

Contra Costa
Local Agency Formation Commission
2nd Round Cemetery Services Municipal Service Review &
Sphere of Influence Update

CEMETERY DISTRICTS: ALAMO-LAFAYETTE CEMETERY DISTRICT &
BYRON BRENTWOOD KNIGHTSEN UNION CEMETERY DISTRICT

- Final Draft -

July 23, 2021

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1.0 INTRODUCTION

1.1 Contra Costa LAFCo

Local Agency Formation Commissions (LAFCos) are countywide agencies created by the California State legislature to discourage urban sprawl and encourage the orderly formation and development of local government agencies. LAFCos are unique to California and there is one LAFCo in each county. LAFCo's efforts are directed at the provision of efficient and economical municipal services, logical and orderly development, and the preservation of agricultural and open space lands.

LAFCo is responsible for implementing the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("CKH Act") (California Government Code Section 56000 et seq.) for purposes of facilitating changes in local governmental structure and boundaries that fosters orderly growth and development, promotes the efficient delivery of services, and encourages the preservation of open space and agricultural lands. This includes regulating local agency spheres of influence (SOIs) and service boundaries, including annexations and detachments; city incorporations; district formations, consolidations, mergers and dissolutions; and extension of services outside jurisdictional boundaries.

LAFCo is also charged with preparing Municipal Service Reviews (MSRs). MSRs are state-mandated comprehensive analyses of specific services provided by municipalities and special districts that fall within the purview of LAFCo. MSRs provide information about service delivery, evaluate how services are provided, recommend actions to improve the provisions of services, and highlight best practices, risks and challenges facing the agencies. The MSR culminates in updating (changing or reaffirming, as appropriate) the sphere of influence (SOI) for each agency covered in the review. SOIs are important as they designate an agency's probable future boundary and service area. This MSR/SOI update was prepared by Planwest Partners Inc. for Contra Costa LAFCo.

1.2 Municipal Service Review Determinations

Government Code §56430 requires LAFCo to conduct a review of municipal services provided in the county by region, sub-region or other designated geographic area, as appropriate, for the service or services to be reviewed, and prepare a written statement of determinations with respect to each of the following topics:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
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 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 governmental structure and operational efficiencies; and

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

While LAFcos typically examine the presence of disadvantaged unincorporated communities, Contra Costa LAFCo examines disadvantaged communities (DACs) which includes both incorporated and unincorporated areas. This provides a more comprehensive look at potentially struggling communities within the County. As such, determination No. 2 listed above will be changed to reflect DACs.

State Guidelines and Commission policies encourage stakeholder cooperation in the municipal service review process. In an effort to promote cooperation, each agency under review has been given the opportunity to review and comment on their respective profile. This process also provides a basis to evaluate, and make changes to Spheres of Influence, if appropriate.

1.3 Sphere of Influence Determinations

A Sphere of Influence (SOI) is a LAFCo-approved plan that designates an agency's probable physical boundary and service area. Spheres are planning tools used to provide guidance for individual boundary change proposals and are intended to encourage efficient provision of organized community services, discourage urban sprawl and premature conversion of agricultural and open space lands, and prevent overlapping jurisdictions and duplication of services. LAFCo is required to establish SOIs for all local agencies and enact policies to promote the logical and orderly development of areas within the SOIs. Furthermore, LAFCo must update those SOIs every five years or as needed. For a SOI update, LAFCo is required to conduct an MSR and adopt related determinations. It must also make the following SOI determinations:

1. The present and planned land uses in the area, including agricultural and open-space lands;
2. The present and probable need for public facilities and services in the area;
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide;
4. The existence of any social or economic communities of interest in the area if the Commission determines that they are relevant to the agency; and
5. The present and probable need for public facilities and services related to sewers, municipal or industrial water, or structural fire protection of any disadvantaged unincorporated communities within the existing sphere of influence (effective July 1, 2012).

As this MSR pertains only to cemetery services, determination No. 5 does not apply and will therefore not be addressed as part of this review and update. Instead, the nature, location, and extent of any functions or classes of services for each district will be reviewed.

1.4 Population Growth

2020 Census data is not yet available at the time of writing this report. Therefore, California Department of Finance data is used for countywide population estimates and 2010 Census data with annual growth rate projections are used to obtain district population estimates (at the Census block level).

In 2018, Contra Costa County's population was estimated by the California Department of Finance at 1,149,363 placing it as the ninth largest county in California.¹ Population in the County is expected to increase to approximately 1,387,000 by 2040, with an annual growth rate of approximately 0.97%.² Growth projections are not distributed evenly across the jurisdictions and the areas around Concord, Richmond, and Antioch are expected to grow the most, none of which are included in current cemetery district boundaries. However, for the purposes of this review, the 0.97% annual growth rate will be used for population projections.

1.5 Disadvantaged Communities

Disadvantaged communities reference the areas throughout California which most suffer from a combination of economic, health, and environmental burdens. These burdens include poverty, high unemployment, air and water pollution, presence of hazardous wastes as well as high incidence of asthma and heart disease. One way that the state identifies these areas is by collecting and analyzing information from communities throughout the state. CalEnviroScreen, an analytical tool created by the California Environmental Protection Agency (CalEPA), combines different types of census tract-specific information into a score to determine which communities are the most burdened or "disadvantaged" with an emphasis on environmental factors such as air pollution or hazardous industries.

LAFCo is required to evaluate services available within disadvantaged unincorporated communities as part of municipal services reviews, including the location and characteristics of any such communities (Government Code Section 56430). Typically, these areas are evaluated for their basic services: water, sewer, and fire protection. However, cemetery districts do not provide these services and therefore an in-depth review of these service types as they relate to disadvantaged communities does not apply.

Disadvantaged communities (DACs) will be used instead of DUCs for the purposes of this cemetery services review to identify communities of concern. A DAC is defined as any area where the annual median household income (MHI) is less than 80 percent of the statewide annual median household income (pursuant to Government Code Section 56033.5 and Water Code Section 79505.5). This includes both incorporated and unincorporated lands.

¹ California Department of Finance, January 1, 2018 estimate. Available at: <http://www.dof.ca.gov/Forecasting/Demographics/Estimates/E-1/>

² Association of Bay Area Governments (ABAG) forecasts 2017.

³ California Public Utilities Commission website: <https://www.cpuc.ca.gov/discom/>

The California statewide MHI, according to the 2019 American Community Survey 1-year estimate, is \$80,440. To qualify as a DAC, an area would need to have a MHI of \$64,352 or lower. There is one DAC within ALCD boundaries located in the Saranap/Rossmoor area in the southwestern section of Walnut Creek. BBKUCD also has two DACs, including an area in the City of Brentwood with a 2018 MHI of \$37,875⁴, and the unincorporated community of Bethel Island with an MHI of \$38,801, which is 48% of the statewide MHI⁵ (also considered a DUC).

1.6 Cemetery District and Principal Act Overview

The principal act that governs cemetery districts is Public Cemetery District Law, California Health & Safety Code [HSC] §9000-9093. In 2003, all seven Senators on the Senate Local Government Committee authored Senate Bill 341 which thoroughly revised the state statutes that govern California's 253 public cemetery districts. Governor Gray Davis signed SB 341 into law as Chapter 57 of the Statutes of 2003 and the new law took effect on January 1, 2004⁶.

The principal act authorizes cemetery districts to own, operate, improve, and maintain cemeteries, provide interment services within their boundaries, and to sell interment accessories and replacement objects (e.g., burial vaults, liners, and flower vases). Although districts may require and regulate monuments or markers, districts are precluded from selling them. Districts are also restricted from acquiring mausoleums constructed after 1937 or constructing new ones, although additions to an existing mausoleum are allowed. The principal act requires districts to maintain cemeteries owned by the district.

The law allows also districts to inter non-residents under certain circumstances. Non-residents eligible for interment are described in California HSC §9061, and include:

- former residents,
- current and former taxpayers,
- family members of residents and former residents,
- family members of those already buried in the cemetery,
- those without other cemetery alternatives within 15 miles of their residence, and
- those who died while serving in the military.

In accordance with HSC §9065, all cemetery districts must create an endowment fund for the perpetual maintenance of the cemetery facilities. The districts are required to collect a minimum endowment care fee for each interment right sold. The principal of the endowment fund may only be used for investment purposes. Any income from those investments may be used for care of cemeteries owned by the district.

⁴ California Department of Water Resources, DAC Mapping Tool, Disadvantaged Communities – Block Groups (2018). Accessed May 18, 2021 from <https://www.arcgis.com/apps/webappviewer/index.html?id=daa4b54dafoa425abo40c857b55e596a>.

⁵ CA Department of Water Resources Disadvantaged Communities Mapping Tool: <https://gis.water.ca.gov/app/dacs/>

⁶ For Years to Come: A Legislative History of SB 341 and the "Public Cemetery District Law"

1.7 Review Methods

The following information was considered in the development of this service review:

- Agency-specific data: Responses to LAFCo Requests for Information from the affected local agencies
- Demographic data: U.S. Census Bureau; Department of Finance population data
- Finances: Budgets, audits, rates and fees; and
- Other Reports: Prior Park & Recreation and Cemetery District MSR for Contra Costa County, approved 2010.

Information gathered was analyzed and applied to make the required determinations. All information gathered for this report is filed by LAFCo for future reference. The MSR and SOI determinations and recommendations are included in the individual agency chapters.

1.8 California Environmental Quality Act

The California Environmental Quality Act (CEQA) is contained in Public Resources Code §21000 et seq. Public agencies are required to evaluate the potential environmental effects of their actions. MSRs are statutorily exempt from CEQA pursuant to §15262 (feasibility or planning studies) and categorically exempt pursuant to CEQA Guidelines §15306 (information collection). CEQA requirements are applicable to SOI Updates. The CEQA lead agency for SOI Updates is most often LAFCo, unless an agency has initiated an SOI expansion or update. As there is no change proposed to the current SOI for both districts, no further action is required under CEQA.

2.0 CEMETERY SERVICES OVERVIEW

2.1 Service Providers

Public cemetery services in Contra Costa County are provided by the Alamo-Lafayette Cemetery District (ALCD) and the Byron-Brentwood-Knighten Union Cemetery District (BBKUCD). Private cemetery services are also provided by various religious organizations and private enterprises throughout the County. ALCD and BBKUCD are independent special districts responsible for operating, maintaining, improving, and expanding cemeteries within their district boundaries (Figure 1).

2.1.1 Residency Requirements

Public cemeteries are primarily limited to interment of residents or taxpayers of the district or former taxpayers of the district who purchased interment rights in plot(s) and niche(s) while residents or taxpayers of the district for members of their families (§9002 California Health and Safety Code). Residency is generally determined using property tax bills and other records as needed. Both Districts have improved residency determinations by contacting the County Assessor's office and obtaining an accurate listing of all Tax Rate Areas (TRAs) in the Districts' boundaries. TRAs are cross referenced with property tax bills to ensure accuracy in determining residency and this has streamlined the verification process significantly.

2.1.2 Alamo-Lafayette Cemetery District

ALCD owns, operates and maintains the Alamo and Lafayette cemeteries. The Alamo Cemetery is located at 130 El Portal in the Town of Danville, and the Lafayette Cemetery is located at 3285 Mount Diablo Boulevard in the City of Lafayette. Both the Lafayette Cemetery and Alamo Cemetery are open to the public from sunrise to sundown every day of the year. There are no other public cemetery facilities nearby; however, private cemeteries include Oakmont Memorial Park, Queen of Heaven Cemetery, Sinai Memorial Garden, and Memorial Gardens Concord.

The boundaries of ALCD encompass portions of various incorporated areas, including the southwestern portion of the City of Walnut Creek, the majority of the City of Lafayette, the Town of Danville, the eastern portion of the City of San Ramon, and the unincorporated communities of Blackhawk, Diablo, and a portion of the unincorporated communities of Alamo and Walden (in the area of Contra Costa Centre north of Walnut Creek). The District has a boundary area of approximately 84 square miles and serves a population of approximately 170,455⁷.

2.1.3 Byron-Brentwood-Knighten Union Cemetery District

BBKUCD provides cemetery operations and maintenance services to the Union Cemetery located at 1545 Brentwood Blvd in Brentwood. The nearest private cemeteries include Oak View Memorial Park Cemetery and Holy Cross Cemetery east of the City of Oakley and Rose Hill Cemetery southeast of district boundaries.

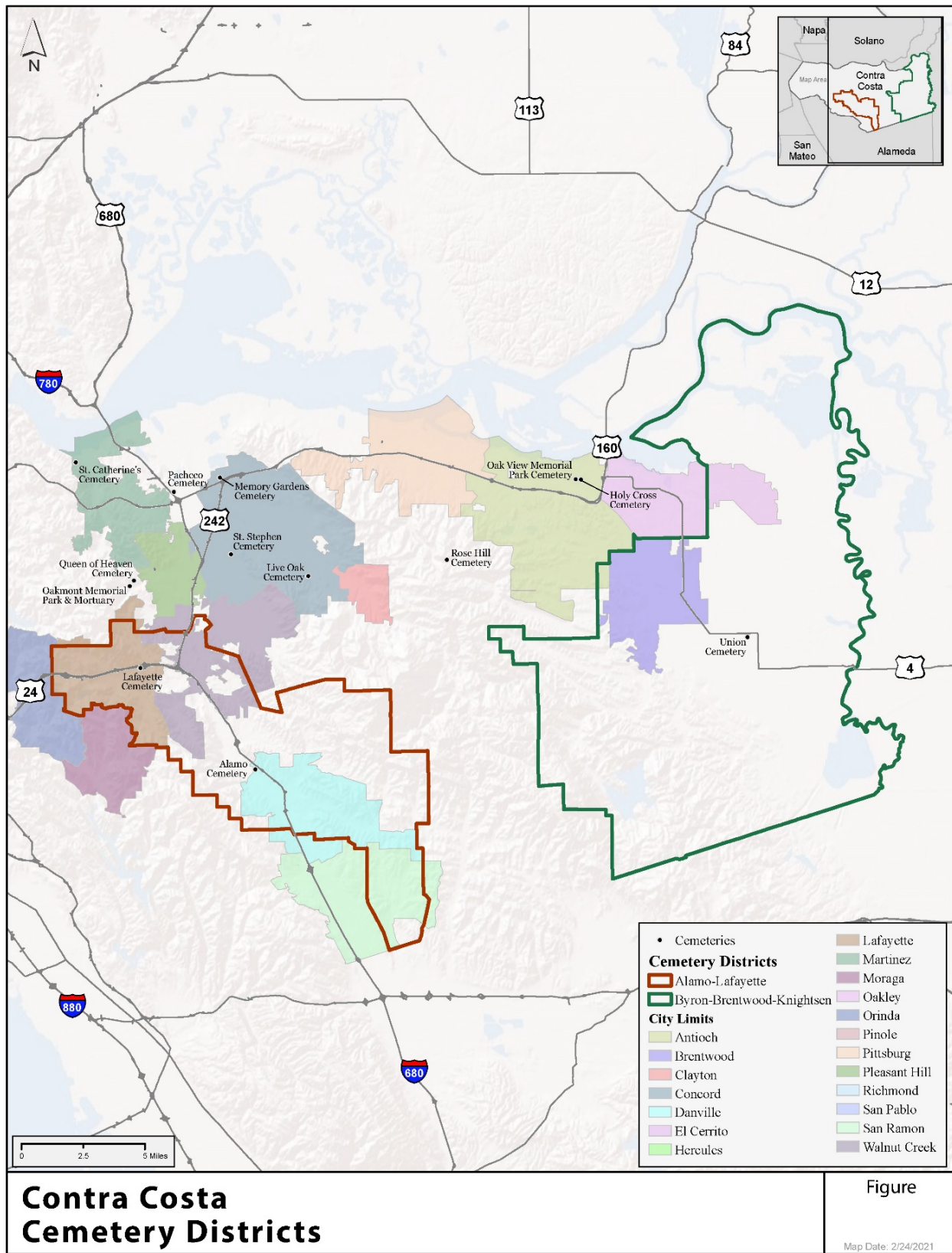
⁷ Based on 2010 US Census estimate of 153,283 and an annual growth rate of 0.97% over 11 years (2010-2021)

The boundaries of BBKUCD include the unincorporated communities of Byron, Knightsen, Discovery Bay, Bethel Island, the eastern portion of Morgan Territory, the City of Brentwood, the eastern portion of the City of Oakley (east of Sellers Avenue), and various Delta islands. The District has a boundary area of approximately 203 square miles and serves a population of approximately 82,719⁸.

2.1.4 Non-LAFCo Agencies

There are various private providers of cemetery services in Contra Costa County which residents may choose in-lieu of a public cemetery. There are also family and historical pioneer cemeteries within the County; however, these cemeteries are not open to the public for burials or are at capacity and not conducting new burials. Cemetery facilities owned or maintained by private agencies within the County are shown on the regional map below (Figure 1).

⁸ Based on 2010 census estimate of 74,386 and an annual growth rate of 0.97% for 11 years (2010-2021).

Figure 1: Cemeteries within Contra Costa County

2.2 Service Provision

2.2.1 Service Capacity

Both ALCD and BBKUCD appear to have adequate capacity to serve the existing and projected populations of the Districts. Within ALCD, Alamo Cemetery has no capacity for full body burials, but Lafayette Cemetery can accommodate an estimated capacity of over 15 years of burials. Considering the recent purchases of new land to accommodate increased cemetery services, BBKUCD also has adequate capacity to accommodate current and future demand.

2.2.2 Demand Drivers

Demand for interment services is dependent upon the number of deaths among those who wish to be interred in the community and the availability of alternatives to public cemetery providers. Death rates are generally stable across time. Between 2015 and 2020, death rates in California and Contra Costa County showed no significant changes⁹. During that time Contra Costa County had an average death rate of 74 per 10,000 individuals countywide, which was slightly higher than the statewide average rate of 72.¹⁰

2.2.3 Projected Demand

Natural population growth, in addition to population growth brought about by new residential development, will increase demand for cemetery services in the future. Both ALCD and BBKUCD appear to have sufficient capacity for the next 15-20 years, even accounting for population growth discussed further in the individual agency profiles. Both districts reported that the demand for cremation burial and niche placement has increased over the last 15 to 20 years, shifting away from full body burial services.

Cremation services are significantly more economical from a cost standpoint for consumers and from a land use perspective for cemeteries. For public cemetery districts in Contra Costa County, an average full body burial cost is approximately 2.5 times that of a single cremation niche (i.e., \$4,800 vs. \$1,900). Also, cremation niches (housed together in a structure known as a columbarium) can be located in areas where traditional burials would not be possible (due to slope or terrain), can be constructed vertically to allow for significantly higher densities than traditional burials allow, and can accommodate multiple urns. For example, the columbaria at Union Cemetery, within BBKUCD, can accommodate the cremated remains of 96 individuals on a footprint the size of four full-size graves. Technological improvements have also increased the variety of cremation services possible, including interments in memorial benches and memorial rocks. Further, the advent of “double depth” burials (i.e., burying one family member on top of another) has also significantly extended the usable years of cemetery land compared to decades ago.

⁹ CA Dept. of Public Health <https://cal-vida.cdph.ca.gov/VSQWeb/ReportBuilder/DeathReport>

¹⁰ US Census Bureau <https://www.census.gov/quickfacts/fact/table/CA,contracostacountycalifornia,US/PST120219>

2.3 Shared Facilities

2.3.1 Facility Sharing Status

Cemetery providers sometimes collaborate on a local basis with community groups and family members for clean-up and maintenance activities, albeit on an informal basis. Neither ALCD nor BBKUCD is presently engaged in facility maintenance or other cost sharing, including shared services with private service providers. However, ALCD District Manager Patricia Howard works part-time with BBKUCD to provide administrative and financial staffing assistance. This has increased information sharing and technical assistance between the two public cemetery providers.

2.3.2 Shared Services Opportunities

Given the nature of cemetery services provided by ALCD and BBKUCD, there may be opportunities for expanded shared services at the administrative and operational levels, including facility/grounds maintenance staffing, administrative staffing, or other potential shared services agreements which could help reduce overhead costs for the districts.

In addition, there could be benefits and additional cost savings to transition to a single cemetery entity over time, should both Board's agree. Section 9027 of the California Health and Safety Code specifically anticipates the possibility of consolidating or reorganizing of two or more districts into a single cemetery district. District consolidation can help promote economies of scale, efficiencies, and cost savings, including management and administrative functions (e.g., adopting only one budget, reducing the number of necessary audits, reducing the overall number of trustees).

2.3.3 Regional Collaboration

No further opportunities for regional collaboration were identified for either district; however, both districts are active in regional associations, including the California Association of Public Cemeteries, the California Special Districts Association, and the Contra Costa County Chapter of the California Special Districts Association.

3.0 ALAMO-LAFAYETTE CEMETERY DISTRICT

3.1 Agency Overview

Table 1: Alamo-Lafayette CD Agency Profile

Formation	
Agency Name	Alamo-Lafayette Cemetery District
Formation Date	April 5, 1937
Principal Act	Health and Safety Code §9000 et seq.
Contact	
Main Contact	Patricia A. Howard, District Manager
E-mail	dm@alcdist.org
District Office Address	3285 Mt. Diablo Blvd., Lafayette, CA 94549
Mailing Address	PO Box 1955, Lafayette, CA 94549-1955
Phone	(925) 284-1353
Website	www.alamolafayettecemetery.com
Governance	
Governing Body	3 Member Board of Trustees
Board Meetings	2 nd Monday of each month at 1:00 PM
Staffing	District Manager, District Assistant and two Groundskeepers
Services	
Services Provided	Burial services, year-round maintenance, preservation of interment plots and records management for two cemeteries.
Areas Served	The southwestern portion of the City of Walnut Creek, the majority of the City of Lafayette and the Town of Danville, the eastern portion of the City of San Ramon, the unincorporated communities of Blackhawk, Diablo, and a portion of the unincorporated communities of Alamo and Walden (in the area of Contra Costa Centre north of Walnut Creek).

Mission Statement:

It is the mission of the Alamo-Lafayette Cemetery District to provide affordable interment services to our constituents, in addition to preserving local history while maintaining the beauty of our pioneer cemeteries.

3.1.1 Formation

ALCD was formed on April 5, 1937 as an independent special district. ALCD reported that the district was formed according to the boundaries of the Lafayette, Walnut Creek and Danville Unified School Districts as they existed at the time of formation.

The District was formed to provide cemetery operations and maintenance services to an area in the southwest of Contra Costa County, including the incorporated City of Walnut Creek, and portions of the unincorporated communities of Lafayette, Danville, San Ramon, Alamo, Blackhawk Ranch and Diablo. Upon formation, the District became responsible for operation and maintenance of two pioneer cemeteries. The Lafayette Cemetery's first burial was in 1854 and the

Alamo Cemetery's first burial was in 1856¹¹ making these places of historical significance within the community.

3.1.2 Boundary and Sphere

A current ALCD Boundary and Sphere of Influence (SOI) are shown in Figure 2. The District boundary and current SOI are coterminous, and the District has no plans to serve areas outside its current boundaries. The existing SOI for the District was last affirmed by LAFCo in the 2010 MSR.

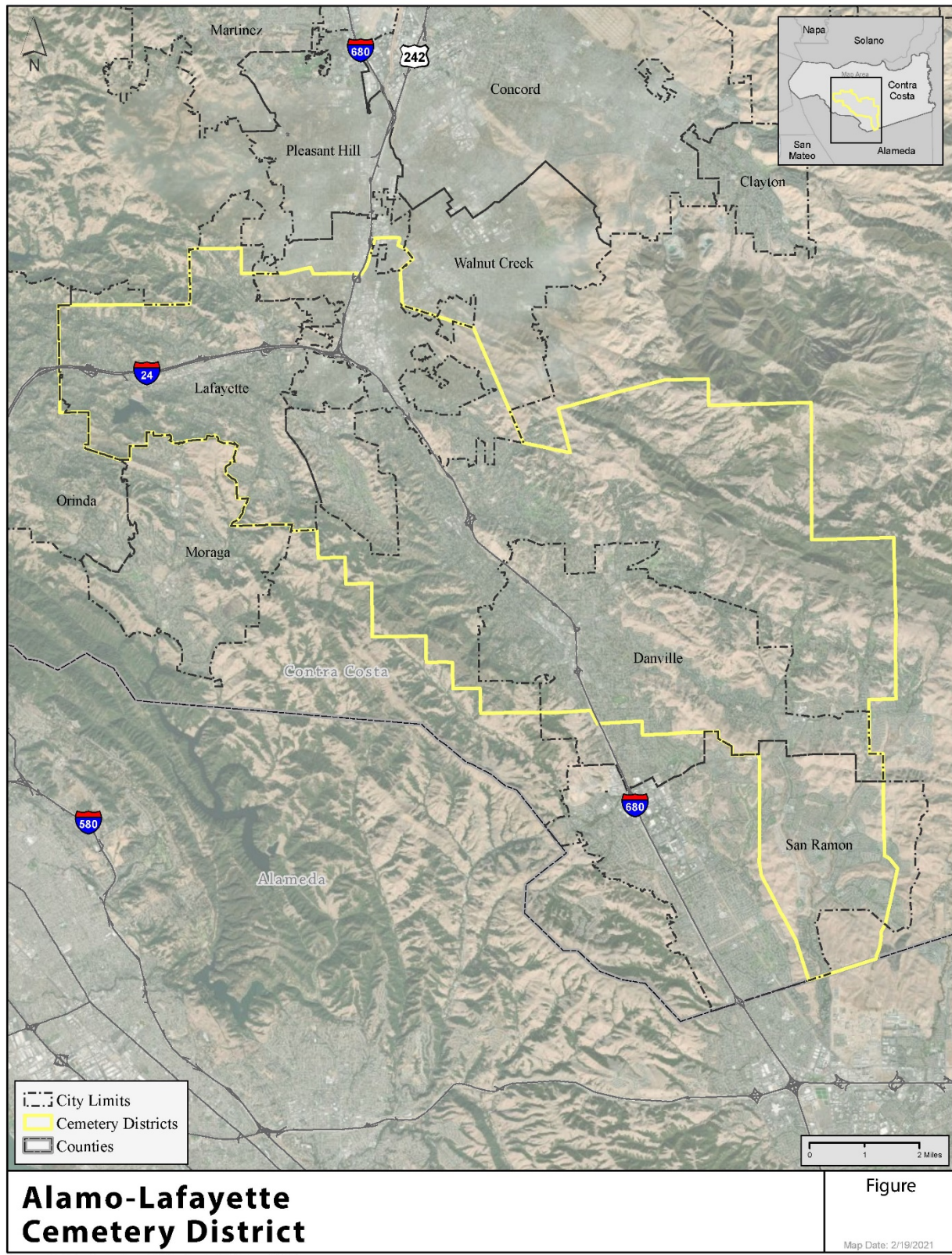
The District's boundary is located entirely within Contra Costa County. The District includes portions of various incorporated areas, including the southwestern portion of the City of Walnut Creek, the majority of the City of Lafayette and the Town of Danville, the eastern portion of the City of San Ramon, and the unincorporated communities of Blackhawk and Diablo, and a portion of the unincorporated communities of Alamo and Walden (south of Treat Boulevard in the Contra Costa Centre area), as shown in Figure 2. The District also includes approximately 21 acres (consisting of 25 parcels) in the City of Orinda, south of SR 24, in the westernmost portion of the District. The District's boundary encompasses approximately 84 square miles.

There has been one boundary change to the District since formation in 1937. The 1973 Lafayette-Moraga Reorganization detached three parcels totaling approximately 109 acres and annexed four parcels totaling approximately 397 acres. All seven parcels were located in the western portion of the District, adjacent to the Town of Moraga.

The 2010 MSR for ALCD included three SOI options. Option #1, which was ultimately adopted retains the coterminous SOI. Option #2 would have expanded the SOI to include the entire incorporated boundaries of Lafayette, Walnut Creek, Danville and San Ramon, in addition to the entire unincorporated community of Walden/Contra Costa Centre. Option 3# would have reduced the SOI by 21 acres to exclude a portion of the City of Orinda in anticipation of detachment from the District.

In 2010, the District indicated a desire to adopt SOI options #2 and #3 in order to create a more logical boundary. However, it is unlikely that any annexations or detachments are feasible given challenges in obtaining tax sharing agreements with other affected local agencies. Additionally, the District does not have the short-term capacity to accommodate a significantly larger service area. Further, property values are high within the District, making land purchases to expand capacity prohibitively expensive. As such, no adjustments to the current SOI are recommended at this time.

¹¹ ALCD, About/Welcome, <https://www.alamolafayettecemetery.com/about>. Accessed February 17, 2021.

Figure 2: Alamo-Lafayette CD Boundary and SOI

3.1.3 Growth & Population

ALCD includes portions of both incorporated cities and towns and unincorporated communities. The incorporated cities include parts of Walnut Creek¹², Lafayette, San Ramon¹³, and the Town of Danville. Walnut Creek and Lafayette are expected to see significantly lower growth rates than Contra Costa County as a whole (0.97% annually), while the City of San Ramon and the Town of Danville are expected to see targeted growth within Dougherty Valley and the Alamo Creek areas¹⁴. There are minor commercial developments planned within the City of Walnut Creek, but no new significant residential developments are planned.

Population growth within the District has been most dramatic in the Dougherty Valley Specific Plan (DVSP) area of the City of San Ramon adopted by the Contra Costa Board of Supervisors in 2005 and amended in 2014. The DVSP area is approximately 6,000 acres in the eastern portion of the City, consisting of 11,000 residential dwelling units, 54 acres of commercial and mixed-use space, and 3,200 acres of open space. Contra Costa LAFCO recently approved the 18th and final Dougherty Valley annexation.

New residential development in all four areas mentioned above (San Ramon, Lafayette, Danville and Walnut Creek) generally encourage infill. The City of San Ramon adopted its General Plan 2035 in 2015, the City of Lafayette adopted their General Plan in 2002, the Town of Danville adopted their General Plan 2030 in 2013, and the City of Walnut Creek adopted their General Plan 2025 in 2006.

Unincorporated communities within the District are covered in the Contra Costa County General Plan. The County is currently updating its General Plan¹⁵. In unincorporated Contra Costa County, the communities of Alamo and Walden are largely built-out, and population growth for these areas is anticipated to be low. A portion of the Blackhawk and Diablo communities are within the countywide urban limit line; there are no major planned projects in these areas, but some minor low-density residential development has occurred in recent years.

ALCD considers its constituent base to be residents of the District, which is estimated at approximately 170,455 with a population density of 2,029 per square mile¹⁶. Population growth for the service area is expected to be less than or equal to the County average of 0.97%, for an estimated 186,000 by 2030¹⁷. Once the 2020 census data is released, a more accurate population estimate for the District can be calculated.

3.1.4 Land Use

The District encompasses a variety of land uses and business activities, as it includes the majority of the City of Lafayette and the Town of Danville, portions of the cities of Walnut Creek and San Ramon, the unincorporated communities of Blackhawk and Diablo, and a portion of the unincorporated community of Alamo and Walden.

¹² City of Walnut Creek 2015-2023 Housing Element Adopted September 16, 2014.

¹³ Walnut Creek= 0.36%annual growth rate, Lafayette= 0.29%

¹⁴ Danville 2030 General Plan. Chapter 2 Planning Context.

¹⁵ Contra Costa General Plan Update "Envision Contra Costa 2040"

¹⁶ Based on 2010 US Census estimate of 153,283 and an annual growth rate of 0.97% over 11 years (2010-2021).

¹⁷ Based on 2010 US Census estimate of 153,283 and an annual growth rate of 0.97% over 20 years (2010-2030); estimate of 185,926.

The District is not a land use authority and has no responsibility for implementing growth strategies.

3.1.5 Services

ALCD provides the following services at both the Alamo and Lafayette cemeteries:

- Full casket burials.
- In-ground cremation burials.
- Niche (Vault) burials.

The Alamo Cemetery, originally opened in 1856, is approximately three acres in size and reported to be generally in good condition, although the office and other facilities need upgrading as discussed further in section 3.3.2 below. There are approximately 2,108 occupied plots at the cemetery. The cemetery has reached capacity for in-ground burials, and no new full plots are available; however, niches are available for cremated remains. The District added 370 new niches in Alamo Cemetery in 2011.

The Lafayette Cemetery, originally opened in 1854, is approximately 5 acres in size. There are approximately 2,355 occupied plots at the cemetery with 286 available for full burials. The District reported that the facility is generally in good condition, although the office needs upgrading. The District added 180 new niches in Lafayette Cemetery in 2011. District capacity and infrastructure needs are discussed further under Section 3.3.

3.2 **Government Structure**

3.2.1 Governing Body

ALCD is governed by a 3-member Board of Trustees appointed by the Contra County Board of Supervisors to hold fixed four-year terms. They hold Board meetings at 1:00 PM on the 2nd Monday of every month. Board members receive a \$100/meeting compensation for their attendance. The Board is responsible for establishing policies for the operation of the District per Government Code §9020. Such policies may include financial, employee, internment services, and other topics concerning operation of the District. Residency is determined by Health and Safety Code §9002(i) and §9061. The Board has some latitude to make determinations regarding residency as defined in §9062.

Table 2: Alamo-Lafayette CD Board of Trustees

Board Member	Title	Term Expiration
Nancy J. Flood	Board Chair	November 2023
Carolyn Thiessen	Trustee	January 2025
Mary McCosker	Trustee	September 2022

3.2.2 Management & Staffing

The District employs a General Manager, Patricia Howard and a District Assistant, Mai Garcia. The General Manager receives direction from the Board of Trustees and directs administration and groundskeepers to carry out tasks as needed, including grounds maintenance and other activities. ALCD also employs two full-time groundskeepers to maintain cemeteries within their jurisdiction. Employees have annual reviews that are performed consistently each year.

3.2.3 Accountability

ALCD rules, regulations, and policies are subject to change by the Board of Trustees' approval and the District Manager has the authority to make decisions per individual circumstances. The District conducts financial audits, performance evaluations, and physical inspections of the property, including buildings and landscaping. ALCD routinely encourages staff input and also uses an outside consultant to evaluate and improve operations. The District had no safety violations in the past 28 years.

The District maintains a website in compliance with SB 929 that provides information on District operations and finances. However, the most recent budget, audit, and annual report have not been posted as of June 2021. Board agendas are posted to the District website at least 72 hours in advance of meetings and minutes are available once adopted. The current service area map linked on the ALCD website provides access to the California Special Districts Association online mapping tool which may be complicated for general public use. An easy to access, such as a PDF, and accurate boundary map could be beneficial.

3.3 **Current Capacity and Capital Needs**

3.3.1 Cemetery Capacity

The District tracks the number of burials and the type of burials, as well as pre-need sales to determine the rate at which capacity is used and needed.

Table 3: Alamo-Lafayette CD Total Interments

Fiscal Year	Cremations	Burials	Total
FY 2015-16	37	23	60
FY 2016-17	37	19	56
FY 2017-18	42	15	57
FY 2018-19	43	14	57
FY 2019-20	37	17	54

Alamo Cemetery has 2,108 occupied plots with no plots available and 420 occupied niches with 144 available for cremation remains. Lafayette Cemetery has 2,355 occupied plots with 286 plots available for full burials and 200 occupied niches with 91 available for cremation remains.

The District reported an average of 39 cremations and 18 burials over the past five years. If this interment rate remains constant, Alamo Cemetery can accommodate about 3.7 more years of cremation remains, with no space available for full body burials. Lafayette Cemetery can accommodate 2.3 more years of cremation remains and 15.9 more years of full body burials.

3.3.2 Infrastructure Needs

The District's key infrastructure consists of the two cemetery facilities, the District office, and maintenance equipment and vehicles. Equipment owned by the District includes a Bobcat purchased in 2018, a work truck purchased in 2020, two casket lowering devices, a jackhammer and tamper, and other miscellaneous landscaping and grave digging equipment.

ALCD staff regularly submits a fund impact report to the District Trustees based upon estimated market costs for Capital Asset Improvements for the District. These improvements are required to continue operating the district effectively and safely. The office building, which is approximately 90 years old and all utilities (plumbing, electricity, data lines, waterlines) must be replaced. This issue is compounded by the lack of space for storage of tools, equipment, and heavy machinery. Furthermore, in the interest of efficiency and mitigating the impacts of future droughts, the district plans to update their 40-year old irrigation infrastructure. In addition, the telephone and internet provider for the District, AT&T, has determined they will not update traditional phoneline or DSL service, as they plan to discontinue those services within the next two years. The internet/phone line replacement project is on hold indefinitely while a company is found to complete the work.

The Capital Improvement Plan (CIP) that directs improvements to District facilities is updated monthly or as significant new financial or project planning information is received. The most recent CIP received from the District contained the following listed improvements:

- New Plumbing Project to Central Sanitation. Estimated Budget: \$30,000.00; Start Date: 2021 quarter two (Q2); Completion Date: 2021 Q2.
- Electricity Project: Connect Power to Front of Cemetery. Estimated Budget: \$25,000.00; Start Date: 2021 Q2; Completion Date: 2021 Q2.
- Internet/Phone Lines Replacement. Estimated Budget: \$15,000; On hold indefinitely while a company is found to complete the work.
- Replace Irrigation. Estimated Budget: \$50,000.00; Start Date: 2021 Q1; Completion Date: 2021 Q1.
- Office Building Foundation. Estimated Budget: \$70,000.00; Start Date: 2021 Q2; Completion Date: 2021 Q2.
- Office Building Construction. Estimated Budget: \$125,000.00; Start Date: 2021 Q3; Completion Date: 2021 Q3.
- Road Improvement. Estimated Budget: \$60,000.00; Start Date: 2021 Q1; Completion Date: 2021 Q1.
- Foundation for New Equipment Building. Estimated Budget: \$15,000.00; Start Date: 2021 Q1; Completion Date: 2021 Q1.
- New Equipment Building Construction. Estimated Budget: \$25,000.00; Start Date: 2021 Q1; Completion Date: 2021 Q1.

All projects listed above are delayed due to the COVID-19 pandemic and limited contractor availability¹⁸. No projects have been completed as of this document preparation and completion dates will be updated as projects are undertaken. The District will likely use a 12-year Business Loan of \$415,000 or more to finance the projects. The loan will be fixed interest, at an expected maximum interest rate of 7%. The approximate monthly payment would be approximately \$4,179, with approximately \$141,588 in interest paid¹⁹.

3.3.3 Cemetery Maintenance

ALCD employs two full-time groundskeepers that are responsible for maintaining the cemetery

¹⁸ Personal communication with ALCD District Manager, Patricia Howard 4/7/21

¹⁹ ALCD Fund Impact Report, Request for Information, Patricia Howard December 2020

property. Grounds maintenance includes burials, pruning, weed eating, planting, irrigation, mowing, and flower cleanup as well as upkeep and preservation of historic grave makers. ALCD grounds maintenance is adequate for both cemeteries. Typical maintenance costs range from \$32,000 to \$50,000 annually.

3.4 Financing

3.4.1 Revenue and Expenses

Fees for Service

All burials within ALCD must be paid for and scheduled two business days in advance at a minimum. A list of service fees is shown in Table 4 below. When serving non-residents under Health and Safety Code §9061, the District assesses a non-resident fee of \$750. The non-resident fees are the same regardless of the type of service (i.e., regular in-ground burial, in-ground cremains burial, single niche, or double niche). The District compares its fees to other nearby private cemetery providers roughly every six months, and updates fees every 2-3 years.

Table 4: Alamo-Lafayette CD Fee Schedule

Full Casket Lots	Granite Niches	In-Ground Cremation Lots	Interment (Open/Closing per casket/urn)*	Other
\$4,000 (Bottom)- \$6,000 (Top)	\$1,200-\$3,000 (Single niche, depending on tier)	\$3,000 (holds up to two urns and one flat headstone)	\$1,200 (Full Casket Lawn); \$1,700 (Lafayette Hill); \$3,000 (Alamo Hill)	\$850 (Full Casket Liner, required in lawn sections)
\$3,500 (Infant)	\$2,200-\$6,000 (Double niche, depending on tier)		\$500 (Set-up, graveside)	\$125 (Urn vault, required in lawn sections)
+\$2,500 (Hill Sites)	\$300 (Endowment Fee per urn)	\$300 (Endowment Fee per urn)	\$500 (Cremation)	\$20 (In-ground flower vase)
\$600 (Endowment Fee)			\$400 (Niches)	\$60 (Niche cremation urn, required for niches)
			\$5,000 (Disinterment)	\$750 (Non-resident fee)
				\$150 (Deed change)
				\$50 (first hour), \$35/hour additional
				\$300 (Headstone placement)
				\$100 (Headstone appointment fee)
				\$200 (3 rd Party charges)

*Rates given for M-F 9-1, higher rates on Saturday and Sunday.

District Budget

ALCD budgeted a surplus in two out of the three fiscal years analyzed (Table 5). The last year analyzed, FY 2020-21, saw a budgeted decrease in total District revenue due to the Covid-19 pandemic²⁰. However, the budget remains balanced and revenues are anticipated to increase again in FY2022-23.

The District budget appears to fluctuate throughout the year based on its current financial situation. Typically, a final budget is adopted before the new fiscal year and any amendments are done by resolution of the Board. It is recommended that the District follow this common practice in order to increase transparency and understanding of District finances.

The District has also indicated that annual budgets are not submitted to the county. In an effort to increase transparency for the District it is recommended that adopted budgets be submitted to the Contra Costa County Auditor-Controller in accordance with California Health and Safety Code §9070(c) and posted to the District's website.

Table 5: Alamo-Lafayette CD Budget Summary

	FY 2019-20	FY 2020-21	FY 2021-22
Revenues			
Total Operating Revenues	\$189,520	\$203,710	\$143,940
Tax Revenue (Secured Property Tax)	\$340,000	\$336,000	\$336,000
Endowment (reserved)+Endowment Interest	\$33,000	\$32,454	\$18,600
Total Revenues	\$563,520	\$572,164	\$498,540
Expenses			
Operating Expenses	\$153,540	\$171,840	\$146,940
Personnel Expenses	\$322,820	\$387,480	\$351,600
Other Expenses	\$0	\$96	\$0
Total Expenses	\$476,360	\$559,416	\$498,540
Net Income	\$87,160	\$12,748	\$0

3.4.2 Audit Information

The District is audited biennially (2-year audits) and information for the year ending June 30, 2020 can be seen in Table 6 below. ALCD's net position has increased substantially over the four year period from FY2016-17. In FY 2017-18, the District's net position increased by \$223,045. The District paid off a loan for a niche installation project early in FY 2017-18. This decreased liabilities substantially and allowed for an increase in net position as shown below.

²⁰ Personal communication with Patricia Howard, ALCD District Manager 4/7/21

Table 6: Alamo-Lafayette CD Net Position Summary*

	2017	2018	2019	2020
Assets	\$710,275	\$731,559	\$802,807	\$836,087
Liabilities	\$325,941	\$124,180	\$30,542	\$22,025
Net Position	\$384,334	\$607,379	\$772,265	\$814,062

*Source: Independent Audit for Year Ending June 30, 2018, Nigro & Nigro, PC and Years Ending June 30, 2019 & 2020, Kevin Brejnak, CPA.

Annual audits for FY2016-17 through FY2019-20 (shown in Table 7 below), show that the District has been operating with a net surplus of funds. This surplus, along with payoff of long-term debt, has allowed the District to increase its net position over the last few fiscal years.

Table 7: Alamo-Lafayette CD Audit Summary

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Revenues				
Fees for Services	\$190,777	\$208,755	\$204,377	\$227,953
Tax Revenue (Secured Property Tax)	\$318,039	\$330,599	\$351,810	\$371,191
Other Revenue	\$0	\$0	\$472	\$0
Endowment (reserved)+Endo wment Interest	\$23,912	\$29,056	\$36,622	\$29,400
Total Revenues	\$532,728	\$568,410	\$593,281	\$628,544
Expenses				
Operating Expenses	\$171,369	60,898	\$94,729	\$235,955
Personnel Expenses	\$237,832	276,107	\$323,238	\$340,460
Other Expenses	\$35,410	27,238	\$10,428	\$10,332
Adjustments	(\$26,381)	(\$18,878)	-	-
Total Expenses	\$418,230	\$345,365	\$428,395	\$586,747
Net Change	\$114,498	\$223,045	\$164,886	\$41,797

3.4.3 Endowment Fund

According to the Health and Safety Code §8725, cemetery authorities must establish, operate and maintain an endowment care fund. Fund monies are received through sale of interment rights and must be placed in a trust account for perpetual care of the cemetery. The principal must be invested, and only the income from the investment may be used for care, maintenance, and embellishment of the cemetery.

The Endowment Care Fund balance increased by \$29,056 from FY 2016-17 to FY 2017-18²¹. It is predicted to increase by \$22,439 in FY 2020-21, with a current balance in 2021 of \$621,616. The principal portion of this fund is restricted and cannot be used for general operations; thus, this fund increases annually. The District can use the investment income portion of this fund but has

²¹ Alamo-Lafayette Cemetery District Audit Report for Fiscal Year Ended June 30, 2018. Nigro & Nigro, PC.

elected to allow the fund to grow with the investment income included.

The District reported that determining the adequacy of the endowment care fund is impractical since the endowment care fund obligation was only established in 1985 and there is no money to maintain older interment sites. The amount needed to charge present customers for perpetual care of the entire cemetery (including pre-1985 graves) would be prohibitively high, as burials began within the District in 1854²².

3.4.1 Other Funds

Capital Improvements Reserve

The reserve for Capital Improvements ensures that items not otherwise covered under the State Health & Safety Code have funding. Under the State Health & Safety Code, only items intended for grave maintenance may be purchased from Endowment Care Interest funds. Grave opening and general maintenance items not directly associated with maintaining gravesites would be categorized in this fund.

3.4.2 Financing Constraints and Opportunities

As District expenses continue to increase District fees will need to be examined regularly to see where and when increases could be made without compromising service. This will allow the District to remain in good financial standing. This constraint will be further compounded by the anticipated capital outlay loan. Currently, the District either allocates funds from the general fund when available for projects or utilizes outside funding for larger projects such as land purchases. To date, ALCD has been able to assess fees and increase them as necessary to ensure the continued financial stability of the District.

²² Parks, Recreation and Cemetery Services MSR. Approved 2010.

3.5 Municipal Service Review Determinations

This section addresses the requirements of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Section 56430). As part of the municipal service review process, LAFCo makes the following written determinations.

1) Growth and population projections.

- a) The District population is estimated at 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 approximately 186,000 by 2030.
- b) The population estimate assumes a constant growth rate which may not continue to be accurate 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 estimate for the District 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 District boundary located in the unincorporated Saranap/Rossmoor area and the southwestern section 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 community for the next 5 to 7 years. Although Alamo Cemetery has no capacity for full body burials, Lafayette Cemetery can accommodate an estimated capacity of over 15 years of full body burials.
- b) The Alamo-Lafayette Cemetery District is submitting a fund impact report to the District Board of Trustees based upon estimated market costs for Capital Asset Improvements for the District. The report includes much needed improvements for District infrastructure including building maintenance, plumbing and internet updates.

4) Financial ability of agencies to provide services.

- a) Based on regular audits for the District, ALCD shows an annual surplus of revenues over expenditures including in FY2019-20. This allows the District to increase its net position over time and plan for large capital outlay projects.
- b) The District is currently not submitting adopted annual budgets to the County Auditor-Controller. It is recommended the District begin forwarding adopted budgets to the County Auditor-Controller in accordance with California Health and Safety Code §9070(c). This will help increase overall transparency for the District.

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

- a) ALCD is not presently engaged in facility sharing, such as sharing with private service providers. ALCD District Manager Patricia Howard 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 but needs to include current financial information to comply with Special District website regulations (SB 929) that came into effect January 1st, 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. In addition, the pandemic reduced demand for service due in part to increased COVID-19 restrictions on burial protocols and caused the Board to revise the FY 2020-21 Budget.
- b) No changes to the current boundary or SOI are proposed at this time. It is recommended that the SOI remain coterminous with the District boundary.

3.6 Sphere of Influence Determinations

In order to carry out its purposes and responsibilities for planning and shaping the logical and orderly development of local governmental agencies to advantageously provide for the present and future needs of the county and its communities, the commission shall develop and determine the sphere of influence of each city, as defined by G.C. Section 56036, and enact policies designed to promote the logical and orderly development of areas within the sphere. In determining the sphere of influence of each local agency, the commission shall consider and prepare a written statement of its determinations with respect to the following:

- 1) **Present and planned land uses in the area, including agricultural and open-space lands.**
 - a) The District encompasses a variety of land uses and business activities, as it includes the majority of the City of Lafayette and the Town of Danville, portions of the cities of Walnut Creek and San Ramon, in addition to the unincorporated communities of Blackhawk and Diablo, and a portion of the unincorporated communities of Alamo and Walden.
- 2) **Present and probable need for public facilities and services in the area.**
 - a) ALCD appears to have sufficient interment capacity for the next 15-20 years, even accounting for population growth, although capacity is limited to niche burial of cremation remains in Alamo Cemetery. Prior to considering expanded services outside the current service area, ALCD must demonstrate the ability to provide services to those areas.
- 3) **Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.**
 - a) The current capacity of public facilities provided by the District appears to be adequate to serve current and future demand.
- 4) **Existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.**
 - a) There is one disadvantaged community within the District boundary located in the unincorporated Saranap/Rossmoor area and the southwestern section of Walnut Creek.
- 5) **Nature, location, and extent of any functions or classes of services provided by the existing district.**
 - a) ALCD owns, operates, and maintains the Alamo and Lafayette cemeteries. The district serves a portion of the City of Walnut Creek, most of the 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.

4.0 BYRON BRENTWOOD KNIGHTSEN UNION CEMETERY DISTRICT

4.1 Agency Overview

Table 8: Byron-Brentwood-Knightsen Union CD Agency Profile

Formation	
Agency Name	Byron-Brentwood-Knightsen Union Cemetery District
Formation Date	June 5, 1928
Principal Act	Health and Safety Code §9000 <i>et seq.</i>
Contact	
Main Contact	Aurora Garcia, District Manager, Patricia Howard, Consulting Manager
E-mail	dm@bbkucd.org
District Office Address	11545 Brentwood Blvd. Brentwood, CA 94513
Mailing Address	PO Box 551, Brentwood, CA 94513
Alternate Contact	Patricia Howard, Consulting Manager
Phone	(925) 634-4748
Website	www.bbkucd.org
Governance	
Governing Body	3 Member Board of Trustees
Board Meetings	Third Wednesday of every other month, 4:00 PM
Staffing	District Manager, Co-Manager, Office Assistant and three Groundskeepers
Services	
Services Provided	Burial services, year-round maintenance, preservation of interment plots and records management for one cemetery.
Areas Served	Unincorporated communities of Byron, Knightsen, Discovery Bay, Bethel Island, the eastern portion of Morgan Territory, the City of Brentwood, the eastern portion of the City of Oakley (east of Sellers Avenue), and various Delta islands.

District Mission Statement: Provide efficient, dignified burial service. Provide year-round maintenance and preservation of burial plots. Provide historical links from past to present.

4.1.1 Formation

BBKUCD was formed on June 5, 1928 as an independent special district. The District was formed to provide cemetery operations and maintenance services to the unincorporated communities of Brentwood, Byron, and Knightsen. Bethel Island, the eastern portion of Morgan Territory, Veale Tract, and the Delta islands of Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney were also included within the District at formation. While the Oakley territory currently within District boundaries was part of the original District, the City of Oakley incorporated in 1998.

This District was formed in order to secure funding for Union Cemetery which was established in 1878 and had previously been overseen by the Union Cemetery Association. The cemetery includes

numerous headstones from before 1878 which were moved from the old Point of Timber graveyard²³.

4.1.2 Boundary and Sphere

The District's boundary is located entirely within Contra Costa County, extending from the Alameda County line in the south, to the Sacramento County line in the north, and to the San Joaquin County line in the east. The District includes the unincorporated communities of Byron, Knightsen, Discovery Bay, Bethel Island, the eastern portion of Morgan Territory, the City of Brentwood, the eastern portion of the City of Oakley (east of Sellers Avenue), a small portion of the City of Antioch, and various Delta islands, as shown in Figure 3. The boundary encompasses approximately 203 square miles. The existing SOI for the District is coterminous with the District boundary and was most recently reaffirmed by LAFCO in 2010.

The prior 2010 MSR for BBKUCD discussed four SOI options. Option #1, which was ultimately adopted and remains the current SOI, was to retain the coterminous SOI. Option #2 expanded the SOI to include the portion of the City of Oakley west of Sellers Avenue, indicating that LAFCo anticipates annexation of this area to BBKUCD. Option #3 reduced the SOI to exclude the portion of the City of Oakley east of Sellers Avenue from BBKUCD, indicating that LAFCo anticipates future detachment of this area. Option #4 reduced the BBKUCD SOI to exclude the 0.5 square mile area in the southeastern portion of the City of Antioch.

The only boundary change on record for the District occurred in 2002, consisting of a 316-acre annexation and corresponding SOI amendment to the District, in the northwestern portion of the City of Brentwood. The area was annexed to BBKUCD in order to include the entire city limits of Brentwood within the District. Although there was no property tax exchange agreement for this annexation, approximately 53 of the 63 parcels currently located in the annexed area pay property tax to the District²⁴.

While a more logical boundary for BBKUCD would exclude the small portion of the City of Antioch from BBKUCD and would either completely contain or completely exclude the City of Oakley from BBKUCD, altering the SOI is not a priority for the Board at this time. As such, no recommended changes to the current District SOI are proposed. However, this is something that should be considered again in the next MSR/SOI update.

²³ BBKUCD, History. Accessed from <https://www.bbku.cd.org/history> on February 19, 2021.

²⁴ 2010 Recreation and Cemetery Services MSR

Figure 3: Byron-Brentwood-Knightesen Union CD Boundary and SOI

4.1.3 Growth & Population

BBKUCD includes portions of both incorporated and unincorporated communities. The District has a boundary area of approximately 203 square miles, and in 2010 served an estimated population of 74,386.²⁵ While more recent data is available from the American Community Survey (ACS), the 2010 census data is considered to be the most accurate as ACS data often has large margins of error. The incorporated cities in the District include parts of Oakley and Brentwood. Oakley and Brentwood are expected to see significantly lower growth rates than Contra Costa County as a whole (0.97% annually), while unincorporated areas within the District are expected to grow at the Countywide rate.

The City of Brentwood comprehensively updated its General Plan in 2014 and the City of Oakley is in the process of updating its General Plan. The City of Oakley does not expect the update to include any major land use changes. However, there are over 4,000 permitted homes yet to be built, including several large subdivisions along E. Cypress Road, which indicates there will be some growth within City limits^{26,27}.

The District considers its constituent base to be residents of the District, which is estimated at 82,719²⁸. Population growth for the service area is expected to be less than or equal to the County average of 0.97%, putting the District population at roughly 89,000 by 2030²⁹. This population estimate assumes a constant growth rate which may not be accurate 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 estimate for the District can be calculated.

4.1.4 Land Use

The District encompasses a variety of land uses and business activities, as it 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. Other land uses in the unincorporated communities of Byron, Knightsen, Veale Tract, and the eastern portion of the City of Oakley consist primarily of agricultural land; however, some single-family residential parcels are located throughout these areas, most heavily concentrated in the eastern portion of the City of Oakley at the Summer Lakes subdivision. The eastern Morgan Territory area is largely mountainous open space, but also includes the Los Vaqueros Reservoir and surrounding watershed. The Delta islands of Bethel, Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney contain some scattered residential parcels, but primarily consist of agricultural, pasture and Delta recreation land uses.

4.1.5 Services

BBKUCD offers interments and maintenance of cemetery grounds, structures, and open space. Interment services offered include in-ground burial, in-ground cremation burial (special cremation graves and on top of existing family members), in-ground niches, columbarium niches, an ossuary

²⁵ 2010 US Census

²⁶ City of Oakley website <https://www.ci.oakley.ca.us/general-plan-update/>

²⁷ City of Oakley, Planning & Zoning – Development Project Map. Accessed April 26, 2021 from <https://www.ci.oakley.ca.us/departments/planning-zoning/development-project-map/>

²⁸ Based on 2010 census estimate of 74,386 and an annual growth rate of 0.97% for 11 years (2010-2021).

²⁹ Based on 2010 census estimate of 74,386 and an annual growth rate of 0.97% for 20 years (2010-2030); estimate of 89,361.

(scattering garden), and infant burials.

In addition to burials as described above, the District offers preneed sales which allows burial sites and services to be purchased in advance. Grave site service is also offered which allows funerals to take place at the cemetery. The District directly provides year-round preservation of burial plots and grounds maintenance. Infrastructure projects are typically performed by contract, as determined by the Board upon recommendation of the district manager.

4.2 Government Structure

4.2.1 Governing Body

BBKUCD's Board of Trustees meets on the third Wednesday of every other month at 4:00 pm in the board room at the District's main location, 11545 Brentwood Blvd. Brentwood, CA 94513. The board may also schedule special meetings at other times when needed and will post notice according to the Brown Act. The Board is responsible for setting policies for operation of the District. BBKUCD has previously experienced challenges filling unexpected Trustee vacancies, but positions are currently filled (Table 9).

Table 9: Byron-Brentwood-Knightsen Union CD Board of Trustees

Board Member	Title	Term Expiration
Patricia Bristow	Board Chair	December 2022
Barbara Guise	Trustee	December 2022
Deborah Spinola	Trustee	December 2021

4.2.2 Management & Staffing

The former District Manager passed away unexpectedly in August of 2019 and the Board of Trustees appointed Aurora Garcia as Interim General Manager. Subsequently, the Board hired Patricia Howard, Alamo Lafayette Cemetery District Manager to assist as a Consulting Manager. In the first few months of providing assistance, ALCD DM's role expanded to providing administrative management, creating and maintaining all financial records, training all staff, and assisting in managing staff. This has increased information sharing and technical assistance between the two public cemetery providers. In addition, the District employs a part-time office assistant and three full-time groundskeepers. Currently, the District does not perform personnel evaluations. This is currently being implemented, as are operations evaluations.

4.2.3 Accountability

The District provides public information on their web page, including posting Board Meeting dates, times, and locations. The Board of Trustees provides an annual report with the current report for the year ending June 30, 2020 posted to their website. Some notable elements from the annual report include the following:

- Costs have increased in order to keep the District running smoothly, including employee benefits and supplies.
- Operating a public cemetery is very different than operating a private cemetery. Private cemeteries are not obligated to follow the California Health and Safety code when setting fees. Private cemeteries have many options at their disposal including no service area limit, trading, brokers, sales, discounts and accepting payment plans, whereas public cemeteries

have limited options. The District does not offer payment plans, sales or discounts, and use of the cemetery is limited to residents of the district.

- In 2020, the District had an unexpected change on how they were permitted to sell sites and perform all burial services, due to Covid-19. The State of California and the Centers for Disease Control (CDC) required that only two people are permitted to select and finalize the purchase of cemetery lots or niches and only 10 – 20 persons can attend burials. The witnessing of the lowering of the casket and the closing of graves are no longer permitted due to safety concerns. All staff and persons attending services or visiting the cemetery must wear a mask and socially distance by six feet. The District has spent approximately \$3,000 for the purchase of Personal Protective Equipment (PPE) for staff, which has been difficult to obtain.

The District has not regularly posted Board meeting minutes for 2020/21 or financial audits on the website as of June 2021. The current service area map linked on the BBKUCD website provides access to the California Special District Association online mapping tool which may be complicated for general public use. An easy to access and accurate boundary map, such as a PDF, could be beneficial.

4.3 Current Capacity and Capital Needs

4.3.1 Cemetery Capacity

According to the Board of Trustees' FY 2019-20 annual report, BBKUCD sold 22 full casket in-ground sites, 11 cremation sites and 8 niches from July 1, 2019-June 30, 2020. In May 2020, the District purchased 10 acres of land located at 1000 Smith Lane in Byron, for future constituent need.

BBKUCD has not historically tracked in ground cemetery capacity information and is in the process of implementing a new system to track capacity. Union Cemetery has 499 total niches with 129 available for cremation remains and 370 occupied. While the exact number of current in ground interments is unknown, it is estimated that there are over 5,000 occupied plots. The actual number of occupied plots and remaining available plots is currently being verified by District staff in an effort to better track capacity information.

If the interment rate for FY 2019-20 remains constant, Union Cemetery can accommodate about twelve more years of cremation remains. Considering the recent purchases of new land to accommodate increased cemetery services, BBKUCD has adequate capacity to accommodate future demand.

4.3.2 Infrastructure Needs

The District's key infrastructure includes the 18.5-acre Union Cemetery grounds (14.5 developed acres, two undeveloped acres, and two acres in roads, buildings, and other utilities) and recently purchased 10 acre parcel that is undeveloped. Equipment owned by the District includes a backhoe, two tractors with loaders, a special dump trailer, a casket lowering device, two utility tractors, three zero turn radius mowers, two pickup trucks, and other miscellaneous landscaping and grave digging equipment.

The District reported that the district office and related facilities, located at the Union Cemetery, are in marginal condition. BBKUCD grounds are in working condition but require proper maintenance and updating in almost all areas. The office at BBKUCD requires major updates and will likely need to be replaced in order to be more efficient for staff and public use. The maintenance and outbuildings are in good condition. The pump house needs refurbishment or replacement. In addition, substantial capital outlay for both properties (11545 Brentwood Blvd, and 1000 Smith Lane) is necessary. To date, there are no plans to add additional niches, but there are designated areas prepared for future installation. If the need increases, the District will purchase additional niches. In the future, the District may offer burials in biodegradable containers allowing for more natural burial conditions that will return nutrients to the earth.

BBKUCD intends to purchase the property currently owned by Frog Hollow Farm, APN 011-120-134. This purchase would unite two properties owned by BBKUCD: Union Cemetery at 11545 Brentwood Blvd, and 1000 Smith Lane. BBKUCD does not have a contract or guarantee for purchasing this land but is in discussions with the current property owner.

In terms of infrastructure needs, the District reported that it is looking into installing solar panels at the Union cemetery. The District wants to add solar panels in order to power the underground pumps used for watering the grass and to offset other power uses, in addition to a battery bank for storing the power produced. The District is currently weighing the options of either purchasing a solar array outright or taking advantage of a low interest loan specific to government agencies.

In terms of equipment needs, the District reported that it requires a new work truck, tractor, two zero radius mowers, two canopies, greens, a mini-loader and three utility carts.

The District does not have an adopted Capital Improvement Plan (CIP) and has recently undergone a financial practices audit to better track and manage funds. The District is drafting a CIP for consideration at their June 2021 Board meeting to help plan for and accommodate facility needs, including the development of the newly purchased 10 acre parcel.

4.3.3 Cemetery Maintenance

BBKUCD employs three full-time groundskeepers that are responsible for maintaining the cemetery property. Grounds maintenance includes burials, pruning, weed eating, planting, irrigation, mowing, and flower cleanup as well as upkeep and preservation of historic grave makers. Typical maintenance costs range from \$100,000 to \$200,000 annually. Actual maintenance costs will be higher this FY and likely for two to three years due to maintenance not being effectively managed for many years. It is probable that BBKUCD will need to expand maintenance staff in the near future due to increased need from property purchases in FYs 2018-19 and 2019-20. Once the property is updated and properly maintained, this amount is expected to decrease significantly³⁰.

³⁰ RFI #2 from Patricia Howard 3/31/21

4.4 Financing

4.4.1 Revenue and Expenses

Fees for Service

The District is authorized to provide burial plots and niches to residents and certain non-residents, as described in the Principal Act and non-residents are charged higher service fees. When serving non-residents under Health and Safety Code §9061, the District assesses a non-resident fee of \$500, or a partial non-resident fee of \$250 for individuals who were previously District residents but have since moved from the District. The non-resident and partial non-resident fees are the same no matter what type of service (regular in-ground burial, in-ground cremains burial, single niche, or double niche) is provided. All burials within BBKUCD must be paid for and scheduled two business days in advance at the minimum. Listed fees were recently increased and went into effect November 1, 2020. A list of service fees can be seen in Table 10 below. Interment fees are listed for weekday prices; Saturday and Sunday rates are higher. While BBKUCD has had a consistent flow of ad valorem property taxes, fees have not increased in over 15 years, causing the District to lose a significant amount in revenues that could have exponentially expanded financial security and offset costs of significantly deteriorated grounds, real property and buildings, and equipment. BBKUCD now completes fee comparisons with local Antioch cemeteries on an annual basis³¹.

Table 10: Byron-Brentwood-Knightsen Union CD Fee Schedule

Full Casket Lots	Columbaria	In-Ground Cremation Lots	Interment (Open/Closing per casket/urn)	Other
\$2,000-\$3,800 (Depending on location)	\$600-\$1,600 (Depending on tier and status)	\$1,300 (single or double)	\$1,200 (Full casket, single depth); \$2,000 (Full casket, double depth)	\$600 (single casket liner); \$1,400 (double casket liner)
\$400 (Endowment Fee)	\$200 (Endowment Fee per urn)	\$300 (Endowment Fee per urn)	\$500 (In-ground Cremation)	\$120 (Urn vault)
			\$300 (Niches/Columbaria)	\$20 (In-ground flower vase)
			\$1,500-\$4,000 (Disinterment)	\$250-\$500 (Non-resident fee)
				\$200 (Headstone placement)
				\$100 (Headstone appointment fee)

³¹ RFI #2 from Patricia Howard 3/31/21

Budget Information

The annual operating budget for BBKUCD is reviewed and adopted annually by the Board of Trustees. Main revenue sources are lot sales and the sale of liners, urns and vaults. Total property tax revenue is anticipated to increase from year to year as shown in the table below. Main expenses for the District include insurance, professional fees, and repairs and maintenance. As of June 2020, the District had \$287,060 in its Endowment Fund.

The District has been budgeting for a loss in past fiscal years, as shown below, although net income is anticipated in FY 2020-21. Large property purchases in FYs 2018-19 and 2019-20 led to higher total expenses in these fiscal years. In addition, District's operating revenues have increased annually, in part due to the increased costs of providing employee benefits and the increased cost of needed supplies. Budgets for FYs 2017-18 through 2019-20 were found to have some inaccuracies that have since been identified and corrected so that the District now has an accurate balanced budget. An anticipated surplus was reported in the FY 2019-20 budget due to a fee increase implemented that brought fees current and consistent with industry standards.

Table 11: Byron Brentwood Knightsen Union CD Budget Summary

	FY 2017-18	FY 2018-19	FY 2019-20	FY2020-21
Revenues				
Total Operating Revenues	\$119,450	\$106,350	\$151,597	\$174,072
Tax Revenue (Secured Property Tax)	\$537,000	\$592,411	\$647,900	\$600,000
Pre-Need Sales	\$43,000	\$55,000	\$39,783	
Endowment Fund	-	-	\$4,888	
Cost of Goods Sold	-	-	(\$12,662)	(\$15,453)
Total Revenues	\$699,450	\$753,761	\$831,506	\$770,619
Expenses				
Operating Expenses	\$156,500	\$181,600	\$89,422	\$246,180
Personnel Expenses	\$509,000	\$440,500	\$410,428	\$515,400
Other Expenses	\$61,000	\$665,000	\$0	\$0
Total Expenses	\$726,500	\$1,287,100	\$499,850	\$761,580
Net Income	(\$27,050)	(\$533,339)	\$331,656	\$9,039

The District has changed the way it prepares and submits budgets to the Board over the past few years. As discussed under ALCD, it is typical for a District to adopt a final budget before the new fiscal year and any amendments are done by resolution of the Board. It is recommended that the District follow this common practice in order to increase transparency and understanding of District finances.

The District has indicated that annual budgets are not submitted to the county. In an effort to increase transparency for the District it is recommended that adopted budgets be submitted to the Contra Costa County Auditor in compliance with California Health and Safety Code §9070(c) and posted to the District website for easy public access.

4.4.2 Audit Information

Due to recent adjustments in accounting practices and service fees, the District is in a healthier financial condition. The District has sufficient current assets to cover any current liabilities, as total assets are approximately 52 times larger than total liabilities. The District's financial statements are audited annually by an independent auditor.

Table 12: Byron-Brentwood-Knightsen Union CD Net Position Summary*

	2018	2019	2020
Assets	\$3,109,100	\$3,425,372	\$3,944,722
Liabilities	\$306,797	\$334,613	\$285,175
Net Position	\$2,863,667	\$3,187,540	\$3,642,103

* Source: Independent Audit for Years Ending June 30, 2019 and 2020, Kevin Brejnak, CPA.

According to the FY 2019-20 audit, the District is in a healthy financial condition and has sufficient current assets to cover current liabilities. However, of the \$3,944,722 in total assets, \$1,651,781 is reserved for various items including the endowment care fund, capital improvement projects, equipment purchases, expansion, and pre-need trust (pre-purchase of plots for future burial needs). At the end of FY2017/18 total cash available in the County Treasury was reported at \$1,521,974 with \$434,977 as unreserved³². As of May of 2021, the District reported total cash available was \$2,134,905.

Table 13: Byron Brentwood Knightsen Union CD Audit Summary

	FY 2017-18	FY 2018-19	FY 2019-20
Revenues			
Fees for Services	\$219,132	\$203,780	\$240,716
Tax Revenue (Secured Property Tax)	\$624,884	\$672,954	\$719,908
Other Revenue	-	\$730	\$11,648
Interest Earnings	\$3,444	\$5,971	\$5,216
Total Revenues	\$847,460	\$883,435	\$977,488
Expenses			
Operating Expenses	\$151,228	\$109,972	\$219,024
Personnel Expenses	\$360,455	\$428,862	\$283,130
Other Expenses	\$18,196	\$20,728	\$20,771
Total Expenses	\$529,879	\$559,562	\$522,925
Net Change	\$317,581	\$323,873	\$454,563

4.4.3 Endowment Care Fund

Reserves that are allocated for the Endowment Care Fund are mandated by the California State Health & Safety Code to meet future cemetery maintenance costs. The fund was established in FY 1984-85 with the Contra Costa County Treasurer's Office. A reserve for Endowment Care costs is established at a level that reflects at least a minimum as set by State Health & Safety Code standards. It is also at a level that will ensure future maintenance of the cemetery grounds. The reserve component enables the District to withstand future financial expenses related to interment

³² BBKUCD, Report of Audit, June 30, 2018.

locations maintenance in the event of a cemetery closure or a "build out" situation. The actual size of the reserve is based upon the principal received on an annual basis from interment contract services. The investment earnings generated by this growing body can be allocated towards general cemetery maintenance and operations and expenditures are limited to the earnings of the fund.

The District's Endowment Care Fund was opened but remained unmanaged. From 1985 to 2019 the fund had accrued approximately \$224,000 over the 33-year time period. Now it is carefully managed and in the last 1.5 years, the Fund increased \$90,000 to \$314,000, which is over a 30% gain.

4.4.4 Other Funds

Capital Improvements Reserve

The reserve for Capital Improvements, established in FY 2001-02, ensures that items not otherwise covered under the State Health & Safety Code have funding. Under the State Health & Safety Code, only items intended for grave maintenance may be purchased from Endowment Care Interest funds. Grave opening and general maintenance items not directly associated with maintaining gravesites would be categorized in this fund.

Pre-Need Trust Reserve Fund

To assist the taxpayers and residents of BBKUCD, the District established this fund in FY 2002-03 so families could pay in advance for burial rights. Reserve funds are held in the Contra Costa County Treasurer's Office and invested in an interest-bearing account. These funds are used as needed to cover prepaid interment services and goods. Fund interest is used to offset any fee increases which occur between the purchase of the services and goods and the time they are needed.

4.4.5 Financing Constraints and Opportunities

BBKUCD has experienced inconsistencies in their budgeting process, resulting in a deficit for two of the three prior fiscal years analyzed (FY 2017-18 through 2019-20). The District also purchased land and had other capital outlays for repairs. With guidance from the consulting manager, Patricia Howard, the budgeting process has been reconciled and the District shows a surplus of for FY 2020-21 (Table 11). The anticipated surplus in the FY 2020-21 budget is partly due to an implemented fee increase that brought fees current and consistent with industry standards.

Both the Capital Improvements Reserve and the Pre-Need Trust Reserve Fund were not previously managed. BBKUCD will be consulting with professionals to better manage these funds going forward.

4.5 Municipal Service Review Determinations

This section addresses the requirements of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Section 56430). As part of the municipal service review process, LAFCo makes the following written determinations.

1) Growth and population projections.

- a) The District considers its constituent base to be residents of the District, which is estimated at approximately 82,719. Population growth for the service area is expected to be less than or equal to the County average of 0.97%, putting the District population at approximately 89,000 by 2030.
- b) The population estimate assumes a constant growth rate which may not continue to be accurate due to the current uncertainties surrounding the Covid-19 pandemic and other unforeseen factors. Once 2020 Census data is available, a more accurate population estimate can be calculated for the District.

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

- a) Two DACs are identified in BBKUCD including the community of Bethel Island with an MHI of \$38,801, which is 48% of the statewide MHI and a small area in the City of Brentwood, with a 2018 MHI of \$37,875.

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

- a) In May 2020, the District 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. Based on the number of niche burials in FY19/20, there is enough 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. However, with the purchase of new land, it is expected that there will be adequate capacity to meet District demand for the foreseeable future.
- d) The District does not currently maintain a Capital Improvement Plan, although the District is drafting one to bring before the Board at their June meeting. 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) The District is in the process of updating its financial practices and now budgets for a net surplus of funds. This provides for a small gain to accommodate unforeseen expenses or to place in reserves. It also indicates that the District has enough revenue to cover current District expenses.
- b) The District is currently not submitting adopted annual budgets to the County Auditor-

Controller. It is recommended the District begin forwarding adopted budgets to the County Auditor-Controller in compliance with California Health and Safety Code §9070(c). This will help increase overall transparency for the District.

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

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

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

- a) BBKUCD's Board of Trustees meets on the third Wednesday of every other month at 4:00 pm in the board room at the District's main location, 11545 Brentwood Blvd., Brentwood, CA 94513. The board may also schedule special meetings at other times when needed and posts notices according to the Brown Act.

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 the District on how they are 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 (CDC) permitted only two people to select and finalize the purchase of cemetery lots or niches and only 10 – 20 persons 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 the District boundary.

4.6 Sphere of Influence Determinations

In order to carry out its purposes and responsibilities for planning and shaping the logical and orderly development of local governmental agencies to advantageously provide for the present and future needs of the county and its communities, the commission shall develop and determine the sphere of influence of each District, as defined by G.C. Section 56036, and enact policies designed to promote the logical and orderly development of areas within the sphere. In determining the sphere of influence of each local agency, the commission shall consider and prepare a written statement of its determinations with respect to the following:

- (1) Present and planned land uses in the area, including agricultural and open-space lands.**
 - a) The District 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 the District include eastern Morgan Territory which is largely mountainous open space and includes the Los Vaqueros Reservoir and surrounding watershed. The District also serves Veale Tract and the Delta islands of Bethel, Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney which primarily consist of agricultural, pasture and Delta recreation land uses.
- (2) Present and probable need for public facilities and services in the area.**
 - a) BBKUCD appears to have sufficient interment capacity for the next 15-20 years, even 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 the District appears to be adequate to serve current and future demand. However, the District needs several capital improvement projects in order to maintain and potentially improve the level of service for the District. 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.**
 - a) There are two disadvantaged communities located within the BBKUCD service boundary including an area in the city of Brentwood and the unincorporated Bethel Island community.

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

- a) 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, and the Delta islands of Bethel, Jersey, Bradford, Webb, Quimby, Holland, Palm, Orwood, and Coney.

5.0 References

Alamo-Lafayette Cemetery District Audit Report for Fiscal Year Ended June 30, 2018. Nigro & Nigro, PC.

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Municipal Service Review: Parks and Recreation & Cemetery Services, Contra Costa Local Agency Formation Commission, Adopted April 21, 2010.

Personal Communications with District Manager and Co-manager for BBKUCD and ALCD April 7, 2021.

Request for Information (RFI) from Patricia Howard, District Manager and Co-manager for BBKUCD and ALCD, December 10, 2020.

Request for Information #2 from Patricia Howard, District Manager and Co-manager for BBKUCD and ALCD, March 31, 2021.