

## **FINAL AGENDA**

OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES OF  
THE NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT  
JUNE 17, 2026, at 8:00 a.m.

**\*\*FOR ACCESS TO THE MEETING VIA TELECONFERENCE, PLEASE CALL 1-712-832-8330 AND  
USE THE ACCESS CODE 8092062#.**

This agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Trustees in accordance with the Ralph M. Brown Act. All public comments must be made during the public comment section unless the comment is regarding a specific agenda item at which time they can speak when the agenda item is reached. Public comments will be limited to three minutes for each speaker unless time is adjusted by the Chairman. Members of the public may address any matter under the jurisdiction of the Board of Trustees; however, the Board is prohibited from discussing or taking any action on any item not appearing on the agenda. Any person may obtain copies of materials pertaining to an agenda item by making a request to the District's office located at 850 Taylor Road, Newcastle, CA 9568 between 8:00 am and 3:45 pm. Anyone requiring a disability-related modification or accommodation to participate in the meeting should contact the District's Office at (916) 663-4660 as soon as possible, and at least 72 hours prior to the meeting date.

A. **CALL TO ORDER** -

B. **ROLL CALL** -

C. **PUBLIC COMMENTS** -

D. **AGENDA REVIEW** -

E. **GUEST SPEAKER** -

F. **CONSENT AGENDA**

1. Discussion and Approval of the Minutes for the Workshop Meeting on May 13, 2026.
2. Discussion and Approval of Minutes for the Regular Meeting on May 20, 2026.
3. Approval and Payment of May 2026 Bills, Review of List of Checks Prepared by Office Manager.
4. Approval of Transfer of May 2026 Income to County.

**G. PROJECT(S) UPDATE**

2025-2026 Projects

1. Rocklin Cemetery Paving Projects
2. Newcastle Conditional Use Permit for Undeveloped 20 Acres

**H. MANAGER'S REPORT**

1. LAFCO SOI Recommendation

**I. BOARD DISCUSSION & POSSIBLE ACTION ITEMS**

1. New Clear Channel Lease Agreement
2. Calpers Request to Amend Pension Contract to include PEPRA Provisions
3. Fiscal Year 2026-2027 Budget Recommendation
4. Fiscal Year 2026-2027 5 Year Plan
5. 2027 Wage Scales for Administration and Maintenance
6. District Manager Compensation
7. John Deere Gator and Tamper Equipment Disposal
8. Placer County Auditor-Controller's Office MOU

**J. REVIEW OF CORRESPONDENCE TO THE DISTRICT**

**K. TRUSTEE QUESTIONS & COMMENTS**

**L. ADJOURNMENT**

This agenda was posted on the 12<sup>th</sup> day of May 2026

Posted by: Laurie McAfee, Office Manager

Approved by: Jeff Forrey District Manager

**NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT**  
**District Office, 850 Taylor Road, Newcastle, CA 95658**  
**Minutes for the Workshop Meeting held May 13, 2026**  
The agenda was posted on Friday, May 8, 2026

**A. CALL TO ORDER**

The Meeting was called to order by Chairman of the Board Member, Mark Riemer at 8:00am.

**B. ROLL CALL**

Trustees Present – Mark Riemer, Grant Kageta, Roy Hebard, and Gordon Takemoto

Staff Present – Jeff Forrey, Laurie McAfee and Melissa Shenko

Teleconference – None

Absent – Jenny Knisley

Guest(s) – None

Public – None

**C. PUBLIC COMMENT – None**

Jenny Knisley arrived at 8:03am

**D. PRELIMINARY REVIEW OF AGENDA ITEMS FOR THE MEETING TO BE HELD**

May 20, 2026 – No further action(s) taken.

**E. ADJOURNMENT – Roy made a motion to adjourn the meeting. Gordon seconded. All in favor, motion carried. The meeting adjourned at 9:38am.**

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Mark Riemer, Chairman

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Laurie McAfee, Office Manager

**NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY**  
**District Office, 850 Taylor Road, Newcastle, CA 95658**  
**Minutes for the Regular Meeting held May 20, 2026**  
The agenda was posted on Friday, May 15, 2026

**A. CALL TO ORDER**

Chairman Mark Riemer called the meeting to order at 8:01am.

**B. ROLL CALL**

Trustees Present – Mark Riemer, Gordon Takemoto, Grant Kageta, Jennifer Knisley and Roy Hebard  
Staff Present - Jeff Forrey and Laurie McAfee  
Teleconference – None  
Absent – None  
Guest(s) – James None  
Public – None

**C. PUBLIC COMMENT – None**

**D. AGENDA REVIEW – No changes**

**E. GUEST SPEAKER – None**

**F. CONSENT AGENDA**

1. Approval of the Minutes for the Workshop Meeting on April 8, 2026.
2. Approval of Minutes for the Regular Meeting on April 15, 2026.
3. Approval of payment of the April 2026 Bills in the amount of \$19,030.40.
4. Approval of transfer of April 2026 income to Placer County in the amount of \$43617.78.

A motion was made by Roy to approve all items on the Consent Agenda. Jenny seconded.  
All in favor, motion carried.

May 20, 2026

**G. PROJECT UPDATE –**

2025-2026 Projects

1. Rocklin Cemetery Paving Project – As per the Boards request at the May workshop meeting, Jeff had the engineer change the plans to installing 3” thick asphalt by 3” thick base in the older sections of the cemetery where there is less traffic and as was previously done throughout the cemetery. Jeff also confirmed that the 3” thick asphalt and 6” thick road base for the main roads would be sufficient and we will forgo the Geotech’s recommendation of installing 12” rip and compaction. The engineer will make the changes and is looking to advertise the project on May 28<sup>th</sup>, hold a bid walkthrough on June 11<sup>th</sup> and request a bid due date of June 18<sup>th</sup>.
2. Newcastle Cemetery Conditional Use Permit for undeveloped 20 acres – Jenny spoke to the Board of Supervisors, Anthony DeMtei, regarding the permitting requirements. He is willing to meet with us to discuss it further. We will get back to him with some dates and times to meet.
3. Newcastle Parking Lot Expansion – Jimmy has relocated the vehicle storage building next to the existing bathrooms per the Boards request. This adjustment will allow for a total of 23 additional parking spaces. Jimmy will be submitting his proposal for engineering services on this project to the Board in the June regular business meeting.

**H. MANAGERS REPORT -**

1. Memorial Day Event – Staff is working on getting the parks ready for the Memorial Day events Taking place on May 25<sup>th</sup>. The Memorial Service program will start at 11am at both the Newcastle and Rocklin Cemeteries.
2. Budget Committee – Mark, Grant, Jeff, Laurie and Jaymee will form the committee. A date and time will be determined after the meeting.
3. Rocklin Pavilion “Open House” – Will hold the open house on October 14, 2026, from 9am to 11am.
4. Rocklin Cemetery Incident – The fence repair has been completed. There is a slight difference in color between the new fence panels and the old. We do have an inquiry into our insurance company on having the fence repainted to match. The two rose trees that were damaged still need to be replaced.

5. LAFCO SOI Review – Jeff spoke to Amanda Ross, Assistant Executive Director at LAFCO, following he workshop meeting on May 13<sup>th</sup> to get clarification on the verbiage on page 146, paragraph two, in which it mentions a future consolidation for both NRG and Roseville Cemetery Districts. She said that it was added in case NRG and Roseville Cemetery District cannot come to an agreement in the future on the TRA’s that are in Rocklin but part of Roseville’s District and in Granite Bay but part of NRG’s District. She assured him that it is only a consideration and not a recommendation. To remove that language, both NRG and Roseville District will need to write a letter requesting the removal. Per conversation with the District Manager at Roseville, they plan to submit a letter requesting its removal. The Board directed staff to also submit a letter requesting the removal of the “consolidation” language as well.

**I. BOARD DISCUSSION & POSSIBLE ACTION ITEMS**

1. New Clear Channel Lease Agreement – Our current agreement is set to expire in October of this year. They have sent over options for a new agreement of ten, fifteen or twenty years. The Board has requested that Office Manager reach out to clear channel to inquire on what, if any, opt out options there are. No further action.
2. CalPERS Request to Amend Pension Contract to include PEPRA Provisions – The Board has requested that the letter request be forwarded to our attorney for his review. No further action taken.

**J. REVIEW OF CORRESPONDENCE TO THE DISTRICT –**

1. LAFCO Project No. 2025-02: Draft Disadvantaged Unincorporated Communities (DUC) mapping – Per Amanda Ross with LAFCO, she explained that the DUC designation is primarily for water, sewer and electric companies. They want the utility companies to work with disadvantaged unincorporated communities to assist families with reduced rates. No impact on the cemetery districts.
2. Placer LAFCO Special District Election Results – Following the conclusion of the selection process on May 4, 2026, Judy Friedman received the most votes and has been re-elected to the regular Special District seat.
3. Email from Placer County regarding our Wells Fargo Account – Mark Riemer will be attending an appointment at Wells Fargo in Loomis to have the EIN on file changed from Placer County’s EIN to NRG Cemetery District’s per the request of Placer County.

**K. TRUSTEE QUESTIONS & COMMENTS – None**

- L. ADJOURNMENT** - Roy made a motion to adjourn the meeting. Gordon seconded. All in favor, motion carried. Meeting adjourned at 8:34am.

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Mark Riemer, Chairman

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Laurie McAfee, Office Manager

Newcastle, Rocklin, Gold Hill Cemetery District

Expenses by Vendor Detail

Final May 2026 - Checks 19684-19717

	Date	Num	Memo	Amount
Amazon	05/01/2026	Debit	Napa Gold Oil Filters for Rocklin	40.71
	05/01/2026	Debit	Mower Blades for Rocklin	46.06
	05/07/2026	Debit	100 Blue Grave marking flags	13.23
	05/12/2026	Debit	Replacement filters for shop cooler and Rocklin Cemetery	154.98
	05/20/2026	Debit	Fire Extinguisher and eye wash station inspection tags	43.52
AT&T (Uverse)	05/13/2026	19684	Internet	96.30
	05/20/2026	19704	Internet	106.29
AT&T Mobility	05/13/2026	19685	Wireless phones	233.86
Bart Industries	05/07/2026	Debit	Replacement battery for Rocklin Pro Gator	242.46
	05/13/2026	19686	Fuses for sprayer, van air freshener, gloves, oil, filters	234.49
Baxter Canyon Water Co.	05/20/2026	19705	Water	52.50
Buckmaster Office Solutions	05/20/2026	19700	Toner delivery fee	20.00
CA Department of Tax and Fee Admin.	05/20/2026	19706	Sales Tax	595.00
Costco	05/14/2026	Debit	Toilet Paper, water, gatorade, chips, hot dogs and buns	112.28
Finley Pest Control	05/13/2026	19687	Pest Control	95.00
Future Ford, Inc.	05/13/2026	19688	Service on Ford Trucks	771.07
Gold Mountain California News Media, Inc.	05/26/2026	Debit	Bidding notice for Rocklin paving project	143.94
Gordon Takemoto	05/20/2026	19707	Board Meetings	300.00
Grant Kageta	05/20/2026	19708	Board Meetings	300.00
Green Acres Nursery & Supply	05/01/2026	Debit	Hand held fertilizer preader for Rocklin Cemetery	24.97
	05/06/2026	Debit	6 Rose Trees for Rocklin (along section H) and rose tree ties	590.42
	05/07/2026	Debit	4 Rose Trees & 6 rolls sod for Rocklin section H	441.88
	05/18/2026	Debit	5 Rose Trees for front enterance of Rocklin	479.94
	05/21/2026	Debit	3 rose trees and 2 rolls of sod for Rocklin	309.42
Heritage Landscape Supply	05/13/2026	19689	Irrigation Supplies	560.78
	05/20/2026	19709	Irrigation Supplies	51.38
	05/29/2026	19717	Irrigation Supplies	257.51
Jeff Forrey	05/13/2026	19690	Fuel Reimbursement	226.93
Jennifer Knisley	05/20/2026	19710	Board Meetings	300.00
Jones Mayer	05/29/2026	19714	Legal fees	49.00
Mark A Riemer	05/20/2026	19711	Board Meetings	300.00
Merry Maids	05/20/2026	19701	Newcastle Janitorial Service	150.00
	05/29/2026	19715	Newcastle Janitorial Service	150.00
Nextiva	05/29/2026	19716	VOIP Phone System	282.44
Office Depot	05/15/2026	Debit	Sharpies, dry erase set, dry erase markers, pens, highlighters and hole punch	60.44
P. G. & E.	05/13/2026	19691		95.22
Pathian Administrators	05/20/2026	19702	Vision Insurance	192.86
PCWA	05/13/2026	19692		88.04
Recology Auburn Placer	05/13/2026	19693		421.85
Rocklin Donuts & Cinnamon	05/13/2026	Debit	Board Meetings	22.70
	05/20/2026	Debit	Memorial Day Flag Placement	183.54
	05/26/2026	Debit	Memorial Day Flag removal	64.85
Roy Hebard Jr.	05/20/2026	19712	Board Meetings	300.00

Newcastle, Rocklin, Gold Hill Cemetery District

Expenses by Vendor Detail

Final May 2026 - Checks 19684-19717

	Date	Num	Memo	Amount
Ruhkala Monument Co.	05/13/2026	19694	Niche Plate Engravings	665.00
Sam's Club	05/14/2026	Debit	Water, juice, hot dogs, buns, chips, coffee, paper towels and cups	327.28
	05/14/2026	Debit	3 bags of ice for Rocklin Maintenance team	10.57
Standard Insurance Co. - Life	05/29/2026	19718	ST 900686 00001 - Life Insurance	137.75
Streamline	05/13/2026	19695	Website	457.10
Suzette's Cleaning Company	05/13/2026	19696	Rocklin Janitorial Service	330.00
the Restaurant Depot	05/04/2026	Debit	Toilet seat covers for Newcastle and paper towels for Rocklin	99.12
			Tri-Fold Paper Towels, Inkjet Index Cards, Laminating Sheets, Coffee Creamer, Note Pads, Pen Refills, Pape and Legal Sheet Protectors	
Walker's Office Supplies, Inc.	05/20/2026	19703		232.15
	05/20/2026	19713	Staples	9.81
Wave	05/13/2026	19697	Internet at Rocklin	140.90
Wells Fargo Business Visa Card	05/13/2026	19698	See Bill	192.31
	05/13/2026	19699	Lunch for Safety Training 4/15/26 & Zoom renewal	220.23
<b>TOTAL</b>				<b><u>12,028.08</u></b>



CLEAR CHANNEL LEASE RENEWAL OPTIONS

	<u>10 Year Term - Rent Paid each Month</u>	<u>15 Year Term - Rent Paid each Month</u>	<u>20 Year Term - Rent Paid each Month</u>
Year 1	\$1,899.75	\$2,106.25	\$2,312.75
Year 2	\$1,899.75	\$2,158.91	\$2,376.35
Year 3	\$1,899.75	\$2,212.88	\$2,441.70
Year 4	\$1,899.75	\$2,268.20	\$2,508.85
Year 5	\$1,899.75	\$2,324.91	\$2,577.84
Year 6	\$2,127.72	\$2,383.03	\$2,648.73
Year 7	\$2,127.72	\$2,442.60	\$2,721.57
Year 8	\$2,127.72	\$2,503.67	\$2,796.41
Year 9	\$2,127.72	\$2,566.26	\$2,873.32
Year 10	\$2,127.72	\$2,630.42	\$2,952.33
Year 11		\$2,696.18	\$3,033.52
Year 12		\$2,763.58	\$3,116.94
Year 13		\$2,832.67	\$3,202.66
Year 14		\$2,903.49	\$3,290.73
Year 15		\$2,976.08	\$3,381.23
Year 16			\$3,474.21
Year 17			\$3,569.75
Year 18			\$3,667.92
Year 19			\$3,768.79
Year 20			\$3,872.43
<b>TOTAL RENT PAID OVER TERM</b>	<b>\$241,648.20</b>	<b>\$453,229.45</b>	<b>\$727,056.37</b>

(30) days following the termination or expiration of this Lease. Tenant may at any time prior to the termination or expiration of this Lease remove the Structures. Landlord shall provide all reasonably necessary access to Tenant for such removal. If for any reason not caused by Tenant, the Structures are removed, materially damaged or destroyed, all rent payments shall cease until the Structures are rebuilt, provided Tenant is reasonably pursuing. Tenant is solely responsible for the cost of the removal of the Structures. If the Structures are removed for any reason, only the above-ground portions of the Structures need be removed and the area immediately surrounding the foundation shall be restored, reasonable wear and tear excepted. If Tenant fails to remove any Structures as required by this section, Tenant shall have deemed to have abandoned its property, and the Structures become the property of the Landlord. Tenant is solely responsible for any utility including but not limited to electricity associated with any Structure.

6. Landlord and Landlord's tenants, agents, employees or other persons acting on Landlord's behalf, shall not place or maintain any object on the Property or any neighboring property owned or controlled by Landlord which, in Tenant's reasonable opinion, would obstruct access to the Property or all or any portion of the view of the advertising copy on the Structures. If Landlord fails to remove the obstruction within five (5) days after notice from Tenant, Tenant may in its sole discretion: (a) remove the obstruction at Landlord's expense; or (c) reduce the rent to One Hundred Dollars (\$100.00) per year while the obstruction continues. Tenant may trim any trees and vegetation currently on the Property and on any neighboring property owned or controlled by the Landlord as often as Tenant in its sole and reasonable discretion deems appropriate to prevent obstructions.

7. If for any reason not caused by Tenant: (a) the view of the Structures' advertising copy becomes entirely or partially obstructed; (b) electrical service or illumination is unavailable or restricted; (c) the Property cannot safely be used for the erection or maintenance of the Structures for any reason; (d) the Property becomes unsightly; (e) there is a diversion, reduction or change in directional flow of traffic from the street or streets currently adjacent to or leading to or past the Property; (f) the Structures' value for advertising purposes is diminished by 25% or more; (g) Tenant is unable to obtain or maintain any necessary permit for the erection, use and/or maintenance of the Structures; or (h) the Structures' use is prevented or restricted by law, or Tenant is compelled or required by any governmental entity to reduce the number of billboards operated by it in the city, county or state in which the Structures are located; then Tenant may immediately at its option either: (i) reduce rent in direct proportion to the loss suffered for so long as such loss continues; or (ii) cancel this Lease and receive all pre-paid rent for any unexpired term of this Lease.

8. If the Structures or the Property, or any part thereof, is condemned by proper authorities; taken without the exercise of eminent domain, whether permanently or temporarily; or any right-of-way from which the Structures are visible is relocated, Tenant shall have the right to terminate this Lease upon not less than thirty (30) days' notice and to receive all pre-paid rent for any unexpired term of this Lease. Tenant shall be entitled to all compensation and other remedies provided by law, including, without limitation, just compensation for the taking of the Structures, value of permits, if any, and Tenant's leasehold interest in this Lease, and/or relocation assistance. Landlord shall assert no rights in Tenant's interests. If condemnation proceedings are initiated, Landlord shall include Tenant as a party thereto, and shall defend and indemnify Tenant from any claims, demands, attorneys' fees, costs and expenses made against or incurred by Tenant arising out of the condemnation proceedings. No right of termination set forth anywhere in this Lease may be exercised prior to the sale to any entity with the power of eminent domain or by or for the benefit of any entity with the power of eminent domain. Neither party may apportion the other party's awarded interest without the express written consent of said party.

9. Landlord represents that it is the owner (or owner's authorized agent) of the Property, and both Landlord and Tenant represent to the other party that it has the authority to enter into this Lease. Tenant shall indemnify and hold Landlord harmless from all injuries to the Property or third persons caused by Tenant, Tenant's employees, agents, licensees and contractors. Landlord shall indemnify and hold

**NRG Cemetery District**

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**From:** Russell A. Hildebrand <rah@jones-mayer.com>  
**Sent:** Tuesday, June 2, 2026 10:59 AM  
**To:** NRG Cemetery District; Jeff Forrey  
**Subject:** Re: Request to Amend Pension Contract to Include PEPPRA Provisions

Good morning,

After a review of the existing contract and the CalPERS request it would be appropriate to do a contract amendment. We are reaching out to CalPERS to discuss specific language to put into the revision. I'll keep you updated as we progress. I'm hopeful this is standard language and not a major undertaking.

Best,  
Russ

*Russell Hildebrand, Attorney*  
Jones Mayer  
6349 Auburn Blvd.  
Citrus Heights, CA 95621  
916-771-0635 (office)  
**916-207-8432 (direct)**  
rah@jones-mayer.com

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**From:** NRG Cemetery District <nrgcem@nrgcemetery.com>  
**Sent:** Monday, June 1, 2026 10:58 AM  
**To:** Russell A. Hildebrand <rah@jones-mayer.com>  
**Subject:** RE: Request to Amend Pension Contract to Include PEPPRA Provisions

**Caution:** This is an external email and may be malicious. Please take care when clicking links or opening attachments.

Russ, the contract was set up prior to my coming on board but I looked through our files and found the attached contract. Please let me know if there is something else I should be looking for and I can dig further into the files.

*Laurie McAfee*

Date: June 10, 2026

To: Newcastle Rocklin Gold Hill Cemetery District Board of Trustees

From: Grant Kageta and Mark Riemer, Budget Committee

Re: 2026/27 District Budget and General Manager Compensation

The Board's Budget Committee (Grant Kageta and Mark Riemer) met with staff on Monday, June 1<sup>st</sup> to review the proposed 2026/27 District budget. Staff presented projected revenues and proposed operating expenses, capital purchases and projects for the upcoming fiscal year. Staff also review the employee salary schedule for reference which includes a 3% COLA for all full-time staff excluding the District Manager. **The Budget Committee recommends the Board approve the 2026/27 budget as presented by staff.** Staff will review the budget details during the meeting.

The Budget Committee reviewed separately the compensation for the District Manager, Jeff Forrey. As reference, the Board approved fixed salary schedules for all full-time staff excluding the District Manager. These schedules provide annual step increases, on the employee's anniversary date, of 3% until the employee reaches the top step of their pay range. At that point they receive only the annual COLA as determined and approved by the Board. The District Manager has received only the 3% COLA while all other full-time staff have received both their step increase, if not at top step of their pay range, and a 3% COLA.

The District Manager's compensation was \$115,000 in FY2024/25. With the 3% COLA for FY2025/26 his current compensation is \$118,456 annual (\$56.95/hr.); he also receives \$200 monthly towards a 457 plan which he can match from his base pay. District Manager's compensation from other Public Cemetery Districts is somewhat challenging to determine and seem to be quite varied ranging from \$95,000-\$210,000 based on a study by the California Association of Public Cemeteries; local Districts (most being smaller than NRGHCD) range from \$95,000-\$133,000; and statewide Districts of similar size have a wide range of \$118,000-\$210,000.

Our District Manager has continued to perform at a high level during his tenure. He maintains a solid relationship with staff, manages the District's budget and has successfully completed multiple construction projects. He also works closely with Placer County in respect to the District's budget and investments.

The Budget committee considered several compensation rates for the District Manager as detailed below:

Current:	\$118,456/annual	\$56.95/hourly
Option 1:	\$124,000/annual	\$59.61/hourly
Option 2:	\$128,000/annual	\$61.53/hourly
Option 3:	\$132,000/annual	\$63.46/hourly
<b>Option 4:</b>	<b>\$136,000/annual</b>	<b>\$65.38/hourly</b>
Option 5:	\$140,000/annual	\$67.30/hourly

**It is the recommendation of the Budget Committee that the District Manager's annual compensation be increased to Option 4 - \$136,000/annual.** This increase in compensation is easily absorbed into the District's annual budget (1% of the annual operating expense budget and .05% of the total District expense budget). In addition, the Committee recommends that District contribute an additional \$100 monthly (\$300 monthly total) towards the Manager's 457 plan. The District Manager has the option to match this contribution from his base salary. We believe this salary is competitive within the field and recognizes the fine effort of our District Manager and helps retain his services in a field that has a limited number of experienced professionals.

# NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT

Company - CO420

## FY 26/27 BUDGET

This Budget has been approved by the Board of Trustees at our Regular meeting held on  
6/17/2026

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<b>ESTIMATED REVENUES</b>		<u>\$ 3,113,500</u>
 <b>ESTIMATED EXPENDITURES</b>		
OFFICE EXPENSE, SUPPLIES/SERVICES, BUYBACKS & REFUNDS	\$	<u>513,775</u>
PUBLIC LIABILITY INSURANCE, SB-2557, AB-2838		<u>106,000</u>
WAGES, EMPLOYEE GROUP INS, WORKER'S COMP & RETIREMENT		<u>1,444,200</u>
FIXED ASSETS - EQUIPMENT, BUILDINGS AND STRUCTURES		<u>1,889,500</u>
	\$	<u><u>3,953,475</u></u>

# NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT

## FY 26/27 BUDGET

### ESTIMATED REVENUES

40010 TAXES		\$ <u>2,300,000</u>
44350 HOMEOWNER'S PROPERTY TAX REDUCTION (HOPTR-7205)		\$ <u>5,000</u>
<b>CEMETERY SALES</b>		
48030 SALES OF PLOTS AND NICHES	<u>145,000</u>	
46360 SERVICES - OPENING/CLOSING OF GRAVES AND LINER HANDLING		<u>105,000</u>
48030 MISCELLANEOUS INCOME		
SIGN LEASE, REFUNDS & REBATES	<u>25,000</u>	
VAULT SALES	<u>105,000</u>	
VASES & URNS	<u>3,500</u>	
		\$ <u>278,500</u>
10010 CASH IN TREASURY UNRESTRICTED		\$ <u>839,975</u>
42010 INTEREST		\$ <u>425,000</u>
FUND BALANCE AVAILABLE		\$ <u>0</u>
		\$ <u><u>\$3,953,475</u></u>

# NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT

## FY 26/27 BUDGET

### ESTIMATED EXPENSES

**52330 (SC2660) - OFFICE SUPPLIES AND EXPENSE**

AUDIT	\$	25,000	
BOARD MEETINGS		19,000	
DUES		1,000	
LEGAL SERVICES/ APPRAISALS		20,000	
MAINTENANCE & SERVICE AGREEMENTS (Office equipment & software maintenance, website)		35,000	
MISCELLANEOUS		7,000	
OFFICE UNIFORMS		1,775	
JANITORIAL SERVICES		15,000	
OFFICE SUPPLIES		12,000	
OUTSIDE MEETINGS AND TRAVEL		5,000	
TELEPHONE		12,000	
			152,775

**52250 (SC2560) - SUPPLIES AND SERVICES**

EQUIPMENT MAINTENANCE, REPAIR & SERVICING	\$	25,000	
FUEL		25,000	
GROUNDS SUPPLIES		75,000	
UNIFORMS & SAFETY GEAR		5,500	
MISCELLANEOUS		5,000	
PEST CONTROL		2,500	
P G & E (UTILITIES)		40,000	
SECURITY AND ALARM		15,000	
SEWER		2,500	
TRASH EXPENSE		15,000	
TREE REPLACEMENT, REMOVAL AND MAINTENANCE		25,000	
WATER		75,000	
			310,500

**52578 (SC3908) VAULTS (Casket & Urns)**

**52579 (SC3909) - BUYBACKS AND REFUNDS**

**52320 (SC2630) - PRINTING - PCPS**

		40,000	
	\$	10,000	
		500	
			50,500

\$513,775

# NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT

## FY 26/27 BUDGET

### ESTIMATED EXPENSES

52080 (SC2141) - PUBLIC LIABILITY/UMBRELLA INSURANCE	\$	<u>60,000</u>	
52360 (SC2860) - SB-2557 - PROPERTY TAX ADMIN FEES		<u>40,000</u>	
52360 (SC3070) - ab-2838-LAFCO ADMINISTRATION FEES		<u>6000</u>	
			<u>\$106,000</u>

### SALARIES, RETIREMENT AND EMPLOYEE GROUP INSURANCE

51010 (SC1010) - SALARIES AND WAGES – REGULAR HELP	\$	<u>850,000</u>	
51220 (SC1220) - FICA		<u>65,000</u>	
51040 (SC1040) - OTHER PAYROLL – OVERTIME & CALLBACK		<u>6,000</u>	
1015 - OTHER PAYROLL – TEMPORARY LABOR		<u>5,000</u>	
51310 (SC1879) - EMPLOYEE GROUP INSURANCE		<u>300,000</u>	
51360 (SC1891) - WORKER'S COMPENSATION INSURANCE		<u>55,000</u>	
52390 (SC4705) - COUNTY PAYROLL PROCESSING		<u>10,000</u>	
51210 (SC1852) - EMPLOYEE RETIREMENT BENEFITS		<u>140,000</u>	
51210 (SC1290) - ICRMA 457 PLAN (AKA 401K)		<u>13,200</u>	
			<u>\$1,444,200</u>

# NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT

## FY 26/27 BUDGET

### ESTIMATED EXPENSES

#### 54460 (SC5270) - FIXED ASSETS – EQUIPMENT

LASER JET PRINTER FOR ROCKLIN OFFICE	<u>5,000</u>	
2 - HONDA EU3200 GENERATOR (1 FOR RC & 1 FOR NC)	<u>7,000</u>	
WACKER NEUSON GRAVE TAMPER	<u>6,500</u>	
MILWAUKEE JACK HAMMER	<u>6,000</u>	
3 SIDED CAR PORT (30X25X12)	<u>15,000</u>	
		<u>\$39,500</u>

#### 54440 (SC5190) - FIXED ASSETS - BUILDINGS AND STRUCTURES

NEWCASTLE PARKING LOT EXPANSION PROJECT	<u>500,000</u>	
NEWCASTLE MAINTENANCE SHOP REMODEL	<u>500,000</u>	
NEWCASTLE SOLAR PROJECT	<u>100,000</u>	
ROCKLIN BLOCK 7 MILITARY MEMORIAL PROJECT	<u>100,000</u>	
ROCKLIN ELECTRICAL FRONT GATE PROJECT	<u>100,000</u>	
ROCKLIN PAVING PROJECT	<u>500,000</u>	
PROJECT MGMT/ENGINEERING SERVICE AGREEMENT	<u>50,000</u>	
		<u>\$1,850,000</u>
		<u>\$1,889,500</u>

**Master Plan 2026/2027, 2027/2028, 2028/2029, 2029/2030, 2030/2031****5-year plan****RESOLUTION 2026-?**

It is hereby resolved that the Newcastle, Rocklin, Gold Hill Cemetery District intends to designate monies set aside in the Contingency Fund held by Placer County in our District Accounts to be used for the following possible projects. These projects may include but are not limited to the following:

**NEWCASTLE CEMETERY:**

- Upgrade Newcastle Gate to be automatic
- Master Plan Design, development of 20 acres of undeveloped area
- Asphalt road repair and seal
- Solar Panel Project
- Expand current parking lot by the office
- Irrigation upgrade
- Add maintenance shop at Newcastle
- New Frontage wall along front of undeveloped property and Taylor Road

**ROCKLIN CEMETERY:**

- Asphalt road repair and seal
- Undeveloped Drainage Project
- New front entrance gates
- Veteran Memorial Project

**GOLD HILL AND OPHIR CEMETERIES:**

- Add Cremation inventory at Gold Hill
- New fence and signage

**ALL CEMETERIES:**

- Reserve for recurring/emergency repair and future undeveloped property purchase

The Newcastle, Rocklin, Gold Hill Cemetery District does not stipulate a time frame for the completion of any or all the above referenced projects, as the projects may proceed only when the Board of Trustees determines the need to proceed.

New, therefore, be it resolved, that the above Resolution was passed by the Board of Trustees of the Newcastle, Rocklin, Gold Hill Cemetery District at a regular meeting held on Date by the following rollcall vote:

Ayes:

Noes:

Absent:

Abstain:

Chairman of the Board – Mark Riemer

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NEWCASTLE, ROCKLIN, GOLD HILL  
CEMETERY DISTRICT

I . 6 .

TRUSTEES  
Mark Riemer  
Rocklin, CA 95677

850 TAYLOR ROAD  
NEWCASTLE, CA 95658  
(916) 663-4660  
FAX (916) 663-4313

TRUSTEES  
Gordon Takemoto  
Loomis, CA 95650

Grant Kageta  
Loomis, CA 95650

Jenny Knisley  
Loomis, CA 95650

Roy Hebard Jr.  
Loomis, CA 95650

Jeff Forrey  
District Manager

TO: NRG Cemetery District Board of Trustees  
FROM: Jeff Forrey, District Manager  
DATE: 06/01/2026  
RE: District Manager Salary

I would like to discuss a possible salary adjustment for the 2026-2027 Fiscal Year for my yearly salary wages. As a 32-year cemetery professional, I bring an assortment of knowledge and experience to our team. For the past four years I have received a COLA increase of 3% except for 2023-2024 where I received a 2.5% increase. The standard increases for staff for the past 3-4 years have been approximately a 6% increase with the new wage scale that we put in place.

I am very grateful to get the chance to work for the NRG Cemetery District and will continue to give my best effort no matter what the decision is but would greatly appreciate the consideration of an adjustment beyond the COLA increase for the 2026-2027 Fiscal Year.

In closing, District Manager salaries range from \$95,000 to \$210,000 a year based on the most recent CAPC Wage Survey. The surrounding area salaries range from \$95,000 to \$133,000, and for larger cemetery districts like ours, the salaries range from \$118,000 to \$210,000.

Thank you in advance for your consideration and it is my pleasure to get the opportunity to lead the NRG Cemetery District Team.

Warm Regards,  
Jeff Forrey  
District Manager

# NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY DISTRICT

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Rocklin, CA 95677

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Roy Hebard Jr.  
Loomis, CA 95650

Jeff Forrey  
District Manager

## SURPLUS DISPOSAL LOG

### *Purchasing & Contracting Policy:*

**Section 6.2** - Upon recommendation by the District Manager, the Board may declare specific items of District-owned property surplus and authorize the disposition of such property. The District Manager may purchase advertising and advertise the proposed sale or other disposition of the property in newspapers or other periodicals. Proceeds from the sale of District-owned surplus property shall be paid into the District's general fund for the use of the District.

**Section 6.3** - When District-owned property has been declared surplus by the Board, the disposition of the surplus property may be handled through the Placer County Department of Procurement, at the discretion of the District Manager.

DATE	DESCRIPTION	DISPOSAL INFO
6/17/26	2017 John Deere TX Gator	Sell via Public Surplus
6/17/26	2017 SG70H Tamping Rammer	Sell via Public Surplus

Board Approval Date: \_\_\_\_\_ Vote: \_\_\_ Ayes | \_\_\_ Noes

Board Notes:

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District Manager Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## COUNTY OF PLACER

## OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA  
Auditor-Controller  
E-mail: [asisk@placer.ca.gov](mailto:asisk@placer.ca.gov)

NICOLE C. HOWARD, CPA  
Assistant Auditor-Controller  
E-mail: [nhoward@placer.ca.gov](mailto:nhoward@placer.ca.gov)

July 1, 2026

To the Board of Directors and Management  
Newcastle, Rocklin, Gold Hill Cemetery District

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

### A. Scope of Services

The Auditor-Controller will provide the following services to Newcastle, Rocklin, Gold Hill Cemetery District (District):

1. **General Accounting** – includes use of the County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted for payment will be scanned and archived for retention. Reviewing invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement.
3. **Accounting Support** – includes responding to routine inquiries, and/or external auditors' requests.
4. **Payroll** – includes normal bi-weekly payroll processing including wage garnishments, recording, and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms, and maintaining complete records. Abnormal or out of the ordinary payroll processing may require an additional fee. See Exhibit A for scope of work and payment terms.
5. **Adopted Budget** – includes recording the District's adopted budget, ensuring expenditures do not exceed authorized budget and processing any budget revisions.
6. **Gann Limit** – calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

### B. Term

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

C. Responsibilities of Auditor-Controller

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

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

D. Responsibilities of District Management

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

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

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

Annual Cost and Billing

The annual cost of services identified above is \$7,128. The District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the District upon request.

Agreement

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

Sincerely,



Andrew C. Sisk, CPA  
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Newcastle, Rocklin, Gold Hill Cemetery District.

Authorized Signature: \_\_\_\_\_ Dated: \_\_\_\_\_

Authorized Board Signature (If Necessary): \_\_\_\_\_ Dated: \_\_\_\_\_