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November 8, 2023
Agenda Item 5

November 8, 2023 (Agenda)

Contra Costa Local Agency Formation Commission
 40 Muir Road, First Floor
 Martinez, CA 94553

Activation of Latent Powers – County Service Area R-7

Dear Commissioners:

BACKGROUND: County Service Areas (CSAs) are formed and governed pursuant to the County Service Area (CSA) law, Government Code (GC) §25210 et seq. CSAs are dependent special districts governed by the County Board of Supervisors. CSAs can provide a range of municipal services pursuant to CSA statutes.

Any service or function that is authorized by the principal act but is not listed as one of a CSA’s functions when the CSA was formed, or subsequently approved by LAFCO, is considered a “latent power.” Pursuant to GC §56654(b), a CSA wishing to exercise a latent power must apply to and receive LAFCO approval before providing the service(s). The LAFCO application must be submitted by the legislative body of the subject district, which in this case, is the Contra Costa County Board of Supervisors. CSA law provides that LAFCO approval is the final action for activating a latent power. LAFCO law provides that neither a protest hearing, nor a vote of the district’s voters, is required.

The requirements for exercising a new or different service by special districts, and for the LAFCO proceedings, are included in GC §§56824.10 – 56824.14. In accordance with these provisions, the County submitted an application to LAFCO along with a *Fiscal Analysis* (Attachment 1) and *Plan for Services* (Attachment 2) that describes how the services will be provided, along with estimated costs and possible sources of revenues to provide the new services.

DISCUSSION: CSA R-7 was formed in 1971 to provide park and recreation services to Alamo and Danville (unincorporated at the time). Since formation, there were 12 annexations to R-7 and 10 detachments. The District’s sphere of influence (SOI) is coterminous with its service boundary as shown on the attached map (Exhibit A). Previously CSA R-7 had two zones: Zone A (Alamo area) and Zone B (San Ramon area). In 2010, the County Board of Supervisors dissolved Zone B as this zone was inactive, had no funding sources, and no expenditures as the City of San Ramon annexed this area and assumed parks and recreation services.

CSA R-7 encompasses 9.52± square miles and serves a population of approximately 15,500. Currently, CSA R-maintains parks, trails, landscaping, recreational programs, and related facilities within the boundaries of the CSA (i.e., unincorporated Alamo community). The County also provides parkway facilities and services,

maintenance and replacement of street trees, other landscaping, and funding for the Alamo Municipal Advisory Council (“MAC”). CSA R-7 current funding sources include ad-valorem property taxes and assessments on parcels.

Recently, members of the Alamo community requested additional landscape maintenance services, additional funding for the Alamo MAC, and that an assessment be conducted to determine the feasibility and level of community support for a community center within the CSA. The estimated costs associated with enhanced services include \$50,000 annually for additional street landscape maintenance services; \$3,000 annually in additional funding for the services of the Alamo MAC; and an assessment/study to determine the feasibility and level of community support for a community center within the CSA (estimated cost: \$375,000).

GC §25213 lists the services that county service areas are authorized to provide. In July 2023, the County applied to LAFCO to activate the following latent powers for CSA R-7:

- Landscape/tree maintenance services (GC §25213(j));
- Finance the operations of a municipal advisory council (GC §25213(o)); and
- Acquire, construct, improve, maintain, and operate community facilities, including, but not limited to, community centers (GC §25213(w)).

The County’s resolution of application notes that funding is needed to support 1) an increased level of landscape/tree maintenance of 850 trees and other landscaping, 2) additional funding for services of the Alamo MAC, and 3) the need for a community center. Further, the County’s resolution notes that LAFCO’s approval should be conditioned on sufficient revenue to support the added services.

Fiscal Analysis: In response to the community’s interest, the County retained *Francisco and Associates* to prepare a fiscal analysis. The report discusses proposed services and improvements in accordance with activation of latent powers; review of revenue capacity; examination of revenue sources; review of revenue sufficiency; and samples of funding strategies for community centers (i.e., landscape & lighting districts, special tax, grants, community donations).

In summary, the study concluded the following :

- ✚ Existing funding structure is capable of supporting the proposed annual costs associated with activating the proposed latent powers related to landscape maintenance services; the Alamo MAC; and the County’s ability to determine the feasibility and assess the community’s support for the addition of a community center.
- ✚ The CSA revenues are not currently deemed sufficient to fund the acquisition, construction, or lease, as well as the annual operation and maintenance of a community center. Any costs associated with a community center beyond the County’s ability to determine the feasibility and level of support to fund a community center would require additional funding that would necessitate approval from the electorate.

Plan for Services: Pursuant to GC 56653, one of the components of the LAFCO application is a *Plan for Services*, which includes the following components: (1) an enumeration and description of services currently provided or to be extended to the affected territory; (2) the level and range of those services; (3) an indication of when those services can feasibly be extended to the affected territory, if new services are proposed; (4) an indication of any improvement or upgrading of structures, roads, sewer or water facilities, or other conditions the local agency would impose or require within the affected territory if the change of organization or reorganization is completed; and (5) information with respect to how those services will be financed.

The application contains a *Plan for Services* (Attachment 2) which includes the following proposed new functions and services as summarized below:

- (1) Additional landscape maintenance services including maintaining/improving the health of trees and landscaping within the Boulevard of Trees area via a more preventative and proactive approach (e.g., removal/ replacement of trees), area through enhanced as depicted in Exhibit 1. The *Plan for Services* also indicates that the estimated annual cost to provide landscape maintenance services would be \$50,000 annually, and would be funded with CSA R-7 monies derived from the annual ad valorem property tax on parcels in Zone A.
- (2) Additional funding of approximately \$3,000 annually for services of the Alamo MAC including operational costs including rent of meeting space, office supplies, publishing and mailing public notices, and related meeting costs of the Alamo MAC, and
- (3) Acquisition, construction, improvement, maintenance, and operation of community facilities. Potential services at such a facility include community programs (e.g., recreation, child and adult care); meeting and space rentals (i.e., weddings, celebrations, banquets); Alamo MAC and other governmental meetings; community and private gatherings; club meetings and holiday events; emergency management and related services (i.e., community emergency response coordination and training events, cooling centers, fire and earthquake evacuations, power outages) and other utility emergencies.

The *Plan for Services* identifies community center options, including leasing and making improvements to an existing building; purchasing and making improvements to an existing building; and acquiring and constructing a facility on land in the Alamo area.

The *Plan for Services* proposes that following LAFCO's approval of activation of the requested latent powers, the County will proceed with a Feasibility Study to determine the needs and level of support for a community facility. The survey may include surveys/opinion polling, periodic mailers/newsletters, press releases, website/social media posts, and presentations at community meetings. The Feasibility Study will then be presented to the County Board of Supervisors for direction regarding future steps (e.g., project approval, funding options, etc.). If the funding measure fails, the project may be abandoned.

The *Plan for Services* also includes steps to proceed with the community facility project subject to the Board of Supervisors' approval. These steps include acquisition (e.g., site, facility, etc.); design and construction; commencement of operations; improvement/upgrading of structures, roads, sewer and/or water facilities, and/or other conditions; and financing of services. As noted in the *Plan for Services*, there is no current plan for financing a community facility.

As noted in the application, there is no definitive plan for a community facility in Alamo, nor have specific services to be offered in such a facility been identified. The needs of the community, its level of interest and support, and its willingness to bear the costs of a community facility, have not yet been determined, and could be explored in the next phase of the County's feasibility study.

CEQA Compliance: Contra Costa County, as Lead Agency, found the proposed change of organization exempt from review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines sections §§15061, subdivision (b)(3), 15262, 15301, subdivision (h), and 15304, subdivision (b).

ALTERNATIVES FOR COMMISSION ACTION: After consideration of this report and any testimony or additional materials that are submitted, the Commission should consider taking one of the following options:

Option 1

- A. Find the proposal to be exempt from CEQA pursuant to CEQA Guidelines §§15061(b)(3), 15262, 15301(h), and 15304(b).
- B. Approve the activation of the following latent powers for CSA R-7: provide street landscape maintenance services; and funding for the services of the Alamo MAC.
- C. Approve the activation of the following latent powers for CSA R-7: acquire, construct, improve, maintain, and operate community facilities, including, but not limited to, a community center within district boundaries; conditioned on additional revenue such as general obligation bonds and special taxes, which would be subject to approval by voters or parcel owners.
- D. Given there are no protest proceedings in conjunction with the establishment of a new or different function of service, direct staff to complete the proceedings.

Option 2

- A. Find the proposal to be exempt from CEQA pursuant to CEQA Guidelines §§15061(b)(3), 15262, 15301(h), and 15304(b).
- B. Approve the activation of the following latent powers for CSA R-7: provide street landscape maintenance services; and funding for the services of the Alamo MAC.
- C. Defer activation of the following latent powers for CSA R-7 until adequate funding is available to support a proposed community center: acquire, construct, improve, maintain, and operate community facilities, including but not limited to, a community center within district boundaries.
- D. Given there are no protest proceedings in conjunction with the establishment of a new or different function of service, direct the staff to complete the proceedings.

Option 3 Adopt this report and DENY the proposal.

Option 4 If the Commission needs more information, CONTINUE this matter to a future meeting.

RECOMMENDED ACTION:

Approve Option 1.

LOU ANN TEXEIRA, EXECUTIVE OFFICER
CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION

Attachments:

- Attachment 1 – Fiscal Analysis
- Attachment 2 – Plan for Services
- Attachment 3 - Draft LAFCO Resolution

Exhibits:

- Exhibit A – CSA R-7 Boundary/SOI Map

c: Distribution



Contra Costa County
Public Works
Department

County Service Area R-7
(Alamo Area)

Fiscal Analysis

June 22, 2023

Prepared by

FRANCISCO
AND ASSOCIATES

Where Innovative Strategies
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SECTION I

EXECUTIVE SUMMARY

County Service Area R-7 (Alamo) (the “CSA” or “CSA R-7”) was formed in the early 1970’s to fund park, recreation, and parkway facilities and services. Recently, members of the Alamo community have requested additional landscape maintenance services, additional funding for the Alamo MAC, and that an assessment be performed to determine the feasibility and level of community support for a community center within the CSA.

Unfortunately, there is no existing funding available for these specific services. County staff has explored funding options to provide the requested services. As a result of this evaluation, CSA R-7 was identified as a potential provider of the requested services. However, the facilities and services requested do not currently fall within the current scope of CSA R-7’s authorized services, but the list of services that an existing county service area is authorized to provide may be expanded through the activation of latent powers by the Local Agency Formation Commission (“LAFCO”).

As part of County’s application to LAFCO to activate latent powers that would allow for the CSA to fund the proposed services requested, this report was prepared to review the historical CSA annual revenues and expenditures to determine if sufficient funding is projected to exist to continue funding the authorized improvements and services of the CSA, as well as the costs associated with activating the proposed latent powers.

In order to determine if the CSA generates sufficient funding to continue providing the authorized services and to absorb the estimated costs related to the proposed latent powers a thorough review was performed. The review generally consisted of multiple discussions with County staff regarding CSA R-7 and the current fiscal health of the CSA, reviewing the CSA R-7 historical revenues and expenditures, analyzing the CSA revenues to identify the primary funding source and the expected stability and sustainability of any reoccurring revenues, and analyzing the anticipated capability of the CSA’s revenues to support the additional costs associated with activating the proposed latent powers.

The analysis considered a number of factors including the historical performance of the CSA’s revenues, a review and discussion with County staff about the CSA and its expenditures over the past five years and into the near future, as well as the stability and growth potential of the CSA’s primary source of revenues. By considering the revenue capacity of the CSA and its ability to absorb the costs associated with the latent powers, it was determined that the existing funding structure is capable of supporting the proposed annual costs associated with activating the proposed latent powers related to the Landscape Maintenance Services, the Alamo MAC, and the County’s ability to determine the feasibility and assess the community’s support for the addition of a community center. However, the CSA revenues are not currently deemed sufficient to fund the acquisition, construction, or lease, as well as the annual operation and maintenance of a community center. Any costs associated with a community center beyond the County’s ability to

determine the feasibility and level of support to fund a community center, would require the establishment of an additional funding mechanism that would require approval from the electorate.

The explanation provided in the following pages outlines a more detailed explanation of the factors considered, and the specific findings that led to the conclusion of the sufficiency of the CSA's revenues to activate the proposed latent powers.

SECTION II

INTRODUCTION

County Service Area R-7 (Alamo) (the “CSA” or “CSA R-7”) was formed in the early 1970’s, pursuant to the provisions of the County Service Area Law, Chapter 2-2 of Part 2 of Division 2 of Title 3 (commencing with Section 25210.1) of the Government Code of the State of California, as a dependent special district of the County. It was created to provide local park, recreation, and parkway facilities and services in the Alamo and Danville areas of Contra Costa County (the “County”).

In the 1980’s the County recognized that there were two primary areas of the CSA and created two zones; Zone A for the Alamo area and Zone B for the area to the east of San Ramon, and allowed for the creation of a separate and independent Citizens Advisory Committee for both zones.

In 1984, it was proposed that three parcels detach from the CSA. All three of the parcels were legally uninhabited and the request for detachment stemmed from the prior incorporation of the Town of Danville and City of San Ramon. The three parcels were residual areas and no longer lie within either CSA R-7 Zone A or Zone B.

In October of 2010, the Board of Supervisors adopted Resolution No. 2010/581 dissolving Zone B of CSA R-7 in the San Ramon area. At the time, Zone B was inactive, had no funding sources and no expenditures because the City of San Ramon had annexed the inhabited area of Zone B and taken over the functions of Zone B (services for parks and recreation programs).

According to the Local Agency Formation Commission (“LAFCO”), the boundary area of the remaining territory served by the CSA is approximately 9.5 square miles. The CSA serves the community of Alamo (the area previously identified as Zone A). Facilities maintained include parks, trails, landscaping, and recreational programs and related facilities within the boundaries of the CSA. The boundaries of the CSA are generally bounded to the north and west by the City of Walnut Creek, Diablo to the east, and the Town of Danville to the south. See Appendix A to view the general boundaries of CSA R-7 as identified by LAFCO.

Public services provided by the County within the CSA are funded by several sources, including revenues from ad-valorem property taxes and assessments on parcels in Assessment District 1979-3 (also known as the Countywide Landscaping District), Zone 36 (“Zone 36”), the boundaries of which cover a majority of the area within the CSA. In addition to park, recreation, and parkway facilities and services, the County also currently provides the maintenance and replacement of street trees and other landscaping, which are funded by Zone 36 assessments, and the funding of the Alamo Municipal Advisory Council (“MAC”). The Alamo MAC is an advisory body created by the Board of Supervisors on August 11, 2009, under Government Code section 31010.

Members of the Alamo community have shown a desire for increased services in relation to street trees and landscape funded by Zone 36 assessments, as well as the establishment of a community center. Unfortunately, there is currently no existing funding available for these specific services. In light of this, County staff has explored alternative options with the aim of minimizing the financial burden on CSA constituents. As a result of this evaluation, CSA R-7 has been identified as a potential provider of several services, all of which are described further in Section III, and which are summarized as follows:

- \$50,000* annually in additional street landscape maintenance services;
- \$3,000* annually in additional funding for the services of the Alamo MAC; and
- \$375,000 for assessing the feasibility of acquiring additional community facilities, specifically a community center.

The costs to obtain and operate a community center are not within the scope of this review as it was determined that sufficient funding does not exist to acquire, construct, or lease, as well as operate and maintain a community center. Should the community center be deemed a feasible endeavor for the CSA, an additional funding mechanism would be required for the CSA to acquire, construct, lease, and maintain the facility. Funding strategies to acquire, construct, lease, and operate a community center can be located in Section VII of this report.

**The proposed estimates listed above for each proposed service are anticipated to increase annually for inflation.*

CSA R-7 was established to provide extended parks and recreation services but street landscaping, funding the Alamo MAC, and providing community facilities do not fall within the current scope of CSA R-7's authorized services. However, the list of services that an existing county service area is authorized to provide may be expanded through the activation of latent powers by the LAFCO.

The County's Plan for Services, which is incorporated herein by reference, addresses the three latent powers (the "Latent Powers") of CSA R-7 that the County seeks to activate and exercise within the CSA boundaries. The powers the County seeks to activate are as follows:

- Maintenance of public landscaping improvements on public property, rights-of-way, and easements within the Boulevard of Trees area of the CSA.
- Funding for services of a municipal advisory council.
- Community facilities, such as a community center. The County will identify options and the feasibility to acquire, construct, improve, or lease, as well maintain and operate additional community facilities. However, should the County's feasibility efforts demonstrate community desire and willingness to support the funding of a community center, a new funding mechanism requiring approval by the electorate will be required.

PURPOSE OF REVIEW

The purpose of this review is to assist the County in fulfilling the LAFCO submittal requirements. This report provides a fiscal analysis which includes a review of the historical CSA annual revenues and expenditures to determine if sufficient funding is available to adequately fund the existing improvements and services of the CSA, as well as absorb the costs associated with activating the proposed Latent Powers.

SECTION III

**PROPOSED IMPROVEMENTS AND SERVICES TO BE ACTIVATED
BY LATENT POWERS**

The powers proposed to be activated and funded by the CSA include landscape maintenance services, the Alamo MAC, and additional community facilities, specifically a community center. A general description of each of the proposed powers to be activated follows.

LANDSCAPE MAINTENANCE SERVICES

If the power to provide landscape maintenance service is activated, funding in the amount of approximately \$50,000 a year would be provided for additional landscape maintenance services in the Boulevard of Trees area of the CSA, as depicted on the map attached to the County's resolution of application. The additional landscape maintenance services would not duplicate or supplant the basic landscape maintenance services currently funded by Zone 36 assessments, which consist primarily of the removal of dead trees that pose a risk to the public.

Rather, the additional landscape maintenance services would focus on maintaining and improving the health of approximately 850 trees and other landscaping within the Boulevard of Trees area, by taking a more preventative and proactive approach. Specific services would include routine inspection, pruning, trimming, removal, and replacement, and treatment. These specific services would allow for trees to be trimmed to remove diseased portions and deadwood, improve balance, improve pedestrian and vehicle clearance, and reduce impacts to hardscape and infrastructure. Unlike the tree maintenance in Zone 36, if the landscape maintenance power of CSA R-7 is activated, trees that are in poor shape could be removed preventively and replaced. Collectively, these services are referred to in the Plan for Services as "Landscape Maintenance Services."

ALAMO MAC

If the power of the Alamo MAC is activated, additional funding for services of the Alamo MAC in amount of approximately \$3,000 would be provided, supplementing funding currently provided by the County. The Alamo MAC advises the Board of Supervisors on services that are or may be provided to the Alamo community by the County or other local agencies. The authority of the Alamo MAC is limited to the Alamo area, which is coterminous with CSA R-7. The Alamo MAC funding is needed to cover increasing costs of operation, including an increase in the cost to rent its normal meeting space. Other costs incurred by the Alamo MAC include the costs of publishing and mailing of notices and informational items, office supplies, and hosting community meetings.

COMMUNITY CENTER

If the power of community facilities, such as a community center are activated, funding in the amount of approximately \$375,000 to be funded over a five year period (estimated at \$75,000 per year), would be provided to assess a multiple step approach to determining the feasibility of the project.

The needs of the Alamo community, its level of interest and support, and its willingness to bear the costs of a community facility, have not yet been determined, and would be explored as part of assessing the feasibility of acquiring a community center. However, the Alamo MAC and some members of the community have expressed an interest in adding a community center and related services to the list of functions and services already provided in CSA R-7. The possibilities with regard to providing a community center include but are not limited to:

- Leasing and making improvements to an existing building;
- Purchasing and making improvements to an existing building; and
- Acquiring and constructing a facility on land in the Alamo area.

Services that could be offered at the facility might include, but would not be limited to:

- Community programs (e.g., recreation, child and adult care, etc.);
- Meeting space rentals with availability for weddings, celebrations, banquets, Alamo MAC and other governmental meetings, community and private gatherings, club meetings, and holiday events; and
- Emergency management and services associated with events such as:
 - Community emergency response coordination and training events;
 - Elevated temperatures (cooling center);
 - Fire and earthquake evacuations; and
 - Power outages and other utility emergencies.

Estimates of the duration of the steps that may be required to assess the feasibility and community's level of support for a community center, are outlined in following three steps:

Step 1: Feasibility Study (12 to 36 months)

The Feasibility Study can be divided into four phases.

Phase 1 is activation of this Latent Power.

Phase 2 would commence if this Latent Power is activated. Phase 2 is a preliminary survey of the Alamo community to determine their needs and level of support for a community facility. County staff and consultants would likely coordinate the survey, but stakeholders and interested community members might assist with the process as well. The survey may include some or all of the following:

- Surveys and opinion polling
- Community meetings
- Periodic newsletters and mailers
- Press releases
- Website and social media posts
- Presentations at community meetings (such as the Alamo MAC)

If the survey indicates little or no support for a community facility, the Feasibility Study would end, and the community facility would not be pursued further. A report summarizing the findings of the survey would be prepared and made available to the Board of Supervisors.

If the survey indicates support for some kind of community facility, a report summarizing the findings would be prepared and made available to the Board of Supervisors and the Feasibility Study would move into Phase 3.

Phase 3 would begin with an evaluation of community facility options and associated costs. In this phase, County staff and consultants would utilize the information gathered from the community survey to develop a preliminary design, the associated costs, and potential funding measures (taxes, fees, assessments, etc.). Additional surveying of the community may be necessary to determine if the community would support paying the costs developed for acquiring, constructing, and operating the facility. If the community is not supportive of paying the costs estimated for the community facility, the Feasibility Study would end.

Phase 4 would begin if the community indicated, in Phase 3, that it is interested in continuing with the Feasibility Study based on reviewing the preliminary designs and cost estimates. In Phase 4, a finance team of County staff and any necessary consultants would be assembled to evaluate the potential costs and options for funding the desired facility. The preliminary design developed in Phase 3 would be used to estimate costs. Municipal bonds, special taxes, assessments, and user fees may be among the options to be considered for funding.

Step 2: Presentation of Feasibility Study Results to Board of Supervisors (1 to 3 months)

Depending on the outcome of the Feasibility Study, a report summarizing the results and recommendations would be prepared and presented to the Board of Supervisors. Assuming positive community interest, the Board of Supervisors would be asked to authorize County Staff to conduct an environmental review, seek funding, and if necessary, identify property for the project.

Step 3: Environmental Review and Funding Measures (30 to 48 months)

An environmental review, which is expected to take 18 to 24 months, would be conducted to determine the potential impacts of a community facility project. Once the environmental review of the project has been completed, it would be sent to the Board of Supervisors for approval. If it is necessary to fund the proposed community facility and its operations, County staff would request the Board of Supervisors approval to proceed with seeking the approval of the electorate for a new funding mechanism for the community facility project.

If financing is approved by the electorate, the new charge would be sent to the County Auditor-Controller for placement on the Contra Costa County secured annual property tax bill. It is possible that the electorate may not support additional funding for the community facility, which would end this process. It is estimated that obtaining funding for acquisition and operations may take between 12 to 24 months.

SUMMARY OF LATENT POWERS

In summary, it is estimated that approximately \$50,000 for landscape maintenance services and approximately \$3,000 for the Alamo MAC (both of which would be increased annually for inflation), along with approximately \$375,000 (to be funded in an amount of approximately \$75,000 over the course of the first five years) would be required to fund the proposed Latent Powers (excluding the costs to obtain, operate and maintain a community center). These estimates result in a total of \$128,000 to be funded over the first five years following the activation of the proposed Latent Powers, with an estimated funding need of approximately \$53,000 (to be adjusted annually for inflation) being required on an ongoing basis thereafter.

SECTION IV

REVIEW OF REVENUE CAPACITY

To assess the fiscal health of the CSA and evaluate its capacity to absorb the costs associated with the proposed Latent Powers, it is necessary to conduct a comprehensive review of the CSA’s historical revenues and expenditures. The purpose of this review is to determine if the CSA revenues historically generated have exceeded the annual expenditures in an amount capable of funding the proposed Latent Powers. The table below provides a summary of the CSA’s historical revenues, expenditures, and the resulting annual surplus or deficit for the past five fiscal years.

Table 1			
County Service Area R-7 (Alamo Area)			
Historical Revenues and Expenditures 5-Years (Fiscal Year 2017-18 through Fiscal Year 2021-22)			
Fiscal Year	Revenues	Expenditures	Surplus/(Deficit)
2017-18	\$1,483,828	\$1,138,745	\$345,083
2018-19	\$1,459,253	\$684,719	\$774,533
2019-20	\$1,301,615	\$1,047,337	\$254,278
2020-21	\$1,360,069	\$814,939	\$545,129
2021-22	\$1,423,256	\$1,055,022	\$368,234
Total	\$7,028,020	\$4,740,762	\$2,287,258

Source: Contra Costa County.

The summarized comparison of the CSA revenues and expenditures for the past five fiscal years shows annual surpluses demonstrating financial stability and prudent fiscal management of the CSA. During this period, annual CSA revenues equated to on average 154% of the expenditures. Furthermore, in each fiscal year reviewed, the CSA's expenditures remained below 80% of the annual revenues, indicating proactive management of public improvements, as well as responsible budgeting and spending practices. Furthermore, the CSA was able to accumulate a surplus of approximately \$2,300,000 over this timeframe. The surplus amounts varied from year to year, with the lowest annual surplus being around \$255,000, the highest annual surplus reaching approximately \$775,000, and the average annual surplus amounting to approximately \$457,000, all of which equate to more than the costs needed to fund the Latent Powers (excluding the costs to obtain, operate and maintain a community center). These figures demonstrate the CSA’s ability to generate and maintain a healthy annual surplus, which contributes to its financial stability and resilience, and that the annual surplus during this period was more than sufficient to cover the proposed costs associated with activating the Latent Powers (excluding the costs to obtain, operate and maintain a community center).

Furthermore, upon comparing the annual costs associated with the Latent Powers to the annual surpluses from the past five fiscal years, this conclusion was further supported when it was determined that the CSA has the capacity to absorb all the Latent Powers

(excluding the costs to obtain, operate and maintain a community center) while still generating surplus revenues for its fund balance. On average, the costs of the proposed Latent Powers only represent approximately 32% of the annual surplus, allowing for an average annual contribution of approximately \$329,000 to the fund balance for future replacement needs of the CSA. Moreover, commencing in the sixth year, the costs of the proposed Latent Powers (excluding inflation) account for an average of 13% of the annual surplus, leaving approximately \$404,000 available for continued annual contributions to the fund balance.

In order to gain a comprehensive understanding of the CSA's annual revenue sources and expenditure categories over the past five fiscal years, the table below presents the CSA's historical fund balances, a summary of the revenues and expenditures by line item, and the annual surplus or deficit for each fiscal year.

Table 2					
County Service Area R-7					
(Alamo Area)					
Historical Fund Balances, Revenues, Expenditures, and Surplus/Deficit					
5-Years (Fiscal Year 2017-18 through Fiscal Year 2021-22)					
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Fund Balance (as of July 1st)	\$2,500,026	\$2,845,109	\$3,622,047	\$3,876,325	\$4,421,455
REVENUES					
Taxes	\$1,166,398	\$1,226,899	\$1,301,615	\$1,352,301	\$1,419,411
Interest Earnings	\$7,240	\$53,707	\$0	\$891	\$3,845
Measure WW Funds	\$305,319	\$171,088	\$0	\$0	\$0
Alamo Sports Field Fees	\$4,872	\$7,559	\$0	\$6,876	\$0
TOTAL REVENUE	\$1,483,828	\$1,459,253	\$1,301,615	\$1,360,069	\$1,423,256
REVENUE PLUS FUND BALANCE	\$3,983,854	\$4,304,362	\$4,923,662	\$5,236,394	\$5,844,711
EXPENSES					
Services and Supplies					
Office Expense	\$625	\$243	\$886	\$572	\$281
Utilities	\$15,428	\$15,606	\$20,674	\$18,154	\$18,890
Trash/Custodial	\$27,220	\$29,528	\$29,472	\$36,672	\$52,543
Hap Magee Operations	\$173,103	\$184,422	\$212,655	\$195,196	\$160,767
Hemme Shade	\$0	\$0	\$0	\$14,054	\$56,969
Other Contracted Services	\$20,154	\$48,805	\$17,820	\$26,302	\$33,452
Recreation Supplies	\$9,382	\$15,278	\$4,683	\$8,358	\$19,413
<i>Services and Supplies Total</i>	<i>\$245,913</i>	<i>\$293,882</i>	<i>\$286,190</i>	<i>\$299,307</i>	<i>\$342,315</i>
Other Charges					
County Counsel; Assessment Admin.	\$10,288	\$10,210	\$10,725	\$11,764	\$17,443
Prop Tax, Lease Management	\$3,460	\$11,403	\$5,010	\$14,840	\$10,466
2020 Election	\$0	\$0	\$0	\$15,936	\$0
Grounds/Facilities Maintenance	\$223,955	\$222,276	\$252,682	\$269,587	\$370,462
Livorna Multi Use Court Refurbishment	\$0	\$0	\$0	\$0	\$0
<i>Other Charges Total</i>	<i>\$237,703</i>	<i>\$243,889</i>	<i>\$268,418</i>	<i>\$312,127</i>	<i>\$398,371</i>
Fixed Assets (Capital Improvements)					
Hap Magee Park Imps	\$17,881	\$27,208	\$358,698	\$41,982	\$63,847
Hemme Station Park Construction	\$512,944	\$5,799	\$0	\$0	\$0
Livorna Bocce Ball Courts	\$13,956	\$0	\$0	\$0	\$0
<i>Fixed Assets (Capital Improvements) Total</i>	<i>\$544,781</i>	<i>\$33,007</i>	<i>\$358,698</i>	<i>\$41,982</i>	<i>\$63,847</i>
Public Works Staff (Administration)					
Public Works Staff (Administration)	\$110,348	\$113,941	\$134,030	\$161,523	\$250,489
<i>Public Works Staff (Administration) Total</i>	<i>\$110,348</i>	<i>\$113,941</i>	<i>\$134,030</i>	<i>\$161,523</i>	<i>\$250,489</i>
TOTAL EXPENSES	\$1,138,745	\$684,719	\$1,047,337	\$814,939	\$1,055,022
Surplus/Deficit (Total Revenues less Total Expenditures)	\$345,083	\$774,533	\$254,278	\$545,129	\$368,234
Ending Fund Balance (as of June 30th)	\$2,845,109	\$3,619,642	\$3,876,325	\$4,421,455	\$4,789,689

Source: Contra Costa County.

This table illustrates that over the past five fiscal years, the CSA has consistently experienced growth in its annual revenues from the primary source of funding, ad-valorem property taxes. Additionally, the CSA has exhibited responsible management of annual expenditures, resulting in an annual surplus. Furthermore, the CSA has maintained robust levels of fund balance, for both operating reserves and to address future capital replacement needs.

Based on this information, it is reasonable to surmise that the annual revenue surplus generated by the CSA is more than sufficient to cover the annual costs associated with activating the proposed Latent Powers (excluding the costs to obtain, operate and maintain a community center).

SECTION V

EXAMINATION OF REVENUE SOURCES

CSA R-7 has historically received funding from a multitude of sources including property taxes, interest earnings, Measure WW Funds, and user fees from the Alamo Sports Field. However, the primary source of recurring funding for the CSA has been ad-valorem property taxes. For this reason, the focus of the review was on the annual ad-valorem property tax revenues.

With its creation, CSA R-7 received a portion of the annual 1% ad-valorem property tax levy from properties within its boundaries. Ad-valorem taxes are reoccurring revenues which are levied based upon the assessed values of all real property located within the CSA. See Appendix B to view the tax rate areas associated with the CSA and the percentage of ad-valorem revenue received from each tax rate area in Fiscal Year 2021-22. The Ad-valorem taxes represent the primary source of funding for the CSA.

Ad-valorem property taxes are often viewed as the most stable revenue source available to government agencies in California. According to the Legislative Analyst's Office Report titled, Understanding California's Property Taxes, published on November 29, 2012:

"From the government's perspective, revenue sources that grow along with the economy are preferable because they provide resources sufficient to maintain current services. This can also help governments avoid increasing existing taxes or taxing additional activities in order to meet current service demands...In California, property tax has grown faster than the economy...On average the state's economy has grown at an average annual rate of 6.3% since 1979. Over the same period, revenue from the 1 percent property tax rate has grown at an average annual rate of 7.3%."

"Despite being linked to the volatile real estate market, the property tax is California's most stable revenue source...Since 1979, statewide property tax revenue has declined in only three years, 1994-95, 2009-10, and 2010-11."

Being that ad-valorem property taxes are the primary source of the funding of the CSA, it was determined that the ad-valorem property taxes provide a consistent, stable, yet growing source of revenue for the CSA annually. Over the past five years, property tax revenues on average accounted for 92% of the annual revenues received by the CSA, with approximately 99% of the annual revenues attributed to property taxes during the last three years. Furthermore, CSA property taxes have exhibited historical increases, with an average annual increase of 5% for each fiscal year examined. Historical data from across the State of California indicates consistent growth in property tax revenues over the years, demonstrating the reliability of this revenue stream for the CSA to not only continue funding existing improvements and services, but also the annual costs associated with activating the proposed Latent Powers (excluding the costs to obtain, operate and maintain a community center). Therefore, it is reasonable to conclude that the CSA property tax revenues generated by the CSA serve as a stable and growing revenue source ideal to fund the proposed Latent Powers (excluding the costs to obtain, operate and maintain a community center).

SECTION VI

REVIEW OF REVENUE SUFFICIENCY

Given that the annual revenues for CSA R-7 are deemed stable and sufficient to fund the current public improvements and services, it is imperative to further assess the potential impact of the cost estimates related to the proposed Latent Powers on the financial health of the CSA. This review supported the determination that the existing revenue sources can adequately cover the additional costs and ensure the sustainability of the CSA's operations and services.

Below is a summarized list of the Latent Powers that the County aims to activate within the CSA, along with the corresponding cost estimates for each of the proposed Latent Powers.

- \$50,000* in additional street landscape maintenance services.
- \$3,000* in additional funding for the services of the Alamo MAC.
- \$375,000 for assessing the feasibility of acquiring additional community facilities, specifically a community center (excluding the costs to acquire, construct and operate a community center). The costs of assessing the feasibility of acquiring additional community facilities are presumed to be spread equally over a five year period, resulting in an annual requirement of approximately \$75,000 in each of the first five years.

The costs to acquire, construct, and operate a community center are not within the scope of this review, but should the community center be deemed a feasible endeavor for the CSA, an additional funding mechanism would be required to acquire, construct, and maintain a community center. Funding strategies to acquire, construct, and operate a community center are outlined and discussed in Section VII of this report.

**The proposed estimates listed above for each proposed service are anticipated to increase annually for inflation.*

If all of the proposed Latent Powers are activated, it would lead to an annual cost of approximately \$128,000 in each of the initial five years (excluding the costs to obtain, operate and maintain a community center). Subsequently, the cost would decrease to approximately \$53,000 per year commencing with the sixth year and each year thereafter (not accounting for inflationary increases).

To assess the sustainability and fiscal health of the CSA should the proposed Latent Powers be activated, the following table provides an illustration of the summarized annual revenues and expenditures from the past five fiscal years, including the proposed costs associated with the Latent Powers to be activated (excluding the costs to obtain, operate and maintain a community center), along with the projected annual surplus or deficit.

Table 3					
County Service Area R-7 (Alamo Area)					
Historical Revenues, Expenditures, Proposed Costs of Activating Latent Powers, and Projected Surplus/Deficit					
	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
Revenues	\$1,483,828	\$1,459,253	\$1,301,615	\$1,360,069	\$1,423,256
Expenditures	\$1,138,745	\$684,719	\$1,047,337	\$814,939	\$1,055,022
Cost of Activating Latent Powers	\$128,000	\$128,000	\$128,000	\$128,000	\$128,000
Total Expenditures	\$1,266,745	\$812,719	\$1,175,337	\$942,939	\$1,183,022
Surplus/(Deficit)	\$217,083	\$646,533	\$126,278	\$417,129	\$240,234

Upon comparing the annual revenues and expenditures from the past five fiscal years, along with the estimated costs associated with the Latent Powers (excluding the costs to obtain, operate and maintain a community center) to the projected annual surpluses, it was determined that on average the annual revenues would equate to 134% of the expenditures, and it is estimated that the annual surplus would equate to an average of 23% of the revenues collected and 34% of the expenditures. This comparison further demonstrates that the CSA is projected to have the capacity to absorb all costs related to the proposed Latent Powers (excluding the costs to obtain, operate and maintain a community center) while still generating surplus revenues that may be contributed to fund balance for unforeseen repairs and expenditures, while still allowing for the accumulation of funds for the replacement of improvements at the end of their useful life.

To further assess the sustainability and fiscal health of the CSA should the proposed Latent Powers be activated, the table below provides an illustration of the annual revenues and expenditures from the past five fiscal years, along with the costs associated with the Latent Powers (excluding the costs to obtain, operate and maintain a community center). In addition, to further assess the sustainability and fiscal health of the CSA during this period of time, the annual expenditures for each of the five fiscal years were conservatively increased by 7.5% to account for the possibility of inflationary pressures or unforeseen increases in expenditures, while holding revenues constant.

Table 4					
County Service Area R-7 (Alamo Area)					
Historical Revenues, Expenditures (increased to account for inflationary pressures), Proposed Costs of Activating Latent Powers, and Projected					
	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
Revenues	\$1,483,828	\$1,459,253	\$1,301,615	\$1,360,069	\$1,423,256
Expenditures	\$1,224,151	\$736,073	\$1,125,887	\$876,060	\$1,134,148
Cost of Activating Latent Powers	\$128,000	\$128,000	\$128,000	\$128,000	\$128,000
Total Expenditures	\$1,352,151	\$864,073	\$1,253,887	\$1,004,060	\$1,262,148
Surplus/(Deficit)	\$131,677	\$595,179	\$47,727	\$356,009	\$161,108

Upon comparing the annual revenues and expenditures, along with the estimated costs associated with the Latent Powers (excluding the costs to obtain, operate and maintain a community center) to the projected annual surpluses including the assumption that the proposed expenditures in each of the five years would be 7.5% higher than the costs actually incurred, it was determined that on average the annual revenues would equate to 126% of the expenditures, and it is estimated that the annual surplus would equate to an average of 18% of the revenues collected and 26% of the expenditures. This comparison further demonstrates that the CSA is projected to have the capacity to absorb all costs related to the proposed Latent Powers (excluding the costs to obtain, operate and maintain a community center) while still generating surplus revenues that may be contributed to fund balance for unforeseen repairs and expenditure, while still allowing for the accumulation of funds for the replacement of improvements at the end of their useful life.

SECTION VII

SAMPLING OF FUNDING STRATEGIES FOR COMMUNITY CENTER

Below is a list of potential funding strategies available to the CSA to generate the revenue needed to acquire, construct, and or maintain a community center, along with items of consideration related to each strategy surrounding how the debt and annual maintenance costs are to be paid. For the purposes of discussing the outlined funding options, it has been assumed that the boundaries identifying the properties that would be subject to the new financing mechanism would be coterminous with those of the CSA and that the funding strategy would be authorized under CSA law.

A sampling of potential funding strategies and considerations follows for a Landscape and Lighting District assessment, a special tax, grants, and community donations. Please note, the Landscape and Lighting District assessment is a funding strategy listed that provides the greatest flexibility to fund all the potential needs of the community center, including the acquisition, construction, and ongoing operations and maintenance costs, while the other funding strategies likely will only address the acquisition and construction or the operation and maintenance of a community center. For this reason, the Landscape and Lighting District strategy has been described in most detail.

LANDSCAPE AND LIGHTING DISTRICT

A Landscape and Lighting District is a funding mechanism typically established by a local government, typically a city or county, to fund the maintenance, improvement, and operation of landscape and lighting, park, and recreation facilities within a designated area.

The CSA Law authorizes the use of an assessment district under the California Streets and Highways Code Landscape and Lighting Act of 1972 ("1972 Act") (commencing with Streets and Highways Code Section 22500).

- The CSA law allows the use of 1972 Act to form a Landscape and Lighting Assessment District ("LLAD") to levy assessments to fund the acquisition, construction, and maintenance of a community center.
- The LLAD assessment may be approved with simple majority support of the property owners who cast ballots (ballots are weighted by assessment amount).
- The 1972 Act allows for levying of an annual assessment to pay for the annual maintenance costs and the issuance of debt in the form of issuing a bond or note and the levying of an annual assessment to pay the annual debt service due on the debt. The term of the debt is an important consideration when determining how best to finance the acquisition and construction costs. As an example, if a note or an internal loan is utilized to fund the upfront costs, then the 1972 Act establishes a maximum term of

10 years in which the note or an internal loan can be repaid. However, the 1972 Act also allows for bonds to be issued under the Improvement Bond Act of 1915 ("1915 Act"), which would allow for a maximum repayment term of 30-years.

- Since the passage of Proposition 218 and due to the changes in the legal landscape that exists today, if a new assessment is to be established, several considerations would need to be analyzed when determining the method of apportioning the costs and assigning assessment amounts for each property:
 - i. Both special and general benefits need to be identified, separated, and quantified. Any acquisition, construction, or maintenance costs associated with general benefits cannot be assessed to property owners within the LLAD, only the costs associated with special benefits can be assessed to property owners. General benefits are benefits conferred to the public at large that are realized by all, and special benefits are benefits conferred to property that are unique in nature and not realized by all property. Furthermore, the improvements that are to be acquired, constructed, and maintained, will not only confer general benefits to people and property, but will likely confer special benefits to property outside the boundaries of the LLAD which would not be assessable to property owners. Costs attributed to both the general benefits and special benefits to property outside the LLAD and not assessable to property owners within LLAD will need to be funded from another unrestricted revenue source (such as the County's General Fund).
 - ii. It is likely that not all properties within the boundaries of the LLAD would be assessed the same amount. Reason being, property can only be assessed for the special benefit conferred to property and in identifying and quantifying the special benefits conferred to property the land use, size, accessibility, and proximity to improvements would at minimum need to be considered. Meaning, depending on the location and amenities available at the community center, parcels closest to the community center may utilize the facilities more than properties further away due to ease of access and proximity to the facilities and in turn may be responsible for a differing assessment amount than those who are further away.
- Once a LLAD is formed, the LLAD requires annual preparation and Board approval of an Engineer's Report and resolutions, so that the levy can continue to be levied each year to fund costs related to annual debt service due on bonds issued for capital projects and or for maintenance of the authorized public improvements.

SPECIAL TAX

A special tax is a type of funding mechanism typically established by a governmental entity for a specific purpose or to fund particular services or projects. It is different from general taxes that are typically levied to generate revenue for the overall operations of the government.

The CSA Law authorizes the use of a special tax approved by not less than two-thirds of the electorate and can only fund the operations and maintenance costs related to the community center, not the financing and issuing of debt. Due to this limitation, the special tax may fund the ongoing maintenance but should debt need to be issued to acquire or construct the community center, another source of funding would be required, such as a LLAD, grant, or donation(s) for the acquisition and construction costs.

GRANTS

Grants are funds provided by organizations, government agencies, foundations, or other entities to individuals, businesses, government entities, or nonprofit organizations for specific projects, initiatives, or purposes. Unlike loans, grants do not need to be repaid, making them a valuable source of funding for various endeavors.

Grant opportunities may be available to assist in the funding either all or a portion of the costs to acquire and construct public improvements like a community center. As an example, the California Department of Parks and Recreation's Community Development Block Grant (CDBG) Program provides funding to assist local communities in addressing a wide range of community development needs, including community centers.

It is important to thoroughly research and review the specific eligibility criteria, application process, and deadlines for each grant opportunity. Please note, at this time, no specific grant opportunities have been identified to fund or contribute towards the cost of acquiring or constructing a community center in the CSA. This is an endeavor that may be pursued as part of assessing the feasibility and level of support from the community, when identifying funding options for a community center in the CSA.

Furthermore, grants typically are only available to fund or contribute towards the funding of the acquisition and construction of improvements, not the ongoing operations and maintenance costs related to improvements like a community center. For this reason, another funding strategy, like a LLAD or special tax would need to be approved by the electorate to fund the ongoing operations and maintenance costs of a community center.

COMMUNITY DONATIONS

Community donations are contributions made by individuals, businesses, or organizations within a community to support a specific cause, project, or initiative. These donations can be in the form of monetary contributions, deeded land and improvements, and in-kind donations (goods or services).

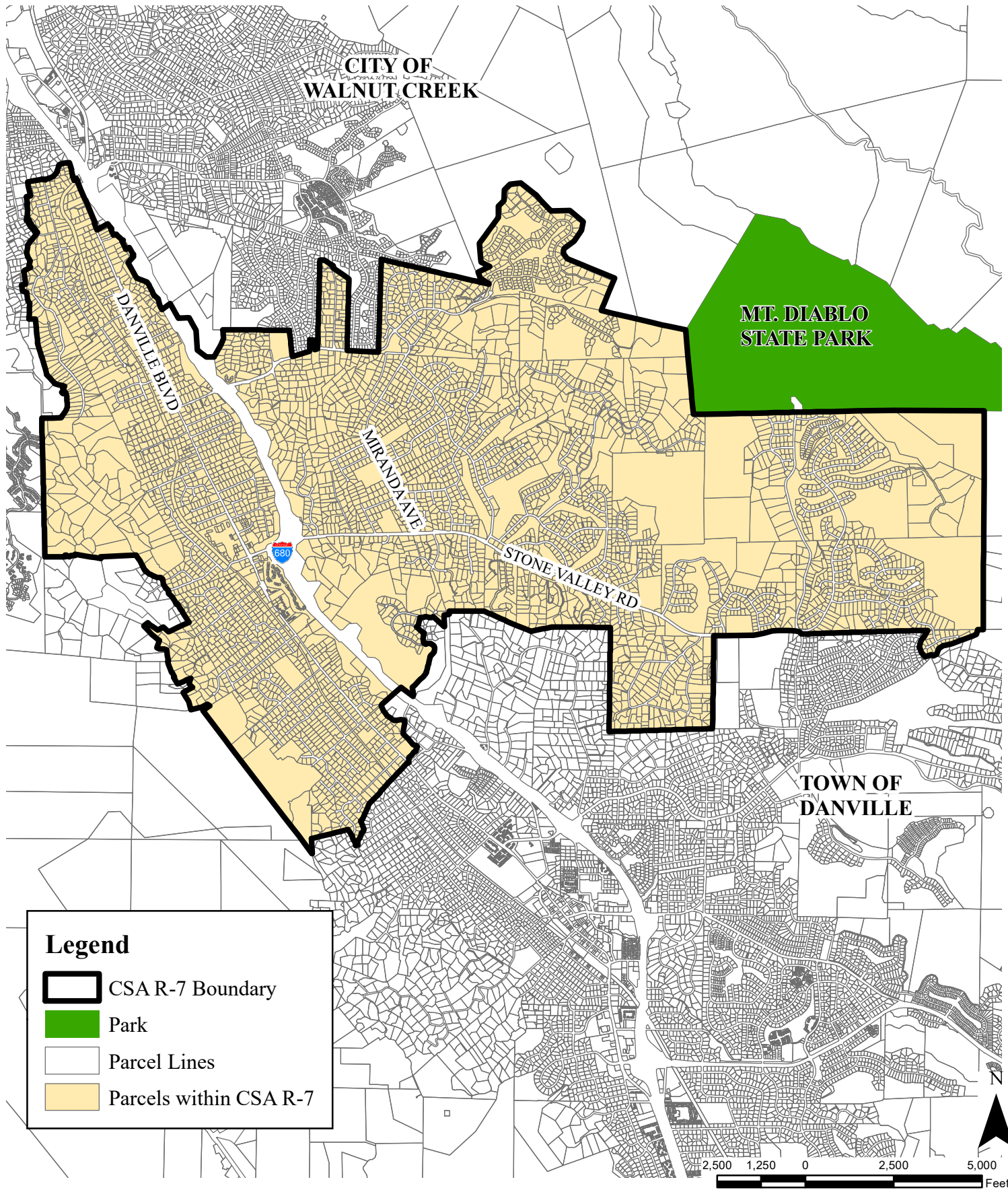
At this time, it is unknown whether there is sufficient support from the community to generate donations to fund or contribute towards the cost of acquiring or constructing a community center in the CSA. This is an endeavor that may be pursued as part of assessing the feasibility and level of support from the community for a community center in the CSA.

Furthermore, donations typically do not fund the ongoing operations and maintenance costs related to improvements like a community center. Though donations may be used for or in assisting with the operation and maintenance costs, typically the source of funding is not dependable enough to be the sole source of funding for ongoing operations and maintenance. For this reason, another funding strategy, like a LLAD or special tax would need to be approved by the electorate to fund the ongoing operations and maintenance costs of a community center.

APPENDIX A

COUNTY SERVICE AREA R-7 (ALAMO) BOUNDARIES

Contra Costa County County Service Area (CSA) R-7 - Alamo Area Boundary Diagram



APPENDIX B

PERCENTAGE OF 1% AD-VALOREM BY TAX RATE AREA (TRA)

CSA R7 - TAX RATE AREA 66001		Percentage of 1% Rate
66001	COUNTY GENERAL	15.0855%
66001	COUNTY LIBRARY	1.5519%
66001	C C FLOOD CONTROL	0.1820%
66001	FLOOD CONTROL Z-3B	0.7344%
66001	SERV AREA P-6	1.1999%
66001	CO SERV AR P-2ZB	0.4864%
66001	SERV AREA R-7 ZA	2.1246%
66001	CO WATER AGENCY	0.0371%
66001	SAN RAMON VLY FIRE	18.1696%
66001	CC RES CONSV	0.0168%
66001	CO CO MOSQUITO ABA	0.1619%
66001	CENTRAL SANITARY	1.8964%
66001	ALAMO LAF CEMETERY	0.0632%
66001	EAST BAY MUD	1.5561%
66001	BART	0.6567%
66001	BAY AREA AIR MGMNT	0.1914%
66001	EAST BAY REGNL PK	3.1222%
66001	CO SUPT SCHOOLS	1.9022%
66001	K-12 SCHOOLS ERAF	13.1047%
66001	SAN RAMON UNIFIED	30.9614%
66001	CO CO COMM COLLEGE	4.8444%
66001	COMM COLLEGE ERAF	1.9512%
66001	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66002		Percentage of 1% Rate
66002	COUNTY GENERAL	15.6334%
66002	COUNTY LIBRARY	1.6057%
66002	C C FLOOD CONTROL	0.1884%
66002	FLOOD CONTROL Z-3B	0.7598%
66002	SERV AREA P-6	1.2057%
66002	CO SERV AR P-2ZB	0.5050%
66002	SERV AREA R-7 ZA	2.2081%
66002	CO WATER AGENCY	0.0384%
66002	SAN RAMON VLY FIRE	18.7945%
66002	CC RES CONSV	0.0174%
66002	CO CO MOSQUITO ABA	0.1677%
66002	ALAMO LAF CEMETERY	0.0655%
66002	EAST BAY MUD	1.6006%
66002	BART	0.6794%
66002	BAY AREA AIR MGMNT	0.1981%
66002	EAST BAY REGNL PK	3.2303%
66002	CO SUPT SCHOOLS	1.9473%
66002	K-12 SCHOOLS ERAF	12.6220%
66002	SAN RAMON UNIFIED	31.6946%
66002	CO CO COMM COLLEGE	4.9589%
66002	COMM COLLEGE ERAF	1.8794%
66002	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66009		Percentage of 1% Rate
66009	COUNTY GENERAL	15.0914%
66009	COUNTY LIBRARY	1.5524%
66009	C C FLOOD CONTROL	0.1821%
66009	FLOOD CONTROL Z-3B	0.7346%
66009	SERV AREA P-6	1.1979%
66009	CO SERV AR P-2ZB	0.4866%
66009	SERV AREA R-7 ZA	2.1259%
66009	CO WATER AGENCY	0.0371%
66009	SAN RAMON VLY FIRE	18.1744%
66009	CC RES CONSV	0.0168%
66009	CO CO MOSQUITO ABA	0.1620%
66009	CENTRAL SANITARY	1.8613%
66009	ALAMO LAF CEMETERY	0.0632%
66009	EAST BAY MUD	1.5560%
66009	BART	0.6569%
66009	BAY AREA AIR MGMNT	0.1915%
66009	EAST BAY REGNL PK	3.1230%
66009	CO SUPT SCHOOLS	1.9053%
66009	K-12 SCHOOLS ERAF	13.0715%
66009	SAN RAMON UNIFIED	31.0118%
66009	CO CO COMM COLLEGE	4.8523%
66009	COMM COLLEGE ERAF	1.9462%
66009	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66011		Percentage of 1% Rate
66011	COUNTY GENERAL	15.0855%
66011	COUNTY LIBRARY	1.5519%
66011	C C FLOOD CONTROL	0.1820%
66011	FLOOD CONTROL Z-3B	0.7344%
66011	SERV AREA P-6	1.1999%
66011	CO SERV AR P-2ZB	0.4864%
66011	SERV AREA R-7 ZA	2.1246%
66011	CO WATER AGENCY	0.0371%
66011	SAN RAMON VLY FIRE	18.1696%
66011	CC RES CONSV	0.0168%
66011	CO CO MOSQUITO ABA	0.1619%
66011	CENTRAL SANITARY	1.8964%
66011	ALAMO LAF CEMETERY	0.0632%
66011	EAST BAY MUD	1.5561%
66011	BART	0.6567%
66011	BAY AREA AIR MGMNT	0.1914%
66011	EAST BAY REGNL PK	3.1222%
66011	CO SUPT SCHOOLS	1.9022%
66011	K-12 SCHOOLS ERAF	13.1047%
66011	SAN RAMON UNIFIED	30.9614%
66011	CO CO COMM COLLEGE	4.8444%
66011	COMM COLLEGE ERAF	1.9512%
66011	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66014		Percentage of 1% Rate
66014	COUNTY GENERAL	15.2337%
66014	COUNTY LIBRARY	1.5698%
66014	CO SERV AREA L-100	0.3156%
66014	C C FLOOD CONTROL	0.1842%
66014	FLOOD CONTROL Z-3B	0.7429%
66014	SERV AREA P-6	1.2039%
66014	SERV AREA R-7 ZA	1.9963%
66014	CO WATER AGENCY	0.0377%
66014	SAN RAMON VLY FIRE	18.3810%
66014	CC RES CONSV	0.0171%
66014	CO CO MOSQUITO ABA	0.1636%
66014	CENTRAL SANITARY	1.7955%
66014	ALAMO LAF CEMETERY	0.0638%
66014	EAST BAY MUD	0.8057%
66014	BART	0.6644%
66014	BAY AREA AIR MGMNT	0.1936%
66014	EAST BAY REGNL PK	3.1583%
66014	CO SUPT SCHOOLS	1.9546%
66014	K-12 SCHOOLS ERAF	12.8249%
66014	SAN RAMON UNIFIED	31.8125%
66014	CO CO COMM COLLEGE	4.9712%
66014	COMM COLLEGE ERAF	1.9096%
66014	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66015		Percentage of 1% Rate
66015	COUNTY GENERAL	14.8346%
66015	COUNTY LIBRARY	1.5255%
66015	C C FLOOD CONTROL	0.1789%
66015	FLOOD CONTROL Z-3B	0.7221%
66015	FLOOD CONTROL D-13	2.0413%
66015	SERV AREA P-6	1.1887%
66015	CO SERV AR P-2ZB	0.4792%
66015	SERV AREA R-7 ZA	2.0851%
66015	CO WATER AGENCY	0.0364%
66015	SAN RAMON VLY FIRE	17.8636%
66015	CC RES CONSV	0.0165%
66015	CO CO MOSQUITO ABA	0.1592%
66015	CENTRAL SANITARY	1.4128%
66015	ALAMO LAF CEMETERY	0.0622%
66015	EAST BAY MUD	1.5294%
66015	BART	0.6455%
66015	BAY AREA AIR MGMNT	0.1882%
66015	EAST BAY REGNL PK	3.0690%
66015	CO SUPT SCHOOLS	1.8826%
66015	K-12 SCHOOLS ERAF	12.7453%
66015	SAN RAMON UNIFIED	30.6418%
66015	CO CO COMM COLLEGE	4.7944%
66015	COMM COLLEGE ERAF	1.8978%
66015	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66017		Percentage of 1% Rate
66017	COUNTY GENERAL	18.6120%
66017	COUNTY LIBRARY	1.5618%
66017	C C FLOOD CONTROL	0.1831%
66017	FLOOD CONTROL Z-3B	0.7385%
66017	CO WATER AGENCY	0.0373%
66017	SAN RAMON VLY FIRE	18.2852%
66017	CC RES CONSV	0.0169%
66017	CO CO MOSQUITO ABA	0.1630%
66017	CENTRAL SANITARY	1.7246%
66017	ALAMO LAF CEMETERY	0.0637%
66017	EAST BAY MUD	1.4145%
66017	BART	0.6609%
66017	BAY AREA AIR MGMNT	0.1926%
66017	EAST BAY REGNL PK	3.1421%
66017	CO SUPT SCHOOLS	1.9394%
66017	K-12 SCHOOLS ERAF	12.8475%
66017	SAN RAMON UNIFIED	31.5699%
66017	CO CO COMM COLLEGE	4.9339%
66017	COMM COLLEGE ERAF	1.9129%
66017	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66018		Percentage of 1% Rate
66018	COUNTY GENERAL	15.0678%
66018	COUNTY LIBRARY	1.5508%
66018	C C FLOOD CONTROL	0.1819%
66018	FLOOD CONTROL Z-3B	0.7338%
66018	SERV AREA P-6	1.2057%
66018	CO SERV AR P-2ZB	0.4855%
66018	SERV AREA R-7 ZA	2.1202%
66018	CO WATER AGENCY	0.0371%
66018	SAN RAMON VLY FIRE	18.1567%
66018	CC RES CONSV	0.0168%
66018	CO CO MOSQUITO ABA	0.1617%
66018	CENTRAL SANITARY	1.9863%
66018	ALAMO LAF CEMETERY	0.0631%
66018	EAST BAY MUD	1.5558%
66018	BART	0.6562%
66018	BAY AREA AIR MGMNT	0.1913%
66018	EAST BAY REGNL PK	3.1199%
66018	CO SUPT SCHOOLS	1.8944%
66018	K-12 SCHOOLS ERAF	13.1912%
66018	SAN RAMON UNIFIED	30.8351%
66018	CO CO COMM COLLEGE	4.8247%
66018	COMM COLLEGE ERAF	1.9642%
66018	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66020		Percentage of 1% Rate
66020	COUNTY GENERAL	14.7064%
66020	COUNTY LIBRARY	1.5118%
66020	CO SERV AREA L-100	0.2636%
66020	C C FLOOD CONTROL	0.1774%
66020	FLOOD CONTROL Z-3B	0.7156%
66020	FLOOD CONTROL D-13	2.0268%
66020	SERV AREA P-6	1.2023%
66020	CO SERV AR P-2ZB	0.4751%
66020	SERV AREA R-7 ZA	2.0757%
66020	CO WATER AGENCY	0.0361%
66020	SAN RAMON VLY FIRE	17.7034%
66020	CC RES CONSV	0.0164%
66020	CO CO MOSQUITO ABA	0.1578%
66020	CENTRAL SANITARY	1.8354%
66020	ALAMO LAF CEMETERY	0.0616%
66020	EAST BAY MUD	1.5179%
66020	BART	0.6397%
66020	BAY AREA AIR MGMNT	0.1865%
66020	EAST BAY REGNL PK	3.0414%
66020	CO SUPT SCHOOLS	1.8421%
66020	K-12 SCHOOLS ERAF	13.1717%
66020	SAN RAMON UNIFIED	29.9829%
66020	CO CO COMM COLLEGE	4.6913%
66020	COMM COLLEGE ERAF	1.9613%
66020	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66023		Percentage of 1% Rate
66023	COUNTY GENERAL	14.9065%
66023	COUNTY LIBRARY	1.5307%
66023	CO SERV AREA L-100	0.8452%
66023	C C FLOOD CONTROL	0.1796%
66023	FLOOD CONTROL Z-3B	0.7247%
66023	SERV AREA P-6	1.2057%
66023	CO SERV AR P-2ZB	0.4819%
66023	SERV AREA R-7 ZA	2.1061%
66023	CO WATER AGENCY	0.0366%
66023	SAN RAMON VLY FIRE	17.9264%
66023	CC RES CONSV	0.0166%
66023	CO CO MOSQUITO ABA	0.1599%
66023	CENTRAL SANITARY	1.9859%
66023	ALAMO LAF CEMETERY	0.0625%
66023	EAST BAY MUD	1.5379%
66023	BART	0.6477%
66023	BAY AREA AIR MGMNT	0.1888%
66023	EAST BAY REGNL PK	3.0795%
66023	CO SUPT SCHOOLS	1.8556%
66023	K-12 SCHOOLS ERAF	13.5737%
66023	SAN RAMON UNIFIED	30.2031%
66023	CO CO COMM COLLEGE	4.7244%
66023	COMM COLLEGE ERAF	2.0211%
66023	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66027		Percentage of 1% Rate
66027	COUNTY GENERAL	15.2021%
66027	COUNTY LIBRARY	1.5614%
66027	C C FLOOD CONTROL	0.1832%
66027	FLOOD CONTROL Z-3B	0.7388%
66027	SERV AREA P-6	1.1725%
66027	CO SERV AR P-2ZB	0.4911%
66027	SERV AREA R-7 ZA	2.1472%
66027	CO WATER AGENCY	0.0373%
66027	SAN RAMON VLY FIRE	18.2760%
66027	CC RES CONSV	0.0169%
66027	CO CO MOSQUITO ABA	0.1631%
66027	CENTRAL SANITARY	1.2939%
66027	ALAMO LAF CEMETERY	0.0637%
66027	EAST BAY MUD	1.5564%
66027	BART	0.6607%
66027	BAY AREA AIR MGMNT	0.1926%
66027	EAST BAY REGNL PK	3.1411%
66027	CO SUPT SCHOOLS	1.9473%
66027	K-12 SCHOOLS ERAF	12.6220%
66027	SAN RAMON UNIFIED	31.6946%
66027	CO CO COMM COLLEGE	4.9589%
66027	COMM COLLEGE ERAF	1.8794%
66027	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66028		Percentage of 1% Rate
66028	COUNTY GENERAL	14.4486%
66028	COUNTY LIBRARY	1.4837%
66028	CO SERV AREA L-100	0.8570%
66028	C C FLOOD CONTROL	0.1741%
66028	FLOOD CONTROL Z-3B	0.7025%
66028	FLOOD CONTROL D-10	2.6831%
66028	SERV AREA P-6	1.2058%
66028	CO SERV AR P-2ZB	0.4671%
66028	SERV AREA R-7 ZA	2.0415%
66028	CO WATER AGENCY	0.0355%
66028	SAN RAMON VLY FIRE	17.3764%
66028	CC RES CONSV	0.0161%
66028	CO CO MOSQUITO ABA	0.1550%
66028	CENTRAL SANITARY	1.9250%
66028	ALAMO LAF CEMETERY	0.0606%
66028	EAST BAY MUD	1.4907%
66028	BART	0.6278%
66028	BAY AREA AIR MGMNT	0.1830%
66028	EAST BAY REGNL PK	2.9850%
66028	CO SUPT SCHOOLS	1.7987%
66028	K-12 SCHOOLS ERAF	13.4265%
66028	SAN RAMON UNIFIED	29.2765%
66028	CO CO COMM COLLEGE	4.5808%
66028	COMM COLLEGE ERAF	1.9992%
66028	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66032		Percentage of 1% Rate
66032	COUNTY GENERAL	15.8176%
66032	COUNTY LIBRARY	1.6240%
66032	C C FLOOD CONTROL	0.1907%
66032	FLOOD CONTROL Z-3B	0.7689%
66032	SERV AREA P-6	1.2056%
66032	SERV AREA R-7 ZA	2.2347%
66032	CO WATER AGENCY	0.0387%
66032	SAN RAMON VLY FIRE	19.0204%
66032	CC RES CONSV	0.0176%
66032	CO CO MOSQUITO ABA	0.1697%
66032	ALAMO LAF CEMETERY	0.0664%
66032	EAST BAY MUD	1.6318%
66032	BART	0.6872%
66032	BAY AREA AIR MGMNT	0.2004%
66032	EAST BAY REGNL PK	3.2674%
66032	CO SUPT SCHOOLS	1.9690%
66032	K-12 SCHOOLS ERAF	12.2111%
66032	SAN RAMON UNIFIED	32.0463%
66032	CO CO COMM COLLEGE	5.0141%
66032	COMM COLLEGE ERAF	1.8184%
66032	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66047		Percentage of 1% Rate
66047	COUNTY GENERAL	15.0829%
66047	COUNTY LIBRARY	1.5510%
66047	CO SERV AREA L-100	0.1781%
66047	C C FLOOD CONTROL	0.1819%
66047	FLOOD CONTROL Z-3B	0.7340%
66047	SERV AREA P-6	1.2033%
66047	CO SERV AR P-2ZB	0.4867%
66047	SERV AREA R-7 ZA	2.1140%
66047	CO WATER AGENCY	0.0371%
66047	SAN RAMON VLY FIRE	18.1601%
66047	CC RES CONSV	0.0168%
66047	CO CO MOSQUITO ABA	0.1619%
66047	CENTRAL SANITARY	1.7617%
66047	ALAMO LAF CEMETERY	0.0632%
66047	EAST BAY MUD	1.5460%
66047	BART	0.6563%
66047	BAY AREA AIR MGMNT	0.1913%
66047	EAST BAY REGNL PK	3.1203%
66047	CO SUPT SCHOOLS	1.8986%
66047	K-12 SCHOOLS ERAF	13.1587%
66047	SAN RAMON UNIFIED	30.9024%
66047	CO CO COMM COLLEGE	4.8345%
66047	COMM COLLEGE ERAF	1.9594%
66047	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66048		Percentage of 1% Rate
66048	COUNTY GENERAL	14.6579%
66048	COUNTY LIBRARY	1.5052%
66048	C C FLOOD CONTROL	0.1759%
66048	FLOOD CONTROL Z-3B	0.7131%
66048	FLOOD CONTROL D-10	2.7219%
66048	SERV AREA P-6	1.2059%
66048	CO SERV AR P-2ZB	0.4737%
66048	SERV AREA R-7 ZA	2.0716%
66048	CO WATER AGENCY	0.0358%
66048	SAN RAMON VLY FIRE	17.6276%
66048	CC RES CONSV	0.0160%
66048	CO CO MOSQUITO ABA	0.1575%
66048	CENTRAL SANITARY	1.9537%
66048	ALAMO LAF CEMETERY	0.0618%
66048	EAST BAY MUD	1.5123%
66048	BART	0.6369%
66048	BAY AREA AIR MGMNT	0.1857%
66048	EAST BAY REGNL PK	3.0282%
66048	CO SUPT SCHOOLS	1.8247%
66048	K-12 SCHOOLS ERAF	13.1325%
66048	SAN RAMON UNIFIED	29.7004%
66048	CO CO COMM COLLEGE	4.6472%
66048	COMM COLLEGE ERAF	1.9546%
66048	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66053		Percentage of 1% Rate
66053	COUNTY GENERAL	16.2920%
66053	COUNTY LIBRARY	1.6707%
66053	C C FLOOD CONTROL	0.1960%
66053	FLOOD CONTROL Z-3B	0.7910%
66053	CO WATER AGENCY	0.0399%
66053	SAN RAMON VLY FIRE	19.5668%
66053	CC RES CONSV	0.0182%
66053	CO CO MOSQUITO ABA	0.1746%
66053	ALAMO LAF CEMETERY	0.0682%
66053	EAST BAY MUD	1.4660%
66053	BART	0.7070%
66053	BAY AREA AIR MGMNT	0.2061%
66053	EAST BAY REGNL PK	3.3613%
66053	CO SUPT SCHOOLS	2.0252%
66053	K-12 SCHOOLS ERAF	13.3210%
66053	SAN RAMON UNIFIED	32.9643%
66053	CO CO COMM COLLEGE	5.1484%
66053	COMM COLLEGE ERAF	1.9834%
66053	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66056		Percentage of 1% Rate
66056	COUNTY GENERAL	15.6784%
66056	COUNTY LIBRARY	1.6102%
66056	C C FLOOD CONTROL	0.1889%
66056	FLOOD CONTROL Z-3B	0.7623%
66056	SERV AREA P-6	1.2057%
66056	CO SERV AR P-2ZB	0.2901%
66056	SERV AREA R-7 ZA	1.2683%
66056	CO WATER AGENCY	0.0385%
66056	SAN RAMON VLY FIRE	13.7820%
66056	CC RES CONSV	0.0175%
66056	CO CO MOSQUITO ABA	0.1682%
66056	CENTRAL SANITARY	1.4828%
66056	EAST BAY MUD	1.1412%
66056	BART	0.6814%
66056	BAY AREA AIR MGMNT	0.1986%
66056	EAST BAY REGNL PK	3.2395%
66056	CO SUPT SCHOOLS	1.1506%
66056	K-12 SCHOOLS ERAF	12.7444%
66056	SAN RAMON UNIFIED	36.9356%
66056	CO CO COMM COLLEGE	5.5182%
66056	COMM COLLEGE ERAF	1.8976%
66056	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66072		Percentage of 1% Rate
66072	COUNTY GENERAL	15.8525%
66072	COUNTY LIBRARY	1.5797%
66072	C C FLOOD CONTROL	0.1852%
66072	FLOOD CONTROL Z-3B	0.7475%
66072	SERV AREA P-6	1.2056%
66072	SERV AREA R-7 ZA	0.7632%
66072	CO WATER AGENCY	0.0378%
66072	SAN RAMON VLY FIRE	18.4952%
66072	CC RES CONSV	0.0172%
66072	CO CO MOSQUITO ABA	0.1646%
66072	CENTRAL SANITARY	1.8365%
66072	ALAMO LAF CEMETERY	0.0642%
66072	EAST BAY MUD	1.5083%
66072	BART	0.6683%
66072	BAY AREA AIR MGMNT	0.1948%
66072	EAST BAY REGNL PK	3.1781%
66072	CO SUPT SCHOOLS	1.9453%
66072	K-12 SCHOOLS ERAF	13.0103%
66072	SAN RAMON UNIFIED	31.6627%
66072	CO CO COMM COLLEGE	4.9459%
66072	COMM COLLEGE ERAF	1.9372%
66072	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66110		Percentage of 1% Rate
66110	COUNTY GENERAL	14.4120%
66110	COUNTY LIBRARY	1.4784%
66110	C C FLOOD CONTROL	0.1733%
66110	FLOOD CONTROL Z-3B	0.6998%
66110	CO SERV AREA P-5	3.0551%
66110	SERV AREA P-6	1.1812%
66110	SERV AREA R-7 ZA	1.0801%
66110	CO WATER AGENCY	0.0352%
66110	SAN RAMON VLY FIRE	17.3134%
66110	CC RES CONSV	0.0161%
66110	CO CO MOSQUITO ABA	0.1544%
66110	CENTRAL SANITARY	1.3228%
66110	ALAMO LAF CEMETERY	0.0604%
66110	EAST BAY MUD	1.4190%
66110	BART	0.6256%
66110	BAY AREA AIR MGMNT	0.1820%
66110	EAST BAY REGNL PK	2.9746%
66110	CO SUPT SCHOOLS	1.8297%
66110	K-12 SCHOOLS ERAF	15.2766%
66110	SAN RAMON UNIFIED	29.7802%
66110	CO CO COMM COLLEGE	4.6554%
66110	COMM COLLEGE ERAF	2.2746%
66110	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66111		Percentage of 1% Rate
66111	COUNTY GENERAL	15.8587%
66111	COUNTY LIBRARY	1.6479%
66111	C C FLOOD CONTROL	0.1929%
66111	FLOOD CONTROL Z-3B	0.7786%
66111	SERV AREA P-6	1.1616%
66111	SERV AREA R-7 ZA	1.6490%
66111	CO WATER AGENCY	0.0393%
66111	SAN RAMON VLY FIRE	19.2790%
66111	CC RES CONSV	0.0179%
66111	CO CO MOSQUITO ABA	0.1707%
66111	ALAMO LAF CEMETERY	0.0663%
66111	BART	0.6973%
66111	BAY AREA AIR MGMNT	0.2032%
66111	EAST BAY REGNL PK	3.3153%
66111	CO SUPT SCHOOLS	2.0462%
66111	K-12 SCHOOLS ERAF	12.5068%
66111	SAN RAMON UNIFIED	33.3054%
66111	CO CO COMM COLLEGE	5.2017%
66111	COMM COLLEGE ERAF	1.8622%
66111	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66127		Percentage of 1% Rate
66127	COUNTY GENERAL	16.9530%
66127	COUNTY LIBRARY	1.7401%
66127	C C FLOOD CONTROL	0.2044%
66127	FLOOD CONTROL Z-3B	0.8241%
66127	SERV AREA P-6	1.1591%
66127	SERV AREA R-7 ZA	1.6096%
66127	CO WATER AGENCY	0.0414%
66127	SAN RAMON VLY FIRE	14.4290%
66127	CC RES CONSV	0.0189%
66127	CO CO MOSQUITO ABA	0.1819%
66127	BART	0.7366%
66127	BAY AREA AIR MGMNT	0.2146%
66127	EAST BAY REGNL PK	3.5014%
66127	CO SUPT SCHOOLS	2.1903%
66127	K-12 SCHOOLS ERAF	12.9574%
66127	SAN RAMON UNIFIED	35.7287%
66127	CO CO COMM COLLEGE	5.5804%
66127	COMM COLLEGE ERAF	1.9293%
66127	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66133		Percentage of 1% Rate
66133	COUNTY GENERAL	15.2904%
66133	COUNTY LIBRARY	1.5723%
66133	C C FLOOD CONTROL	0.1847%
66133	FLOOD CONTROL Z-3B	0.7445%
66133	SERV AREA P-6	1.2057%
66133	CO SERV AR P-2ZB	0.4938%
66133	CO WATER AGENCY	0.0374%
66133	SAN RAMON VLY FIRE	18.4120%
66133	CC RES CONSV	0.0174%
66133	CO CO MOSQUITO ABA	0.1642%
66133	CENTRAL SANITARY	1.6088%
66133	ALAMO LAF CEMETERY	0.0642%
66133	EAST BAY MUD	1.5795%
66133	BART	0.6657%
66133	BAY AREA AIR MGMNT	0.1940%
66133	EAST BAY REGNL PK	3.1631%
66133	WALNUT CREEK R-8	0.3073%
66133	CO SUPT SCHOOLS	1.9907%
66133	K-12 SCHOOLS ERAF	12.9125%
66133	SAN RAMON UNIFIED	32.4000%
66133	CO CO COMM COLLEGE	5.0694%
66133	COMM COLLEGE ERAF	1.9226%
66133	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66140		Percentage of 1% Rate
66140	COUNTY GENERAL	16.0814%
66140	COUNTY LIBRARY	1.6513%
66140	C C FLOOD CONTROL	0.1950%
66140	FLOOD CONTROL Z-3B	0.7836%
66140	SERV AREA P-6	1.2045%
66140	SERV AREA R-7 ZA	2.2733%
66140	CO WATER AGENCY	0.0403%
66140	SAN RAMON VLY FIRE	19.3385%
66140	CC RES CONSV	0.0176%
66140	CO CO MOSQUITO ABA	0.1730%
66140	ALAMO LAF CEMETERY	0.0650%
66140	BART	0.6987%
66140	BAY AREA AIR MGMNT	0.2036%
66140	EAST BAY REGNL PK	3.3219%
66140	CO SUPT SCHOOLS	2.0018%
66140	K-12 SCHOOLS ERAF	12.4320%
66140	SAN RAMON UNIFIED	32.5807%
66140	CO CO COMM COLLEGE	5.0884%
66140	COMM COLLEGE ERAF	1.8494%
66140	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66163		Percentage of 1% Rate
66163	COUNTY GENERAL	16.4109%
66163	COUNTY LIBRARY	1.6832%
66163	C C FLOOD CONTROL	0.1975%
66163	FLOOD CONTROL Z-3B	0.7964%
66163	SERV AREA R-7 ZA	2.3147%
66163	CO WATER AGENCY	0.0402%
66163	SAN RAMON VLY FIRE	19.7020%
66163	CC RES CONSV	0.0183%
66163	CO CO MOSQUITO ABA	0.1758%
66163	ALAMO LAF CEMETERY	0.0686%
66163	BART	0.7122%
66163	BAY AREA AIR MGMNT	0.2076%
66163	EAST BAY REGNL PK	3.3862%
66163	CO SUPT SCHOOLS	1.9473%
66163	K-12 SCHOOLS ERAF	13.6527%
66163	SAN RAMON UNIFIED	31.6946%
66163	CO CO COMM COLLEGE	4.9589%
66163	COMM COLLEGE ERAF	2.0328%
66163	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66168		Percentage of 1% Rate
66168	COUNTY GENERAL	14.4515%
66168	COUNTY LIBRARY	1.4883%
66168	CO SERV AREA L-100	0.2859%
66168	C C FLOOD CONTROL	0.1745%
66168	FLOOD CONTROL Z-3B	0.7043%
66168	CO SERV AREA P-5	1.7106%
66168	SERV AREA P-6	1.1864%
66168	SERV AREA R-7 ZA	1.8196%
66168	CO WATER AGENCY	0.0356%
66168	SAN RAMON VLY FIRE	17.4253%
66168	CC RES CONSV	0.0161%
66168	CO CO MOSQUITO ABA	0.1552%
66168	CENTRAL SANITARY	1.7394%
66168	ALAMO LAF CEMETERY	0.0605%
66168	EAST BAY MUD	1.3560%
66168	BART	0.6298%
66168	BAY AREA AIR MGMNT	0.1836%
66168	EAST BAY REGNL PK	2.9942%
66168	CO SUPT SCHOOLS	1.8804%
66168	K-12 SCHOOLS ERAF	14.1977%
66168	SAN RAMON UNIFIED	30.6065%
66168	CO CO COMM COLLEGE	4.7846%
66168	COMM COLLEGE ERAF	2.1140%
66168	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66342		Percentage of 1% Rate
66342	COUNTY GENERAL	15.9905%
66342	COUNTY LIBRARY	1.6418%
66342	CONTRA COSTA FIRE	13.8652%
66342	C C FLOOD CONTROL	0.1926%
66342	FLOOD CONTROL Z-3B	0.7773%
66342	FLOOD CONTROL D-13	2.2033%
66342	SERV AREA P-6	1.2058%
66342	SERV AREA R-7 ZA	2.2591%
66342	CO WATER AGENCY	0.0392%
66342	CC RES CONSV	0.0178%
66342	CO CO MOSQUITO ABA	0.1715%
66342	CENTRAL SANITARY	2.1301%
66342	ALAMO LAF CEMETERY	0.0670%
66342	EAST BAY MUD	1.6495%
66342	BART	0.6947%
66342	BAY AREA AIR MGMNT	0.2025%
66342	EAST BAY REGNL PK	3.3031%
66342	CO SUPT SCHOOLS	1.9904%
66342	K-12 SCHOOLS ERAF	13.6407%
66342	SAN RAMON UNIFIED	30.8578%
66342	CO CO COMM COLLEGE	5.0689%
66342	COMM COLLEGE ERAF	2.0311%
66342	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66348		Percentage of 1% Rate
66348	COUNTY GENERAL	15.0100%
66348	COUNTY LIBRARY	1.5676%
66348	C C FLOOD CONTROL	0.1839%
66348	FLOOD CONTROL Z-3B	0.7411%
66348	CO SERV AREA P-5	0.4806%
66348	SERV AREA P-6	1.2055%
66348	SERV AREA R-7 ZA	2.0789%
66348	CO WATER AGENCY	0.0375%
66348	SAN RAMON VLY FIRE	18.3558%
66348	CC RES CONSV	0.0170%
66348	CO CO MOSQUITO ABA	0.1618%
66348	CENTRAL SANITARY	1.4080%
66348	ALAMO LAF CEMETERY	0.0630%
66348	EAST BAY MUD	1.5518%
66348	BART	0.6633%
66348	BAY AREA AIR MGMNT	0.1934%
66348	EAST BAY REGNL PK	3.1537%
66348	CO SUPT SCHOOLS	1.9469%
66348	K-12 SCHOOLS ERAF	12.6498%
66348	SAN RAMON UNIFIED	31.6890%
66348	CO CO COMM COLLEGE	4.9580%
66348	COMM COLLEGE ERAF	1.8837%
66348	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66367		Percentage of 1% Rate
66367	COUNTY GENERAL	14.7091%
66367	COUNTY LIBRARY	1.5152%
66367	C C FLOOD CONTROL	0.1777%
66367	FLOOD CONTROL Z-3B	0.7170%
66367	FLOOD CONTROL D-13	2.0323%
66367	SERV AREA P-6	1.2058%
66367	CO SERV AR P-2ZB	0.4747%
66367	SERV AREA R-7 ZA	2.0837%
66367	CO WATER AGENCY	0.0362%
66367	SAN RAMON VLY FIRE	17.7408%
66367	CC RES CONSV	0.0164%
66367	CO CO MOSQUITO ABA	0.1580%
66367	CENTRAL SANITARY	1.9299%
66367	ALAMO LAF CEMETERY	0.0616%
66367	EAST BAY MUD	1.5224%
66367	BART	0.6412%
66367	BAY AREA AIR MGMNT	0.1869%
66367	EAST BAY REGNL PK	3.0484%
66367	CO SUPT SCHOOLS	1.8517%
66367	K-12 SCHOOLS ERAF	13.0873%
66367	SAN RAMON UNIFIED	30.1394%
66367	CO CO COMM COLLEGE	4.7158%
66367	COMM COLLEGE ERAF	1.9486%
66367	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66369		Percentage of 1% Rate
66369	COUNTY GENERAL	15.0687%
66369	COUNTY LIBRARY	1.5507%
66369	C C FLOOD CONTROL	0.1819%
66369	FLOOD CONTROL Z-3B	0.7338%
66369	SERV AREA P-6	1.2057%
66369	CO SERV AR P-2ZB	0.4855%
66369	SERV AREA R-7 ZA	2.1199%
66369	CO WATER AGENCY	0.0371%
66369	SAN RAMON VLY FIRE	18.1568%
66369	CC RES CONSV	0.0168%
66369	CO CO MOSQUITO ABA	0.1617%
66369	CENTRAL SANITARY	2.0032%
66369	ALAMO LAF CEMETERY	0.0631%
66369	EAST BAY MUD	1.5562%
66369	BART	0.6562%
66369	BAY AREA AIR MGMNT	0.1913%
66369	EAST BAY REGNL PK	3.1198%
66369	CO SUPT SCHOOLS	1.8924%
66369	K-12 SCHOOLS ERAF	13.2109%
66369	SAN RAMON UNIFIED	30.8019%
66369	CO CO COMM COLLEGE	4.8194%
66369	COMM COLLEGE ERAF	1.9671%
66369	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66371		Percentage of 1% Rate
66371	COUNTY GENERAL	15.069%
66371	COUNTY LIBRARY	1.551%
66371	C C FLOOD CONTROL	0.182%
66371	FLOOD CONTROL Z-3B	0.734%
66371	SERV AREA P-6	1.206%
66371	CO SERV AR P-2ZB	0.486%
66371	SERV AREA R-7 ZA	2.120%
66371	CO WATER AGENCY	0.037%
66371	SAN RAMON VLY FIRE	18.157%
66371	CC RES CONSV	0.017%
66371	CO CO MOSQUITO ABA	0.162%
66371	CENTRAL SANITARY	2.003%
66371	ALAMO LAF CEMETERY	0.063%
66371	EAST BAY MUD	1.556%
66371	BART	0.656%
66371	BAY AREA AIR MGMNT	0.191%
66371	EAST BAY REGNL PK	3.120%
66371	CO SUPT SCHOOLS	1.892%
66371	K-12 SCHOOLS ERAF	13.211%
66371	SAN RAMON UNIFIED	30.802%
66371	CO CO COMM COLLEGE	4.819%
66371	COMM COLLEGE ERAF	1.967%
66371	TOTAL	100.000%

CSA R7 - TAX RATE AREA 66380		Percentage of 1% Rate
66380	COUNTY GENERAL	15.2616%
66380	COUNTY LIBRARY	1.5671%
66380	C C FLOOD CONTROL	0.1839%
66380	FLOOD CONTROL Z-3B	0.7419%
66380	FLOOD CONTROL D-13	2.1030%
66380	SERV AREA P-6	1.2057%
66380	CO SERV AR P-2ZB	0.4933%
66380	SERV AREA R-7 ZA	2.1562%
66380	CO WATER AGENCY	0.0375%
66380	SAN RAMON VLY FIRE	18.3528%
66380	CC RES CONSV	0.0170%
66380	CO CO MOSQUITO ABA	0.1637%
66380	ALAMO LAF CEMETERY	0.0640%
66380	EAST BAY MUD	1.5744%
66380	BART	0.6631%
66380	BAY AREA AIR MGMNT	0.1933%
66380	EAST BAY REGNL PK	3.1527%
66380	CO SUPT SCHOOLS	1.8997%
66380	K-12 SCHOOLS ERAF	12.5419%
66380	SAN RAMON UNIFIED	30.9215%
66380	CO CO COMM COLLEGE	4.8382%
66380	COMM COLLEGE ERAF	1.8675%
66380	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66385		Percentage of 1% Rate
66385	COUNTY GENERAL	15.0678%
66385	COUNTY LIBRARY	1.5508%
66385	C C FLOOD CONTROL	0.1819%
66385	FLOOD CONTROL Z-3B	0.7338%
66385	SERV AREA P-6	1.2057%
66385	CO SERV AR P-2ZB	0.4855%
66385	SERV AREA R-7 ZA	2.1202%
66385	CO WATER AGENCY	0.0371%
66385	SAN RAMON VLY FIRE	18.1567%
66385	CC RES CONSV	0.0168%
66385	CO CO MOSQUITO ABA	0.1617%
66385	CENTRAL SANITARY	1.9863%
66385	ALAMO LAF CEMETERY	0.0631%
66385	EAST BAY MUD	1.5558%
66385	BART	0.6562%
66385	BAY AREA AIR MGMNT	0.1913%
66385	EAST BAY REGNL PK	3.1199%
66385	CO SUPT SCHOOLS	1.8944%
66385	K-12 SCHOOLS ERAF	13.1912%
66385	SAN RAMON UNIFIED	30.8351%
66385	CO CO COMM COLLEGE	4.8247%
66385	COMM COLLEGE ERAF	1.9642%
66385	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66387		Percentage of 1% Rate
66387	COUNTY GENERAL	15.0687%
66387	COUNTY LIBRARY	1.5507%
66387	C C FLOOD CONTROL	0.1819%
66387	FLOOD CONTROL Z-3B	0.7338%
66387	SERV AREA P-6	1.2057%
66387	CO SERV AR P-2ZB	0.4855%
66387	SERV AREA R-7 ZA	2.1199%
66387	CO WATER AGENCY	0.0371%
66387	SAN RAMON VLY FIRE	18.1568%
66387	CC RES CONSV	0.0168%
66387	CO CO MOSQUITO ABA	0.1617%
66387	CENTRAL SANITARY	2.0032%
66387	ALAMO LAF CEMETERY	0.0631%
66387	EAST BAY MUD	1.5562%
66387	BART	0.6562%
66387	BAY AREA AIR MGMNT	0.1913%
66387	EAST BAY REGNL PK	3.1198%
66387	CO SUPT SCHOOLS	1.8924%
66387	K-12 SCHOOLS ERAF	13.2109%
66387	SAN RAMON UNIFIED	30.8019%
66387	CO CO COMM COLLEGE	4.8194%
66387	COMM COLLEGE ERAF	1.9671%
66387	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66392		Percentage of 1% Rate
66392	COUNTY GENERAL	15.0771%
66392	COUNTY LIBRARY	1.5513%
66392	C C FLOOD CONTROL	0.1820%
66392	FLOOD CONTROL Z-3B	0.7341%
66392	SERV AREA P-6	1.2033%
66392	CO SERV AR P-2ZB	0.4860%
66392	SERV AREA R-7 ZA	2.1228%
66392	CO WATER AGENCY	0.0371%
66392	SAN RAMON VLY FIRE	18.1633%
66392	CC RES CONSV	0.0168%
66392	CO CO MOSQUITO ABA	0.1618%
66392	CENTRAL SANITARY	1.9494%
66392	ALAMO LAF CEMETERY	0.0631%
66392	EAST BAY MUD	1.5566%
66392	BART	0.6565%
66392	BAY AREA AIR MGMNT	0.1914%
66392	EAST BAY REGNL PK	3.1210%
66392	CO SUPT SCHOOLS	1.8972%
66392	K-12 SCHOOLS ERAF	13.1582%
66392	SAN RAMON UNIFIED	30.8802%
66392	CO CO COMM COLLEGE	4.8317%
66392	COMM COLLEGE ERAF	1.9592%
66392	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66393		Percentage of 1% Rate
66393	COUNTY GENERAL	15.0687%
66393	COUNTY LIBRARY	1.5507%
66393	C C FLOOD CONTROL	0.1819%
66393	FLOOD CONTROL Z-3B	0.7338%
66393	SERV AREA P-6	1.2057%
66393	CO SERV AR P-2ZB	0.4855%
66393	SERV AREA R-7 ZA	2.1199%
66393	CO WATER AGENCY	0.0371%
66393	SAN RAMON VLY FIRE	18.1568%
66393	CC RES CONSV	0.0168%
66393	CO CO MOSQUITO ABA	0.1617%
66393	CENTRAL SANITARY	2.0032%
66393	ALAMO LAF CEMETERY	0.0631%
66393	EAST BAY MUD	1.5562%
66393	BART	0.6562%
66393	BAY AREA AIR MGMNT	0.1913%
66393	EAST BAY REGNL PK	3.1198%
66393	CO SUPT SCHOOLS	1.8924%
66393	K-12 SCHOOLS ERAF	13.2109%
66393	SAN RAMON UNIFIED	30.8019%
66393	CO CO COMM COLLEGE	4.8194%
66393	COMM COLLEGE ERAF	1.9671%
66393	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66397		Percentage of 1% Rate
66397	COUNTY GENERAL	15.0815%
66397	COUNTY LIBRARY	1.5501%
66397	CO SERV AREA L-100	0.3668%
66397	C C FLOOD CONTROL	0.1819%
66397	FLOOD CONTROL Z-3B	0.7337%
66397	SERV AREA P-6	1.2057%
66397	CO SERV AR P-2ZB	0.4871%
66397	SERV AREA R-7 ZA	2.1030%
66397	CO WATER AGENCY	0.0371%
66397	SAN RAMON VLY FIRE	18.1504%
66397	CC RES CONSV	0.0168%
66397	CO CO MOSQUITO ABA	0.1618%
66397	CENTRAL SANITARY	1.6079%
66397	ALAMO LAF CEMETERY	0.0632%
66397	EAST BAY MUD	1.5350%
66397	BART	0.6559%
66397	BAY AREA AIR MGMNT	0.1912%
66397	EAST BAY REGNL PK	3.1184%
66397	CO SUPT SCHOOLS	1.8961%
66397	K-12 SCHOOLS ERAF	13.2013%
66397	SAN RAMON UNIFIED	30.8620%
66397	CO CO COMM COLLEGE	4.8275%
66397	COMM COLLEGE ERAF	1.9656%
66397	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66398		Percentage of 1% Rate
66398	COUNTY GENERAL	15.0815%
66398	COUNTY LIBRARY	1.5501%
66398	CO SERV AREA L-100	0.3668%
66398	C C FLOOD CONTROL	0.1819%
66398	FLOOD CONTROL Z-3B	0.7337%
66398	SERV AREA P-6	1.2057%
66398	CO SERV AR P-2ZB	0.4871%
66398	SERV AREA R-7 ZA	2.1030%
66398	CO WATER AGENCY	0.0371%
66398	SAN RAMON VLY FIRE	18.1504%
66398	CC RES CONSV	0.0168%
66398	CO CO MOSQUITO ABA	0.1618%
66398	CENTRAL SANITARY	1.6079%
66398	ALAMO LAF CEMETERY	0.0632%
66398	EAST BAY MUD	1.5350%
66398	BART	0.6559%
66398	BAY AREA AIR MGMNT	0.1912%
66398	EAST BAY REGNL PK	3.1184%
66398	CO SUPT SCHOOLS	1.8961%
66398	K-12 SCHOOLS ERAF	13.2013%
66398	SAN RAMON UNIFIED	30.8620%
66398	CO CO COMM COLLEGE	4.8275%
66398	COMM COLLEGE ERAF	1.9656%
66398	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66399		Percentage of 1% Rate
66399	COUNTY GENERAL	15.3669%
66399	COUNTY LIBRARY	1.5778%
66399	C C FLOOD CONTROL	0.1852%
66399	FLOOD CONTROL Z-3B	0.7469%
66399	SERV AREA P-6	1.1713%
66399	SERV AREA R-7 ZA	2.1710%
66399	CO WATER AGENCY	0.0376%
66399	SAN RAMON VLY FIRE	18.4784%
66399	CC RES CONSV	0.0171%
66399	CO CO MOSQUITO ABA	0.1648%
66399	CENTRAL SANITARY	1.3376%
66399	ALAMO LAF CEMETERY	0.0645%
66399	EAST BAY MUD	1.5853%
66399	BART	0.6676%
66399	BAY AREA AIR MGMNT	0.1947%
66399	EAST BAY REGNL PK	3.1743%
66399	CO SUPT SCHOOLS	1.9690%
66399	K-12 SCHOOLS ERAF	12.2111%
66399	SAN RAMON UNIFIED	32.0463%
66399	CO CO COMM COLLEGE	5.0141%
66399	COMM COLLEGE ERAF	1.8184%
66399	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66400		Percentage of 1% Rate
66400	COUNTY GENERAL	15.6653%
66400	COUNTY LIBRARY	1.6086%
66400	C C FLOOD CONTROL	0.1899%
66400	FLOOD CONTROL Z-3B	0.7634%
66400	SERV AREA P-6	1.1733%
66400	SERV AREA R-7 ZA	2.2145%
66400	CO WATER AGENCY	0.0393%
66400	SAN RAMON VLY FIRE	18.8380%
66400	CC RES CONSV	0.0171%
66400	CO CO MOSQUITO ABA	0.1686%
66400	CENTRAL SANITARY	1.1916%
66400	ALAMO LAF CEMETERY	0.0634%
66400	BART	0.6806%
66400	BAY AREA AIR MGMNT	0.1983%
66400	EAST BAY REGNL PK	3.2359%
66400	CO SUPT SCHOOLS	2.0018%
66400	K-12 SCHOOLS ERAF	12.4320%
66400	SAN RAMON UNIFIED	32.5807%
66400	CO CO COMM COLLEGE	5.0884%
66400	COMM COLLEGE ERAF	1.8494%
66400	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66401		Percentage of 1% Rate
66401	COUNTY GENERAL	15.0781%
66401	COUNTY LIBRARY	1.5514%
66401	C C FLOOD CONTROL	0.1820%
66401	FLOOD CONTROL Z-3B	0.7341%
66401	SERV AREA P-6	1.2029%
66401	CO SERV AR P-2ZB	0.4860%
66401	SERV AREA R-7 ZA	2.1230%
66401	CO WATER AGENCY	0.0371%
66401	SAN RAMON VLY FIRE	18.1640%
66401	CC RES CONSV	0.0168%
66401	CO CO MOSQUITO ABA	0.1618%
66401	CENTRAL SANITARY	1.9430%
66401	ALAMO LAF CEMETERY	0.0631%
66401	EAST BAY MUD	1.5565%
66401	BART	0.6565%
66401	BAY AREA AIR MGMNT	0.1914%
66401	EAST BAY REGNL PK	3.1211%
66401	CO SUPT SCHOOLS	1.8978%
66401	K-12 SCHOOLS ERAF	13.1516%
66401	SAN RAMON UNIFIED	30.8902%
66401	CO CO COMM COLLEGE	4.8333%
66401	COMM COLLEGE ERAF	1.9582%
66401	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66402		Percentage of 1% Rate
66402	COUNTY GENERAL	15.0830%
66402	COUNTY LIBRARY	1.5502%
66402	CO SERV AREA L-100	0.3631%
66402	C C FLOOD CONTROL	0.1819%
66402	FLOOD CONTROL Z-3B	0.7338%
66402	SERV AREA P-6	1.2057%
66402	CO SERV AR P-2ZB	0.4872%
66402	SERV AREA R-7 ZA	2.1034%
66402	CO WATER AGENCY	0.0371%
66402	SAN RAMON VLY FIRE	18.1524%
66402	CC RES CONSV	0.0168%
66402	CO CO MOSQUITO ABA	0.1619%
66402	CENTRAL SANITARY	1.6058%
66402	ALAMO LAF CEMETERY	0.0632%
66402	EAST BAY MUD	1.5353%
66402	BART	0.6560%
66402	BAY AREA AIR MGMNT	0.1912%
66402	EAST BAY REGNL PK	3.1188%
66402	CO SUPT SCHOOLS	1.8963%
66402	K-12 SCHOOLS ERAF	13.1993%
66402	SAN RAMON UNIFIED	30.8646%
66402	CO CO COMM COLLEGE	4.8279%
66402	COMM COLLEGE ERAF	1.9653%
66402	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66403		Percentage of 1% Rate
66403	COUNTY GENERAL	15.0100%
66403	COUNTY LIBRARY	1.5676%
66403	C C FLOOD CONTROL	0.1839%
66403	FLOOD CONTROL Z-3B	0.7411%
66403	CO SERV AREA P-5	0.0004%
66403	SERV AREA P-6	1.2055%
66403	CO SERV AR P-2ZB	0.4802%
66403	SERV AREA R-7 ZA	2.0789%
66403	CO WATER AGENCY	0.0375%
66403	SAN RAMON VLY FIRE	18.3558%
66403	CC RES CONSV	0.0170%
66403	CO CO MOSQUITO ABA	0.1618%
66403	CENTRAL SANITARY	1.4080%
66403	ALAMO LAF CEMETERY	0.0630%
66403	EAST BAY MUD	1.5518%
66403	BART	0.6633%
66403	BAY AREA AIR MGMNT	0.1934%
66403	EAST BAY REGNL PK	3.1537%
66403	CO SUPT SCHOOLS	1.9469%
66403	K-12 SCHOOLS ERAF	12.6498%
66403	SAN RAMON UNIFIED	31.6890%
66403	CO CO COMM COLLEGE	4.9580%
66403	COMM COLLEGE ERAF	1.8837%
66403	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66407		Percentage of 1% Rate
66407	COUNTY GENERAL	15.1427%
66407	COUNTY LIBRARY	1.5553%
66407	C C FLOOD CONTROL	0.1825%
66407	FLOOD CONTROL Z-3B	0.7359%
66407	SERV AREA P-6	1.1680%
66407	CO SERV AR P-2ZB	0.4892%
66407	SERV AREA R-7 ZA	2.1388%
66407	CO WATER AGENCY	0.0372%
66407	SAN RAMON VLY FIRE	18.2049%
66407	CC RES CONSV	0.0169%
66407	CO CO MOSQUITO ABA	0.1625%
66407	CENTRAL SANITARY	1.4713%
66407	ALAMO LAF CEMETERY	0.0634%
66407	EAST BAY MUD	1.5504%
66407	BART	0.6581%
66407	BAY AREA AIR MGMNT	0.1918%
66407	EAST BAY REGNL PK	3.1289%
66407	CO SUPT SCHOOLS	1.9473%
66407	K-12 SCHOOLS ERAF	12.6220%
66407	SAN RAMON UNIFIED	31.6946%
66407	CO CO COMM COLLEGE	4.9589%
66407	COMM COLLEGE ERAF	1.8794%
66407	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66409		Percentage of 1% Rate
66409	COUNTY GENERAL	15.6334%
66409	COUNTY LIBRARY	1.6057%
66409	C C FLOOD CONTROL	0.1884%
66409	FLOOD CONTROL Z-3B	0.7598%
66409	SERV AREA P-6	1.2057%
66409	CO SERV AR P-2ZB	0.5050%
66409	SERV AREA R-7 ZA	2.2081%
66409	CO WATER AGENCY	0.0384%
66409	SAN RAMON VLY FIRE	18.7945%
66409	CC RES CONSV	0.0174%
66409	CO CO MOSQUITO ABA	0.1677%
66409	ALAMO LAF CEMETERY	0.0655%
66409	EAST BAY MUD	1.6006%
66409	BART	0.6794%
66409	BAY AREA AIR MGMNT	0.1981%
66409	EAST BAY REGNL PK	3.2303%
66409	CO SUPT SCHOOLS	1.9473%
66409	K-12 SCHOOLS ERAF	12.6220%
66409	SAN RAMON UNIFIED	31.6946%
66409	CO CO COMM COLLEGE	4.9589%
66409	COMM COLLEGE ERAF	1.8794%
66409	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66410		Percentage of 1% Rate
66410	COUNTY GENERAL	15.6334%
66410	COUNTY LIBRARY	1.6057%
66410	C C FLOOD CONTROL	0.1884%
66410	FLOOD CONTROL Z-3B	0.7598%
66410	SERV AREA P-6	1.2057%
66410	CO SERV AR P-2ZB	0.5050%
66410	SERV AREA R-7 ZA	2.2081%
66410	CO WATER AGENCY	0.0384%
66410	SAN RAMON VLY FIRE	18.7945%
66410	CC RES CONSV	0.0174%
66410	CO CO MOSQUITO ABA	0.1677%
66410	ALAMO LAF CEMETERY	0.0655%
66410	EAST BAY MUD	1.6006%
66410	BART	0.6794%
66410	BAY AREA AIR MGMNT	0.1981%
66410	EAST BAY REGNL PK	3.2303%
66410	CO SUPT SCHOOLS	1.9473%
66410	K-12 SCHOOLS ERAF	12.6220%
66410	SAN RAMON UNIFIED	31.6946%
66410	CO CO COMM COLLEGE	4.9589%
66410	COMM COLLEGE ERAF	1.8794%
66410	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 66411		Percentage of 1% Rate
66411	COUNTY GENERAL	15.6334%
66411	COUNTY LIBRARY	1.6057%
66411	C C FLOOD CONTROL	0.1884%
66411	FLOOD CONTROL Z-3B	0.7598%
66411	SERV AREA P-6	1.2057%
66411	CO SERV AR P-2ZB	0.5050%
66411	SERV AREA R-7 ZA	2.2081%
66411	CO WATER AGENCY	0.0384%
66411	SAN RAMON VLY FIRE	18.7945%
66411	CC RES CONSV	0.0174%
66411	CO CO MOSQUITO ABA	0.1677%
66411	ALAMO LAF CEMETERY	0.0655%
66411	EAST BAY MUD	1.6006%
66411	BART	0.6794%
66411	BAY AREA AIR MGMNT	0.1981%
66411	EAST BAY REGNL PK	3.2303%
66411	CO SUPT SCHOOLS	1.9473%
66411	K-12 SCHOOLS ERAF	12.6220%
66411	SAN RAMON UNIFIED	31.6946%
66411	CO CO COMM COLLEGE	4.9589%
66411	COMM COLLEGE ERAF	1.8794%
66411	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98006		Percentage of 1% Rate
98006	COUNTY GENERAL	16.2091%
98006	COUNTY LIBRARY	1.6643%
98006	CONTRA COSTA FIRE	14.8942%
98006	C C FLOOD CONTROL	0.1953%
98006	FLOOD CONTROL Z-3B	0.7879%
98006	SERV AREA P-6	1.2057%
98006	SERV AREA R-7 ZA	2.2899%
98006	CO WATER AGENCY	0.0398%
98006	CC RES CONSV	0.0181%
98006	CO CO MOSQUITO ABA	0.1739%
98006	CENTRAL SANITARY	2.1592%
98006	ALAMO LAF CEMETERY	0.0679%
98006	EAST BAY MUD	1.6721%
98006	BART	0.7042%
98006	BAY AREA AIR MGMNT	0.2053%
98006	EAST BAY REGNL PK	3.3482%
98006	ACALANES HIGH	14.9808%
98006		0.0112%
98006		1.8545%
98006		1.1566%
98006		1.4018%
98006	WALNUT CREEK ELEM	12.1300%
98006	CO SUPT SCHOOLS	2.0176%
98006	K-12 SCHOOLS ERAF	13.6460%
98006	CO CO COMM COLLEGE	5.1347%
98006	COMM COLLEGE ERAF	2.0318%
98006	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98018		Percentage of 1% Rate
98018	COUNTY GENERAL	15.9422%
98018	COUNTY LIBRARY	1.6369%
98018	CONTRA COSTA FIRE	14.0404%
98018	C C FLOOD CONTROL	0.1921%
98018	FLOOD CONTROL Z-3B	0.7750%
98018	FLOOD CONTROL D-13	2.1966%
98018	SERV AREA P-6	1.2057%
98018	SERV AREA R-7 ZA	2.2522%
98018	CO WATER AGENCY	0.0391%
98018	CC RES CONSV	0.0178%
98018	CO CO MOSQUITO ABA	0.1710%
98018	CENTRAL SANITARY	2.1237%
98018	ALAMO LAF CEMETERY	0.0668%
98018	EAST BAY MUD	1.6446%
98018	BART	0.6926%
98018	BAY AREA AIR MGMNT	0.2019%
98018	EAST BAY REGNL PK	3.2931%
98018	ACALANES HIGH	14.2481%
98018		0.0126%
98018		2.0886%
98018		1.3026%
98018		1.5788%
98018	WALNUT CREEK ELEM	11.5996%
98018	CO SUPT SCHOOLS	1.9844%
98018	K-12 SCHOOLS ERAF	13.6135%
98018	CO CO COMM COLLEGE	5.0532%
98018	COMM COLLEGE ERAF	2.0270%
98018	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98019		Percentage of 1% Rate
98019	COUNTY GENERAL	16.2694%
98019	COUNTY LIBRARY	1.6691%
98019	CONTRA COSTA FIRE	14.1152%
98019	C C FLOOD CONTROL	0.1932%
98019	FLOOD CONTROL Z-3B	0.8026%
98019	FLOOD CONTROL D-13	2.2347%
98019	SERV AREA P-6	1.2005%
98019	SERV AREA R-7 ZA	2.3027%
98019	CO WATER AGENCY	0.0313%
98019	CC RES CONSV	0.0209%
98019	CO CO MOSQUITO ABA	0.1652%
98019	CENTRAL SANITARY	2.1747%
98019	ALAMO LAF CEMETERY	0.0605%
98019	BART	0.6989%
98019	BAY AREA AIR MGMNT	0.2086%
98019	EAST BAY REGNL PK	3.3695%
98019	ACALANES HIGH	14.3647%
98019		0.0135%
98019		2.2267%
98019		1.3888%
98019		1.6832%
98019	WALNUT CREEK ELEM	11.7232%
98019	CO SUPT SCHOOLS	2.0029%
98019	K-12 SCHOOLS ERAF	13.8689%
98019	CO CO COMM COLLEGE	5.1534%
98019	COMM COLLEGE ERAF	2.0581%
98019	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98027		Percentage of 1% Rate
98027	COUNTY GENERAL	15.7347%
98027	COUNTY LIBRARY	1.6156%
98027	CONTRA COSTA FIRE	13.6469%
98027	CO SERV AREA L-100	0.9591%
98027	C C FLOOD CONTROL	0.1896%
98027	FLOOD CONTROL Z-3B	0.7649%
98027	FLOOD CONTROL D-13	2.1685%
98027	SERV AREA P-6	1.2057%
98027	SERV AREA R-7 ZA	2.2229%
98027	CO WATER AGENCY	0.0386%
98027	CC RES CONSV	0.0175%
98027	CO CO MOSQUITO ABA	0.1688%
98027	CENTRAL SANITARY	2.0961%
98027	ALAMO LAF CEMETERY	0.0660%
98027	EAST BAY MUD	1.6235%
98027	BART	0.6836%
98027	BAY AREA AIR MGMNT	0.1993%
98027	EAST BAY REGNL PK	3.2503%
98027	ACALANES HIGH	13.8934%
98027		0.0130%
98027		2.1535%
98027		1.3432%
98027		1.6279%
98027	WALNUT CREEK ELEM	11.3336%
98027	CO SUPT SCHOOLS	1.9586%
98027	K-12 SCHOOLS ERAF	13.9589%
98027	CO CO COMM COLLEGE	4.9880%
98027	COMM COLLEGE ERAF	2.0784%
98027	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98032		Percentage of 1% Rate
98032	COUNTY GENERAL	17.6669%
98032	COUNTY LIBRARY	1.8115%
98032	CONTRA COSTA FIRE	15.1297%
98032	C C FLOOD CONTROL	0.2126%
98032	FLOOD CONTROL Z-3B	0.8576%
98032	CO WATER AGENCY	0.0433%
98032	CC RES CONSV	0.0197%
98032	CO CO MOSQUITO ABA	0.1893%
98032	CENTRAL SANITARY	2.3503%
98032	ALAMO LAF CEMETERY	0.0739%
98032	BART	0.7665%
98032	BAY AREA AIR MGMNT	0.2234%
98032	EAST BAY REGNL PK	3.6288%
98032	ACALANES HIGH	14.8387%
98032		0.0139%
98032	LAFAYETTE ELEM	2.3055%
98032		1.4325%
98032		1.7362%
98032	WALNUT CREEK ELEM	12.1104%
98032	CO SUPT SCHOOLS	2.0918%
98032	K-12 SCHOOLS ERAF	14.9493%
98032	CO CO COMM COLLEGE	5.3226%
98032	COMM COLLEGE ERAF	2.2259%
98032	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98083		Percentage of 1% Rate
98083	COUNTY GENERAL	15.9905%
98083	COUNTY LIBRARY	1.6418%
98083	CONTRA COSTA FIRE	13.8664%
98083	C C FLOOD CONTROL	0.1927%
98083	FLOOD CONTROL Z-3B	0.7773%
98083	FLOOD CONTROL D-13	2.2033%
98083	SERV AREA P-6	1.2057%
98083	SERV AREA R-7 ZA	2.2590%
98083	CO WATER AGENCY	0.0393%
98083	CC RES CONSV	0.0178%
98083	CO CO MOSQUITO ABA	0.1716%
98083	CENTRAL SANITARY	2.1301%
98083	ALAMO LAF CEMETERY	0.0670%
98083	EAST BAY MUD	1.6495%
98083	BART	0.6947%
98083	BAY AREA AIR MGMNT	0.2025%
98083	EAST BAY REGNL PK	3.3031%
98083	ACALANES HIGH	14.1191%
98083		0.0132%
98083		2.1885%
98083		1.3650%
98083		1.6543%
98083	WALNUT CREEK ELEM	11.5177%
98083	CO SUPT SCHOOLS	1.9904%
98083	K-12 SCHOOLS ERAF	13.6397%
98083	CO CO COMM COLLEGE	5.0689%
98083	COMM COLLEGE ERAF	2.0309%
98083	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98092		Percentage of 1% Rate
98092	COUNTY GENERAL	16.2091%
98092	COUNTY LIBRARY	1.6643%
98092	CONTRA COSTA FIRE	14.8942%
98092	C C FLOOD CONTROL	0.1953%
98092	FLOOD CONTROL Z-3B	0.7879%
98092	SERV AREA P-6	1.2057%
98092	SERV AREA R-7 ZA	2.2899%
98092	CO WATER AGENCY	0.0398%
98092	CC RES CONSV	0.0181%
98092	CO CO MOSQUITO ABA	0.1739%
98092	CENTRAL SANITARY	2.1592%
98092	ALAMO LAF CEMETERY	0.0679%
98092	EAST BAY MUD	1.6721%
98092	BART	0.7042%
98092	BAY AREA AIR MGMNT	0.2053%
98092	EAST BAY REGNL PK	3.3482%
98092	ACALANES HIGH	14.9808%
98092		0.0112%
98092		1.8545%
98092		1.1566%
98092		1.4018%
98092	WALNUT CREEK ELEM	12.1300%
98092	CO SUPT SCHOOLS	2.0176%
98092	K-12 SCHOOLS ERAF	13.6460%
98092	CO CO COMM COLLEGE	5.1347%
98092	COMM COLLEGE ERAF	2.0318%
98092	TOTAL	100.0000%

CSA R7 - TAX RATE AREA 98093		Percentage of 1% Rate
98093	COUNTY GENERAL	15.9905%
98093	COUNTY LIBRARY	1.6418%
98093	CONTRA COSTA FIRE	13.8663%
98093	C C FLOOD CONTROL	0.1927%
98093	FLOOD CONTROL Z-3B	0.7773%
98093	FLOOD CONTROL D-13	2.2033%
98093	SERV AREA P-6	1.2057%
98093	SERV AREA R-7 ZA	2.2590%
98093	CO WATER AGENCY	0.0393%
98093	CC RES CONSV	0.0178%
98093	CO CO MOSQUITO ABA	0.1716%
98093	CENTRAL SANITARY	2.1301%
98093	ALAMO LAF CEMETERY	0.0670%
98093	EAST BAY MUD	1.6495%
98093	BART	0.6947%
98093	BAY AREA AIR MGMNT	0.2025%
98093	EAST BAY REGNL PK	3.3031%
98093	ACALANES HIGH	14.1191%
98093		0.0132%
98093		2.1885%
98093		1.3650%
98093		1.6543%
98093	WALNUT CREEK ELEM	11.5177%
98093	CO SUPT SCHOOLS	1.9904%
98093	K-12 SCHOOLS ERAF	13.6398%
98093	CO CO COMM COLLEGE	5.0689%
98093	COMM COLLEGE ERAF	2.0309%
98093	TOTAL	100.0000%



Contra Costa County Public Works Department

Brian M. Balbas, Director

Deputy Directors
Stephen Kowalewski, Chief
Allison Knapp
Warren Lai
Carrie Ricci
Joe Yee

July 18, 2023

Lou Ann Texeira, Executive Director
Contra Costa County Local Agency Formation Commission
40 Muir Road, First Floor
Martinez, CA 94553

RE: Change of Organization of County Service Area R-7, Zone A

Dear Ms. Texeira:

Please find enclosed a Plan for Services and an Application to the Contra Costa County Local Agency Formation Commission (LAFCO) for a change in organization to activate latent powers of County Service Area (CSA) R-7 to provide street landscape maintenance, fund the services of the Alamo Municipal Advisory Councils (MAC), and acquire, construct, improve, operate, and maintain community facilities in Alamo. The Application consists of the following documents:

- This cover letter that lists the materials being submitted;
- A Resolution of Application requesting that LAFCO activate specific latent powers for CSA R-7 within Zone A;
- A completed Proposal Questionnaire;
- A map showing CSA R-7, Zone A, Exhibit A;
- A map showing Assessment District 1979-3, Zone 36, Exhibit B;
- A Notice of Exemption for the change in organization;
- Excel spreadsheets for affected property owners and registered voters in CSA R-7, Zone A;
- A financial analysis for CSA R-7, Zone A for the activation of latent powers.

Electronic copies of the above documents have been forwarded to your email.

Should you have any questions, please contact Carl Roner at (925) 313-2213 or email carl.roner@pw.cccounty.us.

Sincerely,

Brian M. Balbas
Public Works Director

BMB:CJR:ss

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Enclosures

c: W. Lai, Deputy
J. LaRocque, Engineering Services
D. Oyler, Finance
C. Roner, Special Districts
R. Johnson, Special Districts
M. Wara, Administration

COUNTY SERVICE AREA R-7, ZONE A, ALAMO AREA

ACTIVATION OF LATENT POWERS

PLAN FOR SERVICES

This Plan for Services has been prepared in accordance with Government Code sections 56653 and 56824.12 as a component of the application by Contra Costa County ("County") to activate specified latent powers of County Service Area ("CSA") R-7 within Zone A, located in the Alamo area.

BACKGROUND

Public services provided by the County in the unincorporated Alamo area are funded by several sources, including revenues from ad valorem property taxes, the County's General Fund, and assessments on parcels in Assessment District 1979-3 (also known as the Countywide Landscaping District), Zone 36 ("Zone 36"), the boundaries of which are contiguous with the boundaries of Zone A of CSA R-7. The services provided by the County in this area include the maintenance and replacement of street trees and other landscaping, which are funded by Zone 36 assessments, and the funding of the Alamo Municipal Advisory Council (MAC) through a \$3,000 annual allocation from the County General Fund. The Alamo MAC is an advisory body created by the Board of Supervisors on August 11, 2009, under Government Code section 31010.

Members of the Alamo community have expressed interest in higher levels of these services, along with a community facility, such as a community center, with spaces for meetings, recreational programs and other activities and events. But existing levels of funding would not cover all of the associated costs. For this reason, County staff has evaluated other options, with a focus on limiting the financial impact on the constituents. In this process, County staff identified CSA R-7 as a potential provider of the following:

1. Additional street landscape maintenance services;
2. Additional funding for the services of the Alamo MAC; and
3. Community facilities, such as a community center.

CSA R-7 was established in 1974 to provide extended parks and recreation services. (See Resolution Nos. 73/972, 74/105 and 74/597.) Street landscaping, funding the Alamo MAC and providing community facilities do not fall within the scope of CSA R-7's currently authorized services. But the list of services that an existing county service area is authorized to provide may be expanded through the activation of latent powers by the local agency formation commission under Government Code section 56824.10 et seq. (Gov. Code, § 25213.5.) Under the County Service Area Law, a "latent power" is a

service or facility authorized by Government Code section 25213 et seq. that the local agency formation commission has determined that the county service area in question was not authorized to provide prior to January 1, 2009. (Gov. Code, § 25210.2, subd. (g).)

This Plan for Services addresses the three latent powers of CSA R-7 that the County seeks to activate and exercise within Zone A and, with regard to one of the powers, within a selected portion of Zone A. The powers are:

- Maintenance of landscaping on public property, rights-of-way, and easements, within the Boulevard of Trees area of Zone A. (Gov. Code, § 25213, subd. (j).)
- Funding for the services of a municipal advisory council established pursuant to Government Code section 31010. (Gov. Code, § 25213, subd. (o).)
- Acquisition, construction, improvement, maintenance and operation of community facilities. (Gov. Code, § 25213, subd. (w).)

PROPOSED NEW FUNCTIONS AND SERVICES

1. Landscape Maintenance Services (Gov. Code, § 25213, subd. (j))

a. Enumeration and description of the new services to be extended to the affected territory (Gov. Code, § 56653, subd. (b)(1)):

If this power is activated, additional landscape maintenance services would be provided in the Boulevard of Trees area of Zone A, depicted on the map attached to the County's resolution of application. The additional landscape maintenance services would not duplicate or supplant the basic landscape maintenance services currently funded by Zone 36 assessments, which consist primarily of the removal of dead trees that pose a risk to the public. Rather, the additional landscape maintenance services would focus on maintaining and improving the health of trees and other landscaping within the Boulevard of Trees area, by taking a more preventative and proactive approach. Trees would be trimmed to remove diseased portions and deadwood, improve balance, improve pedestrian and vehicle clearance, and reduce impacts to hardscape and infrastructure. Unlike the tree maintenance in Zone 36, if the landscape maintenance power of CSA R-7 is activated, trees that are in poor shape could be removed preventively and replaced. Collectively, these services will be referred to in this Plan for Services as "Landscape Maintenance Services."

b. Level and range of the new services to be extended to the affected territory (Gov. Code, § 56653, subd. (b)(2)):

The Landscape Maintenance Services would be an addition to routine landscape maintenance in County rights-of-way, which is currently limited to the removal of trees and other landscaping that present an immediate safety concern. The Landscape Maintenance Services would include maintenance of approximately 855 trees that were planted in the Boulevard of Trees area, and other landscaping in that area. Specific services would include routine inspection, pruning, trimming, removal, replacement, and treatment.

c. When the new services can feasibly be extended to the affected territory (Gov. Code, § 56653, subd. (b)(3)):

Immediately.

d. Any improvement or upgrading of structures, roads, sewer or water facilities, or other conditions the County would impose or require within the affected territory if the change of organization is completed (Gov. Code, § 56653, subd. (b)(4)):

None of the above is anticipated.

e. How the new services will be financed (Gov. Code, § 56653, subd. (b)(5)).

Costs of the Landscape Maintenance Services would be funded with CSA R-7 monies derived from annual allocations of revenue from ad valorem property taxes on parcels in Zone A. The Fiscal Year 2021/22 ad valorem property tax revenue allocation was \$1,419,411 and expenditures were only \$1,055,022.

f. Total estimated cost to provide the new function or class of services (Gov. Code, § 56824.12, subd. (a)(1)):

The total estimated cost of the Landscape Maintenance Services would be \$50,000 annually, with adjustments to account for inflation.

g. Estimated cost of the new function or class of services to customers (Gov. Code, § 56824.12, subd. (a)(2)):

The owners of parcels in Zone A may be considered "customers" of CSA R-7, in the sense that they would benefit from the Landscape Maintenance Services funded by the property taxes these owners pay. There would be no added financial cost to these customers.

h. Existing providers of the new function or class of services and potential fiscal impacts on their customers (Gov. Code, § 56824.12(a)(3)):

The current provider of basic landscape maintenance along Alamo streets is the Contra Costa County Public Works Department and its contractors, which would also provide the proposed Landscape Maintenance Services. There would be no known fiscal impact on taxpayers or any other persons who might be considered customers of the County.

i. Summary of whether the new function or class of services will involve activation of the power to provide it (Gov. Code, § 56824.12, subd. (a)(4)):

Activation of latent powers set forth in Government Code section 25213, subdivision (j) (maintenance of landscaping on public property, rights-of-way, and easements), will be required before CSA R-7 may maintain street landscaping.

j. Plan for financing the establishment of the new function or class of services (Gov. Code, § 56824.12, subd. (a)(5)):

The Landscaping Maintenance Services would be financed by a fraction of the annual ad valorem property tax revenue allocation to CSA R-7. The allocation is currently adequate to fund the parks and recreation services currently provided by CSA R-7 within Zone A as well as the proposed Landscape Maintenance Services.

k. Alternatives for the establishment of the new function or class of services (Gov. Code, § 56824.12(a)(6)):

One alternative to activating the latent power of CSA R-7 to provide landscaping maintenance services would be for the County to provide an increased level of landscape maintenance with funding from benefit assessments levied on parcels in Zone 36. This would require an increase in the assessment via an assessment ballot proceeding, as current assessment revenues are not sufficient to pay for the additional maintenance. The County has sought Zone 36 assessment increases previously, but each attempt has been unsuccessful, so there is no guarantee that property owners would approve an assessment increase.

Another alternative would be to request the Board of Supervisors to authorize an annual allocation of funds from the County General Fund for the Landscape Maintenance Services. But limited resources and continued

demands placed on the General Fund and the denial of past requests for funding, make the prospects of such additional funding unlikely at this time.

If additional funding cannot be secured, the County would not provide the Landscape Maintenance Services.

2. Additional Funding for Services of the Alamo MAC (Gov. Code, § 25213, subd. (o))

a. Enumeration and description of the new services to be extended to the affected territory (Gov. Code, § 56653, subd. (b)(1)):

If the power is activated, CSA R-7 would provide additional funding for services of the Alamo MAC ("Alamo MAC Funding"), supplementing funding currently provided by the County from the General Fund. The Alamo MAC advises the Board of Supervisors on services that are or may be provided to the Alamo community by the County or other local agencies. The authority of the Alamo MAC is limited to the Alamo area, which is coterminous with Zone A.

b. Level and range of the new services to be extended to the affected territory (Gov. Code, § 56653, subd. (b)(2)):

The proposal is for CSA R-7 to contribute \$3,000 annually to fund costs of the Alamo MAC that exceed the amount provided by the County General Fund. The Alamo MAC Funding is needed to cover increasing costs of operation, including an increase in the cost to rent its usual meeting space. Other costs incurred by the Alamo MAC include the costs of publishing and mailing of notices and informational items, office supplies, and hosting community meetings.

c. When the new services can feasibly be extended to the affected territory (Gov. Code, § 56653, subd. (b)(3)):

Immediately.

d. Any improvement or upgrading of structures, roads, sewer or water facilities, or other conditions the County would impose or require within the affected territory if the change of organization is completed (Gov. Code, § 56653, subd. (b)(4)):

None of the above is anticipated.

e. How the new services will be financed (Gov. Code, § 56653, subd. (b)(5)):

The Alamo MAC Funding would be taken from CSA R-7 monies derived from annual allocations of revenue from ad valorem property taxes on parcels in Zone A. The Fiscal Year 2021/22 ad valorem property tax revenue allocation was \$1,419,411 and expenditures were only \$1,055,022.

f. Total estimated cost to provide the new function or class of services (Gov. Code, § 56824.12, subd. (a)(1)):

The total estimated cost of the Alamo MAC Funding would be \$3,000 annually, with adjustments to account for inflation.

g. Estimated cost of the new function or class of services to customers (Gov. Code, § 56824.12, subd. (a)(2)):

The owners of parcels in Zone A may be considered "customers" of CSA R-7, in the sense that they would benefit from the advisory services provided by the Alamo MAC. There would be no added financial cost to these customers.

h. Existing providers of the new function or class of services and potential fiscal impacts on their customers (Gov. Code, § 56824.12, subd. (a)(3)):

The County is the existing provider of funding to the Alamo MAC, via its General Fund. Providing an additional \$3,000 in CSA R-7 monies to the Alamo MAC is not expected to cause any fiscal impact on taxpayers or any other persons who might be considered customers of the County.

i. Summary of whether the new function or class of services will involve activation of the power to provide it (Gov. Code, § 56824.12, subd. (a)(4)):

Activation of the latent power set forth in Government Code Section 25213, subdivision (o) (funding for the services of a municipal advisory council) will be required before CSA R-7 may provide funding for the services of the Alamo MAC.

j. Plan for financing the establishment of the new function or class of services (Gov. Code, § 56824.12, subd. (a)(5)):

The Alamo MAC Funding would be financed by a fraction of the annual ad valorem property tax revenue allocation to CSA R-7. Current CSA R-7A revenue is adequate to provide the proposed services.

k. Alternatives for establishment of the new function or class of services (Gov. Code, § 56824.12, subd. (a)(6)):

One alternative to activating the latent power of CSA R-7 to provide additional funding for Alamo MAC services would be to request the Board of Supervisors authorize an increased allocation of funds from the County General Fund. But limited resources and continued demands placed on the

General Fund, and the denial of past requests for funding, make the prospects of such additional funding unlikely at this time.

If additional funding cannot be secured, the Alamo MAC may be compelled to cut its costs, including changing its meeting location.

3. Acquisition, Construction, Improvement, Maintenance, and Operation of Community Facilities (Gov. Code, § 25213, subd. (w))

a. Enumeration and description of the new services to be extended to the affected territory (Gov. Code, § 56653, subd. (b)(1)):

At this stage, there is no definitive plan for a community facility in Alamo, nor have the services to be offered out of such a facility been identified. How this power may be exercised will be explored and developed in the course of a feasibility study and planning effort led by the County Public Works Department ("Feasibility Study"), the first phase of which is the activation of this latent power.

The needs of the Alamo community, its level of interest and support, and its willingness to bear the costs of a community facility, have not yet been determined, and would be explored in the next phase of the Feasibility Study. However, the Alamo MAC and some members of the community have expressed an interest in adding a community center and related services to the list of functions and services already provided in Zone A. The possibilities with regard to providing a community center include but are not limited to:

- Leasing and making improvements to an existing building.
- Purchasing and making improvements to an existing building.
- Acquiring and constructing a facility on land in the Alamo area.

Services that could be offered at the facility might include, but would not be limited to:

- Community programs (e.g., recreation, child and adult care, etc.)
- Meeting space rentals/availability for weddings, celebrations, banquets, Alamo MAC and other governmental meetings, community and private gatherings, club meetings, and holiday events.
- Emergency management and services associated with events such as:
 - Community emergency response coordination and training events
 - High temperatures (cooling center)
 - Fire and earthquake evacuations
 - Power outages and other utility emergencies

b. Level and range of the new services to be extended to the affected territory (Gov. Code, § 56653, subd. (b)(2)):

Because there is no definitive plan for a community facility, the level and range of services that might be offered at such a facility within Zone A cannot be determined at this time. If a facility is ultimately approved and becomes operational, services would be contingent upon factors that include but are not limited to the needs of the community, available funding, and space within the facility.

c. When the new services can feasibly be extended to the affected territory (Gov. Code, § 56653, subd. (b)(3)):

In the absence of a definite plan for a community facility, the precise timing of opening a facility and commencement of related services, should the Board of Supervisors decide to proceed with this project, cannot be determined at this time. However, the steps that may be required before operation of a community facility may commence have been identified, along with the projected duration of those steps. The steps and projected timeline are detailed below. If all steps are completed according to these estimates, it could take four to seven years to commence operation of a community facility.

Step 1: Feasibility Study (12 to 24 months)

The Feasibility Study can be divided into three phases.

Phase 1 is activation of this latent power.

Phase 2 would commence if this latent power is activated. Phase 2 is a preliminary survey of the Alamo community to determine its needs and level of support for a community facility. County staff and consultants would likely coordinate the survey, but stakeholders and interested community members might assist with the process as well. The survey may include some or all of the following:

- Surveys and opinion polling
- Community meetings
- Periodic newsletters and mailers
- Press releases
- Website and social media posts
- Presentations at community meetings (such as the Alamo MAC)

At the conclusion of the survey, County staff will present to the Board of Supervisors a report with the results of the survey and recommendations for further surveys or moving on to Phase 3. The Board of Supervisors, at their discretion, may ask County staff to conclude the outreach or continue the outreach process, directing staff to conduct additional outreach in the community to improve its awareness of and support for the issue. A second survey may be necessary to gauge community support for a community facility. The Board of Supervisors may also direct County staff to move into Phase 3: Evaluation of community facility options and associated costs. In this phase, County staff and consultants would develop a preliminary design, cost estimates, and potential funding measures (bonds, taxes, assessments, fees) based on the information gathered in the preliminary survey(s) of the community. A follow-up survey may then be conducted to evaluate whether the community would support funding measures such as bonds, taxes, and fees to pay the costs of acquisition, construction, and operation and maintenance the facility. If the community is not supportive of paying the costs estimated for the community facility, the Board of Supervisors may end the Feasibility Study, or, at its' discretion, it may direct staff to downsize the project and assess support for a reduced project.

Step 2: Presentation of Feasibility Study Results to Board of Supervisors (1 to 3 months)

At the conclusion of the Feasibility Study, a report summarizing the results and recommendations would be prepared and presented by County staff to the Board of Supervisors. At their discretion, the Board of Supervisors may then give direction to County Staff to conduct an environmental review, seek funding, if necessary, and identify property for the project.

Step 3: Environmental Review and Board of Supervisors Actions on Project and Funding Measures (18 to 36 months)

An environmental review would be conducted to determine the potential impacts of a community facility project. After the environmental review is complete, the Board of Supervisors may consider whether to approve the project and related funding measures.

If funding measures fail, the project may be abandoned.

Step 4: Acquisition (6 to 24 months)

Assuming the community facility project is approved by the Board of Supervisors and that adequate funding has been secured, a site for the facility may be acquired by the County. This could be acquiring an existing

facility (lease or purchase) or acquiring land for a new facility. Additional CEQA analysis may be required.

Step 5: Final Design and Construction (12 to 36 months)

Once a site has been acquired, a final design could be prepared for the community facility. If the community facility will be located in an existing building, it would be evaluated by Public Works and brought up to code as needed. Otherwise, a new building would be designed to meet the community's needs, site and financial constraints, and address mitigation measures noted in the environmental review. Design work would be led by Public Works and may involve the use of various architectural, engineering, and landscaping consultants. Completion of a final design may take six to 12 months.

When the design is complete, the project would be put out to bid and a contract would be awarded to the lowest responsible bidder. Construction could take six to 24 months.

Step 6: Commencement of Operations

During construction, County Human Resources and Public Works Special District staff would hire staff for the facility. Public Works Special District staff would train new employees and/or contractors. Once trained, the community facility staff would develop and implement rental and recreation programs for the community and advertise/publicize these programs. They would also develop rental rates, which may require action by the Board of Supervisors action.

- d. Any improvement or upgrading of structures, roads, sewer or water facilities, or other conditions the County would impose or require within the affected territory if the change of organization is completed (Gov. Code, § 56653, subd. (b)(4)):**

At this time, it is not known what improvements or upgrades to infrastructure will be imposed or required if the change of organization is completed. See above regarding improvements or upgrades that may be required with regard to a community facility.

- e. How the new services will be financed (Gov. Code, § 56653, subd. (b)(5)):**

CSA R-7, Zone A, currently receives funding through a statutory annual allocation of a portion of the ad valorem property taxes levied by the County on parcels located within Zone A. The Fiscal Year 2021/22 ad valorem

property tax revenue allocation was \$1,419,411 and expenditures were \$1,055,022 – approximately 74 percent of its revenues. While this revenue stream is adequate to fund current parks and recreation services in Alamo, preliminarily, it appears that the existing fund balance and future revenue stream from ad valorem property taxes would not cover all of the potential costs of design, planning, acquisition, improvement, operation and maintenance associated with any type of community facility, and that measures to obtain financing and ongoing funding will need to be considered.

There is also currently a CSA R-7, Zone A, fund balance of approximately \$5.9 million. However, it is anticipated that the existing fund balance will be utilized within the next three years for park rejuvenation projects in Zone A, and for that reason, not available to fund a community facility.

If it is determined in the course of the Feasibility Study that additional revenue would be needed to cover costs of acquisition, construction, improvement, maintenance and operation, or any of those costs, the Board of Supervisors may be asked to consider approval of funding measures such as general obligation bonds, assessments, fees, and special taxes, which would be subject to approval by voters or parcel owners. Rental and other user fees may also be considered as an option.

f. Total estimated cost to provide the new function or class of services (Gov. Code, § 56824.12, subd. (a)(1)):

The cost of a new community facility and associated services cannot be estimated at this time. Cost estimates would be developed in the course of the Feasibility Study.

g. Estimated cost of the new function or class of services to customers (Gov. Code, § 56824.12, subd. (a)(2)):

Customers may be considered to include users of the community facility as well as Alamo parcel owners who may be asked to fund it via their property tax bills. The cost to customers cannot be estimated at this time since there is no definitive plan for a community. Costs could be estimated during the Feasibility Study and fine-tuned prior to funding.

h. Existing providers of the new function or class of services and potential fiscal impacts on their customers (Gov. Code, § 56824.12, subd. (a)(3)):

There are no current providers of community facilities in Alamo, and for this reason, no potential fiscal impact on their customers.

i. Summary of whether the new function or class of services will involve the activation of the power to provide it (Gov. Code, § 56824.12, subd. (a)(4)):

Activation of the latent power set forth in Government Code section 25213, subdivision (w) (acquisition, construction, improvement, maintenance, and operation of community facilities) will be required before CSA R-7 may provide a community facility or associated services in Zone A that are not related to parks or recreation.

j. Plan for financing the establishment of the new function or class of services (Gov. Code, § 56824.12, subd. (a)(5)):

There is no current plan for financing a community facility. Financing options will be evaluated as part of the Feasibility Study. General obligation bonds may be an option. Ongoing funding of operations may require special taxes, assessments or fees, or combination thereof, and would be subject to approval by voters or parcel owners.

k. Alternatives for the establishment of the new function or class of services (Gov. Code, § 56824.12, subd. (a)(6)):

The Board of Supervisors could decide to fund a new community facility and/or its operation from the General Fund. But limited resources and continued demands placed on the General Fund, and the denial of past requests for funding, make the prospects of such additional funding unlikely at this time.

A new lighting and landscaping district, county service area or a community facilities district (CFD) could also be formed, subject to approval of taxes or assessments to fund; build, operate or maintain a community facility. Residents may petition the County to form a CSA or CSD. Residents of Alamo, a philanthropist or community organizations could also donate funding, property, a building or use of a building for use as a community facility.



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July 13, 2023

ryan.com

**CLERK OF THE BOARD
ASSESSMENT APPEALS BOARD
CONTRA COSTA COUNTY**
1025 Escobar St., 1st Floor
Martinez, CA 94553
Email: Assess.Appeal@cob.cccounty.us

SENT VIA E-MAIL

RE: REQUEST FOR POSTPONEMENT

Site Name	Parcel Acct Num	Appeal Case Number	Tax Year	Hearing Date
Crow Canyon Country Club	218-040-025-7	2022-0102	2022	8/17/2023
Crow Canyon Country Club	218-040-026-5	2022-0103	2022	8/17/2023
Crow Canyon Country Club	218-040-027-3	2022-0104	2022	8/17/2023
Crow Canyon Country Club	218-040-028-1	2022-0105	2022	8/17/2023
Crow Canyon Country Club	218-040-033-1	2022-0106	2022	8/17/2023
Crow Canyon Country Club	218-670-001-5	2022-0107	2022	8/17/2023

Dear Clerk of the Board:

As duly authorized agent for the applicant(s), Ryan LLC respectfully requests that the above referenced appeal application(s) be granted a postponement.

Your assistance in this matter is greatly appreciated. If you have any questions, please contact Brenda Goodrich at Brenda.Goodrich@ryan.com or (510) 452-6903.

Sincerely,

Brenda Goodrich
Taxpayer Representative

RESOLUTION NO. 23-11

**RESOLUTION OF THE CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
MAKING DETERMINATIONS AND APPROVING ACTIVATION OF LATENT POWERS
OF COUNTY SERVICE AREA R-7 (Street Landscape Maintenance, Fund Services of the
Alamo Municipal Advisory Council, and Acquire, Construct, Improve, Operate and Maintain
Community Facilities in the Alamo area)**

WHEREAS, Section 56824.12 of the Cortese-Knox-Hertzberg Local Government Reorganization Act requires that a proposal to provide a new or different function or class of services within all or part of the jurisdictional boundaries of a special district, pursuant to Section 56654(b), shall be made by the adoption of a resolution of application by the legislative body of the special district and shall include all of the matters specified for a petition in Section 56700 (except paragraph (6) of subdivision (a)), and be submitted with a plan for services prepared pursuant to Section 56653; and

WHEREAS, the above-referenced proposal to activate certain latent powers of County Service Area R-7 was filed with the Executive Officer of the Contra Costa Local Agency Commission pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act (§56000 et seq. of the Government Code); and

WHEREAS, the Executive Officer examined the application and executed her certification in accordance with law, determining and certifying that the filing is sufficient; and

WHEREAS, at the time and in the manner required by law, the Executive Officer gave notice of the Commission's consideration of the proposal; and

WHEREAS, the Executive Officer reviewed available information and prepared a report including her recommendations therein, and the report and related information were presented to and considered by the Commission; and

WHEREAS, at a public hearing held on November 8, 2023, the Commission heard, discussed, and considered all oral and written testimony related to the proposal including, but not limited to, the Executive Officer's report and recommendations, the environmental documents and determinations, spheres of influence, and related factors and information including those contained in Gov. Code §56668; and

WHEREAS, the applicant delivered to LAFCO an executed indemnification agreement providing for the applicant to indemnify LAFCO against any expenses arising from any legal actions to challenge the activation of latent powers; and

WHEREAS, the Local Agency Formation Commission determines the proposal to be in the best interest of the affected area and the organization of local governmental agencies within Contra Costa County.

NOW, THEREFORE, the Contra Costa Local Agency Formation Commission DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

1. The Commission is a Responsible Agency under the California Environmental Quality Act (CEQA), and in accordance with CEQA, finds the proposed change of organization is exempt

from review under CEQA pursuant to CEQA Guidelines sections 15061, subdivision (b)(3), 15262, 15301, subdivision (h), and 15304, subdivision (b).

- 2. The Commission approves the activation of the following latent powers for CSA R-7: provide street landscape maintenance services; funding for the services of the Alamo Municipal Advisory Council; and acquire, construct, improve, operate and maintain community facilities, including but not limited to a community center within the district boundaries. The latent power pertaining to community facilities is conditioned adequate financing.
- 3. The boundary of the subject area is found to be definite and certain as approved and set forth in Exhibit A, attached hereto and made a part hereof.
- 4. The subject area is inhabited.
- 5. There is no protest proceeding or election in conjunction with activation of latent powers.
- 6. All subsequent proceedings in connection with the activation of latent powers shall be conducted in compliance with the Commission’s approval and any terms and conditions specified in this resolution.

PASSED AND ADOPTED THIS 8th day of November 2023, by the following vote:

- AYES:
- NOES:
- ABSTENTIONS:
- ABSENT:

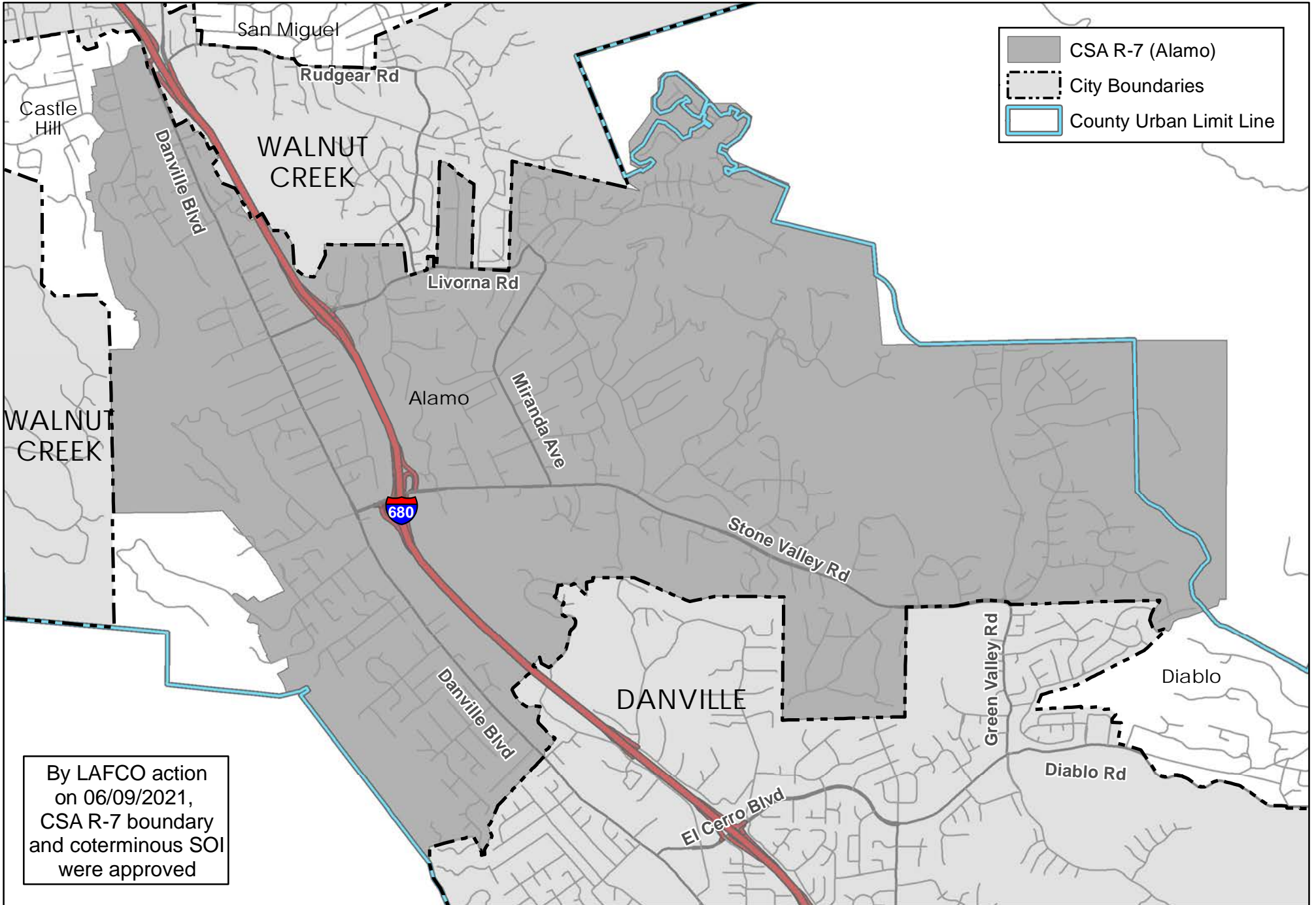
FEDERAL GLOVER, CHAIR, CONTRA COSTA LAFCO

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

Dated: November 8, 2023

Lou Ann Texeira, Executive Officer

County Service Area R-7 (Alamo) and Coterminus SOI



	CSA R-7 (Alamo)
	City Boundaries
	County Urban Limit Line

By LAFCO action on 06/09/2021, CSA R-7 boundary and coterminus SOI were approved

