Municipal Service Review and Sphere of Influence Update

Placer County Cemetery Districts

Final MSR – August 2026



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PLACER LAFCO

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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 acknowledge the time and effort of officials and staff of the six (6) cemetery districts in assisting with the preparation of 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, District Representative, 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 and 2026 are referenced for context, no 2025 or 2026 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 fifteen (15) 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. Additional capacity is available at its New Auburn Cemetery site.

- 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. However, additional capacity is available at its Colfax Cemetery site.

- 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. However, additional capacity is available at the Newcastle and Rocklin Cemetery sites.

- 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 generated an operating surplus in each year of available financial data reviewed, those surpluses were modest and leave limited flexibility to absorb unanticipated costs or fund additional staffing. The District also relies on a part-time contracted General Manager rather than employing staff, which helps keep operating costs low but may also reflect limited financial capacity. Given the limited financial information available, a more comprehensive assessment of the District's long-term financial condition would require additional financial records and supporting documentation.

- 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.

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. The District 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.

- During the 2020–2024 report period, the Tahoe City Cemetery District relied on an informal administrative arrangement with The Paper Trail Secretarial & Business Solutions, through which Judy Friedman managed the District's clerical, administrative, and day-to-day operational functions. In July 2026, the Board formally appointed Ms. Friedman as General Manager, formalizing the administrative leadership structure that had previously operated in practice.

- 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.

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.[1]

- 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

[1] During the preparation of this report, Tahoe City Cemetery District Board of Trustees adopted a resolution confirming hardship pursuant to Government Code Section 530878.8(b) thereby exempting them from this requirement.

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 2015-2020, which places the District out of compliance with the five-year audit requirement. According to the District, audits for 2020-2025 are currently underway.

- The Colfax Cemetery District 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 confirmed adopted spheres of influence ("SOI") for some, but not all, cemetery districts evaluated in this MSR. For certain districts, historical records suggest a SOI may have previously been established; however, LAFCO was unable to locate sufficient documentation to confirm the existence or extent of an SOI adoption. Accordingly, this MSR proposes establishing or amending SOI boundaries for the cemetery districts to ensure each district has a clearly documented and Commission-adopted SOI going forward.

Pursuant to 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**

Overall, the cemetery districts reviewed in this MSR appear to have the sufficient capacity and adequate infrastructure and related facilities to continue to provide cemetery services to their residents now and in the future. Although several individual cemetery sites have reached burial capacity and the Tahoe City Cemetery District's exact remaining burial capacity has not been verified, available information indicates the districts can continue to accommodate anticipated demand. 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 15 disadvantaged unincorporated communities ("DUCs") exist within or adjacent to the existing and/or proposed SOIs for Auburn Cemetery District, Roseville Cemetery District, Newcastle, Rocklin, and Golden Hill Cemetery District, Colfax Cemetery District, and Tahoe City Cemetery, 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. The boundary-related recommendations are intended to identify potential future actions for LAFCO's consideration and are not intended to evaluate the feasibility or implementation impacts of any boundary or governance changes. Should a district elect to pursue a change of organization, the associated fiscal, operational, governance, and service impacts should be evaluated as part of the subsequent LAFCO application and review process.

A summary of key recommendations are 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 was unable to conduct regular meetings since August 2024 due to a lack of quorum resulting from unfilled Board seats.[2] RSG recommends the District continue to maintain a sufficient number of Board members to preserve a quorum and resume regular Board meeting in accordance with its principal act. 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 resumed regular board meetings in accordance with its principal act.

[2] As of July 2026, the Colfax Cemetery District has three Board Members, providing a quorum. This information reflects developments occurring after the study period and is provided for context only.

- The District's Director of Operations retired on December 31, 2025. The District's single active Board member and Executive Secretary also retired 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 staff 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.[3] 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 due to challenges locating support records and documentation. Therefore, RSG recommends Placer LAFCO

[3] Government Code Section 53087.8(b) identifies that hardship can include but is not limited to inadequate access to broadband communications network facilities that enable high-speed internet access, significantly limited financial resources, or insufficient staff resources.

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.

  - The District should request from LAFCO the annexation of TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-092, 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.

  - 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 increment factors 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 increment factors by TRA can be found in Appendix 2.

- 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.

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 due to challenges locating support records and documentation. 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 004-092, 003-039 and 003-043, which currently lie along the northwestern perimeter of the Newcastle, Rocklin, and Gold Hill Cemetery District. The TRAs are currently within the City of Lincoln city limits, which is almost entirely served by the Placer Cemetery District 1. Therefore, annexing these areas would better align with logical service boundaries and ensure that cemetery services are provided by the district serving the surrounding community.

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.
    - The District should request from LAFCO the detachment of TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-092, 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.
    - 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 increment factors 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 increment factors by TRA can be found in Appendix 2.

- 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.

TAHOE CITY CEMETERY DISTRICT

- Given RSG was unable to confirm that LAFCO has formally adopted a sphere of influence for the District due to challenges with locating support records and documentation, 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.[4] 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 is continuing to conduct the minimum number of regular board meetings in accordance with its principal act.

- During the 2020–2024 report period, the Tahoe City Cemetery District relied on an informal administrative arrangement with The Paper Trail Secretarial & Business Solutions. During preparation of this report, the Board formally appointed Judy Friedman as General Manager, formalizing the District's

[4] At the time of this report, District representatives confirmed the Board is meeting quarterly to ensure compliance with statute.

administrative leadership. RSG recommends documenting the administrative service arrangement through a written agreement (if one does not already exist) and developing a succession plan to ensure continuity of operations.

- 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 to ensure sufficient cemetery site capacity in the future (by the next MSR cycle). 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.

- During the 2020–2024 review period, the Tahoe City Cemetery District did not maintain an active website. Government Code Section 53087.8 requires independent special districts to maintain a website. During preparation of this report, however, the Board adopted a hardship resolution pursuant to Government Code Section 53087.8(b), exempting the District from the statutory website requirement.[5] While the District is no longer required to maintain a website under the hardship exemption, establishing an online presence if circumstances permit in the future would continue to enhance transparency and public access to District information.

MODIFICATION TO JURISDICTIONAL BOUNDARIES AND SPHERES OF INFLUENCE

Based on available Commission records, sphere of influence ("SOI") determinations could not be confirmed for three of the six cemetery districts. Each cemetery district's

[5] Government Code Section 53087.8(b) identifies that hardship can include but is not limited to inadequate access to broadband communications network facilities that enable high-speed internet access, significantly limited financial resources, or insufficient staff resources.

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. The boundary-related recommendations are intended to identify potential future actions for LAFCO's consideration and are not intended to evaluate the feasibility or implementation impacts of any boundary or governance changes. Should a district elect to pursue a change of organization, the associated fiscal, operational, governance, and service impacts would be evaluated as part of the subsequent LAFCO application and review process.

A detailed listing of these TRA overlaps and recommended boundary changes is provided below.[6]

[6] 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

- 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 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

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.

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.

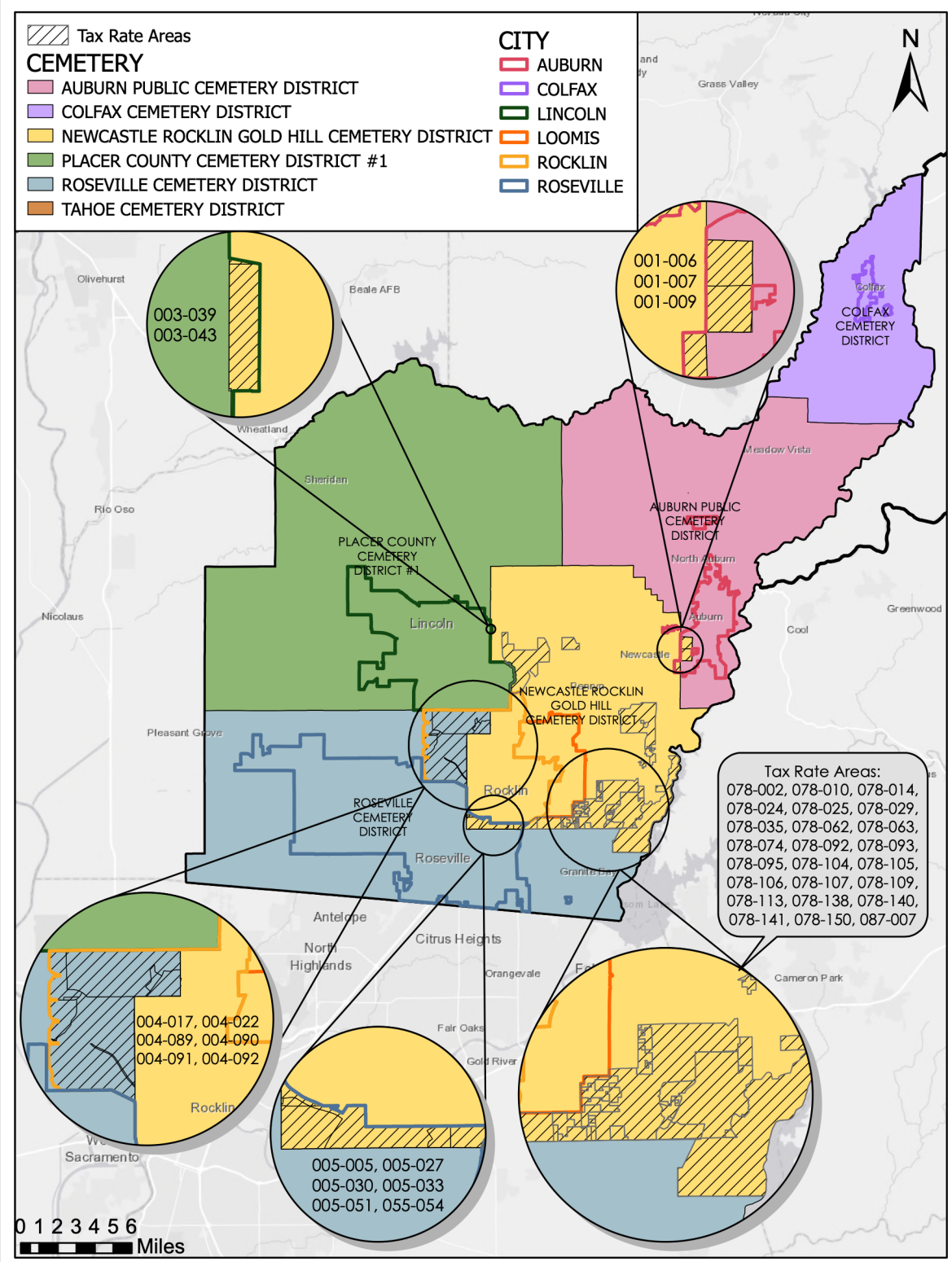
Figure 1: TRA Discrepancies

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

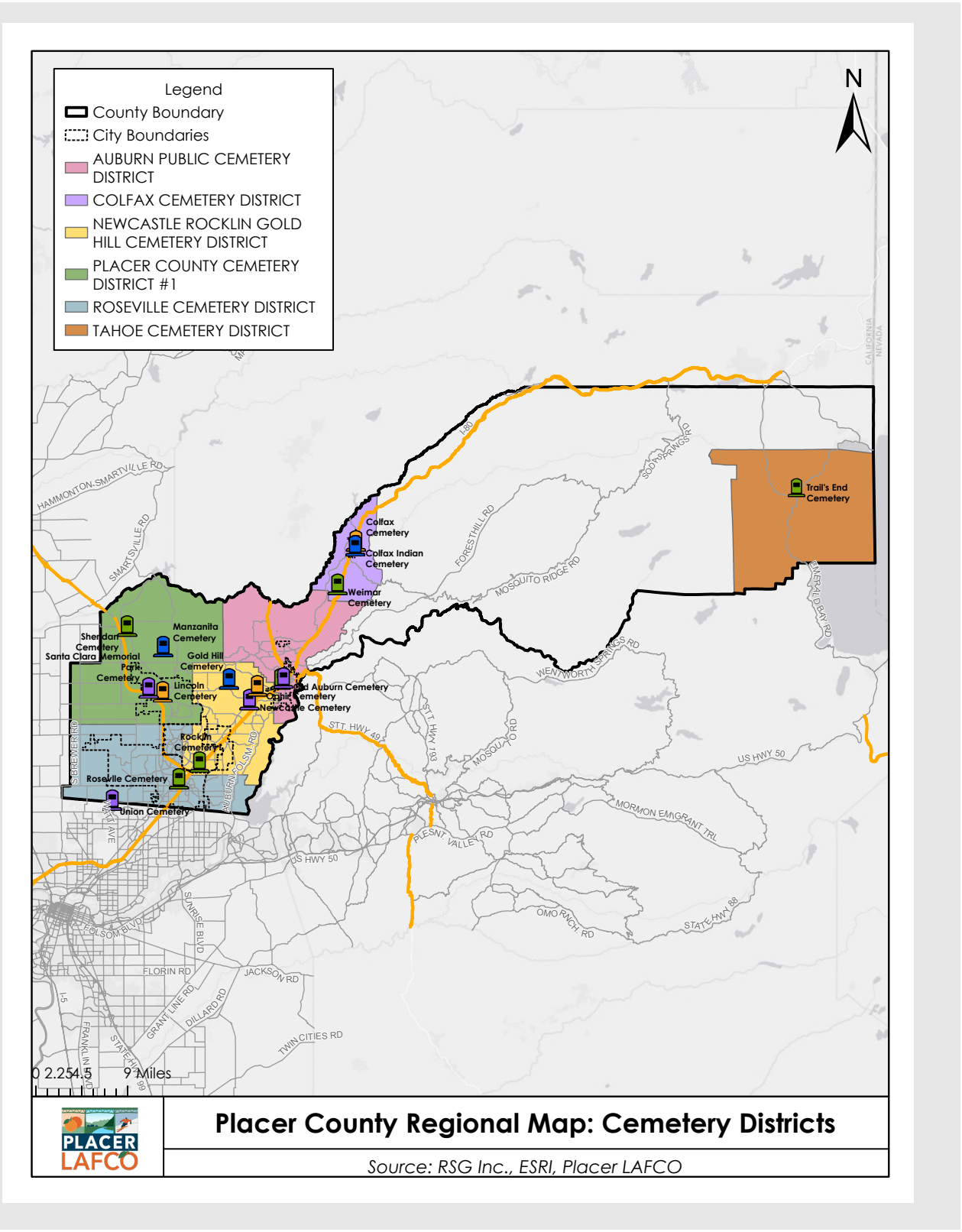


FUTURE CONSIDERATIONS

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 nor 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. Likewise, and specific to Tahoe City Cemetery District, the North Tahoe community is currently exploring potential incorporation and to RSG knowledge, no cemetery service provider exists in this area. Therefore, as that process unfolds, evaluation of cemetery services within the proposed incorporation boundary should be considered and implementation impacts evaluated.

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 plots[7], 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

[7] 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.[8] 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.

[8] 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 increment 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 increment 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 1.

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.

- 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 serve 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 (refer to Appendix 3 for map of the service area). Committee members serve two year terms, 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.

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 11-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 July 2026 is as follows:

Commissioner Name	Affiliation
Regular Members	
Cindy Gustafson	County Supervisor, District 5
Anthony DeMattei	County Supervisor, District 3
Whitney Eklund	Councilmember, City of Lincoln
Stephanie Youngblood	Councilmember, Town of Loomis
Joshua Alpine	Placer County Water Agency
Judy Friedman	Tahoe Public Utility District
Susan Rohan	Public Member
Alternate Members	
Scott Wilson	Tahoe-Truckee Sanitation Agency
Shanti Landon	County Supervisor, District 2
David Bass	Mayor, City of Rocklin
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 probable 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.

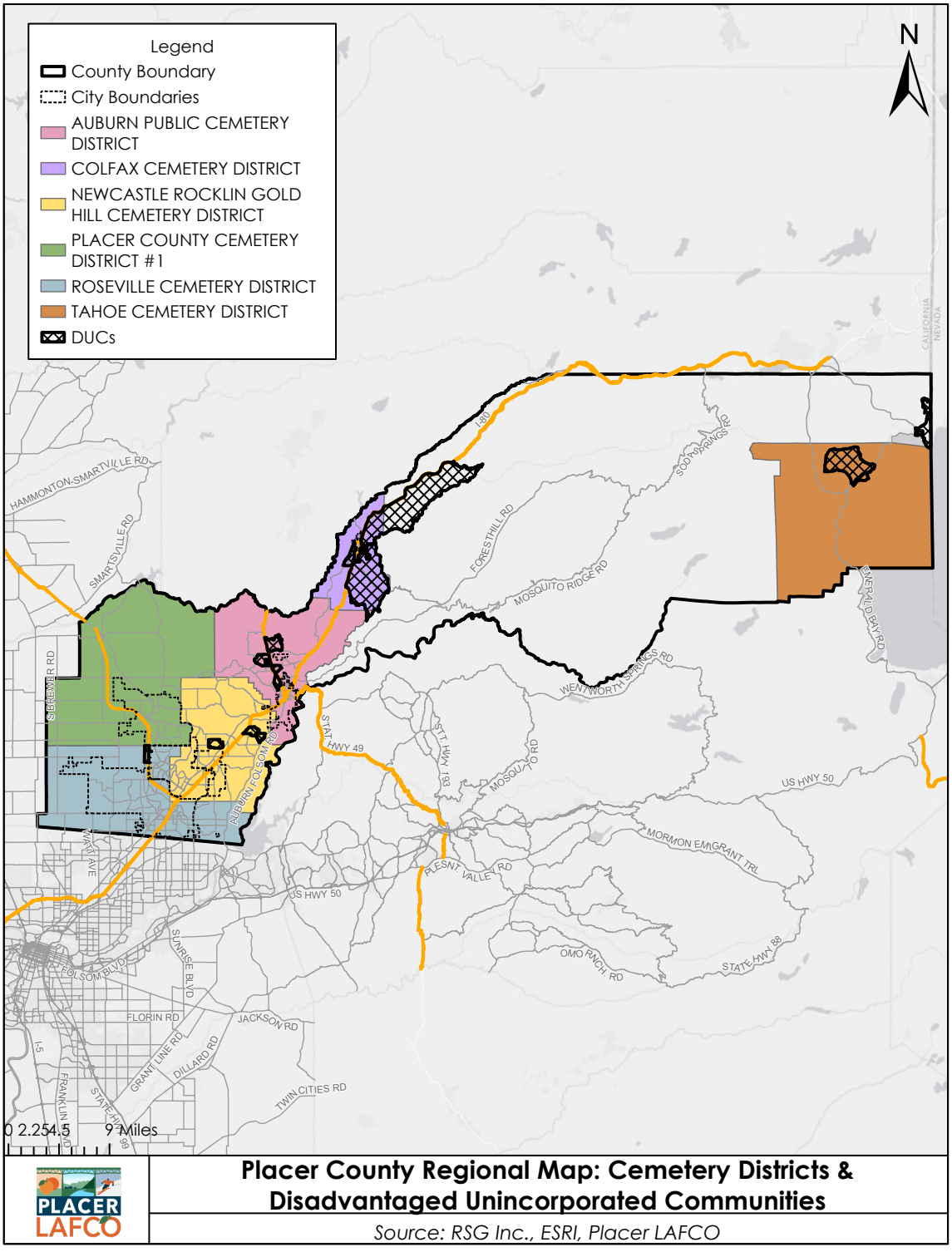
Placer LAFCO refers to Government Code Section 56033.5, Water Code Section 79505.5(a), and Government Code Section 56046, for determining the presence and location of DUCs in Placer County. RSG utilized 2019-2023 American Community Survey Census data for identifying DUCs, which establishes an annual statewide median household income of $95,521.[9] 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 structural fire protection services. However, for transparency purposes, RSG has provided

[9] 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.

this information for the cemetery districts reviewed in this report. Figure 5 provides a regional map of DUCs located in Placer County.

Figure 5: 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 statue 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 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 47.

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 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.[10]

[10] The District's FY 2024 audit was not available at the time of this report.

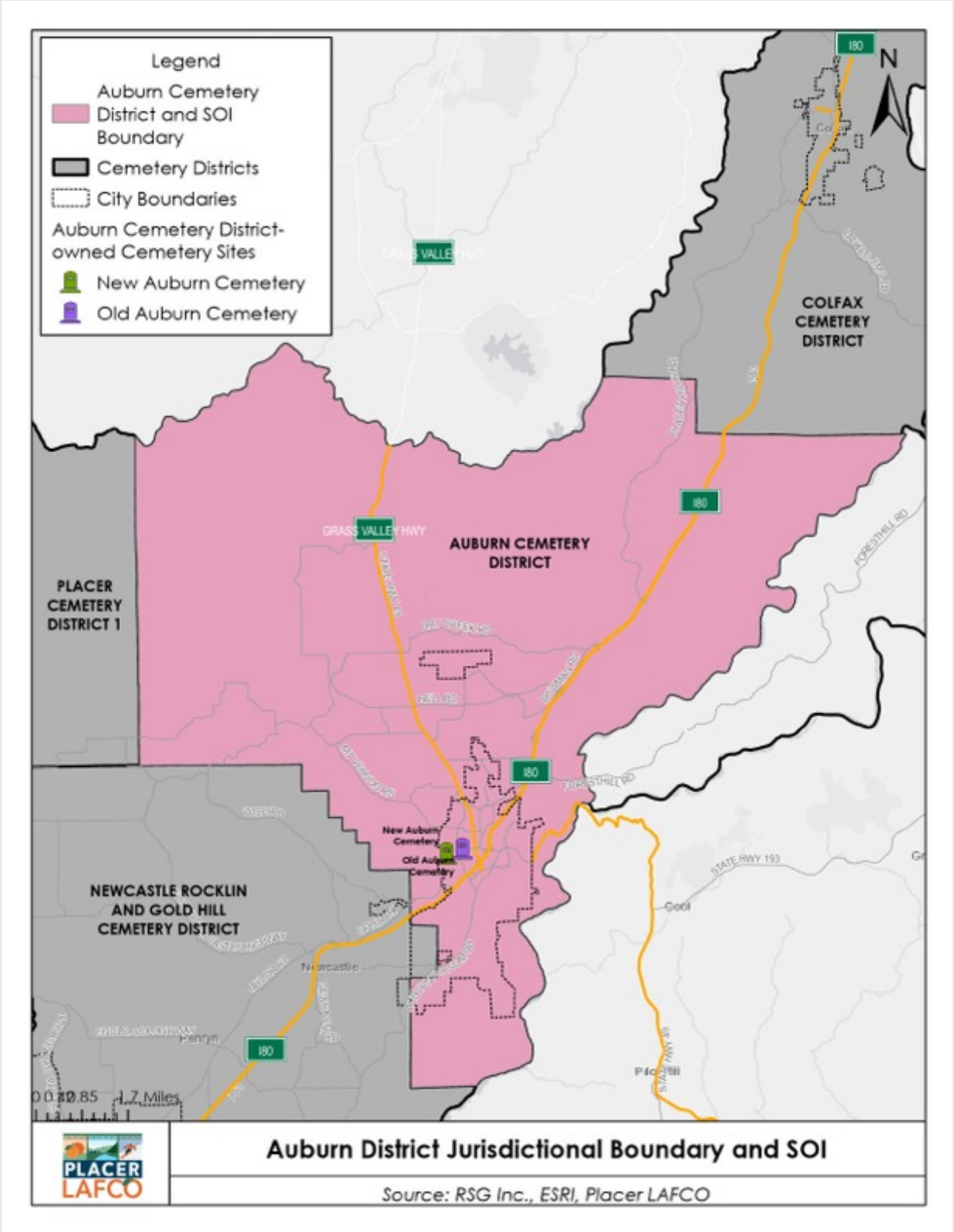
Auburn's Cemetery District's ("District") current jurisdictional boundary spans approximately 91 square miles. The Auburn Cemetery District's sphere of influence is coterminous with its jurisdictional boundary.[11]

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

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

Figure 6: 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 7 below.[12] 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

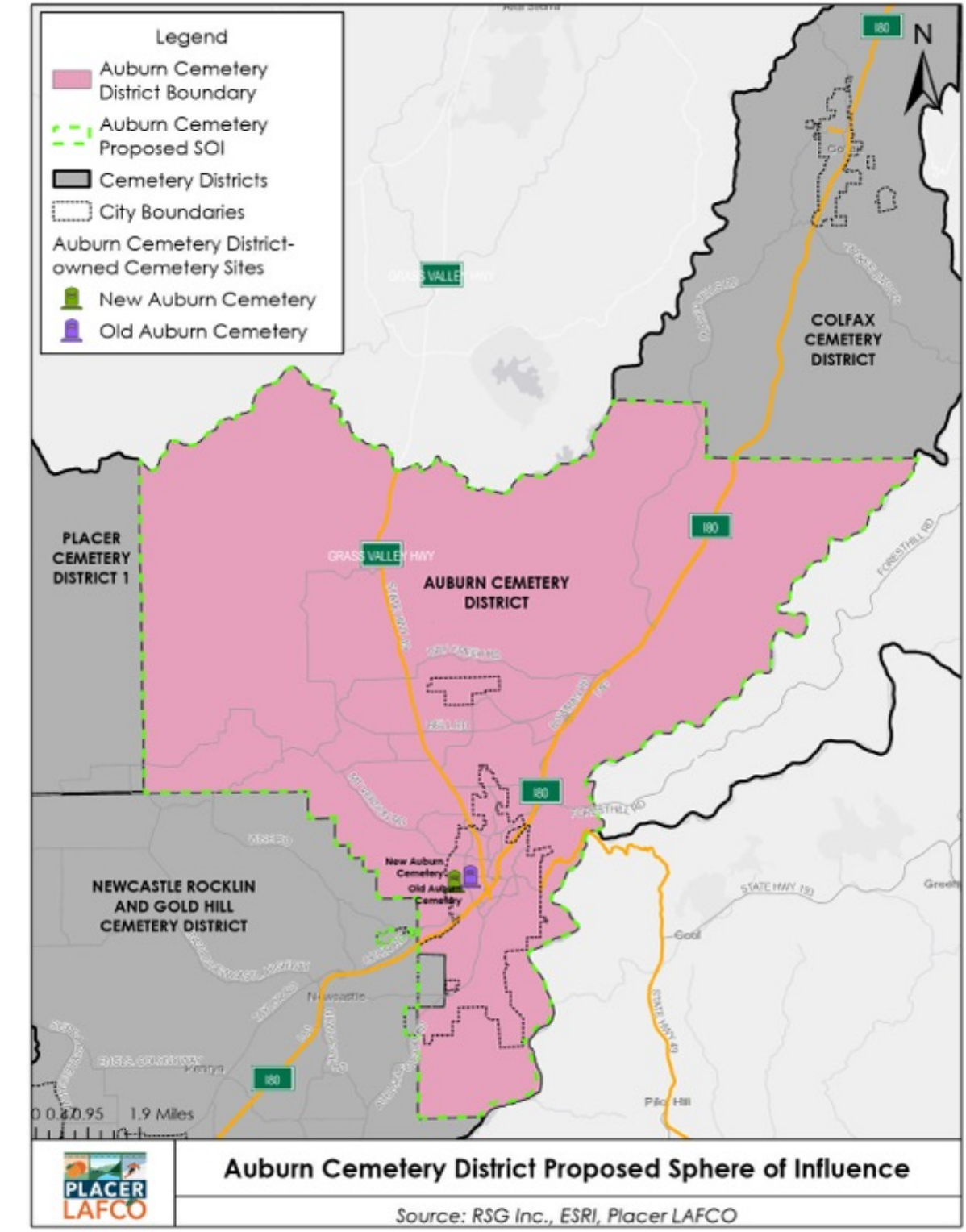
The District is also located in close proximity to the Lake of the Pines area, which is a census-designated place located in Nevada County just north of the District's jurisdictional boundary. District staff noted that the District has regular interactions with residents of this community who assume 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.

[12] 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 7: Auburn Cemetery District's Proposed SOI



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.[13] 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.[14] 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 8 summarizes Auburn's and the County's past, present, and future population growth.

Figure 8: 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

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

[13] Source: ESRI Business Analyst

[14] 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.

of 74 housing units. This creates a ratio of 1.41 housing units for every new resident.[15] 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.[16] 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 9 includes additional details regarding the District's housing characteristics.

Figure 9: 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

[15] RSG calculated this ratio by dividing the net increase in housing units between 2010 and 2024 by the net population increase over the same period.

[16] Percentages are based on ESRI Business Analyst estimates and may not total 100% due to independent rounding.

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.[17] Additional details regarding the District's age distribution and employment rates are provided in Figure 10.

Figure 10: 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)	*7.0%*	*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.[18]

There are five Disadvantaged Unincorporated Communities ("DUCs") located entirely within the District's jurisdictional boundary near the central portion of the District. There is also an additional DUC 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. A DUC is defined as any unincorporated area wherein the median

[17] 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.
[18] 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.

household income is less than $76,417.[19] Figure 11 provides an overview of income characteristics in the Auburn and County.

Figure 11 provides an overview of income characteristics in the Auburn and County.

Figure 11: 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.

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

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

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 staff of four employees.

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 ("CAPC") 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.

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 51 acres. Both the New Auburn and the Old Auburn offer burial plots and cremation niches, providing interment and inurnment services to eligible residents. Figure 12 below provides an overview of each site.

Figure 12: Auburn Cemetery District's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Old Auburn Cemetery	172 Fulweiler Ave, Auburn, CA	15.6	Interment, inurnment
New Auburn Cemetery	1040 Collins Dr, Auburn, CA	35.0	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 35 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 at its New Auburn Cemetery location 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 13 below provides a summary of the burial plots and cremation niches available at each site.

Figure 13: 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 14 provides an overview of the District's casket burial demands from 2020 to 2024.

Figure 14: 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 15 provides an overview of the District's cremation demands from 2020 to 2024.

Figure 15: 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 16 provides an overview of Auburn Cemetery District's cremation niche demands from 2020 to 2024.

Figure 16: 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 17, the District pre-sold 27 burial plots at its New Auburn Cemetery in 2024.

Figure 17: 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 18, the District pre-sold 15 cremation plots at its New Auburn Cemetery in 2024.

Figure 18: 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 19.

Figure 19: 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 approximately 38 developed acres with 60.5% - or 22.1 acres - of developed land at the New Auburn Cemetery and the remaining 39.5% - or 15.6 acres - of developed land at the Old Auburn Cemetery. Figure *20* below provides an overview of the District's land distribution by acreage.

Figure 20: Auburn Cemetery District's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Old Auburn Cemetery	15.6	0.0
New Auburn Cemetery	22.1	12.9
Total	**37.7**	**12.9**

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 approximately 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.[20] 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.

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%.[21] This upward trend reflects both the natural aging and

[20] Source: Be Well Placer Community Dashboard, 2019-2021
[21] Source: ESRI Business Analyst

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 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 approximately $696,700 – or 54.0% - of all revenues for the District in FY 2023. 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 21 below provides a detailed overview of the District revenues between FY 2020 and FY 2023.

Figure 21: 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	4,635	-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 approximately $988,400. 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 approximately $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 22 below provides a detailed overview of the District expenses between FY 2020 and FY 2023 wherein data is readily available.

Figure 22: 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	725,179	-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	**$ 23.19**	**$ 21.82**	**$ 21.21**	**$ 21.08**	**N/A**	**$ 21.83**	**-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 approximately $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 New Auburn Cemetery location; however, these improvements are limited by the District's minimal surplus levels.

Discussed further below, the District's property tax increment factor (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 23 below.

Figure 23: 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 increment factor of 0.14%, the District's property tax increment factor 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 8.2% 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.[22] 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 18.7% - from FY 2020 to FY 2023. Figure 24 illustrates the District's total assets between FY 2020 and FY 2023 where data is readily available.

[22] District staff did not confirm the reason for the significant increase upon request.

Figure 24: 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 approximately $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 25 illustrates the District's total liabilities between FY 2020 and FY 2023 where data is readily available.

Figure 25: 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 26 illustrates the District's Net Position between FY 2020 and FY 2023, where data is readily available.

Figure 26: 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 - endowment principal	1,221,497	824,843	830,753	870,566	N/A	$ 936,915	-28.7%
Restricted for expendable - endowment	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 Positon	**$ 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.[23]

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

[23] CalPERS Actuarial Reports for FY 2021 through 2023. CalPERS does not have data for FY 2024 available.

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 27:

- 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 27: 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 Acturial 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.[24] 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 28 below.

[24] 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.

Figure 28: 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 Acturial Reports (FY 20 - 23) and Auburn Cemetery District's (ACFRs FY 20 - 23)

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 $170,800. Please see Figure 29 below for additional details.

Figure 29: Auburn Cemetery District's Funded Status

	2020	2021	2022	2023	TREND
Category					
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 7.

   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.[25] 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.

[25] 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 five (5) Disadvantaged Unincorporated Communities ("DUCs") located entirely within the central portion of the District's jurisdictional boundary. The District is the primary service provider to five DUCs located within its jurisdictional boundary.

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 increment factor (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 ("CAPC") and the Public Cemetery Alliance ("PCA").

7. 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 five (5) DUCs located within the central portion of Auburn's jurisdictional boundary. The District is the primary service provider to all five DUCs located within its jurisdictional boundary. 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.[26] 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 1963[27], whereas the Weimar Cemetery was originally part of the Weimar Joint Sanatorium for tuberculosis patients until around 1972 before transitioning into a cemetery.[28] 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

[26] "Local Cemeteries." Colfax Area Historical Society (CAHS) and Colfax Heritage Museum (CHM), July 28, 2023. https://colfaxhistory.org/local-cemeteries.
[27] Placer County Grand Jury 2023-2024 Final Report
[28] "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.

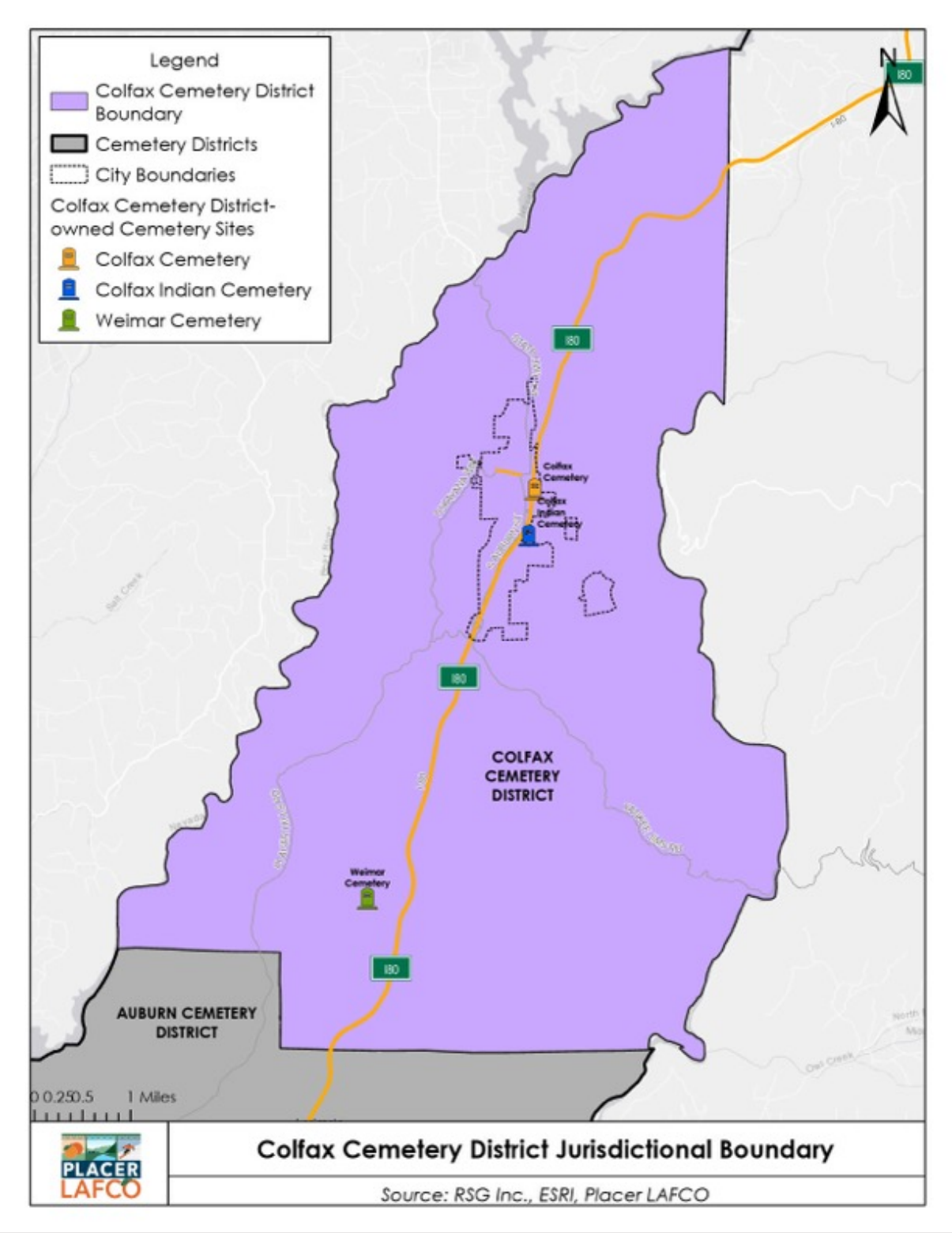
current five-year average. In terms of finances, Colfax's total expenses at the end of FY 2023 totaled $207,800 with a net income of $36,000.

JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

Colfax's Cemetery District's ("Colfax" or "District") current jurisdictional boundary spans approximately 40 square miles. Colfax current does not have an adopted sphere of influence ("SOI") designation.

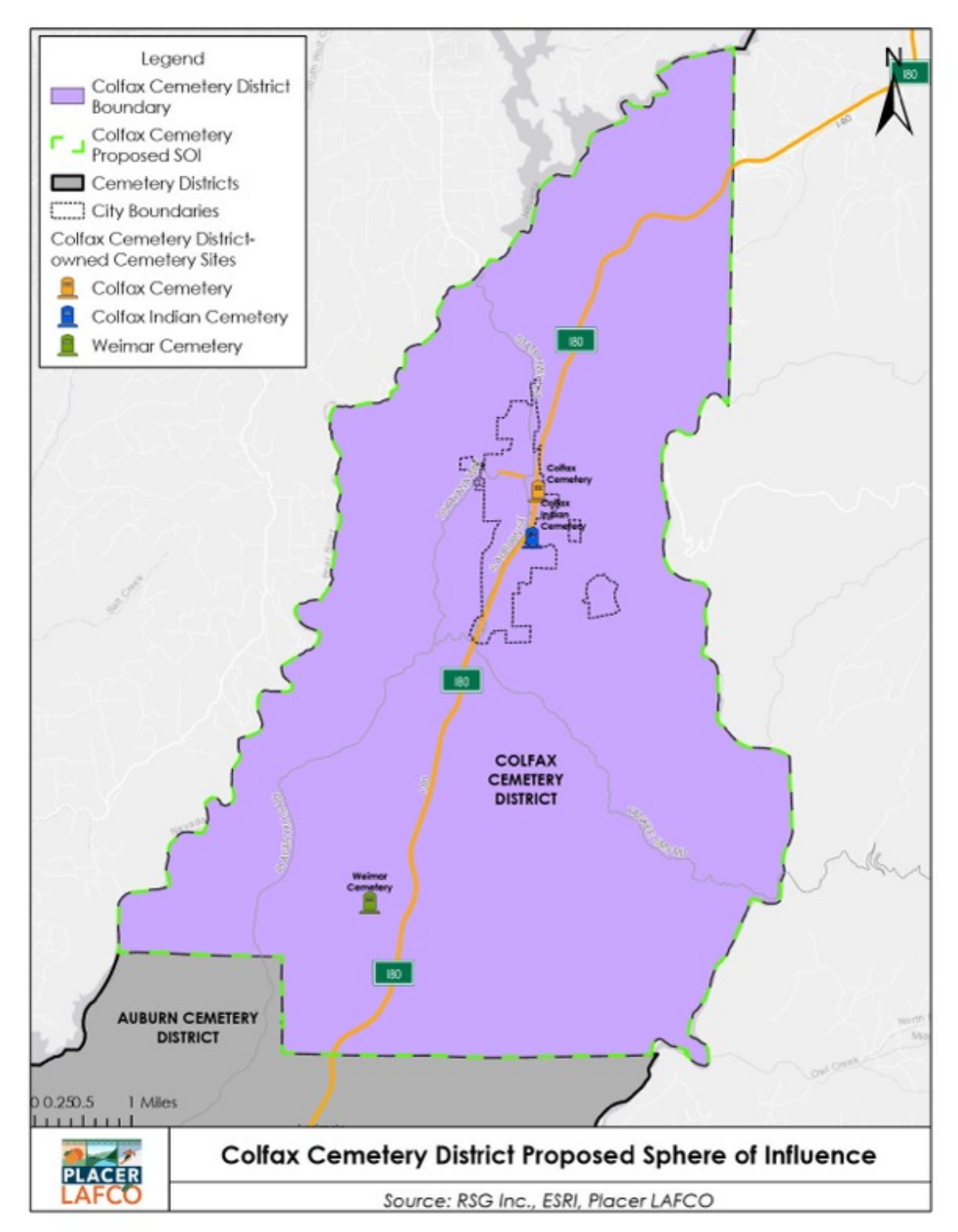
Colfax jurisdictional boundary consists of 4,514 parcels that are divided between 929 incorporated parcels and 3,585 unincorporated parcels. The majority of parcels – or 79.4% - are unincorporated and lie within the communities of Weimar and Applegate. The remaining parcels are incorporated and lie within 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 30 presents Colfax's jurisdictional boundary.

Figure 30: 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 31 below. The proposed sphere would reflect the logical present and future service boundaries for the Colfax Cemetery District.

Figure 31: Colfax Cemetery District's Proposed SOI



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.[29] More recently, Colfax has decreased by approximately 14 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.[30] 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 32 summarizes Colfax's and the County's past, present, and future population growth.

Figure 32: 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

[29] Source: ESRI Business Analyst

[30] 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.[31] 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.[32] 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 33 includes additional details regarding the District's housing characteristics.

Figure 33: 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)	*0.3%*	*20.3%*
2029 Housing Units	4,188	193,757
% Change (2024-2029)	*4.5%*	*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

[31] RSG calculated this ratio by dividing the net increase in housing units between 2010 and 2024 by the net population increase over the same period.

[32] Percentages are based on ESRI Business Analyst estimates and may not total 100% due to independent rounding.

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.[33] Additional details regarding the District's age distribution and employment rates are provided in Figure 34.

Figure 34: 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)	*3.4%*	*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.[34]

There are three Disadvantaged Unincorporated Communities ("DUCs") located in the central portion of the District's jurisdictional boundary.[35] A DUC is defined as any

[33] 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.
[34] 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.
[35] 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.

unincorporated area wherein the median household income is less than $76,417.[36] Figure 35 provides an overview of income characteristics in the Colfax and County.

Figure 35 provides an overview of income characteristics in the Colfax and County.

Figure 35: 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 three public cemetery sites (a) Colfax Cemetery, (b) Colfax Indian Cemetery, and (c) Weimar 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 governed by a three-member Board of Trustees that are appointed by the Placer County Board of Supervisors ("BOS") with each Board Trustee serving a four-year term.

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

Each Board Trustee are public members of the cemetery district. During the report period (2020-2024) the District had two filled Board seats, while one seat 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 available during the report period[37], the Board of Trustees did not maintain a regular meetings schedule. In 2024, the Board met twice but had to suspend future meetings beginning in August 2024 due to a loss of quorum. As a result, the District was unable to conduct regular business, including approving its annual budget, and relied on the Placer County Auditor-Controller's Office for budget approval. These circumstances raised concerns regarding governance, transparency, accountability, and the District's ability to effectively manage its operational and financial responsibilities.

During the study period, the Placer County Board of Supervisors indicated its intent to appoint additional Board members to restore a quorum pursuant to Government Code Section 1780(h)(1).[38] 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. Based on information available during the report period, the Colfax Cemetery District did not meet this requirement.

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

[38] As of July 2026, the District has appointed three Board members, restoring a quorum. This information postdates the report period and is provided for context.

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.

During the study period, the District and the Placer County Board of Supervisors were actively working to fill Board vacancies and restore a quorum. Although the District has since re-established a quorum,[39] the prolonged absence of regular Board meetings during the report period raised concerns regarding the District's governance capacity, including its ability to maintain Board membership, conduct required business, and effectively oversee District operations.

Given these governance concerns, RSG recommends Colfax continue maintaining a sufficient number of appointed or elected Board members to preserve a quorum and resume regular Board meetings consistent with its principal act. 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 confirm that regular meeting have resumed and governance remains stable.

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 did 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

[39] As of July 2026, the District has three appointed Board members, restoring a quorum. This information postdates the report period and is provided for context.

governing body adopts a resolution declaring that a hardship exists which prevents the establishment or maintenance of a website.[40] During the report period, the District indicated it is eligible for this waiver but was unable to adopt the required resolution because it lacked a quorum. As a result, the District appeared to be out of compliance with this statutory requirement, raising additional concerns regarding transparency, accessibility, and accountability. If the District continues to qualify for the hardship exemption and has not established a website, RSG recommends the Board consider adopting the required hardship resolution at a regular Board meeting or, alternatively, establish a website that complies with Government Code Section 53087.8.

Staffing

During the report period, the District did 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

[40] Government Code Section 53087.8(b) identifies that hardship can include but is not limited to inadequate access to broadband communications network facilities that enable high-speed internet access, significantly limited financial resources, or insufficient staff resources.

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 also retired 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 1 - 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 22 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 36 below provides an overview of each site.

Figure 36: Colfax Cemetery District's Site Overview

Site Name	Site Address	Total Acreage	Services Provided
Colfax Cemetery	180 North Canyon Way, Colfax, CA	15.0	Interment, inurnment
Colfax Indian Cemetery	65 Iowa Hill Rd, Iowa Hill, CA	0.3	Interment, inurnment
Weimar Cemetery	599 Academy Rd, Colfax, CA	7	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.

  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."*

  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 California Association of Public Cemeteries.

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 37 below provides a summary of the burial plots available at each site.

Figure 37: 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 38 provides an overview of the District's casket burial demands from 2020 to 2024.

Figure 38: 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 39 provides an overview of the District's cremation burial demands from 2020 to 2024.

Figure 39: 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 40, 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 40: 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 41 below provides an overview of the District's land distribution by acreage.

Figure 41: 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.[41] 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%.[42] 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 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

[41] Source: Be Well Placer Community Dashboard, 2019-2021
[42] Source: ESRI Business Analyst

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 approximately $213,200. The largest single source of the District's revenue is property taxes, which account for nearly $197,500 - 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 $243,700 and reflect an overall increase of $51,700 – 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 approximately $195,400. The District's costs associated with salaries and wages, which account for nearly one-half – or 46.8% - of the District expenditures, at $97,400 as of FY 2023.

Colfax's total expenditures at the end of FY 2023 totaled approximately $207,800 and reflect an overall increase of $16,900 - 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 42.

Figure 42: 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 increment factor of 0.14%, the District's property tax increment factor is very low compared to other cemetery districts in the County. The District receives the second-lowest property tax increment factor 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 approximately $270,900. This amount is 23.2% higher than the average year-end amount of $219,800 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 $131,200 – 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 $83,100 – or 44.2% - over the last four years.

Colfax's total liabilities at the end of FY 2023 totaled approximately $101,400. This amount is 37.0% higher than the average year-end amount of $74,000 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 $7,700 – 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 $27,100 – 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 43 illustrates the District's total assets and liabilities between FY 2019 and FY 2023.

Figure 43: 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 approximately $49,200 and represents the difference between the District's total assets and total liabilities. This shows a decrease in the net position of $132,400 from $181,600 during the five-year report period.

The unrestricted portion of the District's net position as of FY 2024 equated to $4,700. 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 $142,400 and the District had a non-spendable fund balance of $1,800.

Figure 44 provides a breakdown of the District's net position based on the District's draft FY 2024 audit.

Figure 44: 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**

DRAFT

Image Source: Colfax Cemetery District Draft FY 2023-24 ACFR – Statement of Net Position

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.[43]

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 45.

- 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 45: Colfax Cemetery District's Enrollee Information

	2020	2021	2022	2023	TREND
Type					
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 $105,000 for its proportionate share of its Miscellaneous Plan's net pension liability. The District recognized a pension debt of $63,600 however the draft audit did not include annual pension contributions.

[43] CalPERS Actuarial Reports for FY 2021 through FY 2023.

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 $130,200. Please see Figure 46 below for additional details.

Figure 46: Colfax Cemetery District's Funded Status

	2020	2021	2022	2023	TREND
Category					
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 Acturial 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 31. 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 identified several governance concerns during the report period, including the inability to maintain a quorum since August 2024, the suspension of regular Board meetings, upcoming staff vacancies, and limited responsiveness to public inquiries. Although the District has since re-established a quorum and resumed governance capacity,[44] it is important to demonstrate sustained compliance by conducting regular Board meetings, filling anticipated staff vacancies, and addressing outstanding governance and administrative responsibilities.

[44] As of July 2026, the District has appointed three Board members, restoring a quorum. This information postdates the report period and is provided for context.

RSG recommends that LAFCO conduct follow-up check-ins with the District over the next calendar year (e.g., at six and twelve months) to confirm the District continues to maintain a quorum, conducts regular Board meetings consistent with its principal act, and addresses the governance concerns identified in this MSR. During this period, the District and LAFCO should also evaluate long-term governance and administrative options, such as entering into a professional services agreement with a neighboring public or private cemetery district to provide General Manager services.

If, despite these efforts, the District is unable to sustain effective governance or remedy the deficiencies identified in this MSR by the conclusion of the review period, LAFCO may consider modifying the District's sphere of influence to zero 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.[45] 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

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

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.

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. During the report period, the District did not conduct regular Board meetings since August 2024 due to Board member vacancies that resulted in a lack of quorum. As a result, the District was unable to raise District fees and relied on the Placer County Auditor-Controller's Office to approve its annual budget, raising concerns regarding governance, transparency, accountability, and the District's overall capacity to effectively manage key operational and financial responsibilities.[46]

   Although the District has since re-established a quorum, RSG recommends the District continue to maintain sufficient Board membership to preserve a quorum and conduct regular Board meetings in accordance with its principal act.

[46] As of July 2026, the District has appointed three Board members, restoring a quorum. This information postdates the report period and is provided for context.

Additionally, RSG recommends LAFCO perform two check-ins with the District over the next calendar year—one at six months and one at twelve months—to confirm the District maintains a quorum, conducts regular Board meetings, and continues making progress addressing the governance concerns identified in this MSR.

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 also retired 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 1 - 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.[47] 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.

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 did not maintain an active website.

   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. During the report period, the District indicated it was eligible for this exemption but was unable to adopt the required resolution because it lacked a quorum. As a result, the District appeared to be out of compliance with this statutory requirement, raising concerns regarding transparency, accessibility, and accountability.

[47] The funded ratio is the percentage of market assets compared to the projected liabilities.

RSG recommends the District either establish and maintain a website consistent with Government Code Section 53087.8 or, if it continues to qualify for the hardship exemption, adopt the required hardship resolution at a regular Board meeting. LAFCO should confirm the District has taken one of these actions during its recommended follow-up with the District.

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 three (3) Disadvantaged Unincorporated Communities ("DUCs") located within the central portion of the District's jurisdictional boundary and partially located on the northeastern side of the District's jurisdictional boundary. The Colfax Cemetery District is the primary cemetery service provider to these DUCs.

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 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 1 - 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 sole active Board member retired at the conclusion of FY 2024–25 (June 30, 2025). Given her fourteen years of experience and her role as the District's

only active Board member for more than a year, her departure further emphasized the importance of establishing a stable governance structure and ensuring continuity of oversight. During preparation of this report, however, the District filled its Board vacancies and reestablished a functioning governing body, representing a significant improvement to the governance issues identified during the review period.

- During the 2020–2024 report period, the District did not maintain a website as required under Government Code Section 53087.8. At that time, the District was unable to adopt a hardship resolution pursuant to Government Code Section 53087.8(b) due to the Board's lack of a quorum. However, during the preparation of this report (June 2026), the Board adopted a hardship resolution in accordance with Government Code Section 53087.8(b), exempting the District from the statutory website requirement. While the District is no longer required to maintain a website under the hardship exemption, the absence of a website may continue to limit transparency and public access to District information.

7. 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 three (3) DUCs located within the central portion of Colfax's jurisdictional boundary and partially located on the northeastern side of the District's jurisdictional boundary. The Colfax Cemetery District is the primary cemetery service provider to these DUCs. 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 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.[48] 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.

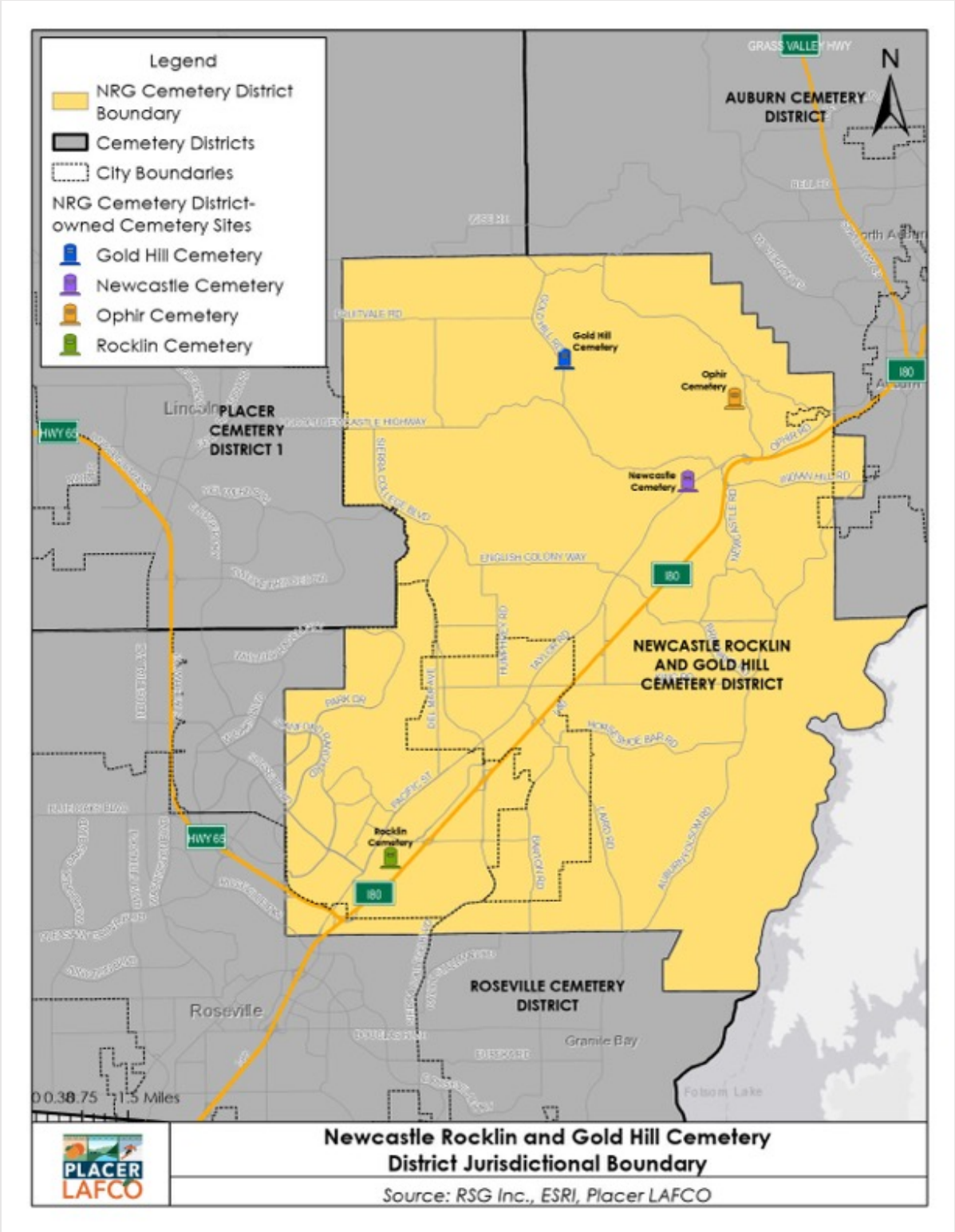
[48] NRG's website

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.[49]

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 47 presents NRG's jurisdictional boundary.

[49] LAFCO Resolution No. 05-97

Figure 47: NRG Cemetery District's Jurisdictional Boundary



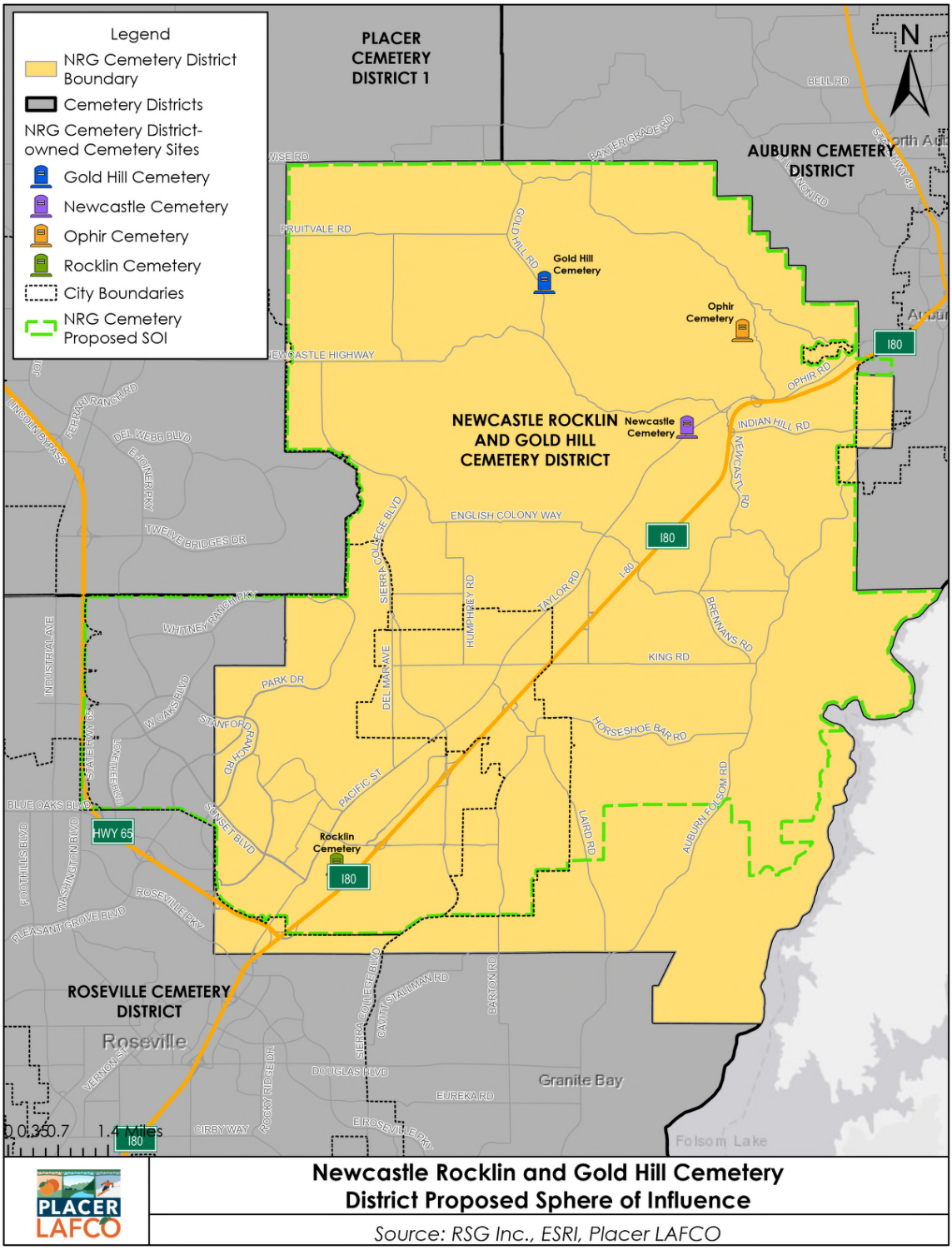
As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Newcastle, Rocklin, and Gold Hill Cemetery District ("NRG" or "District"). Given RSG was unable to confirm that LAFCO had formally adopted a sphere of influence for the District, RSG is proposing NRG's SOI largely 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 48 below).[50] Specifically, the SOI will exclude areas within Lincoln's city limits, Roseville's city limits and Auburn's city limits as shown in Figure 48below. The District should subsequently request from LAFCO the annexation of TRAs 004-017, 004-022, 004-089, 004-090, 004-091, and 004-092, 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 48). 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 2.

[50] 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 48: NRG Cemetery District's Proposed SOI



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.[51] 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.[52] 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 49 summarizes NRG's and the County's past, present, and future population growth.

Figure 49: 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

[51] Source: ESRI Business Analyst

[52] 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.[53] 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.[54] 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 50 includes additional details regarding the District's housing characteristics.

Figure 50: 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%

[53] RSG calculated this ratio by dividing the net increase in housing units between 2010 and 2024 by the net population increase over the same period.

[54] Percentages are based on ESRI Business Analyst estimates and may not total 100% due to independent rounding.

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.[55] Additional details regarding the District's age distribution and employment rates are provided in Figure 51.

Figure 51: 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
% Change (2010-2024)	*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.[56]

There are two Disadvantaged Unincorporated Communities ("DUCs") located in the northeastern portion of NRG's jurisdictional boundary. A DUC is defined as any unincorporated area wherein the median household income is less than $76,417.[57] Figure 52 provides an overview of income characteristics in the NRG and County.

[55] 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.
[56] 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.
[57] Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

Figure 52: 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.

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 53 below provides an overview of each site.

Figure 53: 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 20,708 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 54 below provides a summary of the burial plots and cremation niches available at each site.

Figure 54: 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 at two of its 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 two 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 55 provides an overview of the NRG's casket burial demands from 2020 to 2024.

Figure 55: 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 56 provides an overview of the District's cremation burial demands between 2020 and 2024.

Figure 56: 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 57 provides an overview of the District's cremation niche demands during the report period.

Figure 57: 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 58 below provides an overview of the District's land distribution by acreage.

Figure 58: 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.[58] 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 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.

[58] Source: Be Well Placer Community Dashboard, 2019-2021

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%.[59] 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 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.

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

[59] Source: ESRI Business Analyst

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 $2.2 million – or 79.4% - of all revenues for the District in FY 2024. 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 Districts 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 59 below provides a detailed overview of the District revenues between FY 2020 and FY 2024.

Figure 59: 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 60 below provides a detailed overview of the District expenses between FY 2020 and FY 2024.

Figure 60: 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 Non 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	**$ 18.71**	**$ 21.51**	**$ 26.80**	**$ 23.08**	**$ 26.87**	**$ 23.39**	**43.6%**

Source: NRG Cemetery District's ACFRs (FY 20 - 24)

NET INCOME

The District's average net income over the last five years totaled approximately $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 61 below.

Figure 61: 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 NRG 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 increment factor of 0.14%, the District's property tax increment factor 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 62 illustrates the District's total assets between FY 2020 and FY 2024.

Figure 62: 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 approximately $987,300. This amount is 20.1% higher 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 63 illustrates the District's total liabilities between FY 2020 and FY 2024.

Figure 63: 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 64 illustrates the District's Net Position between FY 2020 and FY 2024.

Figure 64: 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 Positon	**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.[60]

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

[60] CalPERS Actuarial Reports for FY 2021 through FY 2023.

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 65.

- 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 65: 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 Acturial 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 $60,200. 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 66 below.

Figure 66: 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 Acturial 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 $971,800. 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 $833,400. Please see Figure 67 below for additional details.

Figure 67: NRG Cemetery District's Funded Status

	2020	2021	2022	2023	TREND
Category					
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 Acturial 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 48.

   This SOI recommendation includes tax rate areas ("TRAs") 004-017, 004-022, 004-089, 004-090, 004-091, and 004-092, 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 004-092 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.[61] 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.

[61] 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 two (2) Disadvantaged Unincorporated Communities ("DUCs") located within the northeastern portion of the District's jurisdictional boundary. NRG is the primary cemetery service provider to these DUCs.

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.

7. 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 two (2) DUCs located within the northeastern portion of NRG's jurisdictional boundary. NRG is the primary cemetery service provider to these DUCs. 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 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.[62] 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.

[62] The Historical Marker Database; https://www.hmdb.org/m.asp?m=42048

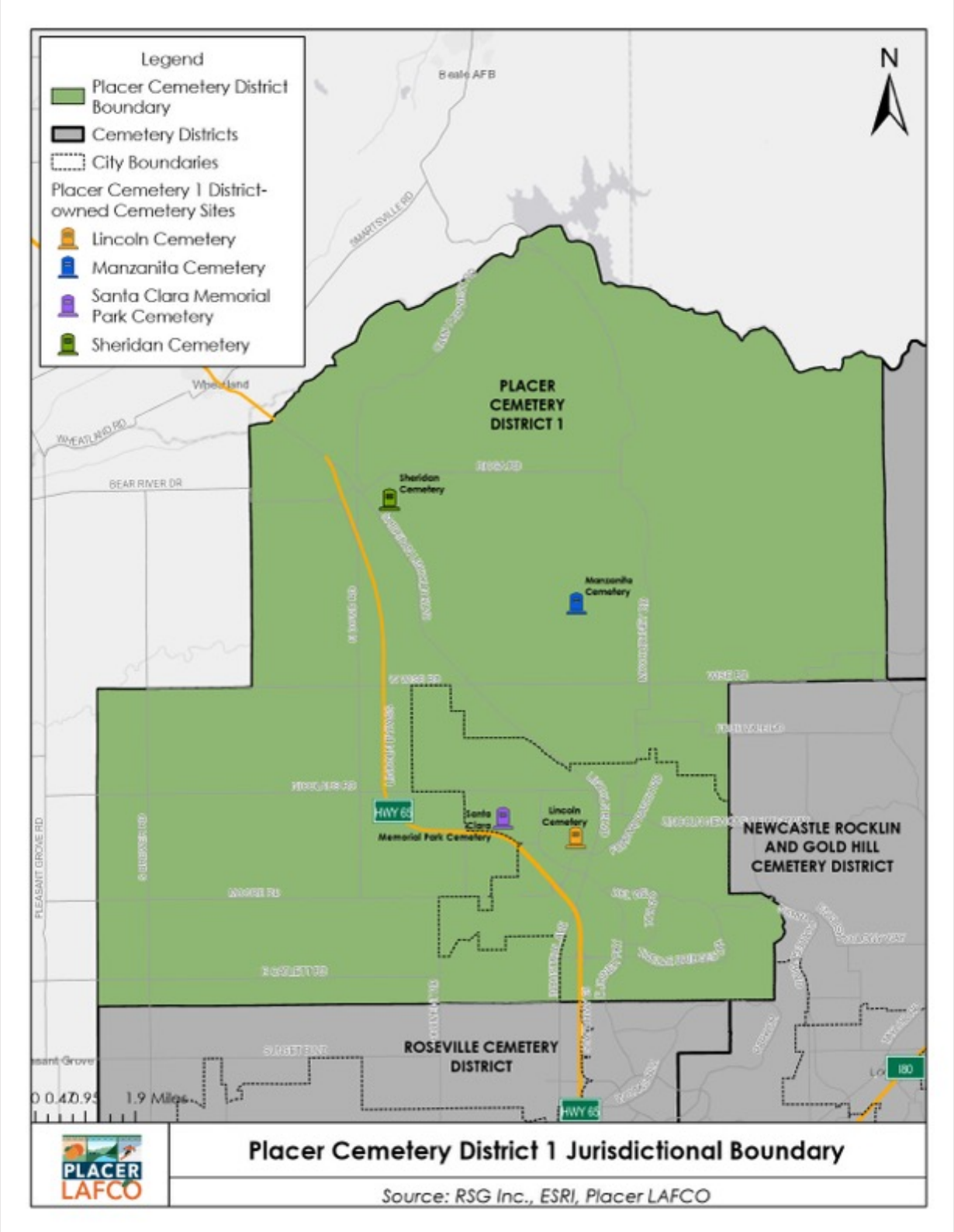
JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

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.[63]

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 68 presents Placer's jurisdictional boundary.

[63] LAFCO Resolution No. 05-97

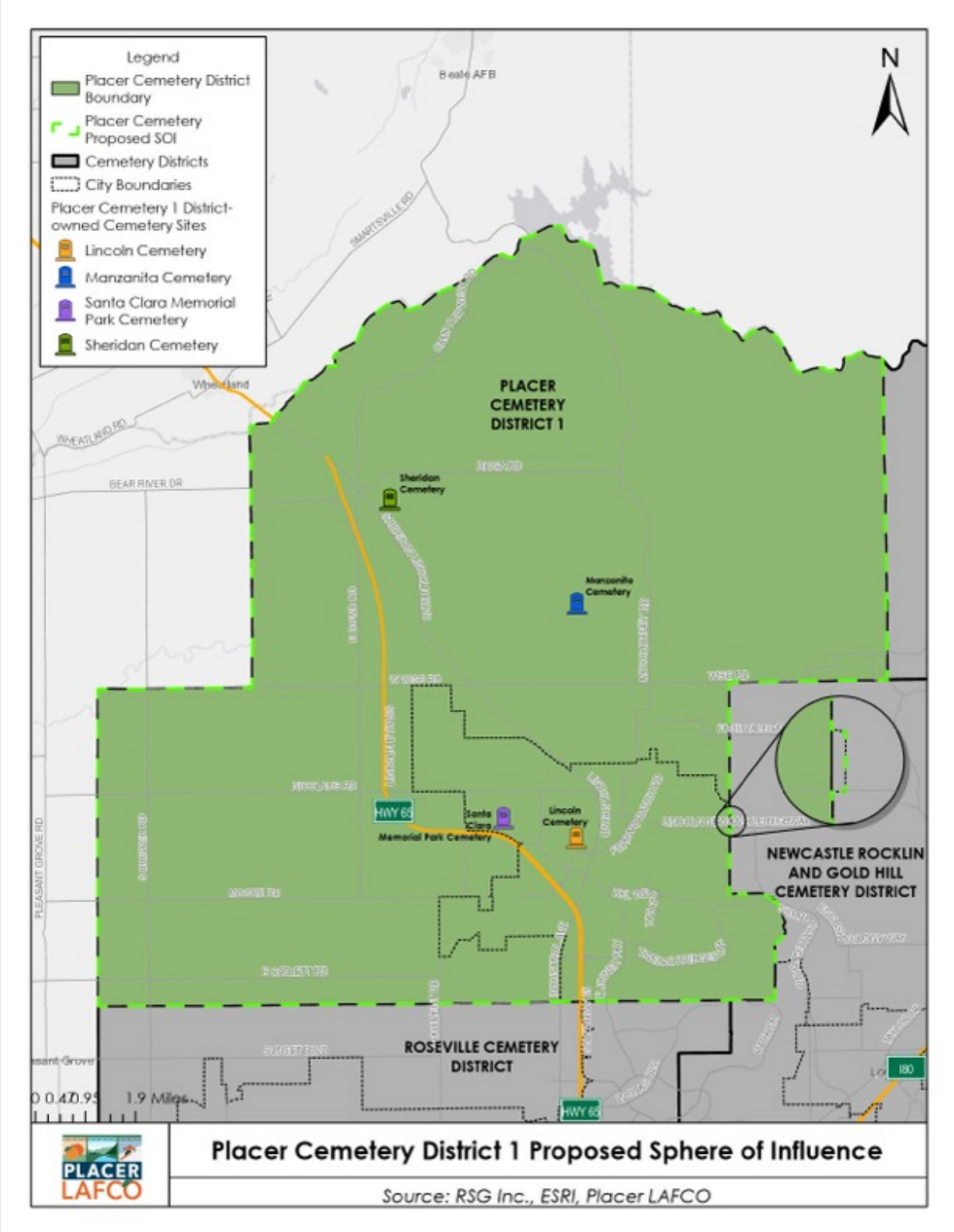
Figure 68: Placer Cemetery District 1's Jurisdictional Boundary



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 69 below.[64] The proposed sphere would reflect the logical present and future service boundaries for Placer Cemetery District 1.

[64] 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 69: Placer Cemetery District 1's Proposed SOI



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.[65] 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.[66] 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 70 summarizes the District and the County's past, present, and future population growth.

Figure 70: 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

[65] Source: ESRI Business Analyst

[66] 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.[67] 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.[68] 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 71 includes additional details regarding the District's housing characteristics.

Figure 71: 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

[67] RSG calculated this ratio by dividing the net increase in housing units between 2010 and 2024 by the net population increase over the same period.

[68] Percentages are based on ESRI Business Analyst estimates and may not total 100% due to independent rounding.

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.[69] Additional details regarding the District's age distribution and employment rates are provided in Figure 72.

Figure 72: 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.[70]

There are no Disadvantaged Unincorporated Communities ("DUCs") located within the Cemetery District 1. A DUC is defined as any unincorporated area wherein the median household income is less than $76,417.[71] Figure 73 provides an overview of income characteristics in the Cemetery District 1 and County.

[69] 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.
[70] 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.
[71] Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

Figure 73: 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 Cemetery District 1 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.

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 Clara Memorial Park Cemeteries and offers burial plots exclusively at its Manzanita and Sheridan Cemeteries. Figure 74 below provides an overview of each site.

Figure 74: 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 Clara Memorial Park Cemeteries offer both burial plots and cremation niches. The District's four cemetery sites have a

combined total of 10,110 burial plots with nearly one-half – or 49.1% - in the Lincoln Cemetery and the remaining spread across the District's other cemetery sites.

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 75 below provides a summary of the burial plots and cremation niches available at each site.

Figure 75: 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 76 provides an overview of casket burial demands from 2020 to 2024.

Figure 76: 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 77 provides an overview of cremation burial demands from 2020 to 2024.

Figure 77: 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 two 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 2024, in which the District filled a total of 21 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 78 provides an overview of cremation niche demands from 2020 to 2024.

Figure 78: 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. Additional details can be found in Figure 79 below:

Figure 79: 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 80, 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 80: 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 81, 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 81: 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 82 below provides an overview of the District's land distribution by acreage.

Figure 82: 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, 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.[72] 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

[72] Source: Be Well Placer Community Dashboard, 2019-2021

concentration of older adults - approximately 21.5% - 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 are expected to increase from 13,268 residents in 2024 to 14,515 in 2029 – representing an increase of approximately 9.4%.[73] 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

[73] 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 $2.2 million – or 76.9% - of all revenues for the District in FY 2024. 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 approximately $3.1 million and reflect an overall increase of $1.0 million – or 51.7%. Figure 83 provides a detailed overview of the District's historical revenues between FY 2020 and FY 2024.

Figure 83: 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 84 provides a detailed overview of the District historical expenses between FY 2020 and FY 2024.

Figure 84: 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 Non 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	**$ 20.68**	**$ 20.35**	**$ 28.06**	**$ 22.01**	**$ 25.73**	**$ 23.37**	**24.4%**

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 85 below.

Figure 85: 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 increment factor of 0.14%, the District's property tax increment factor (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 86 illustrates the District's total assets between FY 2020 and FY 2024.

Figure 86: 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 $37,700 – 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 87 illustrates the District's total liabilities between FY 2020 and FY 2024.

Figure 87: 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 88 illustrates the District's Net Position between FY 2020 and FY 2024.

Figure 88: 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 Positon	**$ 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.[74]

[74] CalPERS Actuarial Reports for FY 2020 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 89.

- 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 89: 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 Acturial 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 $69,300. 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 90 below.

Figure 90: Placer Cemetery District 1's Annual Contributions

	2020	2021	2022	2023	TREND
Category					
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 Acturial Reports (FY 20 - 23) and Placer Cemetery District 1's ACFRs (FY 20 - 23)

FUNDING STATUS

Cemetery District 1's total and composite unfunded liability as of FY 2023 equated to $601,400. 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 91 below for additional details.

Figure 91: Placer Cemetery District 1's Funded Status

	2020	2021	2022	2023	TREND
Category					
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 Acturial 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 69.

   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.[75] 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.

[75] 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 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 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.

7. 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 did not identify any DUCs located within the District's jurisdictional boundary.

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 Folsom Road and Douglas Boulevard.[76] 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 providers 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.[77]

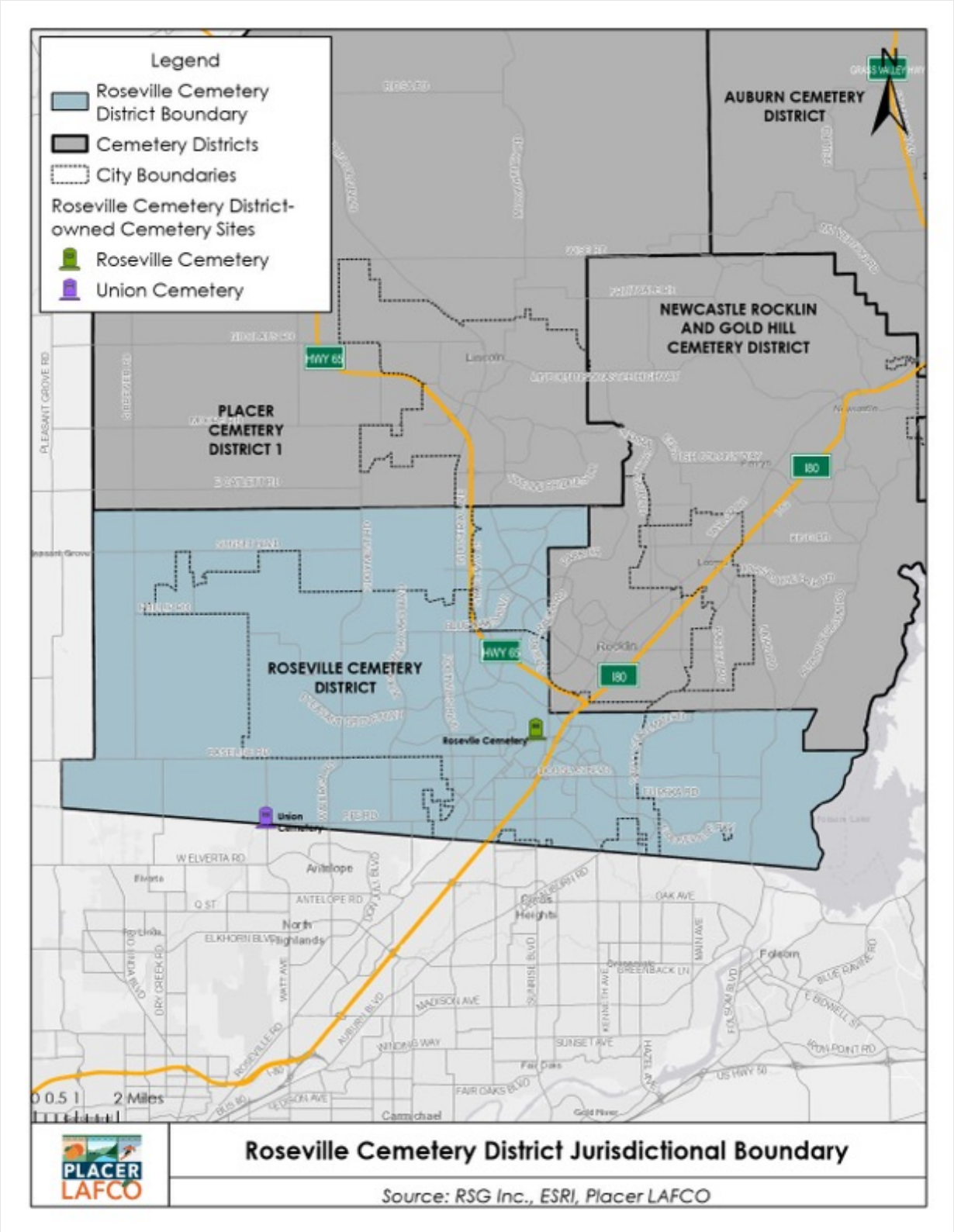
[76] Roseville Cemetery District website.
[77] At the time of this report, only draft audited financial statements for FY 2024 were available. These statements are subject to final review and approval and may be subject to change.

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 92 presents Roseville's jurisdictional boundary.

Figure 92: Roseville Cemetery District's Jurisdictional Boundary



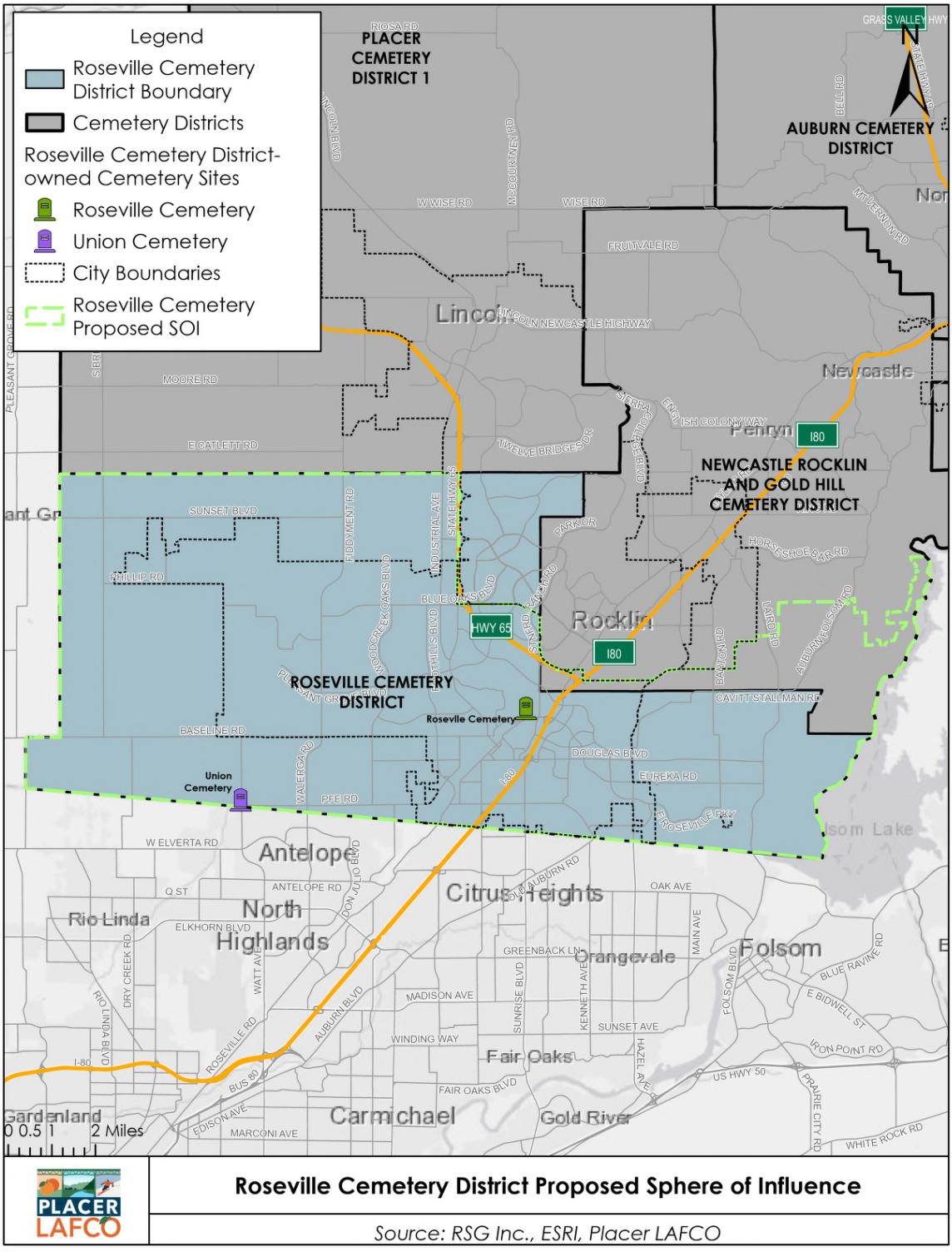
As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Roseville Cemetery District. Given the District does not currently have a designated SOI, RSG is proposing the Roseville's SOI be in alignment with its existing jurisdictional boundary, with the exception of its 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 93 below.[78] 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 2. 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 property tax revenue loss associated with the detachment of the TRAs located within the Rocklin city limits.

[78] 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 93: Roseville Cemetery District's Proposed SOI



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.[79] 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.[80] 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 94 summarizes Roseville's and the County's past, present, and future population growth.

Figure 94: 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

[79] Source: ESRI Business Analyst

[80] 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.[81] 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.[82] 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 95 includes additional details regarding the District's housing characteristics.

Figure 95: 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
% Change (2010-2024)	*31.0%*	*20.3%*
2029 Housing Units	88,733	193,757
% Change (2024-2029)	*6.7%*	*5.5%*
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

[81] RSG calculated this ratio by dividing the net increase in housing units between 2010 and 2024 by the net population increase over the same period.

[82] Percentages are based on ESRI Business Analyst estimates and may not total 100% due to independent rounding.

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.[83] Additional details regarding the District's age distribution and employment rates are provided in Figure 96.

Figure 96: 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.[84]

[83] 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.

[84] 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.

There is one Disadvantaged Unincorporated Community ("DUC") located in the Roseville Cemetery District. A DUC is defined as any unincorporated area wherein the median household income is less than $76,417.[85] Figure 97 provides an overview of income characteristics in the Roseville and County.

Figure 97: 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.

[85] 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 combined, 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 98 below provides an overview of each site.

Figure 98: 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 offers 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 24,450 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 99 below provides a summary of the burial plots and cremation niches available at each site.

Figure 99: 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 *100* provides an overview of casket burial demands from 2020 to 2024.

Figure 100: 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 101 provides an overview of cremation burial demands from 2020 to 2024.

Figure 101: 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 102 provides an overview of cremation niche demands from 2020 to 2024.

Figure 102: 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 103 below:

Figure 103: 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 104, 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 104: 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 105, 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 105: 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 106 below provides an overview of the District's land distribution by acreage.

Figure 106: Roseville Cemetery District's Land Distribution by Acreage

Site Name	Developed Acres	Undeveloped Acres
Roseville Cemetery	22.0	23.0
Union Cemetery	2.0	1.0
Total	**24.0**	**24.0**

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.[86] 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

[86] 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%.[87] 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.[88]

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

[87] Source: ESRI Business Analyst
[88] 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 $3.9 – or 82.3% - of all revenues for the District in FY 2024. 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 approximately $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%. According to the District, the lower revenues reflected in 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 107 below provides a detailed overview of the District revenues between FY 2020 and FY 2024.

Figure 107: 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 108 below provides a detailed overview of the District expenses between FY 2020 and FY 2024.

Figure 108: 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 Non 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	**$ 6.83**	**$ 6.68**	**$ 7.15**	**$ 7.66**	**$ 9.08**	**$ 7.48**	***33.0%***
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 109 below.

Figure 109: 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.[89] This equates to approximately 77.6% of the District's total revenue in FY 2023-24. Compared to the countywide average property tax increment factor of 0.14%, the District's property tax increment factor (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 $36.0 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 110 illustrates the District's total assets between FY 2020 and FY 2024.

[89] 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 110: 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 111 illustrates the District's total liabilities between FY 2020 and FY 2024.

Figure 111: 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 112 illustrates Roseville's Net Position between FY 2019-20 and FY 2023-24.

Figure 112: 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 Positon	**$ 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.[90]

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

[90] 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 116.

- 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 113: 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 Acturial 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 $78,400. 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 53.8% 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 114 below.

Figure 114: 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 Acturial Reports (FY 20 - 23) and Roseville's ACFRs (FY 20 - 23)

FUNDING STATUS

Roseville's total and composite unfunded liability as of FY 2023 equated to $730,500. 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 $513,300.

Please see Figure 115 below for additional details.

Figure 115: Roseville Cemetery District's Funded Status

	2020	2021	2022	2023	TREND
Category					
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 Acturial 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 93.

   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.[91] 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.

[91] 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 has identified one (1) Disadvantaged Unincorporated Community ("DUC") located entirely within the central portion of the District's jurisdictional boundary. The District is the primary service provider to the DUC located within its 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 – provide burial plots, while cremation niches are available only at the Roseville Cemetery, offering 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 24 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.

7. 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 has identified one (1) Disadvantaged Unincorporated Community ("DUC") located entirely within the central portion of the District's jurisdictional boundary. The District is the primary service provider to the DUC located within its 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.[92] Trail's End Cemetery was relocated to its current location in the late 1890s.[93] 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 providers 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.[94]

[92] North Tahoe and Martis Valley Municipal Service Review
[93] https://www.trpa.gov/wp-content/uploads/documents/archive/08-Cultural-Resources.pdf
[94] 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.

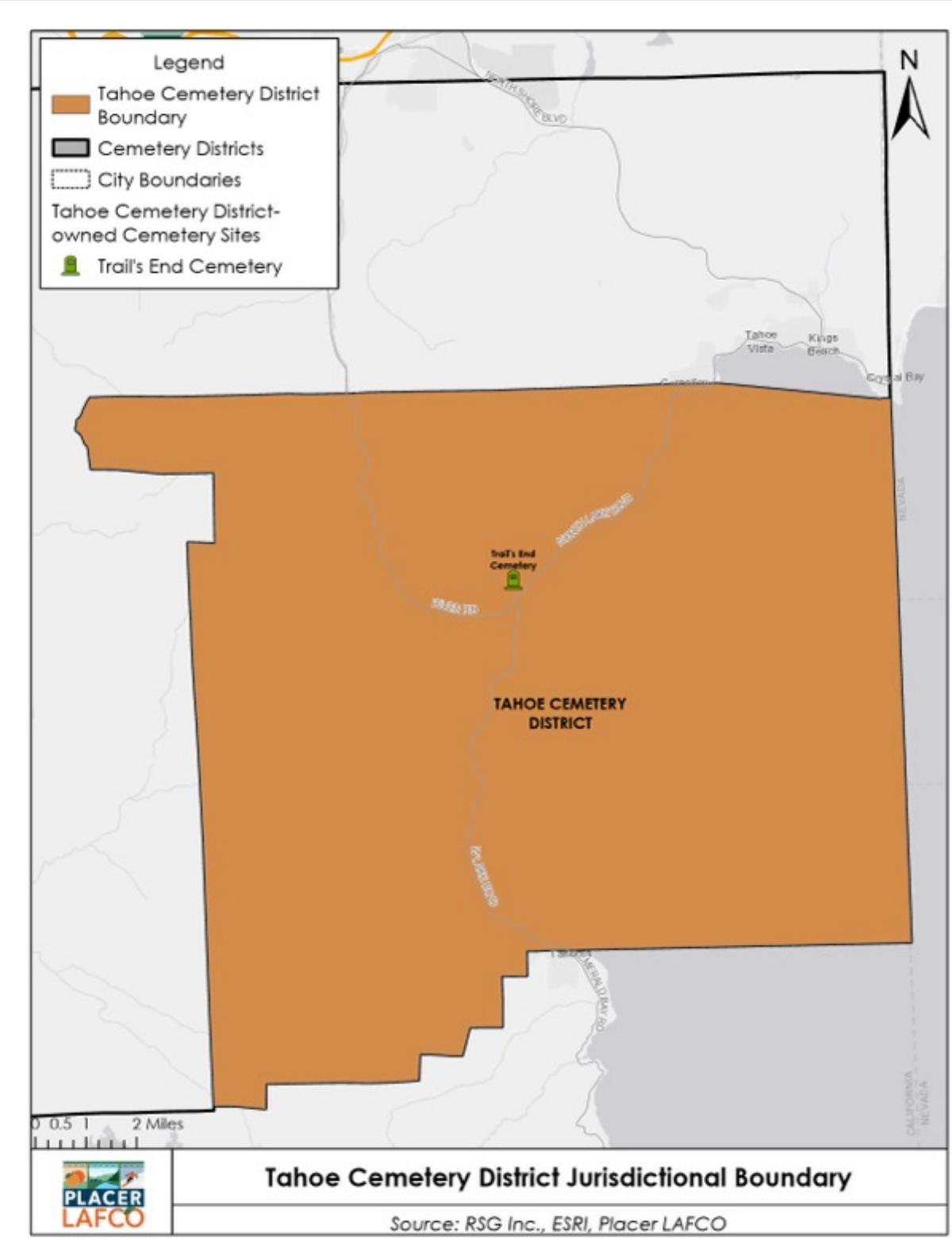
JURISDICTIONAL BOUNDARY & SPHERE OF INFLUENCE

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 116 presents Tahoe's jurisdictional boundary.

Figure 116: Tahoe City Cemetery District's Jurisdictional Boundary



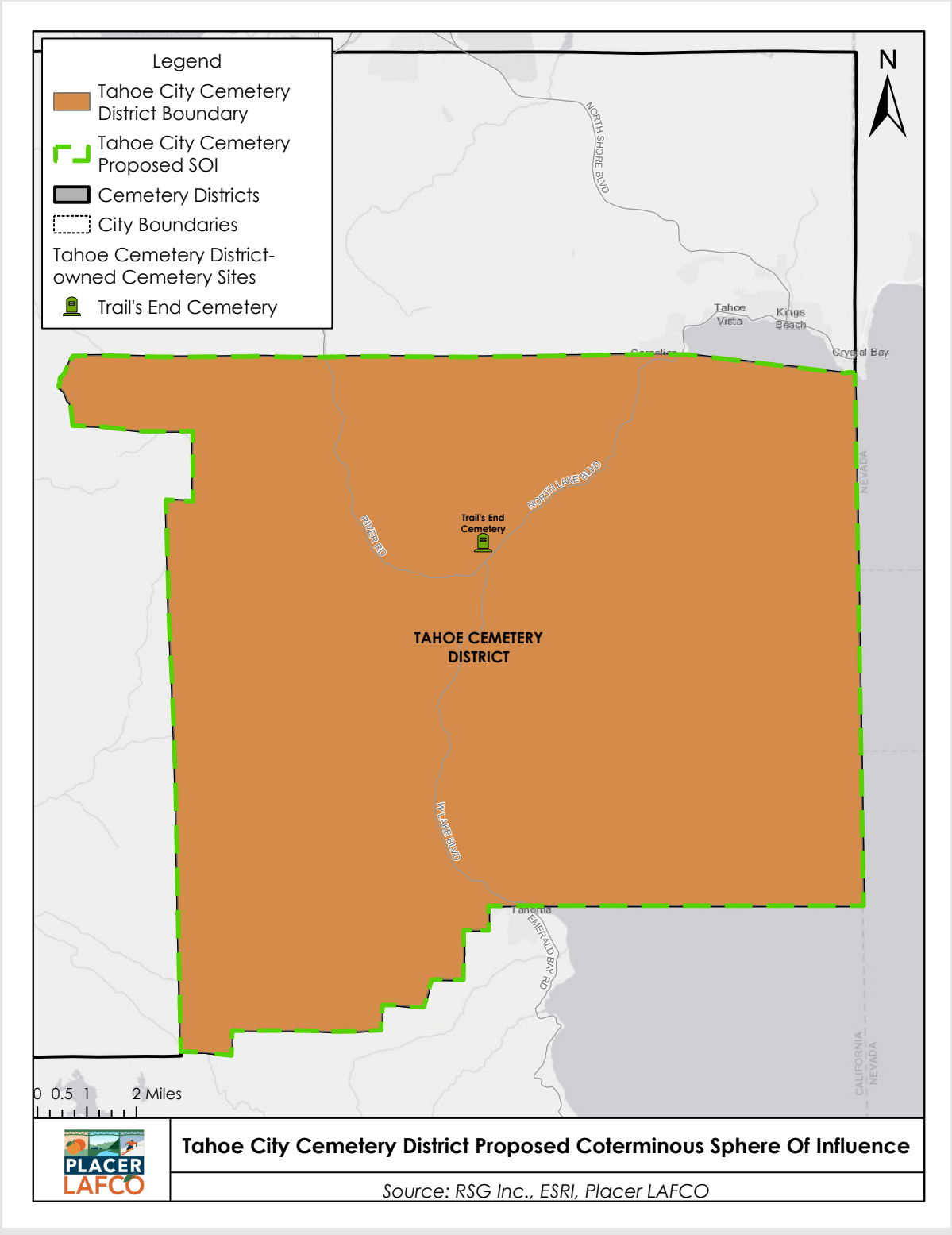
As part of this MSR, LAFCO is required to update the sphere of influence ("SOI") for the Tahoe City Cemetery District. Given RSG was unable to confirm that LAFCO has formally adopted a sphere of influence for the District, RSG is proposing Tahoe's SOI be coterminous with its jurisdictional boundary, as shown in Figure 117 below.[95]

District representatives 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.

[95] 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 117: Tahoe City Cemetery District's Proposed SOI



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.[96] More recently, Tahoe has increased 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.[97] 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 118 summarizes Tahoe's and the County's past, present, and future population growth.

Figure 118: 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

[96] Source: ESRI Business Analyst

[97] 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. [98]

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.[99] 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 119 includes additional details regarding the District's housing characteristics.

[98] RSG calculated this ratio by dividing the net increase in housing units between 2010 and 2024 by the net population increase over the same period.

[99] Percentages are based on ESRI Business Analyst estimates and may not total 100% due to independent rounding.

Figure 119: 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.[100] Additional details regarding the District's age distribution and employment rates are provided in Figure 120.

[100] 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 120: 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)	*9.6%*	*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.[101]

There are four Disadvantaged Unincorporated Communities ("DUCs") located in or contiguous to the Tahoe City Cemetery District. This includes two (2) DUCs located entirely within the central portion of the District's jurisdictional boundary and two (2) DUCs located adjacent to the District's jurisdictional boundary. A DUC is defined as any unincorporated area wherein the median household income is less than $76,417.[102]

Figure 121 provides an overview of income characteristics in the Tahoe City Cemetery District and County.

[101] 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.
[102] Source: Government Code Section 56033.5 and 56046, Water Code Section 79505.5(a), American Community Survey Census 2019-2023 data

Figure 121: 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

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 seats are filled with the current terms of the Board Members set to expire between December 31, 2027 and December 31, 2029.[103]

[103] Board Member details and term expiration dates were located on the Placer County website.

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.[104] During the time of this report, the Board did not meet during the months of November through April due to extreme weather. However, the District indicated that the District met in December 2025 to remain in compliance with the Cemetery District Principal Act and would ensure to meet quarterly going forward. 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.

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 did not meet the minimum number of meetings as required by its principal act during this report period. 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 continues conducting the minimum number of regular board meetings in accordance with its principal act.[105]

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 districts, they do not eliminate the need for dedicated administrative and operational oversight.

[104] The District ceases meetings during winter months due to weather conditions.

[105] As noted above, the Tahoe City Cemetery District confirmed they are now meeting at least four times each year to ensure compliance with statute.

As of June 2026, the Tahoe City Cemetery District formally appointed Judy Friedman as General Manager. The District's former General Manager, Janice Tippin, retired in the early 2000s, although the exact retirement date is unknown due to limited historical records. Prior to June 2026, the District operated under an informal agreement with The Paper Trail Secretarial & Business Solutions, through which Judy Friedman managed the District's day-to-day administrative and operational functions. Although Ms. Friedman effectively performed the responsibilities of a General Manager during this period, she was not formally appointed to that position until June 2026. Thus, this formalized an administrative structure that had already been functioning in practice. Regarding additional support staff, the District does not employ any staff directly, and a local landscaping contractor maintains the cemetery pathways.

During the 2020-2024 review period for this MSR, no formal written agreement governed the administrative and operational services provided through The Paper Trail Secretarial & Business Solutions. Instead, Ms. Friedman provides these services under an informal arrangement with the Board on an as-needed basis. The workload ranged from approximately one hour per week during the colder months (November–April) to five to ten hours per week during the remainder of the year (May–October). Given the critical role these services play in the District's operations, the draft report recommended executing a written agreement defining the scope of services, responsibilities, compensation, and performance expectations. Following release of the draft report, the Board formalized its administrative arrangement by appointing Ms. Friedman as General Manager in June 2026, representing a positive step toward strengthening organizational structure and administrative accountability. RSG nevertheless recommends documenting the terms of the District's relationship with The Paper Trail Secretarial & Business Solutions through a written agreement if one has not already been executed.

During the 2020-2024 report period for this MSR, the Tahoe City Cemetery District did not maintain a website. Government Code Section 53087.8 requires every independent special district to maintain a website, that includes, at a minimum, contact information, Board meeting agendas, financial transaction and compensation reports, and a catalog

of the District's enterprise systems. Beyond meeting statutory requirements, a website enhances transparency by providing residents with access to meeting information, District services, and other public disclosures.

During the preparation of this MSR, the District adopted a resolution declaring that a hardship exists at its June 2026 Board meeting, pursuant to Government Code Section 53087.8 (b), thereby exempting the District from the statutory website requirement.[106] While the District is no longer required to maintain a website under the hardship exemption, establishing an online presence if circumstances permit in the future would further improve public access to District information and promote transparency.

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 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 122 below provides an overview of the site.

[106] Government Code Section 53087.8(b) identifies that hardship can include but is not limited to inadequate access to broadband communications network facilities that enable high-speed internet access, significantly limited financial resources, or insufficient staff resources.

Figure 122: 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. According to District representatives, the site consists of approximately three acres and is well-maintained. The District's representatives also 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 representatives, 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 noted that the District

has many burial plots on-site, with many still available for future purchase.[107] The District indicated that its estimates are based on the original plot maps that were approved by the Tahoe Regional Planning 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 123 provides an overview of casket burial demands from 2020 to 2024.

Figure 123: 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 124 provides an overview of cremation burial demands from 2020 to 2024.

[107] Tahoe City Cemetery District was unable to provide records for the total burial plots and could not confirm these figures.

Figure 124: 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, once a section of approximately 4-6 plots is filled, they 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 125 below provides an overview of the District's land distribution by acreage.

Figure 125: 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 believes they have sufficient capacity to meet the community's needs now and for at least an additional 30 or so years.

Projected Demands

Placer County residents have a relatively high life expectancy, averaging approximately 81.8 years.[108] 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%.[109] 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. However, according to District representatives, Tahoe City serves a highly transient community, and many residents intend to be buried in their hometown or place of origin. As a result, future demand for cemetery services may not increase in direct proportion to the District's aging population.

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 to ensure sufficient capacity in the future by the time of the next MSR cycle. 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

[108] Source: Be Well Placer Community Dashboard, 2019-2021
[109] Source: ESRI Business Analyst

that the District has sufficient capacity to meet both existing and projected service demands in the near- and long-term future.

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 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 Board of Trustees to conduct financial audits on a five-year cycle. In January 2018, the Placer County Auditor-Controller approved the District's request to submit financial audits once every five years rather than annually.

The District experienced delays in completing its FY 2015–2020 audit because it had difficulty securing an auditor willing to perform the audit given the District's small size. As a result, the Placer County Auditor-Controller completed the FY 2015–2020 audit in fall of 2025, several years after the close of the audit period. District representatives indicated that the FY 2020–2025 audit is currently underway and is expected to restore the District to its approved five-year audit schedule upon completion.

Although the District has taken steps to address the audit backlog, it should continue working proactively to secure audit services in advance of future reporting cycles. The District may also wish to explore shared audit services with neighboring cemetery districts or other special districts to improve access to qualified auditors, enhance financial oversight, and potentially reduce audit costs.

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.[110] 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.[111] 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 approximately $75,000. At the end of FY 2023, Tahoe's total revenues amounted to $87,600 and reflect an overall increase of $17,400 – 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 $33,300. Tahoe's total expenditures at the end of FY 2023 totaled $27,100 and reflect an overall increase of $2,549 - or 10.4% since FY 2020. This translates to a per capita cost of $14.73 based on a resident service population of 5,934 as of 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.

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.

[110] The State Controller's Office has not published financial data for FY 2023-24 as of June 2025.
[111] Source: SCO Website

Additional details regarding Tahoe's total revenues and expenditures are provided Figure 126 below.

Figure 126: 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 increment factor of 0.14%, the District's property tax increment factor 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 approximately $555,700 This amount is 13.3% higher than the average year-end amount of $490,200 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 approximately $504,400 – 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 $96,200 – or 20.9% - over the last four years.

Tahoe's total liabilities at the end of FY 2023 totaled approximately $10,500. This amount is 92.6% higher than the average year-end amount of $5,500 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 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 127 illustrates the District's total assets and liabilities between FY 2020 and FY 2023.

Figure 127: 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 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 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 its governing board and the Placer County Auditor-Controller to submit financial audits on a five-year cycle rather than annually. The District's FY 2015–2020 audit was completed in fall 2025 following delays in securing an auditor for the District's five-year audit. District representatives indicated that the FY 2020–2025 audit is currently underway.

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 completed its FY 2020-25 audit as expected.

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.[112] 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 continues conducting the minimum number of regular board meetings in accordance with its principal act.

4. During the 2020–2024 report period, the Tahoe City Cemetery District did not have a formally appointed General Manager. Following the retirement of former General Manager Janice Tippin in the early 2000s, Judy Friedman managed the District's day-to-day administrative and operational functions through an informal arrangement with The Paper Trail Secretarial & Business Solutions, effectively serving in the capacity of General Manager. During preparation of this report (in June 2026), the Board formally appointed Ms. Friedman as General Manager, thereby formalizing the administrative structure that had been operating in practice.

   While the appointment strengthens organizational accountability and clarifies leadership responsibilities, RSG recommends the District also execute a written agreement with The Paper Trail Secretarial & Business Solutions (if one has not already been completed) that clearly defines the scope of services, compensation, responsibilities, and performance expectations. The District

[112] At the time of this report, District representatives confirmed the Board is meeting quarterly to ensure compliance with statute.

should also develop a succession plan to ensure continuity of operations in the event of future staffing or contractor transitions.

5. The District currently operates under an informal arrangement with The Paper Trail Secretarial & Business Solutions for the provision of day-to-day administrative and operational services. According to District representatives, no formal written agreement governs these services. RSG recommends that the District execute a written agreement that clearly defines the scope of services, responsibilities, compensation, performance expectations, and procedures for transition or termination. Formalizing this arrangement would strengthen administrative transparency, improve accountability, reduce operational risk, and support continuity of operations.

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 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 by the next MSR cycle. 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. During the 2020–2024 report period, the Tahoe City Cemetery District did not maintain an active website. Government Code Section 53087.8 requires independent special districts to maintain a website that includes, at a minimum, district contact information, meeting agendas, state-mandated financial transaction and compensation reports, and a catalog of the District's enterprise systems.

However, during preparation of this report, the District adopted a hardship resolution pursuant to Government Code Section 53087.8(b), exempting it from the statutory website requirement. Although the District is no longer required to maintain a website, RSG encourages the District to establish an online presence if circumstances permit in the future, as doing so would enhance transparency by providing residents with access to Board meeting information, District services, and other public disclosures.

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 ("DUCS") located within or contiguous to the SOI. However, for transparency purposes, RSG has identified two (2) DUCs located entirely within the central portion of the District's jurisdictional boundary and two (2) DUCs located adjacent to the District's jurisdictional boundary. The District is the primary service provider to the DUCs located within its 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 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.

- 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 noted that it 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

Based on the financial information available, the Tahoe City Cemetery District appears to have the financial ability to continue providing cemetery services to its existing residents. While the District has historically operated with modest operating surpluses, limited financial reserves and administrative capacity may constrain its ability to absorb unforeseen costs or address future organizational needs. The District also experienced delays in completing its required financial audits and currently relies on contracted administrative support rather than District employees. Additional details are provided below.

- Pursuant to Government Code Section 26909, the Tahoe City Cemetery District received approval from both its Board of Trustees and the County Auditor-

Controller to conduct financial audits on a five-year cycle. The District completed its FY 2015–2020 audit in fall 2025, several years after the close of the audit period, resulting in noncompliance with the approved five-year audit schedule. District representatives confirmed that the FY 2020–2025 audit is currently underway, which should return the District to compliance upon completion.

- 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 generated an operating surplus in each year of available financial data reviewed, those surpluses were modest and leave limited flexibility to absorb unanticipated costs. The District also relies on contracted administrative and operational support in lieu of a formally appointed General Manager, which helps keep operating expenses low. Given the limited financial information made available, a more comprehensive assessment of the District's financial capacity would require additional financial records.

- Compared to the countywide average property tax increment factor of 0.14%, the District's property tax increment factor 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. If service levels, responsibilities, or coordination become more complex in the future, the District may wish to evaluate whether a formal agreement would improve operational clarity.

- The District should continue evaluating its administrative service delivery model to ensure it remains cost-effective and sustainable. The Board should periodically assess whether the current arrangement with the General Manager via agreement with the Paper Trail Secretarial & Business Solutions continues to meet the District's operational needs or whether alternative shared management or contracted service models would provide additional efficiencies.

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.[113]

[113] At the time of this report, District representatives confirmed the Board is meeting quarterly to ensure compliance with statute.

- Pursuant to Government Code Section 53087.8, every independent special district is required to maintain a website. A district website promotes transparency by providing residents with access to Board meeting information, agendas, information on District services, and other required public disclosures, including annual compensation information and a catalog of enterprise systems. However, at its July 2026 Board meeting, the Tahoe City Cemetery District adopted a resolution declaring that a hardship exists pursuant to Government Code Section 5308.8(b), thereby exempting the District from the website requirement. Should the District's circumstances change in the future, RSG recommends the District establishing a website to enhance transparency and public access to District information.

- The District contracts with The Paper Trail Secretarial & Business Solutions for administrative support. Following her formal appointment as General Manager in June 2026, Judy Friedman continues to oversee the District's day-to-day administrative and operational functions through this arrangement.[114]

- 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.[115] This raises concerns regarding the District's financial transparency given the lack of recent independent financial oversight.

7. 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.

[114] During preparation of this report, the Board of Trustees formally appointed Judy Friedman as General Manager, formalizing the administrative arrangement that had existed through The Paper Trail Secretarial & Business Solutions.
[115] At the time of this report, District representatives confirmed the FY 2020 – 2025 audit is underway.

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 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 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 ("DUCs"). However, for transparency purposes, RSG has identified two (2) DUCs located entirely within the central portion of the District's jurisdictional boundary and two (2) DUCs located adjacent to the District's jurisdictional boundary. The District is the primary service provider to the DUCs located within its jurisdictional boundary.

APPENDIX 1 – 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 2 – GRANITE BAY COMMUNITY TAX RATE AREA PROPERTY TAX INCREMENT FACTORS

		Tax Rate Area							
Tax Code	Taxing Entity	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 Rate Area							
Tax Code	Taxing Entity	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 Rate Area							
Tax Code	Taxing Entity	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.

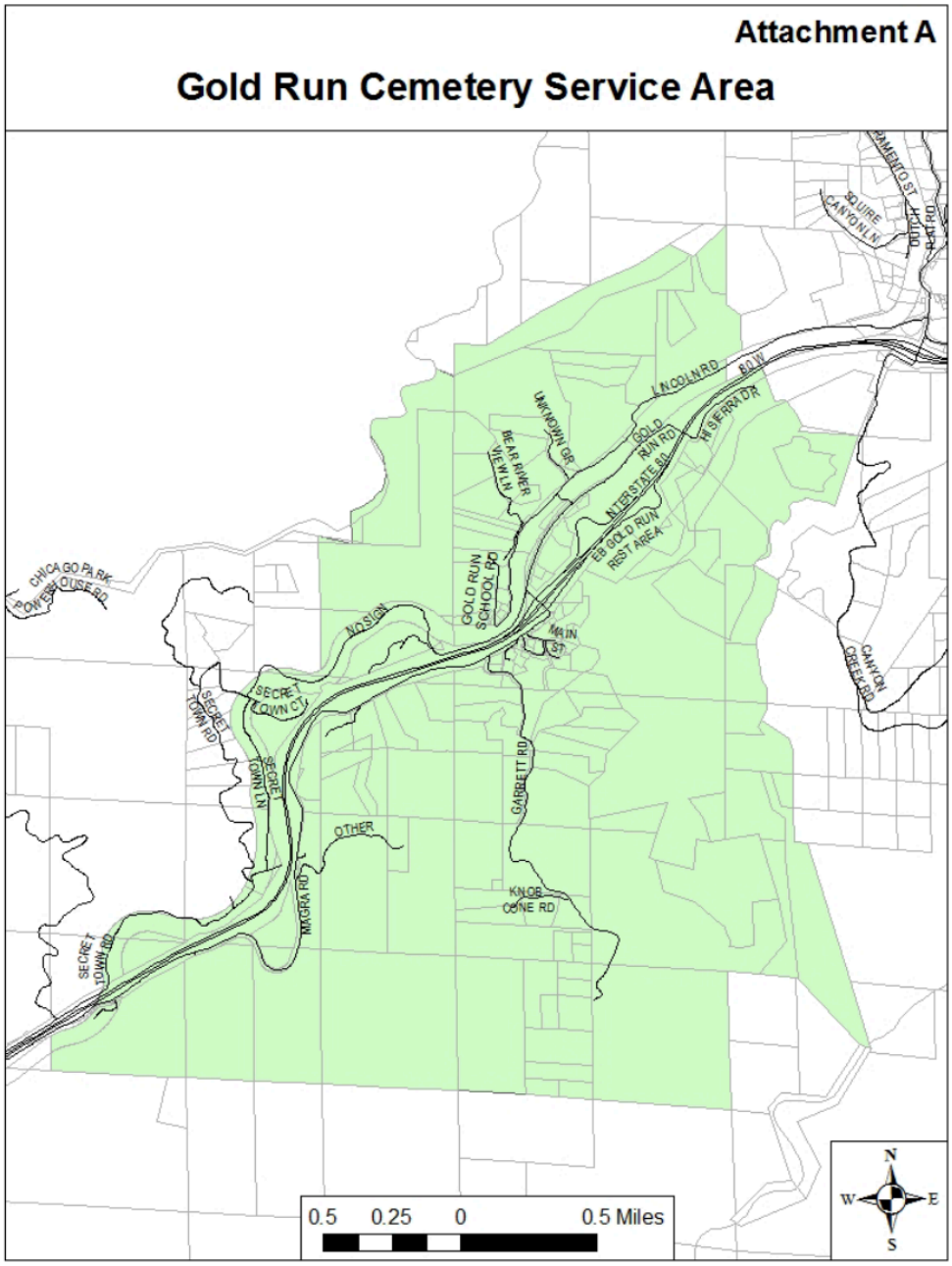


Image Source: Placer County

APPENDIX 4 - PUBLIC COMMENTS

See Next Page

COUNTY OF PLACER
BOARD of SUPERVISORS

BONNIE GORE
District 1

ANTHONY DEMATTEI
District 3

SHANTI LANDON
District 2

SUZANNE JONES
District 4

CINDY GUSTAFSON
District 5

OFFICE OF
COUNTY EXECUTIVE
Daniel Chatigny, County Executive Officer

175 FULWEILER AVENUE / AUBURN, CALIFORNIA 95603
TELEPHONE: 530/889-4030
FAX: 530/889-4023
www.placer.ca.gov

July 27, 2026

Via Email (colettes@planwestpartners.com) and First-Class Mail

Colette Santsche, Interim Executive Officer
Placer County Local Agency Formation Commission (LAFCo or Commission)
110 Maple Street
Auburn, CA 95603

Re: LAFCo Project No. 2024-04 Placer County Cemetery Districts Municipal Service Review (MSR or Study) and Sphere of Influence (SOI) Update | Placer County (County) Comments

Dear Ms. Santsche:

On behalf of the County, I am transmitting consolidated comments and feedback on the Placer County Cemetery Districts MSR - Administrative Draft, dated June 2026, and the related SOI Update that was heard by the Commission at its regular meeting on June 10, 2026 (Agenda Item 7.B.).

In addition to the detailed comments provided in the enclosed five-page summary, the County respectfully offers the following general observations for LAFCo's consideration:

- The Study contemplates and recommends several significant potential actions, including district dissolution, boundary realignment, SOI expansions, and governance restructuring. While these may be appropriate considerations, the Study provides limited analysis of the potential implementation impacts associated with these actions. The Commission may benefit from additional evaluation that outlines implementation scenarios and more fully considers the regional advantages, disadvantages, and potential consequences of each option.
    - The report has been revised to clarify that the MSR is not intended to evaluate the fiscal, operational, governance, or implementation impacts associated with potential boundary or governance changes. The report further clarifies that these impacts should be evaluated as part of any future change of organization application submitted to LAFCO. See revisions on pages 11 and 21.
- The Study states that Placer LAFCo has not established SOIs for 3 of the 6 cemetery districts, while later acknowledging that historical records indicate SOIs may exist but could not be verified. Since these statements reach slightly different conclusions, the Study will benefit from consistently distinguishing between a non-existent SOI vs. document verification challenges leading to an unverified SOI that needs to be reestablished.
    - The report has been revised to clarify that, for certain districts, historical records suggest an SOI may have previously been adopted; however, due to incomplete historical records and the inability to locate supporting documentation, RSG and LAFCO staff were unable to confirm those actions. See revisions on pages 9, 13, 15, 17, and 19.
- The Study concludes that all districts possess adequate long-term capacity, while simultaneously acknowledging that Tahoe City Cemetery District has an unknown total number of burial plots. There is also a recommendation that the Tahoe City Cemetery District conduct a formal inventory

to determine capacity. For Commission decision-making, and reader clarity, the Study may benefit from reframing any definitive conclusions regarding long-term capacity until the inventory is complete.

- The report has been revised to clarify that the districts generally appear to have sufficient capacity to provide cemetery services into the foreseeable future. The discussion now distinguishes between cemetery sites that have reached capacity and those with remaining capacity, and further clarifies that Tahoe City Cemetery District should complete a burial inventory to better evaluate its remaining capacity. See revisions on page 10 and 19.

- The Study contains numerous minor grammatical, formatting, and capitalization errors. The Study's readability would be enhanced by correcting the issues prior to finalization.
    - Please refer to matrix below for responses that address this comment.

Additionally, while the overall Study organization is a matter of stylistic/editorial preference, the County observed that several recommendations are repeated verbatim in the Executive Summary, district profiles, and boundary discussion sections. The Commission may want to consider a format with less repetition to improve readability, minimize redundancy, and reduce the potential for inconsistencies between sections.

Thank you for the opportunity to review and comment on the draft MSR. The County continues to be committed to partnership with LAFCo and regional agencies to engage in collaborative discussions and decision-making in support of effective and efficient municipal service delivery.

Sincerely,



Daniel Chatigny
County Executive Officer
Placer County

Enclosure(s):
1. Placer County Comments Summary | LAFCo 2024-04 Placer County Cemetery Districts MSR – Administrative Draft

Cc:
Anthony DeMattei, LAFCo Commissioner (Placer County Board of Supervisors – District 3)
Cindy Gustafson, LAFCo Commissioner (Placer County Board of Supervisors – District 5)
Clayton Cook, Placer County Counsel
Shawna Purvines, Placer County Executive Office
Genna Martin, Placer County Executive Office

Placer County Comment Summary

LAFCO 2024-04 Placer County Cemetery Districts Municipal Service Review (MSR or Study) - Administrative Draft

07/27/2026

Continued on next page

Report Section/District	Report Page	Comment	LAFCO Responses to Comments
Executive Summary	20	Report states Colfax and Tahoe are "currently without any staff." Later in the report, multiple times, contracted staff is mentioned. Recommend clarifying.	Comments received, report revised as merited. See changes made to pages 6, 59, 90,
Executive Summary	30	Comment was made at LAFCO Meeting 6/10/26 to include consideration of potential future Town of North Tahoe incorporation.	Comment received, report revised as merited. See changes made to pg 28.
Countywide	41	When comparing operating revenues, two different Fiscal Years (FY) are used. Recommend using the same FY data considering Roseville's operating expenditures for FY 2024 is in draft.	Comment received, report reflects study period between 2020 and 2024. The analysis reflects this time period. Where data is unavailable or limited, report confirms this to be the case.
Countywide	43	The word "teams" should be corrected to "terms."	Comment received and report revised. See changes pg 32
Auburn	45	In Figure 5, "Placer County Managed Cemeteries," please remove Old Dutch Flat Cemetery as this cemetery is not accepting interment requests. Please update title of Figure 5 to read "Placer County Cemeteries Accepting Interment Requests."	Comment received and report revised as merited. See changes to pages 32, and 34
Auburn	47	The word "Colfax" should be corrected to "Auburn."	Comment received and report was previously revised prior to receipt of this comment.
Auburn	49	The word "Sutter County" should be corrected to "Placer County."	Comment received and report was revised prior to receipt of this comment.
Auburn	64	As mentioned at the 6/10/26 LAFCO Meeting, supporting calculation on the "ratio of 1.41 housing units" would be beneficial.	Comment received and report was revised as merited. See change made to pages 53,88, 130, 163, 197, and 230.
Auburn	65	Please check calculation. When calculating average, based on information provided, average is 21.6% as opposed to 27.6%.	Comment received however, RSG could not locate the cited average discrepancy.
Auburn	76	Please check calculation. It appears the average is calculated incorrectly. If using data available in Figure 22, this should be roughly 464,000.	Comment received and report revised where merited. See change made to pg 66.
Auburn	76	Please check calculation. It appears the average is calculated incorrectly. If using data available in Figure 22, this should be roughly 733,000.	Comment received and report revised where merited. See change made to pg 66.

Report Section/District	Report Page	Comment	LAFCO Responses to Comments
Auburn	76	In Figure 22, all blanks are filled with a dash or N/A, however under "2023 Endowment Care" it appears blank.	Comment received and report revised where merited. See change made to pg 66.
Auburn	76	Please reconcile data. Per capita cost is 21.08, however on page 77, Figure 23, per capita cost is listed as 107.06.	Comment received and report revised where merited. See change made to pg 66. Refer to response on last page for changes made to all per capita cost throughout report.
Auburn	77	It is noted there is a new pavilion at the "Auburn Cemetery District" however doesn't mention the specific site location.	Comment received and report revised where merited. See change made to pg 58, 66, 77.
Auburn	77	The word "internment" should be corrected to "interment."	Comment received and report revised where merited. See change made to pg 60.
Auburn	78	Please check calculation. Under "Assets, Liabilities, & Net Position," it states the amount is "7.6% higher," but when calculated using amounts provided, it is 8.2%.	Comment received and report revised where merited. See change made to pg 70.
Auburn	78	Please check data. 18.8% is noted as the increase in total assets, but on page 79, Figure 25, 18.7% is noted.	Comment received and report revised where merited. See change made to pg 70
Auburn	80	In Figure 27, some words are cut off in the "Net Position" column.	Comment received and report revised where merited. Please changes made to pg 72
Colfax	82	As mentioned at the 6/10/26 LAFCO Meeting, some numbers are rounded and others are not. Auburn's unfunded liability is listed as $469,200 in the first sentence, but in Figure 30 it's $469,182.	Comments received and report revised throughout.
Colfax	98	Please check data. Under "Population & Housing" section, it states "17 residents each year over the last four years"; however, it appears that this should state Colfax's number of residents "decreased by approximately 14 residents each year over the last five years" (2020, 2021, 2022, 2023, 2024).	Comments received and report revised as merited. See changes made on pg 88
Colfax	101	"Figure 35" should be corrected to "Figure 36" and link updated.	Comment received and report revised as merited. See changes to pg 95
Colfax	101	Under "Governance and Staffing," when mentioning Colfax's cemetery sites, only two sites are listed. Please add information as to why Weimar is not included.	Comments received and report revised as merited. See changes made on pages 90 and 95
Colfax	108	It appears "Public Cemetery Association of California," should be "California Association of Public Cemeteries."	Comments received and report revised throughout where referenced (for example on pg 97).

Report Section/District	Report Page	Comment	LAFCO Responses to Comments
Colfax	110	Please check Figure 39 and Figure 40. In the first sentence, under Figure 39, it states, "Figure 39 below," referring to cremation burials. This should read "Figure 40" and link updated.	Comments received and report revised as merited. See changes made on pages 98 and 99
Colfax	111	In Figure 41, Colfax Cemetery's "Trend" incorrectly reads as 0%.	Comment received. The trend reflects the change between 2020 and 2024. Because the District reported 7 pre-sold burial plots in both 2020 and 2024, the calculated trend is correctly shown as 0%.
Newcastle/Rocklin/Gold Hill	136	"Figure 53" in narrative should be corrected to "Figure 49" and link updated.	All figure reference have been updated in report as needed.
Newcastle/Rocklin/Gold Hill	140	"Figure 51" in narrative should be corrected to "Figure 53" and link updated.	All figure reference have been updated in report as needed.
Newcastle/Rocklin/Gold Hill	151	Property Tax information may need clarity. The percentages used indicate the Adjusted Gross Levy, yet there are also instances of Increment Factors used throughout this report. For example the title of Appendix 3 more accurately represents "Increment Factors" versus allocations.	Comment Received. The term property tax "allocations" has been updated to "increment factors" for clarity throughout the report.
Newcastle/Rocklin/Gold Hill	152	Please check calculations. Under "Assets, Liabilities, & Net Position" the first two sentences do not match items in Figure 63.	Comment received however figures referenced align with data in table.
Newcastle/Rocklin/Gold Hill	153	Please check calculations. The first sentence on this page states the District's total liabilities are $987,300, which is 20.1% higher than the $822,200 reported in the second sentence.	Comment received and report revised as merited. See changes to page 148.
Placer Cemetery District	157	"Figure 53" in narrative should be corrected to "Figure 49" and link updated.	All figure reference have been updated in report as needed.
Placer Cemetery District	173	"Figure 72" in narrative should be corrected to "Figure 74" and link updated.	All figure reference have been updated in report as needed.
Placer Cemetery District	175, 176	"Santa Memorial Park" should be corrected to "Santa Clara Memorial Park."	Comment received and report revised where merited. See changes made to page 170, and 172
Placer Cemetery District	176	Please check data. "11,263 burial plots" is listed in narrative; however, in Figure 76, "Total Burial Plots" is listed as 10,110.	Comment received and report revised as merited. See change to page 172
Placer Cemetery District	177	Please check numbers data. "2797 cremation niches" is listed in narrative, but in Figure 76 "number of Cremation Niches" is listed as 516.	Comment received and report revised as merited. See change to page 172.
Placer Cemetery District	178	After Figure 78, the first sentence states, "an average of 15 cremation niches…for all of its cemetery sites," yet there are only 2 of 4 cemetery sites that offer cremation niches.	Comment received and report revised as merited. See change to page 174.

Report Section/District	Report Page	Comment	LAFCO Responses to Comments
Placer Cemetery District	178	Please check data. Last sentence states "highest volume of cremation niches in 2020…18" were filled. However, in Figure 79, it appears that in 2024 there were 21 cremation niches filled.	Comment received and report revised as merited. See change to page 174.
Placer Cemetery District	179	Please correct "casket burial" in last sentence of narrative to state "cremation niche," which is referenced in Figure 79 title.	Comment received and report revised as merited. See change to page 174.
Placer Cemetery District	181	After Figure 83, the narrative notes that "all of the District's cemetery sites have additional land available for future site expansion," but in Figure 83 it reports Lincoln Cemetery has 0.0 Undeveloped Acres.	Comment received and report revised as merited. See change to page 176.
Placer Cemetery District	183	Please check calculations, under "Revenues" an "overall increase of $409,000" is noted, but the calculation demonstrates a number closer to $1,000,000.	Comment received and report revised as merited. See change to page 178.
Roseville	189	Please check year range. In the footnote for Figure 91, the Fiscal Years (FY) appear incorrect. FY should read 2020-2023.	Comment received and report revised as merited. See change to page 183-185.
Roseville	198	Under "Service Review - Roseville Cemetery District" please correct "Folson" to "Folsom."	Comment received, report previously revised prior to comments.
Roseville	206	"Figure 122" in narrative should be corrected to "Figure 97" and update link.	All figure reference have been updated in report as needed.
Roseville	207	"Figure 96" in narrative should be corrected to "Figure 98" and update link.	All figure reference have been updated in report as needed.
Roseville	209	Under "Existing Cemetery Demands and Capacity," please check number of burial plots. In the narrative it mentions "23,000," but in Figure 100 it notes the total as 24,450.	Comment received and report revised as merited. See change to page 206.
Roseville	213	Please check Figure 107. The total acreage for Roseville Cemetery does not match the previous mention of 45 acres from the narrative, on page 209, or 48 acres, on page 208.	Comment received and report revised as merited. See changes to page 204, 209 and 225.
Tahoe City	220	"Figure 117" in narrative should be corrected to "Figure 114" and link updated.	All figure reference have been updated in report as needed.
Tahoe City	226, 227	Under "3. Present and Planned Capacity of Public Facilities" it states both cemetery sites offer cremation niches; however, information in narrative above states the Union Site does not offer cremation niches. This appears on page 226 and page 227. Please clarify.	Comment received and report revised as merited. See change to page 223.
Tahoe City	233	"Figure 53" in narrative should be corrected to "Figure 118" and link updated.	All figure reference have been updated in report as needed.
Tahoe City	235	Please check population numbers under "Population & Housing." In the first paragraph it states "Tahoe has decreased by…" and then states a contradictory increase "from 5,934 in 2020 to 5,948 in 2024."	Comment received and report revised as merited. See change to page 233.
Tahoe City	239	Please correct "sits" to "seats" in second paragraph.	Comment received and report revised as merited. See change to page 237.
Tahoe City	248	Please check amounts listed under "Revenues & Expenditures." These items do not match items in Figure 127.	Comment received and report revised as merited. See changes to page 246

Report Section/District	Report Page	Comment	LAFCO Responses to Comments
Tahoe City	250	As mentioned at 6/10/26 LAFCO Meeting, Tahoe's total assets reported in second paragraph seem inflated and do not match Figure 128 (i.e. thousands versus millions).	Comment received and report was revised prior to receipt of comments.
Tahoe City	250	In the last sentence of the second paragraph, "FY 2019" should be replaced with "FY 2020."	Comment received and report revised as merited. See change to page 248.
Appendices/Colfax	265	Appendix 1, "deed" is missing section content.	Comment received and report revised to remove reference to this appendix
Colfax	106, 112	Please check total acreage. Figure 37 and the narrative above note approximately 18 acres; however, on page 112, Figure 42 has 21.9 acres.	Comment received and report revised as merited. See changes made to page 95
Newcastle/Rocklin/Gold Hill	144, 145, 146	Please update for clarity. Under "Existing Demands," it is noted there was an increase in demand for cemetery services and a decrease demand for services. There is also discussion related to "total sites" when certain services are only available at 2 of the 4 sites.	Comment received and report revised as merited. See changes to page 139, and 140
Newcastle/Rocklin/Gold Hill, Placer	150, 151, 183, 184	Throughout the document under "Non Operating" Expenses, the subtotal should be corrected to also note "Non Operating" (e.g. Figure 60).	Comment received and report revised throughout as merited. See changes to page 69, 146, 179, and 213
Executive Summary, Auburn, Tahoe City	22, 50, 238, 258, 264	Please clarify DUCs in Tahoe, as mentioned at the 6/10/26 LAFCO meeting, and in alignment with LAFCO Policy 1.17. This item is mentioned throughout the report.	Comment received. DUCs information through report has been updated. Please see changes made to pages 3,11,79,84, 120,127, 156, 159,160, 189,193, 223, 227, 255 , 256, 262
Executive Summary, Colfax	24, 105, 123, 130	Please clarify the year. It's unclear if the Colfax Executive Secretary is retiring in 2025 or 2026. Elsewhere in report the information is presented in both past tense and future tense.	Comments received and report was revised prior to receipt of these comments.
Tahoe City	248, 253	Please update for consistency. Information about audit is both in future and past tense.	Comments received, report revised prior to receipt of comments.
Executive Summary, NRG, Placer	25, 27, 28, 36, 136, 157, 158	Throughout the report, TRA 004-091 is repeated and it appears this should be TRA 004-092. In other instances throughout the report, TRA 004-092 is missing completely.	Comment received and report revised where merited. See changes made to pages 14,16,131, 152, and 153
Auburn, NRG, Placer	64, 139, 172	In Figure 10, under Placer County, "percentage of owner occupied," "percentage of renter occupied," and "vacancy rate," do not total 100%. Please check data and explain the variance/excluded percentage, if applicable.	Comment received and report revised where merited. See change made to pages 56,91, 134, 167,201 and 234.
Auburn	67, 68	There is mention of "five unionized maintenance positions," however on the next page it only mentions four "maintenance staff."	Comments received and report revised where merited. See changes made to page 59

Report Section/District	Report Page	Comment	LAFCO Responses to Comments
Auburn, Colfax	67, 90	The acronym for "California Association of Public Cemeteries" appears to be incorrectly reflected throughout the report. This should be "CAPC" not "CPAC."	Comments received and report revised throughout where referenced (for example on pg 97).
Auburn	68, 73	Please review total acreage. Two different notations are listed: 49, on page 68, and 51, on page 73/Figure 21.	Comments received and report revised where merited. See changes to pages 58, 59, 63
Auburn, Colfax, NRG, Placer, Roseville, Tahoe	77, 114, 115, 150, 151, 183, 184, 215, 216, 249	Please check calculation on Net Operating Fund Spending figures for average on "Per Capita" line. It appears total average was divided by a different district's population. This appears multiple times on report.	Comments received and report as merited. See pages 65, 66, 141, 142, 208, and 209
Colfax, NRG, Placer, Roseville, Tahoe	91, 129, 131, 163, 196, 228, 262	Please check numeration structure. Under "Service Provision Determinations," the number 6 is listed twice.	Comments received and report revised as merited. See pages 80, 121, 154, 188, and 253
Colfax	94, 106	As mentioned at the 6/10/26 LAFCO Meeting, some numbers are rounded and others are not: 39.5 miles, on page 106, and 40 square miles are both listed for Colfax.	Comments received and revisions were previously made.
Colfax and Tahoe	25, 31, 103, 104, 124, 131, 241, 242, 255,	The report appropriately references the statute related to a website hardship. It may also be helpful to specify the hardship requirements outlined in the law.	Comment received and report revised as merited. See pages 13, 19, 93 and 235.