease in average household size of 1.2% since 2010, when the average household size was 2.5. Figure 34 includes additional details regarding the District's housing characteristics.

Figure 34: Colfax Cemetery District's Housing Characteristics

Housing Characteristics	Colfax Cemetery District	Placer County
2010 Housing Units	3,995	152,648
2024 Housing Units	4,006	183,657
	% Change (2010-2024)	20.3%
2029 Housing Units	4,188	193,757
	% Change (2024-2029)	5.5%
Percentage of Owner-Occupied Units	70.2%	64.3%
Percentage of Renter-Occupied Units	22.5%	23.4%
Vacancy Rate	7.2%	7.2%
2010 Average Household Size	2.46	2.60
2024 Average Household Size	2.43	2.62
2029 Average Household Size	2.60	2.60

Source: ESRI Business Analyst

AGE DISTRIBUTION & INCOME

Compared to the County as a whole, the population of the Colfax Cemetery District's service area has been relatively older. The median age of residents in the District is 47.6 years and reflects an increase in median age of 3.4% from 46.0 in 2010. The current median age in the District remains slightly lower than the countywide median age of 42.8 demonstrating an older resident population.

Similarly, 97.2% of residents within the prime working age group (between the ages of 25-64) are employed while the remaining 2.8% are unemployed, reflecting a stable workforce within the District's jurisdictional boundary.²⁴ Additional details regarding the District's age distribution and employment rates are provided in Figure 35.

Figure 35: Colfax Cemetery District's Age Distribution

Age Distribution	Colfax Cemetery District	Placer County
2010 Median Age	46.0	40.3
2024 Median Age	47.6	42.8
	% Change (2010-2024)	5.8%
2024 Employment Levels (Age 25-64)	97.2%	96.4%
2024 Unemployment Levels (Age 25-64)	2.8%	3.6%

Source: ESRI Business Analyst

The median household income of Colfax is \$92,580, approximately 17.5% lower than the County's median household income of \$112,164. This amount confirms households in the District are receiving moderately less pay over the reporting period compared to the county as whole. Colfax has a poverty level rate of 8.1%, which is approximately 0.7% higher than the County's poverty level rate of 7.4% suggesting residents within Colfax may have a similar standard of living and access to resources when compared to residents countywide.²⁵

There is one Disadvantaged Unincorporated Community (DUC) located in the central portion of the District's jurisdictional boundary.²⁶ The District is the primary cemetery service provider to this DUC. A DUC is defined as any unincorporated area wherein the

²⁴ The prime working age group does not include individuals between the ages of 16-25 nor 65 and above given residents within these age groups are typically in school or nearing/in retirement.

²⁵ Federal poverty levels are determined annually by the U.S. Census Bureau which uses a set of money income thresholds that vary by family size and composition to determine who is in poverty.

²⁶ DUCs are identified using census tract-level data, which does not always align with incorporated city limits. As a result, there is overlap between this DUC and the City of Colfax.

median household income is less than \$76,417.²⁷ Figure 35 provides an overview of income characteristics in the Colfax and County.

Figure 36 provides an overview of income characteristics in the Colfax and County.

Figure 36: Colfax Cemetery District's Income Characteristics

Income Characteristics	Colfax Cemetery District	Placer County
2024 Median Household Income	\$92,580	\$112,164
2024 Median Household Income Per Capita	\$48,502	\$58,700
Poverty Level (2018-2022)	8.1%	7.4%

Source: ESRI Business Analyst

GOVERNANCE AND STAFFING

The Colfax Cemetery District ("Colfax" or "District") operates as an independent special district under the Public Cemetery District Act of 1909 and codified under Health and Safety Code 9000 et. seq. This principal act empowers cemetery districts to provide a range of municipal services upon approval by LAFCOs - including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons. Colfax is currently authorized by Placer LAFCO to provide cemetery services, including the operation and maintenance of its two public cemetery sites (a) Colfax Cemetery and (b) Colfax Indian Cemetery. Any remaining service functions (i.e., powers) enumerated under the principal act are deemed latent, meaning they are authorized by statute but would need to be formally activated by Placer LAFCO at a noticed public hearing and subject to conducting authority proceedings.

Governance Overview

Colfax is intended to be governed by a three-member Board of Trustees that are appointed by the Placer County Board of Supervisors ("BOS") and each Board Trustee

²⁷ Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

serves a four-year term. Each Board Trustee are public members of the cemetery district. As of December 2025, only one Board seat is filled, while two Board seats have remained vacant since August 2024. The Colfax Board of Trustees seeks to meet quarterly, with the date and time depending on the preference and needs of the Commission. When meetings occur, the Board of Trustees gathers at the City Hall Chambers located at 33 S. Main Street in Colfax.

Based on information conveyed to RSG²⁸, the Board of Trustees do not schedule regular meetings and during 2024, the Board met twice but had to suspend future meetings beginning in August 2024 due to a lack of quorum. Since then, the District has been unable to raise District fees and has also relied on the Placer County Auditor Controller's Office to approve the District's annual budget given the absence of a regular Board. This raises concerns regarding District transparency, accountability, and its overall capacity to effectively manage key operational and financial responsibilities.

According to the District, the Placer County Board of Supervisors will appoint two members to the District Board at the Board of Supervisors' meeting on December 9, 2025 meeting pursuant to Government Code Section 1780 (h) (1). Government Code Section 1780 (h) (1) provides that if the number of members of a district board falls below a quorum, then at the request of the district secretary or a remaining member of the district board, the board of supervisors shall promptly appoint a person to fill the vacancy. The District expects to hold a regular Board meeting in January 2026.

Governance Compliance Concerns

Pursuant to Government Code 9209 of the Cemetery District Principal Act, the Board of Trustees is required to meet at least once every three months. This translates to a minimum of four times per year. Therefore, based on the information noted above, Colfax has not met this requirement.

²⁸ Colfax provided RSG copies of the two meeting minutes from 2024 which confirmed meetings were suspended due to a lack of quorum.

Senate Bill 938 ("SB 938") amended the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("CKH") to authorize LAFCOs to initiate the dissolution of special districts under specific conditions, as outlined in Government Code Section 56375.1. Specifically, LAFCOs may consider dissolution if a district has failed to meet the minimum number of times required in its principal act in the prior calendar year and has taken no action to remediate the failures to ensure future meetings are conducted on a timely basis.

While the Colfax Cemetery District and Placer County Board of Supervisors have been actively working to fill the Board seat vacancies to ensure meetings can be conducted by establishing a quorum, as noted through the pending appointment of two Board Members in December 2025, these issues raise broader concerns regarding the District's ability to effectively and transparently carry out its responsibilities. Specifically, given the length of time since the District's last regular Board meeting, there are significant concerns about the District's ability to maintain effective governance structures, including its capacity to fill future Board vacancies, conduct required business, and effectively manage and oversee District operations.

Given these governance concerns, RSG recommends Colfax take all necessary steps to appoint or elect sufficient Board members to achieve quorum within one calendar year from the date of this service review. Additionally, it is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure the District has made measurable progress towards re-establishing quorum and conducting regular board meetings in accordance with its principal act.

Additionally, pursuant to Government Code Section 53087.8, every independent special district is required to maintain a website that includes district contact information, meeting agendas, state-mandated financial transaction and compensation reports, and a report of the District's enterprise systems. At the time of this report, the District does not maintain an active website.

However, pursuant to Government Code Section 53087.8 (b), an independent special district may be exempt from this requirement if, by majority vote at a regular meeting, its governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website. According to the District, the District is eligible for this waiver but has been unable to adopt a resolution due its Board of Trustees' lack of quorum. Therefore, it appears that the District is out of compliance with this statutory requirement, raising additional concerns regarding the District's transparency, accessibility, and accountability to the constituents it serves. If eligible, RSG recommends the District adopt a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website at its next regular Board meeting once quorum is established in early 2026.

Staffing

The District does not have a District Manager; however, the District appointed a Director of Operations - Craig Ballenger – in FY 2025 to oversee the day-to-day operational activities of the District, including correspondence with the public. The District's sole active Board Member – Nancy Hagman - also serves as the District's Executive Secretary and provides administrative support to the Board by preparing Board meeting agendas and minutes.

Mr. Ballenger retired on December 31, 2025, which raises additional uncertainty regarding the future operational oversight of the District. Since Mr. Ballenger is responsible for responding to public inquiries, the District will likely have limited capacity to provide information or assistance to the public in Mr. Ballenger's absence if the position is not filled promptly. Mr. Ballenger cemetery burial plot maps are also not readily accessible outside of Mr. Ballenger's records, presenting additional challenges to ensuring transparent and accessible service delivery for District residents.

Placer LAFCO staff have also reported receiving complaints from residents located within the District boundary who stated that they were unable to get into contact with the District to receive cemetery services, highlighting existing capacity constraints that will

likely be exacerbated once Mr. Ballenger retires. While Ms. Hagman indicated that the District has two pending applications for the Interim Director of Operations position, the District's ability to transition responsibilities, ensure adequate records accessibility, and establish reliable responsiveness to public inquiries will depend on successfully filling Mr. Ballenger's role and establishing consistent operational oversight.

Ms. Hagman will also be retiring at the conclusion of the fiscal year on June 30, 2025. Given Ms. Hagman's fourteen years of experience on the Board and her role serving as the District's sole active Board member for over a year, her departure further emphasizes the importance of establishing a stable governance structure for the District and ensuring continuity of oversight.

Therefore, given these upcoming changes, it is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure that both positions have been filled and that the District has continued adequate operational oversight. During this time, both the District and LAFCO may consider alternative governance structures for the District, such as entering into a professional services agreement with a neighboring public or private cemetery district for a shared General Manager position. The Auburn Cemetery District is the closest public cemetery to the District and therefore may be a viable option to consider. The District is also located near several private cemeteries – as detailed in Appendix 2 - that may also be able to provide contracted support. It is recommended that the District initiate conversations with both nearby public and private cemetery service providers to determine financial feasibility, operational capacity, and potential models for contracted oversight.

MUNICIPAL SERVICES PROVIDED

The Colfax Cemetery District's ("Colfax" or "District") cemetery service operations were established in 1935. As granted under Health and Safety Code 9040, the District is authorized to own, operate, and maintain cemeteries and provide interment services within its boundaries.

The District currently provides cemetery services within its 40 square mile jurisdictional boundary, which includes the City of Colfax and the unincorporated communities of Weimar, Applegate, Clipper Gap, and a portion of Meadow Vista. The District's cemetery services include interment and inurnment services. The District operates three (3) cemetery sites, including the Colfax Cemetery, Colfax Indian Cemetery, and Weimar Cemetery, that span a total of approximately 18 acres. The Colfax Cemetery and Colfax Indian Cemetery offer burial plots for casket burials and cremation burials to eligible residents. The Weimar Cemetery does not actively offer any cemetery services to residents within the District. Figure 37 below provides an overview of each site.

Figure 37: Colfax Cemetery District's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Colfax Cemetery	180 North Canyon Way, Colfax, CA	10.5	Interment, inurnment
Colfax Indian Cemetery	65 Iowa Hill Rd, Iowa Hill, CA	0.3	Interment, inurnment
Weimar Cemetery	599 Academy Rd, Colfax, CA	6.6	None

Source: Colfax Cemetery District

The District provides regular landscaping services to its Colfax Cemetery, including general maintenance needs such as mowing, weeding, etc. The District's Colfax Indian Cemetery is maintained by volunteers in the community. Additionally, upon Weimar Cemetery's incorporation into the District, the District did not receive funding for maintenance of the cemetery site, such as endowment fees for burial rights sold, given the age of the cemetery site. Despite this, the District still provides periodic maintenance to the site. Additional site details can be found below:

- The Colfax Cemetery is located at 180 North Canyon Way in Colfax, CA. The site consists of approximately 11 acres and is well-maintained according to District staff. The site's only facility includes a storage garage.
- The Colfax Indian Cemetery is located at 65 Iowa Hill Road in Iowa Hill, CA. The site consists of approximately 0.33 acres. Cemetery services at the site are performed

by members of the Native American community and are only offered to members of the Native American community. The site is maintained by Tribal volunteers. The site also has a separate committee established by the Native American community to partially oversee the site, in addition to the District's Board of Trustees. The District maintains a separate insurance policy for the site, given that burials are performed in accordance with Native American traditions. There are no facilities located on the site.

- The Weimar Sanatorium Cemetery is located within unincorporated Placer County towards the southern perimeter of the District's jurisdictional boundary at 599 Academy Road in Colfax, CA. The site consists of approximately 7 acres. The site was originally a part of the Weimar Joint Sanatorium, which was formed in 1919 to treat tuberculosis patients who were unable to pay for private treatment. According to District staff, the Weimar Joint Sanatorium was originally owned by fifteen (15) northern California counties, but the cemetery site portion was transferred to the District in 1977. District staff noted that the District became newly aware of the transfer in 2011 when District staff came across the notice of transfer.²⁹

District staff noted concerns with fire hazards at the site due to the District's lack of ability to maintain the site given the site was transferred to the District with no maintenance funding. In June 2025, CAL FIRE confirmed:

"The presence of significant fire hazards at the cemetery site, including extensive overgrown brush covering tombstones, numerous downed trees contributing to heavy ladder fuels, and dense stands of dead manzanita throughout the area. According to CAL FIRE, these conditions present a wildfire risk, particularly with the current dry weather and immediate mitigation efforts such as brush clearance, removal of dry vegetation, and fuel load reduction are strongly recommended to reduce the potential for rapid fire spread and to protect nearby property."

²⁹ The notice of transfer is included as Appendix 1 for reference.

According to the District, the District has since engaged the Veterans of Foreign Wars organization to assist with brush clearance at the site; however, the District is currently in need of a large dumpster to dispose of the brush or a fire engine to provide an adequate water source to controlled burns at the site. The District has begun to coordinate with the Placer County Fire Department to coordinate the use of one of the Department's fire engines for this purpose.

DISTRICT FEES

The District's cemetery service fees were last updated January 1, 2020. As mentioned previously, due to the District's lack of quorum since August 2024, the District has been unable to update fees in the absence of a seated board. According to the District, the District reviews its fees annually by comparing its existing fees to comparable cemetery district fees published by the Public Cemetery Association of California.

As allowed under Health and Safety Code 9065(b), the District charges an endowment care fee for each interment right sold. The District's endowment care fees are as follows: \$900 for in-district casket burials, \$1,900 for out-of-district casket burials, \$400 for in-district cremation burials, and \$600 for out-of-district cremation burials.

EXISTING CEMETERY DEMANDS AND CAPACITY

The Colfax and Colfax Indian Cemeteries offer burial plots to eligible residents, including both interment and inurnment services for casket and cremation burials. As mentioned previously, the District's Weimar Sanatorium Cemetery does not actively offer any cemetery services; however, it previously offered burial plots. While it is unknown how many burial plots are present at the Colfax Indian Cemetery, the District's Colfax Cemetery and Weimar Cemetery have a combined total of 6,400 burial plots, with over 78.1% in the Colfax Cemetery and 21.9% at the Weimar Sanatorium Cemetery. None of the District's cemetery sites offer cremation niches.

The District's Colfax Cemetery is at approximately 80.0% capacity with 4,000 of its burial plots in use. The remaining 20.0% - or approximately 1,000 burial plots – are available for future purchase. The District's Weimar Sanatorium Cemetery is at full capacity with all of its 1,400 burial plots in use. As a result, no burial plots are available for purchase at this site. Figure 38 below provides a summary of the burial plots available at each site.

Figure 38: Colfax Cemetery District's Existing Capacity

Site Name	Total Burial Plots	Available Burial Plots
Colfax Cemetery	5,000	1,000
Colfax Indian Cemetery	Unknown	Unknown
Weimar Sanatorium Cemetery	1,400	0
Total	6,400	1,000

Source: Colfax Cemetery District

Existing Demands

Cemetery service demands are primarily influenced by population trends, including overall population growth and aging demographics. The District has experienced a slight increase in demand for cemetery services and related infrastructure from 2020 to 2024. The number of casket burials decreased by one, however, cremation burials increased by 3.

The District performed an average of 11 casket burials during the five-year report period for its Colfax Cemetery site. RSG was unable to confirm the yearly casket burials performed at the Colfax Indian Cemetery, given that the Native American community performs these services in accordance with Native American tradition. The Weimar Sanatorium Cemetery has not completed any casket burials in the last five years.

In 2022, the District recorded its highest number of casket burials at the Colfax Cemetery, in which the District completed a total of fifteen (15) casket burials. The District has experienced an overall decrease of 1 - or 8.3% - in casket burials between 2020 to 2024

based on information available from the Colfax Cemetery. Figure 39 provides an overview of the District's casket burial demands from 2020 to 2024.

Figure 39: Colfax Cemetery District's Casket Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Colfax Cemetery	12	6	15	11	11	11	-8.3%
Colfax Indian Cemetery	Unknown	Unknown	Unknown	Unknown	Unknown	N/A	N/A
Weimar Cemetery	0	0	0	0	0	0	0.0%
Total	12	6	15	11	11	11	-8.3%

Note: N/A refers to Not Applicable.
Source: Colfax Cemetery District

The District performed an average of 18 cremation burials across the report period at its Colfax Cemetery site as shown in Figure 39 below. The number of yearly cremation burials at the Colfax Indian Cemetery are unknown given that burial services are provided by the Native American community in accordance with Native American traditions. Meanwhile, the District's third cemetery, the Weimar Sanatorium Cemetery, has not had any cremation burials recorded in the last five years.

The District recorded the highest number of cremation burials in the years 2022 through 2024, in which the District performed 20 cremation burials each year at its Colfax Cemetery site. The District has experienced an overall increase of 3 or 17.6% cremation burials between 2020 and 2024 at its Colfax Cemetery site. Figure 40 provides an overview of the District's cremation burial demands from 2020 to 2024.

Figure 40: Colfax Cemetery District's Cremation Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Colfax Cemetery	17	13	20	20	20	18	17.6%
Colfax Indian Cemetery	Unknown	Unknown	Unknown	Unknown	Unknown	N/A	N/A
Weimar Sanatorium Cemetery	0	0	0	0	0	0	0.0%
Total	17	13	20	20	20	18	17.6%

Note: N/A refers to Not Applicable.
Source: Colfax Cemetery District

The Colfax Cemetery District also provides excavation services to the Gold Run Cemetery located in the unincorporated community of Gold Run, a County-owned and maintained cemetery site located in the northeastern portion of Placer County, according to the

Gold Run Cemetery Committee bylaws. However, due to the Colfax Cemetery District's limited staffing capacity, the frequency of these services is unknown at this time.

Pre-Sold Plots and Niches

The Colfax Cemetery District also offers pre-sold burial plots, allowing eligible residents to make advanced arrangements for interment services. The District combines pre-sold burial plots with pre-sold cremation plot data, given that many residents have not made the decision between full burial or cremains, according to District staff. As shown in Figure 41, the District pre-sold an average of 11 burial plots at its Colfax Cemetery across the report period. This is approximately 57.1% - or 4 burial plots - higher than the District's 7 burial plots that were sold in 2024.

Figure 41: Colfax Cemetery District's Pre-Sold Burial Plots (2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Colfax Cemetery	7	16	4	20	7	11	0.0%
Colfax Indian Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Weimar Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	7	16	4	20	7	11	0.0%

Note: N/A refers to Not Applicable.
Source: Colfax Cemetery District

FUTURE CEMETERY SERVICE DEMANDS AND CAPACITY

The Colfax Cemetery District's cemetery sites consist of a mix of developed and undeveloped land. The District's cemetery sites have a combined total of 14 developed acres with 71.8% at the Colfax Cemetery, 2.4% at the Colfax Indian Cemetery, and the remaining 25.8% of developed land at the Weimar Sanatorium Cemetery. Figure 42 below provides an overview of the District's land distribution by acreage.

Figure 42: Colfax Cemetery District's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Colfax Cemetery	10.0	5.0
Colfax Indian Cemetery	0.3	0.0
Weimar Sanatorium Cemetery	3.6	3.0
Total	13.9	8.0

Source: Colfax Cemetery District

District staff noted that the District's Colfax Cemetery has approximately 2.4 acres potentially available for future site expansion.

Projected Demands

Placer County residents have a relatively high life expectancy averaging approximately 81.8 years.³⁰ While this reflects favorable health and longevity trends, many individuals often begin planning for end-of-life-services, including burial and/or cremation arrangements, well before reaching their final years, typically starting in their seventies when mortality rates begin to increase.

Within Placer County, an estimated 15.6% of residents are aged 70 years or older. By comparison, the Colfax Cemetery District's serves an area with a slightly higher concentration of older adults - approximately 17.6% - falling within this age group. This demographic concentration suggests the District is currently serving a population with elevated potential demand for cemetery services.

Furthermore, the percentage of residents aged 70 years or older in the District is expected to increase from 1,619 residents in 2024 to 1,956 in 2029, representing an increase of approximately 20.8%.³¹ This upward trend reflects both the natural aging and possible in-migration of retirees and suggests a likely increase in the demand for cemetery services over the next five years.

³⁰ Source: Be Well Placer Community Dashboard, 2019-2021

³¹ Source: ESRI Business Analyst



Based on historical demand and available site capacity, RSG determines the Colfax Cemetery District has sufficient capacity to meet both the existing and projected service demands over the next five years at its Colfax Cemetery site. However, it should be noted that the Colfax Indian Cemetery only provides cemetery services to eligible members of the Native American community, while the Weimar Sanatorium Cemetery does not provide cemetery services to residents. Despite these limitations, the District has adequate physical capacity to continue meeting service needs through the Colfax Cemetery site into the foreseeable future.

However, mentioned previously, the District is currently facing several governance and staffing challenges that may threaten the near- and long-term delivery of cemetery services within the District's boundary. To ensure the District has continued adequate operational oversight, it is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure that the District made measurable progress towards re-establishing quorum, conducting regular board meetings in accordance with its principal act, in addition to filling the District's Director of Operations role and upcoming Board vacancy beginning on July 1, 2026. This will promote service continuity and ensure that District residents are able to access the physical space available at the Colfax Cemetery site.

FISCAL HEALTH

The following sections assess the fiscal health of the Colfax Cemetery District ("Colfax" or "District"), including its revenue sources and major expenditures for the reporting period of FY 2020 through FY 2024. However, it should be noted RSG was only able to obtain copies of the District's draft five year audit for the report period. According to District staff and the Placer County Auditor-Controller's Office, the District is not required to conduct annual financial audits pursuant to Government Code Section 26909. Under Government Code Section 26909, a special district may request less frequent financial audits with unanimous approval from both its governing board and the County Board of Supervisors.

As of February 2016, the District received approval from its Board and the Placer County Board of Supervisors to submit financial audits once every five years rather than annually. Given the inability to review the District's annual financial reports, RSG relied on financial data from the California State Controller's Office ("SCO") "By the Numbers" database which provides financial data for the District between FY 2020 through FY 2023 and the draft audit for FY 2024. The draft audit lumps the financial data into one column, thereby requiring the data from the California State Controller's Office to analyze year over year changes and the draft audit to analyze the District's net position

REVENUES & EXPENDITURES

Colfax's total average revenues over the last four years of available data totaled \$213,194. The largest single source of the District's revenue is property taxes, which account for \$197,521 - or 81.0% - of all revenues for the District as of FY 2023. The remainder of revenues for the District are derived from investments. At the end of FY 2023, Colfax's total revenues amounted to \$243,738 and reflect an overall increase of \$51,720 – or 26.9% since FY 2020.

With respect to expenditures, the District's total average annual expenses over the last four years of available data totaled \$195,385. The District's costs associated with salaries and wages, which account for nearly one-half – or 46.8% - of the District expenditures, at \$97,378 as of FY 2023.

Colfax's total expenditures at the end of FY 2023 totaled \$207,774 and reflect an overall increase of \$16,852 - or 8.8% since FY 2020. This translates to a per capita cost of \$3.91 based on a resident service population of 9,258 as of 2023.

While the District's experienced moderate growth in revenues between the four fiscal years reviewed, the growth is limited. Similarly, while the District remained in a surplus in every year of available data reviewed – suggesting they receive enough revenues to cover costs – the surplus is insignificant and leaves little room for any unanticipated costs that may arise. However, given the limited financial information made available, a more

accurate assessment of the District's financial capacity would require obtaining additional financial information.

Additional details regarding Colfax Cemetery District's total revenues and expenditures are provided in Figure 43.

Figure 43: Colfax Cemetery District's Historical Cash Flow

	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Revenues	\$ 192,018	\$ 192,230	\$ 224,791	\$ 243,738	N/A	\$ 213,194	26.9%
Total Expenses	190,922	200,520	182,323	207,774	N/A	195,385	8.8%
Net income/(deficit)	\$ 1,096	\$ (8,290)	\$ 42,468	\$ 35,964	N/A	\$ 17,810	3181.4%
Revenues per Capita	\$ 20.74	\$ 20.80	\$ 24.37	\$ 26.48	N/A	\$ 23.10	27.6%
Expenses per Capita	\$ 20.62	\$ 21.70	\$ 19.77	\$ 3.91	N/A	\$ 16.50	-81.1%

Note: N/A refers to Not Available.
Sources: SCO Data (FY 20-23)

PROPERTY TAX

With respect to property tax considerations, the total assessed value (land and structures) within Colfax Cemetery District as of FY 2024, equated to \$1.4 billion. Overall, Colfax received approximately 0.02% of the annual 1.0% of property tax collected in the jurisdictional boundary, resulting in \$197,500 in FY 2023. This equates to approximately 81.0% of the District's total revenue in FY 2023. Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation is very low compared to other cemetery districts in the County. The District receives the second-lowest property tax apportionment among public cemetery districts in Placer County, behind only the Tahoe City Cemetery District.

ASSETS LIABILITIES, & NET POSITION

Colfax's total assets as of FY 2023 totaled \$270,861. This amount is 23.2% higher than the average year-end amount of \$219,847 in total assets documented during the four years of financial data reviewed and reflects an overall upward trajectory. Assets considered current – with the expectation they could be liquidated within one year – account for \$131,169– or 48.4% - of all Colfax's assets for FY 2023; these are largely tied to the District's

cash and investments. Overall, Colfax's total assets have increased by \$83,066 – or 44.2% - over the last four years.

Colfax's total liabilities at the end of FY 2023 totaled \$101,387. This amount is 37.0% higher than the average year-end amount of \$73,983 in total liabilities recorded over the four years and denotes an upward trend. Liabilities classified as current with the expectation they will be due within one year account for \$7,687 – or 7.6% - all of the District's total liabilities for FY 2023. Whereas liabilities considered noncurrent (long-term debts) make up the majority of the District liabilities – or 92.4% - at \$93,700 as of FY 2023. In sum, Colfax's total liabilities have increased by \$27,067 – or 36.4% - over the last four years. This significant increase can be primarily attributed to an insurance claim that covered only a portion of the cost to replace maintenance equipment stolen in a break-in. The following year, a different piece of equipment needed replacement as well.

Figure 44 illustrates the District's total assets and liabilities between FY 2019 and FY 2023.

Figure 44: Colfax Cemetery District's Historical Audited Assets and Liabilities

Colfax CD	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Assets	\$ 187,795	\$ 190,464	\$ 230,269	\$ 270,861	N/A	\$ 219,847	44.2%
Total Liabilities	74,320	86,263	33,963	101,387	N/A	73,983	36.4%

Note: N/A refers to Not Available.
Sources: SCO Data (FY 20- 23)

According to the FY 2024 Five Year audit, the District's net position (or equity) at the end of FY 2024 totaled \$49,182 and represents the difference between the District's total assets and total liabilities. This shows a decrease in the net position of \$132,416 from \$181,598 during the five-year report period.

The unrestricted portion of the District's net position as of FY 2024 equated to \$4,744. This amount represents the accrued portion of the fund balance under Government Accounting Standards Board ("GASB") reporting and is subject only to discretionary designations (commitments and assignments). The District Endowment as of FY 2024 equated to \$142,422 and the District had a non-spendable fund balance of \$1,794.

Figure 45 provides a breakdown of the District's net position based on the District's draft FY 2024 audit.

Figure 45: Colfax Cemetery District's Draft Statement of Net Position

Statement of Net Position	
June 30, 2024	
ASSETS	
Cash and investments, held with Treasury	\$ 157,239
Interest receivable	467
Prepaid costs	1,794
Capital assets (not being depreciated)	27,000
Capital assets (net of accumulated depreciation/amortization)	14,325
Total assets	200,825
DEFERRED OUTFLOWS OF RESOURCES	
Pension-related	57,314
Total deferred outflows of resources	57,314
LIABILITIES	
Accounts payable	5,727
Accrued liabilities	4,793
Noncurrent liabilities:	
Due within one year:	
Compensated absences	500
Legal settlement	20,000
Due in more than one year:	
Net pension liability	104,970
Compensated absences	2,000
Legal settlement	55,000
Total liabilities	192,990
DEFERRED INFLOWS OF RESOURCES	
Pension-related	15,967
Total deferred inflows of resources	15,967
NET POSITION	
Invested in capital assets	41,325
Restricted:	
Endowment	142,442
Unrestricted	(134,585)
Total net position	\$ 49,182

PENSION OBLIGATIONS

The Colfax Cemetery District ("Colfax" or "District") provides a defined pension benefit to its employees through investment risk-pool contracts with the California Public Employee

Retirement System ("CalPERS"). These contracts offer Colfax employees specified retirement benefits based on the date of hire and placement into the classic category. This section of the report provides details regarding Colfax's pension based on actuarial valuations for the District issued by CalPERS annual reporting process and covers information regarding District enrollees, formulas, contributions, and funded status.³²

ENROLLEES & FUNDING FORMULAS

CalPERS annual valuation report issued for FY 2023 identifies 2 total participants enrolled in Colfax's pension program. This amount has remained constant since FY 2020. The total participants are divided between enrollee type and produce a positive active-to-retiree ratio of 2 to 0. A summary of the benefit categories is detailed below, and additional details regarding enrollee information follow in Figure 46.

- Classic employees have start dates before January 1, 2013, and represent all of Colfax's retirement program at 100.0% - or 2 - of total enrollees. These employees receive a defined benefit based on 2.0% at age 60 formula.

Figure 46: Colfax Cemetery District's Enrollee Information

Type	2020	2021	2022	2023	TREND
Active	2	2	2	2	0.0%
Transferred	-	-	-	-	0.0%
Separated	-	-	-	-	0.0%
Retired	-	-	-	-	0.0%
Total	2.0	2.0	2.0	2.0	0.0%
...Active to Retiree Ratio	N/A	N/A	N/A	N/A	N/A

Note: N/A refers to Not Applicable.

Source: CalPers Acturial Reports (FY 20 - 23)

ANNUAL CONTRIBUTIONS

As of June 30, 2024, the District reported a net pension liability of \$104,970 for its proportionate share of its Miscellaneous Plan's net pension liability. The District recognized

³² CalPERS Actuarial Reports for FY 2021 through FY 2023.

a pension debt of \$63,623 however the draft audit did not include annual pension contributions.

FUNDING STATUS

Colfax's total and composite unfunded liability as of FY 2023 equated to \$122,200. This amount covers the classic category and reflects the accrued monies owed to all employees enrolled in the program and not covered by the market value of existing assets. This amount translates to a composite funded ratio of 77.4%; the funded ratio is the percentage of market assets compared to the projected liabilities. This suggests that the District is close to being strongly funded. While there is no definitive benchmark to adhere to for agencies with respect to their funded status, there is room for improvement. Thus, the agency should look to implement funding strategies aimed at achieving and maintaining a higher funded status to ensure the long-term sustainability of their retirement plans. Overall, Colfax's funded ratio has decreased by 2.4% over the last four years of the report period based on the available data published by CalPERS. The monetary value of the corresponding increase in Colfax's pension liabilities is \$130,187. Please see Figure 47 below for additional details.

Figure 47: Colfax Cemetery District's Funded Status

Category	2020	2021	2022	2023	TREND
Market Value of Assets	\$ 325,642	\$ 392,297	\$ 369,220	\$ 418,718	28.6%
Accrued Liability	410,768	438,057	478,434	540,955	31.7%
Unfunded Liability	(85,126)	(45,760)	(109,214)	(122,237)	43.6%
...Funded Ratio	79.3%	89.6%	77.2%	77.4%	-2.4%

Source: CalPers Actuarial Reports (FY 20 - 23)

SOI & RELATED RECOMMENDATIONS

The following recommendations by RSG call for specific action from Placer LAFCO and/or the Colfax Cemetery District ("District") and pertain to the District's sphere of influence ("SOI") amendments and/or boundary change requests.

1. Placer LAFCO should proceed with the establishment of a sphere of influence for the Colfax Cemetery District. Given the District does not currently have a SOI, RSG recommends Placer LAFCO designate the District's SOI to be provisional and coterminous with its existing jurisdictional boundary, as shown in Figure 32. Pursuant to Placer LAFCO's Spheres of Influence Policy 1.2, a provisional sphere of influence refers to a temporary sphere designation applied to agencies experiencing financial or service-related concerns. A provisional sphere acknowledges current deficiencies and identifies specific improvements that must be addressed within a defined timeframe. During this period, LAFCO monitors progress and may conduct a follow-up review to determine whether adequate corrective actions have been taken. If deficiencies remain unresolved, the Commission may consider modifying the designation to a zero sphere and initiating reorganization or dissolution proceedings consistent with Government Code Sections 56375(a)(2) and 56375.1.

RSG has identified several governance concerns, including an inability to establish quorum since August 2024, lack of regular Board meetings, upcoming staff vacancies, and unresponsiveness to public inquiries. To ensure the District has made measurable progress towards re-establishing quorum, conducting regular board meetings, and fulfilling upcoming staffing vacancies, it is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months. During this period, the District and LAFCO should consider alternative governance structures for the District, such as entering into a professional services agreement with a neighboring public or private cemetery district for a shared General Manager

position. If the District is unable to remedy the governance deficiencies identified in this MSR at the conclusion of the 12-month review period, LAFCO may consider modifying the designation to a zero sphere and initiating reorganization or dissolution proceedings consistent with Government Code Sections 56375(a)(2) and 56375.1.

2. The District's Weimar Sanatorium Cemetery was transferred to the District in 1977 with no funding dedicated for landscape and other related maintenance of the site.³³ In the absence of funding and any present revenue generation, the District has not been able to provide routine maintenance – specific to fire mitigation practices – which has posed public safety and liability concerns regarding fire hazards. In June 2025, CAL FIRE confirmed:

"The presence of significant fire hazards at the cemetery site, including extensive overgrown brush covering tombstones, numerous downed trees contributing to heavy ladder fuels, and dense stands of dead manzanita throughout the area. According to CAL FIRE, these conditions present a wildfire risk, particularly with the current dry weather and immediate mitigation efforts such as brush clearance, removal of dry vegetation, and fuel load reduction are strongly recommended to reduce the potential for rapid fire spread and to protect nearby property."

According to the District, the District has since engaged the Veterans of Foreign Wars organization to assist with brush clearance at the site; however, the District is currently in need of a large dumpster to dispose of the brush or a fire engine to provide an adequate water source to controlled burns at the site. The District has begun to coordinate with the Placer County Fire Department to coordinate the use of one of the Department's fire engines for this purpose.

³³ District staff noted to RSG during the interview, that they became aware of this transfer in 2011 when they received the notice of transfer.

RSG recommends the District continue prioritizing fire hazard reduction at the site, specifically brush clearance, removal of dry vegetation, and fuel load reduction to mitigate fire risk. The District should also explore potential partnerships with local fire agencies, in addition to CAL FIRE, to apply for grant opportunities, such as Federal Emergency Management Agency (FEMA) Grants, Rural Fire Capacity Grants, and/or California Fire Foundation Grants to fund mitigation efforts. Lastly, the District may also consider partnering with CAL FIRE to utilize conservation crews as a lower-cost alternative to fire mitigation efforts.

3. The District has not conducted regular Board meetings since August 2024 due to Board member seat vacancies resulting in a lack of quorum. The District has been unable to raise District fees and has also relied on the Placer County Auditor Controller's Office to approve the District's annual budget given the absence of a regular Board, raising concerns regarding District transparency, accountability, and its overall capacity to effectively manage key operational and financial responsibilities.

Given these governance concerns, RSG recommends Colfax take all necessary steps to appoint or elect sufficient Board members to achieve quorum within one calendar year from the date of this service review. Additionally, it is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure the District has made measurable progress towards re-establishing quorum and conducting regular board meetings in accordance with its principal act.

4. The District's Director of Operations – Craig Ballenger - retired on December 31, 2025. Since Mr. Ballenger was responsible for responding to public inquiries, the District likely has limited capacity to provide information to the public in Mr. Ballenger's absence if the position is not filled promptly. Mr. Ballenger cemetery burial plot maps are also not readily accessible outside of Mr. Ballenger's records, presenting additional challenges to ensuring transparent and accessible service delivery for District residents. While the District's single active

Board member and Executive Secretary - Nancy Hagman - indicated that the District has two pending applications for the Interim Director of Operations position, the District's ability to transition responsibilities, ensure adequate records accessibility, and establish reliable responsiveness to public inquiries will depend on successfully filling Mr. Ballenger's role and establishing consistent operational oversight.

Ms. Hagman will also be retiring at the conclusion of the fiscal year on June 30, 2026. Given Ms. Hagman's fourteen years of experience on the Board and her role serving as the District's sole active Board member for over a year, her departure further emphasizes the importance of establishing a stable governance structure for the District and ensuring continuity of oversight.

Therefore, it is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to also ensure that both positions have been filled and that the District has continued adequate operational oversight. During this time, both the District and LAFCO may consider alternative governance structures for the District, such as entering into a professional services agreement with a neighboring public or private cemetery district for a shared General Manager position. The Auburn Cemetery District is the closest public cemetery to the District and therefore may be a viable option to consider. The District is also located near several private cemeteries – as detailed in Appendix 2 - that may also be able to provide contracted support. It is recommended that the District initiate conversations with both nearby public and private cemetery service providers to determine financial feasibility, operational capacity, and potential models for contracted oversight.

5. The District's composite pension funded ratio as of FY 2024, equated to 77.4% which suggests room for improvement in long-term retirement plan sustainability.³⁴ While there is no definitive benchmark that exists, RSG

³⁴ The funded ratio is the percentage of market assets compared to the projected liabilities.

recommends the District to consider exploring and/or adopting funding strategies aimed at improving their funded status to ensure the long-term sustainability of their retirement plans.

6. Pursuant to Government Code Section 53087.8, every independent special district is required to maintain a website that includes district contact information, meeting agendas, state-mandated financial transaction and compensation reports, and a report of the District's enterprise systems. At the time of this report, the District does not maintain an active website.

However, Government Code Section 53087.8 (b) provides that an independent special district may be exempt from this requirement if, by majority vote at a regular meeting, its governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website. According to the District, the District is eligible for this waiver but has been unable to adopt a resolution due its Board of Trustees' lack of quorum. Therefore, it appears that the District is out of compliance with this statutory requirement, raising additional concerns regarding the District's transparency, accessibility, and accountability to the constituents it serves. If eligible, RSG recommends the District adopt a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website at its next regular Board meeting once quorum is established in early 2026 to comply with state law.

MSR & SOI DETERMINATIONS

Placer County LAFCO is directed to prepare written determinations to address the various governance factors enumerated under Government Code Section 56430 whenever it prepares a municipal service review. These determinations serve as independent statements derived from the information collected, analyzed, and presented in the report by RSG. The purpose of the determinations is to provide an independent assessment of the Colfax Cemetery District's ("District") ability to provide cemetery services to residents within its jurisdictional boundary now and in the near future.

SERVICE PROVISION DETERMINATIONS

1. Population Projections and Growth

RSG determines the District experienced very modest growth during the five-year report period and future growth is expected to be limited over the next five-years through 2029. Additional details regarding the District's population and housing projections are provided below.

- RSG estimates there are approximately 9,189 residents in the District as of 2024.
- RSG estimates the District has lost approximately 69 new residents since 2020 which translates to an average decrease of 17 residents each year.
- RSG separately estimates the District has added approximately 11 new housing units since 2010. This new development accounts for an annual increase of 0.8 new units each year.
- The rate of new housing units compared to the rate of new residents in the District produces a ratio of 14.8 to 1.0, demonstrating a surplus of housing production within the District.
- RSG projects the District resident population will reach 9,451 residents by 2029. This accounts for an annual growth rate of approximately 0.56%.

- The number of housing units in the District is expected reach 4,188 housing units by 2029. This accounts for an increase of approximately 4.5% from 2024.

2. Disadvantaged Unincorporated Communities in or Contiguous to SOI

Pursuant to Government Code Section 56430(a)(3), Placer LAFCO is not required to prepare determinations pertaining to the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs for any disadvantaged unincorporated communities located within or contiguous to the SOI. However, for transparency purposes, RSG has identified one (1) Disadvantaged Unincorporated Community ("DUC") located within the central portion of the District's jurisdictional boundary. The Colfax Cemetery District is the primary cemetery service provider to this DUC.

3. Present and Planned Capacity of Public Facilities

RSG determines that the Colfax Cemetery District has sufficient physical capacity to meet both the existing and projected service demands over the next five years. However, it should be noted that the Colfax Indian Cemetery only provides cemetery services to eligible members of the Native American community, while the Weimar Sanatorium Cemetery does not provide cemetery services to residents. Despite these limitations, the District is positioned to continue meeting service needs through its Colfax Cemetery site, which maintains adequate capacity to serve the community into the foreseeable future. Additional details are provided below:

- Two of the District's cemetery sites - the Colfax Cemetery and Colfax Indian Cemetery - offer burial plots, providing interment and inurnment services to eligible residents. The Weimar Sanatorium Cemetery does not currently provide any services.
- The District provides regular landscaping services to its Colfax Cemetery, including general maintenance needs such as mowing, weeding, etc. The District provides

periodic maintenance to its Weimar Cemetery site. The District's Colfax Indian Cemetery is maintained by volunteers in the community.

- The District's Colfax Cemetery has a total of 5,000 burial plots with approximately 20.0% - or 1,000 burial plots - available for future purchase. The site also has a total of 216 cremation niches in which only 6.5% - or 14 niches - are available for future purchase.
- The District's Colfax Indian Cemetery has an unknown number of burial plots. Cemetery services at the site are performed by members of the Native American community and only offered to members of the Native American community.
- The District's Weimar Sanatorium Cemetery has reached full capacity with all of its 1,400 burial plots in use. Weimar Sanatorium Cemetery does not actively offer any cemetery services.
- The District has experienced a slight decrease in demand for casket burial services and related infrastructure, and a slight increase in demand for cremation burial services and related infrastructure from 2020 to 2024.
- With the exception of the Colfax Cemetery, the District does not separately track pre-sold burial plots from sale information. The District pre-sold an average of 11 burial plots for casket and cremation burials from 2020 to 2024.
- The District's cemetery sites consist of a mix of developed and undeveloped land. The District's Colfax Cemetery has 2.4 acres available for future development. The District's Colfax Indian Cemetery is fully developed with no land available for future development or site expansion. The District's Weimar Sanatorium Cemetery has three (3) acres available for future development. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at its Colfax Cemetery to accommodate existing and projected service demands.

4. Financial Ability to Provide Services

The District's near- and long-term financial capacity to provide cemetery services to existing and future residents is uncertain. The District experienced a deficit during one of the four years of financial data reviewed and maintained a minimal surplus during the other three years. This raises concerns regarding the District's ability to respond to large or unexpected costs, especially given that the District should immediately prioritize fire risk mitigation at its Weimar Cemetery site. Additionally, the District functions with only one full-time and one part-time staff member and District residents have reported an inability to reach District staff, suggesting that the District may lack the financial capacity to support additional staffing necessary to sustain reliable service delivery. Additional details can be found below.

- Due to the inability to collect the District audited financial reports between FY 2020 and FY 2024, RSG did not analyze or assess the District's net position.
- Colfax's total expenses increased by 8.8% over the report period. This amount is significantly lower than the corresponding 26.9% increase in total revenues.
- The District's combined funded ratio for pension obligations with CALPERS at the end of the report period finished at 77.4% and is considered average to above-average. This ratio also decreased by 2.4% over the report period.
- Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation is very low compared to other cemetery districts in the County. The District receives the second-lowest property tax apportionment among public cemetery districts in Placer County, behind only the Tahoe City Cemetery District.

5. Opportunities for Shared Facilities

The District's Director of Operations retired on December 31, 2025. The District is currently looking to hire an Interim Director of Operations; however, the District should also consider

alternative governance structures for the District, such as entering into a professional services agreement with a neighboring public or private cemetery district for a shared General Manager position. The Auburn Cemetery District is the closest public cemetery to the District and therefore may be a viable option to consider. The District is also located near several private cemeteries – as detailed in Appendix 2 - that may also be able to provide contracted support. It is recommended that the District initiate conversations with both nearby public and private cemetery service providers to determine financial feasibility, operational capacity, and potential models for contracted oversight.

The Colfax Cemetery District also provides excavation services to the Gold Run Cemetery located in the unincorporated community of Gold Run, a County-owned and maintained cemetery site located in the northeastern portion of Placer County, according to the Gold Run Cemetery Committee bylaws. However, due to the Colfax Cemetery District's limited staffing capacity, the frequency of these services is unknown at this time.

6. Accountability for Community Service Needs

There were several concerns identified regarding the District's governance structure and operational efficiencies, including an inability to establish quorum since August 2024, lack of regular Board meetings, upcoming staff vacancies, and unresponsiveness to public inquiries. Additional details can be found below:

- Colfax is intended to be governed by a three-member Board of Trustees that serve four-year terms.
- The District's Board of Trustees do not schedule regular meetings. When meetings occur, the Board of Trustees gathers at the City Hall Chambers located at 33 S. Main Street in Colfax.
- Pursuant to Government Code 9209 of the Cemetery District Principal Act, the Board of Trustees is required to meet at least once every three months. Since August 2024, the District's Board of Trustees has had two Board member vacancies,

which has prevented the District from establishing quorum and holding regular Board meetings.

- The District has been unable to raise District fees, has relied on the Placer County Auditor Controller's Office to approve the District's annual budget, and has also been unable to pass Board resolutions necessary to comply with state statute in the absence of a seated board. This raises significant concerns regarding District transparency, accountability, and its overall capacity to effectively manage key operational and financial responsibilities.
- The District's Director of Operations will retire on December 31, 2025, which raises uncertainty regarding the future operational oversight of the District. The Director of Operations is responsible for responding to public inquiries, which means the District will likely have limited capacity to provide information or assistance to the public if the position is not filled promptly.
- The District's Director of Operations' cemetery burial plot maps are not readily accessible outside of his records, presenting challenges to ensuring transparent and accessible service delivery for District residents.
- Placer LAFCO staff have reported receiving complaints from residents located within the District boundary who stated that they were unable to get into contact with the District to receive cemetery services, highlighting existing capacity constraints that will likely be exacerbated once the position is vacant.
- While the District indicated that the District has two pending applications for the Interim Director of Operations position, the District's ability to transition responsibilities, ensure adequate records accessibility, and establish reliable responsiveness to public inquiries will depend on successfully filling the Director of Operations role and establishing consistent operational oversight.
- The District's single active Board member will be retiring at the conclusion of the fiscal year on June 30, 2025. Given her fourteen years of experience on the Board

and her role serving as the District's sole active Board member for over a year, her departure further emphasizes the importance of establishing a stable governance structure for the District and ensuring continuity of oversight.

- Pursuant to Government Code Section 53087.8, every independent special district is required to maintain a website. However, Government Code Section 53087.8 (b) provides that an independent special district may be exempt from this requirement if its governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website. The District has been unable to adopt a resolution due its Board of Trustees' lack of quorum. Therefore, the District is out of compliance with this statutory requirement, raising additional concerns regarding the District's transparency, accessibility, and accountability to District residents.

6. Any Other Matter Related to Effective or Efficient Service Delivery, as required by LAFCO Policy

Other matters related to effective or efficient service delivery as required by LAFCO policy were not identified.

SPHERE OF INFLUENCE DETERMINATIONS

1. Present and Planned Land Uses

Lands within the Colfax Cemetery District's proposed sphere of influence primarily consists of single-family residential uses, which make up over 43.0% of land uses in the District. The remaining land uses in the District include vacant, agricultural and institutional uses. No other major planned developments in the District were identified as part of this MSR. The proposed sphere of influence supports the present and planned land uses of the District.

2. Present and Probable Need for Public Facilities and Services

The District does not have an established sphere of influence. The proposed provisional sphere of influence demarks the District's current and/or probable future boundary and service area. The proposed sphere of influence supports these present and probable



service needs. However, if the District is unable to remedy the governance deficiencies identified in this MSR at the conclusion of the recommended 12-month review period, LAFCO may consider modifying the designation to a zero sphere and initiating reorganization or dissolution proceedings consistent with Government Code Sections 56375(a)(2) and 56375.1.

3. Present Capacity and Adequacy of Public Facilities

The Colfax Cemetery District has sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to its residents now and in the future. The comprehensive review of the District capacity and demands in this report supports these claims. However, if the District is unable to remedy the governance deficiencies identified in this MSR at the conclusion of the recommended 12-month review period, LAFCO may consider modifying the designation to a zero sphere and initiating reorganization or dissolution proceedings consistent with Government Code Sections 56375(a)(2) and 56375.1.

4. Presence of Social or Economic Communities of Interest

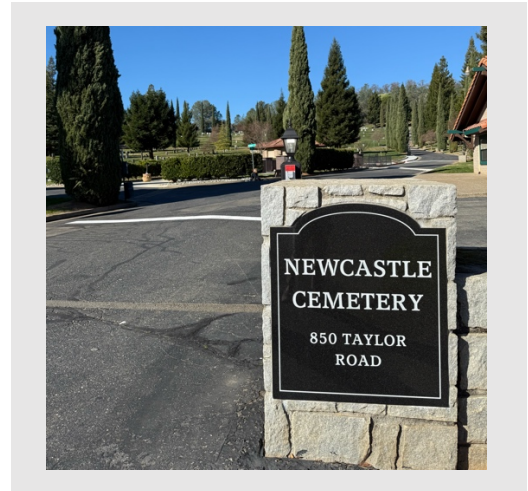
The District's proposed provisional sphere of influence appropriately reflects the existing and relevant social and economic communities of interests.

5. Present and Probable Need for Cemetery Services of any Disadvantaged Unincorporated Communities ("DUCs")

Pursuant to Government Code Section 56425(e)(5), Placer LAFCO is not required to prepare determinations pertaining to the present and probable need for cemetery services and related public facilities of any disadvantaged unincorporated communities. However, for transparency purposes, RSG has identified one (1) DUC located within the central portion of Colfax's jurisdictional boundary. The Colfax Cemetery District is the primary cemetery service provider to this DUC. The present capacity of cemetery services is sufficient to provide services to this DUC and there is no anticipated need for additional infrastructure to service this area.

SERVICE REVIEW – NEWCASTLE, ROCKLIN AND GOLDHILL CEMETERY DISTRICT

The Newcastle, Rocklin and Goldhill Cemetery District (“NRG” or “District”) is an independent special district formed in May 1927. NRG was originally formed as the “Newcastle, Penryn, Loomis Cemetery District”, but was later renamed in 1963 following the annexation of the Gold Hill Cemetery. The Ophir Cemetery was the last cemetery site to be annexed into the District in 1989.³⁵ The District currently owns and operates four (4) cemetery sites; Newcastle Cemetery, Rocklin Cemetery, Gold Hill Cemetery, and Ophir Cemetery.



The Gold Hill Cemetery District is the oldest cemetery site having been founded in 1852. NRG’s jurisdictional boundary encompasses 89.7 square miles with mostly Residential and Institutional land use.

A five-member Board of Trustees provides NRG’s governance with members appointed by the Board of Supervisors and serve 4-year terms. NRG Cemetery District is currently authorized to provide a number of services – including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons – as allowed under the Cemetery District Principal Act of 1909.

RSG estimates the resident population within NRG as of 2024 to be 71,749. The total number of housing units at the end of the report period (2024) is 28,404. Separately, the median household income among residents within the District is \$117,152 based on the current five-year average. In terms of finances, NRG’s total operating expenses at the end of the report period totaled \$1.7 million, with a net position of \$20.5 million.

³⁵ NRG’s website

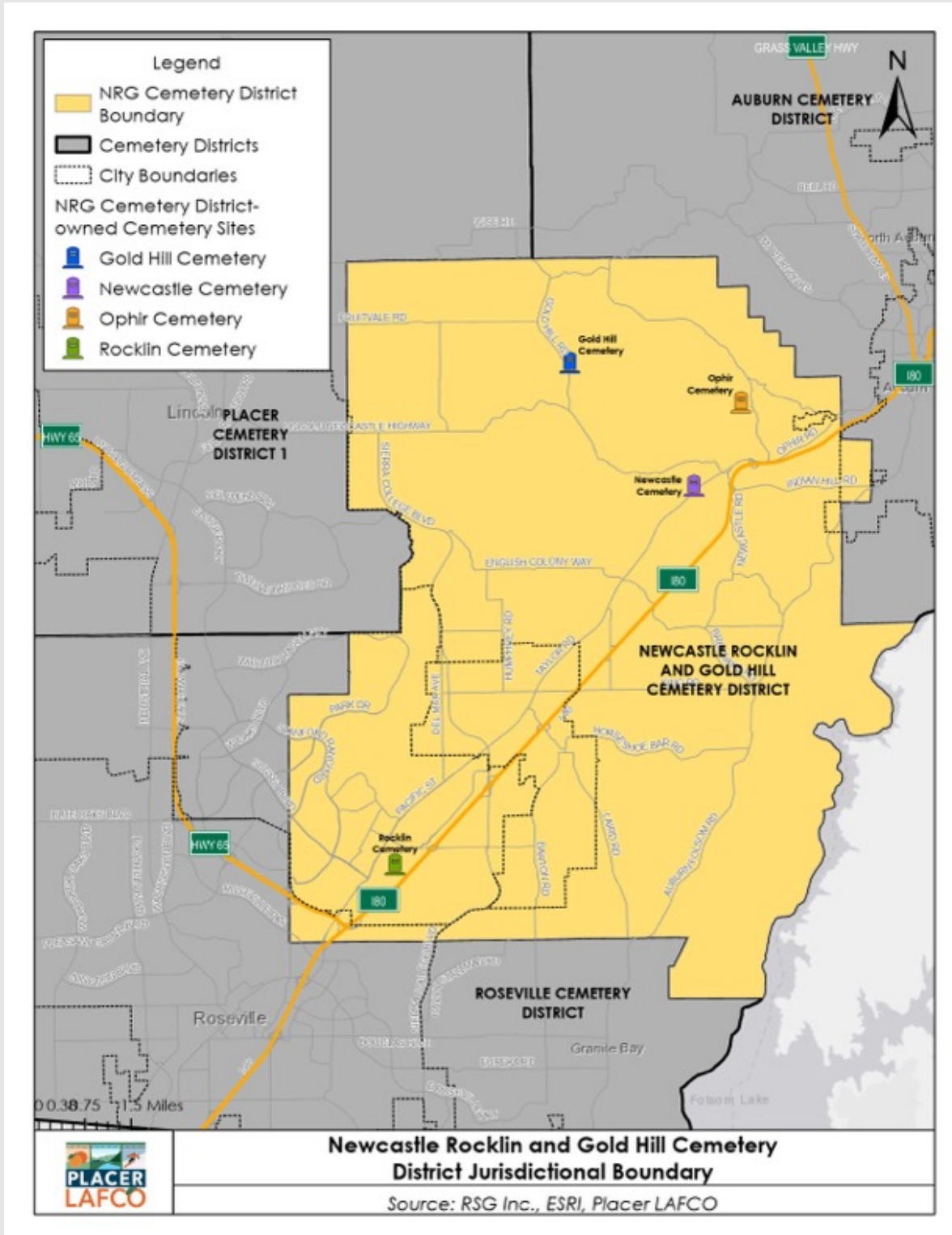
JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

Newcastle, Rocklin and Goldhill's Cemetery District's ("NRG" or "District") current jurisdictional boundary spans approximately 90 square miles. While historical records suggest that a sphere of influence designation exists for the District, RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District.³⁶

NRG's jurisdictional boundary consists of 27,931 parcels that are divided between 18,862 incorporated parcels and 9,069 unincorporated parcels. The majority of parcels – or 67.5% - are incorporated and lie within the city of Rocklin and the incorporated town of Loomis. The remainder of the parcels are unincorporated and lie within the communities of Newcastle, Ophir, Horseshoe Bar, and Penryn. As of FY 2024, the total assessed value (secured and unsecured) within NRG is approximately \$16.5 billion, a per capita value of approximately \$230,666 based on the current resident population of 71,749. Figure 48 presents NRG's jurisdictional boundary.

³⁶ LAFCO Resolution No. 05-97

Figure 48: NRG Cemetery District's Jurisdictional Boundary



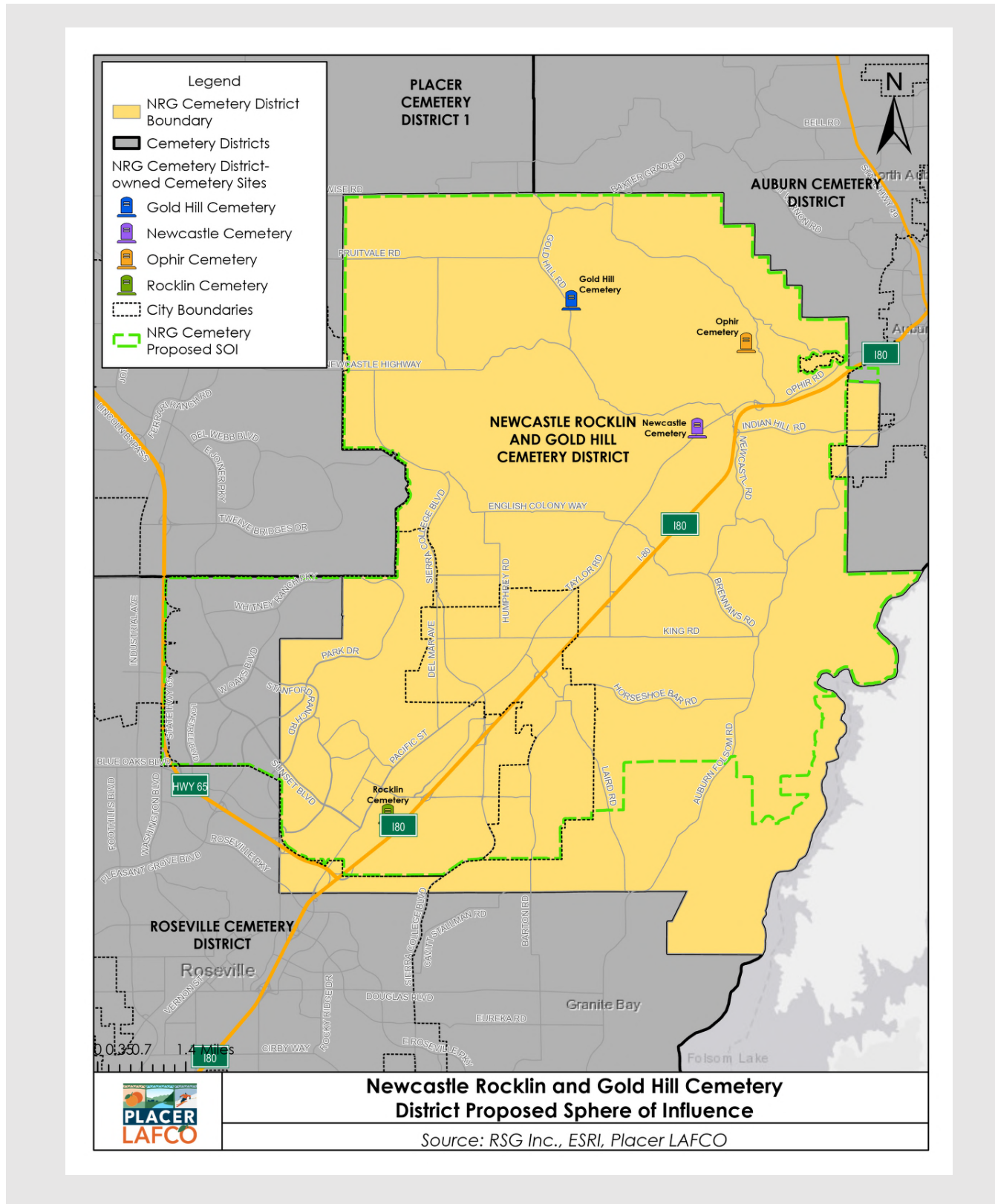
As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Newcastle, Rocklin, and Gold Hill Cemetery District ("NRG" or "District"). Given RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District, RSG is proposing NRG's SOI largely align with its existing jurisdictional boundary, with the exception of areas on the western border, southwestern corner, and eastern border which would exclude the city boundaries of neighboring district's cities and include the entire city boundary of Rocklin (see Figure 49 below).³⁷ Specifically, the SOI will exclude areas within Lincoln's city limits, Roseville's city limits and Auburn's city limits as shown in Figure 53 below. The District should subsequently request from LAFCO the annexation of TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-091, which currently lie within the city of Rocklin, but are currently served by the Roseville Cemetery District.

RSG also recommends that NRG's SOI exclude the portion of the Granite Bay community located within the southeastern portion of the District boundary (see Figure 49). At present, both the Newcastle, Rocklin, and Gold Hill Cemetery District and the Roseville Cemetery District currently serve the Granite Bay community planning area. In order to mitigate some of the property tax losses for the Roseville Cemetery District from the proposed annexations of properties within the Rocklin city limits, as described above, the District should request from LAFCO the detachment of TRAs 078-002, 078-010, 078-014, 078-024, 078-025, 078-029, 078-035, 078-062, 078-063, 078-074, 078-092, 078-093, 078-095, 078-104, 078-105, 078-106, 078-107, 078-109, 078-113, 078-138, 078-140, 078-141, 078-150, 087-007 which encompass the entirety of the Granite Bay community planning area.

According to a preliminary analysis completed by Placer LAFCO staff, should the above annexations and detachments occur, and property tax allocations fully transfer between both Districts, NRG would have received an additional \$325,418 in revenue if the reorganization occurred in FY 2025. A breakdown in the property tax allocations by TRA can be found in Appendix 3.

³⁷ Note: Spheres of Influence ("SOIs") are planning tools used to designate the probable future boundaries and service area of an agency. Changes to an agency's SOI do not constitute a change in jurisdictional boundaries or service areas and therefore does not result in the transfer of property tax revenues.

Figure 49: NRG Cemetery District's Proposed SOI



DEMOGRAPHICS

POPULATION & HOUSING

Newcastle, Rocklin and Goldhill Cemetery District's ("NRG" or "District") total current resident population within its jurisdictional boundary is estimated at 71,749 as of 2024. This amount represents 16.8% of the countywide population total. The estimated resident population in NRG has risen overall by 13.7% - or approximately 8,650 residents - since 2010, demonstrating an upward trend.³⁸ More recently, NRG has increased by approximately 38 residents each year over the last four years, from 71,596 in 2020 to 71,749 in 2024. The current resident population produces a population density of 1.2 residents per acre and underlies the overall urban characteristic of the District's jurisdictional boundary. The NRG's jurisdictional boundary primarily consists of single-family residential uses, which make up over 64.0% of land uses in the District. The remaining land uses in the District include institutional, vacant, and agricultural uses.

According to ESRI Business Analyst, the District's population is expected to grow by approximately 0.7% annually over the next five years reaching 74,399 residents by 2029 and reflects an overall increase of 2,650 residents.³⁹ This growth is slightly lower than the anticipated annual population growth countywide, which is expected to grow at 1.0%, reaching 447,356 residents by 2029. Figure 50 summarizes NRG's and the County's past, present, and future population growth.

Figure 50: NRG Cemetery District's Resident Population

Resident Population	2010 Estimate	2020 Estimate	2024 Estimate	2029 Projection	Annual Change (2010-2020)	Annual Change (2024-2029)
Newcastle, Rocklin, and Gold Hill Cemetery District	63,099	71,596	71,749	74,399	1.27%	0.73%
Placer County	348,432	404,739	426,571	447,356	1.51%	0.96%

Source: ESRI Business Analyst

³⁸ Source: ESRI Business Analyst

³⁹ ESRI Business Analyst ("ESRI") is a geographic information system ("GIS") platform that provides demographic, economic, and market data. ESRI's population estimates and projections are modeled at the census block group level using U.S. Census Bureau data and ESRI's proprietary demographic modeling of births, deaths, migration patterns, and local development activity.

An estimated 28,404 housing units are within NRG's boundary as of 2024. This amount accounts for an overall increase of 3,248 units – or 12.9% - since 2010 for an annual change of 232 housing units. This creates a ratio of 2.66 housing units for every new resident. Furthermore, it is expected that the District's total number of housing units will reach 29,795, an estimated 4.9% increase, by 2029.

Of the total number of current housing units in NRG, approximately 71.3% are owner-occupied. The remainder of housing units are divided between 24.4% being renter-occupied and 4.3% being vacant. Further, the average household size in NRG for 2024 is 2.62. This amount reflects no change since 2010, when the average household size was 2.62. Figure 51 includes additional details regarding the District's housing characteristics.

Figure 51: NRG Cemetery District's Housing Characteristics

Housing Characteristics	Newcastle, Rocklin, and Gold Hill Cemetery District	Placer County
2010 Housing Units	25,156	152,648
2024 Housing Units	28,404	183,657
% Change (2010-2024)	12.9%	20.3%
2029 Housing Units	29,795	193,757
% Change (2024-2029)	4.9%	5.5%
Percentage of Owner-Occupied Units	71.3%	64.3%
Percentage of Renter-Occupied Units	24.4%	23.4%
Vacancy Rate	4.3%	4.3%
2010 Average Household Size	2.62	2.60
2024 Average Household Size	2.62	2.62
2029 Average Household Size	0.00	2.60

Source: ESRI Business Analyst

AGE DISTRIBUTION & INCOME

Compared to the County as a whole, the population of the NRG's service area is slightly older. The median age of residents in the District is 43.7 and reflects an increase of 2.3% from 42.7 in 2010. The current median age in the District remains slightly higher than the countywide median age of 42.8 demonstrating an older resident population.

Similarly, 95.4% of residents within the prime working age group (between the ages of 25-64) are employed while the remaining 4.6% are unemployed, reflecting a stable



workforce within the District's jurisdictional boundary.⁴⁰ Additional details regarding the District's age distribution and employment rates are provided in Figure 52.

Figure 52: NRG Cemetery District's Age Distribution

Age Distribution	Newcastle, Rocklin, and Gold Hill Cemetery District	Placer County
2010 Median Age	42.7	40.3
2024 Median Age	43.7	42.8
<i>% Change (2010-2024)</i>	2.3%	5.8%
2024 Employment Levels (Age 25-64)	95.4%	96.4%
2024 Unemployment Levels (Age 25-64)	4.6%	3.6%

Source: ESRI Business Analyst

The median household income of NRG is \$117,152 which is approximately 4.3% higher than the County's median household income of \$112,164. This amount confirms households in the District are receiving moderately more pay over the reporting period compared to the County as a whole. Furthermore, NRG has a poverty level rate of 6.5%, which is approximately 0.9% lower than the County's poverty level rate of 7.4% suggesting residents within NRG may have a higher standard of living and greater access to resources.⁴¹

There is one Disadvantaged Unincorporated Community (DUC) located in the northeastern portion of NRG's jurisdictional boundary. At present, the District is the primary service provider to this DUC. A DUC is defined as any unincorporated area wherein the median household income is less than \$76,417.⁴² Figure 51 provides an overview of income characteristics in the NRG and County.

⁴⁰ The prime working age group does not include individuals between the ages of 16-25 nor 65 and above given residents within these age groups are typically in school or nearing/in retirement.

⁴¹ Federal poverty levels are determined annually by the U.S. Census Bureau which uses a set of money income thresholds that vary by family size and composition to determine who is in poverty.

⁴² Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

Figure 53: NRG Cemetery District's Income Characteristics

Income Characteristics	Newcastle, Rocklin, and Gold Hill Cemetery District	Placer County
2024 Median Household Income	\$117,152	\$112,164
2024 Median Household Income Per Capita	\$63,451	\$58,700
Poverty Level (2018-2022)	6.5%	7.4%

Source: ESRI Business Analyst

GOVERNANCE AND STAFFING

The Newcastle, Rocklin and Goldhill Cemetery District (“NRG” or “District”) operates as an independent special district under the Public Cemetery District Act of 1909 and codified under Health and Safety Code 9000 et. seq. This principal act empowers cemetery districts to provide a range of municipal services upon approval by LAFCOs - including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons. Placer LAFCO currently authorizes NRG to provide cemetery services including the operation and maintenance of its four public cemetery sites (a) Newcastle Cemetery, (b) Rocklin Cemetery, (c) Gold Hill Cemetery, and (d) Ophir Cemetery. Any remaining service functions (i.e., powers) enumerated under the principal act are deemed latent, meaning they are authorized by statute but would need to be formally activated by Placer LAFCO at a noticed public hearing and subject to conducting authority proceedings.

NRG is governed by a five-member Board of Trustees that are appointed by the Placer County Board of Supervisors (“BOS”), and each Board Trustee serves a four-year term. The NRG Board of Trustees meets on the third Wednesday of every month at the Newcastle Cemetery located at 850 Taylor Road in Newcastle.

The District appoints an at-will and full-time District Manager to oversee the day-to-day operations of the District. The current General Manager – Jeff Forrey – was appointed in August 2021 and oversees a budgeted staff of 10 employees.

MUNICIPAL SERVICES PROVIDED

The Newcastle, Rocklin and Goldhill's Cemetery District's ("NRG" or "District") cemetery service operations were established in 1927. As granted under Health and Safety Code 9040, the District is authorized to own, operate, and maintain cemeteries and provide interment services within its boundaries.

The District currently provides cemetery services within its 90 square mile jurisdictional boundary, which includes the town of Loomis, a portion of the City of Rocklin, and the unincorporated communities of Newcastle, Ophir, Horseshoe Bar and Penryn. The District's cemetery services include interment and inurnment services. The District operates four (4) cemetery sites, which span a total of approximately 79 acres. Figure 54 below provides an overview of each site.

Figure 54: NRG Cemetery District's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Newcastle Cemetery	850 Taylor Road, Newcastle, CA	44	Interment, inurnment
Rocklin Cemetery	4090 Kannasto Street, Rocklin, CA	28	Interment, inurnment
Gold Hill Cemetery	900 Gold Hill Road, Newcastle, CA	3	Interment, inurnment
Ophir Cemetery	Boot Hill Lane, Ophir, CA	4	Interment, inurnment

Source: NRG Cemetery District

The District provides regular landscaping services to all of its cemetery sites, including general maintenance needs such as mowing, weeding, etc. Other maintenance needs are addressed on an as-needed basis. The District has full-time maintenance staff members who work Monday through Friday each week for the Newcastle and Rocklin Cemetery, while the Gold Hill and Ophir Cemetery are maintained once or twice a month by District staff. The District assigns maintenance staff members to each cemetery site and follows a rotational schedule at each site. Additional site details can be found below:

- The Newcastle Cemetery is located within unincorporated Placer County near the northeastern perimeter of the District's jurisdictional boundary at 850 Taylor Road in Newcastle, CA. The site consists of approximately 44 acres and is well-maintained according to District staff. The site's facilities include an office building, pavilion, restroom facility, and three separate maintenance shops.
- The Rocklin Cemetery is located in Rocklin city limits near the southwestern perimeter of the District's jurisdictional boundary at 4090 Kannasto Street in Rocklin, CA. The site consists of approximately 28 acres and is well-maintained according to District staff. The site's facilities include an office building, two maintenance shops, and a recently completed pavilion and restroom facilities.
- The Gold Hill Cemetery is located in unincorporated Placer County near the northern perimeter of the District's jurisdictional boundary at 900 Gold Hill Road in Newcastle, CA. The site consists of approximately three acres and is well-maintained according to District staff, despite the site being non-irrigated. There are also no on-site facilities located at this site.
- The Ophir Cemetery is located in unincorporated Placer County near the northern perimeter of the District's jurisdictional boundary on Boot Hill Lane in Ophir, CA. The site consists of approximately four acres and is well-maintained according to District staff, despite the site being non-irrigated. There are also no on-site facilities located at this site.

DISTRICT FEES

The District's cemetery service fees were last updated in 2023. The District evaluates its fees and charges annually and updates them on an as-needed basis. As allowed under Health and Safety Code 9065(b), the District charges an endowment care fee for each interment right sold. As of January 17, 2023, the District's endowment care fee is \$100.

EXISTING CEMETERY DEMANDS AND CAPACITY

Two of the District's cemetery sites – the Newcastle and Rocklin Cemetery – offer both burial plots and cremation niches, providing interment and inurnment services to eligible residents. The District's Gold Hill and Ophir Cemeteries, on the other hand, only offer burial plots, while still providing interment and inurnment services to eligible residents. The District's cemetery sites have a combined total of 20,875 burial plots with over one-half – or 62.3% - in the Newcastle Cemetery. The remaining burial plots are distributed across the District's Rocklin Cemetery (35.6%), Gold Hill Cemetery (1.2%), and Ophir Cemetery (0.8%). The District's Gold Hill and Ophir Cemeteries have reached full capacity with all 418 burial plots sold. As a result, no burial plots are available for purchase at these sites.

With respect to cremation niches, the Newcastle Cemetery has a total of 1,884 cremation niches with over 72.5% - or 1,366 niches - available for future purchase. Whereas the Rocklin Cemetery has a total of 644 cremation niches with over 78.7% - or 507 niches – available for future purchase. The District's Gold Hill and Ophir Cemeteries do not have any cremation niches at either site. Figure 55 below provides a summary of the burial plots and cremation niches available at each site.

Figure 55: NRG Cemetery District's Existing Capacity

Site Name	Total Burial Plots	Available Burial Plots	Number of Cremation Niches	Available Cremation Niches
Newcastle Cemetery	12,998	3,281	1,884	1,366
Rocklin Cemetery	7,459	2,202	644	507
Gold Hill Cemetery	251	0	0	0
Ophir Cemetery	167	0	0	0
Total	20,708	5,483	2,528	1,873

Source: NRG Cemetery District

Existing Demands

Cemetery service demands are primarily influenced by population trends, including overall population growth and aging demographics. The District has experienced a high increase in demand for cemetery services and related infrastructure from 2020 to 2024.

The District performed an average of 90 casket burials between 2020 and 2024 for all four cemetery sites. The District's Newcastle Cemetery conducted 71 casket burials on average during the report period, while the Rocklin Cemetery accounted for an average of 19 casket burials. The District's highest volume of casket burials was recorded in 2020, in which the District performed a total of 100 casket burials across the four cemetery locations. Neither the District's Gold Hill nor Ophir Cemetery performed any casket burials during the report period. The District has experienced an overall decrease of 29 – or 29.0% - in casket burials between 2020 and 2024. Figure 56 provides an overview of the NRG's casket burial demands from 2020 to 2024.

Figure 56: NRG Cemetery District's Casket Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Newcastle Cemetery	80	69	76	76	52	71	-35.0%
Rocklin Cemetery	20	24	16	18	19	19	-5.0%
Gold Hill Cemetery	-	-	-	-	-	-	N/A
Ophir Cemetery	-	-	-	-	-	-	N/A
Total	100	93	92	94	71	90	-29.0%

Note: N/A refers to Not Applicable.

Source: NRG Cemetery District

The District performed an average of 122 cremation burials during the five-year report period at its four cemetery locations with 2024 resulting in a total of 140 burials. The District's Newcastle Cemetery site accounts for the highest number of cremation burials among the District's cemetery sites accounting for 101 – or 72.1% - of all cremation burials overseen by the District in 2024. The District's highest volume of cremation burials was recorded in 2024, in which the District performed a total of 140 cremation burials. The District has experienced an overall increase of 40 – or 40.0% - in cremation burials between 2020 to 2024 across all four cemeteries. Figure 57 provides an overview of the District's cremation burial demands between 2020 and 2024.

Figure 57: NRG Cemetery District's Cremation Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Newcastle Cemetery	68	71	92	97	101	86	48.5%
Rocklin Cemetery	31	33	34	36	35	34	12.9%
Gold Hill Cemetery	-	3	3	1	4	2	N/A
Ophir Cemetery	1	-	-	-	-	0.2	-100.0%
Total	100	107	129	134	140	122	40.0%

Note: N/A means not applicable
Source: NRG Cemetery District

The District filled an average of 31 cremation niches during the five-year reporting period across its four cemetery sites. With the Newcastle Cemetery having the highest recorded average of cremation niches among the four, the year-end amount equating to 30 niches – or 73.1% - of the total 41 cremation niches filled in 2024. The District's highest volume of cremation niches was recorded in 2024, in which the District filled a total of 41 cremation niches. The District has experienced a significant increase of 19 – or 86.4% - cremation niche sales during the five-year report period. Figure 58 provides an overview of the District's cremation niche demands during the report period.

Figure 58: NRG Cemetery District's Cremation Niche Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Newcastle Cemetery	12	19	24	23	30	22	150.0%
Rocklin Cemetery	10	10	6	9	11	9	10.0%
Gold Hill Cemetery	-	-	-	-	-	N/A	N/A
Ophir Cemetery	-	-	-	-	-	N/A	N/A
Total	22	29	30	32	41	31	86.4%

Note: N/A refers to Not Applicable.
Source: NRG Cemetery District

Pre-Sold Plots and Niches

The Newcastle, Rocklin, and Gold Hill Cemetery District also offers pre-sold burial plots and cremation niches, allowing eligible residents to make advanced arrangement for interment or inurnment services. However, the District does not separately track pre-sold burial plots from sale information. As a result, the information provided for burial plot,

cremation burial, and cremation niche demands is inclusive of pre-sold data for years 2020-2024.

FUTURE CEMETERY SERVICE DEMANDS AND CAPACITY

The Newcastle, Rocklin, and Gold Hill Cemetery District's ("NRG" or "District") cemetery sites consist of a mix of developed and undeveloped land. The District's cemetery sites have a combined total of 47 developed acres with over one-half – or 51.1% - of developed land at the Newcastle Cemetery. Figure 59 below provides an overview of the District's land distribution by acreage.

Figure 59: NRG Cemetery District's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Newcastle Cemetery	24.0	20.0
Rocklin Cemetery	18.0	10.0
Gold Hill Cemetery	3.0	0.0
Ophir Cemetery	2	2
Total	47.0	32.0

Source: NRG Cemetery District

The District's Gold Hill Cemetery is the District's only cemetery without any land available for future development or site expansion. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at its Newcastle and Rocklin Cemeteries to accommodate existing and projected service demands. The District has a five-year master plan that assesses the District's facility and equipment needs, which is updated annually.

Projected Demands

Placer County residents have a relatively high life expectancy averaging approximately 81.8 years.⁴³ While this reflects favorable health and longevity trends, many individuals often begin planning for end-of-life-services, including burial and/or cremation

⁴³ Source: Be Well Placer Community Dashboard, 2019-2021

arrangements, well before reaching their final years, typically starting in their seventies when mortality rates begin to increase.

Within Placer County, an estimated 15.6% of residents are aged 70 years or older. By comparison, the Newcastle, Rocklin, and Gold Hill serves an area with the same concentration of older adults – 15.6% - falling within this age group. This demographic concentration suggests the District is currently serving a population with the same potential demand for cemetery services as the remainder of Placer County.

The percentage of residents aged 70 years or older in the District are expected to increase from 11,225 residents in 2024 to 13,289 in 2029 – representing an increase of approximately 18.9%.⁴⁴ This upward trend reflects both the natural aging and possible immigration of retirees and suggests a likely increase in the demand for cemetery services over the next five years.

Based on historical demand and available site capacity, RSG determines NRG has sufficient capacity to meet both the existing and projected service demands over the next five years. The exception is the District's Gold Hill and Ophir Cemeteries, which have reached full capacity for casket burials and do not offer cremation niches. Despite these limitations, the District is well positioned to continue meeting service needs through its Newcastle and Rocklin Cemetery sites, which maintain adequate capacity to serve the community into the foreseeable future.

⁴⁴ Source: ESRI Business Analyst

FISCAL HEALTH

The sections that follow evaluate the Newcastle Cemetery District (“NRG” or “District”) fiscal health, inclusive of revenue sources and major expenditure categories during the report period (FY 2020 through FY 2024).

ANNUAL AUDIT FINDINGS

NRG regularly contracts with an outside accounting firm – Fechter & Company, CPAs - to prepare an annual report to review and assess the District's financial statements in accordance with established governmental accounting standards. This includes auditing the District's statements with respect to verifying the overall assets, liabilities, and net position. The most recent annual financial audit for FY 2024 did not identify any areas of concern regarding the District's financial reporting and further attested the District's reporting methods accurately capture the District's net position and are done so in accordance with generally accepted accounting principles of the United States of America.

REVENUES

NRG's total average revenues over the last five years totaled \$2.6 million. The largest single source of the District's revenue is property taxes, which account for \$1.9 million – or 74.2% - of all revenues for the District. The remainder of revenues for the District are derived from cemetery service charges, investment income, and endowment care fees. At the end of FY 2024, NRG's total revenues amounted to \$3.2 million and reflect an overall increase of \$965,600 – or 43.2%. The increase in revenues can be largely attributed to the District's rise in investment income resulting from new property sales between FY 2021 and FY 2024 which subsequently led to an increase in revenues from property taxes. Figure 60 below provides a detailed overview of the District revenues between FY 2020 and FY 2024.

Figure 60: NRG Cemetery District's Historical Net Operating Fund Revenues

Revenues	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
Charges for services	\$ 297,977	\$ 443,702	\$ 461,747	\$ 406,130	\$ 465,751	\$ 415,061	56.3%
Subtotal Operating	297,977	443,702	461,747	406,130	465,751	415,061	56.3%
Non Operating							
Property Taxes	1,701,305	1,811,932	1,904,765	2,080,243	2,172,062	1,934,061	27.7%
Investment Income	203,002	54,694	39,308	260,068	501,090	211,632	146.8%
Endowment Care	31,920	49,520	50,250	39,060	60,880	46,326	90.7%
Subtotal Operating Revenues	1,936,227	1,916,146	1,994,323	2,379,371	2,734,032	2,192,020	41.2%
Total Revenues	\$ 2,234,204	\$ 2,359,848	\$ 2,456,070	\$ 2,785,501	\$ 3,199,783	\$ 2,607,081	43.2%
Per Capita	\$ 49.21	\$ 52.07	\$ 54.28	\$ 61.67	\$ 70.97	\$ 57.64	44.2%

Source: NRG Cemetery District's ACFRs (FY 20 - 24)

EXPENSES

With respect to expenditures, NRG's total average annual expenses over the report period have been \$1.7 million. The District's expenses are further broken down into four categories: (a) Personnel Services; (b) Cemetery Services; (c) Materials and Supplies; and (d) Depreciation. The District's costs associated with Personnel Services account for more than one-half – or 61.8% - of District expenditures, at \$1.2 million as of FY 2024.

NRG's total expenditures at the end of the report period (FY 2024) totaled \$1.9 million, accounting for an overall increase of \$588,200 - or 43.9%. This translates to a per capita cost of \$26.87 based on a resident service population of 71,749 as of 2024. The District experienced a spike in expenditures across all of its expenditure categories during the report period, with the most significant increases in cost tied to the District's materials and supplies cost as well as its cemetery service activities. These significant rises in costs tied to these two activities can be primarily attributed to inflation. Specifically, the District experienced an increase in the cost for supplies and materials such as fuel, irrigation, lawn care, tools and equipment. Figure 61 below provides a detailed overview of the District expenses between FY 2020 and FY 2024.

Figure 61: NRG Cemetery District's Historical Net Operating Fund Spending

Expenses	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
Personnel Services	\$ 932,164	\$ 984,717	\$ 1,336,420	\$ 963,980	\$ 1,192,797	\$ 1,082,016	28.0%
Cemetery Services	245,876	290,795	311,921	408,816	430,939	337,669	75.3%
Materials and Supplies	(37,412)	80,199	53,667	51,258	53,198	40,182	242.2%
Subtotal Operating	1,140,628	1,355,711	1,702,008	1,424,054	1,676,934	1,459,867	47.0%
Non Operating							
Depreciation	198,827	185,098	219,011	231,136	250,748	216,964	26.1%
Subtotal Operating Expenses	198,827	185,098	219,011	231,136	250,748	216,964	26.1%
Total Expenses	\$ 1,339,455	\$ 1,540,809	\$ 1,921,019	\$ 1,655,190	\$ 1,927,682	\$ 1,676,831	43.9%
Per Capita	\$ 29.50	\$ 34.00	\$ 42.46	\$ 36.65	\$ 42.75	\$ 37.07	44.9%

Source: NRG Cemetery District's ACFRs (FY 20 - 24)

NET INCOME

The District's average net income over the last five years totaled \$930,300 and remained in a surplus for every year out of the five years reviewed, suggesting the District maintains enough revenues to cover the District's associated costs. Additionally, the surplus appears to be sufficient to cover a limited amount of unanticipated costs should the District experience an unforeseen expenditure. Additional details regarding the District's net income are provided in Figure 62 below.

Figure 62: NRG Cemetery District's Historical Net Income

	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Revenues	\$ 2,234,204	\$ 2,359,848	\$ 2,456,070	\$ 2,785,501	\$ 3,199,783	\$ 2,607,081	43.2%
Total Expenses	\$ 1,339,455	\$ 1,540,809	\$ 1,921,019	\$ 1,655,190	\$ 1,927,682	\$ 1,676,831	43.9%
Net Income / (Deficit)	\$ 894,749	\$ 819,039	\$ 535,051	\$ 1,130,311	\$ 1,272,101	\$ 930,250	42.2%

Source: NRG Cemetery District's ACFRs (FY 20 - 24)

PROPERTY TAX

With respect to property tax considerations, the total assessed value (land and structures) within Newcastle, Rocklin and Golden Hill Cemetery District as of FY 2023/24, equated to \$15.6 billion. Overall, NRG received approximately 0.18% of the annual 1.0% of property tax collected in the jurisdictional boundary resulting in \$2.2 million in FY 2023-24. This equates to approximately 67.9% of the District's total revenue in FY 2023-24. Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation is higher than the other cemetery districts in the County, indicating greater fiscal stability and a more reliable source of recurring revenue.

ASSETS, LIABILITIES, & NET POSITION

NRG’s total assets at the end of the report period totaled \$15.3 million. This amount is 10.2% higher than the average year-end amount of \$13.7 million in total assets documented during the five-year period and reflects an overall upward trajectory. Assets considered current – with the expectation they could be liquidated within one year – account for \$14.5 million – or 95.0% - of all NRG’s assets for FY 2024; these are largely tied to the District’s cash and investments.

The District’s cash and investments include accounts maintained with a banking institution and amounts maintained with the District’s fiscal agent, Placer County. Placer County does not allow the District to make independent investments of excess funds. NRG’s cash and cash equivalents (both the District’s cash in bank and cash and investments) held by Placer County experienced an increase of 26.6% over the report period.

Meanwhile, assets that are considered non-current make up the remainder of assets for the District, equating to \$6.0 million and involve the District’s capital assets and restricted investments, including the District’s Endowment Care Fund. Overall, the District’s total assets have increased by \$4.1 million – or 23.8% - over the last five years. Figure 63 illustrates the District’s total assets between FY 2020 and FY 2024.

Figure 63: NRG Cemetery District’s Historical Audited Assets

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Assets							
Cash in Bank	\$ 30,590	\$ 43,435	\$ 51,206	\$ 67,872	\$ 43,631	\$ 47,347	42.6%
County-held Cash and Investments	11,452,377	12,182,974	13,061,294	13,288,912	14,499,162	12,896,944	26.6%
Interest Receivable	28,659	19,627	6,428	32,778	48,082	27,115	67.8%
Inventories	817,093	787,412	764,104	750,061	724,404	768,615	-11.3%
Prepaid Expenses	31,481	-	-	-	-	N/A	N/A
Total Current Assets	12,360,200	13,033,448	13,883,032	14,139,623	15,315,279	13,746,316	23.9%
Non Current Assets							
Capital Assets - Net Depreciable	3,430,078	3,618,846	3,563,013	4,378,372	4,433,642	3,884,790	29.3%
Investments - Restricted	1,409,571	1,466,520	1,525,285	1,484,127	1,542,817	1,485,664	1.1%
Total Non Current Assets	4,839,649	5,085,366	5,088,298	5,862,499	5,976,459	5,370,454	23.5%
Total Assets (Pre Outflows)	\$ 17,199,849	\$ 18,118,814	\$ 18,971,330	\$ 20,002,122	\$ 21,291,738	\$ 19,116,771	23.8%

Note: N/A means not applicable
Source: NRG Cemetery District ACFRs (FY 20 - 24)



The District's total liabilities at the end of FY 2024 totaled \$987,300. This amount is 16.7% lower than the average year-end amount of \$822,200 in total liabilities recorded over the last five years and denotes a downward trend. Liabilities classified as current with the expectation they will be due within one-year account for \$94,400 – or 9.6% - of the District's total liabilities for FY 2024. On the other hand, liabilities considered noncurrent (long-term debts) make up the remainder amount.

In sum, the District's total liabilities have increased by \$235,000 – or 31.2% - over the last five years. This increase can be primarily attributed to an increase in the District's pension liabilities, which is based on a projection of the District's long-term share of contributions to the District's pension plan relative to the projected contributions of all participating employers, actuarially determined. Figure 64 illustrates the District's total liabilities between FY 2020 and FY 2024.

Figure 64: NRG Cemetery District's Historical Total Liabilities

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Liabilities							
Accounts Payable	\$ -	\$ -	\$ 1,356	\$ 42,636	\$ 7,981	\$ 17,324	488.57%
Accrued Payroll Expenses	94,298	96,076	91,494	74,410	72,508	85,757	-23.11%
Unearned Cemetery Revenues	-	9,694	6,060	6,060	13,942	8,939	43.82%
Total Current Liabilities	94,298	105,770	98,910	123,106	94,431	103,303	0.14%
Non Current Liabilities							
Pension Liability	658,010	711,412	507,299	824,799	892,871	718,878	35.7%
Total Non Current Liabilities	658,010	711,412	507,299	824,799	892,871	718,878	35.7%
Total Liabilities (Pre Inflows)	\$ 752,308	\$ 817,182	\$ 606,209	\$ 947,905	\$ 987,302	\$ 822,181	31.2%

Source: NRG Cemetery District ACFRs (FY 20 - 24)

The District's net position (or equity) at the end of FY 2024 totaled \$20.5 million and represents the difference between the District's total assets and total liabilities. The amount recorded for FY 2024 is 10.1% higher than the average year-end sum of \$18.4 million during the five-year report period and demonstrates an upward trend. The District's overall net position has increased by \$3.7 million – or 22.4% - during the five-year report period.

The unrestricted portion of the District's net position as of FY 2024 equated to \$154,100. This amount represents the accrued portion of the fund balance under Government Accounting Standards Board ("GASB") reporting and is subject only to discretionary

designations (commitments and assignments). Figure 65 illustrates the District's Net Position between FY 2020 and FY 2024.

Figure 65: NRG Cemetery District's Historical Net Position

	2020	2021	2022	2023	2024	AVERAGE	TREND
Net Position							
Capital Assets	\$ 3,430,078	\$ 3,618,846	\$ 3,563,012	\$ 4,378,372	\$ 4,433,642	\$ 3,884,790	29.3%
Restricted - Expendable	701,272	736,897	739,804	745,957	824,034	749,593	11.4%
Restricted - Nonexpendable	1,346,284	1,378,204	1,433,877	1,484,127	1,484,127	1,425,324	3.5%
Restricted - Committed	10,765,200	10,765,200	13,610,000	13,600,000	13,600,000	12,468,080	-0.1%
Unrestricted	504,653	1,067,379	(1,245,117)	(976,819)	154,053	(99,170)	-112.4%
Total Net Position	16,747,487	17,566,526	18,101,576	19,231,637	20,495,856	18,428,616	22.4%

Source: NRG Cemetery District ACFRs (FY 20 - 24)

PENSION OBLIGATIONS

The Newcastle, Rocklin and Goldhill Cemetery District ("NRG" or "District") provides a defined pension benefit to its employees through investment risk-pool contracts with the California Public Employee Retirement System ("CalPERS"). These contracts offer NRG employees specified retirement benefits based on the date of hire and placement into two categories: classic and non-classic. This section of the report provides details regarding NRG's pension based on actuarial valuations for the District issued by CalPERS annual reporting process and covers information regarding District enrollees, formulas, contributions, and funded status.⁴⁵

ENROLLEES & FUNDING FORMULAS

CalPERS annual valuation report issued for FY 2023 identifies 22 total participants enrolled in NRG's pension program. This amount has increased since FY 2020 and is divided between classic and non-classic employee categories. The total participants are divided between enrollee type and produce a positive active-to-retiree ratio of 1.3 to 1. A summary of the benefit categories is detailed below, and additional details regarding enrollee information follow in Figure 66.

⁴⁵ CalPERS Actuarial Reports for FY 2021 through FY 2023.

- Classic employees have start dates before January 1, 2013, and represent a majority of NRG's retirement program at 54.5% - or 12 - of total enrollees. These employees receive a defined benefit based on 2.0% at age 60 formula.
- Non-classic employees have start dates after January 1, 2013, and represent the remaining employees enrolled in NRG's retirement program at 45.5% - or 10 - of total enrollees. These employees receive a defined benefit based on 2.0% at age 62 formula.

Figure 66: NRG Cemetery District's Enrollee Information

	2020	2021	2022	2023	TREND
Type					
Active	9	9	10	10	11.1%
Transferred	2	3	2	2	0.0%
Separated	2	2	3	2	0.0%
Retired	5	5	8	8	60.0%
Total	18.0	19.0	23.0	22.0	22.2%
...Active to Retiree Ratio	1.8	1.8	1.3	1.3	-30.6%

Source: CalPers Actuarial Reports (FY 20 - 23)

ANNUAL CONTRIBUTIONS

NRG's total annual pension contribution covering both its classic and non-classic plans at the end of FY 2023 amounts to \$60,166. This contribution covers both pension categories and equals 8.8% of the covered payroll total for the corresponding fiscal year. The most recent contribution amount also reflects an overall decrease in payments made by the District to CalPERS of 31.85% over the preceding 60-month period (FY 2020-2023), in which information on CalPERS is readily available. Additional details pertaining to NRG's contributions are provided in Figure 67 below.

Figure 67: NRG Cemetery District's Annual Contributions

	2020	2021	2022	2023	TREND
Category					
Total Contribution	\$ 71,949	\$ 94,880	\$ 54,144	\$ 60,166	-16.4%
Annual Payroll	555,694	581,338	641,566	681,827	22.7%
... Percent of Payroll	12.9%	16.3%	8.4%	8.8%	-31.8%

Source: CalPers Actuarial Reports (FY 21 - 23) and NRG's ACFRs FY 20 - 23

FUNDING STATUS

NRG's total and composite unfunded liability as of FY 2023 equated to \$971,817. This amount covers both the classic and non-classic categories and reflects the accrued monies owed to all employees enrolled in the program and not covered by the market value of existing assets. This amount translates to a composite funded ratio of 68.7%; the funded ratio is the percentage of market assets compared to the projected liabilities. This suggests that the District may be experiencing some challenges with their ability to fund the pension plans for members. However, there is no definitive benchmark to adhere to for agencies with respect to their funded status. Rather, the agency should look to implement funding strategies aimed at achieving and maintaining a higher funded status to ensure the long-term sustainability of their retirement plans. However, as of December 2024, the District has partnered with Public Agency Retirement Services to assist the District with retirement and OPEB strategies. Overall, NRG's funded ratio has increased by 3.99% over the last four years of the report period based on the available data published by CalPERS. The monetary value of the corresponding increase in NRG's pension liabilities is \$833,427. Please see Figure 68 below for additional details.

Figure 68: NRG Cemetery District's Funded Status

Category	2020	2021	2022	2023	TREND
Market Value of Assets	\$ 1,503,631	\$ 2,113,814	\$ 1,991,927	\$ 2,136,515	42.1%
Accrued Liability	2,274,905	2,673,706	2,895,304	3,108,332	36.6%
Unfunded Liability	(771,274)	(559,892)	(903,377)	(971,817)	26.0%
...Funded Ratio	66.1%	79.1%	68.8%	68.7%	4.0%

Source: CalPers Actuarial Reports (FY 20 - 23)

SOI & RELATED RECOMMENDATIONS

The following recommendations by RSG call for specific action from Placer LAFCO and/or the Newcastle, Rocklin, and Gold Hill Cemetery District's ("NRG" or "District") and pertain to the District's sphere of influence ("SOI") amendments and/or boundary change requests.

1. Placer LAFCO should establish the sphere of influence for the Newcastle, Rocklin, and Gold Hill Cemetery District. Given RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District, RSG recommends Placer LAFCO designate the District's SOI to largely align with its existing jurisdictional boundary, with the exception of areas on the western border, southwestern corner, and eastern border which would exclude the city boundaries of neighboring districts' cities and include the entire city boundary of Rocklin. Specifically, the SOI will exclude areas within Lincoln's city limits, Roseville's city limits, and Auburn's city limits, as shown in Figure 53.

This SOI recommendation includes tax rate areas ("TRAs") 004-017, 004-022, 004-089, 004-090, and 004-091, which currently lie within the northeastern perimeter of the Roseville Cemetery District and are currently within the City of Rocklin city limits, which is almost entirely served by the Newcastle, Rocklin, and Gold Hill Cemetery District.

NRG's SOI should also exclude the portion of the Granite Bay community located within the southeastern portion of the District boundary to mitigate some of the property tax losses for the Roseville Cemetery District from the proposed annexations of properties within the Rocklin city limits, as described above. At present, both the Newcastle, Rocklin, and Gold Hill Cemetery District and the Roseville Cemetery District currently serve the Granite Bay community planning area.

The proposed sphere of influence designation would reflect the logical present and future service boundaries for the Newcastle, Rocklin, and Gold Hill Cemetery District.

2. RSG recommends Placer LAFCO proceed with the approval of expanding the NRG's jurisdictional boundary to include TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-091 upon receipt of a completed change of organization application. As noted, these TRAs currently lie within the northeastern perimeter of the Roseville Cemetery District and are currently within the City of Rocklin city limits, which is almost entirely served by NRG. NRG did not identify any challenges associated with providing cemetery services to these areas. As a result, the Newcastle, Rocklin, and Gold Hill Cemetery District appears to be the most logical service provider to these TRAs.

The District should request from LAFCO the detachment of TRAs 078-002, 078-010, 078-014, 078-024, 078-025, 078-029, 078-035, 078-062, 078-063, 078-074, 078-092, 078-093, 078-095, 078-104, 078-105, 078-106, 078-107, 078-109, 078-113, 078-138, 078-140, 078-141, 078-150, 087-007 which encompass the entirety of the Granite Bay community planning area, currently served by both the Roseville Cemetery District and Newcastle, Rocklin, and Gold Hill Cemetery District. This detachment would mitigate some of the property tax losses for the Roseville Cemetery District from the proposed annexations of the properties within the Rocklin city limits.

3. As mentioned previously, several TRAs within the City of Rocklin are served by the Roseville Cemetery District, while several TRAs within the City of Roseville are served by NRG. The Districts have expressed interest in initiating coordinated discussions to address these inconsistencies through jurisdictional boundary realignment.

As a longer-term consideration, if jurisdictional boundary realignment through TRA adjustments or land exchanges is not achieved, Placer LAFCO may

evaluate broader structural options in a future MSR/SOI Update. LAFCO anticipates continuing to evaluate countywide opportunities in a future MSR/SOI update to improve the efficiency and sustainability of cemetery service delivery, including shared services, boundary realignment, and potential consolidation, particularly in response to service limitations, capacity, and funding challenges identified across multiple districts.

4. The District's composite pension funded ratio as of FY 2024, equates to 68.7% which suggests room for improvement in long-term retirement plan sustainability.⁴⁶ While there is no definitive benchmark that exists, RSG recommends the District consider exploring and/or adopting funding strategies aimed at improving their funded status to ensure the long-term sustainability of their retirement plans. However, it should be noted that the District has partnered with Public Agency Retirement Services to assist the District with retirement and OPEB strategies as of December 2024.

⁴⁶ The funded ratio is the percentage of market assets compared to the projected liabilities.

MSR & SOI DETERMINATIONS

Placer County LAFCO is directed to prepare written determinations to address the various governance factors enumerated under Government Code Section 56430 whenever it prepares a municipal service review. These determinations serve as independent statements derived from the information collected, analyzed, and presented in the report by RSG. The purpose of the determinations is to provide an independent assessment to the Newcastle, Rocklin, and Gold Hill Cemetery District's ("NRG" or "District") ability to provide cemetery services to residents within its jurisdictional boundary now and in the near future.

SERVICE PROVISION DETERMINATIONS

1. Population Projections and Growth

RSG determines the District experienced moderate growth during the five-year report period and future growth is expected to be limited over the next five-years through 2029. Additional details regarding the District's population and housing projections are provided below.

- RSG estimates there are approximately 71,749 residents in the District as of 2024.
- RSG estimates the District has added approximately 154 new residents since 2020 which translates to an average increase of 38 residents each year.
- RSG separately estimates the District has added approximately 3,248 new housing units since 2010. This new development accounts for an annual increase of 232 new units each year.
- The rate of new housing units compared to the rate of new residents in the District produces a ratio of 2.66 to 1.0 from 2010 to 2024, demonstrating a surplus of housing production within the District.

- RSG projects the District resident population will reach 74,399 residents by 2029. This accounts for an annual growth rate of approximately 0.73%.
- The number of housing units in the District is expected reach 29,795 housing units by 2029. This accounts for an increase of approximately 4.9% from 2024.

2. Disadvantaged Unincorporated Communities in or Contiguous to SOI

Pursuant to Government Code Section 56430(a)(3), Placer LAFCO is not required to prepare determinations pertaining to the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs for any disadvantaged unincorporated communities located within or contiguous to the SOI. However, for transparency purposes, RSG has identified one (1) Disadvantaged Unincorporated Communities ("DUCs") located within the northeastern portion of the District's jurisdictional boundary. NRG is the primary cemetery service provider to this DUC.

3. Present and Planned Capacity of Public Facilities

RSG determines NRG has sufficient capacity to meet both the existing and projected service demands over the next five years. The exception is the District's Gold Hill and Ophir Cemeteries, which have reached full capacity for casket burials and do not offer cremation niches. Despite these limitations, the District is well positioned to continue meeting service needs through its Newcastle and Rocklin Cemetery sites, which maintain adequate capacity to serve the community into the foreseeable future. Additional details are provided below:

- The District's Newcastle and Rocklin cemetery sites offer both burial plots and cremation niches, providing interment and inurnment services to eligible residents. The District's Gold Hill and Ophir Cemeteries formerly provided burial plots to eligible residents.
- The District provides regular landscaping services to all of its cemetery sites, including general maintenance needs such as mowing, weeding, etc. Other

maintenance needs are addressed on an as-needed basis. While all of the District's cemeteries are well-maintained according to District staff, the District's Gold Hill and Ophir Cemeteries do not have irrigation systems on site.

- The District's cemetery sites have a combined total of 20,708 burial plots with approximately 26.5% -or 5,483 burial plots – available for future use. The District also has a total of 2,528 cremation niches with 74.1% - or 1,873 niches - available for future purchase.
- The District has experienced a significant increase in demands for cemetery services and related infrastructure from 2020 to 2024.
- NRG also offers pre-sold burial plots and cremation niches at its Newcastle and Rocklin Cemeteries, allowing eligible residents to make advanced arrangement for interment or inurnment services. However, the District does not separately track pre-sold burial plots from current sale information.
- NRG's cemetery sites consist of a mix of developed and undeveloped land. The District's cemetery sites have a combined total of 32 acres available for future development. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at both of its cemetery sites to accommodate existing and projected service demands.

4. Financial Ability to Provide Services

NRG has the financial ability to provide cemetery services to its existing and future ratepayers and did not demonstrate any notable fiscal stress during the report period.

- The District experienced an overall increase of 22.4% in its audited net position during the five-year report period from \$16.7 million to \$20.5 million.
- The District's total expenses increased by 43.9% over the report period. This amount is slightly lower than the corresponding 43.2% increase in total revenues.

- Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation (0.18%) is higher than the other cemetery districts in the County, indicating greater fiscal stability and a more reliable source of recurring revenue.
- The District's combined funded ratio for pension obligations with CALPERS at the end of the report period finished at 68.7% and is considered average to below-average. This ratio also increased by 4.0% over the report period.

5. Opportunities for Shared Facilities

No opportunities for shared facilities or services were identified as part of this MSR.

6. Accountability for Community Service Needs

The District has a detailed and transparent website offering in-depth information pertaining to Board Meetings, financial documents, District activities, and services. The District is governed by responsive officials as illustrated by their regularly scheduled Board meetings, timely posting of agendas and meeting minutes online, and employing professional staff to manage the day-to-day operations and business. These measurable actions have created trust with constituents and have helped ensure their ongoing financial investments via taxes, assessments, and user charges are warranted.

6. Any Other Matter Related to Effective or Efficient Service Delivery, as required by LAFCO Policy

Other matters related to effective or efficient service delivery, as required by LAFCO policy, were not identified.

SPHERE OF INFLUENCE DETERMINATIONS

1. Present and Planned Land Uses

Lands within NRG's proposed sphere of influence primarily consists of single-family residential uses, which make up over 64.0% of land uses in the District. The remaining land uses in the District include institutional, vacant, and agricultural uses. No other major planned developments in the District were identified as part of this MSR. The proposed sphere of influence supports the present and planned land uses of the District.

2. Present and Probable Need for Public Facilities and Services

RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District. However, the proposed expanded sphere of influence demarks the District's current and/or probable future boundary and service area. The proposed sphere of influence supports these present and probable service needs.

3. Present Capacity and Adequacy of Public Facilities

NRG has sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to its residents now and in the future. The comprehensive review of the District capacity and demands in this report supports these claims.

4. Presence of Social or Economic Communities of Interest

The District's proposed expanded sphere of influence appropriately reflects the existing and relevant social and economic communities of interests.

5. Present and Probable Need for Cemetery Services of any Disadvantaged Unincorporated Communities ("DUCs")

Pursuant to Government Code Section 56425(e)(5), Placer LAFCO is not required to prepare determinations pertaining to the present and probable need for cemetery services and related public facilities of any disadvantaged unincorporated communities.

However, for transparency purposes, RSG has identified one (1) DUC located within the northeastern portion of NRG's jurisdictional boundary. NRG is the primary cemetery service provider to this DUC. The present capacity of cemetery services is sufficient to provide services to this DUC and there is no anticipated need for additional infrastructure to service this area.

SERVICE REVIEW – PLACER CEMETERY DISTRICT 1

The Placer Cemetery District 1 ("Cemetery District 1" or "District") is an independent special district formed in 1925 in western Placer County. The District was formed by the Placer County Board of Supervisors in response to a citizen's petition.⁴⁷ The District currently owns and operates four (4) cemetery sites; Manzanita Cemetery, Lincoln Cemetery, Sheridan Cemetery, and Santa Clara



Memorial Park. Cemetery District 1's jurisdictional boundary encompasses 157.6 square miles, with mostly Agriculture, Residential and Institutional land use.

A five-member Board of Trustees provides Cemetery District 1's governance with members appointed by the Board of Supervisors and serve 4-year terms. The District is currently authorized to provide a number of services – including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons – as allowed under the Cemetery District Principal Act of 1909.

RSG estimates the resident population within Cemetery District 1 as of 2024 to be 61,359. The total number of housing units at the end of the report period (2024) is 24,066. Separately, the median household income among residents within the District is \$101,117 based on the current five-year average.

In terms of finances, Cemetery District 1's total operating expenses at the end of the report period totaled \$1.2 million, with a net position of \$18.0 million.

⁴⁷ The Historical Marker Database; <https://www.hmdb.org/m.asp?m=42048>

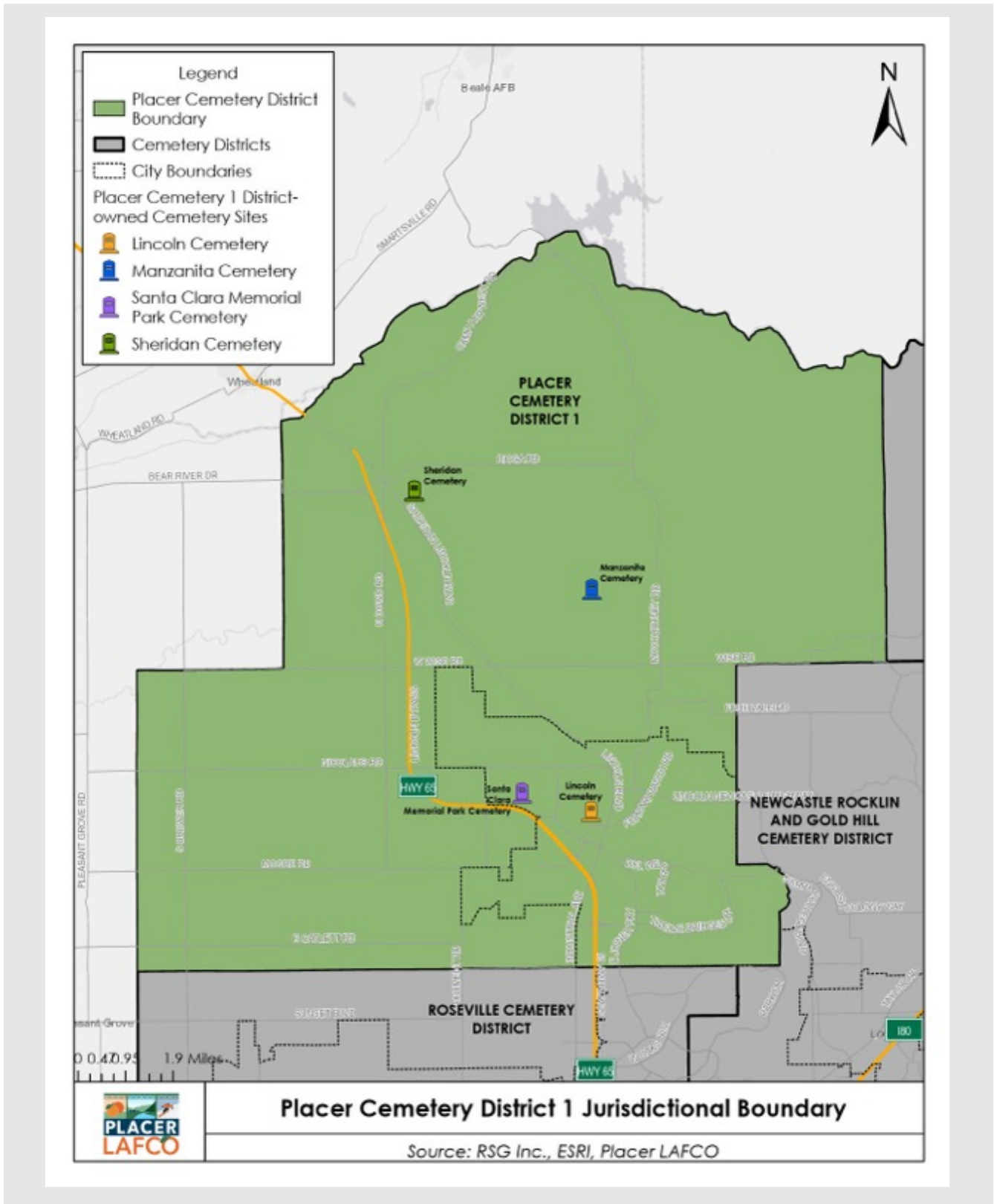
JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

Placer's Cemetery District 1's ("Cemetery District 1" or "District") current jurisdictional boundary spans approximately 158 square miles. While historical records suggest that a sphere of influence designation exists for the District, RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District.⁴⁸

Cemetery District 1's jurisdictional boundary consists of 27,673 parcels that are divided between 24,927 incorporated parcels and 2,746 unincorporated parcels. The majority of parcels – or 90.1% - are incorporated and lie within the City of Lincoln. The remainder of the parcels are unincorporated and lie within the communities of Sheridan, and Sunset Industrial. As of FY 2024, the total assessed value (secured and unsecured) within Cemetery District 1 is approximately \$13.4 billion, a per capita value of approximately \$217,673 based on the current resident population of 61,359. Figure 69 presents Placer's jurisdictional boundary.

⁴⁸ LAFCO Resolution No. 05-97

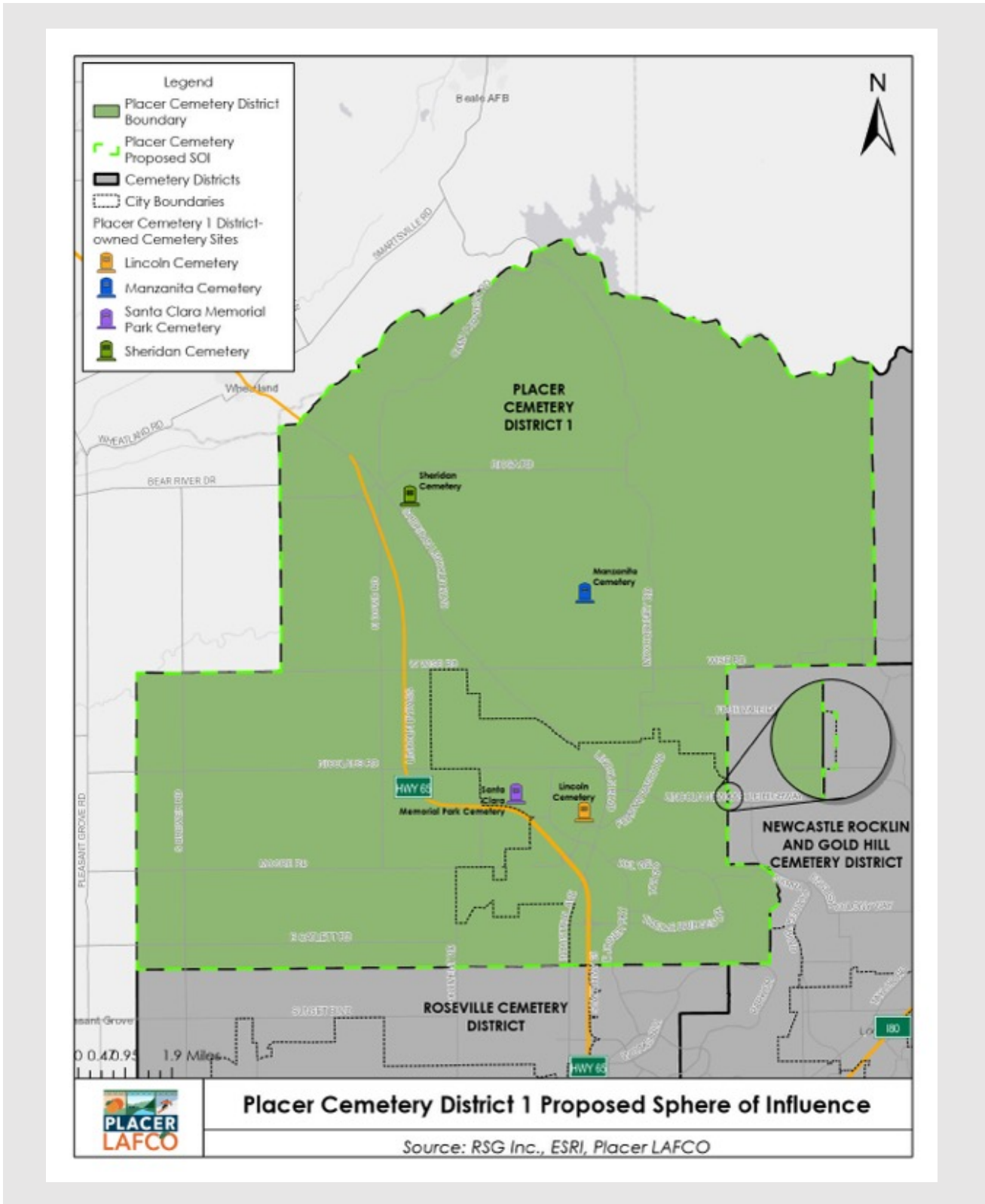
Figure 69: Placer Cemetery District 1's Jurisdictional Boundary



As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Placer Cemetery District 1. Given RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District, RSG is proposing that NRG's SOI largely aligns with its existing jurisdictional boundary, with the exception of its eastern boundary, which should align with the City of Lincoln's city limits, as shown in Figure 70 below.⁴⁹ The proposed sphere would reflect the logical present and future service boundaries for Placer Cemetery District 1.

⁴⁹ Note: Spheres of Influence ("SOIs") are planning tools used to designate the probable future boundaries and service area of an agency. Changes to an agency's SOI do not constitute a change in jurisdictional boundaries or service areas and therefore does not result in the transfer of property tax revenues.

Figure 70: Placer Cemetery District 1's Proposed SOI



DEMOGRAPHICS

POPULATION & HOUSING

Placer Cemetery District 1's ("Cemetery District 1" or "District") total current resident population within its jurisdictional boundary is estimated at 61,359 as of 2024. This amount represents 14.4% of the countywide population total. The estimated resident population in the District has risen overall by 27.8% - or approximately 13,350 residents - since 2010, demonstrating an upward trend.⁵⁰ More recently, Cemetery District 1 has increased by approximately 1,570 residents each year over the last four years, from 55,087 in 2020 to 61,359 in 2024. The current resident population produces a population density of 1.1 residents per acre and underlies the overall urban characteristic of the District's jurisdictional boundary. The Placer Cemetery District 1's land uses primarily consist of agricultural uses, which make up over 33.0% of land uses in the District. The remaining land uses in the District include institutional, residential, and vacant uses.

According to ESRI Business Analyst, the District's population is expected to grow by approximately 1.1% annually over the next five years reaching 64,669 residents by 2029 reflecting an overall increase of 3,310 residents.⁵¹ This growth is slightly higher than the anticipated annual population growth countywide, which is expected to grow at 1.0%, reaching 447,356 residents by 2029. Figure 71 summarizes the District and the County's past, present, and future population growth.

Figure 71: Placer Cemetery District 1's Resident Population

Resident Population	2010 Estimate	2020 Estimate	2024 Estimate	2029 Projection	Annual Change (2010-2020)	Annual Change (2024-2029)
Placer Cemetery District 1	48,009	55,087	61,359	64,669	1.38%	1.06%
Placer County	348,432	404,739	426,571	447,356	1.51%	0.96%

Source: ESRI Business Analyst

⁵⁰ Source: ESRI Business Analyst

⁵¹ ESRI Business Analyst ("ESRI") is a geographic information system ("GIS") platform that provides demographic, economic, and market data. ESRI's population estimates and projections are modeled at the census block group level using U.S. Census Bureau data and ESRI's proprietary demographic modeling of births, deaths, migration patterns, and local development activity.

An estimated 24,066 housing units are within Cemetery District 1's boundary as of 2024. This amount accounts for an overall increase of 4,619 units – or 23.8% - since 2010 for an annual change of 330 housing units. This creates a ratio of 2.89 housing units for every new resident. Furthermore, it is expected that the District's total number of housing units will reach 25,526, an estimated 6.1% increase, by 2029.

Of the total number of current housing units in Cemetery District 1, approximately 79.4% are owner-occupied. The remainder of housing units are divided between 16.3% being renter-occupied and 4.4% being vacant. Further, the average household size in the District for 2024 is 2.66. This amount reflects an increase of 1.9% since 2010, when the average household size was 2.61. Figure 72 includes additional details regarding the District's housing characteristics.

Figure 72: Placer Cemetery District 1's Housing Characteristics

Housing Characteristics	Placer Cemetery District 1	Placer County
2010 Housing Units	19,447	152,648
2024 Housing Units	24,066	183,657
% Change (2010-2024)	23.8%	20.3%
2029 Housing Units	25,526	193,757
% Change (2024-2029)	6.1%	5.5%
Percentage of Owner-Occupied Units	79.4%	64.3%
Percentage of Renter-Occupied Units	16.3%	23.4%
Vacancy Rate	4.4%	4.4%
2010 Average Household Size	2.61	2.60
2024 Average Household Size	2.66	2.62
2029 Average Household Size	2.41	2.60

Source: ESRI Business Analyst

AGE DISTRIBUTION & INCOME

Compared to the County as a whole, the population of the Placer Cemetery District 1's service area is relatively older. The median age of residents in the District is 44.6 and reflects an increase of 7.6% from 41.2 in 2010. The current median age in the District remains slightly higher than the countywide median age of 42.8, demonstrating a slightly older resident population.

Similarly, 97.0% of residents within the prime working age group (between the ages of 25-64) are employed while the remaining 3.0% are unemployed, reflecting a stable workforce within the District's jurisdictional boundary.⁵² Additional details regarding the District's age distribution and employment rates are provided in Figure 73.

Figure 73: Placer Cemetery District 1's Age Distribution

Age Distribution	Placer Cemetery District 1	Placer County
2010 Median Age	41.2	40.3
2024 Median Age	44.6	42.8
% Change (2010-2024)	7.6%	5.8%
2024 Employment Levels (Age 25-64)	97.0%	96.4%
2024 Unemployment Levels (Age 25-64)	3.0%	3.6%

Source: ESRI Business Analyst

The median household income of Cemetery District 1 is \$101,117 which is approximately 10.9% lower than the County's median household income of \$112,164. This amount confirms households in the District are receiving moderately less pay over the reporting period compared to the county as whole. Furthermore, the District has a poverty level rate of 8.1%, which is approximately 0.7% higher than the County's poverty level rate of 7.4% suggesting residents within the District may have a lower standard of living and less access to resources compared to residents countywide.⁵³

There is one Disadvantaged Unincorporated Community (DUC) located within the northern portion of Cemetery District 1. The District is the primary cemetery service provider to this DUC. A DUC is defined as any unincorporated area wherein the median household income is less than \$76,417.⁵⁴ Figure 72 provides an overview of income characteristics in the Cemetery District 1 and County.

⁵² The prime working age group does not include individuals between the ages of 16-25 nor 65 and above given residents within these age groups are typically in school or nearing/in retirement.

⁵³ Federal poverty levels are determined annually by the U.S. Census Bureau which uses a set of money income thresholds that vary by family size and composition to determine who is in poverty.

⁵⁴ Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

Figure 74: Placer Cemetery District 1's Income Characteristics

Income Characteristics	Placer Cemetery District 1	Placer County
2024 Median Household Income	\$101,117	\$112,164
2024 Median Household Income Per Capita	\$52,484	\$58,700
Poverty Level (2018-2022)	8.1%	7.4%

Source: ESRI Business Analyst

GOVERNANCE AND STAFFING

The Placer Cemetery District 1 ("Cemetery District 1" or "District") operates as an independent special district under the Public Cemetery District Act of 1909 and codified under Health and Safety Code 9000 et. seq. This principal act empowers cemetery districts to provide a range of municipal services upon approval by LAFCOs - including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons. Placer LAFCO currently authorizes Placer to provide cemetery services including the operation and maintenance of its four public cemetery sites (a) Manzanita Cemetery, (b) Lincoln Cemetery, (c) Sheridan Cemetery, and (d) Santa Clara Memorial Park. Any remaining service functions (i.e., powers) enumerated under the principal act are deemed latent, meaning they are authorized by statute but would need to be formally activated by Placer LAFCO at a noticed public hearing and subject to conducting authority proceedings.

Cemetery District 1 is governed by a five-member Board of Trustees that are appointed by the Placer County Board of Supervisors ("BOS"), and each Board Trustee serves a four-year term. The Placer Cemetery District 1 Board of Trustees regularly meets on the second Monday of every month at the Placer office located at 250 Santa Clara Way in Lincoln.

The District appoints an at-will and full-time District Manager to oversee the day-to-day operations of the District. The current General Manager – Peter Barmettler – was appointed in 2009 and oversees a budgeted staff of 7 employees.

MUNICIPAL SERVICES PROVIDED

The Placer Cemetery District 1 (“Cemetery District 1” or “District”) cemetery service operations were established in 1925. As granted under Health and Safety Code 9040, the District is authorized to own, operate, and maintain cemeteries and provide interment services within its boundaries.

The District currently provides cemetery services within its 158 square mile jurisdictional boundary, which includes the City of Lincoln and the unincorporated community of Sheridan. The District's cemetery services include interment and inurnment services. The District also sells limited accessory objects, including burial vaults, liners, flower vases, and cremation urns. The District operates four (4) cemetery sites, the Manzanita, Lincoln, Sheridan, and Santa Clara Memorial Park Cemeteries, which span a total of approximately 43 acres. The District offers both burial plots and cremation niches at its Lincoln and Santa Memorial Park Cemeteries and offers burial plots exclusively at its Manzanita and Sheridan Cemeteries. Figure 75 below provides an overview of each site.

Figure 75: Placer Cemetery District 1's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Manzanita Cemetery	Manzanita Road, Lincoln, CA	21	Interment, inurnment
Lincoln Cemetery	1445 First Street, Lincoln, CA	11	Interment, inurnment
Sheridan Cemetery	Ranch House Road, Sheridan, CA	4	Interment, inurnment
Santa Clara Memorial Park Cemetery	250 Santa Clara Way, Lincoln, CA	7	Interment, inurnment

Source: Placer Cemetery District 1

The District provides landscaping services to all of its cemetery sites, including general maintenance needs such as mowing, weeding, etc. The District has one (1) maintenance crew that provides landscaping services to all of the District's cemetery sites. Additional site details can be found below:

- The Manzanita Cemetery is located within unincorporated Placer County near the center of the District's jurisdictional boundary at Manzanita Road in Lincoln, CA.

The site consists of approximately 21 acres and is maintained on a regular basis according to District staff. The cemetery does not have any on-site facilities.

- The Lincoln Cemetery is located within Lincoln city limits near the southern perimeter of the District's jurisdictional boundary at 1445 First Street in Lincoln, CA. The site consists of approximately 11 acres and has a pavilion, maintenance yard, in addition to a shop on-site.
- The Sheridan Cemetery is located within unincorporated Placer County near the western perimeter of the District's jurisdictional boundary at Ranch House Road in Sheridan, CA. The site consists of approximately 4 acres and does not contain any on-site facilities.
- The Santa Clara Memorial Cemetery is located within Lincoln city limits near the southern perimeter of the District's jurisdictional boundary at 250 Santa Clara Way in Lincoln, CA. The site consists of approximately 7 acres and has an office space on-site.

DISTRICT FEES

The District's cemetery service fees were last updated in July 2024. The District evaluates its fees and charges annually and updates them on an as-needed basis. As allowed under Health and Safety Code 9065(b), the District charges an endowment care fee for each interment right sold; as of May 10, 2024, the District's endowment care fee is \$300 for adult sized casket graves and \$250 for all others, which includes infant sized casket graves, in ground cremation graves, and cremation niches.

EXISTING CEMETERY DEMANDS AND CAPACITY

Two of the District's cemetery sites - Manzanita and Sheridan Cemeteries – offer only burial plots, while the District's Lincoln and Santa Memorial Park Cemeteries offer both burial plots and cremation niches. The District's four cemetery sites have a combined total of 11,263 burial plots with nearly one-half – or 49.1% - in the Lincoln Cemetery and

the remaining spread across the District's other cemetery sites. The District's cemetery sites have a combined total of 2,797 cremation niches with 36.5% of these niches located at the Manzanita Cemetery.

None of the District's cemetery sites have reached full capacity for burial plots. As a result, burial plots are available for purchase at every one of the District's sites. With respect to cremation niches, the District's Lincoln and Santa Clara Memorial Park Cemetery have a total of 516 cremation niches with 51.7% - or 267 niches - available for future purchase. Figure 76 below provides a summary of the burial plots and cremation niches available at each site.

Figure 76: Placer Cemetery District 1's Site Capacity Overview

Site Name	Total Burial Plots	Available Burial Plots	Number of Cremation Niches	Available Cremation Niches
Manzanita Cemetery	3,200	1,020	0	0
Lincoln Cemetery	5,540	525	153	29
Sheridan Cemetery	1,370	415	0	0
Santa Clara Memorial Park Cemetery	1,153	837	363	238
Total	10,110	1,960	516	267

Source: Placer Cemetery District 1

Existing Demands

Cemetery service demands are primarily influenced by population trends, including overall population growth and aging demographics. The District has experienced a slight increase in demands for cemetery services and related infrastructure from 2020 to 2024.

The District performed an average of 39 casket burials between 2020 and 2024 among its four cemetery locations. The District's Santa Clara Memorial Park Cemetery site conducted 12 casket burials on average during the report period whereas Lincoln Cemetery accounted for an average of 17 casket burials. The District's highest volume of casket burials was recorded in 2024 in which the District performed a total of 49 casket burials across all of its cemetery sites with Santa Clara Memorial Park Cemetery accounting for 19 – or 3.9% - of all casket burials for the District. The District has

experienced an overall increase of 40.0% in casket burials from 2020 to 2024 across all of its sites. Figure 77 provides an overview of casket burial demands from 2020 to 2024.

Figure 77: Placer Cemetery District 1's Casket Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Manzanita Cemetery	7	6	6	10	10	8	42.9%
Lincoln Cemetery	18	18	16	15	16	17	-11.1%
Sheridan Cemetery	4	3	2	3	4	3.2	0.0%
Santa Clara Memorial Park Cemetery	6	11	12	11	19	11.8	216.7%
Total	35	38	36	39	49	39	40.0%

Source: Placer Cemetery District 1

The District performed an average of 43 cremation burials during the report period at its four cemetery sites in 2024 resulting in a total of 20 cremation burials. The District's Lincoln Cemetery site accounts for the highest number of cremation burials among the District's cemetery sites totaling 14 – or 70.0% - of all cremation burials overseen by the District in 2024. The District's highest number of cremation burials was recorded in 2021, in which the District performed a total of 70 cremation burials across all of its cemetery sites. The District has experienced an overall decrease of 17 - or 45.9% - cremation burials from 2020 to 2024 across all of its sites. Figure 78 provides an overview of cremation burial demands from 2020 to 2024.

Figure 78: Placer Cemetery District 1's Cremation Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Manzanita Cemetery	8	17	7	8	3	9	-62.5%
Lincoln Cemetery	20	33	28	23	14	24	-30.0%
Sheridan Cemetery	2	7	7	1	0	3	-100.0%
Santa Clara Memorial Park Cemetery	7	13	12	3	3	8	-57.1%
Total	37	70	54	35	20	43	-45.9%

Source: Placer Cemetery District 1

The District filled an average of 15 cremation niches across the report period for all of its cemetery sites. The District's Santa Clara Memorial Park Cemetery accounted for the highest number of cremation niches filled among the District's cemetery sites, accounting for 11 – or 52.4% - of cremation niches filled by the District in 2024. The District filled the highest volume of cremation niches in 2020, in which the District filled a total of 18

cremation niches. The District has experienced an overall increase of 3 - or 16.7% - in cremation niches filled from 2020 to 2024 across both of its sites that offer cremation niches. Figure 79 provides an overview of casket burial demands from 2020 to 2024.

Figure 79: Placer Cemetery District 1's Cremation Niches Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Manzanita Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lincoln Cemetery	5	3	4	2	10	5	100.0%
Sheridan Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Clara Memorial Park Cemetery	13	11	2	12	11	10	-15.4%
Total	18	14	6	14	21	15	16.7%

Note: N/A refers to Not Applicable.
Source: Cemetery District 1

Pre-Sold Plots and Niches

The Placer Cemetery District 1 also offers pre-sold burial plots and cremation niches, allowing eligible residents to make advanced arrangements for interment or inurnment services. Among the District's cemetery sites, the District's Santa Clara Memorial Cemetery consistently pre-sold the most burial plots, accounting for 110 – or 46.0% - of all pre-sold burial plots across the five-year report period. The District experienced an overall decrease of 60.0% in pre-sold burial plot sales from 2020 to 2024. Additionally, the District pre-sold an average of 12 cremation niches across the report period for both of its cemetery sites, offering cremation niches, with 2020 reflecting the highest number of sales at 17 total sales. Additional details can be found in Figure 80 below:

Figure 80: Placer Cemetery District 1's Pre-Sold Burial Plots (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Manzanita Cemetery	15	20	11	12	10	14	-33.3%
Lincoln Cemetery	12	13	9	19	9	12	-25.0%
Sheridan Cemetery	1	6	3	1	1	2	0
Santa Clara Memorial Park Cemetery	22	30	20	25	13	22	-40.9%
Total	50	69	43	57	20	27	-60.0%

Note: N/A refers to Not Applicable
Source: Cemetery District 1

Additionally, as shown in Figure 81, the District pre-sold an average of 10 plots for cremation burials during the report period across all its cemetery locations. The District's



Santa Clara Memorial Park Cemetery accounts for the highest pre-sold cremation plots among the District's cemetery sites, representing 79.2% of all pre-sold cremation plots during the five-year report period. The District has experienced an overall decrease of 93.3% in pre-sold cremation plot sales from 2020 to 2024.

Figure 81: Placer Cemetery District 1's Pre-Sold Cremation Plots (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Manzanita Cemetery	4	1	0	0	0	1	-100.0%
Lincoln Cemetery	2	0	1	2	1	1	-50.0%
Sheridan Cemetery	0	2	0	0	0	0	N/A
Santa Clara Memorial Park Cemetery	9	11	8	7	3	8	-66.7%
Total	15	14	9	9	1	10	-93.3%

Note: N/A refers to Not Applicable
Source: Cemetery District 1

Lastly, as shown in Figure 82, the District pre-sold an average of 12 cremation niches across the report period. The District's Santa Clara Memorial Park Cemetery accounts for the highest pre-sold cremation niches among the District's cemetery sites, representing 73.3% of all pre-sold cremation niches during the five-year report period. The District has experienced a decrease of 76.5% in pre-sold cremation niches from 2020 to 2024.

Figure 82: Placer Cemetery District 1's Pre-Sold Cremation Niches (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Manzanita Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lincoln Cemetery	5	4	3	4	0	3	-100.0%
Sheridan Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Clara Memorial Park Cemetery	12	9	8	11	4	9	-66.7%
Total	17	13	11	15	4	12	-76.5%

Note: N/A refers to Not Applicable
Source: Cemetery District 1

FUTURE CEMETERY SERVICE DEMANDS AND CAPACITY

Placer Cemetery District 1's cemetery sites consist of a mix of developed and undeveloped land. The District's cemetery sites have a combined total of 23 developed acres, with 48.9% - or 11 acres - of developed land at the Lincoln Cemetery and the remaining spread across the District's other cemetery sites. Figure 83 below provides an overview of the District's land distribution by acreage.

Figure 83: Placer Cemetery District 1's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Manzanita Cemetery	6.0	15.0
Lincoln Cemetery	11.0	0.0
Sheridan Cemetery	2.5	1.6
Santa Clara Memorial Park Cemetery	3	4
Total	22.5	20.9

Source: Placer Cemetery District 1

The District's Lincoln Cemetery is fully developed with no land available for future development. The remainder of the District's cemetery sites, including the Manzanita, Sheridan, and Santa Clara Memorial Park Cemeteries, all have acreage available for future development. Furthermore, the District noted that all of the District's cemetery sites have additional land available for future site expansion should all of the District's undeveloped acreage be developed. However, the District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity across its cemetery sites to accommodate existing and projected service demands. The District evaluates the need for future development and/or site expansion annually based on historical service demands.

Projected Demands

Placer County residents have a relatively high life expectancy, averaging approximately 81.8 years.⁵⁵ While this reflects favorable health and longevity trends, many individuals often begin planning for end-of-life-services, including burial and/or cremation arrangements, well before reaching their final years, typically starting in their seventies when mortality rates begin to increase.

Within Placer County, an estimated 15.6% of residents are aged 70 years or older. By comparison, the Placer Cemetery District 1 serves an area with a notably higher concentration of older adults - approximately 21.5% - falling within this age group. This

⁵⁵ Source: Be Well Placer Community Dashboard, 2019-2021



demographic concentration suggests the District is currently serving a population with elevated potential demand for cemetery services.

Furthermore, the percentage of residents aged 70 years or older in the District are expected to increase from 13,268 residents in 2024 to 14,515 in 2029 – representing an increase of approximately 9.4%.⁵⁶ This upward trend reflects both the natural aging and possible in-migration of retirees and suggests a likely increase in the demand for cemetery services over the next five years.

Based on historical demand and available site capacity, RSG determines the Placer Cemetery District 1 has sufficient capacity to meet both the existing and projected service demands over the next five years. The District is well positioned to continue meeting service needs through all of its cemetery sites, which maintain adequate capacity to serve the community into the foreseeable future.

FISCAL HEALTH

The sections that follow evaluate the Placer Cemetery District 1's ("Cemetery District 1" or "District") fiscal health, inclusive of revenue sources and major expenditure categories during the report period (FY 2020 through FY 2024).

ANNUAL AUDIT FINDINGS

The Placer Cemetery District 1 regularly contracts with an outside accounting firm – Blomberg & Griffin Accountancy Corporation, CPA - to prepare an annual report to review and assess the District's financial statements in accordance with established governmental accounting standards. This includes auditing the District's statements with respect to verifying the overall assets, liabilities, and net position. The most recent annual financial audit for FY 2024 did not identify any areas of concern regarding the District's financial reporting and further attested the District's reporting methods accurately

⁵⁶ Source: ESRI Business Analyst

capture the District's net position and are done so in accordance with generally accepted accounting principles of the United States of America.

REVENUES

The District's total average revenues over the last five years totaled \$2.4 million. The largest single source of the District's revenue is property taxes which account for \$1.9 million – or 78.0% - of all revenues for the District. The remainder of revenues for the District are derived from investment earnings, charges for services, endowment care fees, intergovernmental revenues, and proceeds from the sale of assets. At the end of FY 2024, the District's total revenues amounted to \$3.1 million and reflect an overall increase of \$409,000 – or 51.7%. Figure 84 provides a detailed overview of the District's historical revenues between FY 2020 and FY 2024.

Figure 84: Placer Cemetery District 1's Historical Net Operating Fund Revenues

Revenues	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
Charges for Services	\$ 214,275	\$ 161,353	\$ 168,018	\$ 151,545	\$ 183,929	\$ 175,824	-14.2%
Subtotal Operating	214,275	161,353	168,018	151,545	183,929	175,824	-14.2%
Non Operating							
Property Taxes	1,646,911	1,722,932	1,859,488	2,070,683	2,225,541	1,905,111	35.1%
Intergovernmental Revenue	11,027	11,012	11,090	10,950	10,918	10,999	-1.0%
Market Value Gain (Loss)	(46,088)	-	-	-	-	N/A	N/A
Investment Earnings	172,662	47,516	35,970	261,572	518,712	207,286	200.4%
Other Services	-	129,033	224,991	99,223	102,565	111,162	N/A
Proceeds from Sale of Assets	-	3,510	3,245	-	-	1,351	N/A
Endowment Care	29,075	39,175	36,850	30,850	34,725	34,135	19.4%
Subtotal Operating Revenues	1,813,587	1,953,178	2,171,634	2,473,278	2,892,461	2,260,828	59.5%
Total Revenues	\$ 2,027,862	\$ 2,114,531	\$ 2,339,652	\$ 2,624,823	\$ 3,076,390	\$ 2,436,652	51.7%
Per Capita	\$ 219.04	\$ 228.83	\$ 253.66	\$ 285.11	\$ 334.79	\$ 264.29	52.8%

Note: N/A refers to Not Applicable.

Source: Placer Cemetery District 1 ACFRs (FY 20 - 24)

EXPENSES

With respect to expenditures, the District's total average annual expenses over the report period have been \$1.4 million. The District's expenses are further broken down into three categories: (a) Personnel Services; (b) Materials and Supplies; and (c) Depreciation. The District's costs associated with Personnel Services account for more than one-half – or 67.0% - of District expenditures, at \$1.1 million as of FY 2024.

The District's total expenditures at the end of the report period (FY 2024) totaled \$1.6 million, accounting for an overall increase of \$439,700 - or 38.6%. The spike in expenditures can be largely attributed to the District's expansion of staffing levels as the District hired three new staff grounds crew personnel. Similarly, costs associated with the contract services with Placer County increased during the report period, along with other general costs tied to supplies and materials (fuel, irrigation, maintenance, etc.). Figure 85 provides a detailed overview of the District historical expenses between FY 2020 and FY 2024.

Figure 85: Placer Cemetery District 1's Historical Net Operating Fund Spending

Expenses	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
Personnel Services	\$ 710,033	\$ 701,221	\$ 1,202,054	\$ 832,668	\$ 1,057,195	\$ 900,634	48.9%
Materials and Supplies	249,264	242,230	241,559	302,289	338,047	274,678	35.6%
Subtotal Operating	\$ 959,297	\$ 943,451	\$ 1,443,613	\$ 1,134,957	\$ 1,395,242	\$ 1,175,312	45.4%
Non Operating							
Depreciation	179,853	209,570	189,984	180,949	183,605	188,792	2.1%
Subtotal Operating Expenses	179,853	209,570	189,984	180,949	183,605	188,792	2.1%
Total Expenses	\$ 1,139,150	\$ 1,153,021	\$ 1,633,597	\$ 1,315,906	\$ 1,578,847	\$ 1,364,104	38.6%
Per Capita	\$ 25.09	\$ 25.44	\$ 36.11	\$ 29.14	\$ 35.02	\$ 30.16	39.6%

Source: Placer Cemetery District 1 ACFRs (FY 20 - 24)

NET INCOME

The District's average net income over the last five years totaled \$1.1 million and remained in a surplus for every year out of the five years reviewed, suggesting the District maintains enough revenues to cover the District's associated costs. Additional details regarding the District's total revenues and expenditures are provided in Figure 86 below.

Figure 86: Placer Cemetery District 1's Historical Net Income

	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Revenues	\$ 2,027,862	\$ 2,114,531	\$ 2,339,652	\$ 2,624,823	\$ 3,076,390	\$ 2,436,652	51.7%
Total Expenses	\$ 1,139,150	\$ 1,153,021	\$ 1,633,597	\$ 1,315,906	\$ 1,578,847	\$ 1,364,104	38.6%
Net Income / (Deficit)	\$ 888,712	\$ 961,510	\$ 706,055	\$ 1,308,917	\$ 1,497,543	\$ 1,072,547	68.5%

Source: Placer Cemetery District 1 ACFRs (FY 20 - 24)

PROPERTY TAX

With respect to property tax considerations, the total assessed value (land and structures) within Placer Cemetery District 1 as of FY 2023/24, equated to \$12.6 billion. Overall, the District received approximately 0.19% of the annual 1.0% property tax collected in the jurisdictional boundary, resulting in \$2.2 million in FY 2023-24. This equates to

approximately 72.3% of the District's total revenue in FY 2023-24. Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation (0.19%) is higher than the other cemetery districts in the County, indicating greater fiscal stability and a more reliable source of recurring revenue.

ASSETS, LIABILITIES, & NET POSITION

The District's total assets at the end of the report period totaled \$19.4 million. This amount is 13.7% higher than the average year-end amount of \$16.7 million in total assets documented during the five-year period and reflects an overall upward trajectory. Assets considered current – with the expectation they could be liquidated within one year – account for \$16.2 million – or 83.6% - of all the District's assets for FY 2024; these are largely tied to the District's cash and cash equivalents. The District's cash and cash equivalents experienced a significant increase of 50.9% over the report period, primarily as a result of an increase in property tax revenue over the report period. Additionally, this increase reflects payments from the City of Lincoln toward the District's Cemetery Development Fund. This fund collects fees from the city for each residential building permit issued and is included in the Cash and Cash Equivalents total.

Meanwhile, assets that are considered non-current make up the remainder of assets for the District, equating to \$3.2 million and involve the District's permanently restricted investments and capital assets. Overall, the District's total assets have increased by \$4.9 million – or 34.0% - over the last five years. Figure 87 illustrates the District's total assets between FY 2020 and FY 2024.

Figure 87: Placer Cemetery District 1's Historical Audited Assets

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Assets							
Cash and Cash Equivalents	\$ 10,690,680	\$ 11,772,435	\$ 13,071,965	\$ 14,500,402	\$ 16,130,003	\$ 13,233,097	50.9%
Interest Receivable	9,236	1,929	5,978	33,475	50,107	20,145	442.5%
Contract Receivables	15,813	11,399	13,808	8,289	8,536	11,569	-46.0%
Inventory	8,223	9,579	9,579	9,579	15,262	10,444	85.6%
Total Current Assets	10,723,952	11,795,342	13,101,330	14,551,745	16,203,908	13,275,255	51.1%
Non Current Assets							
Land	15,430	-	-	-	-	N/A	N/A
Buildings & Improvements	5,082,883	-	-	-	-	N/A	N/A
Equipments	515,987	-	-	-	-	N/A	N/A
Accumulated Depreciation	(2,339,332)	-	-	-	-	N/A	N/A
Permanently Restricted Investments	475,066	514,241	551,091	583,531	618,256	548,437	30.1%
Capital Assets, Nondepreciable	-	15,450	15,450	15,450	15,450	15,450	0.0%
Capital Assets, Net Depreciable	-	3,064,894	2,874,910	2,693,961	2,554,276	2,797,010	-16.7%
Total Non Current Assets	3,750,034	3,594,585	3,441,451	3,292,942	3,187,982	3,453,399	-15.0%
Total Assets (Pre Outflows)	\$ 14,473,986	\$ 15,389,927	\$ 16,542,781	\$ 17,844,687	\$ 19,391,890	\$ 16,728,654	34.0%

Note: N/A refers to Not Applicable.

Source: Placer Cemetery District 1's ACFR (FY 20 - 24)

The District's total liabilities at the end of FY 2024 totaled \$1.6 million. This amount is 51.5% higher than the average year-end amount of \$1.1 million in total liabilities recorded over the last five years and denotes an upward trend. Liabilities classified as current with the expectation they will be due within one year account for \$37,701 – or 2.3% - of the District's total liabilities for FY 2024. On the other hand, liabilities considered noncurrent (long-term debts) make up the remainder amount. In sum, the District's total liabilities have increased by \$1.2 million – or 274.0% - over the last five years. This significant increase can be primarily attributed to an increase in the District's pension liabilities, which is based on a projection of the District's long-term share of contributions to the District's pension plan relative to the projected contributions of all participating employers, actuarially determined. Figure 88 illustrates the District's total liabilities between FY 2020 and FY 2024.

Figure 88: Placer Cemetery District 1's Historical Total Liabilities

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Liabilities							
Payables - Accounts	\$ 47,373	\$ 30,088	\$ 36,166	\$ 30,363	\$ 16,834	\$ 32,165	-64.5%
Accrued Payroll	-	11,888	19,561	20,275	20,867	18,148	75.5%
Total Current Liabilities	47,373	41,976	55,727	50,638	37,701	46,683	-20.4%
Non Current Liabilities							
Accrued Vacation	27,232	35,100	39,253	46,014	58,575	41,235	115.1%
Net Pension Liability	357,855	384,561	431,870	261,042	545,322	396,130	52.4%
OPEB Liability	-	507,128	564,196	870,897	975,580	729,450	92.4%
Total Non Current Liabilities	385,087	926,789	1,035,319	1,177,953	1,579,477	1,020,925	310.2%
Total Liabilities (Pre Inflows)	\$ 432,460	\$ 968,765	\$ 1,091,046	\$ 1,228,591	\$ 1,617,178	\$ 1,067,608	273.9%

Source: Placer Cemetery District 1's ACFR (FY 20 - 24)

The District's net position (or equity) at the end of FY 2024 totaled \$18.0 million and represents the difference between the District's total assets and total liabilities. The

amount recorded for FY 2024 is 13.3% higher than the average year-end sum of \$15.6 million during the five-year report period and demonstrates an upward trend. The District's overall net position has increased by \$4.2 million – or 30.0% - during the five-year report period.

The unrestricted portion of the District's net position as of FY 2024 equated to \$9.5 million. This amount represents the accrued portion of the fund balance under Government Accounting Standards Board (“GASB”) reporting and is subject only to discretionary designations (commitments and assignments). Furthermore, the District's endowment care fund had a balance of \$618,300 as of FY 2024, which accounts for the District's endowment fees that are permanently restricted, while interest earned on endowment funds are unrestricted. Figure 89 illustrates the District's Net Position between FY 2020 and FY 2024.

Figure 89: Placer Cemetery District 1's Historical Net Position

	2020	2021	2022	2023	2024	AVERAGE	TREND
Net Position							
Capital Assets	\$ 3,274,988	\$ 3,080,344	\$ 2,890,360	\$ 2,709,411	\$ 2,569,726	\$ 2,904,966	-21.5%
Endowment Care	475,066	514,241	551,091	583,531	618,256	548,437	30.1%
Restricted	4,560,406	4,560,406	4,960,406	5,385,406	5,385,406	4,970,406	18.1%
Unrestricted	5,557,359	6,358,848	6,818,037	7,850,463	9,452,966	7,207,535	70.1%
Total Net Position	\$ 13,867,819	\$ 14,513,839	\$ 15,219,894	\$ 16,528,811	\$ 18,026,354	\$ 15,631,343	30.0%

Source: Placer Cemetery District 1's ACFR (FY 20 - 24)

PENSION OBLIGATIONS

The Placer Cemetery District 1 (“Cemetery District 1” or “District”) provides a defined pension benefit to its employees through investment risk-pool contracts with the California Public Employee Retirement System (“CalPERS”). These contracts offer District employees specified retirement benefits based on the date of hire and placement into two categories: classic and non-classic. This section of the report provides details regarding the District's pension based on actuarial valuations for the District issued by CalPERS annual reporting process and covers information regarding District enrollees, formulas, contributions, and funded status.⁵⁷

⁵⁷ CalPERS Actuarial Reports for FY 2021 through FY 2023.

ENROLLEES & FUNDING FORMULAS

CalPERS annual valuation report issued for FY 2023 identifies 13 total participants enrolled in the District's pension program. This amount has remained constant since FY 2021 and is divided between classic and non-classic employee categories. The total participants are divided between enrollee type and produce a positive active-to-retiree ratio of 1.2 to 1. A summary of the benefit categories is detailed below, and additional details regarding enrollee information follow in Figure 90.

- Classic employees have start dates before January 1, 2013, and represent a majority of Placer's retirement program at 76.9% - or 10 – of total enrollees. These employees receive a defined benefit based on 2.0% at age 55 formula.
- Non-classic employees have start dates after January 1, 2013, and represent the remaining employees of Placer's retirement program at 23.1% - or 3 – of total enrollees. These employees receive a defined benefit based on 2.0% at age 62 formula.

Figure 90: Placer Cemetery District 1's Enrollee Information

	2020	2021	2022	2023	TREND
Type					
Active	6	7	7	7	16.7%
Transferred	-	-	-	-	0.0%
Separated	-	-	-	-	0.0%
Retired	6	6	6	6	0.0%
Total	12.0	13.0	13.0	13.0	8.3%
...Active to Retiree Ratio	1.0	1.2	1.2	1.2	16.7%

Source: CalPERS Actuarial Reports (FY 20 - 23)

ANNUAL CONTRIBUTIONS

Cemetery District 1's total annual pension contribution covering both its classic and non-classic plans at the end of FY 2023 amounts to \$69,259. This contribution covers both pension categories and equals 16.2% of the covered payroll total for the corresponding fiscal year. The most recent contribution amount also reflects an overall increase in payments made by the District to CalPERS of 8.87% over the preceding 60-month period (FY 2020-2023), in which information on CalPERS is readily available. Additional details pertaining to Placer's contributions are provided in Figure 91 below.

Figure 91: Placer Cemetery District 1's Annual Contributions

Category	2020	2021	2022	2023	TREND
Total Contribution	\$ 50,320	\$ 60,911	\$ 66,199	\$ 69,259	37.6%
Annual Payroll	337,537	385,303	400,149	426,743	26.4%
... Percent of Payroll	14.9%	15.8%	16.5%	16.2%	8.9%

Source: CalPers Actuarial Reports (FY 21 - 23) and Placer Cemetery District 1's ACFRs (FY 21 - 23)

FUNDING STATUS

Cemetery District 1's total and composite unfunded liability as of FY 2023 equated to \$601,395. This amount covers both the classic and non-classic categories and reflects the accrued monies owed to all employees enrolled in the program and not covered by the market value of existing assets. This amount translates to a composite funded ratio of 74.3%; the funded ratio is the percentage of market assets compared to the projected liabilities. This suggests that the District may be experiencing slight challenges with their ability to fund the pension plans for members. While there is no definitive benchmark to adhere to for agency's with respect to their funded status, there is area for improvement. Thus, the agency should look to implement funding strategies aimed at achieving and maintaining a higher funded status to ensure the long-term sustainability of their retirement plans. Overall, Cemetery District 1's funded ratio has decreased by 2.4% over the last four years of the report period based on the available data published by CalPERS. The monetary value of the corresponding increase in Placer's pension liabilities is \$531,400. Please see Figure 92 below for additional details.

Figure 92: Placer Cemetery District 1's Funded Status

Category	2020	2021	2022	2023	TREND
Market Value of Assets	\$ 1,378,901	\$ 1,704,825	\$ 1,650,034	\$ 1,740,776	26.2%
Accrued Liability	1,810,771	1,965,867	2,195,356	2,342,171	29.3%
Unfunded Liability	(431,870)	(261,042)	(545,322)	(601,395)	39.3%
...Funded Ratio	76.1%	86.7%	75.2%	74.3%	-2.4%

Source: CalPers Actuarial Reports (FY 20 - 23)

SOI & RELATED RECOMMENDATIONS

The following recommendations by RSG call for specific action from Placer LAFCO and/or Placer Cemetery District 1's ("District") and pertain to the District's sphere of influence ("SOI") amendments and/or boundary change requests.

1. Placer LAFCO should amend the sphere of influence for the Placer Cemetery District 1. Given RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District, RSG recommends Placer LAFCO designate the District's SOI to largely align with its existing jurisdictional boundary, with the exception of its eastern boundary which should be expanded to align with the City of Lincoln's city limits, as shown in Figure 70.

This SOI recommendation includes tax rate areas ("TRAs") 003-039 and 003-043, which currently lie along the northwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District and are currently within the City of Lincoln city limits, which is almost entirely served by the Placer Cemetery District 1. The proposed sphere of influence designation would reflect the logical present and future service boundaries for the Placer Cemetery District 1.

2. RSG recommends Placer LAFCO proceed with the approval of expanding the Placer Cemetery District 1's jurisdictional boundary to include TRA 003-039, 003-043 upon receipt of a completed change of organization application. As noted, these TRAs currently lie along the northwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District and are currently within the City of Lincoln city limits, which is almost entirely served by the Placer Cemetery District 1. The Placer Cemetery District 1 did not identify any challenges associated with providing cemetery services to these areas. As a result, the Placer Cemetery District 1 appears to be the most logical service provider to these TRAs.

3. The District's composite pension funded ratio as of FY 2024, equated to 74.3% which suggests room for slight improvement in long-term retirement plan sustainability.⁵⁸ While there is no definitive benchmark that exists, RSG recommends the District to consider exploring and/or adopting funding strategies aimed at improving their funded status to ensure the long-term sustainability of their retirement plans.

⁵⁸ The funded ratio is the percentage of market assets compared to the projected liabilities.

MSR & SOI DETERMINATIONS

Placer County LAFCO is directed to prepare written determinations to address the various governance factors enumerated under Government Code Section 56430 whenever it prepares a municipal service review. These determinations serve as independent statements derived from the information collected, analyzed, and presented in the report by RSG. The purpose of the determinations is to provide an independent assessment to the Placer Cemetery District 1's ("District") ability to provide cemetery services to residents within its jurisdictional boundary now and in the near future.

SERVICE PROVISION DETERMINATIONS

1. Population Projections and Growth

RSG determines the District experienced modest growth during the five-year report period and future growth is expected to be limited over the next five-years through 2029. Additional details regarding the District's population and housing projections are provided below.

- RSG estimates there are approximately 61,359 residents in the District as of 2024.
- RSG estimates the District has added approximately 6,272 new residents since 2020 which translates to an average increase of 1,570 residents each year.
- RSG separately estimates the District has added approximately 4,619 new housing units since 2010. This new development accounts for an annual increase of 330 new units each year.
- The rate of new housing units compared to the rate of new residents in the District produces a ratio of 2.89 to 1.0, demonstrating a surplus of housing production within the District.
- RSG projects the District resident population will reach 64,669 residents by 2029. This accounts for an annual growth rate of approximately 1.06%.

- The number of housing units in the District is expected reach 25,526 housing units by 2029. This accounts for an increase of approximately 6.1% from 2024.

2. Disadvantaged Unincorporated Communities in or Contiguous to SOI

Pursuant to Government Code Section 56430(a)(3), Placer LAFCO is not required to prepare determinations pertaining to the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs for any disadvantaged unincorporated communities located within or contiguous to the SOI. However, for transparency purposes, RSG has identified one (1) Disadvantaged Unincorporated Communities ("DUC") located within the northern portion of the District's jurisdictional boundary. The District is the primary cemetery service provider to this DUC.

3. Present and Planned Capacity of Public Facilities

RSG determines the Placer Cemetery District 1 has sufficient capacity to meet both the existing and projected service demands over the next five years. Additional details are provided below:

- The District's four cemetery sites - the Manzanita Cemetery, Lincoln Cemetery, Sheridan Cemetery, and Santa Clara Memorial Park Cemetery - offer both burial plots and cremation burials, providing interment and inurnment services to eligible residents. Only Lincoln Cemetery and Santa Clara Memorial Park Cemetery offer cremation niches.
- The District provides landscaping services to all of its cemetery sites, including general maintenance needs such as mowing, weeding, etc.
- The District's Manzanita Cemetery has a total of 3,200 burial plots with approximately 31.9% - or 1,020 burial plots - available for future purchase. The site does not offer cremation niches.
- The District's Lincoln Cemetery has a total of 5,540 burial plots with approximately 9.5% - or 525 burial plots - available for future purchase. The site also has a total of

153 cremation niches in which 19.0% - or 29 niches - are available for future purchase.

- The District's Sheridan Cemetery has a total of 1,370 burial plots with approximately 30.2% - or 415 burial plots - available for future purchase. The site does not offer cremation niches.
- The District's Santa Clara Memorial Park Cemetery has a total of 1,153 burial plots with approximately 72.6% - or 837 burial plots - available for future purchase. The site also has a total of 363 cremation niches in which only 65.6% - or 238 niches - are available for future purchase.
- The District has experienced a slight increase in demand for cemetery services and related infrastructure from 2020 to 2024. The number of casket burials and cremation niches has increased by 40.0% and 16.7% respectively, however, the cremation burials have decreased by 45.9%.
- The District offers pre-sold burial plots and cremation niches, allowing eligible residents to make advanced arrangements for interment or inurnment services. The District pre-sold an annual average of 27 burial plots, 10 cremation plots, and 12 cremation niches across the report period. The District's demand for pre-sold plots and niches has decreased by an average of 76.6% from 2020 to 2024.
- The Placer County Cemetery District #1's cemetery sites consist of a mix of developed and undeveloped land. The District's Lincoln Cemetery is fully developed with no land available for future development or site expansion. The District's Manzanita Cemetery has 15 acres available for future development. The District's Sheridan Cemetery has 1.6 acres available for future development. The District's Santa Clara Memorial Park Cemetery has 4 acres available for future development. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at its cemeteries to accommodate existing and projected service demands.

4. Financial Ability to Provide Services

Placer Cemetery District 1 has the financial ability to provide cemetery services to its existing and future ratepayers and did not demonstrate any notable fiscal stress during the report period.

- Placer Cemetery District 1 experienced an overall increase of 30.0% in its audited net position during the five-year report period from \$13.9 million to \$18.0 million.
- Placer Cemetery District 1's total expenses increased by 38.6% over the report period. This amount is significantly lower than the corresponding 51.7% increase in total revenues.
- Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation (0.19%) is higher than the other cemetery districts in the County, indicating greater fiscal stability and a more reliable source of recurring revenue.
- Placer Cemetery District 1's combined funded ratio for pension obligations with CALPERS at the end of the report period finished at 74.3% and is considered average. This ratio also decreased by 2.4% over the report period.

5. Opportunities for Shared Facilities

No opportunities for shared facilities or services were identified as part of this MSR.

6. Accountability for Community Service Needs

The District has a detailed and transparent website offering in-depth information pertaining to Board Meetings, financial documents, District activities and services. The District is governed by responsive officials as illustrated by their regularly scheduled Board meetings, timely posting of agendas and meeting minutes online, and employing professional staff to manage the day-to-day operations and business. These measurable

actions have created trust with constituents and have helped ensure their ongoing financial investments via taxes, assessments, and user charges are warranted.

6. Any Other Matter Related to Effective or Efficient Service Delivery, as required by LAFCO Policy

Other matters related to effective or efficient service delivery as required by LAFCO policy were not identified.

SPHERE OF INFLUENCE DETERMINATIONS

1. Present and Planned Land Uses

Lands within the Placer Cemetery District 1's proposed sphere of influence primarily consists of agricultural uses, which make up over 33.0% of land uses in the District. The remaining land uses in the District include institutional, residential, and vacant uses. No other major planned developments in the District were identified as part of this MSR. The proposed sphere of influence supports the present and planned land uses of the District.

2. Present and Probable Need for Public Facilities and Services

RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District. However, the proposed expanded sphere of influence demarks the District's current and/or probable future boundary and service area. The proposed sphere of influence supports these present and probable service needs.

3. Present Capacity and Adequacy of Public Facilities

The Placer Cemetery District 1 has sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to its residents now and in the future. The comprehensive review of the District's capacity and demands in this report supports these claims.

4. Presence of Social or Economic Communities of Interest

The District's proposed expanded sphere of influence appropriately reflects the existing and relevant social and economic communities of interest.

5. Present and Probable Need for Cemetery Services of any Disadvantaged Unincorporated Communities ("DUCs")

Pursuant to Government Code Section 56425(e)(5), Placer LAFCO is not required to prepare determinations pertaining to the present and probable need for cemetery services and related public facilities of any disadvantaged unincorporated communities. However, for transparency purposes, RSG has identified one (1) DUC located within the northern portion of the District's jurisdictional boundary. The District is the primary cemetery service provider to this DUC. The present capacity of cemetery services is sufficient to provide services to this DUC and there is no anticipated need for additional infrastructure to service this area.

SERVICE REVIEW – ROSEVILLE CEMETERY DISTRICT

The Roseville Cemetery District (“Roseville” or “District”) is an independent special district formed in 1939 in southwest Placer County. However, the first burial occurred at what is now the Roseville Cemetery prior to the arrival of the railroad in 1864 and the City of Roseville’s incorporation in 1909. Initially, burials took place in a pioneer “boot hill” cemetery located near present-day Folson Road



and Douglas Boulevard.⁵⁹ Management of the cemetery was originally provided by the Independent Order of Odd Fellows until Placer County established the Roseville Cemetery District in 1939. The District currently owns and operates two (2) cemetery sites, Roseville Cemetery, and Union Cemetery. Roseville’s jurisdictional boundary encompasses 110.72 square miles, with mostly Agriculture and Residential land use.

A five-member Board of Trustees provides Roseville’s governance with members appointed by the Board of Supervisors and serve 4-year terms. Roseville Cemetery District is currently authorized to provide a number of services – including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons – as allowed under the Cemetery District Principal Act of 1909.

RSG estimates the resident population within Roseville Cemetery as of 2024 to be 217,178. The total number of housing units at the end of the report period (2024) is 83,187. Separately, the median household income among residents within the District is \$123,876 based on the current five-year average. In terms of finances, Roseville’s total operating expenses at the end of the report period totaled \$2.0 million, with a net position of \$39.3 million.⁶⁰

⁵⁹ Roseville Cemetery District website.

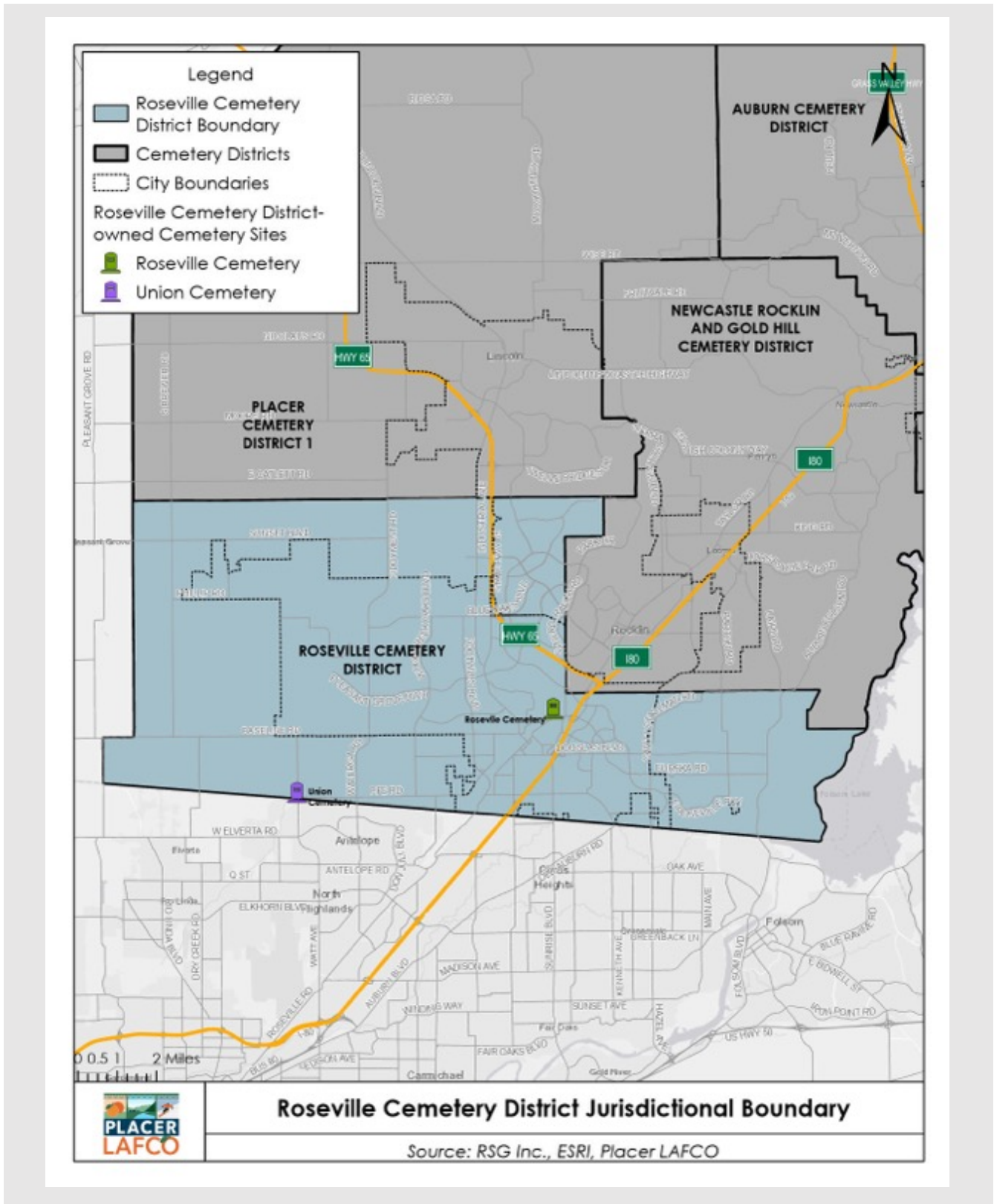
⁶⁰ At the time of this report, only draft audited financial statements for FY 2024 were available. These statements are subject to final review and approval and may be subject to change.

JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

Roseville's Cemetery District's ("Roseville" or "District") current jurisdictional boundary spans approximately 111 square miles. The District does not currently have an adopted sphere of influence ("SOI") designation.

Roseville jurisdictional boundary consists of 80,591 number of parcels that are divided between 68,050 incorporated parcels and 12,541 unincorporated parcels. The majority of parcels – or 84.4% - are incorporated and lie within the city of Roseville. The remainder of the parcels are unincorporated and lie within the communities of Dry Creek, and Granite Bay. As of FY 2024, the total assessed value (secured and unsecured) within Roseville is approximately \$48.0 billion, a per capita value of approximately \$220,950 based on the current resident population of 217,178. Figure 93 presents Roseville's jurisdictional boundary.

Figure 93: Roseville Cemetery District's Jurisdictional Boundary



As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Roseville Cemetery District. Given the District does not currently have a designated SOI, RSG is proposing the Roseville's SOI be in alignment with its existing jurisdictional boundary, with the exception of its northeastern boundary which should be reduced to exclude the portion located within the City of Rocklin's city limits and subsequently expanded to align with the City of Roseville's city limits, as shown in Figure 94 below.⁶¹ The District should subsequently request from LAFCO the annexation of TRAs 005-005, 005-027, 005-030, 005-033, 005-051, and 005-054, which currently lie along the southwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District, but are within the City of Roseville city limits, which is almost entirely served by the Roseville Cemetery District.

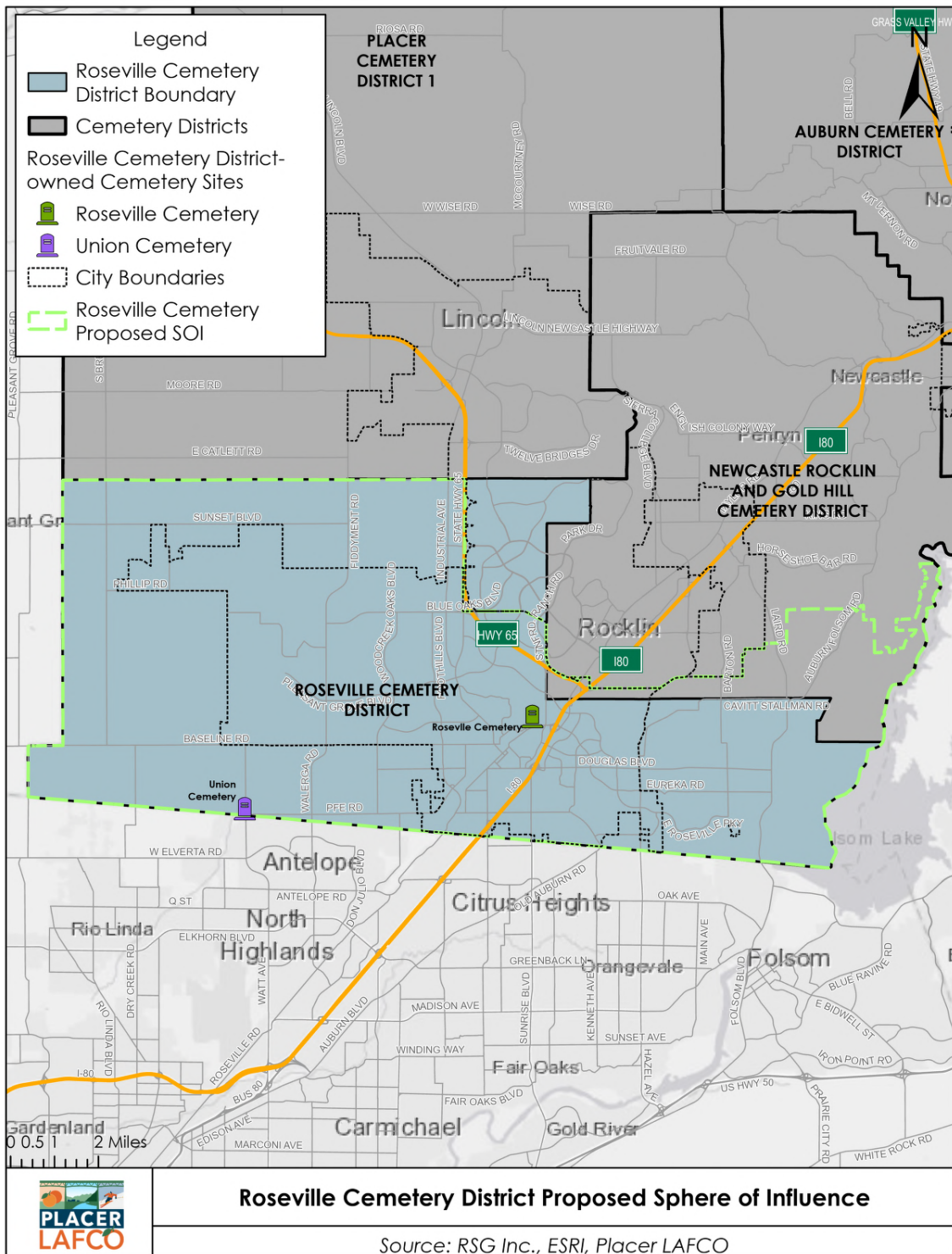
According to a preliminary analysis completed by Placer LAFCO staff, should the above annexations and detachments occur, and property tax allocations fully transfer between both Districts, Roseville would have lost \$325,418 in revenue if the reorganization occurred in FY 2025. A breakdown in the property tax allocations by TRA can be found in Appendix 3.

As a result, RSG also recommends that Roseville's SOI include the portion of the Granite Bay community currently located within the southeastern portion of NRG's boundary. At present, both the Newcastle, Rocklin, and Gold Hill Cemetery District and the Roseville Cemetery District currently serve the Granite Bay community planning area. The District should also request from LAFCO the annexation of TRAs 078-002, 078-010, 078-014, 078-024, 078-025, 078-029, 078-035, 078-062, 078-063, 078-074, 078-092, 078-093, 078-095, 078-104, 078-105, 078-106, 078-107, 078-109, 078-113, 078-138, 078-140, 078-141, 078-150, 087-007 which currently encompass the Granite Bay community planning area that is currently served by both the Roseville Cemetery District and Newcastle, Rocklin, and Gold Hill Cemetery District. This additional area is proposed for annexation to offset some of the

⁶¹ Note: Spheres of Influence ("SOIs") are planning tools used to designate the probable future boundaries and service area of an agency. Changes to an agency's SOI do not constitute a change in jurisdictional boundaries or service areas and therefore does not result in the transfer of property tax revenues.

property tax revenue loss associated with the detachment of the TRAs located within the Rocklin city limits.

Figure 94: Roseville Cemetery District's Proposed SOI



DEMOGRAPHICS

POPULATION & HOUSING

Roseville Cemetery District's ("Roseville" or "District") total current resident population within its jurisdictional boundary is estimated at 217,178 as of 2024. This amount represents 50.9% of the countywide population total. The estimated resident population in Roseville has risen overall by 33.6% - or approximately 54,660 residents - since 2010, demonstrating an upward trend.⁶² More recently, Roseville has increased by approximately 4,030 residents each year over the last four years, from 201,041 in 2020 to 217,178 in 2024. The current resident population produces a population density of 3.7 residents per acre and underlies the overall urban characteristic of the District's jurisdictional boundary. The Roseville Cemetery District primarily consists of agricultural uses, which make up over 27.0% of land uses in the District. The remaining land uses in the District include residential, institutional, industrial, and vacant uses.

According to ESRI Business Analyst, the District's population is expected to grow by approximately 1.2% annually over the next five years reaching 229,986 residents by 2029, reflecting an overall increase of 12,808 residents.⁶³ This growth is slightly higher than the anticipated annual population growth countywide, which is expected to grow at 1.0%, reaching 447,356 residents by 2029. Figure 95 summarizes Roseville's and the County's past, present, and future population growth.

Figure 95: Roseville Cemetery District's Resident Population

Resident Population	2010 Estimate	2020 Estimate	2024 Estimate	2029 Projection	Annual Change (2010-2020)	Annual Change (2024-2029)
Roseville Cemetery District	162,518	201,041	217,178	229,986	2.15%	1.15%
Placer County	348,432	404,739	426,571	447,356	1.51%	0.96%

Source: ESRI Business Analyst

⁶² Source: ESRI Business Analyst

⁶³ ESRI Business Analyst ("ESRI") is a geographic information system ("GIS") platform that provides demographic, economic, and market data. ESRI's population estimates and projections are modeled at the census block group level using U.S. Census Bureau data and ESRI's proprietary demographic modeling of births, deaths, migration patterns, and local development activity.

An estimated 83,187 housing units are within Roseville's boundary as of 2024. This amount accounts for an overall increase of 19,705 units – or 31.0% - since 2010 for an annual change of 1,408 housing units. This creates a ratio of 2.77 housing units for every new resident. Furthermore, it is expected that the District's total number of housing units will reach 88,733, an estimated 6.7% increase, by 2029.

Of the total number of current housing units in Roseville, approximately 67.5% are owner-occupied. The remainder of housing units are divided between 27.5% being renter-occupied and 4.9% being vacant. Further, the average household size in Roseville for 2024 is 2.72. This amount reflects an increase of 1.1% since 2010, when the average household size was 2.69. Figure 96 includes additional details regarding the District's housing characteristics.

Figure 96: Roseville Cemetery District's Housing Characteristics

Housing Characteristics	Roseville Cemetery District	Placer County
2010 Housing Units	63,482	152,648
2024 Housing Units	83,187	183,657
	<i>% Change (2010-2024)</i>	<i>20.3%</i>
2029 Housing Units	88,733	193,757
	<i>% Change (2024-2029)</i>	<i>5.5%</i>
Percentage of Owner-Occupied Units	67.5%	64.3%
Percentage of Renter-Occupied Units	27.5%	23.4%
Vacancy Rate	4.9%	4.9%
2010 Average Household Size	2.69	2.60
2024 Average Household Size	2.72	2.62
2029 Average Household Size	2.16	2.60

Source: ESRI Business Analyst

AGE DISTRIBUTION & INCOME

Compared to the County as a whole, the population of the Roseville Cemetery District's service area has been relatively younger. The median age of residents in the District is 40.7 and reflects an increase of 9.1% from 37.0 in 2010. The current median age in the

District remains slightly lower than the countywide median age of 42.8 demonstrating a younger resident population.

Similarly, 96.4% of residents within the prime working age group (between the ages of 25-64) are employed while the remaining 3.6% are unemployed, reflecting a stable workforce within the District's jurisdictional boundary.⁶⁴ Additional details regarding the District's age distribution and employment rates are provided in Figure 122.

Figure 97: Roseville Cemetery District's Age Distribution

Age Distribution	Roseville Cemetery District	Placer County
2010 Median Age	37.0	40.3
2024 Median Age	40.7	42.8
% Change (2010-2024)	9.1%	5.8%
2024 Employment Levels (Age 25-64)	96.4%	96.4%
2024 Unemployment Levels (Age 25-64)	3.6%	3.6%

Source: ESRI Business Analyst

The median household income of Roseville is \$123,876, which is approximately 9.5% higher than the County's median household income of \$112,164. This amount confirms households in the District are receiving moderately more pay over the reporting period compared to the county as whole. Furthermore, Roseville has a poverty level rate of 6.4%, which is approximately 1.0% lower than the County's poverty level rate of 7.4%, suggesting residents within Roseville may have a higher standard of living and greater access to resources.⁶⁵

There are no Disadvantaged Unincorporated Communities (DUCs) located in or contiguous to the Roseville Cemetery District. A DUC is defined as any unincorporated

⁶⁴ The prime working age group does not include individuals between the ages of 16-25 nor 65 and above given residents within these age groups are typically in school or nearing/in retirement.

⁶⁵ Federal poverty levels are determined annually by the U.S. Census Bureau which uses a set of money income thresholds that vary by family size and composition to determine who is in poverty.

area wherein the median household income is less than \$76,417.⁶⁶ Figure 96 provides an overview of income characteristics in the Roseville and County.

Figure 98: Roseville Cemetery District's Income Characteristics

Income Characteristics	Roseville Cemetery District	Placer County
2024 Median Household Income	\$123,876	\$112,164
2024 Median Household Income Per Capita	\$60,289	\$58,700
Poverty Level (2018-2022)	6.4%	7.4%

Source: ESRI Business Analyst

GOVERNANCE AND STAFFING

The Roseville Cemetery District ("Roseville" or "District") operates as an independent special district under the Public Cemetery District Act of 1909 and codified under Health and Safety Code 9000 et. seq. This principal act empowers cemetery districts to provide a range of municipal services upon approval by LAFCOs - including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons. Placer LAFCO currently authorizes roseville to provide cemetery services including the operation and maintenance of its two public cemetery sites (a) Roseville Cemetery and (b) Union Cemetery. Any remaining service functions (i.e., powers) enumerated under the principal act are deemed latent, meaning they are authorized by statute but would need to be formally activated by Placer LAFCO at a noticed public hearing and subject to conducting authority proceedings.

Roseville is governed by a five-member Board of Trustees that are appointed by the Placer County Board of Supervisors ("BOS") and each Board Trustee serves a four-year term. The Roseville Board of Trustees regularly meets on the second Thursday of every month at the Roseville office located at 421 Berry Street in Roseville.

⁶⁶ Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

The District appoints an at-will and full-time District Manager to oversee the day-to-day operations of the District. The current General Manager – Craig Forrey – was appointed in December 2022 and oversees a budgeted staff of 8 employees.

MUNICIPAL SERVICES PROVIDED

The Roseville Cemetery District's ("Roseville" or "District") cemetery service operations were established in 1939. As granted under Health and Safety Code 9040, the District is authorized to own, operate, and maintain cemeteries and provide interment services within its boundaries.

The District currently provides cemetery services within its 111 square mile jurisdictional boundary, which includes the City of Roseville and the unincorporated Dry Creek community and a portion of the unincorporated Granite Bay community. The District's cemetery services include interment and inurnment services. The District also sells limited accessory objects. The District operates two (2) cemetery sites, including the Roseville Cemetery and Union Cemetery, which span a total of approximately 48 acres. Both the Roseville Cemetery and Union Cemetery offer burial plots and cremation niches, providing interment and inurnment services to eligible residents. Figure 99 below provides an overview of each site.

Figure 99: Roseville Cemetery District's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Roseville Cemetery	421 Berry St, Roseville, CA	45	Interment, inurnment
Union Cemetery	9400 Watt Ave, Roseville, CA	3	Interment, inurnment

Source: Roseville Cemetery District

The District provides regular landscaping services to both of its cemetery sites, including general maintenance needs such as mowing, weeding, etc. Other maintenance needs are addressed on an as-needed basis. The District has six (6) full-time maintenance staff members who provide maintenance services to the District's cemetery sites. Additional site details can be found below:



- The Roseville Cemetery is located within Roseville city limits near the eastern perimeter of the District's jurisdictional boundary at 421 Berry St. in Roseville, CA. The site consists of approximately 45 acres and is well-maintained according to District staff since the site receives weekly maintenance. The site's facilities include an office, public restrooms, reception hall, pavilion, and a maintenance yard.
- The District's Union Cemetery is located in unincorporated Placer County near the southern perimeter of the District's jurisdictional boundary at 9400 Watt Ave. in Roseville, CA. The site consists of approximately three acres and does not have any facilities on-site.

DISTRICT FEES

The District's cemetery service fees were last updated in January 2025. The District evaluates its fees and charges annually and updates them on an as-needed basis. As allowed under Health and Safety Code 9065(b), the District charges an endowment care fee for each interment right sold; as of January 2025, the District's endowment care fee is \$311.

EXISTING CEMETERY DEMANDS AND CAPACITY

The District's Roseville Cemetery offer both burial plots and cremation niches, while the District's Union Cemetery solely offers burial plots to eligible residents. The District's two cemetery sites have a combined total of 23,000 burial plots with the vast majority – or 94.1% - in the Roseville Cemetery and the remaining 5.9% in the Union Cemetery. The Roseville Cemetery has a total of 1,500 cremation niches.

Both of the District's cemetery sites have available burial plots for sale with approximately 4,998 remaining. With respect to cremation niches, the Roseville Cemetery has a total of 500 available for future purchase. Figure 100 below provides a summary of the burial plots and cremation niches available at each site.

Figure 100: Roseville Cemetery District's Existing Capacity

Site Name	Total Burial Plots	Available Burial Plots	Number of Cremation Niches	Available Cremation Niches
Roseville Cemetery	23,000	4,400	1,500	500
Union Cemetery	1,450	598	0	0
Total	24,450	4,998	1,500	500

Source: Roseville Cemetery District

Existing Demands

Cemetery service demands are primarily influenced by population trends, including overall population growth and aging demographics. The District has experienced a moderate increase in demands for cemetery services and related infrastructure from 2020 to 2024.

The District performed an average of 111 casket burials during the report period at both of its cemetery sites. The District's Roseville Cemetery conducted an average of 108 casket burials between 2020 and 2024, while the District's Union Cemetery accounted for an average of three casket burials. The District's highest volume of casket burials was recorded in 2021, in which the District performed a total of 131 casket burials across both cemetery sites. The District has experienced an overall increase of 33.7% in casket burials from 2020 to 2024 across both sites. Figure 101 provides an overview of casket burial demands from 2020 to 2024.

Figure 101: Roseville Cemetery District's Casket Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Roseville Cemetery	86	128	114	96	116	108	34.9%
Union Cemetery	3	3	4	0	3	3	0.0%
Total	89	131	118	96	119	111	33.7%

Source: Roseville Cemetery District

The District performed an average of 74 cremation burials during the report period at its two cemetery locations, with 2024 resulting in a total of 71 cremation burials. The District's Roseville Cemetery accounts for the highest number of cremation burials among the District's two cemeteries accounting for 69 – or 97.2% - of all cremation burials overseen



by the District in 2024. The District's highest volume of cremation burials was recorded in 2023, in which the District performed a total of 91 cremation burials at its cemetery sites. The District has experienced an overall increase of 26.8% in cremation burials from 2020 to 2024. Figure 102 provides an overview of cremation burial demands from 2020 to 2024.

Figure 102: Roseville Cemetery District's Cremation Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Roseville Cemetery	55	85	60	88	69	71	25.5%
Union Cemetery	1	5	1	3	2	2	100.0%
Total	56	90	61	91	71	74	26.8%

Source: Roseville Cemetery District

The District filled an average of 43 cremation niches across the report period for both of its cemetery sites. The District's Roseville Cemetery is the only cemetery location that has completed cremation niches during the report period with an average of 43 cremation niches filled. The highest volume of cremation niches at the Roseville Cemetery was recorded in 2024, in which the District sold a total of 52 cremation niches. The District has experienced an overall increase of 33.3% in cremation niche sales from 2020 to 2024. Figure 103 provides an overview of cremation niche demands from 2020 to 2024.

Figure 103: Roseville Cemetery District's Cremation Niche Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Roseville Cemetery	39	41	47	34	52	43	33.3%
Union Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	39	41	47	34	52	43	33.3%

Note: N/A refers to Not Applicable.

Source: Roseville Cemetery District

Pre-Sold Plots and Niches

The Roseville Cemetery District also offers pre-sold burial plots and cremation niches, allowing eligible residents to make advanced arrangements for interment or inurnment services. The District pre-sold an average of 103 cremation niches across the report period for both of its cemetery sites, with 2024 reflecting the highest number of sales at 150 total sales. Among the two cemetery locations, the District's Roseville Cemetery consistently sells the most burial plots, accounting for 147 – or 98.0% - of all pre-sold burial plots. The

District experienced an overall increase of 120.6% in pre-sold burial plot sales from 2020 to 2024. Additional details can be found in Figure 104 below:

Figure 104: Roseville Cemetery District's Pre-Sold Burial Plots (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Roseville Cemetery	66	92	114	90	147	102	122.7%
Union Cemetery	2	0	2	0	3	1	50.0%
Total	68	92	116	90	150	103	120.6%

Note: N/A refers to Not Applicable
Source: Roseville Cemetery District

Additionally, as shown in Figure 105, the District pre-sold an average of 46 plots for cremation burials during the report period across both of its cemetery locations. The District's Roseville Cemetery accounts for the highest pre-sold cremation plots among the two and accounts for all of the District's total pre-sold cremation plots in 2024. The District has experienced an overall increase of 12.5% in pre-sold burial plot sales from 2020 to 2024.

Figure 105: Roseville Cemetery District's Pre-Sold Cremation Plots (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Roseville Cemetery	22	31	25	26	36	28	63.6%
Union Cemetery	10	26	39	16	0	18	-100.0%
Total	32	57	64	42	36	46	12.5%

Note: N/A refers to Not Applicable
Source: Roseville Cemetery District

Lastly, as shown in Figure 106, the District pre-sold an average of 32 cremation niches across the report period, with Roseville Cemetery being the only location to offer pre-sold cremation niches. The District has experienced a significant increase of 570.0% in pre-sold cremation niches from 2020 to 2024.

Figure 106: Roseville Cemetery District's Pre-Sold Cremation Niches (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Roseville Cemetery	10	26	39	16	67	32	570.0%
Union Cemetery	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	10	26	39	16	67	32	570.0%

Note: N/A refers to Not Applicable
Source: Roseville Cemetery District

FUTURE CEMETERY SERVICE DEMANDS AND CAPACITY

The Roseville Cemetery District's cemetery sites consist of a mix of developed and undeveloped land. The District's cemetery sites have a combined total of 24 developed acres with 91.7% - or 22 acres - of developed land at the Roseville Cemetery and the remaining 8.3% - or 2 acres - of developed land at the Union Cemetery. Figure 107 below provides an overview of the District's land distribution by acreage.

Figure 107: Roseville Cemetery District's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Roseville Cemetery	22.0	25.0
Union Cemetery	2.0	1.0
Total	24.0	26.0

Source: Roseville Cemetery District

Both of the District's cemetery sites have land available for future development. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at both cemetery sites to accommodate existing and projected service demands.

Projected Demands

Placer County residents have a relatively high life expectancy, averaging approximately 81.8 years.⁶⁷ While this reflects favorable health and longevity trends, many individuals often begin planning for end-of-life-services, including burial and/or cremation arrangements, well before reaching their final years, typically starting in their seventies when mortality rates begin to increase.

Within Placer County, an estimated 15.6% of residents are aged 70 years or older. By comparison, the Roseville Cemetery District serves an area with a notably lower concentration of older adults - approximately 12.7% - falling within this age group. This

⁶⁷ Source: Be Well Placer Community Dashboard, 2019-2021

demographic concentration suggests the District is currently serving a population with potentially lower demand for cemetery services compared to the rest of Placer County.

Furthermore, the percentage of residents aged 70 years or older in the District are expected to increase from 27,479 residents in 2024 to 32,945 in 2029 – representing an increase of approximately 19.89%.⁶⁸ This upward trend reflects both the natural aging and possible in-migration of retirees and suggests a likely increase in the demand for cemetery services over the next five years.

Based on historical demand and available site capacity, RSG determines the Roseville Cemetery District has sufficient capacity to meet both the existing and projected service demands over the next five years. The District is well positioned to continue meeting service needs through both of its cemetery sites, which maintain adequate capacity to serve the community into the foreseeable future.

FISCAL HEALTH

The sections that follow evaluate the District's fiscal health, inclusive of revenue sources and major expenditure categories during the report period (FY 2020 through FY 2024). It should be noted that at the time of this report, only draft audited financial statements for FY 2024 were available. These statements are subject to final review and approval and may be subject to change.⁶⁹

ANNUAL AUDIT FINDINGS

The Roseville Cemetery District ("Roseville" or "District") regularly contracts with an outside accounting firm – Smith & Newell, CPAs - to prepare an annual report to review and assess the District's financial statements in accordance with established governmental accounting standards. This includes auditing the District's statements with respect to verifying the overall assets, liabilities, and net position. The most recent draft annual financial audit for FY 2024 did not identify any areas of concern regarding the

⁶⁸ Source: ESRI Business Analyst

⁶⁹ The District anticipates its FY 2024 audited financials will be available by June 2025.

District's financial reporting and further attested the District's reporting methods accurately capture the District's net position and are done so in accordance with generally accepted accounting principles of the United States of America.

REVENUES

Roseville's total average revenues over the last five years totaled \$4.1 million. The largest single source of the District's revenue is property taxes, which account for \$3.4 million – or 82.2% - of all revenues for the District. The remainder of revenues for the District are derived from cemetery service charges, operating grants and contributions, interest and income investment, contributions to the permanent fund, and miscellaneous fees. At the end of FY 2024, Roseville's total revenues amounted to \$5.0 million and reflect an overall increase of \$1.5 million – or 41.8%. The increase in revenues can be largely attributed to the District's rise in interest and investment income which increased by \$384,000 – or 107.2%. The lower revenues reflected in the beginning of the report period (FY 2021 and FY 2023) are a result of the lower market interest rates at the time, in response to the pandemic negatively impacting interest income. Towards the end of the report period the increasing interest and investment revenues reflect the trend of market interest rates for the corresponding year. Figure 108 below provides a detailed overview of the District revenues between FY 2020 and FY 2024.

Figure 108: Roseville Cemetery District's Historical Net Operating Fund Revenues

Revenues	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
Charges for Service	\$ 178,942	\$ 258,629	\$ 269,991	\$ 229,612	\$ 265,536	\$ 240,542	48.4%
Operating grants and contributions	19,526	19,743	19,908	19,499	19,377	19,611	-0.8%
Subtotal Operating	198,468	278,372	289,899	249,111	284,913	260,153	43.6%
Non Operating							
Property Taxes	2,923,650	3,112,880	3,337,612	3,672,911	3,875,999	3,384,610	32.6%
Interest and Investment	358,128	167,997	137,290	633,897	742,119	407,886	107.2%
Miscellaneous	6	133	4,403	5,449	18,237	5,646	303850.0%
Contributions to permanent fund	39,991	62,669	59,539	53,198	71,049	57,289	77.7%
Subtotal Operating Revenues	3,321,775	3,343,679	3,538,844	4,365,455	4,707,404	3,855,431	41.7%
Total Revenues	\$ 3,520,243	\$ 3,622,051	\$ 3,828,743	\$ 4,614,566	\$ 4,992,317	\$ 4,115,584	41.8%
Per Capita	\$ 380.24	\$ 391.97	\$ 415.11	\$ 501.24	\$ 543.29	\$ 446.37	42.9%

Source: Roseville Cemetery District ACFRs (FY 20 - 24)

EXPENSES

With respect to expenditures, Roseville's total average annual expenses over the report period have been \$1.6 million. The District audits do not categorize expenses into varying categories as seen with the other District profiles. Rather, Roseville uses a single category for its expenses which are classified as General Government and include all expenses incurred by the District during the report period.

Roseville's total expenditures at the end of the report period (FY 2024) totaled \$2.0 million, accounting for an overall increase of \$598,600 - or 43.6% since FY 2020. This translates to a per capita cost of \$9.08 based on the resident service population of 217,178 as of 2024. The District experienced a significant increase of 43.6% in expenditures between FY 2020 and FY 2024 with the largest spike in FY 2024. Based on discussions with District staff, the rise in costs can be primarily attributed to inflation; the costs of goods and services have increased compared to earlier years. Figure 109 below provides a detailed overview of the District expenses between FY 2020 and FY 2024.

Figure 109: Roseville Cemetery District's Historical Net Operating Fund Spending

Expenses	2020	2021	2022	2023	2024	AVERAGE	TREND
Operating							
General Government	\$ 1,372,320	\$ 1,370,745	\$ 1,495,680	\$ 1,631,985	\$ 1,970,962	\$ 1,568,338	43.6%
Subtotal Operating	1,372,320	1,370,745	1,495,680	1,631,985	1,970,962	1,568,338	43.6%
Non Operating							
Subtotal Operating Expenses	-	-	-	-	-	-	-
Total Expenses	\$ 1,372,320	\$ 1,370,745	\$ 1,495,680	\$ 1,631,985	\$ 1,970,962	\$ 1,568,338	43.6%
Per Capita	\$ 148.23	\$ 148.34	\$ 162.16	\$ 177.27	\$ 214.49	\$ 170.10	44.7%
Net Income/(deficit)	\$ 2,147,923	\$ 2,251,306	\$ 2,333,063	\$ 2,982,581	\$ 3,021,355	\$ 2,547,246	40.7%

Source: Roseville Cemetery District ACFRs (FY 20 - 24)

NET INCOME

The District's average net income over the last five years totaled \$2.5 million and remained in a surplus for every year out the five years reviewed suggesting the District maintains enough revenues to cover the District's associated costs. Additionally, the surplus appears to be sufficient to cover a limited amount of unanticipated costs should the District experience an unforeseen expenditure. Additional details regarding the District's net income is provided in Figure 110 below.

Figure 110: Roseville Cemetery District's Historical Net Income

	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Revenues	\$ 3,520,243	\$ 3,622,051	\$ 3,828,743	\$ 4,614,566	\$ 4,992,317	\$ 4,115,584	41.8%
Total Expenses	\$ 1,372,320	\$ 1,370,745	\$ 1,495,680	\$ 1,631,985	\$ 1,970,962	\$ 1,568,338	43.6%
Net Income / (Deficit)	\$ 2,147,923	\$ 2,251,306	\$ 2,333,063	\$ 2,982,581	\$ 3,021,355	\$ 2,547,246	40.7%

Source: Roseville Cemetery District ACFRs (FY 20 - 24)

PROPERTY TAX

With respect to property tax considerations, the total assessed value (land and structures) within Roseville Cemetery District as of FY 2023/24 equated to \$45.1 billion. Overall, Roseville received approximately 0.35% of the annual 1.0% of property tax collected in the jurisdictional boundary resulting in \$3.9 million in FY 2023-24.⁷⁰ This equates to approximately 77.6% of the District's total revenue in FY 2023-24. Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation (0.35%) is significantly higher than the other cemetery districts in the County, indicating greater fiscal stability and a more reliable source of recurring revenue.

ASSETS, LIABILITIES, & NET POSITION

Roseville's total assets at the end of the report period totaled \$42.2 million. This amount is 39.8% higher than the average year-end amount of \$30.2 million in total assets documented during the five-year period and reflects an overall upward trajectory. Assets considered current – with the expectation they could be liquidated within one year – account for \$36.6 million – or 86.6% - of all Roseville's assets for FY 2024; these are largely tied to the District's cash and investments. Meanwhile, assets that are considered non-current make up the remainder of assets for the District, equating to \$5.7 million and involve the District's capital assets. Overall, the District's total assets have increased by \$11.9 million – or 39.0% - over the last five years. Figure 111 illustrates the District's total assets between FY 2020 and FY 2024.

⁷⁰ At the time of this report, only draft audited financial statements for FY 2024 were available. These statements are subject to final review and approval and may be subject to change.

Figure 111: Roseville Cemetery District's Historical Audited Assets

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Assets							
Cash and Investments	\$ 26,287,569	\$ 26,507,531	\$ 29,012,112	\$ 32,167,525	\$ 35,247,281	\$ 29,844,404	34.1%
Interest	21,636	4,128	12,585	70,937	106,136	43,084	390.6%
Lease	-	-	-	801,573	748,541	775,057	N/A
Prepaid costs	22,677	24,679	29,026	14,070	18,544	21,799	-18.2%
Inventory	75,889	61,443	54,778	60,567	60,772	62,690	-19.9%
Net OPEB asset	289,510	276,888	650,319	268,848	414,771	380,067	43.3%
Total Current Assets	26,697,281	26,874,669	29,758,820	33,383,520	36,596,045	30,662,067	37.1%
Non Current Assets							
Capital Assets - non depreciable	1,152,626	828,155	841,127	828,155	828,155	895,644	-28.2%
Capital assets - depreciable	2,535,008	5,203,746	4,957,429	4,823,154	4,822,372	4,468,342	90.2%
Total Non Current Assets	3,687,634	6,031,901	5,798,556	5,651,309	5,650,527	5,363,985	53.2%
Total Assets (Pre Outflows)	\$ 30,384,915	\$ 32,906,570	\$ 35,557,376	\$ 39,034,829	\$ 42,246,572	\$ 36,026,052	39.0%

Note: N/A refers to Not Applicable.

Source: Roseville Cemetery District ACFRs (FY 20 - 24)

Roseville's total liabilities at the end of FY 2024 totaled \$2.5 million. This amount is 43.6% higher than the average year-end amount of \$1.7 million in total liabilities recorded over the last five years and denotes an upward trend. Liabilities classified as current account for \$1.8 million – or 72.4% - of the District's total liabilities for FY 2024. On the other hand, liabilities considered noncurrent make up the remainder amount. In sum, Roseville's total liabilities have increased by \$662,600 – or 36.9% - over the last five years. This increase can be primarily attributed to an increase in the District's pension liabilities, which is based on a projection of the District's long-term share of contributions to the District's pension plan relative to the projected contributions of all participating employers, actuarially determined. Figure 112 illustrates the District's total liabilities between FY 2020 and FY 2024.

Figure 112: Roseville Cemetery District's Historical Total Liabilities

	2020	2021	2022	2023	2024	AVERAGE	TREND
Current Liabilities							
Payables - accounts	\$ 43,370	\$ 46,516	\$ 27,326	\$ 117,948	\$ 16,968	\$ 50,426	-60.9%
Payables - retention	-	122,995	-	-	-	122,995	N/A
Payables - salaries and benefits	35,233	-	41,569	21,108	22,692	24,120	-35.6%
Pre-need deposits	1,272,197	-	1,469,577	1,567,399	1,740,673	1,209,969	36.8%
Total Current Liabilities	1,350,800	169,511	1,538,472	1,706,455	1,780,333	1,309,114	31.8%
Non Current Liabilities							
Due within one year	22,569	-	25,016	14,436	21,246	16,653	-5.9%
Net pension liability	422,408	-	248,315	605,467	656,781	386,594	55.5%
Total Non Current Liabilities	444,977	-	273,331	619,903	678,027	403,248	52.4%
Total Liabilities (Pre Inflows)	\$ 1,795,777	\$ 169,511	\$ 1,811,803	\$ 2,326,358	\$ 2,458,360	\$ 1,712,362	36.9%

Note: N/A refers to Not Applicable.

Source: Roseville Cemetery District ACFRs (FY 20 - 24)

Roseville's net position (or equity) at the end of FY 2024 totaled \$39.3 million and represents the difference between the District's total assets and total liabilities. The

amount recorded for FY 2024 is 16.6% higher than the average year-end sum of \$33.7 million during the five-year report period and demonstrates an upward trend. Roseville's overall net position has increased by \$10.6 million – or 36.9% - during the five-year report period.

The unrestricted portion of Roseville's net position as of FY 2024 equated to \$31.7 million. This amount represents the accrued portion of the fund balance under Government Accounting Standards Board ("GASB") reporting and is subject only to discretionary designations (commitments and assignments). Figure 113 illustrates Roseville's Net Position between FY 2019-20 and FY 2023-24.

Figure 113: Roseville Cemetery District's Historical Net Position

	2020	2021	2022	2023	2024	AVERAGE	TREND
Net Position							
Capital Assets	\$ 3,687,634	\$ 6,031,901	\$ 5,798,556	\$ 5,651,309	\$ 5,650,527	5,363,985	53.2%
Restricted - Nonexpendable	1,644,734	1,714,448	1,157,780	1,210,978	1,282,027	1,401,993	-22.1%
Restricted - Expendable	-	-	621,062	654,245	693,401	656,236	N/A
Unrestricted	23,394,323	23,231,648	25,733,662	28,797,906	31,709,838	26,573,475	35.5%
Total Net Position	\$ 28,726,691	\$ 30,977,997	\$ 33,311,060	\$ 36,314,438	\$ 39,335,793	\$ 33,733,196	36.9%

Note: N/A refers to Not Applicable.

Source: Roseville Cemetery District ACFRs (FY 20 - 24)

PENSION OBLIGATIONS

The Roseville Cemetery District ("Roseville" or "District") provides a defined pension benefit to its employees through investment risk-pool contracts with the California Public Employee Retirement System ("CalPERS"). These contracts offer Roseville employees specified retirement benefits based on the date of hire and placement into two categories: classic and non-classic. This section of the report provides details regarding Roseville's pension based on actuarial valuations for the District issued by CalPERS annual reporting process and covers information regarding District enrollees, formulas, contributions, and funded status.⁷¹

ENROLLEES & FUNDING FORMULAS

CalPERS annual valuation report issued for FY 2023 identifies 20 total participants enrolled in Roseville's pension program. This amount increased by one in FY 2023 after remaining

⁷¹ CalPERS Actuarial Reports for FY 2021 through FY 2023.

constant since FY 2020 and is divided between classic and non-classic employee categories. The total participants are divided between enrollee type and produce a positive active-to-retiree ratio of 0.7 to 1. A summary of the benefit categories is detailed below, and additional details regarding enrollee information follow in Figure 117.

- Classic employees have start dates before January 1, 2013, and represent a majority of Roseville's retirement program at 70.0% - or 14 – of total enrollees. These employees receive a defined benefit based on 2.0% at age 60 formula.
- Non-classic employees have start dates after January 1, 2013, and represent the rest of Roseville's retirement program at 30.0% - or 6 – total enrollees. These employees receive a defined benefit based on 2.0% at age 62 formula.

Figure 114: Roseville Cemetery District's Enrollee Information

	2020	2021	2022	2023	TREND
Type					
Active	8	7	8	7	-12.5%
Transferred	1	-	-	-	0.0%
Separated	3	4	3	3	0.0%
Retired	7	8	8	10	42.9%
Total	19.0	19.0	19.0	20.0	5.3%
...Active to Retiree Ratio	1.1	0.9	1.0	0.7	-38.8%

Source: CalPers Actuarial Reports (FY 20 - 23)

ANNUAL CONTRIBUTIONS

Roseville's total annual pension contribution covering both its classic and non-classic plans at the end of FY 2023 amounts to \$78,392. This contribution covers both pension categories and equals 19.0% of the covered payroll total for the corresponding fiscal year. The most recent contribution amount also reflects an overall increase in payments made by the District to CalPERS of 53.76% over the preceding 60-month period (FY 2020-2023), in which information on CalPERS is readily available. Additional details pertaining to Roseville's contributions are provided in Figure 115 below.

Figure 115: Roseville Cemetery District's Annual Contributions

	2020	2021	2022	2023	TREND
Category					
Total Contribution	\$ 51,740	\$ 55,693	\$ 72,352	\$ 78,392	51.5%
Annual Payroll	418,973	374,032	427,478	412,846	-1.5%
... Percent of Payroll	12.3%	14.9%	16.9%	19.0%	53.8%

Source: CalPers Actuarial Reports (FY 21 - 23) and Roseville's ACFRs (FY 21 - 23)



FUNDING STATUS

Roseville's total and composite unfunded liability as of FY 2023 equated to \$730,504. This amount covers both the classic and non-classic categories and reflects the accrued monies owed to all employees enrolled in the program and not covered by the market value of existing assets. This amount translates to a composite funded ratio of 73.4%; the funded ratio is the percentage of market assets compared to the projected liabilities. This suggests that the District may be experiencing slight challenges with its ability to fund the pension plans for members. While there is no definitive benchmark to adhere to for agencies with respect to their funded status, there is room for improvement.

Thus, the agency should look to implement funding strategies aimed at achieving and maintaining a higher funded status to ensure the long-term sustainability of their retirement plans. Overall, Roseville's funded ratio has decreased by 2.52% over the last four years of the report period based on the available data published by CalPERS. The monetary value of the corresponding increase in Roseville's pension liabilities is \$513,329. Please see Figure 116 below for additional details.

Figure 116: Roseville Cemetery District's Funded Status

Category	2020	2021	2022	2023	TREND
Market Value of Assets	\$ 1,676,929	\$ 2,027,330	\$ 1,824,771	\$ 2,011,251	19.9%
Accrued Liability	2,228,426	2,384,900	2,494,644	2,741,755	23.0%
Unfunded Liability	(551,497)	(357,570)	(669,873)	(730,504)	32.5%
...Funded Ratio	75.3%	85.0%	73.1%	73.4%	-2.5%

Source: CalPers Actuarial Reports (FY 20 - 23)

SOI & RELATED RECOMMENDATIONS

The following recommendations by RSG call for specific action from Placer LAFCO and/or Roseville Cemetery District's ("District") and pertain to the District's sphere of influence ("SOI") amendments and/or boundary change requests.

1. Placer LAFCO should proceed with the establishment of a sphere of influence for the Roseville Cemetery District. Given the District does not currently have a SOI, RSG recommends Placer LAFCO designate the District's SOI to be in alignment with its existing jurisdictional boundary, with the exception of its northeastern boundary which should be reduced to exclude the portion located within the City of Rocklin's city limits and subsequently expanded to align with the City of Roseville's city limits, as shown in Figure 94.

This SOI recommendation includes tax rate areas ("TRAs") 005-005, 005-027, 005-030, 005-033, 005-051, and 005-054, which currently lie within the southwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District and are currently within the City of Roseville city limits, which is almost entirely served by the Roseville Cemetery District.

Roseville's SOI should also include the portion of the Granite Bay community located within the southeastern portion of NRG's boundary to mitigate some of the property tax losses for the Roseville Cemetery District from the proposed annexations of properties within the Rocklin city limits to NRG. At present, both the Newcastle, Rocklin, and Gold Hill Cemetery District and the Roseville Cemetery District currently serve the Granite Bay community planning area.

The proposed sphere of influence designation would reflect the logical present and future service boundaries for the Roseville Cemetery District.

2. RSG recommends Placer LAFCO proceed with the approval of expanding the Roseville Cemetery District's jurisdictional boundary to include TRAs 005-005, 005-027, 005-030, 005-033, 005-051, and 005-054 upon receipt of a completed

change of organization application. As noted, these TRAs currently lie along the southwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District and are currently within the City of Roseville city limits, which is almost entirely served by the Roseville Cemetery District. The Roseville Cemetery District did not identify any challenges associated with providing cemetery services to these areas. As a result, the Roseville Cemetery District appears to be the most logical service provider to these TRAs.

3. The District should also request from LAFCO the annexation of TRAs 078-002, 078-010, 078-014, 078-024, 078-025, 078-029, 078-035, 078-062, 078-063, 078-074, 078-092, 078-093, 078-095, 078-104, 078-105, 078-106, 078-107, 078-109, 078-113, 078-138, 078-140, 078-141, 078-150, 087-007 which currently encompass the Granite Bay community planning area that is currently served by both the Roseville Cemetery District and Newcastle, Rocklin, and Gold Hill Cemetery District. This additional area is proposed for annexation to offset some of the property tax revenue loss associated with the detachment of the TRAs located within the Rocklin city limits.
4. As mentioned previously, several TRAs within the City of Rocklin are served by the Roseville Cemetery District, while several TRAs within the City of Roseville are served by NRG. The Districts have expressed interest in initiating coordinated discussions to address these inconsistencies through jurisdictional boundary realignment.

As a longer-term consideration, if jurisdictional boundary realignment through TRA adjustments or land exchanges is not achieved, Placer LAFCO may evaluate broader structural options in a future MSR/SOI Update. LAFCO anticipates continuing to evaluate countywide opportunities in a future MSR/SOI update to improve the efficiency and sustainability of cemetery service delivery, including shared services, boundary realignment, and potential consolidation, particularly in response to service limitations, capacity, and funding challenges identified across multiple districts.

5. The District's composite pension funded ratio as of FY 2024, equated to 73.4% which suggests room for improvement in long-term retirement plan sustainability.⁷² While there is no definitive benchmark that exists, RSG recommends the District to consider exploring and/or adopting funding strategies aimed at improving its funded status to ensure the long-term sustainability of its retirement plans.

⁷² The funded ratio is the percentage of market assets compared to the projected liabilities.

MSR & SOI DETERMINATIONS

Placer County LAFCO is directed to prepare written determinations to address the various governance factors enumerated under Government Code Section 56430 whenever it prepares a municipal service review. These determinations serve as independent statements derived from the information collected, analyzed, and presented in the report by RSG. The purpose of the determinations is to provide an independent assessment of the Roseville Cemetery District's ("District") ability to provide cemetery services to residents within its jurisdictional boundary now and in the near future.

SERVICE PROVISION DETERMINATIONS

1. Population Projections and Growth

RSG determines the District experienced moderate growth during the five-year report period and future growth is expected to be limited over the next five-years through 2029. Additional details regarding the District's population and housing projections are provided below.

- RSG estimates there are approximately 217,178 residents in the District as of 2024.
- RSG estimates the District has added approximately 16,137 new residents since 2020 which translates to an average increase of 4,030 residents each year.
- RSG separately estimates the District has added approximately 19,705 new housing units since 2010. This new development accounts for an annual increase of 1,408 new units each year.
- The rate of new housing units compared to the rate of new residents in the District produces a ratio of 2.77 to 1.0 from 2010 to 2024, demonstrating a surplus of housing production within the District.
- RSG projects the District resident population will reach 229,986 residents by 2029. This accounts for an annual growth rate of approximately 1.15%.

- The number of housing units in the District is expected reach 88,733 housing units by 2029. This accounts for an increase of approximately 6.7% from 2024.

2. Disadvantaged Unincorporated Communities in or Contiguous to SOI

Pursuant to Government Code Section 56430(a)(3), Placer LAFCO is not required to prepare determinations pertaining to the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs for any disadvantaged unincorporated communities located within or contiguous to the SOI. However, for transparency purposes, RSG did not identify any DUCs located in or contiguous to the District's jurisdictional boundary.

3. Present and Planned Capacity of Public Facilities

RSG determines the Roseville Cemetery District has sufficient capacity to meet both the existing and projected service demands over the next five years across both of its cemetery sites. The District is well positioned to continue meeting service needs through both of its cemetery sites, which maintain adequate capacity to serve the community into the foreseeable future. Additional details are provided below:

- The District's two cemetery sites - the Roseville Cemetery and Union Cemetery - offer both burial plots and cremation niches, providing interment and inurnment services to eligible residents.
- The District provides regular landscaping services to both of its cemetery sites, including general maintenance needs such as mowing, weeding, etc. Other maintenance needs are addressed on an as-needed basis.
- The District's Roseville Cemetery has 23,000 burial plots with approximately 19.1% - or 4,400 burial plots - available for future use. The Roseville Cemetery also has a total of 1,500 cremation niches with 33.3% - or 500 niches - available for future purchase.

- The District's Union Cemetery has a total of 1,450 burial plots with approximately 41.2% - or 598 burial plots - available for future purchase. The site does not offer cremation niches.
- The District has experienced a moderate increase in demands for cemetery services and related infrastructure from 2020 to 2024.
- The Roseville Cemetery District also offers pre-sold burial plots and cremation niches, allowing eligible residents to make advanced arrangement for interment or inurnment services. The District pre-sold an annual average of 103 burial plots, 46 cremation plots, and 32 cremation niches across the report period. The District's demand for pre-sold plots and niches has increased by an average of 234.4% from 2020 to 2024.
- The Roseville Cemetery District's cemetery sites consist of a mix of developed and undeveloped land. The District's cemetery sites have a combined total of 26 acres available for future development. The District does not anticipate developing its undeveloped acreage in the near future since the District has sufficient capacity at both of its cemetery sites to accommodate existing and projected service demands.

4. Financial Ability to Provide Services

The Roseville Cemetery District has the financial ability to provide cemetery services to its existing and future ratepayers and did not demonstrate any notable fiscal stress during the report period.

- The District experienced an overall increase of 36.9% in its audited net position during the five-year report period from \$28.7 million to \$33.3 million.
- The District's total expenses increased by 43.6% over the report period. This amount is slightly lower than the corresponding 41.8% increase in total revenues.

- Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation (0.35%) is significantly higher than the other cemetery districts in the County, indicating greater fiscal stability and a more reliable source of recurring revenue.
- The District's combined funded ratio for pension obligations with CALPERS at the end of the report period finished at 73.4% and is considered average. This ratio also decreased by 2.5% over the report period.

5. Opportunities for Shared Facilities

No opportunities for shared facilities or services were identified as part of this MSR.

6. Accountability for Community Service Needs

The District has a detailed and transparent website offering in-depth information pertaining to Board Meetings, financial documents, District activities and services. The District is governed by responsive officials as illustrated by their regularly scheduled Board meetings, timely posting of agendas and meeting minutes online, and employing professional staff to manage the day-to-day operations and business. These measurable actions have created trust with constituents and have helped ensure their ongoing financial investments via taxes, assessments and user charges are warranted.

6. Any Other Matter Related to Effective or Efficient Service Delivery, as required by LAFCO Policy

Other matters related to effective or efficient service delivery, as required by LAFCO policy, were not identified.

SPHERE OF INFLUENCE DETERMINATIONS

1. Present and Planned Land Uses

Lands within Roseville Cemetery District proposed sphere of influence primarily consists of agricultural uses, which make up over 27.0% of land uses in the District. The remaining

land uses in the District include residential, institutional, industrial, and vacant uses. No other major planned developments in the District were identified as part of this MSR. The proposed sphere of influence supports the present and planned land uses of the District.

2. Present and Probable Need for Public Facilities and Services

The District does not have an established sphere of influence. The proposed expanded sphere of influence demarks the District's current and/or probable future boundary and service area. The proposed sphere of influence supports these present and probable service needs.

3. Present Capacity and Adequacy of Public Facilities

The Roseville Cemetery District has sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to its residents now and in the future. The comprehensive review of the District capacity and demands in this report supports these claims.

4. Presence of Social or Economic Communities of Interest

The District's proposed expanded sphere of influence appropriately reflects the existing and relevant social and economic communities of interests.

5. Present and Probable Need for Cemetery Services of any Disadvantaged Unincorporated Communities ("DUCs")

Pursuant to Government Code Section 56425(e)(5), Placer LAFCO is not required to prepare determinations pertaining to the present and probable need for cemetery services and related public facilities of any disadvantaged unincorporated communities. However, for transparency purposes, RSG did not identify any DUCs located within or contiguous to the District's jurisdictional boundary.

SERVICE REVIEW – TAHOE CITY CEMETERY DISTRICT

The Tahoe City Cemetery District (“Tahoe” or “District”) is an independent special district formed in 1965 in northeast Placer County. The formation proceedings were initiated in 1965 by the Placer County Board of Supervisors, despite the cemetery establishment predating the district formation by over 60 years.⁷³ Trail's End Cemetery was relocated to its current location in the late 1890s.⁷⁴ The District



currently owns and operates one (1) cemetery site: Trail's End Cemetery. Tahoe's jurisdictional boundary encompasses 169.5 square miles with mostly Vacant and Institutional land use.

A five-member Board of Trustees provides Tahoe's governance with members appointed by the Board of Supervisors and serve 4-year terms. Tahoe City Cemetery District is currently authorized to provide a number of services – including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons – as allowed under the Cemetery District Principal Act of 1909.

RSG estimates the resident population within the Tahoe City Cemetery District as of 2024 to be 5,948. The total number of housing units at the end of the report period (2024) is 10,049. Separately, the median household income among residents within the District is \$118,681 based on the current five-year average.

In terms of finances, Tahoe's total operating expenses at the end of 2023 totaled \$27,072, with a net income of \$60,449.⁷⁵

⁷³ North Tahoe and Martis Valley Municipal Service Review

⁷⁴ <https://www.frpa.gov/wp-content/uploads/documents/archive/08-Cultural-Resources.pdf>

⁷⁵ RSG was unable to obtain copies of the District's audited financial reports and relied on data from SCO which was available for FY 2020 through FY 2023.

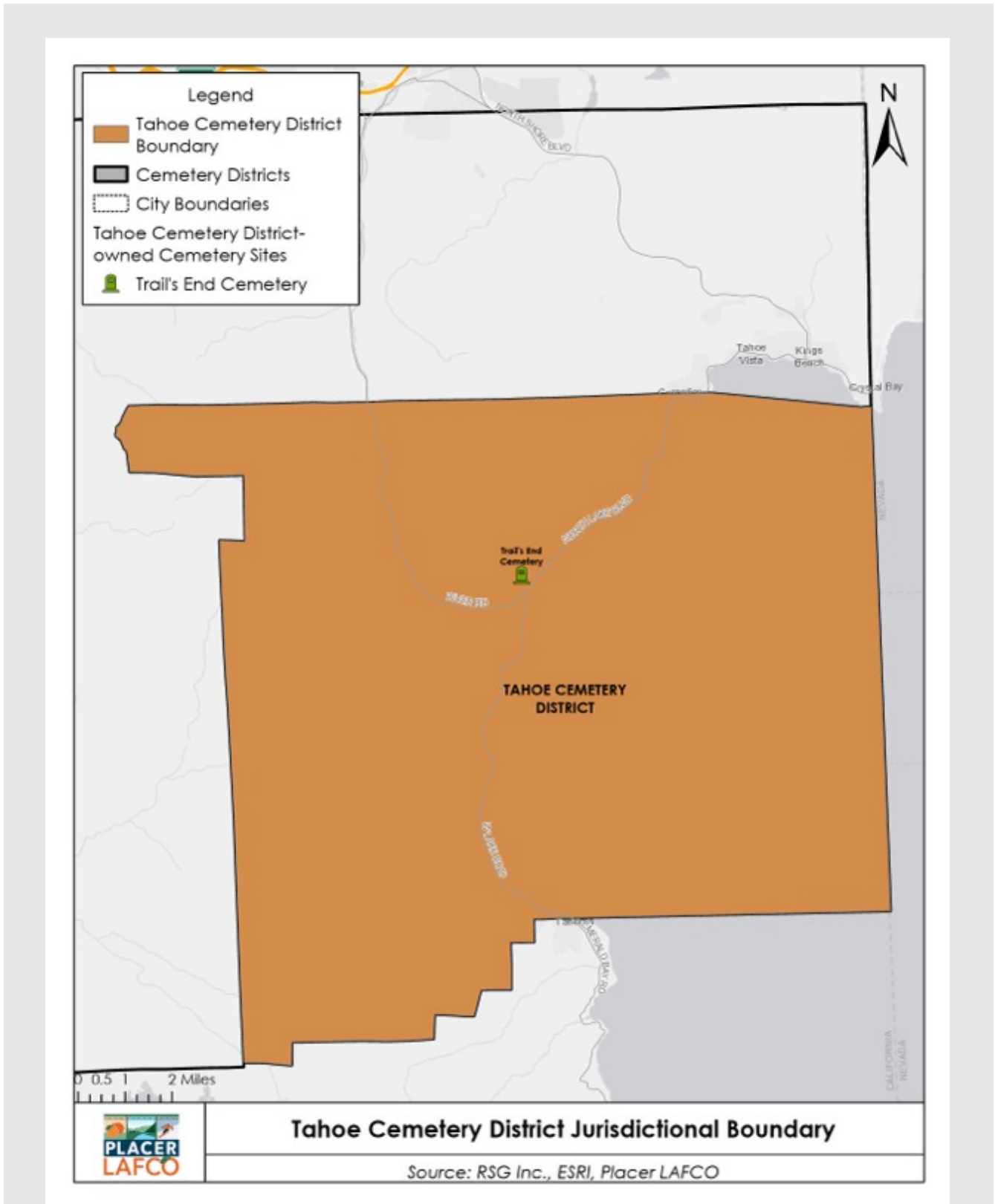
JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

Tahoe City Cemetery District's ("Tahoe" or "District") current jurisdictional boundary spans approximately 170 square miles. While there was a Municipal Service Review completed in 2018 for the District, there was no evidence that a formal sphere of influence was adopted as part of that report. Therefore, RSG was unable to confirm that LAFCO has formally adopted a sphere of influence for the District.

Tahoe jurisdictional boundary consists of 13,096 number of parcels. All parcels – or 100.0% - are unincorporated and lie within the communities of Olympic Valley, Alpine Meadows, West Shore, and Tahoe City Community. As of 2024, the total assessed value (secured and unsecured) within Tahoe is approximately \$9.6 billion, a per capita value of approximately \$1,612,275 based on the current resident population of 5,948.

Figure 117 presents Tahoe's jurisdictional boundary.

Figure 117: Tahoe City Cemetery District's Jurisdictional Boundary



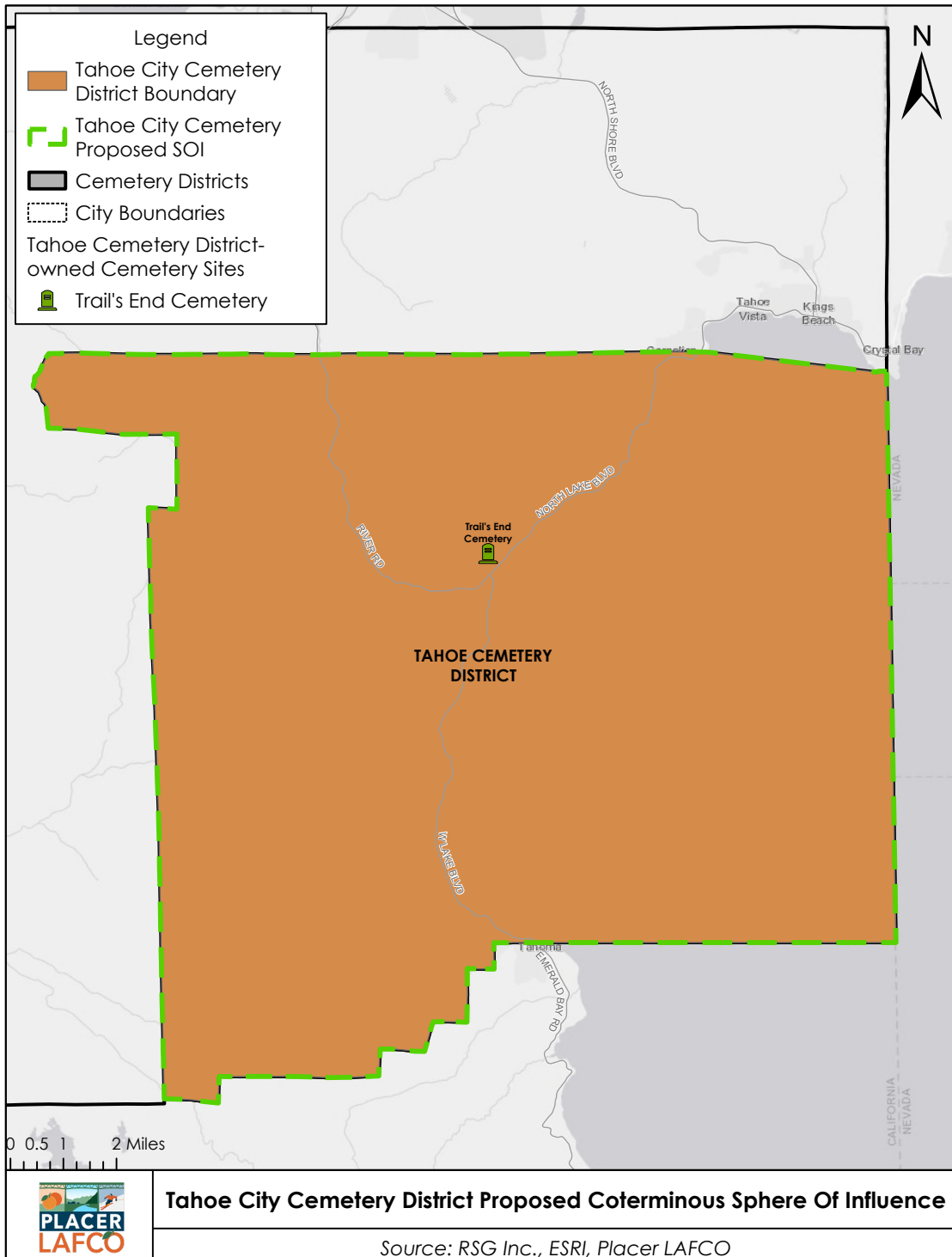
As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Tahoe City Cemetery District. Given RSG was unable to confirm that LAFCO has formally adopted a sphere of influence for the District, RSG is proposing Tahoe's SOI be coterminous with its jurisdictional boundary, as shown in Figure 53 below.⁷⁶

District contracted Clerk of the Board reported receiving inquiries from individuals residing in the unincorporated communities of Kings Beach and Carnelian Bay located along the District's northern boundary. The Tahoe City Cemetery District did not identify any challenges associated with providing cemetery services to these areas. However, RSG identified several governance concerns in this MSR including a lack of recent financial audits and the District not meeting the minimum number of times as required by its principal act. If the District is able to remedy these deficiencies within one calendar year from the date of this MSR, Placer LAFCO may consider expanding the District's sphere of influence to include the unincorporated communities of Kings Beach and Carnelian Bay.

Further research should be performed to determine the needs of the two unincorporated communities mentioned above. The proposed sphere would reflect the logical present and future service boundaries for the District given its existing governance challenges.

⁷⁶ Note: Spheres of Influence ("SOIs") are planning tools used to designate the probable future boundaries and service area of an agency. Changes to an agency's SOI do not constitute a change in jurisdictional boundaries or service areas and therefore does not result in the transfer of property tax revenues.

Figure 118: Tahoe City Cemetery District's Proposed SOI



DEMOGRAPHICS

POPULATION & HOUSING

Tahoe City Cemetery District's ("Tahoe" or "District") total current resident population within its jurisdictional boundary is estimated at 5,948 as of 2024. This amount represents 1.4% of the countywide population total. The estimated resident population in Tahoe has decreased overall by 4.6% - or approximately 285 residents - since 2010, demonstrating a downward trend.⁷⁷ More recently, Tahoe has decreased by approximately 3.5 residents each year over the last four years, from 5,934 in 2020 to 5,948 in 2024. The current resident population produces a population density of 0.1 residents for every acre and underlies the overall rural characteristic of the District's jurisdictional boundary. The Tahoe City Cemetery District primarily consists of vacant uses, which make up over 53.0% of land uses in the District. The remaining land uses in the District include institutional, agricultural, and residential uses.

According to ESRI Business Analyst, the District's population is expected to grow by approximately 0.17% annually over the next five years reaching 5,998 residents by 2029 and reflects an overall increase of 50 residents.⁷⁸ This growth is slightly lower than the anticipated annual population growth countywide, which is expected to grow at 1.0%, reaching 447,356 residents by 2029. Figure 119 summarizes Tahoe's and the County's past, present, and future population growth.

Figure 119: Tahoe City Cemetery District's Resident Population

Resident Population	2010 Estimate	2020 Estimate	2024 Estimate	2029 Projection	Annual Change (2010-2020)	Annual Change (2024-2029)
Tahoe Cemetery District	6,233	5,934	5,948	5,998	-0.49%	0.17%
Placer County	348,432	404,739	426,571	447,356	1.51%	0.96%

Source: ESRI Business Analyst

⁷⁷ Source: ESRI Business Analyst

⁷⁸ ESRI Business Analyst ("ESRI") is a geographic information system ("GIS") platform that provides demographic, economic, and market data. ESRI's population estimates and projections are modeled at the census block group level using U.S. Census Bureau data and ESRI's proprietary demographic modeling of births, deaths, migration patterns, and local development activity.

An estimated 10,049 housing units are within Tahoe's boundary as of 2024. This amount accounts for an overall increase of 711 units – or 7.6% - since 2010 for an annual change of 51 housing units. This creates a ratio of negative 0.40 housing units for every one new resident.

It should be noted that the Tahoe Regional Planning Agency (“TRPA”) is responsible for regional planning, development and redevelopment oversight, regulatory enforcement, and implementation of environmental protection and restoration programs for the Lake Tahoe Region, which includes the Tahoe City Cemetery District. This means that growth must be balanced with strict environmental standards within the District boundary in accordance with TRPA's regulations. Based on anticipated population growth, it is expected that the District's total number of housing units will reach 10,270, an estimated 2.2% increase, by 2029. Actual development will depend on TRPA regulations.

Of the total number of current housing units in Tahoe, approximately 18.6% are owner-occupied. The remainder of housing units are divided between 8.5% being renter-occupied and 72.9% being vacant. Further, the average household size in Tahoe for 2024 is 2.18. This amount reflects an increase of 3.9% since 2010, when the average household size was 2.10. Figure 120 includes additional details regarding the District's housing characteristics.

Figure 120: Tahoe City Cemetery District's Housing Characteristics

Housing Characteristics	Tahoe Cemetery District	Placer County
2010 Housing Units	9,338	152,648
2024 Housing Units	10,049	183,657
% Change (2010-2024)	7.6%	20.3%
2029 Housing Units	10,270	193,757
% Change (2024-2029)	2.2%	5.5%
Percentage of Owner-Occupied Units	18.6%	64.3%
Percentage of Renter-Occupied Units	8.5%	23.4%
Vacancy Rate	72.9%	72.9%
2010 Average Household Size	2.10	2.60
2024 Average Household Size	2.18	2.62
2029 Average Household Size	2.60	2.60

Source: ESRI Business Analyst

AGE DISTRIBUTION & INCOME

Compared to the County as a whole, the population of the Tahoe City Cemetery District's service area has been relatively older. The median age of residents in the District is 47.9 and reflects an increase of 9.6% from 43.3 in 2010. The current median age in the District remains slightly higher than the countywide median age of 42.8 demonstrating an older resident population.

Similarly, 96.5% of residents within the prime working age group (between the ages of 25-64) are employed while the remaining 3.5% are unemployed, reflecting a stable workforce within the District's jurisdictional boundary.⁷⁹ Additional details regarding the District's age distribution and employment rates are provided in Figure 121.

⁷⁹ The prime working age group does not include individuals between the ages of 16-25 nor 65 and above given residents within these age groups are typically in school or nearing/in retirement.

Figure 121: Tahoe City Cemetery District's Age Distribution

Age Distribution	Tahoe Cemetery District	Placer County
2010 Median Age	43.3	40.3
2024 Median Age	47.9	42.8
	% Change (2010-2024)	5.8%
2024 Employment Levels (Age 25-64)	96.5%	96.4%
2024 Unemployment Levels (Age 25-64)	3.5%	3.6%

Source: ESRI Business Analyst

The median household income of Tahoe is \$118,681 which is approximately 5.5% higher than the County's median household income of \$112,164. This amount confirms households in the District are receiving moderately more pay over the reporting period compared to the county as whole. Furthermore, Tahoe has a poverty level rate of 4.9%, which is approximately 2.5% lower than the County's poverty level rate of 7.4% suggesting residents within Tahoe may have a higher standard of living and more access to resources.⁸⁰

There are no Disadvantaged Unincorporated Communities (DUCs) located in or contiguous to the Tahoe City Cemetery District. A DUC is defined as any unincorporated area wherein the median household income is less than \$76,417.⁸¹

Figure 122 provides an overview of income characteristics in the Tahoe City Cemetery District and County.

Figure 122: Tahoe City Cemetery District's Income Characteristics

Income Characteristics	Tahoe Cemetery District	Placer County
2024 Median Household Income	\$118,681	\$112,164
2024 Median Household Income Per Capita	\$77,003	\$58,700
Poverty Level (2018-2022)	4.9%	7.4%

Source: ESRI Business Analyst

⁸⁰ Federal poverty levels are determined annually by the U.S. Census Bureau which uses a set of money income thresholds that vary by family size and composition to determine who is in poverty.

⁸¹ Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

GOVERNANCE AND STAFFING

The Tahoe City Cemetery District ("Tahoe" or "District") operates as an independent special district under the Public Cemetery District Act of 1909 and codified under Health and Safety Code 9000 et. seq. This principal act empowers cemetery districts to provide a range of municipal services upon approval by LAFCOs - including but not limited to – acquisition, improvement and maintenance of cemetery grounds, and the provision of interment services for deceased persons. Placer LAFCO currently authorizes tahoe to provide cemetery services including the operation and maintenance of its one public cemetery sites (a) Trail's End Cemetery. Any remaining service functions (i.e., powers) enumerated under the principal act are deemed latent, meaning they are authorized by statute but would need to be formally activated by Placer LAFCO at a noticed public hearing and subject to conducting authority proceedings.

Governance Overview

Tahoe is governed by a five-member Board of Trustees that are appointed by the Placer County Board of Supervisors ("BOS"). Board Trustees serve staggered terms: two with 2-year terms and three serving 3-year terms. As of November 2025, all Board sits are filled but the current terms of the Board Members are set to expire on December 31, 2025.⁸²

The Tahoe Board of Trustees meets between May through October on the second Wednesday of the month at the Paper Trail Office located at 905 N Lake Boulevard in Tahoe.⁸³ The Board typically does not meet during the months of November through April due to extreme weather. However, the District's contracted Clerk of the Board indicated that the District will meet in December 2025 in order to remain in compliance with the Cemetery District Principal Act. Pursuant to Government Code 9209 of the Cemetery

⁸² Board Member details and term expiration dates were located on the Placer County website.

⁸³ The District ceases meetings during winter months due to weather conditions.

District Principal Act, the Board of Trustees is required to meet at least once every three months. This translates to a minimum of four times per year.

Based on Board meeting agenda and meeting minutes materials provided to RSG, the Board met three times during 2024 and three times during 2025. Therefore, Tahoe has not met the minimum number of meetings as required by its principal act. As a result, RSG recommends that Board meetings are conducted the minimum number of times as required in the Cemetery District Principal Act within one calendar year from the date of this service review. It is recommended that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to ensure the District has made measurable progress towards conducting the minimum number of regular board meetings in accordance with its principal act.

Staffing Overview

RSG is cognizant that the Tahoe City Cemetery District scope of services is relatively limited. The District serves approximately 5,948 of residents and operates seasonally from May to October due to weather-related conditions. Additionally, the District's cemetery services include only the sale of burial plots, whereas the Truckee-Tahoe Mortuary handles the actual preparation of burial sites and burials. While these factors contribute to a modest level of activity compared to larger cemetery district, they do not eliminate the need for dedicated administrative and operational oversight.

The District does not currently have a District General Manager. The District's former General Manager – Janice Tippin – retired in the early 2000s, with the exact date unknown due to a lack of records. Presently, the District informally contracts with The Paper Trail Secretarial & Business Solutions in which the District's contracted Clerk of the Board - Judy Friedman – manages both the clerical responsibilities and essential operational functions of the District. The District currently does not oversee any staff members and maintenance of the cemetery pathways is provided through a contract with a local landscaper.

According to the District's contracted Clerk of the Board, there is no formal contract in place with the District to provide these clerical and operational services. Instead, the

contracted Clerk of the Board has an informal agreement with the Board of Trustees and works on an as-needed basis depending on the needs of this District. This ranges from approximately one hour per week during colder months (November – April) and five to ten hours per week during the remainder of the year (May - October). Given the critical role that is fulfilled by The Paper Trail Secretarial & Business Solutions, RSG recommends that the District formalize this arrangement through a written agreement that clearly outlines the scope of work and required compensation. Establishing a formal contract would strengthen administrative transparency, improve accountability, and reduce operational risk for the District.

RSG also recommends that the District pursue the establishment of a permanent General Manager position to ensure consistent oversight, administrative continuity, and long-term organizational sustainability. This can be achieved through direct recruitment or by contracting with a neighboring public or private cemetery services provider through an agreement or Memorandum of Understanding ("MOU"). Regardless of the model selected, it is important the District maintains a designated General Manager to oversee daily operations, regulatory duties and financial administration, and future planning. However, the District currently operates with minimal financial surpluses, which may constrain the District's ability to fund a General Manager position. The District should carefully evaluate alternative staffing models and shared services agreement that balance both operational needs and fiscal capacity.

Additionally, as of December 2025, the Tahoe City Cemetery District does not have an active website. Pursuant to Government Code 53087.8, every independent special district shall maintain a website, which must display district contact information, meeting agendas, state-mandated financial transaction and compensation reports, and a report of the District's enterprise systems. RSG recommends the District create a formal website to comply with state law and enhance transparency by informing residents of upcoming Board meetings, posting meeting agendas in compliance with the Brown Act, and providing information on services offered by the District. The website should also include

required public disclosures such as the annual compensation of officers and employees and a catalog of the District's enterprise systems.

However, pursuant to Government Code Section 53087.8 (b), an independent special district may be exempt from this requirement if, by majority vote at a regular meeting, its governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website. If eligible, RSG recommends the District adopt a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website at its next regular Board meeting.

MUNICIPAL SERVICES PROVIDED

The Tahoe City Cemetery District's ("Tahoe" or "District") cemetery service operations were established in 1965. As granted under Health and Safety Code 9040, the District is authorized to own, operate, and maintain cemeteries and provide interment services within its boundaries.

The District currently provides cemetery services within its 170 square mile jurisdictional boundary. The District's cemetery services include only the sale of burial plots, whereas the Truckee-Tahoe Mortuary handles the actual preparation of burial sites and burials. The District's contracted Clerk of the Board indicated that the District does not have a formal agreement in place with the Truckee-Tahoe Mortuary. Instead, District residents pay the mortuary directly for burials that occur at the District's cemetery site. The District operates one (1) cemetery site, the Trail's End Cemetery, which spans a total of approximately three acres. The site only offers burial plots to eligible residents. Figure 123 below provides an overview of the site.

Figure 123: Tahoe City Cemetery District's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Trail's End Cemetery	597 Fairway Drive, Tahoe City, CA	3	Sale of burial plots

Source: Tahoe City Cemetery District



The Trail's End Cemetery is only open during the summer months. The District provides regular landscaping services to the Trail's End Cemetery, including general maintenance needs such as mowing, weeding, etc., through a contract with a local landscaper. Other maintenance needs are addressed on an as-needed basis. Additional site details can be found below:

- The Trail's End Cemetery is located within unincorporated Placer County near the northern portion of the District's jurisdictional boundary at 597 Fairway Drive in Tahoe City, CA. The site consists of approximately three acres and is well-maintained according to the District's contracted Clerk of the Board . The District's contracted Clerk of the Board noted that the District recently completed a capital improvement project at the site, which included re-paving walkways at the site. The site does not have any facilities.

DISTRICT FEES

The District's cemetery service fees were last updated in 2017. The District updates its fees on an as-needed basis. According to the District's contracted Clerk of the Board, the District will evaluate its fees in early 2026. As allowed under Health and Safety Code 9065(b), the District charges an endowment care fee for each interment right sold; as of 2017, the District's endowment care fee for an adult burial is \$100.

EXISTING CEMETERY DEMANDS AND CAPACITY

The District offers only the sale of burial plots to eligible residents. While RSG was unable to identify the total number of the District's burial plots, the District's contracted Clerk of the Board noted that the District has many burial plots on-site, with many still available for future purchase.⁸⁴ The District's contracted Clerk indicated that its estimates are based on the original plot maps that were approved by the Tahoe Regional Planning

⁸⁴ Tahoe City Cemetery District was unable to provide records for the total burial plots and could not confirm these figures.

Agency ("TRPA") original plot maps; however, electronic versions of these maps were unavailable upon request by the District to the TRPA.

Existing Demands

Cemetery service demands are primarily influenced by population trends, including overall population growth and aging demographics. The District did not experience a change in demands for cemetery services and related infrastructure from 2020 to 2024.

The District sold an average of 2 burial plots for casket burials between 2020 and 2024 at its lone cemetery site. Based on the data analyzed, RSG has determined the District experienced very minimal activity regarding casket burials. Specifically, the District has experienced an overall decrease of 50.0% in burial plots sold for casket burials from 2020 to 2024 at its cemetery site; however, these figures reflect a decrease from two (2) in 2020 to one (1) in 2024. Figure 124 provides an overview of casket burial demands from 2020 to 2024.

Figure 124: Tahoe City Cemetery District's Casket Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Trail's End Cemetery	2	2	1	2	1	2	-50.0%
Total	2	2	1	2	1	2	-50.0%

Source: Tahoe City Cemetery District

The District sold an average of 2 burial plots for cremation burials across the report period at its cemetery site, further confirming the minimal cemetery services activity within the District. Overall, the District experienced an increase of 50.0% in burial plots sold for cremation burials from 2020 to 2024 at its cemetery site; however, similar to the above, these figures reflect an increase from two (2) in 2020 to three (3) in 2024. Figure 125 provides an overview of cremation burial demands from 2020 to 2024.

Figure 125: Tahoe City Cemetery District's Cremation Burial Demands (2020 - 2024)

Site Name	2020	2021	2022	2023	2024	AVERAGE	TREND
Trail's End Cemetery	2	3	2	1	3	2	50.0%
Total	2	3	2	1	3	2	50.0%

Source: Tahoe City Cemetery District



Pre-Sold Plots and Niches

The Tahoe City Cemetery District does not offer pre-sold burial plots for sale, which would typically allow eligible residents to make advanced arrangements for interment or inurnment services. Instead, the District sells burial plots on an as-needed basis. Furthermore, the District only clears space at its Trail's End Cemetery as burial plots are sold. According to the District's contracted Clerk, once a section of approximately 4-6 plots is filled, the Clerk will contact the District's landscapers to perform site-level preparation for the next section of burial plots.

FUTURE CEMETERY SERVICE DEMANDS AND CAPACITY

The Tahoe City Cemetery District's cemetery site consists of a mix of developed and undeveloped land, with a total of 1.5 developed acres. Figure 126 below provides an overview of the District's land distribution by acreage.

Figure 126: Tahoe City Cemetery District's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Trail's End Cemetery	1.5	1.4
Total	1.5	1.4

Source: Tahoe City Cemetery District

The District's Trail's End Cemetery has approximately 1.4 acres available for future development. As mentioned previously, the District clears land on an as-needed basis. The District's contracted Clerk of the Board indicated that the District believes they have sufficient capacity to meet the community's needs now and for at least an additional 30 years.

Projected Demands

Placer County residents have a relatively high life expectancy, averaging approximately 81.8 years.⁸⁵ While this reflects favorable health and longevity trends, many individuals often begin planning for end-of-life-services, including burial and/or cremation arrangements, well before reaching their final years, typically starting in their seventies when mortality rates begin to increase.

Within Placer County, an estimated 15.6% of residents are aged 70 years or older. By comparison, the Tahoe City Cemetery District's serves an area with a slightly higher concentration of older adults - approximately 16.2% - falling within this age group. This demographic concentration suggests the District is currently serving a population with slightly elevated potential demand for cemetery services.

Furthermore, the percentage of residents aged 70 years or older in the District are expected to increase from 962 residents in 2024 to 1,159 in 2029 – representing an increase of approximately 20.5%.⁸⁶ This upward trend reflects both the natural aging and possible in-migration of retirees and suggests a likely increase in the demand for cemetery services over the next five years.

Due to a lack of records of available burial plots, RSG is unable to confirm whether the Tahoe City Cemetery District has sufficient capacity to meet both its existing and projected service demands over the next five years at its Trail's End Cemetery. It is recommended the District perform a formal count of burial plots in order to ensure sufficient capacity in the future within one calendar year from the date of this MSR. Additionally, LAFCO should perform two check-ins with the District over the next calendar year – one at six months and one at twelve months – to review the District's progress towards this effort to confirm that the District has sufficient capacity to meet both existing and projected service demands in the near- and long-term future.

⁸⁵ Source: Be Well Placer Community Dashboard, 2019-2021

⁸⁶ Source: ESRI Business Analyst

FISCAL HEALTH

The following sections assess the fiscal health of the Tahoe City Cemetery District ("Tahoe" or "District"), including its revenue sources and major expenditures for the reporting period of FY 2020 through FY 2023. However, it should be noted RSG was unable to obtain copies of the District's annual financial reports for the report period due to District's five-year audit requirements. According to the District's contracted clerk and the Placer County Auditor-Controller's Office, the District is not required to conduct annual financial audits pursuant to Government Code Section 26909.

Under Government Code Section 26909, a special district may request less frequent financial audits with unanimous approval from both its governing board and the County Board of Supervisors. In October 2017, the District received approval from its governing board to conduct a five-year financial audit. In January 2018, the District received approval from the Placer County Auditor Controller's Office to submit financial audits once every five years rather than annually.⁸⁷ However, the District's last audit was conducted by the District in 2015, which places the District out of compliance with the five-year audit requirement.

The District's contracted Clerk expressed that the District experienced difficulty finding an auditor who would complete the five-year audit due to the size of the District. As a result, the Placer County Auditor Controller's Office completed the District's FY 2016-20 audit in the fall of 2025. The District anticipates its FY 2021-25 audit is expected to begin in July 2026. To improve access to qualified auditors, enhance financial oversight, and potentially achieve cost savings, it is recommended that the District explore shared audit services with neighboring cemetery districts.

Government Code Section 56375.1(a)(1)(E) specifies that a district that has failed to meet minimum financial requirements under Government Code Section 26909 over the prior

⁸⁷ In 2008, the District received permission to conduct audits every two years, rather than yearly. In 2017, the District became aware that legislation reduced the requirement for districts with budgets of under \$150,000 to allow the replacement of an audit with a review conducted by the Auditor-Controller's office. The District subsequently adopted a resolution on October 26, 2017, to conduct a five-year audit, which was approved by the Placer County Auditor Controller's Office in January 2018. The District is currently working with an auditor for FY 2016 through FY 2020.

five years as an alternative to performing an audit may be eligible for a LAFCO-initiated dissolution. RSG recommends that LAFCO conduct two check-ins with the District over the next calendar year – one at six months and one at the end of the calendar year – to ensure that the District's FY 2016-20 audit is complete and that the District is on track to complete its FY 2021-25 audit within a reasonable time period.

Given the inability to review Tahoe's annual financial reports, RSG relied on financial data from the California State Controller's Office ("SCO") "By the Numbers" database which provides financial data for the District between FY 2020 through FY 2023.⁸⁸ Therefore, this analysis covers FY 2020 through FY 2023 only. However, it should also be noted that while the District's FY 2023 financial transaction report was due to the SCO on January 31st, 2024, the District submitted the report on June 12th, 2024.⁸⁹ This may reflect underlying administrative or staffing constraints and potentially suggest issues with the District's ability to comply with State law.

REVENUES & EXPENDITURES

Tahoe's total average revenues over the last four years of available data totaled \$59,880. The largest single source of the District's revenue is property taxes which account for \$74,845 - or 85.5% - of all revenues for the District as of FY 2023. The remainder of revenues for the District are derived from residual taxes. At the end of FY 2023, Tahoe's total revenues amounted to \$87,871 and reflect an overall increase of \$17,449 – or 24.9% since FY 2020.

With respect to expenditures, the District's total average annual expenses over the last four years of available data totaled \$33,255. The District's costs associated with supplies and services account for nearly all of District expenditures, at \$27,072 as of FY 2023. Tahoe experienced a rather significant spike in expenses during FY 2021 which can be primarily attributed to major pathway repairs and the construction of defensible space.

⁸⁸ The State Controller's Office has not published financial data for FY 2023-24 as of June 2025.

⁸⁹ Source: SCO Website

Tahoe's total expenditures at the end of FY 2023 totaled \$27,072 and reflect an overall increase of \$2,549 - or 10.4% since FY 2020. This translates to a per capita cost of \$14.76 based on a resident service population of 5,934 as of 2023.

While the District's experienced moderate growth in revenues between the four fiscal years reviewed, the growth is limited. Similarly, while the District remained in a surplus in every year of available data reviewed – suggesting they receive enough revenues to cover costs – the surplus is insignificant and leaves little room for any unanticipated costs that may arise. It should also be noted that the District's expenses are relatively low given the District does not employ a General Manager and only has a part-time contracted Clerk of the Board. However, given the limited financial information made available, a more accurate assessment of the District's financial capacity would require obtaining additional financial information.

Additional details regarding Tahoe's total revenues and expenditures are provided Figure 127 below.

Figure 127: Tahoe City Cemetery District's Historical Cash Flow

	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Revenues	\$ 70,122	\$ 68,538	\$ 73,167	\$ 87,571	N/A	\$ 74,850	24.9%
Total Expenses	24,523	74,431	40,250	27,072	N/A	41,569	10.4%
Net income/(deficit)	\$ 45,599	\$ (5,893)	\$ 32,917	\$ 60,499	N/A	\$ 33,281	32.7%
Revenues per Capita	\$ 11.82	\$ 11.54	\$ 12.32	\$ 14.73	N/A	\$ 12.60	24.7%
Expenses per Capita	\$ 4.13	\$ 12.54	\$ 6.77	\$ 10.18	N/A	\$ 8.41	146.3%

Note: N/A refers to Not Available.
Sources: SCO Data (FY 20-23)

PROPERTY TAX

With respect to property tax considerations, the total assessed value (land and structures) within Tahoe City Cemetery District as of FY 2023/24, equated to \$9.1 billion. Overall, Tahoe received approximately 0.007% of the annual 1.0% of property tax collected in the jurisdictional boundary. Since the District did not have audited financial reports available at the time of this report, RSG could not locate the amount of revenues generated from property taxes alone in FY 2023-24. Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation is very low compared to

other cemetery districts in the County. The District receives the lowest property tax apportionment among public cemetery districts in Placer County.

ASSETS LIABILITIES, & NET POSITION

Tahoe's total assets as of FY 2023 totaled \$555,651. This amount is 13.3% higher than the average year-end amount of \$490,241 in total assets documented during the four years of available data and reflects an overall upward trajectory. Assets considered current – with the expectation they could be liquidated within one year – account for \$504,380 – or 90.1% - of all Tahoe's assets for FY 2024; these are largely tied to the District's cash and investments. Overall, Tahoe's total assets have increased by \$45.8 million – or 20.9% - over the last four years.

Tahoe's total liabilities at the end of FY 2023 totaled \$10,507. This amount is 92.6% higher than the average year-end amount of \$5,457 in total liabilities recorded over the four years and denotes an upward trend. Liabilities classified as current with the expectation they will be due within one-year account for all of the District's total liabilities for FY 2023. According to the SCO data, the District did not have any recorded non-current liabilities. In sum, Tahoe's total liabilities have increased by \$8,715 – or 486.3% - over the last four years. The District's contracted Clerk of the Board was unable to confirm the reason for the increase. Additionally, due to the absence of recent financial audits and limited information available, RSG was unable to discern the reason for the spike in the District's liabilities. Figure 128 illustrates the District's total assets and liabilities between FY 2019 and FY 2023.

Figure 128: Tahoe City Cemetery District's Historical Audited Assets and Liabilities

	2020	2021	2022	2023	2024	AVERAGE	TREND
Total Assets	\$ 459,413	\$ 457,231	\$ 488,669	\$ 555,651	N/A	\$ 490,241	20.9%
Total Liabilities	1,792	5,503	4,024	10,507	N/A	5,457	486.3%

Note: N/A refers to Not Available.
Sources: SCO Data (FY 20-23)

Due to the inability to collect the District audited financial reports between FY 2020 and FY 2024, RSG did not analyze or assess the District's net position. A more accurate

assessment of the District's financial solvency would require obtaining additional financial information which we were unable to gather during this report period.

PENSION OBLIGATIONS

The Tahoe City Cemetery District ("Tahoe" or "District") is not part of the California Public Employee Retirement System ("CalPERS"). Further, the District's contracted Clerk of the Board confirmed they do not currently employ any part- or full-time staff and therefore do not offer any retirement or pension benefits.

SOI & RELATED RECOMMENDATIONS

The following recommendations by RSG call for specific action from Placer LAFCO and/or Tahoe City Cemetery District's ("District") and pertain to the District's sphere of influence ("SOI") amendments and/or boundary change requests.

1. Placer LAFCO should proceed with the establishment of a coterminous sphere of influence for the Tahoe City Cemetery District. The District's proposed sphere of influence demarks the District's current and/or probable future boundary and service area. However, it should be noted that the District's contracted Clerk of the Board reported receiving inquiries from individuals residing in the unincorporated communities of Kings Beach and Carnelian Bay located along the District's northern boundary. The Tahoe City Cemetery District did not identify any challenges associated with providing cemetery services to these areas. However, RSG identified several governance concerns in this MSR including a lack of recent financial audits and the District not meeting the minimum number of times as required by its principal act. The District also does not have an exact count of its burial plots at its Trail's End Cemetery, which presents inherent risks to long-term planning and future resource allocation. If the District is able to remedy these deficiencies within one calendar year from the date of this MSR, Placer LAFCO may consider expanding the District's sphere of influence to include the unincorporated communities of Kings Beach and Carnelian Bay.
2. Under Government Code Section 26909, a special district may request less frequent financial audits with unanimous approval from both its governing board and the County Board of Supervisors. In 2017 and 2018, respectively, the District received approval from both its governing board and the Placer County Auditor Controller's Office to submit financial audits once every five years rather than annually. However, the District's last audit was conducted by the District in 2015, which places the District out of compliance with the five-year audit

requirement. The District anticipates its FY 2016-20 audit will be complete by the end of 2025. The District's FY 2021-25 audit is expected to begin shortly afterward.

Government Code Section 56375.1(a)(1)(E) specifies that a district that has failed to meet minimum financial requirements under Government Code Section 26909 over the prior five years as an alternative to performing an audit may be eligible for a LAFCO-initiated dissolution. RSG recommends that LAFCO conduct two check-ins with the District over the next calendar year – one at six months and one at the end of the calendar year – to ensure that the District's FY 2016-20 audit is complete and that the District is on track to complete its FY 2021-25 audit within a reasonable time period.

If the District fails to meet the minimum financial requirements within one calendar year from the date of this MSR, Placer LAFCO may adopt a resolution of intent to initiate dissolution which must include a remediation period of not less than 12 months, and specify a date upon which the District shall provide a mid-point report on remediation efforts at a regularly scheduled Commission meeting in accordance with Government Code Section 56375.1(a)(2)(A).). If the District fails to remedy the deficiencies outlined in this MSR prior to the conclusion of the 12-month remediation period, the Commission may adopt a resolution ordering dissolution at a public hearing consistent with Government Code Section 56375.1(a)(2)(B)(ii) and 56881(b).

3. The District's Board of Trustees met three times during 2024 and three times in 2025 as of December 2025. Pursuant to Government Code 9209 of the Cemetery District Principal Act, the Board of Trustees is required to meet at least once every three months. This translates to a minimum of four times per year. Therefore, RSG recommends the District ensure Board meetings are conducted at least the minimum number of times outlined in the Cemetery District Principal Act within one calendar year from the date of this service review. It is recommended that LAFCO perform two check-ins with the District over the next

calendar year – one at six months and one at twelve months – to ensure the District has made measurable progress towards conducting the minimum number of regular board meetings in accordance with its principal act.

4. As of December 2025, the Tahoe City Cemetery District does not have a District Manager. The District's former General Manager – Janice Tippin – retired in the early 2000s. The District's Clerk of the Board – Judy Friedman – currently manages both the clerical responsibilities and essential operational functions of the District. However, in alignment with industry best practices, RSG recommends the Tahoe City hire a District Manager to oversee the day-to-day operations of the District. A professional management role can ensure the long-term operational sustainability of the District by overseeing daily activities, adhering to regulatory compliance requirements, in addition to improving strategic oversight of the District.

The District may consider direct recruitment or contracting with a neighboring public or private cemetery services provider through an agreement or Memorandum of Understanding ("MOU"). However, it should be noted that the District currently operates with minimal financial surpluses, which may constrain the District's ability to fund a General Manager position. The District should carefully evaluate alternative staffing models and shared services agreement that balance both operational needs and fiscal capacity.

5. The District informally contracts with The Paper Trail Secretarial & Business Solutions in which the District's contracted Clerk of the Board manages both the clerical responsibilities and essential operational functions of the District. According to the District's contracted Clerk of the Board, there is no formal contract in place with the District to provide these services. Instead, the contracted Clerk of the Board has an informal agreement with the Board of Trustees. Given the critical role that is fulfilled by The Paper Trail Secretarial & Business Solutions, RSG recommends that the District formalize this arrangement through a written agreement that clearly outlines the scope of work and

required compensation. Establishing a formal contract would strengthen administrative transparency, improve accountability, and reduce operational risk for the District.

6. The District does not currently have an exact count of the total number of burial plots at its Trail's End Cemetery site. Although the District's contracted Clerk of the Board indicated that many plots remain available for future purchase, the absence of an exact inventory presents inherent risks to long-term site planning. As a result, RSG recommends the District perform a formal count of burial plots at its Trail's End Cemetery site in order to ensure sufficient capacity in the future within one calendar year from the date of this MSR. RSG recommends that LAFCO perform two check-ins with the District over the next calendar year – one at six months and one at twelve months - to review the District's progress towards this effort to confirm that the District has sufficient capacity to meet both existing and projected service demands in the near- and long-term future.
7. As of December 2025, the Tahoe City Cemetery District does not have an active website. Pursuant to Government Code 53087.8, every independent special district shall maintain a website, which must display district contact information, meeting agendas, state-mandated financial transaction and compensation reports, and a report of the District's enterprise systems.

RSG recommends the District create a formal website to comply with state law and enhance transparency by informing residents of upcoming Board meetings, posting meeting agendas in compliance with the Brown Act, and providing information on services offered by the District. The website should also include required public disclosures such as the annual compensation of officers and employees and a catalog of the District's enterprise systems. The District may contact the California Special Districts Association ("CSDA") for website assistance, which partners with Streamline to provide its members with tools and resources for online compliance, communication, and collaboration. CSDA

members receive significant negotiated discounts and prices exclusively for CSDA members.

However, pursuant to Government Code Section 53087.8 (b), an independent special district may be exempt from this requirement if, by majority vote at a regular meeting, its governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website. If eligible, RSG recommends the District adopt a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website at its next regular Board meeting.

MSR & SOI DETERMINATIONS

Placer County LAFCO is directed to prepare written determinations to address the various governance factors enumerated under Government Code Section 56430 whenever it prepares a municipal service review. These determinations serve as independent statements derived from the information collected, analyzed, and presented in the report by RSG. The purpose of the determinations is to provide an independent assessment to the Tahoe City Cemetery District's ("District") ability to provide cemetery services to residents within its jurisdictional boundary now and in the near future.

SERVICE PROVISION DETERMINATIONS

1. Population Projections and Growth

RSG determines the District experienced very minimal growth during the five-year report period and future growth is expected to be very limited over the next five-years through 2029. Additional details regarding the District's population and housing projections are provided below.

- RSG estimates there are approximately 5,948 residents in the District as of 2024.
- RSG estimates the District lost 14 residents since 2020 which translates to an average decrease of 3.5 residents each year.
- RSG separately estimates the District has added approximately 711 new housing units since 2010. This new development accounts for an annual increase of 51 new units each year.
- The rate of new housing units compared to the rate of new residents in the District produces a ratio of negative 0.40 to 1.0, demonstrating that additional housing units were constructed even as the population declined.
- RSG projects the District resident population will reach 5,998 residents by 2029. This accounts for an annual growth rate of approximately 0.17%.

- The number of housing units in the District is expected reach 10,270 housing units by 2029. This accounts for an increase of approximately 2.2% from 2024.

2. Disadvantaged Unincorporated Communities in or Contiguous to SOI

Pursuant to Government Code Section 56430(a)(3), Placer LAFCO is not required to prepare determinations pertaining to the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs for any disadvantaged unincorporated communities located within or contiguous to the SOI. However, for transparency purposes, RSG did not identify any DUCs located within or contiguous to the District's jurisdictional boundary.

3. Present and Planned Capacity of Public Facilities

RSG determines the Tahoe City Cemetery District has sufficient capacity to meet both the existing and projected service demands over the next five years. Additional details are provided below:

- The District's one cemetery site - the Trail's End Cemetery - offers only the sale of burial plots to eligible residents. The cemetery site is only open during summer months.
- The District provides regular landscaping services to the Trail's End Cemetery, including general maintenance needs such as mowing, weeding, etc., through a contract with a local landscaper.
- The District does not have an exact count of the number of burial plots at its Trail's End Cemetery; however, the District's contracted Clerk of the Board indicated the site has hundreds of burial plots, with hundreds still available for future purchase.
- The District's cemetery site consists of a mix of developed and undeveloped land. Trail's End Cemetery has 1.4 undeveloped acres available for future development. This land will be cleared on an as-needed basis and is expected have sufficient

capacity for an additional 30 years according to the District's contracted Clerk of the Board.

- The District has experienced a steady demand for cemetery services and related infrastructure from 2020 to 2024. In 2024, the District sold one (1) plot for a casket burial, and three (3) plots for cremation burials.
- The District's contracted Clerk of the Board noted that the District recently completed a capital improvement project at its Trail's End Cemetery, which included re-paving walkways at the site.

4. Financial Ability to Provide Services

The Tahoe City Cemetery District may not have the financial ability to provide cemetery services to its existing and future ratepayers. The District is out of compliance with its five-year audit, lacks a district website, and does not employ any District staff, which may reflect the District's limited administrative capacity and underlying financial constraints. Additional details can be found below.

- Pursuant to Government Code Section 26909, the Tahoe City Cemetery District received unanimous approval from both its governing board and the County Auditor Controller's Office to conduct five-year financial audits. However, the District's last audit was conducted by the District in 2015, which places the District out of compliance with the five-year audit requirement. The District anticipates its FY 2016-20 audit will be complete by the end of 2025. The District's FY 2021-25 audit is expected to begin shortly afterward.
- RSG was unable to analyze or assess the District's net position, due to the inability to collect the District's audited financial reports between FY 2020 and FY 2023.
- Tahoe City's total expenses increased by 10.4% over the report period. This amount is lower than the corresponding 24.9% increase in total revenues.

- While the District remained in a surplus in every year of available data reviewed, the surplus is insignificant and leaves little room for any unanticipated costs that may arise. Additionally, the District does not employ a General Manager, which is not standard practice but significantly reduces the District's expenses. However, given the limited financial information made available, a more accurate assessment of the District's financial capacity would require obtaining additional financial information.
- Compared to the countywide average property tax allocation factor of 0.14%, the District's property tax allocation is very low compared to other cemetery districts in the County. The District receives the lowest property tax apportionment among public cemetery districts in Placer County.
- The Tahoe City Cemetery District does not currently provide retirement or pension benefits.

5. Opportunities for Shared Facilities

Several existing and potential opportunities for shared facilities and services were identified for the Tahoe City Cemetery District as part of this MSR. Additional details are included below.

- The District's cemetery services include only the sale of burial plots, whereas the Truckee-Tahoe Mortuary manages the actual preparation of burial sites and burials. The District does not have a formal agreement in place with the Truckee-Tahoe Mortuary. Instead, District residents pay the mortuary directly for burials that occur at the District's cemetery site.
- The District should consider direct recruitment or contracting with a neighboring public or private cemetery services provider through an agreement or Memorandum of Understanding ("MOU") for a General Manager position. The District should carefully evaluate alternative staffing models and a shared services

agreement that balance both operational needs and fiscal capacity given the District's historical minimal surpluses.

- The District's contracted Clerk expressed that the District experienced difficulty finding an auditor who would complete the District's FY 2016-20 five-year audit due to the size of the District. As a result, the Placer County Auditor Controller's Office is currently completing the District's financial audit. To improve access to qualified auditors, enhance financial oversight, and potentially achieve cost savings, it is recommended that the District explore shared audit services with neighboring cemetery districts.

6. Accountability for Community Service Needs

There were several concerns identified regarding the District's governance practices, including a lack of compliance with financial audit requirements in addition to the District's Board not meeting the minimum number of times as required by its principal act. Additional details can be found below.

- The Tahoe Board of Trustees meets between May and October on the second Wednesday of the month at the Paper Trail Office located at 905 N Lake Boulevard in Tahoe.
- Based on Board meeting agenda and meeting minutes materials, the Board met three times during 2024 and three times in 2025 as of December 2025. Pursuant to Government Code 9209 of the Cemetery District Principal Act, the Board of Trustees is required to meet at least once every three months.
- Pursuant to Government Code Section 53087.8, every independent special district is required to maintain a website. RSG recommends the District create a formal website to comply with state law and enhance transparency by informing residents of upcoming Board meetings, posting meeting agendas in compliance with the Brown Act, and providing information on services offered by the District. The website should also include required public disclosures such as the annual

compensation of officers and employees and a catalog of the District's enterprise systems. However, if eligible, RSG recommends the District adopt a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website at its next regular Board meeting in accordance with Government Code Section 53087.8 (b).

- The District does not currently employ professional staff to manage the day-to-day operations and business. Instead, the District relies on the District's informal contract with The Paper Trail Secretarial & Business Solutions to manage both the clerical responsibilities and essential operational functions of the District.
- It is recommended the District hire a management professional such as a District General Manager to ensure the long-term operational sustainability of the District. This may be achieved through direct recruitment or by contracting with a neighboring public or private cemetery services provider through an agreement or Memorandum of Understanding ("MOU").
- Pursuant to Government Code Section 26909, the Tahoe City Cemetery District received unanimous approval from both its governing board and the County Auditor Controller's Office to conduct five-year financial audits. However, the District's last audit was conducted by the District in 2015, which places the District out of compliance with the five-year audit requirement. This raises concerns regarding the District's financial transparency given the lack of recent independent financial oversight.

6. Any Other Matter Related to Effective or Efficient Service Delivery, as required by LAFCO Policy

Other matters related to effective or efficient service delivery as required by LAFCO policy were not identified.

SPHERE OF INFLUENCE DETERMINATIONS

1. Present and Planned Land Uses

Lands within the Tahoe City Cemetery District proposed sphere of influence primarily consists of vacant uses, which make up over 53.0% of land uses in the District. The remaining land uses in the District include institutional, agricultural, and residential uses. No other major planned developments in the District were identified as part of this MSR. The proposed sphere of influence supports the present and planned land uses of the District.

2. Present and Probable Need for Public Facilities and Services

The District does not have an established sphere of influence. The proposed coterminous sphere of influence demarks the District's current and/or probable future boundary and service area. The proposed sphere of influence supports these present and probable service needs. However, if the District is able to remedy its governance deficiencies identified within one calendar year from the date of this MSR, including completing its FY 2016-20 and FY 2021-25 audit and holding the minimum number of Board meetings as required by its principal act, Placer LAFCO may consider expanding the District's sphere of influence to include the unincorporated communities of Kings Beach and Carnelian Bay.

3. Present Capacity and Adequacy of Public Facilities

The Tahoe City Cemetery District has sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to its residents now and in the future. The comprehensive review of the District capacity and demands in this report supports these claims. However, if the District is able to remedy its governance deficiencies identified within one calendar year from the date of this MSR, including completing its FY 2016-20 and FY 2021-25 audit and holding the minimum number of Board meetings as required by its principal act, Placer LAFCO may consider expanding the

District's sphere of influence to include the unincorporated communities of Kings Beach and Carnelian Bay.

4. Presence of Social or Economic Communities of Interest

The District's proposed coterminous sphere of influence appropriately reflects the existing and relevant social and economic communities of interests.

5. Present and Probable Need for Cemetery Services of any Disadvantaged Unincorporated Communities ("DUCs")

Pursuant to Government Code Section 56425(e)(5), Placer LAFCO is not required to prepare determinations pertaining to the present and probable need for cemetery services and related public facilities of any disadvantaged unincorporated communities. However, for transparency purposes, RSG did not identify any DUCs located within or contiguous to the District's jurisdictional boundary.

APPENDICES

APPENDIX 1 – WEIMAR SANATORIUM QUITCLAIM DEED

APPENDIX 2 – PRIVATE CEMETERY SERVICE PROVIDERS LIST

Cemetery	Street	City	State	Zip Code	Drive Time to Colfax (mins)
Bethlehem Luthern Church Columbarium	1279 High St	Auburn	CA	95603	15
Dutch Flat Cemetery	920 Cemetery Rd	Dutch Flat	CA	95714	15
St Paul Lutheran Cemetery	18936 St Paul Pl	Grass Valley	CA	95945	15
Iowa Hill Chinese Cemetery	3350 Iowa Hill Rd	Colfax	CA	95713	30
Lone Star Cemetery	9799 New Hope School Rd	Auburn	CA	95602	30
Shepard of the Sierra Memorial Garden	5400 Barton Rd	Loomis	CA	95650	30
Yankee Jims Cemetery	3800 Heritage Oak Ln	Foresthill	CA	95631	45
Morgan Oaks Eternal Preserve	421 Fleming Rd	Lincoln	CA	95648	45
Foresthill Community Cemetery	6220 Church St	Foresthill	CA	95631	60
Saint Joseph Catholic Cemetery	25201 Foresthill Rd	Foresthill	CA	95631	60
Michigan Bluff Cemetery	8097 Gorman Ranch Rd	Foresthill	CA	95631	60
Todd Valley Cemetery	6511 Jarvis Rd	Foresthill	CA	95631	60

APPENDIX 3 – GRANITE BAY COMMUNITY TAX RATE AREA PROPERTY TAX ALLOCATIONS

Tax Code	Taxing Entity	Tax Rate Area							
		078-002	078-010	078-014	078-024	078-025	078-029	078-035	078-062
01500	Placer County General Fund	0.3350	0.2877	0.2848	0.2879	0.2849	0.2788	0.2891	0.2824
01600	Placer County Library	0.0166	0.0143	0.0121	0.0152	0.0142	0.0138	0.0144	0.0150
01700	Placer County Fire Control	0.0149	-	-	-	-	-	-	-
24400	Placer County Resource Conservation	0.0007	0.0007	-	-	0.0006	0.0007	0.0007	0.0001
32200	Loomis Union Elementary School District	0.2803	0.2406	0.2364	0.2394	0.2383	0.2330	0.2418	0.2367
33900	Placer Union High School District	0.2126	0.1826	0.1818	0.1818	0.1808	0.1769	0.1835	0.1791
34200	Sierra College District	0.0865	0.0744	0.0727	0.0727	0.0736	0.0721	0.0748	0.0729
34600	Placer County Superintendent of Schools	0.0507	0.0434	0.0364	0.0455	0.0429	0.0420	0.0436	0.0450
41400	Placer County Water Agency	0.0027	0.0022	-	0.0030	0.0022	0.0021	0.0022	0.0029
09200	CSA #28-Zone 20 - SMD#2	-	0.0049	0.0061	0.0061	-	-	-	-
17500	Newcastle, Rocklin, and Gold Hill Cemetery District	-	0.0148	0.0121	0.0152	0.0146	0.0143	0.0148	0.0151
22300	South Placer Fire Protection District	-	0.1345	0.1333	0.1333	0.1332	0.1302	0.1352	0.1333
41700	San Juan Water District	-	-	0.0242	-	-	0.0217	-	0.0175
43600	South Placer Municipal Utility District	-	-	-	-	0.0147	0.0144	-	-
13200	Sewer Maintenance District #3	-	-	-	-	-	-	-	-
33300	Rocklin Unified School District	-	-	-	-	-	-	-	-

Note: "-" refers to property tax allocations that do not apply to a specific Tax Rate Area.

Tax Code	Taxing Entity	Tax Rate Area							
		078-063	078-074	078-092	078-093	078-095	078-104	078-105	078-106
01500	Placer County General Fund	0.2812	0.2500	0.2858	0.2988	0.4000	0.2891	0.2849	0.2827
01600	Placer County Library	0.0140	-	0.0142	0.0149	-	0.0144	0.0142	0.0140
01700	Placer County Fire Control	-	-	-	-	-	-	-	-
24400	Placer County Resource Conservation	0.0007	-	0.0007	0.0007	-	0.0007	0.0006	0.0006
32200	Loomis Union Elementary School District	0.2352	0.3750	0.2418	0.2418	0.3000	0.2418	0.2383	0.2363
33900	Placer Union High School District	0.1785	0.2500	0.1835	0.1835	0.2000	0.1835	0.1808	0.1793
34200	Sierra College District	0.0727	0.1250	0.0748	0.0748	0.1000	0.0748	0.0736	0.0731
34600	Placer County Superintendent of Schools	0.0424	-	0.0436	0.0436	-	0.0436	0.0429	0.0425
41400	Placer County Water Agency	0.0022	-	0.0022	0.0023	-	0.0022	0.0022	0.0021
09200	CSA #28-Zone 20 - SMD#2	0.0048	-	0.0052	-	-	-	-	-
17500	Newcastle, Rocklin, and Gold Hill Cemetery District	0.0144	-	0.0147	-	-	0.0148	0.0146	0.0146
22300	South Placer Fire Protection District	0.1315	-	0.1336	0.1397	-	0.1352	0.1332	0.1322
41700	San Juan Water District	0.0225	-	-	-	-	-	-	0.0227
43600	South Placer Municipal Utility District	-	-	-	-	-	-	0.0147	-
13200	Sewer Maintenance District #3	-	-	-	-	-	-	-	-
33300	Rocklin Unified School District	-	-	-	-	-	-	-	-

Note: "-" refers to property tax allocations that do not apply to a specific Tax Rate Area.

Tax Code	Taxing Entity	Tax Rate Area							
		078-107	078-109	078-113	078-138	078-140	078-141	078-150	087-007
01500	Placer County General Fund	0.3011	0.2891	0.2813	0.2891	0.2877	0.2812	0.2812	0.3107
01600	Placer County Library	0.0148	0.0144	0.0139	0.0144	0.0143	0.0140	0.0140	0.0155
01700	Placer County Fire Control	0.0269	-	-	-	-	-	-	-
24400	Placer County Resource Conservation	0.0006	0.0007	-	0.0007	0.0007	0.0007	0.0007	0.0007
32200	Loomis Union Elementary School District	0.2946	0.2418	0.2354	0.2418	0.2406	0.2352	0.2352	-
33900	Placer Union High School District	0.2227	0.1835	0.1783	0.1835	0.1826	0.1785	0.1785	-
34200	Sierra College District	0.0777	0.0748	0.0738	0.0748	0.0744	0.0727	0.0727	0.0804
34600	Placer County Superintendent of Schools	0.0447	0.0436	0.0432	0.0436	0.0434	0.0424	0.0424	0.0396
41400	Placer County Water Agency	0.0018	0.0022	0.0028	0.0022	0.0022	0.0022	0.0022	0.0024
09200	CSA #28-Zone 20 - SMD#2	-	-	0.0042	-	0.0049	0.0048	-	-
17500	Newcastle, Rocklin, and Gold Hill Cemetery District	0.0151	0.0148	0.0139	0.0148	0.0148	0.0144	0.0144	0.0159
22300	South Placer Fire Protection District	-	0.1352	0.1309	0.1352	0.1345	0.1315	0.1315	0.1452
41700	San Juan Water District	-	-	0.0223	-	-	0.0225	0.0225	-
43600	South Placer Municipal Utility District	-	-	-	-	-	-	-	-
13200	Sewer Maintenance District #3	-	-	-	-	-	-	0.0048	-
33300	Rocklin Unified School District	-	-	-	-	-	-	-	0.3894

Note: "-" refers to property tax allocations that do not apply to a specific Tax Rate Area.



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

**PUBLIC HEARING
STAFF REPORT
JUNE 10, 2026**

COMMISSIONERS

Whitney Eklund
Chair
(City)

Susan Rohan
Vice Chair
(Public)

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Stephanie
Youngblood
(City)

**ALTERNATE
COMMISSIONERS**

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

TO: Chair Eklund and members of the Commission

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

SUBJECT: **Fee Schedule Update**

SUMMARY

The Commission will consider an update to its fee schedule to reflect anticipated staffing changes and to support the implementation of the FY 2026-2027 Workplan and Budget.

Staff recommends approval of the proposed fee schedule, effective August 9, 2026, through adoption of Resolution No. 26-06 (Attachment A).

BACKGROUND

The Placer County Local Agency Formation Commission (LAFCO) is authorized to recover the reasonable costs associated with processing applications, conducting studies, and providing other LAFCO services. The Commission's fee schedule establishes staff charge-out rates and other fees used to calculate the cost of services provided by LAFCO.

As part of the FY 2026-27 Workplan and Budget, the Commission authorized additional staffing positions to support agency operations, project processing, and implementation of workplan priorities. To ensure the fee schedule accurately reflects anticipated staffing costs, an update is necessary to establish charge-out rates for the new positions and revise rates for existing positions based on the adopted budget.

DISCUSSION AND ANALYSIS

The proposed fee schedule would add charge-out rates for three new staff classifications and update the rates for the Executive Officer and Administrative Technician/Clerk positions. Staff charge-out rates are calculated using a weighted labor rate methodology that allocates

employee salaries and benefits by classification while distributing services and supplies costs equally among all staff positions.

The proposed revisions are intended solely to reflect the Commission's updated staffing structure and adopted budget. No changes are proposed to application processing assumptions, estimated staff hours, or other fee schedule provisions at this time.

Following recruitment and onboarding of new staff, it is anticipated that the incoming Executive Officer will review and update the *Placer LAFCO Policy 1.13 Fees for LAFCO Services* to ensure staff time allocations and application processing costs reflect workload distribution among staff classifications.

STAFF RECOMMENDATION

Staff recommends the Commission adopt Resolution No. 26-06 approving the revised fee schedule, effective August 9, 2026.

ATTACHMENTS

- A – Resolution No. 26-06
- B – Proposed Fee Schedule effective August 9, 2026
- C – Current Fee Schedule

PLACER LAFCO RESOLUTION NO. 26-06

RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF PLACER
COUNTY AMENDING ITS FEE SCHEDULE

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 certain regulatory and planning duties in facilitating efficient and accountable local government; and

WHEREAS, pursuant to California Government Code section 56383, the Commission is authorized to establish a fee schedule; and

WHEREAS, the Commission last updated its fee schedule on August 11, 2024; and

WHEREAS, the proposed amendments to its fee schedule are to reflect the Commission's current staffing level and operating budget; and

WHEREAS, the Commission scheduled a noticed public hearing on June 10, 2026, to consider the proposed amendments to its fee schedule; and

WHEREAS, amending a fee schedule is not a project under the California Environmental Quality Act, pursuant to California Code of Regulations, title 14, section 15273;

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

1. The proposed amendments to its Fee Schedule, as shown in Exhibit A, are approved.
2. Increases to the Fee Schedule are effective August 9, 2026, 60 days after the date of adoption.

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

AYES:

NOES:

ABSENT:

ABSTAIN:

Whitney Eklund, Chair
Local Agency Formation Commission
County of Placer, State of California

ATTEST:

Amy Engle, Commission Clerk



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

2026 FEE SCHEDULE

Position	Hourly Rate (USD)
Executive Officer	\$204
Senior Analyst	\$132
Senior Analyst	\$132
Analyst I	\$125
Admin Tech/Commission Clerk	\$116

Mileage will be charged at the current U.S. Internal Revenue Service Rates.
Reimbursable expenses will be charged at-cost.



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

2025 FEE SCHEDULE

COMMISSIONERS

Joshua Alpine
Chair
(Special District)

Anthony DeMattei
(County)

Whitney Eklund
Vice Chair
(City)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Sean Lomen
(City)

Susan Rohan
(Public)

ALTERNATE COMMISSIONERS

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

Stephanie
Youngblood
(City)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim Executive Officer

Amanda Ross
(Acting Assistant Executive Officer)

Amy Engle
Commission Clerk/Analyst

Position	Hourly Rate (USD)
Executive Officer	\$200.00
Commission Clerk	\$134.00

Mileage will be charged at the current U.S. Internal Revenue Service Rates. Reimbursable expenses will be charged at-cost.



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

**PUBLIC HEARING
STAFF REPORT
JUNE 10, 2026**

COMMISSIONERS

Whitney Eklund
Chair
(City)

Susan Rohan
Vice Chair
(Public)

Joshua Alpine
(Special District)

Anthony DeMattei
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Judy Friedman
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Cindy Gustafson
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**ALTERNATE
COMMISSIONERS**

David Bass
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Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

TO: Chair Eklund and members of the Commission

FROM: Amy Engle, Commission Clerk/Analyst
Amanda Ross, Acting Assistant Executive Officer

SUBJECT: Placer LAFCO Policy Revisions – Chapter 2 and
Chapter 3

SUMMARY

The Commission will consider amendments to the Placer Local Agency Formation Commission (LAFCO) Policy Manual—Policies, Standards, and Procedures. Consistent with Commission direction from November 2025, staff coordinated with the Placer County Auditor-Controller’s Office to update the financial policies in Chapter 2 to align with county fiscal practices. Additionally, staff also identified minor administrative refinements to select policies in Chapter 3 to improve clarity.

Staff recommends approval of the proposed policy amendments via Resolution No. 2026-07 (Attachment A).

BACKGROUND

On November 5, 2025, the Commission approved Resolution No. 25-11, adopting the Placer LAFCO Policy Manual as a whole. During the public hearing, the Placer County Auditor-Controller provided public comments expressing concerns regarding certain financial standards contained in Chapter 2.

The Commission adopted the manual with additional direction to staff to review those specific fiscal policies, coordinate with the Auditor-Controller, and return at a future meeting with proposed amendments.

DISCUSSION AND ANALYSIS

The proposed updates to the Policy Manual are detailed below by chapter. All proposed additions and deletions are shown in redline format in Attachment B.

Chapter 2: Financial Policy Revisions

In accordance with the Commission's directive to collaborate with the Auditor-Controller, staff provided proposed revisions to four draft financial policies to the Placer County Auditor-Controller's Office on April 29, 2026. The collaborative review ensured that LAFCO's internal regulations are consistent with county fiscal practices. The resulting updates focus on strengthening oversight, clarifying approval authorities, and standardizing accounting procedures.

The changes made to the four policies include:

- **Policy 2.3** (Asset Management): Updated to establish that LAFCO's tracking thresholds and lifespan standards for capital assets will follow the rules and policies set by the Placer County Auditor-Controller.
- **Policy 2.6** (Purchasing and Procurement): Revised to require compliance with the Placer County Credit Card Policy when using a county-issued card, and to specify that sales receipts and credit card slips must be itemized per LAFCO Policy 2.8.
- **Policy 2.7** (Internal Financial Control): Modified to adopt and maintain the most current Placer County Accounting Policies & Procedures Manual, updated the list of services the County provides to LAFCO, and added language to clarify that LAFCO will follow County financial guidelines unless they conflict with LAFCO's own policies.
- **Policy 2.8** (Travel and Expense Reimbursement): Revised to incorporate travel request forms, require that county-issued credit cards, when available, be used for LAFCO-arranged meals, and state that expense reports with itemized receipts should be submitted within 30 days (and no later than 120 days unless an extension is approved by the Commission Chair).

Chapter 3: Operational Policy Revisions

Through routine administrative review, staff identified several opportunities to improve organization and clarity within Chapter 3 of the Policy Manual. The proposed updates enhance logical grouping of related sections and ensure procedures are clearly presented.

- **Policy 3.1** (Rules of Order): Revised to relocate Sections 8-10 to Policy 3.3 and to add "Reports from Staff" and "Correspondence" to the order of business for regular meetings.

- **Policy 3.3** (Designation of Commissioners, Chair, and Vice-Chair): Updated to incorporate Sections 8-10 from Policy 3.1, consolidating provisions related to leadership roles and alternate voting.
- **Policy 3.5** (Standing and Ad Hoc Committees): Revised to update the deadline for re-approving committee assignments to June 30, providing additional flexibility to finalize appointments before the start of the fiscal year.

STAFF RECOMMENDATION

Staff recommends the Commission adopt Resolution No. 2026-07 approving updates to the Placer LAFCO Policy Manual as presented in Attachment A, Exhibit A.

ATTACHMENTS

A. Resolution No. 2026-07

Exhibit A – Proposed Policy Manual Amendments (Final Draft) – Policies 2.3, 2.6, 2.7, 2.8, 3.1, 3.3, and 3.5

B. Proposed Policy Manual Amendments (Redline Draft) – Policies 2.3, 2.6, 2.7, 2.8, 3.1, 3.3, and 3.5

RESOLUTION NO. 26-07

RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF PLACER COUNTY APPROVING AMENDMENTS TO THE COMMISSION'S POLICY MANUAL– POLICIES, STANDARDS, AND PROCEDURES (POLICIES 2.3, 2.6, 2.7, 2.8, 3.1, 3.3, AND 3.5)

WHEREAS, the Placer Local Agency Formation Commission (LAFCO or Commission) maintains a Policy Manual establishing local policies, standards, and procedures for its administration and operations; and

WHEREAS, on November 5, 2025, the Commission approved Resolution No. 25-11, adopting the Placer LAFCO Policy Manual – Policies, Standards, and Procedures; and

WHEREAS, during the public hearing on November 5, 2025, the Placer County Auditor-Controller provided public testimony requesting a review of certain internal financial policies in Chapter 2 to align with county fiscal practices; and

WHEREAS, the Commission directed staff to collaborate with the Auditor-Controller's Office to consider updates to Policies 2.3, 2.6, 2.7, and 2.8; and

WHEREAS, in addition, LAFCO staff identified several opportunities to improve organization and clarify operational procedures in Policies 3.1, 3.3, and 3.5; and

WHEREAS, a staff report dated June 10, 2026, and incorporated herein by reference, describes the specific background and purpose of these policy updates; and

WHEREAS, the Commission has determined that the adoption of the proposed policy manual amendments is not a project under the California Environmental Quality Act;

NOW, THEREFORE, BE IT HEREBY RESOLVED, DETERMINED, AND ORDERED AS FOLLOWS:

1. The Commission hereby approves and adopts the amendments to the Placer LAFCO Policy Manual for Policies 2.3, 2.6, 2.7, 2.8, 3.1, 3.3, and 3.5, as presented in the final draft attached hereto as Exhibit A and incorporated herein by reference.
2. The Executive Officer is authorized and directed to update the complete Placer LAFCO Policy Manual with the amended policies approved herein, and to format, publish, and distribute the updated manual as necessary.
3. As allowed under Government Code section 56107, the Commission authorizes the Executive Officer to make non-substantive corrections to this resolution to address any technical defect, error, irregularity, or omission.

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

AYES:

NOES:

ABSENT:

ABSTAIN:

Whitney Eklund, Chair
Local Agency Formation Commission
County of Placer, State of California

Attest:

Amy Engle, Clerk to the Commission



POLICY 2.3

Asset Management

Adopted November 5, 2025
Amended XX, 2026

PURPOSE

Capital assets include furniture, fixtures, and equipment with a useful life of more than one year and a value meeting or exceeding the capitalization thresholds established by the Placer County Auditor-Controller. Capital assets owned by LAFCO are accounted for at their historical cost or estimated historical cost if the actual cost is not available. Such assets, except land, are subject to depreciation over their estimated useful lives.

Non-Capital assets include computer and non-computer-related equipment that are sensitive or high-risk for theft (e.g., computers, cellphones, and cameras). Non-Capital assets owned by LAFCO are accounted for at their historical cost or estimated historical cost if the actual cost is not available.

POLICY

1. Inventory of Assets

LAFCO will maintain inventories of capital and non-capital assets owned by LAFCO and those provided by the County. The inventories will be maintained by staff. New assets will be added to the respective inventory as acquired and subtracted as disposed. At the end of the fiscal year, the Executive Officer shall conduct a physical inventory of capital and non-capital assets and make appropriate adjustments to the inventories. An annual inventory report shall be provided to the Commission. The inventory report shall include the date of acquisition, cost, description (including color, model, and serial number), location of asset, depreciation method, and estimated useful life. LAFCO will maintain a separate accounting of County-owned assets and shall provide the County with a current inventory of such assets upon request.

2. Depreciation and Useful Life of Assets

Capital assets are depreciated using the straight-line method over the estimated useful life. The Executive Officer shall determine estimated useful lives of capital assets in consultation with the County Auditor-Controller and accordance with standard accounting policies and procedures. Estimated useful lives for all asset classes, including leased assets, shall conform to the standards established in the County's policy.

3. Repair of Capital Assets

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the property's value or materially prolong the

POLICY MANUAL

estimated useful life of the property. Expenditures to repair capitalized assets shall be capitalized if the repairs meet the capitalization threshold established pursuant to the County's Capital Asset Policy and increase the property's value, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

4. Disposition of Assets

Assets become obsolete when the asset is no longer operable, replaced, or no longer available for use. Adjustments will be made to the asset inventory list if a capital or non-capital asset is sold, scrapped, donated, or stolen.



POLICY 2.6 Purchasing and Procurement

Adopted November 5, 2025

PURPOSE

The Commission will make provisions for, and authorize the Executive Officer to, procure necessary workspace, equipment, supplies, and personnel. The Commission may contract with any public agency or private party for personnel and facilities. The associated costs are provided for through the Commission's adoption of its annual budget. (Government Code section 56380, 56381)

POLICY

1. The Executive Officer is authorized with the responsibility and authority to procure necessary workspace, equipment, supplies, and personnel per applicable laws, regulations, and policies.
2. Only the Commission or the Executive Officer may commit LAFCO funds for the costs associated with necessary workspace, equipment, supplies, or personnel.
3. The Executive Officer is delegated purchasing authority on behalf of LAFCO for necessary workspace, equipment, supplies, services, and contracts not to exceed \$10,000 per transaction per fiscal year. The Commission must approve any expenditures that exceed the \$10,000 limit.
4. The Executive Officer is authorized to adjust the budget without Commission action, provided the adjustments do not increase the total budget expense as adopted by the Commission.
5. The Executive Officer is authorized to adjust the budget for purposes of carrying over to the new fiscal year any encumbered funds that have been approved by the Commission in a prior fiscal year and involve unspent balances. Funds include committed contracts for services that were not completed in the prior fiscal year and must be re-encumbered by a budget adjustment in the new fiscal year.
6. The Executive Officer is authorized to activate, manage, and use credit cards in the conduct of time-critical LAFCO business as defined above (e.g., travel, same-day vendors, online purchases). If a County-issued credit card is utilized, use of the card shall comply with the Placer County Credit Card Policy.
 - a. Cardholders are required to sign a credit cardholder agreement per applicable laws, regulations, and policies.

POLICY MANUAL

- b. Credit card purchases will not exceed \$2,000 per single purchase. The maximum per month shall not exceed \$10,000 and shall comply with budgeted expenditures and funds available.
- c. Credit card charges must be checked for accuracy on monthly statements by the Executive Officer.
- d. All credit balances shall be paid in full each month.
- e. Credit cards should not be used to replace timely procurement planning.
- f. Sales receipts and credit card slips, which must be itemized pursuant to Policy 2.8, will be provided to the accounts payable representative for purchase reconciliation and approval of the monthly transaction report by the LAFCO Chair or designee before submitting them to the Placer County Auditor-Controller's Office, General Accounting Division, for payment. Credit card receipts and statements shall be kept on file per Policy 2.4: Document Retention. Do not accept cash in place of a credit to the credit card account.
- g. Approved credit card transaction reports will be included in the monthly Commission Meeting consent calendar as part of the financial report for validation.
- h. Immediately report any lost or stolen cards to the issuer and accounts payable representative.



POLICY 2.7 Internal Financial Control

Adopted November 5, 2025

Amended XX, 2026

PURPOSE

Placer LAFCO is an independent agency established and operating under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, and contracts with the County of Placer through a Memorandum of Understanding (MOU) for various services, including the use of the Office of the County Treasurer for banking and other financial services under the Auditor-Controller.

The Office of the Auditor-Controller has established a manual with written policies, procedures and preferred practices designed to safeguard the receipt and disbursement of monies and in financial transactions. Placer LAFCO adopts these policies, procedures and practices for its own financial practices.

POLICY

1. Except to the extent they are in conflict or inconsistent with other provisions of the Placer LAFCO Policy Manual, adopt and maintain a copy of the most current Placer County Accounting Policies & Procedures Manual, prepared by the Office of the Auditor-Controller.
2. The Auditor-Controller will generally provide the following services to LAFCO, per the most recent MOU:
 - a. General Accounting
 - b. Accounts Payable
 - c. Adopted Budget
 - d. Payroll
 - e. Specialized Accounting (e.g., pension, OPEB, and compensated absences accounting)

The Commissioners are responsible for negotiating the terms of agreement with the County Auditor-Controller for a set term.



POLICY 2.8 Travel and Expense Reimbursement

Adopted November 5, 2025

Amended XX. 2026

PURPOSE

This policy sets forth the guidelines for staff and Commissioners' travel and expense reimbursement for LAFCO business.

POLICY

Staff and Commissioners will receive reimbursement for expenses incurred in performance of official LAFCO business, including attendance at conferences, events, offsite meetings, or training sessions. Reasonable and necessary expenses will include the costs of transportation, lodging, meals, training, or event fees.

Expense Reporting

- All travel for LAFCO business must be approved in advance through submission of a Travel Request Form or Spend Authorization. The Commission may utilize the County's standard travel request form or a LAFCO-approved equivalent form. Approval of the Travel Request Form constitutes authorization for the travel and associated reasonable expenses, subject to this policy.
- Travel requests and claims for expense reimbursement for Staff and Commissioners will be presented to the Executive Officer or Assistant Executive Officer for approval. Out of state expenses and any travel not preapproved as part of the annual Workplan need to be approved by the Commission.
- The Executive Officer and the Assistant Executive Officer may not approve his/her own travel expenses.
- Travel requests and claims for expense reimbursement for the Executive Officer will be presented to the Commission Chair or the Commission Chair's designee for approval.
- Reimbursement for lodging and transportation expenses (including airfare, train tickets, rental cars, rideshares, and taxis) will be at the actual, incurred cost, requiring a receipt for each. Mileage will be reimbursed at the current standard mileage rates set by the IRS. Except as provided in the next bullet point, meal and incidental expenses incurred while traveling will be reimbursed at the maximum U.S. General Services Administration per diem rate, and receipts are not required for these expenses.
- Expenses incurred for meals or refreshments provided to person(s) attending LAFCO-arranged meetings or events will be reimbursed at the actual cost, as

POLICY MANUAL

established by receipt(s) from the provider(s). Where such meal expenses are incurred while traveling, the meal expenses of staff members or Commissioners will be reimbursed at cost (not at the U.S. General Services Administration per diem rate). When available, any credit card issued pursuant to Policy 2.6 should be used to purchase such meals and refreshments.

- Expense reports should be submitted within 30 days of incurring the expense. In all cases, claims shall be submitted no later than 120 days, after the expense is incurred, unless an extension is approved by the Commission Chair or Commission Chair's designee.
- All required receipts must be itemized and clearly identify each item purchased. Credit card summary receipts alone are not sufficient. Itemized receipts when reimbursement is based on actual costs are necessary to verify compliance with this policy.
- Estimated travel costs may not exceed \$5,000 per person, exclusive of registration and tuition costs, unless approved in advance by the Executive Officer.

Parking and Tolls

- Receipts are preferred but not required for parking, tolls, and other items individually costing less than \$7.00.
- For parking paid at parking meters for which receipts are not available, amounts claimed can exceed \$7.00, but still need to be reasonable.
- Parking expenses are reimbursable at the least costly rate reasonably available (e.g., economy parking lot at the airport is preferred, however, the daily or garage lot might be allowed under certain travel circumstances if approved by the Executive Officer or designee).
- Valet parking is only allowed when it is the same price as self-parking, the only available parking within a reasonable proximity, or the only parking option offered.

Miscellaneous Provisions

Staff and Commissioners shall provide brief reports on events attended at the expense of LAFCO at the next regularly scheduled Commission meeting.

All documents related to reimbursable LAFCO expenditures are public records, subject to disclosure under the California Public Records Act (California Government Code Chapter 3.5 (commencing with Section 7920.000 et. seq.) of Division 7 of Title1).

Ineligible Items

The following items are not eligible for reimbursement:

- Alcoholic beverages
- Airline travel upgrades (e.g., additional leg room, business class)
- Any expenditure not related to official LAFCO business
- Entertainment

POLICY MANUAL

- Fees, service charges, and interest related to personal credit cards
- Hotel upgrades and/or luxury accommodation
 - Lodging should be in a safe location
 - Lodging should be reasonably and competitively priced, given the location and the circumstances related to the need for lodging
 - Upgrade charges or cancellation fees are only allowable with business purpose justification and under unusual circumstances with Executive Officer approval
- Personal care items
- Traffic and parking violations
- Travel or personal property insurance

Penalties for Misuse

Penalties for misuse of public resources or falsifying expense reports in violation of expense reporting policies may include, but are not limited to the following:

- Loss of reimbursement privileges
- Restitution to LAFCO
- Civil penalties for misuse of public resources pursuant to Government Code Section 8314
- Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code



POLICY 3.1 **Rules of Order**

*Adopted November 5, 2025
Amended XX, 2026*

PURPOSE

The purpose of this policy is to provide clear and concise direction to Commissioners and staff concerning conducting Commission meetings and preparing agendas.

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, under Government Code section 56000 *et seq.*, directs the Commission to exercise its regulatory and planning responsibilities consistent with its procedures. This includes establishing rules to ensure that all meetings and related business are conducted in an orderly and transparent manner.

POLICY

The Commission acknowledges and affirms that conducting its meeting and related business is subject to applicable California laws, most notably the provisions of the Cortese-Knox-Hertzberg Act and the Ralph M. Brown Act (Brown Act). The following are the rules and procedures established by the Commission to ensure all LAFCO meetings and related business occur in an orderly and transparent manner:

1. Four members of the Commission constitute a quorum for the transaction of business. In the absence of a regular member, their alternate member (city, county, special district, public member as applicable) may serve and vote. In the absence of a quorum, the members present shall adjourn the meeting to a stated time and place of their choosing.
2. The Commission's regular meeting shall be held according to an annually adopted calendar published on [LAFCO's website](#). Regular meetings are typically held at 4:00 P.M. on the second non-holiday Wednesday of the month at the Board of Supervisors' Chambers at 175 Fulweiler Avenue, Auburn, California, or in an alternate location as designated by the majority of the Commission.
3. If there is no business for the Commission's consideration five days before any regularly scheduled meeting, the Executive Officer with the consent of the Chair, or designee, has the authority to cancel the meeting. The Executive Officer will notify the Commissioners that there is no business before the Commission, and the meeting has been canceled. The LAFCO website will be updated accordingly.
4. The Chair may call special meetings at the request of a Commission member or

the Executive Officer. Special meetings shall be notified in accordance with the Brown Act.

5. The Chair will preside at all Commission meetings and conduct the Commission's business in the manner prescribed by these rules. The Chair will preserve order and decorum and decide all questions of order subject to the action of a majority of the Commission.
6. In the absence of the Chair, the Vice-Chair will act as Chair, with all the powers and duties of the Chair. In the absence of the Chair and Vice-Chair, the members of the Commission present will, by an order entered in the minutes, select one of their members to act as Chair Pro Tem with all the powers and duties of the Chair.
7. On all roll-call votes, the names of the Commission shall be called in alphabetical order, and the Chair will be called last.
8. Alternate members are encouraged to attend and participate at all Commission meetings. Alternates may participate fully in the hearings, deliberations, and business of the Commission on any item on the agenda to the same extent as a regular member. However, an alternate member may not propose a motion, second a motion, or vote on a motion unless serving in the place of a regular member, except for Committees
9. It is the responsibility of the Executive Officer to prepare an agenda and all supporting documents for the Commission, and to distribute these materials to the Commission and interested parties in compliance with Cortese-Knox-Hertzberg Act and the Brown Act.
10. It is the responsibility of the Executive Officer to notice agenda items in accordance with Cortese-Knox-Hertzberg and the Brown Act.
11. Meeting agendas will concisely list the various items being considered or discussed and include a title along with a brief description of the underlying action or discussion.
12. The business of each regular hearing of the Commission will be generally in the following order:
 - a) Roll Call
 - b) Flag Salute
 - c) Reports from Staff
 - d) Approval of the Agenda
 - e) Public Comment
 - f) Consent Items
 - g) Public Hearings
 - h) Business Items
 - i) Executive Officer's Report

- j) Commissioners' Report
- k) Closed Session (as needed)
- l) Correspondence
- m) Adjournment



POLICY 3.3

Designation of Commissioners, Chair, and Vice-Chair

Adopted November 5, 2025

Amended XX, 2026

PURPOSE

The members of LAFCO elect a Chair and Vice-Chair each year (Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, §56334).

POLICY

The Placer County Local Agency Formation Commission is comprised of seven regular members and four alternate members:

- Two regular members and one alternate member are selected from among all the city council members within Placer County. These appointments are made by a selection committee composed of the mayors of all the cities.
- Two regular members and one alternate member are selected from among the Placer County Board of Supervisors. These appointments are made by the Board of Supervisors.
- Two regular members and one alternate member are selected from among all the independent special district board members within Placer County. These appointments are made by the independent special district selection committee, which is composed of the presiding officer from each of the independent special districts.
- One regular member and one alternate member are selected from the public at large. These appointments are made by the other six regular Commission members; however, selection is subject to the affirmative vote of at least one of the members selected by each of the other appointing authorities.

LAFCO annually elects a Chair and Vice-Chair on the following rotation schedule:

Special District	Year 1
City	Year 2
County	Year 3
Special District	Year 4
City	Year 5
Public Member	Year 6
County	Year 7

POLICY MANUAL

The Commission may elect to continue the rotation schedule annually, at its discretion. This policy is not binding on future Commissions and at any time the Commission may elect to deviate from this policy.

The Chair and Vice-Chair will be elected by a majority vote of the Commission. Elections will be held annually at the May Commission meeting or, if canceled, at the preceding or succeeding Commission meeting.

After the Commission's voting members elect a Chair and Vice-Chair, the newly elected officers assume office at the next meeting. If the Chair becomes vacant during the term, the Vice-Chair will be given the opportunity to serve as Chair for the remainder of the term. If the Vice-Chair declines, the vacancy will be filled for the rest of the term via election at the next regular meeting following the occurrence of the vacancy.

Members of the Commission will be selected as provided in Section 56325. The term of office of each member will be four years and until the appointment and qualification of his or her successor pursuant to Section 56334. The expiration date of the term of office of each member will be the first meeting in May in the year in which the term of the member expires. Any vacancy in membership of the Commission shall be filled for the unexpired term by appointment of the body responsible for that membership category. (Section 56334)



POLICY 3.5 Standing and Ad Hoc Committees

Adopted November 5, 2025

Amended XX, 2026

PURPOSE

Procedures for LAFCO to form Standing and Ad-Hoc Committees.

POLICY

1. Standing and Ad-Hoc Committees may be formed as recommended by Staff and/or Commissioners and must be approved by the Commission.
2. Committees are subject to the requirements of the Brown Act.
3. Committees shall meet on an as-needed basis.
4. Recommendations from committees will be presented to the full Commission for consideration and approval.
5. Standing Committees conduct long-term business on behalf of the Commissioners and are re-approved annually by June 30 for Committee member assignments. It is preferred that the Committees include a diverse group of Commission members, e.g., a Committee should not be comprised only of city, county, or special district members. There are two standing committees:
 - a. Budget Committee: Consists of three Committee members. Responsible for budget preparation and review.
 - b. Personnel Committee: Consists of three Committee members. Responsible for personnel matters including recruitment, retention, and succession planning.
 - c. Standing Committee members can vote on recommendations to the Commissioners for decision making.
6. Ad Hoc Committees are formed as necessary to address specific topics, projects, and issues. Examples include Policy Review, Service Review projects, Sphere of Influence Update projects, Grand Jury Reports, and Commission Workshops and Seminars. Each Ad Hoc Committee is made up of three Committee members as ratified by the Commission. Ad Hoc Committee members can vote on recommendations to the Commissioners for decision making.

POLICY 2.3

Asset Management

Adopted November 5, 2025

Amended XX, 2026

PURPOSE

Capital assets include furniture, fixtures, and equipment with a useful life of ~~three or~~ more than one -years and a value ~~of \$5,000 or more~~ meeting or exceeding the capitalization thresholds established by the Placer County Auditor-Controller. Capital assets owned by LAFCO are accounted for at their historical cost or estimated historical cost if the actual cost is not available. Such assets, except land, are subject to depreciation over their estimated useful lives.

~~Controlled-Non-Capital~~ assets include computer and non-computer-related equipment ~~with a useful life of 2-5 years and a value of \$1,000 but less than \$5,000 that are sensitive or high-risk for theft (e.g., computers, cellphones, and cameras)~~. ~~Controlled Non-Capital~~ assets owned by LAFCO are accounted for at their historical cost or estimated historical cost if the actual cost is not available.

POLICY

1. Inventory of Assets

LAFCO will maintain ~~an inventory inventories~~ of capital and ~~controlled non-capital~~ assets owned by LAFCO and those provided by the County. The ~~inventory inventories~~ will be maintained by staff. New assets will be added to the respective inventory as acquired and subtracted ~~from the inventory~~ as disposed. At the end of the fiscal year, the Executive Officer shall conduct a physical inventory of capital and non-capital assets and make appropriate adjustments to the inventories. An annual inventory report shall be provided to the Commission. The inventory report shall include the date of acquisition, cost, description (including color, model, and serial number), location of asset, depreciation method, and estimated useful life. LAFCO will maintain a separate accounting of County-owned assets and shall provide the County with a current inventory of such assets upon request.

2. Depreciation and Useful Life of Assets

Capital assets are depreciated using the straight-line method over the estimated useful life. The Executive Officer shall determine estimated useful lives of capital assets in consultation with the County Auditor-Controller and accordance with standard accounting policies and procedures. ~~Furniture and fixtures will typically be assigned a useful life of up to 10 years. Controlled assets such as office equipment (including computers) will be assigned a useful life of 2-5 years, and leased assets will be designated "life-of-the-lease."~~ Estimated useful lives for all

POLICY MANUAL

asset classes, including leased assets, shall conform to the standards established in the County's policy.

3. Repair of Capital Assets

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the property's value or materially prolong the estimated useful life of the property. Expenditures to repair capitalized assets shall be capitalized if the repairs meet the capitalization threshold established pursuant to the County's Capital Asset Policy and increase the property's value, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

4. Disposition of Assets

Assets become obsolete when the asset is no longer operable, replaced, or no longer available for use. Adjustments will be made to the asset inventory list if a capital or ~~controlled non-capital~~ asset is sold, scrapped, donated, or stolen.

POLICY 2.6

Purchasing and Procurement

Adopted November 5, 2025

PURPOSE

The Commission will make provisions for, and authorize the Executive Officer to, procure necessary workspace, equipment, supplies, and personnel. The Commission may contract with any public agency or private party for personnel and facilities. The associated costs are provided for through the Commission's adoption of its annual budget. (Government Code section 56380, 56381)

POLICY

1. The Executive Officer is authorized with the responsibility and authority to procure necessary workspace, equipment, supplies, and personnel per applicable laws, regulations, and policies.
2. Only the Commission or the Executive Officer may commit LAFCO funds for the costs associated with necessary workspace, equipment, supplies, or personnel.
3. The Executive Officer is delegated purchasing authority on behalf of LAFCO for necessary workspace, equipment, supplies, services, and contracts not to exceed \$10,000 per transaction per fiscal year. The Commission must approve any expenditures that exceed the \$10,000 limit.
4. The Executive Officer is authorized to adjust the budget without Commission action, provided the adjustments do not increase the total budget expense as adopted by the Commission.
5. The Executive Officer is authorized to adjust the budget for purposes of carrying over to the new fiscal year any encumbered funds that have been approved by the Commission in a prior fiscal year and involve unspent balances. Funds include committed contracts for services that were not completed in the prior fiscal year and must be re-encumbered by a budget adjustment in the new fiscal year.
6. The Executive Officer is authorized to activate, manage, and use credit cards in the conduct of time-critical LAFCO business as defined above (e.g., travel, same-day vendors, online purchases). If a County-issued credit card is utilized, use of the card shall comply with the Placer County Credit Card Policy.
 - a. Cardholders are required to sign a credit cardholder agreement per applicable laws, regulations, and policies.

POLICY MANUAL

- b. Credit card purchases will not exceed \$2,000 per single purchase. The maximum per month shall not exceed \$10,000 and shall comply with budgeted expenditures and funds available.
- c. Credit card charges must be checked for accuracy on monthly statements by the Executive Officer.
- d. All credit balances shall be paid in full each month.
- e. Credit cards should not be used to replace timely procurement planning.
- f. Sales receipts and credit card slips, which must be itemized pursuant to Policy 2.8, will be provided to the accounts payable representative for purchase reconciliation and approval of the monthly transaction report by the LAFCO Chair or designee before submitting them to the Placer County Auditor-~~Controller~~'s Office, General Accounting Division.~~Department~~ for payment. Credit card receipts and statements shall be kept on file per Policy 2.4: Document Retention. Do not accept cash in place of a credit to the credit card account.
- g. Approved credit card transaction reports will be included in the monthly Commission Meeting consent calendar as part of the financial report for validation.
- h. Immediately report any lost or stolen cards to the issuer and accounts payable representative.

POLICY 2.7

Internal Financial Control

Adopted November 5, 2025

Amended XX, 2026

PURPOSE

Placer LAFCO is an ~~independent agency~~independent agency established and operating under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, and contracts with the County of Placer through a Memorandum of Understanding (MOU) for various services, including the use of the Office of the County Treasurer for banking and other financial services under the Auditor-Controller.

The Office of the Auditor-Controller has established a manual with written policies, procedures and preferred practices designed to safeguard the receipt and disbursement of monies and in financial transactions. Placer LAFCO adopts these policies, procedures and practices for its own financial practices.

POLICY

1. Except to the extent they are in conflict or inconsistent with other provisions of the Placer LAFCO Policy Manual, Adopt-adopt and maintain a copy of the most current Placer County ~~Internal Control Manual~~Accounting Policies & Procedures Manual, prepared by the Office of the Auditor-Controller ~~and the County Executive Office-Special Services Division~~.
2. The Auditor-Controller will generally provide the following services to LAFCO, per the most recent MOU:
 - a. General Accounting
 - b. Accounts Payable
 - c. Adopted Budget
 - d. Payroll
 - e. Specialized Accounting (e.g., pension, OPEB, and compensated absences accounting)

The Commissioners are responsible for negotiating the terms of agreement with the County Auditor-Controller for a set term.

POLICY 2.8

Travel and Expense Reimbursement

Adopted November 5, 2025

Amended XX. 2026

PURPOSE

This policy sets forth outlines the guidelines for staff and Commissioners' travel and expenses reimbursement for LAFCO business.

POLICY

Staff and Commissioners will receive reimbursement for expenses incurred in performance of official LAFCO business, including attendance at conferences, events, offsite meetings, or training sessions. Reasonable and necessary expenses will include the costs of transportation, lodging, meals, training, or event fees.

Expense Reporting

- All travel for LAFCO business must be approved in advance through submission of a Travel Request Form or Spend Authorization. The Commission may utilize the County's standard travel request form or a LAFCO-approved equivalent form. Approval of the Travel Request Form constitutes authorization for the travel and associated reasonable expenses, subject to this policy.
- Travel requests and claims for expense reimbursement for Staff and Commissioners will be presented to the Executive Officer or Assistant Executive Officer for approval. Out of state expenses and any travel not preapproved as part of the annual Workplan need to be approved by the Commission.
- The Executive Officer and the Assistant Executive Officer may not approve his/her own travel expenses.
- Travel requests and claims for expense reimbursement for the Executive Officer will be presented to the ~~Assistant Executive Officer~~, Commission Chair, or the Commission Chair's designee for approval.
- Reimbursement for lodging and transportation expenses (including airfare, train tickets, rental cars, rideshares, and taxis) will be at the actual, incurred cost, requiring a receipt for each. Mileage will be reimbursed at the current standard mileage rates set by the IRS. Except as provided in the next bullet point, Meal and incidental expenses incurred while traveling will be reimbursed at the maximum GSA U.S. General Services Administration per diem rate, and receipts are not required for these expenses.
- Expenses incurred for meals or refreshments provided to person(s) attending LAFCO-arranged meetings or events will be reimbursed at the actual cost, as

POLICY MANUAL

established by receipt(s) from the provider(s). Where such meal expenses are incurred while traveling, the meal expenses of staff members or Commissioners will be reimbursed at cost (not at the U.S. General Services Administration per diem rate). When available, any credit card issued pursuant to Policy 2.6 should be used to purchase such meals and refreshments.

- Expense reports ~~shall~~should be submitted within 30 days of incurring the expense. In all cases, claims shall be submitted no later than 90-120 days, after the expense is incurred, unless an extension is approved by the Commission Chair or Commission Chair's designee.
- All required receipts must be itemized and clearly identify each item purchased. Credit card summary receipts alone are not sufficient. Itemized receipts when reimbursement is based on actual costs are necessary to verify compliance with this policy.
- Estimated travel costs may not exceed \$5,000 per person, exclusive of registration and tuition costs, unless approved in advance by the Executive Officer.

Parking and Tolls

- Receipts are preferred but not required for parking, tolls, and other items individually costing less than ~~\$20.00~~\$7.00.
- For parking paid at parking meters for which receipts are not available, amounts claimed ~~cannot exceed \$20.00~~can exceed \$7.00, but still need to be reasonable.
- Parking expenses are reimbursable at the least costly rate reasonably available (e.g., economy parking lot at the airport is preferred, however, the daily or garage lot might be allowed under certain travel circumstances if approved by the Executive Officer or designee).
- Valet parking is only allowed when it is the same price as self-parking, the only available parking within a reasonable proximity, or the only parking option offered.

Miscellaneous Provisions

Staff and Commissioners shall provide brief reports on events attended at the expense of LAFCO at the next regularly scheduled Commission meeting.

All documents related to reimbursable LAFCO expenditures are public records, subject to disclosure under the California Public Records Act (California Government Code Chapter 3.5 (commencing with Section ~~6250~~7920.000 et. seq.) of Division 7 of Title 1).

Ineligible Items

The following items are not eligible for reimbursement:

- Alcoholic beverages
- Airline travel upgrades (e.g., additional leg room, business class)
- Any expenditure not related to official LAFCO business
- Entertainment

POLICY MANUAL

- Fees, service charges, and interest related to personal credit cards
- Hotel upgrades and/or luxury accommodation
 - Lodging should be in a safe location
 - Lodging should be reasonably and competitively priced, given the location and the circumstances related to the need for lodging
 - Upgrade charges or cancellation fees are only allowable with business purpose justification and under unusual circumstances with Executive Officer approval
- Personal care items
- Traffic and parking violations
- Travel or personal property insurance

Penalties for Misuse

Penalties for misuse of public resources or falsifying expense reports in violation of expense reporting policies may include, but are not limited to the following:

- Loss of reimbursement privileges
- Restitution to ~~the County~~ LAFCO
- Civil penalties for misuse of public resources pursuant to Government Code Section 8314
- Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code

POLICY 3.1

Rules of Order

Adopted November 5, 2025

PURPOSE

The purpose of this policy is to provide clear and concise direction to Commissioners and staff concerning conducting Commission meetings and preparing agendas.

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, under Government Code section 56000 *et seq.*, directs the Commission to exercise its regulatory and planning responsibilities consistent with its procedures. This includes establishing rules to ensure that all meetings and related business are conducted in an orderly and transparent manner.

POLICY

The Commission acknowledges and affirms that conducting its meeting and related business is subject to applicable California laws, most notably the provisions of the Cortese-Knox-Hertzberg Act and the Ralph M. Brown Act (Brown Act). The following are the ~~specific procedures developed to establish~~ rules and procedures established by the Commission to ensure all LAFCO meetings and related business occur in an orderly and transparent manner:

1. Four members of the Commission constitute a quorum for the transaction of business. In the absence of a regular member, their alternate member (city, county, special district, public member as applicable) may serve and vote. In the absence of a quorum, the members present shall adjourn the meeting to a stated time and place of their choosing.
2. The Commission's regular meeting shall be held according to an annually adopted calendar published on [LAFCO's website](#). Regular meetings are typically held at 4:00 P.M. on the second non-holiday Wednesday of the month at the Board of Supervisors' Chambers at 175 Fulweiler Avenue, Auburn, California, or in an alternate location as designated by the majority of the Commission.
3. If there is no business for the Commission's consideration five days before any regularly scheduled meeting, the Executive Officer with the consent of the Chair, or designee, has the authority to cancel the meeting. The Executive Officer will notify the Commissioners that there is no business before the Commission, and the meeting has been canceled. The LAFCO website will be updated accordingly.
4. The Chair may call special meetings at the request of a Commission member or

the Executive Officer. Special meetings shall be notified in accordance with the Brown Act.

5. The Chair will preside at all Commission meetings and conduct the Commission's business in the manner prescribed by these rules. The Chair will preserve order and decorum and decide all questions of order subject to the action of a majority of the Commission.
6. In the absence of the Chair, the Vice-Chair will act as Chair, with all the powers and duties of the Chair. In the absence of the Chair and Vice-Chair, the members of the Commission present will, by an order entered in the minutes, select one of their members to act as Chair Pro Tem with all the powers and duties of the Chair.
7. On all roll-call votes, the names of the Commission shall be called in alphabetical order, and the Chair will be called last.
- ~~8. The Chair and Vice-Chair will be elected by a majority vote of the Commission. Elections will be held annually at the May Commission meeting, or if canceled, at the preceding or succeeding Commission meeting.~~
- ~~9. After the Commission's voting members elect a Chair and Vice-Chair, the newly elected officers assume office at the next meeting. The Chair is selected in the following order: Special District, City, Public, and County. The Vice-Chair succeeds the Chair. If the Chair becomes vacant during the term, the Vice-Chair will be given the opportunity to serve as Chair for the remainder of the term. If the Vice-Chair declines, the vacancy will be filled for the rest of the term via election at the next regular meeting following the occurrence of the vacancy.~~
- ~~10. Members of the Commission will be selected as provided in Section 56325. The term of office of each member will be four years and until the appointment and qualification of his or her successor pursuant to Section 56334. The expiration date of the term of office of each member will be the first meeting in May in the year in which the term of the member expires. Any vacancy in membership of the Commission shall be filled for the unexpired term by appointment of the body responsible for that membership category. (Section 56334)~~
- ~~11.~~8. Alternate members are encouraged to attend and participate at all Commission meetings. Alternates may participate fully in the hearings, deliberations, and business of the Commission on any item on the agenda to the same extent as a regular member. However, an alternate member may not propose a motion, second a motion, or vote on a motion unless serving in the place of a regular member, except for Committees
- ~~12.~~9. It is the responsibility of the Executive Officer to prepare an agenda and all supporting documents for the Commission, and to distribute these materials to the Commission and interested parties in compliance with Cortese-Knox-Hertzberg Act and the Brown Act.
- ~~13.~~10. It is the responsibility of the Executive Officer to notice agenda items in accordance with Cortese-Knox-Hertzberg and the Brown Act.

~~14.11.~~ Meeting agendas will concisely list the various items being considered or discussed and include a title along with a brief description of the underlying action or discussion.

~~15.12.~~ The business of each regular hearing of the Commission will be generally in the following order:

a) Roll Call

~~b)~~ Flag Salute

~~b)c)~~ Reports from Staff

~~e)d)~~ Approval of the Agenda

~~d)e)~~ Public Comment

~~e)f)~~ Consent Items

~~f)g)~~ Public Hearings

~~g)h)~~ Business Items

~~h)i)~~ Executive Officer's Report

~~i)j)~~ Commissioners' Report

~~k)~~ Closed Session (as needed)

~~j)l)~~ Correspondence

~~k)m)~~ Adjournment

POLICY 3.3

Designation of Commissioners, Chair, and Vice-Chair

Adopted November 5, 2025

PURPOSE

The members of LAFCO elect a Chair and Vice-Chair each year (Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, §56334).

POLICY

The Placer County Local Agency Formation Commission is comprised of seven regular members and four alternate members:

- Two regular members and one alternate member are selected from among all the city council members within Placer County. These appointments are made by a selection committee composed of the mayors of all the cities.
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- One regular member and one alternate member are selected from the public at large. These appointments are made by the other six regular Commission members; however, selection is subject to the affirmative vote of at least one of the members selected by each of the other appointing authorities.

LAFCO annually elects a Chair and Vice-Chair on the following rotation schedule:

Special District	Year 1
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County	Year 3
Special District	Year 4
City	Year 5
Public Member	Year 6
County	Year 7

POLICY MANUAL

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- After the Commission's voting members elect a Chair and Vice-Chair, the newly elected officers assume office at the next meeting. If the Chair becomes vacant during the term, the Vice-Chair will be given the opportunity to serve as Chair for the remainder of the term. If the Vice-Chair declines, the vacancy will be filled for the rest of the term via election at the next regular meeting following the occurrence of the vacancy.
- Members of the Commission will be selected as provided in Section 56325. The term of office of each member will be four years and until the appointment and qualification of his or her successor pursuant to Section 56334. The expiration date of the term of office of each member will be the first meeting in May in the year in which the term of the member expires. Any vacancy in membership of the Commission shall be filled for the unexpired term by appointment of the body responsible for that membership category. (Section 56334)

POLICY 3.5

Standing and Ad Hoc Committees

Adopted November 5, 2025

PURPOSE

Procedures for LAFCO to form Standing and Ad-Hoc Committees.

POLICY

1. Standing and Ad-Hoc Committees may be formed as recommended by Staff and/or Commissioners and must be approved by the Commission.
2. Committees are subject to the requirements of the Brown Act.
3. Committees shall meet on an as-needed basis.
4. Recommendations from committees will be presented to the full Commission for consideration and approval.
5. Standing Committees conduct long-term business on behalf of the Commissioners and are re-approved annually ~~at the May meeting~~ by June 30 for Committee member assignments. It is preferred that the Committees include a diverse group of Commission members, e.g., a Committee should not be comprised only of city, county, or special district members. There are two standing committees:
 - a. Budget Committee: Consists of three Committee members. Responsible for budget preparation and review.
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 - c. Standing Committee members can vote on recommendations to the Commissioners for decision making.
6. Ad Hoc Committees are formed as necessary to address specific topics, projects, and issues. Examples include Policy Review, Service Review projects, Sphere of Influence Update projects, Grand Jury Reports, and Commission Workshops and Seminars. Each Ad Hoc Committee is made up of three Committee members as ratified by the Commission. Ad Hoc Committee members can vote on recommendations to the Commissioners for decision making.



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

STAFF REPORT

COMMISSIONERS

Whitney Eklund
Chair
(City)

Susan Rohan
Vice Chair
(Public)

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Stephanie
Youngblood
(City)

ALTERNATE COMMISSIONERS

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026

TO: Chair Eklund and members of the Commission

FROM: Colette Santsche, Interim Executive Officer

SUBJECT: LAFCO Project No. 2026-01 Town of North Tahoe
Incorporation–Delegation of Authority for
Comprehensive Fiscal Analysis Consulting Services
Agreement

SUMMARY

On February 25, 2026, Eastern Placer Future submitted an application for the incorporation of the Town of North Tahoe. Pursuant to Government Code section 56800, the Placer County Local Agency Formation Commission (LAFCO) is responsible for preparing an independent comprehensive fiscal analysis (CFA) to evaluate the fiscal impacts of the proposed incorporation.

To expedite the selection and contract execution process for the CFA consultant, staff is requesting that the Commission delegate contracting authority to the Executive Officer or Interim Executive Officer, subject to final approval by the LAFCO Chair. This authority will ensure schedule efficiency as the project transitions from the Request For Qualifications (RFQ) stage into consultant selection and contract negotiation.

BACKGROUND

The proposed incorporation of the Town of North Tahoe encompasses approximately 59,569 acres in eastern Placer County. Because a CFA is a statutory prerequisite for an incorporation, establishing a qualified consultant team is an immediate priority.

LAFCO staff has been working with the applicant (Eastern Placer Future) and Placer County staff to develop a comprehensive RFQ (Attachment A). Representatives from both Placer County and

Eastern Placer Future are scheduled to participate alongside LAFCO staff on the interview and selection panel for the CFA consultant.

At the May 13, 2026, Commission meeting, during the project's information presentation, a Commissioner inquired whether authority to execute the consulting services agreement for the CFA could be delegated to the Executive Officer to ensure efficiency and proactive schedule management.

DISCUSSION

The legal standard for a governing board delegating authority to an executive officer under California law is whether the board "has retained sufficient power and has established adequate safeguards" (see *Golightly v. Molina* (2014) 229 Cal.App.4th 1501, 1516).

Typically, a delegation of contracting authority includes a predetermined not-to-exceed (NTE) dollar amount. However, setting a NTE limit before consultant proposals are received introduces specific operational risks that may:

- Inadvertently constrain contract negotiations if the market rate differs from staff's initial estimates.
- Unintentionally influence proposals if consulting firms perceive the figure as a budget target.

To address these concerns while maintaining legal safeguards, staff recommends the contract amount be capped at what is typically paid for services similar to those identified in the RFQ provided by consultants to local public agencies in California, with the final determination verified by the Executive Officer.

Furthermore, the scope of the delegated authority is bound to the parameters, tasks, and deliverables detailed within the RFQ (Attachment A). To provide an additional safeguard, contract execution will be subject to final review and approval by the LAFCO Chair.

Fiscal Impact

The execution of this consulting services agreement will have no net impact on the Placer LAFCO operating budget. The actual costs for processing an incorporation application are the sole responsibility of the proponent. LAFCO Policy 1.8 (Incorporation Policies) specifically dictates that LAFCO will contract with an independent consultant to prepare the CFA, and the cost will be paid by the applicant.

The applicant has already submitted an initial deposit. In accordance with Policy 1.8, staff will require the applicant to submit additional deposits sufficient to cover the finalized cost of each negotiated CFA contract phase prior to LAFCO authorizing the

consultant to commence work on that phase. Work will be invoiced directly against these applicant-funded deposits as milestones are reached.

STAFF RECOMMENDATION

Staff recommends that the Commission delegate authority to the Executive Officer or Interim Executive Officer to enter into a contract, on behalf of LAFCO, with a qualified consulting firm to provide some or all of the services set forth in the RFQ in an amount not to exceed that typically paid for similar services provided by consultants to local public agencies in California, as determined by the Executive Officer, subject to approval by the Chair.

ATTACHMENT

- A. Request for Qualifications

110 Maple Street Auburn, CA 95603
(530) 889-4097
www.placerlafco.ca.gov



Request for Qualifications

Comprehensive Fiscal Analysis for the Proposed
Incorporation of the Town of North Tahoe

Submissions Due: **June 29, 2026, 4:30 PM**
via Email: lafco@placer.ca.gov

REQUEST FOR QUALIFICATIONS (RFQ)

PROFESSIONAL CONSULTING SERVICES TO PREPARE A COMPREHENSIVE FISCAL ANALYSIS FOR THE PROPOSED TOWN OF NORTH TAHOE

The Placer Local Agency Formation Commission (LAFCO) is soliciting Statements of Qualifications (SOQs) from consulting firms with demonstrated expertise in California municipal finance, incorporations, local government reorganization, and fiscal analysis to assist LAFCO in preparation of a Comprehensive Fiscal Analysis (CFA) for the proposed incorporation of the Town of North Tahoe.

Pursuant to Government Code section 56800, LAFCO is required to prepare, or cause to be prepared by contract, a CFA for any incorporation proposal. The CFA will inform LAFCO's consideration of the proposal and support required determinations regarding fiscal feasibility, municipal service delivery, governance structure, and impacts to affected local agencies.

Distinct from traditional CFA procurements, LAFCO anticipates an adaptive and analytically phased approach to this effort:

- **Phase 1 (Initial Boundary and Service Analysis)** will focus on evaluating the proposed incorporation boundary, boundary subareas, and alternative boundary configurations, confirming key service delivery and operational assumptions, conducting targeted fiscal and governance analysis, and identifying a preferred incorporation scenario to be carried forward into the CFA.
- **Phase 2 (Comprehensive Fiscal Analysis)** will build upon the preferred incorporation scenario identified through Phase 1 and include detailed municipal fiscal modeling, multi-year financial projections, evaluation of fiscal impacts to affected agencies, and analysis required pursuant to Government Code section 56800 and related provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act).

The intent of this approach is to ensure the CFA reflects realistic and supportable assumptions regarding the proposed incorporation boundary, municipal service delivery structure, operational responsibilities, governance structure, and long-term fiscal sustainability. While the project is anticipated to proceed through two distinct analytical phases, LAFCO intends to retain a single consulting firm to support the overall process from initial boundary and service analysis through preparation of the CFA.

Each SOQ will be evaluated based on the consulting firm's experience and approach to analyzing the fiscal impacts of incorporation, understanding of municipal service delivery and governance issues, familiarity with the CKH Act, project approach, and

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organizational capacity to successfully complete the work. SOQs, prepared according to the following instructions, must be received no later than 4:30 p.m. Pacific Daylight Time, June 29, 2026.

I. ABOUT THE INCORPORATION AREA

Placer County, located in Northern California, spans approximately 1,506 square miles and is situated northeast of the Sacramento Valley. The county extends from the Sacramento Valley to North Lake Tahoe and borders the State of Nevada. Placer County includes over 550,000 acres of heavily forested landscapes in the central Sierra Nevada foothills and mountains. This area stretches from Auburn to Lake Tahoe, and includes portions of three national forests, numerous state parks, and 60 percent of Lake Tahoe's west shore.

As of July 1, 2022, Placer County had an estimated population of 417,772, with approximately 18,606 residents residing in the proposal area. Within the proposal area, notable communities include those in the Tahoe Basin such as Tahoma, Homewood, Sunnyside, Tahoe City, Tahoe Vista, Carnelian Bay, Kings Beach, and North Stateline. Other communities include Olympic Valley, Alpine Meadows, Northstar, and Martis Valley.

Major transportation routes in the proposal area including State Route 89, State Route 267, and State Route 28 facilitate access to various communities and recreational destinations. Additionally, rail passenger service by Amtrak serves the area.

The Tahoe Basin, accessible through Placer County, attracts approximately 25 million visitors annually. State Route 89 in Placer County hosts the second highest number of recreational sites and businesses in the Tahoe Basin, attracting about 4.9 million visitors annually. The area experiences seasonal influxes of visitors during the winter and summer months, drawn by recreational opportunities and multiple ski resorts such as Homewood, Northstar, and Palisades Tahoe. These variations in population due to tourism can pose challenges for service delivery, especially during peak visitor periods and severe winter storms.

The Tahoe Basin is also unique in that it is subject to a Bi-State Compact that created the Tahoe Regional Planning Agency (TRPA), resulting in separate environmental goals, standards and policies and defined development capacity for that portion of the proposed Town of North Tahoe boundary located within the watershed of the Lake Tahoe Basin, as defined in Article II – Definitions of the Tahoe Regional Planning Compact (1980) (Public Law 956-551).

II. BACKGROUND

A petition for incorporation of the Town of North Tahoe was submitted to LAFCO and certified as sufficient on January 26, 2026. An incorporation application was subsequently filed on February 25, 2026. Upon receipt, LAFCO distributed a Notice of Filing to affected and interested agencies on March 23, 2026, providing notice of the

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application and an opportunity for early comment. An informational agency meeting was held on April 28, 2026, and the deadline for initial agency comments related to the Notice of Filing was May 15, 2026. A project webpage with documents and additional information is available at: www.placerlafcocca.gov/northtahoeinc.

According to the application, the Initial Fiscal Feasibility Analysis (September 27, 2023) (IFFA) prepared by the project proponent (Eastern Placer Future) developed an initial boundary solely for the purposes of that analysis. The initial boundary was designed to: (1) capture all existing and planned development within the North Lake Tahoe area in Placer County; (2) follow the boundaries of existing special districts; and (3) exclude a large majority of state and federal forests from the proposed incorporation area. The assumption for the exclusion of the forests was that the inclusion of State Responsibility Areas (SRAs) for wildfire protection could create an additional burden on the future municipality for wildfire protection, and those costs could be avoided by leaving the SRAs outside the incorporated boundary.

While appropriate for preliminary fiscal analysis, the initial boundary resulted in multiple “islands” of unincorporated territory within the proposed town limits. Since that time, the proponent has revised the proposal to include SRAs within the incorporation boundary, thereby eliminating these islands and creating a contiguous and more logical service area. The proposed incorporation boundary included in the application encompasses existing urbanized communities as well as areas planned for near-term development consistent with adopted land use plans.

Upon incorporation, the town would assume responsibility for municipal services currently provided by Placer County. The town may seek to contract with the County for certain services where it is more efficient or cost-effective to do so. This includes law enforcement and traffic enforcement responsibilities currently provided by the Placer County Sheriff and California Highway Patrol, respectively, to the proposed incorporation area.

Additionally, because the area is currently designated as SRA for wildfire protection, incorporation would result in its reclassification to a Local Responsibility Area, making wildfire protection a municipal responsibility.

For areas presently served by County Service Area (CSA) 28, service arrangements may be modified upon incorporation. Options may include detachment of CSA 28 and the town contracting for services directly, continuation of CSA services by agreement, or other service arrangements necessary to ensure continuity of service. Existing independent special districts would continue to provide the services they are currently authorized to provide, and the proposed town would not assume those services or seek revenues associated with those district services.

LAFCO is serving as lead agency for environmental review under the California Environmental Quality Act (CEQA). LAFCO will coordinate closely with affected agencies, including TRPA, Placer County, and local districts. Consistent with the

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California Governor's Office of Land Use and Climate Innovation (formerly the Office of Planning and Research (OPR)) incorporation guidance, early integration and coordination between the CEQA process and the CFA will be critical to ensuring a complete and informed evaluation of the proposal. While the CEQA review and CFA may be prepared by separate consulting firms, the scopes of work are anticipated to include expectations regarding coordination, alignment of assumptions, and information sharing between the two processes. The CEQA review and CFA are therefore expected to proceed in a coordinated and iterative manner, as these efforts are inherently overlapping and cross-informing.

III. ANTICIPATED SCOPE OF SERVICES

The following scope is intended to generally describe the anticipated services. Respondents to this RFQ may recommend refinements, modifications, or alternative approaches based on their professional experience.

PHASE 1 – INITIAL BOUNDARY AND SERVICE ANALYSIS

In Phase 1, the selected consulting firm will work closely with LAFCO staff, the project proponent, Placer County, and affected local agencies to evaluate the proposed incorporation boundary, boundary subareas, and service delivery assumptions to develop a clear and supportable framework for subsequent fiscal analysis and environmental review.

This phase is intended to build upon, and not replicate, the Initial Fiscal Feasibility Analysis (IFFA) previously prepared for the proposed town. The focus shall be on confirming and refining key foundational assumptions, evaluating the relative operational and fiscal feasibility of alternative boundary configurations and service delivery scenarios, and determining whether adjustments to the proposed boundary or service framework are warranted.

Phase 1 will establish the foundational assumptions that will guide the CFA and ensure that subsequent detailed fiscal analysis reflects realistic and supportable service delivery structures, governance assumptions, organizational considerations, and municipal operations.

The outcome of Phase 1 will be the identification of a single preferred incorporation scenario, including a recommended boundary configuration and associated service delivery assumptions, to be carried forward into the CFA pursuant to California Government Code section 56800.

1. Data Collection and Analysis

Collect, review, and verify relevant information necessary to support Phase 1 analysis, building upon the IFFA, application materials, and other available data sources. This task shall include coordination with LAFCO staff and affected and interested agencies to ensure that the analysis reflects the most current and complete information available.

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This task includes:

- Review of the IFFA, application materials, prior service reviews, sphere of influence studies, and relevant planning, operational, and financial documents within the proposed incorporation area.
- Review and synthesis of agency comments received in response to the Notice of Filing, including identification of key issues, data gaps, and areas requiring clarification or further analysis.
- Preparation of follow-up questions and targeted data requests to affected agencies, in coordination with LAFCO staff, requesting information regarding existing service levels, staffing, facilities, infrastructure responsibilities, operational costs, contracts, and future service assumptions.
- Review of existing intergovernmental agreements, contract service arrangements, labor agreements, and other relevant operational documents, where available.
- Verification and documentation of key demographic, service level, infrastructure, land use, operational, and financial information, including identification of any material uncertainties, assumptions, or limitations.
- Compilation of available information regarding major infrastructure obligations, deferred maintenance considerations, facility inventories, and capital replacement needs, where reasonably available.

2. Plan for Services and Operational Framework

Evaluate service delivery assumptions for the proposed town, including identification of which services would be assumed by the new jurisdiction, continue to be provided by existing agencies, or be delivered through contract or shared service arrangements. This task shall result in a clearly documented and verifiable service inventory and preliminary operational framework outlining key service delivery, governance, staffing, and transition considerations.

This task includes:

- Development and/or refinement of a comprehensive municipal service inventory identifying existing service providers, service levels, infrastructure responsibilities, operational arrangements, and funding mechanisms within the proposed incorporation boundary and boundary subareas as necessary.
- Identification of municipal functions anticipated to be assumed by the proposed town and those anticipated to remain with existing agencies or be provided through contract or shared service arrangements.
- Coordination with LAFCO staff and affected agencies to refine assumptions related to service transitions, operational considerations, infrastructure responsibilities, and implementation constraints.

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- Identification of major operational, organizational, and transition-related considerations associated with incorporation, including service dependencies, staffing considerations, and administrative capacity needs.
- Documentation of key assumptions intended to guide boundary evaluation, environmental review, and preparation of the CFA.

3. Boundary Review

Conduct an evaluation of the proposed incorporation boundary and boundary subareas to determine whether their inclusion or exclusion is consistent with the factors required under Government Code section 56668. The evaluation shall consider the statutory criteria related to population and land use characteristics, the need for and ability to provide municipal services, the fiscal effects on the proposed town and affected agencies, the promotion of orderly and efficient service delivery, community identity, and the relationship of the proposed boundary to existing and planned land uses.

The evaluation shall consider the relationship between land use patterns, seasonal population and service demand, infrastructure obligations, revenue generation characteristics, operational efficiency, and long-term municipal viability.

The following figures illustrate the Placer County Community and Area Plans within the eastern Placer County region (Figure 1), which informed the development of preliminary boundary subareas within the proposed incorporation boundary (Figure 2). The boundary subareas were identified by LAFCO staff to facilitate Phase 1 review of the proposed incorporation boundary and service assumptions, including evaluation of community planning areas, service provider jurisdictions, and other geographic considerations that may influence boundary refinements, alternative incorporation configurations, and the identification of a preferred incorporation scenario for detailed fiscal analysis.

Based on this assessment, the consulting firm shall:

- Assess the proposed incorporation boundary, boundary subareas, and alternative boundary configurations.
- Evaluate how boundary alternatives may affect operational efficiency, municipal service delivery, fiscal sustainability, infrastructure obligations, governance considerations, and long-term municipal viability.
- Identify whether any boundary adjustments warrant further consideration.
- Conduct targeted technical analysis necessary to evaluate boundary alternatives, municipal service assumptions, operational considerations, or fiscal implications.
- Document key assumptions, constraints, tradeoffs, and considerations associated with each boundary alternative sufficient to support identification of a preferred incorporation scenario.

Figure 1: Community Planning Areas

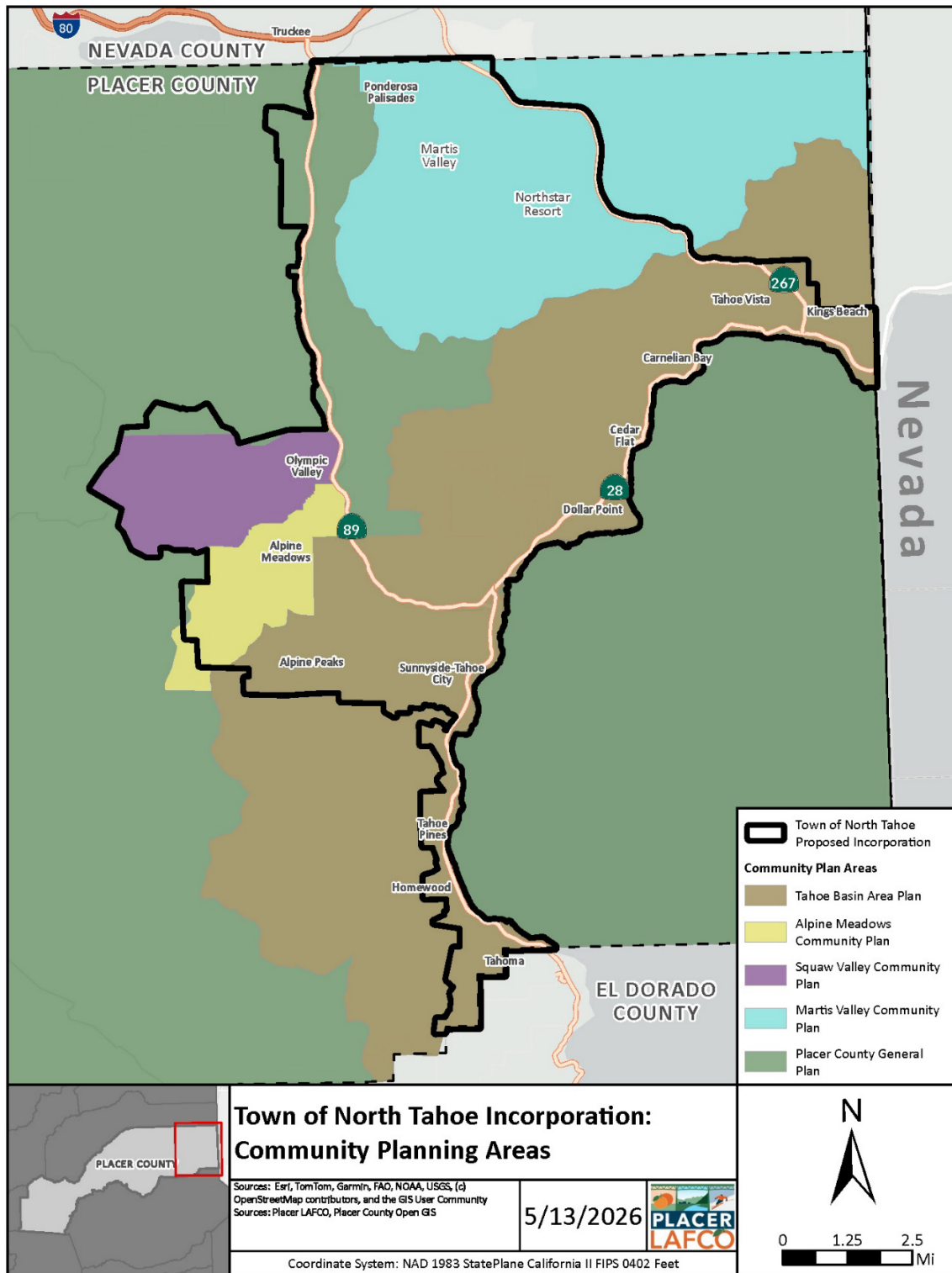
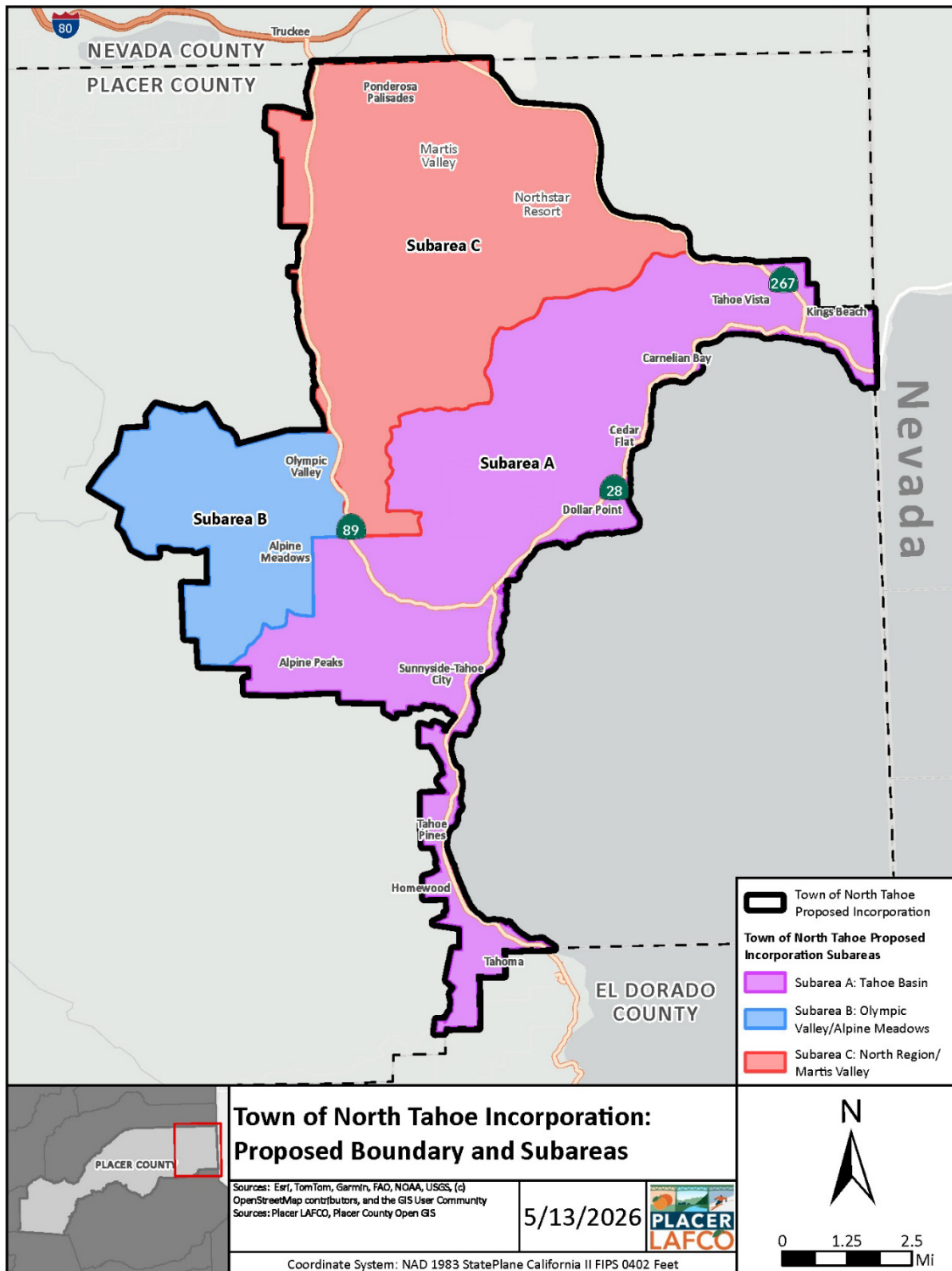


Figure 2: Proposed Boundary and Subareas



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4. Fiscal Modeling and Feasibility

Conduct targeted fiscal modeling sufficient to evaluate the relative feasibility of alternative boundary configurations, service delivery assumptions, and operational scenarios. This effort shall validate or adjust key assumptions from the IFFA using order-of-magnitude estimates, comparative benchmarks, sensitivity testing, and focused technical analysis of major revenue and expenditure components.

This task is intended to support evaluation of the proposed incorporation boundary, boundary subareas, and alternative boundary configurations; identify operational and fiscal considerations associated with alternative scenarios; and support selection of a preferred incorporation scenario to be carried forward into the CFA.

This task includes:

- Development of preliminary revenue and expenditure estimates associated with alternative boundary and service delivery scenarios.
- Evaluation of major municipal revenue sources and key operational cost drivers.
- Preliminary assessment of staffing, governance, administrative, and municipal service assumptions necessary to support incorporation alternatives
- Comparative evaluation of the relative fiscal sustainability of alternative incorporation scenarios.
- Identification of major fiscal risks, operational uncertainties, service delivery challenges, and structural considerations associated with alternative scenarios.
- Sensitivity testing of selected assumptions, including major revenue or expenditure variables, where appropriate.
- Identification of whether any alternatives appear operationally or fiscally infeasible based on available information.
- Documentation of the rationale supporting the recommended preferred incorporation scenario.

While this effort will include targeted fiscal modeling and comparative evaluation of alternatives, it is not intended to replicate the detailed municipal budget development, long-term fiscal projections, and revenue neutrality analysis that will occur as part of the CFA.

5. Stakeholder and Public Engagement

Coordinate closely with LAFCO staff, the project proponent, Placer County, and affected local agencies to refine service delivery assumptions, validate operational considerations, identify key issues, and support informed public participation throughout Phase 1.

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This task shall include:

- **Interagency Coordination.** Facilitate coordination meetings with LAFCO staff, the project proponent, County staff, environmental review consultants, TRPA, and other affected agencies to review assumptions, discuss findings, coordinate technical information, and support consistency throughout the process.
- **Agency Consultation.** Conduct focused outreach, meetings, and/or interviews with TRPA, relevant County departments, special districts, and service providers (e.g., law enforcement, public works, fire protection, and utilities) to confirm service responsibilities, understand operational constraints, identify infrastructure and staffing considerations, and evaluate transition-related considerations.
- **Issue Identification and Resolution Support.** Identify key policy, operational, governance, infrastructure, or service delivery issues raised through agency coordination and assist LAFCO in evaluating and documenting how those issues may affect the preferred boundary configuration, operational assumptions, or service framework.
- **Public Workshops.** Conduct one to two public workshops to provide information regarding the incorporation process, present key assumptions, and gather community input related to service delivery, governance, and boundary considerations. LAFCO anticipates one workshop early in the process to gather input on assumptions, community conditions, and service considerations, and a second workshop to present and receive feedback on the preferred incorporation scenario emerging from Phase 1, as well as next steps for Phase 2.

Workshops are intended to communicate the incorporation process and applicable requirements, improve public understanding of the proposal, and support informed public participation throughout the process. Workshops will be conducted at accessible locations within or near the proposed incorporation area and may include both in-person and virtual participation options, as directed by LAFCO. The consulting firm shall prepare clear, concise presentation materials and summaries for meetings and workshops, including how feedback was considered in development of recommendations and the preferred incorporation scenario.

6. Technical Memorandum and Recommendations

Prepare a technical memorandum documenting Phase 1 findings and supporting identification of a preferred incorporation scenario.

The memorandum shall include:

- Summary of data sources, assumptions, methodology, and limitations.
- Summary of stakeholder coordination and public outreach.

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- Evaluation of service delivery, governance, organizational, and operational considerations.
- Documentation of the proposed incorporation boundary, boundary subareas, and alternative boundary configurations.
- Screening-level assessment of fiscal, operational, infrastructure, and service delivery considerations associated with alternative scenarios.
- Documentation of key assumptions, constraints, tradeoffs, and considerations associated with each boundary alternative.
- Identification of the preferred incorporation scenario and rationale supporting the recommendation.
- Identification of key assumptions intended to guide preparation of the CFA and environmental review.

Deliverables shall include:

1. Preliminary technical memorandum summarizing Phase 1 findings and assumptions for coordination with LAFCO staff, the project proponent, County staff, and affected agencies.
2. Final technical memorandum documenting the Phase 1 initial boundary and service analysis process, including identification of a recommended preferred incorporation scenario to be carried forward into the CFA.

Upon completion of Phase 1, the consulting firm shall incorporate direction from LAFCO staff in preparation of the CFA. Respondents to this RFQ should identify anticipated timing for preparation, review, coordination, workshops/meetings, and transition into CFA preparation as part of their proposed project schedule.

PHASE 2 – COMPREHENSIVE FISCAL ANALYSIS

7. Draft and Final Comprehensive Fiscal Analysis

Building on the foundational work completed in Phase 1, the consulting firm will prepare a detailed and objective CFA pursuant to Government Code section 56800 and related provisions of the CKH Act. The CFA will evaluate the fiscal characteristics and implications of the preferred incorporation scenario, including projected revenues, expenditures, and resulting fiscal condition of the proposed town, as well as fiscal impacts on affected local agencies.

The analysis should be based on the most recent fiscal data available and reflect clearly documented assumptions regarding service delivery, organizational structure, municipal operations, governance, and economic conditions. The analysis should reflect both existing conditions and the anticipated transition to a newly formed municipality.

The CFA is expected to include, at a minimum:

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- Development of a base-year municipal budget, including revenues and expenditures associated with the proposed town.
- Documentation of methodologies used to allocate and attribute existing revenues, expenditures, personnel, assets, liabilities, and indirect costs to the proposed incorporation area.
- Preparation of multi-year financial projections (generally 5–10 years) to evaluate fiscal sustainability over time, including the ability to maintain service levels and establish prudent reserve levels.
- Evaluation of municipal revenue sources, including property tax allocation, transient occupancy tax, sales and use tax, and other locally generated revenues.
- Evaluation of the full cost of providing municipal services, including staffing, contract service arrangements, capital and operational needs, and administrative functions.
- Identification and analysis of fiscal impacts to affected agencies, including TRPA, Placer County, and relevant special districts.
- Development of a transition-year fiscal analysis reflecting the initial period following incorporation, including startup costs, one-time expenditures, and phasing of service responsibilities.
- Sensitivity testing of selected assumptions, including major revenue or expenditure variables, tourism-related revenues, inflation, staffing costs, and operational assumptions, where appropriate.

Consistent with the requirements of the CKH Act, the consulting firm will also support the evaluation of revenue neutrality. This will include technical assistance to LAFCO staff and participation, as appropriate, in discussions between the project proponent and affected agencies. The consulting firm may be asked to:

- Quantify net fiscal impacts to affected agencies based on service transfers.
- Develop and evaluate potential revenue neutrality scenarios or mitigation measures.
- Assist in documenting proposed terms and conditions for inclusion in LAFCO proceedings.

The consulting firm will prepare an administrative draft CFA for internal review, followed by a public review draft and a final CFA suitable for the LAFCO Executive Officer to include in the report to the Commission required by Government Code sections 56665 and 56800. The CFA should be clearly written, transparent in its assumptions and methodology, and accessible to both decision-makers and the public. A concise, non-technical summary should be included to support public understanding of the analysis and its conclusions.

The consulting firm will be expected to provide ongoing coordination with LAFCO staff throughout this phase and to present findings at public meetings and hearings. The analysis must be prepared to withstand public scrutiny and, if requested, review by the State Controller's Office.

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IV. ANTICIPATED BUDGET AND FEE INFORMATION

Respondents to this RFQ should provide general information regarding anticipated budget considerations, staffing assumptions, and hourly billing rates sufficient to support evaluation of project understanding and organizational capacity. Detailed cost proposals are not required at this stage. While the project is organized into two analytical phases for purposes of project structure and evaluation, respondents should assume the work will be performed under a single overall consultant engagement. Final scope, compensation, and contract terms will be negotiated with the selected consulting firm.

V. ANTICIPATED PROJECT SCHEDULE

The Commission has expressed a strong interest in understanding the anticipated timeline and the overall duration of the CFA process. Respondents should provide general information regarding anticipated scheduling assumptions, project sequencing, coordination milestones, and key considerations that may affect timing or implementation. Detailed project schedules are not required at this stage. Final scope, schedule, coordination procedures, and deliverable timelines will be negotiated with the selected consulting firm.

VI. STATEMENT OF QUALIFICATIONS REQUIREMENTS

SOQs must include:

1. Firm qualifications and relevant experience, including knowledge of the CKH Act, experience with incorporations and CFAs, and expertise in California municipal finance.
2. Project team and resumes, identifying the lead professional responsible for the project and all key personnel who will perform the work, including their roles and responsibilities.
3. Relevant project experience with incorporation-related fiscal analysis, including references for each project (name, title, agency, phone number, and email).
4. Proposed approach to Phase 1 and Phase 2, and any suggested refinements or modifications to the Scope of Services.
5. Identification of anticipated data needs and potential limitations, including data availability or quality issues, and description of the consulting firm's general approach to addressing data gaps through reasonable, transparent, and well-documented assumptions.
6. Project schedule considerations.
7. General fee structure, billing rates, and anticipated budget considerations for Phase 1 and Phase 2.
8. Insurance compliance statement.
9. Conflict of interest disclosure.

VII. NON-DISCRIMINATION & EQUAL OPPORTUNITY

LAFCO is an equal opportunity employer.

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VIII. CONFLICT OF INTEREST

Respondents to this RFQ warrant and covenant that no official or employee of the LAFCO, nor any business entity in which an official of LAFCO has an interest, has been employed or retained to solicit or aid in the procuring of the resulting contract, and that no such person will be employed in the performance of such contract without immediate disclosure of such fact to LAFCO. Respondents will notify LAFCO of any potential conflict of interest regarding other work or third-party contracts.

IX. INSURANCE REQUIREMENTS

The consulting firm shall be required to maintain throughout the term of the contract, and for a minimum of six months following completion by the consulting firm and acceptance by LAFCO of all services under the contract, the following insurance coverage:

- 1) Comprehensive general liability insurance, with a minimum, combined single limit coverage of \$1,000,000 per occurrence for all damages, including consequential damages, due to bodily injury, sickness or disease, or death to any person or damage to or destruction of property, including the loss of use thereof, arising from each occurrence;
- 2) Personal automobile liability insurance for owned, non-owned, and hired automobiles, with a minimum, combined single limit coverage of \$500,000 per occurrence;
- 3) Employer's liability insurance, with minimum coverage of \$100,000 per employee;
- 4) Professional liability insurance, with minimum coverage of \$1,000,000 per claim and \$1,000,000 aggregate; and
- 5) Workers' compensation insurance coverage for its employees at statutory limits.

The comprehensive general liability insurance policy will be endorsed to include LAFCO and its officers and employees as to all services the consulting firm performs under the contract. Said policies will constitute primary insurance to LAFCO and its officers and employees so that other insurance policies held by LAFCO or its self-insurance program(s) will not be required to contribute to any loss covered under the consulting firm's insurance policy or policies unless otherwise noted in the contract.

Evidence of Insurance – Before commencing any operations under the contract, the consulting firm shall furnish LAFCO with a Certificate of Insurance and copies of all applicable endorsements evidencing compliance with the above insurance requirements and that such insurance will not be canceled or materially changed without 30 days' advance written notice.

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Duration of Insurance Coverage – All required insurance coverages shall be maintained during the entire term of the contract. Insurance coverage written on a claims-made basis shall be maintained during the entire duration of the contract and until at least six months following termination and acceptance of all work under the contract, with the retroactive date of said insurance concurrent with the commencement of activities according to the contract.

All required insurance shall be placed with insurers with a current A.M. Best's rating of no less than A:VII or equivalent and with deductible amounts acceptable to LAFCO.

X. STATEMENT OF QUALIFICATIONS SUBMITTAL

The following requirements apply to the submission and consideration of Statements of Qualifications (SOQs) for this solicitation.

- 1) An electronic copy in Adobe (.pdf format) or hard copy of the Statement of Qualifications shall be received no later than 4:30 p.m. Pacific Daylight Time on June 29, 2026. SOQs received after the deadline will not be considered. If delivery is to be in person, please call the LAFCO office at (530) 886-4602 to arrange a delivery time.
- 2) All submittals will become the property of LAFCO.
- 3) Respondents shall bear the cost of the preparation of SOQs.
- 4) An authorized employee or officer of the respondent must sign the SOQ to receive consideration.
- 5) LAFCO is not responsible for SOQs delivered to a person/location other than that specified herein.

XI. SELECTION PROCESS

This RFQ is intended to facilitate a qualifications-based selection process for professional consulting services. Selected respondents may be invited to participate in interviews or follow-up discussions. Interviews are tentatively scheduled for the week of July 13, 2026.

Final selection will be based upon evaluation of the submitted SOQs, interviews or follow-up discussions (if conducted), and the respondent's demonstrated qualifications, experience, project understanding, and organizational capacity. Following interviews, LAFCO intends to enter negotiations with the highest-ranked respondent on a consulting services contract, including a budget and timeline. The selected respondent will be required to enter into a consulting services contract with LAFCO prior to commencing any services.

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June 5, 2026

A selection committee will use the criteria listed below to evaluate the SOQs, rank the respondents, and make a recommendation to LAFCO. At the selection committee's discretion, additional information may be requested.

- 1) **Relevant Experience and Qualifications.** Evaluation of the respondent's overall experience and qualifications as they relate to the required services, including demonstrated expertise in municipal finance, incorporation-related analyses, and familiarity with LAFCO processes and requirements.
- 2) **Project Approach and Understanding.** Evaluation of the proposed approach to the Scope of Services, with particular attention to the respondent's understanding of the project, including the proposed phased approach. Consideration will be given to the clarity, practicality, and effectiveness of proposed methods, as well as any innovative techniques, insights, or strategies that would support a thorough and defensible CFA.
- 3) **Project Team and Capability.** Evaluation of the qualifications, experience, and availability of the proposed project team, including key personnel and any subconsultants. The respondent shall possess all necessary licenses, credentials, and professional qualifications required to perform the work.
- 4) **Quality, Clarity, Value, and Ability to Successfully Deliver the Project.** Demonstrated ability to produce a clear, well-supported, and accessible CFA consistent with the requirements of the CKH Act will be rated favorably. Consideration may also be given to overall value and reasonableness of the proposed staffing approach, fee structure, and level of effort relative to the services anticipated.

LAFCO reserves the right to award a contract to the consulting firm that presents a response to the RFQ that best accomplishes in the sole judgment of LAFCO the desired results. LAFCO reserves the right to reject any or all SOQs, request clarification or additional information from any respondent, waive informalities or minor irregularities, modify or cancel this RFQ at any time, issue a subsequent solicitation, and negotiate deviations with one or more respondents. After the award of the contract, LAFCO may revise the scope of services to meet budget constraints.

XII. TENTATIVE SCHEDULE

- Request for Qualifications Release: June 5, 2026
- Statements of Qualifications Due: June 29, 2026 at 4:30 p.m.
- Interviews: Week of July 13, 2026
- Contract Award / Contract Execution: Late July – August 2026
- Consulting Firm Begins Work: Upon contract execution

Placer LAFCO Request for Qualifications

June 5, 2026

XIII. CONTACT INFORMATION

Colette Santsche, Interim Executive Officer

Amy Engle, Commission Clerk

Placer LAFCO

110 Maple Street

Auburn, CA 95603

Office: (530) 889-4097

Email: lafco@placer.ca.gov



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

STAFF REPORT

COMMISSIONERS

Whitney Eklund
Chair
(City)

Susan Rohan
Vice Chair
(Public)

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Stephanie
Youngblood
(City)

ALTERNATE COMMISSIONERS

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

DATE: June 10, 2026

TO: Chair Eklund and members of the Commission

FROM: Colette Santsche, Interim Executive Officer

SUBJECT: Executive Officer Report

SUMMARY

The Interim Executive Officer will provide an update on current LAFCO activities, including application processing, Municipal Service Reviews (MSR) and Sphere of Influence (SOI) updates, and administrative and organizational matters.

DISCUSSION

Application Processing / Proposals

- 2026-01: Town of North Tahoe Incorporation
 - Sufficiency of Petition: January 26, 2026
 - Application Filed with LAFCO: February 25, 2026
 - Notice of Filing to Affected/Interested Agencies: March 23, 2026
 - Placer County Tahoe Staff Meeting: April 8, 2026
 - Agency Informational Meeting: April 28, 2026
 - Commission Informational Session: May 13, 2026
 - Notice of Filing Agency Comments Due: May 15, 2026
 - Request for Qualifications (RFQ) for Comprehensive Fiscal Analysis (CFA):
 - Release: June 4, 2026
 - Statements of Qualifications Due: June 29, 2026 at 4:30 p.m.
 - Next Steps:
 - Request for Proposals for Project Management, CEQA Special Counsel, and Environmental Review Services (to be procured under separate scopes of work and contracts)

- 2025-07: South Placer Municipal Utility District 2891 Swetzer Road Annexation
 - Application Filed with LAFCO – February 20, 2026
 - Request for Property Tax Exchange – March 2, 2026
 - Status: Awaiting completion of property tax exchange negotiations between County and District.

Municipal Service Reviews & Sphere of Influence Studies

- 2024-04: Placer County Cemetery Districts MSR/SOI Update
 - Status: See Agenda Item 7B.
 - Next Steps: 45-day public comment period and continued hearing for final document review and adoption at the August 12, 2026, LAFCO meeting.
- 2024-06: Eastern Placer County Fire and EMS MSR Study (Phase 1)
 - Status: LAFCO staff continues to coordinate with ESCI and Fire Agencies to complete Admin Draft review.
 - Next Steps: LAFCO staff anticipates a draft will be available in July/August 2026 (tentative).

Administrative & Organizational Updates

- Executive Officer Recruitment
 - Opening of Application Period: March 10, 2026
 - Application Deadline: April 17, 2026
 - Panel Interviews (Round 1): May 8 and May 14
 - Agency Panel Interviews (Round 2): May 29
 - Special Meeting and closed session for Finalist Interviews – June 10
- Analyst I Recruitment
 - Six-month extension of the work out of class (WOC) assignment for Amy Engle as the LAFCO Analyst
 - LAFCO Analyst (Staff Services Analyst - I) promotional and/or interdepartmental transfer position applications due May 11, 2026
 - Next steps – coordination with Placer HR in process.
- Draft Memorandum of Understanding (MOU) revisions – in progress

STAFF RECOMMENDATION

Receive and File the Executive Officer Report



COMMISSIONERS

Whitney Eklund
Chair
(City)

Susan Rohan
Vice Chair
(Public)

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Stephanie
Youngblood
(City)

**ALTERNATE
COMMISSIONERS**

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission Clerk/
Analyst

CORRESPONDENCE ITEMS

A. CALAFCO Member Update May 2026



MEMBER UPDATE

MAY 2026

Since the March Quarterly Newsletter, CALAFCO has stayed busy on the work that matters most to members: education and training, legislative advocacy, communications improvements, governance implementation, and day-to-day support for LAFCOs of every size and region.

One thing has become especially clear this year: members truly value staying connected with colleagues across California. Workshops, trainings, and committee discussions give commissioners, staff, and partners, whether you are new to LAFCO work or have decades of experience, the chance to share ideas, learn from one another, and build lasting relationships.

HERE'S WHERE THAT STANDS.

Board Governance and Strategic Planning:

Following the Special Membership Meeting in February, the Board has been putting into place the governance changes the membership approved earlier this year.

Those changes take effect with the 2026 election cycle.

In February, the Board also held a full-day strategic planning workshop focused on governance, communications, education, and strengthening member involvement and statewide coordination.

Staff will begin distributing election materials this summer as CALAFCO prepares for the 2026 Board election cycle under the newly adopted governance structure.

Educational Programs Continue to Grow:

Interest in CALAFCO's education and training programs keeps growing.

In February, CALAFCO-U hosted LAFCO 101 with more than 100 registrants, and in April, LAFCO 201 drew another 100-plus participants for a deeper look at governance, legal, and operational topics. It is great to see so many members learning side by side.

CALAFCO also launched free, on-demand SB 827 ethics compliance training in partnership with BBK and Regional Government Services. The training is available to every member through December 31, 2026. If your team hasn't completed it yet, there is still plenty of time.

Staff Workshop in Pismo Beach: The 2026 CALAFCO Staff Workshop was held May 6-8 in Pismo Beach with approximately 85 attendees from throughout California, and was a huge success!

The workshop centered on practical, hands-on discussions and peer learning, giving LAFCO staff from large multi-county offices to single-staff LAFCOs time to connect and work through the day-to-day challenges so many of us share.

A special thank you again to San Luis Obispo LAFCO for serving as the host LAFCO and helping make the workshop a success.

2026 Biennial Survey: CALAFCO also completed its 2026 Biennial Survey of California LAFCOs, with 51 LAFCOs participating.

The survey offers valuable statewide insight into staffing models, budgets, workloads, shared services, and operational trends. LAFCOs of all sizes use the results for benchmarking, organizational planning, budget development, and compensation discussions.

Legislative Engagement Remains Strong: CALAFCO's Legislative Committee is actively reviewing legislation that affects LAFCOs and the local government services communities rely on across California. This work draws on the combined efforts of CALAFCO staff, Board members, Executive Officers, and our lobbying team. There is always room for more members to weigh in, and we welcome your input.

The CALAFCO Legislative Committee also formally opposed AB 2083 (Jackson, 2026) due to concerns regarding consistency with existing Cortese-Knox-Hertzberg processes and the broader precedent the legislation could create for future LAFCO proceedings statewide.

Membership and Organizational Sustainability: At the May Board meeting, the Board approved CALAFCO's FY 2026-27 operating budget and approved moving forward with additional discussions regarding CALAFCO's long-term dues and membership structure.

The Board also approved the creation of a Membership and Dues Review Committee, with appointments expected later this summer. The review will look closely at CALAFCO's membership and dues structure with fairness, predictability, member value, and long-term financial stability all on the table. We especially want to hear from LAFCOs of every size as this work moves forward, and there will be several opportunities for members to share their perspectives.

Communications and Website Improvements: Staff have also started implementing several practical website and communications improvements in response to member feedback. Current efforts are focused on simplifying key pages, improving the visibility of events and updates, and organizing information more clearly to make the website easier for members to navigate and use.

Planning Ahead: The Board also approved the locations for the 2027-2029 Staff Workshops and Annual Conferences, allowing staff to continue long-range planning for future events and contracts. Planning is also underway for the 2026 CALAFCO Annual Conference in Sacramento, October 21-23. The Board approved updated Achievement Award nomination materials, including several new categories that recognize emerging leaders, creative partnerships, and project-based work across the LAFCO community. We encourage every LAFCO to consider nominating a colleague. Great work happens at organizations of all sizes. Nomination materials will be distributed in June.

SO, WHAT'S NEXT:

Between now and the Annual Conference, CALAFCO's focus remains straightforward:

- 1) Put the membership-approved governance changes fully into effect.
- 2) Keep improving our communications and website so information is easy to find.
- 3) Strengthen financial reporting and day-to-day operations.
- 4) Expand practical education and training opportunities for members at every level.
- 5) Prepare for the 2026 Annual Conference and 2026 Board election cycle.

CALAFCO There's still important work ahead, but CALAFCO is clearly moving in a positive direction. Our focus remains on doing the work well, communicating openly, following through, and delivering practical support and real value to LAFCOs of every size across California.

What makes CALAFCO valuable is the willingness of commissioners, staff, and partners throughout California to stay involved, share ideas, and support one another. Whether your LAFCO is large or small, urban or rural, your voice and participation strengthen the whole community.

As always, I'm grateful for the support, participation, and engagement of LAFCOs across California. I warmly welcome those of you who are newer to CALAFCO or simply looking for ways to get more involved.

Michelle McIntyre