



CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION

40 Muir Road, 1st Floor • Martinez, CA 94553

e-mail: LouAnn.Teixeira@lafco.cccounty.us

(925) 313-7133

Lou Ann Teixeira
Executive Officer

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August 11, 2021 (Agenda)

Contra Costa Local Agency Formation Commission (LAFCO)
40 Muir Road, 1st Floor
Martinez, CA 94553

**August 11, 2021
Agenda Item 9**

2nd Round “Cemetery Districts” Municipal Services Review and Sphere of Influence Updates

Dear Members of the Commission:

OVERVIEW AND PROCESS: In October 2020, Contra Costa LAFCO initiated its 2nd Round “Cemetery Districts” Municipal Services Review (MSR) and Sphere of Influence (SOI) updates.

MSRs provide an assessment of the range and adequacy of municipal services provided in the County and a basis for making LAFCO determinations relating to *growth & population; location/characteristics of disadvantaged communities; capacity of public facilities, services and infrastructure; financial ability of agencies to provide services; opportunities for shared facilities; and accountability, governance structure and operational efficiencies.*

The MSR culminates in updating the SOIs for the subject agencies. The MSR is an important tool for LAFCO in fulfilling its legislative mandate to coordinate the efficient and logical development of local government agencies and services and in establishing future service boundary changes.

Planwest Partners, Inc. prepared the “Cemetery Districts” MSR. On June 9, 2021, the Commission received an overview of the *Public Review Draft “Cemetery Districts” MSR*, which covers the Alamo Lafayette Cemetery District (ALCD) and the Byron Brentwood Knightsen Union Cemetery District (BBKUCD).


The 2nd round “Cemetery Districts” MSR focuses on the following:


- Updating agency profile data including growth and population, finances (i.e., expenses, revenues, debt, reserves, endowment fund, fees, net position, other fiscal indicators), and staffing/management
- Capacity of public services, capital needs, and service to disadvantaged communities
- Shared services/facilities and collaboration
- Accountability, structure and efficiencies
- Governance structure options

Following the June 9th LAFCO hearing, the consultants updated the MSR to reflect Commissioner, local agencies, and public comments. The *Final Draft Cemetery Districts MSR* was released on July 24th.

On August 11th, the Commission will hold a public hearing at which time the consultants will provide an overview of the updates. The Commission will also receive public comment, consider accepting the Final MSR, make the required MSR and SOI determinations, and update the SOIs for the two cemetery districts.

DISCUSSION: The 2nd Round *Cemetery Services MSR* reviews the ALCD and BBKUCD. A brief description of each district is provided below.

 **ALCD** was formed in 1937 and provides burial services, year-round maintenance, preservation of interment plots, and records management for two cemeteries. The District owns, operates, and maintains the Alamo and Lafayette cemeteries. The ALCD service area comprises a majority of the City of Lafayette and the Town of Danville, along with portions of the cities of Walnut Creek and San Ramon, unincorporated communities of Blackhawk and Diablo, and portions of the unincorporated communities of Alamo and Waldon. The ALCD service boundary is 84± square miles and serves a population of approximately 170,455. ALCD has three Board members, a District Manager, a District Assistant and two groundskeepers.

 **BBKUCD** was formed in 1928 and provides burial services, year-round maintenance, preservation of interment plots, and records management for one cemetery located in Brentwood. The BBKUCD service area includes the City of Brentwood and the eastern portion of the City of Oakley; the unincorporated communities of Discovery Bay, Byron, Knightsen; the eastern Morgan Territory which is largely mountainous open space; the Los Vaqueros Reservoir and surrounding watershed; Veale Tract and the Delta islands of Bethel, Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney. The BBKUCD service area is 203± square miles and serves a population of approximately 82,719. BBKUCD has three Board members, a District Manager, a part-time office assistant, and three full-time groundskeepers. Recently, BBKUCD hired the ALCD District Manager who works part-time to assist with administration and finances.

The 2nd Round *Cemetery Districts MSR* includes an analysis of the MSR and SOI determinations which are summarized below and included in the attached LAFCO resolutions.

Municipal Service Review Determinations - In accordance with the MSR, LAFCO must prepare written determinations relating to the following factors:

1. Growth and population projections for the affected area
2. The location and characteristics of any disadvantaged unincorporated communities (DUCs) within or contiguous to the SOI*
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any DUCs within or contiguous to the SOI
4. Financial ability of agencies to provide services
5. Status of, and opportunities for, shared facilities
6. Accountability for community service needs, including governmental structure and operational efficiencies
7. Any other matter related to effective or efficient service delivery, as required by commission policy

***Note:** Contra Costa LAFCO looks at “disadvantaged communities” which includes both incorporated and unincorporated areas.

The MSR report includes an analysis of each of these factors as reflected in attached LAFCO resolutions. The table below provides a summary of MSR determinations for ALCD and BBKUCD.

MSR Determination	ALCD	BBKUCD
<i>Growth and Population</i>	Current population is approximately 170,455. Population growth for the service area is expected to be less than or equal to the County average of 0.97%, for an estimated population of 186,000 by 2030.	Current population is approximately 82,719. Population growth for the service area is expected to be less than or equal to the County average of 0.97% for an estimated population of 89,000 by 2030.

MSR Determination	ALCD	BBKUCD
<i>Disadvantaged communities (DAC)</i>	There is currently one DAC within the ALCD boundary located in the Saranap/Rossmoor area.	There are currently two DACs within the BBKUCD boundary including Bethel Island and a small area in the City of Brentwood.
<i>Capacity and Services</i>	ALCD appears to have sufficient interment capacity for the next 15-20 years based on estimated population growth. However, capacity is limited to niche burial of cremation remains at the Alamo Cemetery. It is projected that the Alamo cemetery can accommodate 3.7 year of cremation remains with no current space available for body burials. The Lafayette cemetery can accommodate 2.3 years of cremation remains and 15.9 years of body burials.	<p>-In May 2020, BBKUCD purchased 10 acres of land for future constituent need. There is no plan for property development at this time.</p> <p>-BBKUCD has a total of 499 cremation niches with 129 available for future use. Based on the number of niche burials in FY 2019-20, there is enough capacity for approximately 12 years.</p> <p>-BBKUCD has not historically tracked in ground cemetery capacity information and is in the process of implementing a new system to do so. With the recent purchase of land, it is expected there will be adequate capacity to meet demand in the foreseeable future.</p> <p>-BBKUCD does not currently maintain a Capital Improvement Plan (CIP). District staff is drafting a CIP. It is recommended that the CIP be reviewed annually and updated to reflect changing needs and priorities.</p>
<i>Finances</i>	ALCD relies on property tax revenue and fees for service. Based on financial audits, ALCD shows an annual surplus of revenues over expenditures which allows ALCD to increase its net position over time and plan for large capital outlay projects. The MSR recommends improvements to financial transparency.	BBKUCD is updating its financial practices and budgets which shows a net surplus of funds and a small gain to accommodate unforeseen expenses or to place in reserves. BBKUCD has enough revenue to cover current expenses. The MSR recommends improvements to financial transparency.
<i>Shared Facilities and Service</i>	There is currently no facility sharing. The ALCD District Manager works part-time as a Consulting Manager with BBKUCD to assist with operating, finance, personnel, and governance related needs.	There is currently no facility sharing. The ALCD District Manager works part-time as a Consulting Manager with BBKUCD to assist with operating, finance, personnel, and governance related needs.
<i>Community Service Needs (governmental structure, operational efficiencies)</i>	ALCD is governed by a 3-member Board of Trustees. ALCD demonstrated accountability and transparency by disclosing financial and service-related information in response to LAFCO requests. ALCD has a website but needs to include current financial information.	BBKUCD is governed by a 3-member Board of Trustees. BBKUCD demonstrated accountability and transparency by disclosing financial and service-related information in response to LAFCO requests. BBKUCD has a website but needs to include current financial information.
<i>Other matters related to effective or efficient service delivery</i>	The pandemic delayed CIP projects due to limited contractor availability, and reduced demand for service due in part to increased restrictions on burial services.	The pandemic caused unexpected changes in how BBKUCD can sell sites and restrictions on burial services.

Sphere of Influence (SOI) Determinations - In accordance with the MSR, LAFCO must prepare written determinations relating to the following relevant factors:

1. Present and planned land uses 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 if the Commission determines that they are relevant to the agency
5. Nature, location, and extent of any functions or classes of services provided by the existing district

The MSR report includes an analysis of each of these factors as reflected in attached LAFCO resolutions. The table below provides a summary of SOI determinations for ALCD and BBKUCD.

SOI Determination	ALCD	BBKUCD
<i>Present and planned land use</i>	ALCD encompasses various land uses and business activities within its service boundary. ALCD has no land use authority; County and city plans include land uses and population growth that may impact ALCD services. No changes in land uses will result from this SOI update.	BBKUCD encompasses various land uses including suburban (low density) residential and commercial development; watershed; agricultural, pasture, and Delta recreation land uses. No changes in land uses will result from this SOI update.
<i>Present and probable need for public facilities & services</i>	Growth within ALCD's service area is projected to be less than one percent. There is a present and probable need for ALCD services.	BBKUCD appears to have sufficient interment capacity for the next 15-20 years, accounting for population growth. There is a present and probable need for BBKUCD services.
<i>Capacity of public facilities and adequacy of public services</i>	ALCD appears to have sufficient interment capacity for the next 15-20 years based on estimated population growth. However, capacity is limited to niche burial of cremation remains at the Alamo Cemetery.	The current capacity for in ground burials is unknown. There appears to be adequate capacity for 12± years of cremation niche internments. The District's current service appears to be adequate to serve current and future demand. Capital improvements are needed to maintain and potentially improve the level of service.
<i>Social or economic communities of interest</i>	The ALCD community of interest is the District's service boundary. There is one DAC within the ALCD boundary located in the Saranap/Rossmoor area.	The BBKUCD community of interest is the District's service boundary. There are two DACs within BBKUCD including an area in the City of Brentwood and the unincorporated Bethel Island community.
<i>Nature, location, functions and classes of service</i>	ALCD owns, operates, and maintains the Alamo and Lafayette cemeteries. The district serves a portion of the City of Walnut Creek, most of Town of Danville and City of Lafayette, the eastern portion of the City of San Ramon, and portions of the unincorporated communities of Alamo, Blackhawk, Diablo and Waldon.	BBKUCD owns, operates, and maintains the Union Cemetery. The District serves the City of Brentwood, portions of the cities of Antioch and Oakley, the unincorporated communities of Discovery Bay, Byron, Knightsen, Morgan Territory, Veale Tract, and the Delta islands of Bethel, Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney.

ENVIRONMENTAL ANALYSIS

The MSR is a study, intended to serve as an informational tool to help LAFCO, local agencies and the public better understand the public service structure in Contra Costa County. The MSR study and determinations are statutorily exempt under §15262 of the California Environmental Quality Act (CEQA) Guidelines. The LAFCO SOI updates are categorically exempt under §15061(b)(3) of the CEQA Guidelines.

RECOMMENDATIONS

1. Receive the staff and consultants' presentations and open the public hearing to receive public comments;
2. After receiving public comments close the hearing;
3. Provide comments as desired;
4. Determine that the MSR project is statutorily exempt pursuant to §15262 of the CEQA Guidelines;
5. Determine that the SOI updates are categorically exempt pursuant to §15061(b)(3) of the CEQA Guidelines;
6. Accept the 2nd round *Final Cemetery Districts MSR*; and
7. Adopt the MSR/SOI determinations for ALCD and BBKUC by resolutions attached hereto.

Sincerely,

LOU ANN TEXEIRA
EXECUTIVE OFFICER

c: Distribution

Exhibit

A – Alamo-Lafayette Cemetery District and Coterminous SOI

B – Byron Brentwood Knightsen Union Cemetery District and Coterminous SOI

Attachment

1. MSR and SOI Resolution - ALCD
2. MSR and SOI Resolution – BBKUCD

**RESOLUTION OF THE CONTRA COSTA LOCAL AGENCY FORMATION
COMMISSION ADOPTING MUNICIPAL SERVICE REVIEW AND
SPHERE OF INFLUENCE DETERMINATIONS FOR THE
ALAMO LAFAYETTE CEMETERY DISTRICT**

WHEREAS, the Cortese-Knox-Hertzberg Local Governmental Reorganization Act of 2000 (California Government Code §56000 et seq.) provides that a Local Agency Formation Commission (LAFCO) shall adopt Spheres of Influence (SOIs) for each local governmental agency within its jurisdiction [§56425(a)] and update SOIs every five years, as necessary [§56425(g)]; and

WHEREAS, the SOI is the primary planning tool for LAFCO and defines the probable physical boundary and service area of a local agency as determined by LAFCO; and

WHEREAS, §56430 requires that in order to update SOIs, the Commission shall prepare a Municipal Service Review (MSR) prior to or in conjunction with the SOI update; and

WHEREAS, the Commission has undertaken its 2nd round “*Cemetery Services*” MSR covering the two cemetery districts in Contra Costa County; and

WHEREAS, this MSR, as prepared by Planwest Partners, Inc., focuses on 1) updating profile data including growth and population, finances (expenses, revenues, debt, reserves, fees, net position, endowment fund, and other fiscal indicators) and staffing/management; 2) capacity and capital needs; 3) service to disadvantaged communities; 4) shared services/facilities and collaboration; and 5) accountability, structure and efficiencies; and

WHEREAS, on June 9, 2021, the Commission held a public hearing to receive an overview of the *Public Review Draft MSR Cemetery Districts MSR*, receive public comments, and provide input; and

WHEREAS, on August 11, 2021, the Commission held a public hearing to receive the *Final Draft MSR* and recommended MSR and SOI determinations and SOI updates for the two cemetery districts covered in the MSR, including the Alamo Lafayette Cemetery District (ALCD); and

WHEREAS, at the public hearings, the Commission heard and received all oral and written comments, evidence, and protests which were made, presented, and filed, and all persons present were given an opportunity to hear and be heard with respect to the MSR and SOI updates; and

WHEREAS, the MSR contains the determinations required by §§56425 and 56430 relative to the SOI update and MSR, respectively, for the ALCD incorporated in this resolution; and

WHEREAS, the proposed action consists of adopting the MSR and SOI determinations and updating the SOI for the ALCD as presented in the 2nd round “*Cemetery Districts*” MSR; and

WHEREAS, adoption of the MSR is statutorily exempt from the provisions of the California Environmental Quality Act (CEQA), as MSRs are feasibility and planning studies for possible future actions that have not been approved, adopted, or funded, pursuant to State CEQA Guidelines Section 15262; and

WHEREAS, as set forth in State CEQA Guidelines section 15061(b)(3), approval of the SOI update is not subject to CEQA because it can be seen with certainty that there is no possibility that the SOI update will have a significant effect on the environment.

NOW, THEREFORE, BE IT RESOLVED that Contra Costa LAFCO hereby adopts the following MSR determinations for ALCD pursuant to §56430; retains the existing coterminous SOI for ALCD as shown in Exhibit A (attached); and adopts the following SOI determinations pursuant to §56425.

MSR DETERMINATIONS

1. *Growth and Population Projections*

- a) The ALCD estimated population is 170,455. Population growth for the service area is expected to be less than or equal to the County average of 0.97%, for an estimated population of 186,000 by 2030.
- b) The population estimate assumes a constant growth rate which may fluctuate due to the current uncertainties surrounding the COVID-19 pandemic and other unforeseen factors. Once the 2020 decennial census data is released, a more accurate population estimate for ALCD can be calculated.

2. *The location and characteristics of any disadvantaged communities within or contiguous to the Sphere of Influence.*

- a) There is one disadvantaged community within the ALCD boundary located in the Saranap/Rossmoor area (southwestern area of Walnut Creek).

3. *Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.*

- a) There is currently adequate cemetery capacity to serve the ALCD community for the next five to seven years. Although Alamo Cemetery has no capacity for full body burials, Lafayette Cemetery can accommodate full body burials over the next 15 years.
- b) ALCD is working on a fund impact report based on estimated market costs for Capital Asset Improvements. The report identifies much needed improvements for District infrastructure including building maintenance, plumbing, and internet updates.

4. *Financial ability of agencies to provide services.*

- a) ALCD relies primarily on property tax revenue and fees for service.
- b) Based on regular audits, ALCD shows an annual surplus of revenues over expenditures including in FY 2019-20. This allows ALCD to increase its net position over time and plan for large capital outlay projects.
- c) ALCD does not currently submit adopted annual budgets to the County Auditor-Controller. It is recommended the District forward adopted budgets to the County Auditor-Controller in accordance with California Health & Safety Code §9070(c); this will increase transparency for ALCD.

5. *Status of, and opportunities for, shared facilities.*

- a) ALCD is not presently engaged in facility sharing, such as sharing with private service providers. The ALCD District Manager works part-time as a Consulting Manager with BBKUCD to assist with operating, finance, personnel, and governance related needs.

6. *Accountability for community service needs, including governmental structure and operational efficiencies.*

- a) ALCD is governed by a three-member Board of Trustees. The District demonstrated accountability and transparency by disclosing financial and service-related information in response to LAFCO requests. ALCD has a website. It is recommended that the District add current financial information to comply with Special District website regulations (SB 929) that came into effect January 1, 2020.

7. *Any other matter related to effective or efficient service delivery, as required by commission policy.*

- a) ALCD has experienced delays in completing the projects listed in its CIP due to the COVID-19 pandemic and limited contractor availability. Also, the pandemic reduced demand for service due in part to increased COVID-19 restrictions on burial protocols which caused the Board to revise the FY 2020-21 budget.
- b) No changes to the current boundary and/or SOI are proposed at this time. It is recommended that the SOI remain coterminous with the District's service boundary.

SOI DETERMINATIONS

1. ***Present and planned land uses in the area, including agricultural and open-space lands.***
ALCD encompasses a variety of land uses and business activities and comprises a majority of the City of Lafayette and Town of Danville, portions of the cities of Walnut Creek and San Ramon, unincorporated communities of Blackhawk and Diablo, and a portion of the unincorporated communities of Alamo and Walden. ALCD has no land use authority. County and city plans include land uses and population growth that may impact ALCD services. No changes in land uses will result from this SOI update.
2. ***Present and probable need for public facilities and services in the area.***
Projected growth within the District's service area is anticipated to be less than one percent. There is a present and probable need for ALCD services. No changes in services or facilities will result from this SOI update.
3. ***Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.***
ALCD appears to have sufficient interment capacity for the next 15-20 years based on estimated population growth. Capacity is limited to niche burial of cremation remains at the Alamo Cemetery. It is projected that the Alamo cemetery can accommodate 3.7 year of cremation remains with no current space available for body burials. The Lafayette cemetery can accommodate 2.3 years of cremation remains and 15.9 years of body burials. Prior to considering expanded services outside the current service area, ALCD must demonstrate the ability to provide services to areas within its existing service boundary.
4. ***Existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.***
The ALCD was formed in 1937 and serves a majority of the City of Lafayette and the Town of Danville, portions of the cities of Walnut Creek and San Ramon, unincorporated communities of Blackhawk and Diablo, and portions of the unincorporated communities of Alamo and Walden. There is one disadvantaged community within the ALCD boundary located in the Saranap/Rossmoor area. These service areas have a social and economic interest in ALCD.
5. ***Nature, location, and extent of any functions or classes of services provided by the existing district.***
ALCD owns, operates, and maintains the Alamo and Lafayette cemeteries. The district serves a portion of the City of Walnut Creek, most of Town of Danville and City of Lafayette, the eastern portion of the City of San Ramon, and portions of the unincorporated communities of Alamo, Blackhawk, Diablo and Walden.

PASSED AND ADOPTED this 11th day of August 2021.

AYES:

NOES:

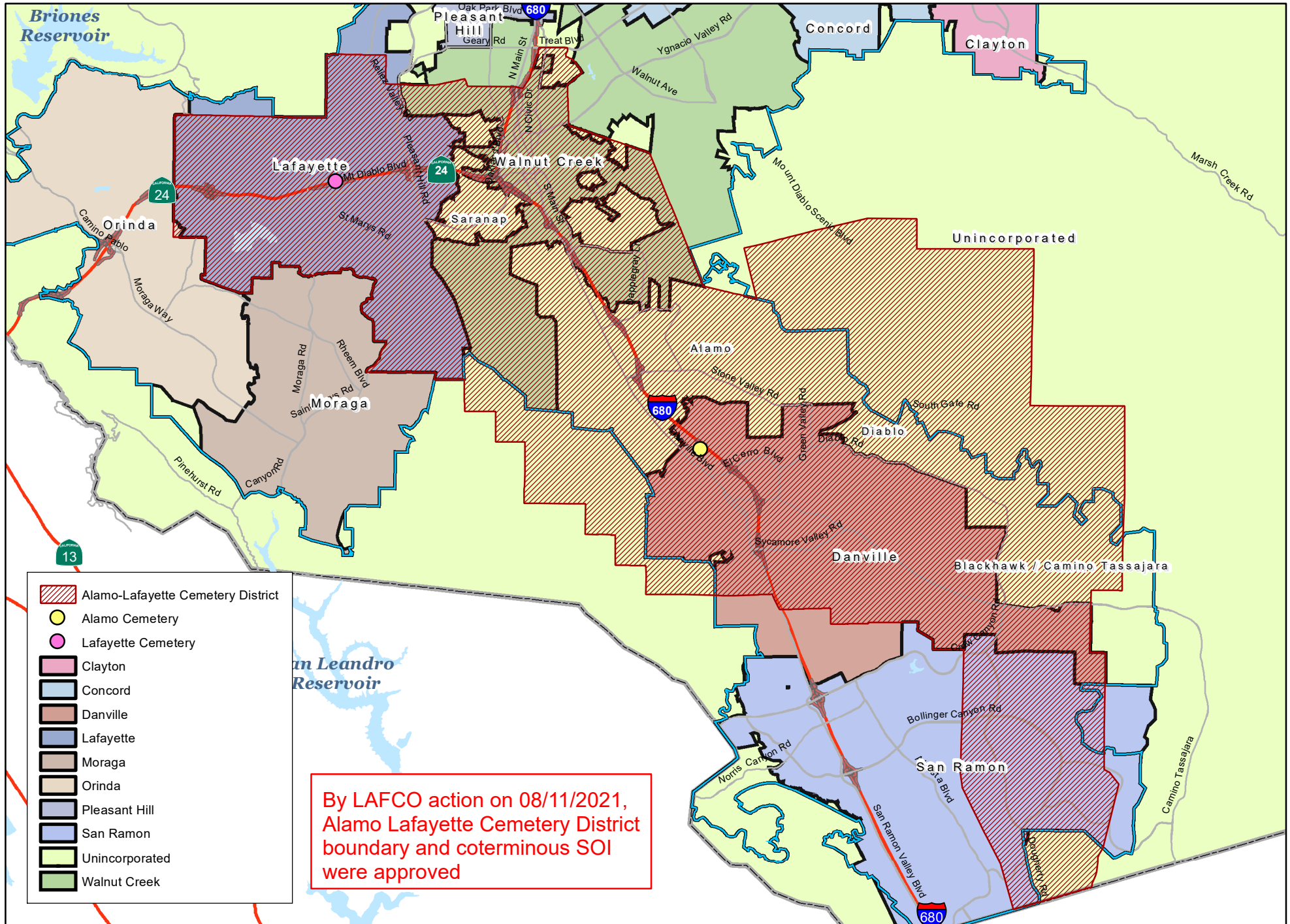
ABSTENTIONS:

ABSENT:

Igor Skaredoff, Chair, Contra Costa LAFCO

I hereby certify that this is a correct copy of a resolution passed and adopted by the Commission on the date stated above.

Lou Ann Texeira, Executive Officer



**RESOLUTION OF THE CONTRA COSTA LOCAL AGENCY FORMATION
COMMISSION ADOPTING MUNICIPAL SERVICE REVIEW AND
SPHERE OF INFLUENCE DETERMINATIONS FOR THE
BYRON-BRENTWOOD-KNIGHTSEN UNION CEMETERY DISTRICT**

WHEREAS, the Cortese-Knox-Hertzberg Local Governmental Reorganization Act of 2000 (California Government Code §56000 et seq.) provides that a Local Agency Formation Commission (LAFCO) shall adopt Spheres of Influence (SOIs) for each local governmental agency within its jurisdiction [§56425(a)] and update SOIs every five years, as necessary [§56425(g)]; and

WHEREAS, the SOI is the primary planning tool for LAFCO and defines the probable physical boundary and service area of a local agency as determined by LAFCO; and

WHEREAS, §56430 requires that in order to update SOIs, the Commission shall prepare a Municipal Service Review (MSR) prior to or in conjunction with the SOI update; and

WHEREAS, the Commission has undertaken its 2nd round “*Cemetery Services*” MSR covering the two cemetery districts in Contra Costa County; and

WHEREAS, this MSR, as prepared by Planwest Partners, Inc., focuses on 1) updating profile data including growth and population, finances (expenses, revenues, debt, reserves, fees, net position, endowment fund, and other fiscal indicators) and staffing/management; 2) capacity and capital needs; 3) service to disadvantaged communities; 4) shared services/facilities and collaboration; and 5) accountability, structure and efficiencies; and

WHEREAS, on June 9, 2021, the Commission held a public hearing to receive an overview of the Public Review Draft MSR *Cemetery Districts MSR*, receive public comments, and provide input; and

WHEREAS, on August 11, 2021, the Commission held a public hearing to receive the *Final Draft MSR* and recommended SOI and MSR determinations and SOI updates for the two cemetery districts covered in the MSR, including the Byron-Brentwood-Knightesen Union Cemetery District (BBKUCD); and

WHEREAS, at the public hearings, the Commission heard and received all oral and written comments and evidence which were made, presented, and filed, and all persons present were given an opportunity to hear and be heard with respect to the MSR and SOI updates; and

WHEREAS, the MSR contains the determinations required by §§56425 and 56430 relative to the SOI update and MSR, respectively, for the BBKUCD incorporated in this resolution; and

WHEREAS, the proposed action consists of adopting the MSR and SOI determinations and updating the SOI for the BBKUCD as presented in the 2nd round “*Cemetery Districts*” MSR; and

WHEREAS, adoption of the MSR is statutorily exempt from the provisions of the California Environmental Quality Act (CEQA), as MSRs are feasibility and planning studies for possible future actions that have not been approved, adopted, or funded, pursuant to State CEQA Guidelines Section 15262; and

WHEREAS, as set forth in State CEQA Guidelines section 15061(b)(3), approval of the SOI update is not subject to CEQA because it can be seen with certainty that there is no possibility that the SOI update will have a significant effect on the environment.

NOW, THEREFORE, BE IT RESOLVED that Contra Costa LAFCO hereby adopts the following MSR determinations for BBKUCD pursuant to §56430; retains the existing coterminous SOI for BBKUCD as shown in Exhibit A (attached); and adopts the following SOI determinations pursuant to §56425.

MSR DETERMINATIONS

1. *Growth and Population Projections*

- a) The BBKUCD estimated population is 82,719. Population growth for the service area is expected to be less than or equal to the County average of 0.97%, for an estimated population of approximately 89,000 by 2030.
- b) The population estimate assumes a constant growth rate which may fluctuate due to the current uncertainties surrounding the COVID-19 pandemic and other unforeseen factors. Once the 2020 decennial census data is available, a more accurate population estimate for BBKUCD can be calculated.

2. *The location and characteristics of any disadvantaged communities within or contiguous to the Sphere of Influence.*

- a) Two disadvantaged communities are identified within BBKUCD including the community of Bethel Island with a median household income (MHI) of \$38,801, which is 48% of the statewide MHI, and a small area in the City of Brentwood, with a MHI of \$37,875 (2018).

3. *Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.*

- a) In May 2020, BBKUCD purchased 10 acres of land located at 1000 Smith Lane in Byron for future constituent need and in keeping with prior MSR recommendations. However, there is no plan for property development at this time.
- b) There are a total of 499 cremation niches with 129 available for further use within the District. Based on the number of niche burials in FY 2019-20, there is capacity for approximately 12 years.
- c) BBKUCD has not historically tracked in ground cemetery capacity information and is in the process of implementing a new system to track capacity. With the purchase of the new land, it is anticipated there will be adequate capacity to meet District demand for the foreseeable future.
- d) BBKUCD does not currently maintain a Capital Improvement Plan (CIP), although the District is drafting one to bring to the Board this summer. It is recommended that a CIP be annually reviewed and updated to reflect changing needs and priorities.

4. *Financial ability of agencies to provide services.*

- a) BBKUCD relies primarily on property tax revenue and fees for service.
- b) BBKUCD is updating its financial practices and budgets to determine a net surplus of funds. This will provide for a small gain to accommodate unforeseen expenses or to place in reserves and indicate that BBKUCD has sufficient revenue to cover current District expenses.
- c) BBKUCD is not currently submitting adopted annual budgets to the County Auditor-Controller. It is recommended the District forward its adopted budgets to the County Auditor-Controller in compliance with California Health & Safety Code §9070(c); this will increase transparency for BBKUCD.

5. *Status of, and opportunities for, shared facilities.*

- a) BBKUD is not presently engaged in facility sharing, such as sharing with private service providers. The ALCD District Manager works part-time as a Consulting Manager with BBKUCD to assist with operating, finance, personnel, and governance related needs.

6. *Accountability for community service needs, including governmental structure and operational efficiencies.*

- a) BBKUCD is governed by a three-member Board of Trustees. The District demonstrated accountability and transparency by disclosing financial and service-related information in response to LAFCO requests. BBKUCD has a website but needs to include current financial information and meeting minutes to comply with state law.

7. *Any other matter related to effective or efficient service delivery, as required by commission policy.*

- a) The COVID-19 pandemic caused unexpected changes in how BBKUCD is permitted to sell sites and perform all burial services. At the height of the pandemic, the State of California and the Centers for Disease Control permitted only two people to select and finalize the purchase of cemetery lots and niches, and 10 – 20 people to attend burials
- b) No changes to the current boundary or SOI are proposed at this time. It is recommended that the SOI remain coterminous with BBKUCD's service boundary.

SOI DETERMINATIONS

1. ***Present and planned land uses in the area, including agricultural and open-space lands.***

BBKUCD includes the City of Brentwood and the unincorporated community of Discovery Bay. Land uses in these areas consist primarily of suburban (low density) residential and commercial development. The District also includes the unincorporated communities of Byron, Knightsen, and the eastern portion of the City of Oakley. Land uses in these areas consist primarily of agricultural land. Other areas within BBKUCD include eastern Morgan Territory which is largely mountainous open space, the Los Vaqueros Reservoir and surrounding watershed, Veale Tract, and the Delta islands of Bethel, Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney which consist primarily of agricultural, pasture, and Delta recreation land uses. No changes in land uses will result from this SOI update.

2. ***Present and probable need for public facilities and services in the area.***

BBKUCD appears to have sufficient interment capacity for the next 15-20 years, accounting for population growth. However, there is currently limited funding for capital improvements.

3. ***Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.***

- a) The current capacity for in ground burials is unknown. However, there appears to be adequate capacity for approximately 12 years of cremation niche interments.
- b) The current level of public services provided by BBKUCD appears to be adequate to serve current and future demand. However, the District needs several capital improvement projects to maintain and potentially improve the level of service for BBKUCD. These include upgrades to the District office, updated maintenance equipment, and improvement of recently purchased lands.

4. ***Existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.***

BBKUCD was formed in 1928 and serves the unincorporated communities of Byron, Knightsen, Discovery Bay, Bethel Island, the eastern portion of Morgan Territory, the Delta islands of Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney; the City of Brentwood, the eastern portion of the City of Oakley, and a small portion of the City of Antioch. BBKUCD relies primarily on property taxes and service fees. There are two disadvantaged communities within BBKUCD including an area in the City of Brentwood and the unincorporated Bethel Island community. The social and economic community of interest includes those cities and communities served by BBKUCD.

5. ***Nature, location, and extent of any functions or classes of services provided by the existing district.***

BBKUCD owns, operates, and maintains the Union Cemetery. The District serves the City of Brentwood, a portion of the City of Oakley, the unincorporated communities of Discovery Bay, Byron, Knightsen, Morgan Territory, Veale Tract, the Delta islands of Bethel, Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney, and small portion of the City of Antioch.

PASSED AND ADOPTED this 11th day of August 2021.

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Igor Skaredoff, Chair, Contra Costa LAFCO

I hereby certify that this is a correct copy of a resolution passed and adopted by the Commission on the date stated above.

Lou Ann Texeira, Executive Officer

Byron Brentwood Knightsen Union Cemetery District and Coterminous SOI

Exhibit B

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