

CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
EXECUTIVE OFFICER'S REPORT

November 8, 2023
Agenda Item 6

November 8, 2023 (Agenda)

<u>LAFCO 23-12</u>	Dissolution of Alamo Lafayette Cemetery District
<u>APPLICANT</u>	Alamo Lafayette Cemetery District (ALCD)
<u>ACREAGE & LOCATION</u>	The ALCD service area is approximately 84.09± square miles with a population of approximately 172,424 residents.

BACKGROUND

The ALCD was formed in 1937 to provide interments and graves and records maintenance. ALCD encompasses unincorporated areas including Alamo, Blackhawk, Diablo, and Rossmoor; the cities of Danville and Lafayette; and portions of the cities of San Ramon and Walnut Creek.

The ALCD owns, operates and maintains the Alamo and Lafayette cemeteries. There are no other public cemetery facilities nearby; however, there are local private cemeteries including Oakmont Memorial Park, Queen of Heaven Cemetery, Sinai Memorial Garden, and Memorial Gardens Concord. There are also family and historical pioneer cemeteries within the County; however, these cemeteries are not open to the public for burials or are at capacity and not conducting new burials. ALCD relies primarily on property tax revenue and fees for services.

The ALCD Board of Trustees is comprised of three Board members appointed by the Contra Costa County Board of Supervisors for four-year terms. The ALCD currently employs two part-time employees and two part-time contracted employees.

LAFCO Municipal Services Reviews (MSRs)/Sphere of Influence (SOI) Updates – Cemetery Services

In August 2021, LAFCO completed its 2nd round MSR/SOI updates covering the two public cemetery districts – ALCD and Brentwood Byron Knightsen Union Cemetery District (BBKUCD). The 2021 Cemetery Services MSR is available online at:

[2021 Cemetery Services MSR](#)

The 2021 MSR made the following determinations regarding ALCD:

- Growth and Population Projections***
 - Population growth for the ALCD service area is expected to be less than or equal to the County average of 0.97%, for an estimated population of 186,000 by 2030.
- The location and characteristics of any disadvantaged communities within or contiguous to the SOI***
 - There are disadvantaged areas within the ALCD boundary located in the Saranap/Rossmoor area (southwestern area of Walnut Creek).
- Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies***
 - There is currently adequate cemetery capacity to serve the ALCD community for the next five to seven years. Although the Alamo Cemetery has no capacity for full body burials, the Lafayette Cemetery can accommodate full body burials over the next 15 years.
 - ALCD is working on a fund impact report based on estimated market costs for Capital Asset Improvements. The report identifies much needed improvements for the District's infrastructure including building maintenance, plumbing, and internet updates. *The Board recently approved*

spending \$31,000 on engineered drawings, soil testing, and a survey for the Alamo Cemetery retaining walls, gutters, handrails, stairways, etc.

4. Financial ability of agencies to provide services

- a) ALCD relies primarily on property tax revenue and fees for service.
- b) Based on regular audits, ALCD shows an annual surplus of revenues over expenditures including in FY 2019-20. This allows ALCD to increase its net position over time and plan for large capital outlay projects.
- c) The 2021 LAFCO MSR showed decreasing liabilities from \$325,941 in 2017 to \$22,025 in 2020.
- d) ALCD does not currently submit adopted annual budgets to the County Auditor-Controller. It is recommended the ALCD forward adopted budgets to the County Auditor-Controller in accordance with California Health & Safety Code §9070(c) as this will increase transparency for ALCD.

The District recently noted that the lack of funds is not a new issue. This has been an ongoing problem, one that the district has addressed numerous times with current and past Supervisor's, and the County Auditor/Controller.

5. Status of, and opportunities for, shared facilities

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

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

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

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

- a) ALCD has experienced delays in completing the projects listed in its Capital Improvement Plan (CIP) due to the COVID-19 pandemic, limited contractor availability (and also lack of funds). Also, the pandemic reduced demand for service due in part to increased COVID-19 restrictions on burial protocols which caused the Board to revise the FY 2020-21 budget. Note: the District does not have an updated CIP. *The District recently noted that lack of funds was the main challenge to obtaining contractors.*
- b) No changes to the current boundary and/or SOI are proposed at this time. It is recommended that the SOI remain coterminous with the ALCD service boundary.

In conjunction with the 2021 *Cemetery Services MSR*, the Commission adopted a resolution and retained the existing coterminous SOI for ALCD along with a request for updates on issues identified in the MSR.

The 2021 MSR also reviewed the BBKUCD. The BBKUCD was formed in 1928 to provide interments, and maintaining grounds, structures and open space. BBKUCD encompasses the communities of Byron, Brentwood, Knightsen, Discovery Bay, Bethel Island, and the eastern most parts of Morgan Territory. The BBKUCD service area is approximately 202.57± square miles with a population of approximately 90,953. The BBKUCD owns, operates, and maintains the Union Cemetery located in Brentwood.

The 2021 MSR also made determinations regarding the **BBKUCD** some of which are summarized below:

- a) BBKUCD has a total of 499 cremation niches with 129 available for further use within the BBKUCD. Based on the number of niche burials in FY 2019-20, there is capacity for approximately 12 years. The District is in the process of implementing a new system to track capacity. With the purchase of the new land (10 acres), it is anticipated there will be adequate capacity to meet the District's demand for the foreseeable future.
- b) BBKUCD relies primarily on property tax revenue and fees for service. BBKUCD is updating its financial practices and budgets to determine a net surplus of funds. This will provide for a small gain to accommodate unforeseen expenses or to place in reserves and indicate that BBKUCD has sufficient revenue to cover current District expenses.
- c) BBKUD is not presently engaged in facility sharing, such as sharing with private service providers. The ALCD District Manager works part-time as a Consulting Manager with BBKUCD to assist with operating, finance, personnel, and governance related needs.
- d) BBKUCD is governed by a three-member Board of Trustees. The BBKUCD demonstrated accountability and transparency by disclosing financial and service-related information in response to LAFCO requests. BBKUCD has a website but needs to include meeting minutes on their website.

In conjunction with the 2021 *Cemetery Services MSR*, the Commission adopted a resolution and retained the existing coterminous SOI for BBKUCD.

The 2021 MSR noted there could be benefits and additional cost savings to transition to a single cemetery entity over time. California Health and Safety Code §9027 specifically anticipates the possibility of consolidating or reorganizing two or more districts into a single cemetery district. District consolidation can help promote economies of scale, efficiencies, and cost savings, including management and administrative functions (e.g., adopting only one budget, reducing the number of financial audits, reducing the overall number of trustees, etc.).

In 2011, LAFCO prepared its 1st round MSR/SOI updates covering cemetery and parks & recreation services. The MSR identified boundary/SOI irregularities for ALCD and included the option to expand ALCD's SOI to include the entirety of the cities of Lafayette, Walnut Creek, San Ramon, and the Town of Danville, the unincorporated Walden/Contra Costa Centre area, and the unincorporated islands within Walnut Creek, and reducing the SOI by approximately 21 acres in the City of Orinda.

The 2011 MSR noted that prior to such an SOI expansion, ALCD should determine (a) whether a property tax transfer agreement could be reached with the various cities and county; (b) what fee for service would have to be charged in the zones of ALCD not contributing property tax to sufficiently offset the foregone revenue if no property tax transfer agreement can be reached; (c) whether ALCD has sufficient short-term capacity to accommodate a significantly larger service area with or without additional property tax; and (d) the effects of detaching the 25 Orinda properties (i.e., impacts to the affected residents, property tax reduction to ALCD, etc.). ALCD indicated a desire to expand its SOI to create a more logical boundary. However, it appeared unlikely that any boundary changes would be feasible given the challenges in obtaining tax sharing agreements with other affected local agencies. Additionally, ALCD did not have the short-term capacity to accommodate a significantly larger service area. Further, property values are high within the ALCD making land purchases to expand capacity prohibitively expensive. As such, no adjustments to the ALCD SOI were recommended.

The 2011 MSR also suggested that ALCD conduct a formal study as to the adequacy of the endowment care fee, and the necessary endowment fund balance to ensure perpetual care of the cemetery facilities before an SOI amendment is approved. The MSR report suggested that the two public cemetery districts could consider pursuing a joint study. It is uncertain whether such a study was prepared.

In conjunction with the 2011 MSR, the Commission adopted a resolution and retained the existing coterminous SOI for ALCD. LAFCO also requested that ALCD provide an update to LAFCO regarding those issues identified in the MSR report. In response, ALCD provided a memo to LAFCO noting the boundary issues and that they wish to improve ALCD's boundary and utilize zones to enhance revenues pending additional information. No further actions were taken.

DISCUSSION

In May 2023, the ALCD retained *Cemetery Consulting Group, Inc.* to prepare a fiscal assessment of the District (Attachment 1). The study concluded the following:

"After 43 years of fund depletion from property tax changes, declining revenue from lack of burial plots and above ground cremation vaults, and resulting deferred maintenance, the ALCD is failing and must turn over its properties and responsibilities to the County of Contra Costa.

In approximately June of 2023, ALCD's cash account may not be able to pay salaries of its two remaining employees with respect to the costs of operating the District and performing burials. The lack of grounds workers has forced the District to hire an expensive Contractor; other Contractors are unwilling to perform burials or work at discounted prices.

Additionally, COVID related sales declines and economic downturn has accelerated the District's deterioration by pricing the District out of inputs, labor costs, and contractors. This compounds the District's lack of revenue where prevailing wages paid to one contractor cost nearly the same price as 3.5 times one permanent worker.

The District is considering closing the Alamo Cemetery due to the risk of injury. Further, the Board is considering closing the Lafayette Cemetery because of ongoing maintenance issues. Soon, the District will not be able to afford nor have the capability to safely perform constituent burials at either the Alamo or the Lafayette cemeteries."

The study also noted the following funding challenges:

- ✚ Funding changes including negative impacts from Proposition 13 and ERAF funding shifts in addition to cumulative inflation resulted in significant reductions in ALCD's revenue.
- ✚ Over the years, ALCD attempted to recover funding including efforts to remove itself from the redevelopment area list; request for additional ERAF funding; and increasing ALCD's apportionment of the 1% property tax.

On August 1, 2023, the ALCD Board of Trustees adopted Resolution 2023-8.1 (Attachment 2) requesting dissolution of the ALCD and noting the following issues:

- The ALCD was formed to create a public agency that would always be maintained and would provide low cost and affordable burials within the District's service boundaries;

- Since 1991, the reduction in funding from various tax reassignment laws has caused the number of hours spent on maintenance to reduce, causing maintenance and capital improvements to cease;
- Since 2014, the ALCD has struggled to maintain one or more maintenance workers because of poor funding, lack of retirement which has led to offering substandard pay and benefits, which led to further delaying of maintenance and improvements;
- The Board has determined it is in the best interest of the ALCD and its constituents to dissolve the District and transfer all assets and responsibilities to a larger agency to again provide interments and safe grounds;
- The Board seeks to transfer any remaining funds, after all expenses have been paid, to the County of Contra Costa or the largest City by tax base within District's boundary, in accordance with California Government Code (GC) §57451(c);
- The Board seeks to transfer all property, equipment, and other materials, after all expenses have been paid to the County of Contra Costa or the largest City by tax base within the ALCD boundary, in accordance with California GC §57451(c); and
- The Board seeks dissolution without election as the ALCD cannot afford a ballot initiative.

Governance Options – On August 22, 2023, the ALCD filed an application with LAFCO to dissolve ALCD and name Contra Costa County as successor to wind up the affairs of the district pursuant to GC §57451. Dissolution is one governance option. There is also the option to consolidate the two cemetery districts – ALCD and BBKUCD - into one district. As noted above, the 2021 *Cemetery Services MSR* stated the benefits of consolidating the two cemetery districts including economies of scale, efficiencies, and cost savings including management and administrative functions. Consolidation is an option LAFCO should consider.

Should consolidation be considered, LAFCO staff recommends that a fiscal analysis be prepared by LAFCO to assess the feasibility of joining the two cemetery districts.

LAFCO Factors for Consideration - GC §56668 sets forth factors that the Commission must consider in evaluating any change of organization, including dissolution. In the Commission's review and evaluation, no single factor is determinative. In reaching a decision, each factor is to be evaluated within the context of the overall proposal. These factors are discussed below and in Attachment 3.

Tax Rates, Assessed Value, Assets and Liabilities - The subject area includes numerous tax rate areas. The total assessed value of land for the proposal area is \$36,050,284,470 and the total tax rate base is \$68,502,104,430. The ALCD receives a portion of the 1% annual property tax. The District reports it has no bonded debt.

Regarding assets and liabilities, ALCD has two part-time employees and two part-time contract employees and provides dental, medical and vision benefits to the District Manager. The District reports that as of June 30, 2023, assets total \$855,583 which reflects a decline since June 30, 2022. ALCD assets include checking/savings, LAIF endowment, building, improvements and equipment. The ALCD FY 2023-24 budget includes \$478,500 in total expenses and \$478,500 in total revenue. The FY 2022-23 budget projected an estimated \$498,226 in revenue including \$418,000 in property tax and \$80,226 in fee revenue. The District reports they have no liabilities. The ALCD has \$492,661 in restricted funds (endowment).

Designation of Successor Agency - The Cortese Knox Hertzberg Local Government Reorganization Act of 2000 (“CKH”) (GC §56000 et seq.) provides that should LAFCO dissolve a district, it shall identify the effective date of dissolution, designate a successor agency to wind up the affairs of the district, and may apply terms and conditions pursuant to the CKH GC §§57450-57463 and §§56885 – 56890.

GC §§57450-57463 provide provisions relating to the effects of dissolution, including determining a successor agency (i.e., city, county, district). Also, §§56886-56890, relating to “terms and conditions,” provide LAFCO with authority to designate a successor agency.

ALCD encompasses both incorporated areas (i.e., cities of Danville and Lafayette and portions of the cities of San Ramon and Walnut Creek) and unincorporated areas (i.e., Alamo, Blackhawk, Diablo, and Rossmoor). Based on assessed value, Contra Costa County will become the successor agency pursuant to the CKH. Upon the effective date of dissolution, the County will assume control of all assets and liabilities, moneys and funds, including cash on hand and moneys due but uncollected, and all property, real or personal, of the dissolved ALCD. The County, and its officers and legislative body, will have the same powers as the dissolved district relating to real and personal property, assets and obligations, and legal authority (i.e., settle claims, sue or be sued), and other authority pursuant to statute. The County does not operate or maintain any cemetery districts.

Public Comments – One of the factors the Commission must consider is comments from affected and other local agencies and from landowner or owners, voters, and residents of the affected territory.

As of this writing, LAFCO has received no comments from affected or other local agencies or from members of the public.

Commission Proceedings – A dissolution may be initiated by an affected local agency, a petition of landowner or registered voters, or by LAFCO. This application was submitted by the affected local agency.

Before LAFCO can dissolve a district, LAFCO must hold a public hearing on the proposed dissolution. In conjunction with today’s hearing, LAFCO published a 1/8-page display ad in the newspaper of general circulation (*East Bay Times*), as required by statute.

Should LAFCO approve dissolution of ALCD and should any affected landowner or registered voter object to the dissolution, LAFCO must conduct a protest hearing to allow landowners and voters within the district boundary an opportunity to protest the dissolution. The noticed protest hearing will occur no less than 30 days after the Commission’s approval. The Commission delegated authority to the LAFCO Executive Officer to conduct the protest hearing. As of this writing, LAFCO has received no objections from landowners and voters within the ALCD.

Environmental Impact of the Proposal – As Lead Agency, the ALCD determined the proposal to dissolve the ALCD is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines §15320 as a change in organization of a local government agency.

OPTIONS FOR COMMISSION ACTION

After consideration of this report and any testimony or additional materials that are submitted, the Commission should consider approving one of the following options:

Option 1 CONTINUE this matter to a future meeting to explore other governance options, including consolidation of Alamo Lafayette Cemetery District and Brentwood Byron Knightsen

Union Cemetery District. If the Commission adopts this resolution, LAFCO staff recommends that a fiscal study be prepared by LAFCO to assess the feasibility of joining the two cemetery districts.

Option 2

1. APPROVE the dissolution and required findings as proposed pursuant to the following:
 - a. The affected territory is located entirely within Contra Costa County.
 - b. The reason for the proposal is to dissolve a district due to financial challenges.
2. Designate Contra Costa County as successor agency to ALCD pursuant to GC §57451.
3. Find that the project is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines §15320 as a change of organization of a local government agency.
4. Find that the subject territory is inhabited, and the proposal may be subject to protest proceedings to be conducted no less than 30 days following the Commission's approval of the proposal.
5. Adopt LAFCO Resolution 23-12 (Attachment 4) approving dissolution of the ALCD and setting forth the Commission's terms, conditions, findings and determinations.

Option 3

DENY the proposal to dissolve ALCD and require ALCD to provide LAFCO with annual updates beginning January 1, 2024 through January 2029, or as otherwise determined by LAFCO. The annual updates should address budget, services, and administration.

RECOMMENDATION: Approve Option 1

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

Attachments:

1. ALCD Fiscal Analysis Prepared by Cemetery Consulting Group, Inc.
2. ALCD Resolution 2023-8.01 - Requesting Dissolution of ALCD
3. LAFCO Factors for Consideration
4. Draft LAFCO Resolution 23-12 – Approving Dissolution of ALCD

Exhibits:

- A. Map of ALCD

c: Distribution

The Alamo-Lafayette Cemetery District

District Manager

Alamo-Lafayette Cemetery District

P.O. Box 1955, Lafayette. 94549

Alamo-Lafayette District History

The Lafayette Cemetery's 1st alleged burial was in 1819, but the first recorded burial was in 1854. Within a few years the Lafayette Cemetery Association was formed. The Alamo Cemetery's 1st claimed interment was in 1817, with the first recorded burial was in 1856. A short time after, the Alamo Cemetery Association was established in. Today, the records from the middle 1800s are stored in the office safe at the Lafayette Cemetery office.

In 1937, the Alamo-Lafayette Cemetery District was incorporated as an Independent Special District of the State of California by vote of the District's constituents.

State of the Alamo-Lafayette Cemetery District

Stated clearly and simply, after 43 years of fund depletion from property tax changes, declining revenue from lack of burial plots and above ground cremation vaults, and resulting deferred maintenance, the Alamo-Lafayette Cemetery District (ALCD) is failing and must turn over its properties and responsibilities to the County of Contra Costa.

In approximately June of 2023, ALCD's cash account may not be able to pay salaries of its two remaining employees with respect to the costs of operating the District and performing burials. The lack of grounds workers has forced the District to hire an expensive Contractor; other Contractors are unwilling to perform burials or work at discounted prices.

Additionally, COVID related sales declines and economic downturn has accelerated the District's deterioration by pricing the District out of inputs, labor costs, and contractors. This compounds the District's lack of revenue where prevailing wages paid to one contractor cost nearly the same price as 3.5 times one permanent worker.

The District is considering closing the Alamo Cemetery due to the risk of injury. Further, the Board is considering closing the Lafayette Cemetery because of ongoing maintenance issues. Soon, the District will not be able to afford nor have the capability to safely perform constituent burials at either the Alamo or the Lafayette cemeteries.

Dissolution Process of District

Board has voted to start the processes for the LAFCo Application of Dissolution of the District.

Alamo-Lafayette Cemetery District

Funding Changes 1978 to 2023, Prop 13 and ERAF

There are two distinct funding changes that affected the District's financial position. In 1978, Prop 13 affected nearly all county, local, and special districts, including the Cemetery District which lost approximately half of their budget. In 1992 through 1994, ERAF funding shifts which moved 40% away from the District. The cumulative effects of these funding shifts are such that in 2023, ALCD now operates on approximately 19.77% of their original tax allocation before Prop 13 in 1978 when adjusting for inflation and growth in property values.

Before Prop 13, YE1978

Before Prop 13, ALCD received their full apportionment of tax revenues, equaling \$32,446.

Key Information

1978 Property Taxes: \$32,446.

1978 Inflation¹: 8.95%.

1978 Cumulative Inflation: 8.95%.

After Prop 13, YE1979

The District received \$15,644 in funding from property taxes. This is a reduction of 51.79% of total property taxes. The District lost half its funds and could no longer afford to pay employees nor offer retirement. The District was forced to hire contractors to perform work until the early 90, during which the property tax values increased enough to pay employees but did not offer retirement or significant benefits and insurance.

Key Information

1979 Property Taxes: \$15,644.

1979 Funding Loss: 51.79%.

1979 Inflation: 9.63%.

1979 Cumulative Inflation: 18.58%.

Before ERAF, YE1992

Before ERAF shifted funds away from the District, ALCD collected \$117,564 in property tax revenues in 1992.

Key Information

1992 Property Taxes: \$117,856.

1992 Inflation: 7.77%.

1992 Cumulative Inflation: 140.71%

After ERAF Shifts, YE1993-1996

ERAF reduced ALCD's property tax revenue to \$75,960, representing a loss of 35.39% of tax revenues. At this time, all employees were paid minimum wages with no benefits. Spending was stopped and hiring was frozen.

Key Information:

1993 Property Taxes After ERAF: \$124,203

¹Inflation figures are reindexed for 1977. Source: <https://abag.ca.gov/tools-resources/data-tools/consumer-price-index>.

Alamo-Lafayette Cemetery District

1993 ERAF Funding Loss: 35.39%.

1993 Inflation: 6.42%.

1993 Cumulative Inflation: 147.13%.

Key Information:

1994 Property Taxes After ERAF: \$105,984.

1994 ERAF Funding Loss: 35.39%.

1994 Inflation: 4.05%.

1994 Cumulative Inflation: 151.18%.

Key Information:

1996 Property Taxes After ERAF: \$87,277.

1996 Inflation: 5.91%.

1996 Cumulative Inflation: 161.99%.

2023, Current Actuals/Forecast²

Key Information:

Tax Revenues: \$402,141

2023 Tax Revenue Loss to ERAF: \$303,862

2023 ERAF Loss: 42.24%. The ERAF apportionment is larger by approximately 6% than in 1994.

2023 Cumulative Inflation: 458.25%

² Actuals are from June 2022 to April 2023 for both Inflation and Tax Revenues.

Alamo-Lafayette Cemetery District

ERAF Cumulative Losses and Percentage by Year

Year	ERAF Losses	ERAF %
2003	\$ 105,698.00	43.28%
2004	\$ 114,340.00	43.14%
2005	\$ 136,223.00	47.66%
2006	\$ 150,365.00	45.15%
2007	\$ 151,688.00	42.67%
2008	\$ 164,170.00	42.53%
2009	\$ 165,118.00	42.56%
2010	\$ 158,828.00	42.88%
2011	\$ 164,952.00	42.89%
2012	\$ 168,797.00	42.99%
2013	\$ 171,700.00	43.03%
2014	\$ 183,411.00	43.02%
2015	\$ 196,914.00	42.83%
2016	\$ 212,484.00	42.89%
2017	\$ 224,915.00	42.75%
2018	\$ 238,489.00	42.81%
2019	\$ 250,197.00	42.52%
2020	\$ 263,526.00	42.49%
2021	\$ 275,306.00	42.42%
2022	\$ 284,845.00	42.36%
2023	\$ 303,862.00	42.24%

In the last 20 years, ERAF has transferred \$4,085,828 away from the District's tax revenues, seizing approximately 42.5% on average.

Contra Costa County Special District ERAF Comparison, 2023

Name	Tax Rev (All)	ERAF \$	ERAF %
ALCD	\$ 415,472	\$ 303,862	42.24%
BBKUCD	\$ 821,651	\$ 216,227	20.84%
CCC Flood Control + Water Conserv.	\$ 15,245,634	\$ 2,431,972	13.76%
CCC Sanity District	\$ 21,509,980	\$ 13,654,443	38.83%
CCC Water District	\$ 3,661,135	\$ 2,205,670	37.60%
San Ramon Valley Fire District	\$ 87,018,816	\$ 6,118,407	6.57%

These Districts have different ERAF shifts in varying amounts, the major difference is each district has a significantly smaller ERAF proportion with a much larger budget. ALCD experiences 38% to 42% ERAF transfers from ALCD, which are much higher than other districts, for example, BBKUCD which has a much larger apportionment of tax revenues coupled with including a lower ERAF. The other Districts, such as SRVFD and CCC Flood Control and Water Conservation District have much lower ERAFs with respect to the immense wealth these districts command.

Alamo-Lafayette Cemetery District

Attempts at Addressing the District Budget

Attempt at Removal from Redevelopment Agency 1994

In 1994, the District attempted to remove itself from the Redevelopment Area List. The District felt that they would not benefit and constituents would only suffer in the future. Ultimately, the Redevelopment Agency removed a significant amount of funds from the District over 29 years. This was another example of fund depletion that contributed to the current budget and maintenance shortfall that the District cannot recover from with their current revenues from all sources. The District reached out to Contra Costa County and the Redevelopment Agency, but ALCD was not removed from the Redevelopment List.

In August of 1994, Mrs. Howard also spoke with Niroop Sirvatsa, who mentioned the District should write a letter to the Redevelopment Agency asking to be removed from the Redevelopment Area. Niroop Sirvatsa additionally suggested that a trustee should attend the next Redevelopment meeting.

In September of 1994, then Assistant Superintendent Patricia Larez (Howard) spoke with Wendy Beetle at the Finance Department in Martinez about how Lafayette Redevelopment would affect ALCD. Wendy Beetle said that we would only receive 20% of any redevelopment growth going forward and including any funds we currently receive. *Further, these funds have not been returned at the District's request and are still being drawn.*

Letter to Supervisor 3, Donna Gerber in July of 1999

In this letter to Donna Gerber, Supervisor 3, former Trustee-Chairman Primo Facchini, inquired about left over ERAF funds, asking for the District's fair share to be redistributed.

Contra Costa County Assessor, August 2011

In this letter to Contra Costa County Assessor Mr. Kramer, former Trustee-Chair Primo Facchini inquired about the apportionment ALCD received from taxes, asking to know how the District's \$0.00016258639 was derived from the original maximum legal assessment of \$0.01 assessed per \$100 of valuation of each property.

To this day, the County has not answered, with the use of verifiable and auditable math demonstration, if the Assessor's Office used the District's full legal apportionment or what ALCD had chosen to assess up to that point in time. When asked recently this year to explain how they derived this number, the District never is given a straight answer with clear evidence. The District is referred to tax laws and claims the State has approved their accounting work. This may be the case, but it does not solve the mystery of whether the County properly assessed the \$0.01 per \$100 of property value in the first place.

Simply put, the legal amount converted in 1978 may be different than what the ALCD is legally entitled to. This distinction between \$0.01 assessed per \$100.00 property value and what the District chose to collect does not seem important, but in terms of the District's assessed taxes today can mean an immense difference in revenues today. The District did not to collect their full levy against properties, but that does not mean that the ALCD does not have the legal right to collect that full amount during a conversion.

Current District Health, FY2022-2023

The District receives approximately \$418,000 in property tax for FY2022-2023 and an expected \$80,226 in fee revenue, which is not enough to maintain both cemetery properties. The District's fee revenue was

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one-half the forecasted revenue, forcing the District to lay off all outside staff and cease most contractor work. Upkeep has been stopped and only burials will be performed by contractors.

The District has already closed the office, except for Wednesdays, Thursdays, and Fridays, by appointment, with burials performed only on Thursdays and Fridays. Office workers are being scheduled for minimum hours to operate the basic office functions of the District. Compounding office issues, the office is dilapidated and would likely be condemned if inspected. The office is not ADA compliant and has many safety issues for both the office staff and groundworkers, including a lack of any water or sanitation.

There is significant deferred maintenance, listed under the Deferred Maintenance section of this letter. The District has no irrigation, running water, nor restrooms in either the Alamo or Lafayette Cemetery. In Alamo, workers are forced to use Hap McGee Park or private business in Danville. In Lafayette, workers must use an outhouse for the last five years in Lafayette which will soon be removed due to budget constraints, ending access in Lafayette as well.

Recently, the District has been put on notice about the danger of Alamo Cemetery's paths. A person slipped on the seriously deteriorated pathways; they have threatened to sue ALCD. Some of this maintenance is critical and dangerous to the public. To list a few examples, in Alamo Cemetery, there are multiple retaining walls falling and the pathways are unsafe to walk. The District is considering closing the Alamo Cemetery to the public, except for performing burials. In Lafayette, the dilapidated equipment shed and office would be condemned if inspected, in addition to three seriously dangerous pathways.

Lack Of Funds for Expansion, Limited Space

ALCD cannot afford to purchase more land for burials, nor can it afford to build additional above ground cremation vault walls to generate revenue.

Casket burials in Alamo Cemetery are completely sold with no lots available for sale. In 1995, the property next Alamo Cemetery, called the Ormsby property, was offered to the District at \$550,000. The District could not secure a loan to purchase the land due to a lack of revenue. In 2011, Alamo was able to build a new above ground vault wall for cremation burials, but it is nearly sold out. The District cannot afford more land or a new vault wall.

In Lafayette, the District has had no opportunities to expand its land, but it is expected to sell out their last casket burials in 2033. Casket burials are ALCD's primary means of revenue. The District built a cremation vault in 2011, but this is expected to be fully sold by 2028 with no funds available to build new vaults.

Deferred Maintenance

The deferred maintenance at both the Alamo Cemetery and the Lafayette Cemetery has a combined estimated cost of \$3.1 million to \$4.7 million. Recent inflation has made repairs impossible with the ALCD's budget or small endowment fund.

As a natural consequence of people passing away, on average, in their eighties. Most of our visitors are elderly and many have limited mobility, making the risk for injury much greater. Moreover, there are

Alamo-Lafayette Cemetery District

other risks for the public and employees, such as failing handrails, falling retaining walls, a lack of water and emergency showers for sanitation after performing burials or working with chemicals.

In Lafayette, all but four retaining walls must be replaced, with three walls needing immediate replacement. There are three walking paths deteriorating to the point of danger. Lafayette Cemetery lacks access to water for the grounds and has not had access to potable water in over thirty years. The irrigation in Lafayette leaks approximately 1,000 gallons a day when not on and significantly more when the water main is turned on. The pipes are approximately 80 years old and failing throughout the Cemetery. Additionally, Lafayette has not had sewer access in 4 years. The District office in Lafayette is dilapidated, has serious leaks, and would likely be condemned if inspected. The lack of upgraded drainage and borders has caused erosion issues clogging storm drains and flooding Mt. Diablo Blvd with silt, mud, and sand.

In Alamo, 14 retaining walls are failing, with 6 needing immediate replacement. Due to a lack of drainage and rotted borders, the soil erosion is immense, pouring across the cemetery and onto La Gonda while clogging storm drains. Nearly all the Alamo walking pathways are dangerous to walk, with one that has led to injury and, potentially, an upcoming lawsuit. Alamo has never had access to potable water, power, or sanitation, requiring workers to travel to Hap McGee park down the street from the Alamo Cemetery or to visit business in Danville and Alamo. The irrigation in Alamo leaks approximately over 1500 gallons a day when turned on, with metal pipes older than 80 years old.

Lack of Pay, Benefits, and Retirement

The working conditions are difficult with no restroom access. Both properties have rough operating environments where there are steep grades, extremely difficult labor when hand digging graves, and a lack of other laborers to share this exhausting and trying work. Because of the steep hills and layout of the cemetery, many graves must be hand dug which requires four to five days of jackhammering and shoveling leading to high burnout and quitting rates.

When questioned about why workers are leaving the District, we find that workers state they can have an easy job and college paid by working at Starbucks for \$22 starting pay. The District cannot afford to pay market wages for the job and area, let alone afford retirement benefits. This is a cold hard fact; the economic reality is that no one would take the maintenance job at the District because pay cannot keep up with inflation and nor can the District pay a high enough wage to convince people to suffer the grueling work of grave digging nor the difficult landscaping environment. The District has not been able to maintain a single grounds person in the past year, and no more than one worker for the last ten years before last year because of the difficult work and unfair compensation. Most who apply quit after a few weeks and the workers who stay typically leave after two years because *they have no other option at that moment*.

The District has never been able to operate the cemetery with more than two grounds workers and 1 part-time, temporary worker. To properly and safely run Lafayette and Alamo Cemeteries, with respect to their size and difficult operating environment, the District needs five groundswomen and two office workers. The personnel cost is approximated to be \$1,217,250 for this coming fiscal year, in today's costs. This figure uses similar Districts and Cemeteries as benchmarks. Additionally, this does not include operating costs, such as equipment, heavy machinery, tools, or supplies needed to perform burials and maintain the District.

Alamo-Lafayette Cemetery District

Frequently, workers cite their reasons for leaving as poor pay, extremely difficult work, and physical and mental burnout. Additionally, former grounds workers state there is no reason to work here without any functioning retirement plan or additional injury insurance to protect against the sometimes-dangerous work performed digging graves. With two workers, injuries such as sprained wrists, ankles, shoulder problems and other such labor injuries are common. The District has carefully managed workers to avoid serious and permanent injuries, but it is a factor of time until such accidents occur.

Tax Revenues Needed to Survive

ALCD desperately needs a budget of \$2.8 million to maintain the cemetery, pay the prevailing wage for the area, and ensure the District will fulfil its mission and survive in perpetuity by depositing more funds into the underfunded Endowment Fund. Additionally, annual funding increase must be tied to the CPI-U for the San Francisco-Oakland-San Jose Area, defined by the U.S. Bureau of Labor Statistics. Furthermore, the District needs a one-time cash infusion of \$4.1 million to \$5.5 million to save the District from the brink of failure.

Financial Data

Estimated Tax Revenues Needed for Perpetual Upkeep

ALCD needs estimated tax revenues of \$2.8 million to continue operating. The amount is aside of a one-time cash infusion explained in the next sub-section. This figure was derived from extrapolating deferred maintenance, an expected maintenance schedule for retaining walls and other land improvements, a CIP plan, and current estimates from contractors. Additionally, some information provided is from other Cemetery and Special Districts, which provided a wealth of information based upon size, similar operating conditions, and maintenance staff.

One Time Cash Infusion to Save the District

ALCD needs a one-time cash infusion of \$4.1 million to \$5.5 million to install both cemeteries: irrigation, code drainage and drainage cistern, potable water, sanitation, an office, a workshop, and vehicle shed, a materials shed, a tractor or front loader, an excavator, tools and power tools, other equipment, such as lowering devices and casket trucks, safety equipment, new roads and paths, nearly all retaining walls, power lines, internet and phone lines, property security, such as cameras and automatic entrance gates, above ground vaults to generate revenue due a lack of space. These are the major updates needed, with many smaller repairs and services needed, such as preserving historical headstones which are deteriorating.

Performance, FY1999-2000 to FY2022-2023

The District has included 22 years of data starting in 2000, as well as a forecast for 2023, see Appendix 1. These tables show how well the District has performed financially under tough conditions and little budget increases. Additionally, the District has included a sample list of work needed to be performed with haste. Lastly, the District has included the total estimates for each class of work by cemetery, such as retaining walls, repaving, building replacement, and other such issues that must be addressed immediately and cannot wait.

If the District finishes selling all of their casket sites and above ground vaults, the District *cannot* survive on their tax revenues and endowment fund. The true amount of maintenance the District requires in an

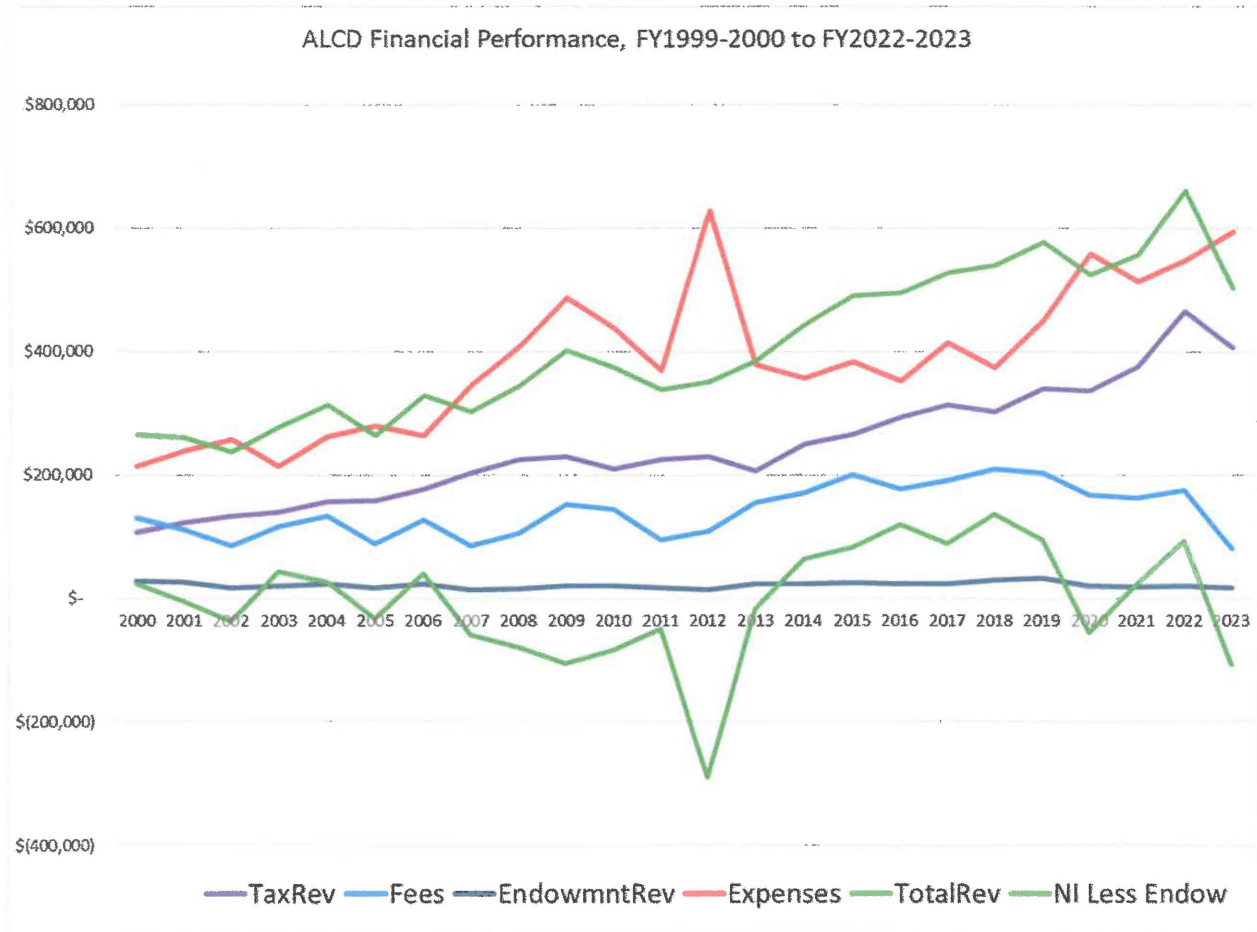
Alamo-Lafayette Cemetery District

average year is above and beyond the current expenses the District has incurred over the least two decades.

Underfunded Endowment

The Endowment Fund being significantly underfunded due to revenue depletion. Soaring inflation has caused purchasing power to rapidly deteriorate which has forced the District to stop Endowment Fund increases; the District has maintained a minimum level of Endowment Funding. The District would need a substantial budget increase to approximately \$2.8 million to have the additional revenue needed to build the Endowment Fund while maintaining both cemeteries. The District must reach an Endowment Fund totaling a current value of \$8 million to \$11 million at average PMIA investment rates during the last quarter century to provide maintenance and other in perpetual upkeep³. This feat would take over 2 decades, even considering an increase to \$2.6 million and a large cash infusion to repair deferred maintenance.

Highlights of District Financial Performance, 1999 to 2022



The Chart entitled, "ALCD Financial Performance", visually maps the Districts overall performance. The chart shows that Net Loss for 11 years out of 24, with the most recent year with an estimated Net Loss of -\$91,058, or Net Income less Endowment Fees at -\$107,687.

³ Source: PMIA Average Monthly Effective Yields, https://www.treasurer.ca.gov/pmia-laif/historical/avg_mn_ylds.as

Alamo-Lafayette Cemetery District

Fees have begun to decline coinciding with the lack of casket burials and cremation vaults in Alamo, coupled with decreasing or low quality choices in Lafayette.

District Income and Cost Growth, FY1999-2000 to FY2022-2023	
Number of Years	24
CPI-U Total Inflation⁴	84.56%
CPI-U (Inflation Average)	3.52%
Years with Net Losses, Less Endowment Funding	
	12
Net Loss to Net Income Ratio, Less Endowment Funding	50%
Years with Net Losses, Incl. Endowment Funding	
	10
Net Loss to Net Income	42%
Revenue Growth, Less Endowment	
	105%
Tax Revenue Growth	279%
Fee Revenue Growth	-38%
Endowment Funding Growth	-41%
Expense Growth	177%
Average Revenue Growth (Less Endowment Income)	
	4.38%
Average Tax Revenue Growth	11.63%
Average Fee Revenue Growth	-1.59%
Average Endowment Funding Growth	-1.72%
Average Expense Growth (Less Endowment Income)	
	7.38%
Real Revenue Growth	
	0.86%
Real Tax Revenue Growth	8.10%
Real Fee Revenue Growth	-5.11%
Real Endowment Funding Growth	-5.25%
Real Expense Growth	3.86%

due to inflation and budgetary restrictions. In FY2021-2022, the District received a one time cash infusion from COVID-19 State Aid, in the amount of \$67,587. This did not change the District's position.

The nominal growth Endowment deposits has been negative, at -1.72% less than each year. The ALCD has not had enough money to grow their Endowment Fund and, in fact, has deposited significantly less money on average each year than in the past in real terms. The Endowment fund shows a real decrease in

The Endowment fund has stagnated through a combination of increase revenues and increase costs, with higher costs causing a slight decrease through the 24 year period. Inflation has essentially wiped Fund deposit growth as seen in the next chart, "District Income and Cost Growth"

Metrics On Growth, Inflation, and Costs from FY1999-2000 to FY2022-2023

The Chart titled, "District Income and Cost Growth", is sourced from actuals for FY1999-2000 to FY2021-2022, and actuals as of 5/18/2023 and a forecast to year end for FY2022-2023.

During this 24 year period, the District experienced 84.56% inflation, with an average of 3.52%. The District also experienced 12 years of Net Income and 12 years of Net Losses, less Endowment deposits.

In real terms, growth average annual revenue growth is 0.86% per year. This is not a significant sum, meaning the District has essentially stagnated while deferred maintenance continues to worsen. The cause is primarily the loss of Fees from sales revenue due (-5.11%) to Alamo being sold out and Lafayette having limited options due to being nearly sold out. Tax revenue increases, at 8.10%, have offset fee decreases to some degree, but not to an significance that changes the District's financial position. Additionally, in relative terms, the District is funding the Endowment by -5.25% less each year

⁴ Source: <https://abag.ca.gov/tools-resources/data-tools/consumer-price-index>

Alamo-Lafayette Cemetery District

growth of -5.25% per year which implies it will continue to decrease for sometime to come. This means inflation has depleted the value of deposits coupled with overall less deposits being made because of budgetary constraints and revenue declines. The fund currently sits at approximately \$470,000, but would need to equal over \$8,000,000 on the low end and \$11,000,000 as a safe number to cover future maintenance and burials without deferring costs or deteriorating the Cemeteries. At current California Local Agency Investment Fund average annual rates of 2.112% over this same time 24 year period to provided perpetual upkeep for the District, avoid generating more deferred maintenance, and replace revenue from Fees to cover current maintenance⁵.

Expenses in real terms have increased by 3.86%, though overall expenses have grown 177% nominally over the 24 year period. Expenses have been kept relatively low, considering tax revenues are a good indicator of cost of living for an area. Additionally, Expenses have grown only 0.34% more than inflation, showing the ALCD has worked hard to minimize costs that they could control.

⁵ Source: PMIA Average Monthly Effective Yields, https://www.treasurer.ca.gov/pmia-laif/historical/avg_mn_ylds.asp

ALAMO-LAFAYETTE CEMETERY DISTRICT

3285 MT. DIABLO BLVD. / P.O. BOX 1955 • LAFAYETTE, CA 94549
(925) 284-1353 • FAX: (925) 284-4144 • E-MAIL: alcdist@pacbell.net

ALAMO-LAFAYETTE CEMETERY DISTRICT

RESOLUTION NO. 2023-8.1

BEFORE THE BOARD OF TRUSTEES OF THE ALAMO-LAFAYETTE CEMETERY DISTRICT

A RESOLUTION REQUESTING DISSOLUTION OF THE ALAMO-LAFAYETTE CEMETERY DISTRICT.

WHEREAS, the Board of Trustees (the "Board") of the Alamo-Lafayette Cemetery District (the "District") was formed effective 1937; and

WHEREAS, the District was to formed to create a public agency that would always be maintained and would provide low cost and affordable burials within the District's service boundaries; and

WHEREAS, since 1991, the reduction in funding from various tax reassignment laws has caused the number of hours spent on maintenance to reduce, causing maintenance and capital improvements to cease; and

WHEREAS, since 2014, the District has struggled to maintain one or more maintenance workers because of poor funding, lack of retirement which has led to offering substandard pay and benefits, which led to further delaying of maintenance and improvements; and

WHEREAS, the Board has determined it is in the best interest of the District's and its constituents to dissolve the District and transfer all assets and responsibilities to a larger agency to again provide interments and safe grounds; and

WHEREAS, the Board seeks to transfer any remaining funds, after all expenses have been paid, to the County of Contra Costa or the largest City by tax base within District Boundaries, in accordance with California Government Code (CA Govt Code §57451(C)(2023));

WHEREAS, the Board seeks to transfer all property, equipment, and other materials, after all expenses have been paid, to the County of Contra Costa or the largest City by tax base within District Boundaries, in accordance with California Government Code (CA Govt Code §57451(C)(2023)); and

WHEREAS, the Board seeks a Dissolution without election as the District cannot afford a ballot initiative.

ALAMO-LAFAYETTE CEMETERY DISTRICT

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NOW THEREFORE BE IT RESOLVED that:

SECTION 1. Resolution for Dissolution. On August 1, 2023, the Board voted to dissolve the Alamo-Lafayette Cemetery District.

SECTION 2. Order to File Dissolution with LAFCO. The Board has hereby ordered the District Manager Patricia Howard, to submit all documents to LAFCO to file for Dissolution Without Election, by no later than August 8, 2023, in accordance with California Government Code (CA Govt Code §57077.1(C)(1)|(2)(2023));

ALAMO-LAFAYETTE CEMETERY DISTRICT

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ON MOTION of Trustee Thiessen seconded by Trustee McCosker the foregoing Resolution 2023-8.1 was passed and adopted by the Board of Trustees of the Alamo-Lafayette Cemetery District at a regular meeting thereof held on this 1st day of August 2023.


AYES:

Carolyn Thiessen, Trustee

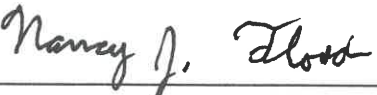
Mary McCosker, Trustee

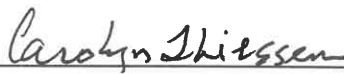
Nancy J. Flood, Trustees / Chairperson

NAYS:



Attest: I HEREBY CERTIFY that the foregoing Resolution No. 2023-8.1 was duly and regularly adopted at a special meeting of the Board of Trustees of the Alamo-Lafayette Cemetery District on August 1, 2023


Nancy Flood, Chairperson
Alamo-Lafayette Cemetery District


Carolyn Thiessen, Trustee
Alamo-Lafayette Cemetery District

**Factors for Consideration (California Government Code §56668)
Dissolution of Alamo Lafayette Cemetery District**

FACTOR	COMMENTS
(a) Population and population density; land area and land use; per capita assessed valuation; topography, natural boundaries, and drainage basins; proximity to other populated areas; the likelihood of significant growth in the area, and in adjacent incorporated and unincorporated areas, during the next 10 years.	The subject area includes Alamo, Blackhawk, Diablo, and Rossmoor; the cities of Danville and Lafayette; and portions of the cities of San Ramon and Walnut Creek. The ALCD service area is approximately 84.09± square miles with a population of approximately 172,424 residents.
(b) The need for organized community services; the present cost and adequacy of governmental services and controls in the area; probable future needs for those services and controls; probable effect of the proposed incorporation, formation, annexation, or exclusion and of alternative courses of action on the cost and adequacy of services and controls in the area and adjacent areas. "Services," as used in this subdivision, refers to governmental services whether or not the services are services which would be provided by local agencies subject to this division, and includes the public facilities necessary to provide those services.	The ALCD owns, operates and maintains the Alamo and Lafayette cemeteries. There are no other public cemetery facilities nearby. There is a current and future need for cemetery services in the subject areas. ALCD indicates that due to financial constraints they are unable to continue to provide services.
(c) The effect of the proposed action and of alternative actions, on adjacent areas, on mutual social and economic interests, and on the local governmental structure of the county.	It is not anticipated that dissolution of ALCD will affect adjacent areas or the local government structure of the County.
(d) The conformity of both the proposal and its anticipated effects with both the adopted commission policies on providing planned, orderly, efficient patterns of urban development, and the policies and priorities in Section 56377. <i>(Note: Section 56377 encourages preservation of agricultural and open space lands)</i>	The dissolution will have no direct effect on development or on policies and priorities in Section 56377.
(e) The effect of the proposal on maintaining the physical and economic integrity of agricultural lands, as defined by Section 56016.	Dissolution will have no direct impact on land use.
(f) The definiteness and certainty of the boundaries of the territory, the nonconformance of proposed boundaries with lines of assessment or ownership, the creation of islands or corridors of unincorporated territory, and other similar matters affecting the proposed boundaries.	The areas that comprise the subject territory have specific boundary lines that are certain and identifiable.
(h) The proposal's consistency with city or county general and specific plans.	The dissolution will have no effect on the County General Plan.
(i) The sphere of influence (SOI) of any local agency which may be applicable to the proposal being reviewed.	The dissolution will have no effect on the SOIs of any local agency other than ALCD.

FACTOR	COMMENTS
(j) The comments of any affected local agency or other public agency.	LAFCO received no comments from any local agencies or the public.
(k) The ability of the newly formed or receiving entity to provide the services which are the subject of the application to the area, including the sufficiency of revenues for those services following the proposed boundary change.	ALCD indicates financial challenges lead to the proposed dissolution. Pursuant to LAFCO law, Contra Costa County will succeed to all of the rights, duties, and obligations of the extinguished ALCD with respect to services, enforcement, performance, and/or payment of any outstanding bonds, including revenue bonds, or other contracts and obligations of the extinguished local agency.
(n) Any information or comments from the landowner or owners, voters, or residents of the affected territory.	In accordance with LAFCO statutes, Contra Costa LAFCO published a display ad in the local newspaper. As of this writing, LAFCO received no formal objections from landowners or registered voters.
(o) Any information relating to existing land use designations.	There are a multitude of land uses with the ALCD including agricultural, commercial, mixed use, office, park & recreation, public/semi-public, residential, and other uses. No changes to the present or planned land uses will result from the dissolution.
(p) The extent to which the proposal will promote environmental justice. As used in this subdivision, "environmental justice" means the fair treatment and meaningful involvement of people of all races, cultures, incomes, and national origins, with respect to the location of public facilities and the provision of public services, to ensure a healthy environment for all people such that the effects of pollution are not disproportionately borne by any particular populations or communities.	The dissolution will have no direct effect on environmental justice or to the fair treatment of people of all races, cultures, and incomes.
56668.5. The commission may, but is not required to, consider the regional growth goals and policies established by a collaboration of elected officials only, formally representing their local jurisdictions in an official capacity on a regional or subregional basis. This section does not grant any new powers or authority to the commission or any other body to establish regional growth goals and policies independent of the powers granted by other laws.	Dissolution of ALCD will not affect or be affected by Plan Bay Area, in that the Plan focuses on Priority Development Areas (PDAs) and Priority Conservation Areas (PCAs); and the affected territory is neither.

Note:

The following subsections are not applicable to this proposal: (g) - regional transportation plan, (l) water supplies, (m) achieving respective fair shares of regional housing needs, and (q) local hazard mitigation plan.

RESOLUTION NO. 23-12

**RESOLUTION OF THE CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
MAKING DETERMINATIONS AND APPROVING DISSOLUTION OF
ALAMO LAFAYETTE CEMETERY DISTRICT**

WHEREAS, the Alamo Lafayette Cemetery District (ALCD) is located in Contra Costa County and encompasses unincorporated areas including Alamo, Blackhawk, Diablo, and Rossmoor; the cities of Danville and Lafayette; and portions of the cities of San Ramon and Walnut Creek; and

WHEREAS, the ALCD service area is approximately 84.09± square miles with a population of approximately 172,424 residents; and

WHEREAS, ALCD was formed to provide interments and graves and records maintenance for the Alamo and Lafayette cemeteries; and

WHEREAS, on August 1, 2023, the ALCD Board of Trustees adopted Resolution 2023-8.1 requesting dissolution of the ALCD 2023-01, initiating proceedings, and requesting that Contra Costa LAFCO dissolve ALCD pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act (Government Code (GC) §56000 et seq.); 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 to dissolve ALCD; and

WHEREAS, notice of today's Commission hearing was advertised, and a 1/8-page display ad was published in the East Bay Times pursuant to GC §56157 in lieu of mailed notices, due to the number of affected landowners and registered voters exceeding 1,000; 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, 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 document or determination, Spheres of Influence, and related information; and

WHEREAS, LAFCO determines that dissolution of ALCD and naming Contra Costa County as successor agency to wind up the affairs of the district pursuant to GC §§56885 – 56890 is in the best interest of the affected area and the total organization of local governmental agencies within Contra Costa County; and

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

1. The subject proposal is assigned the following distinctive short-form designation:

DISSOLUTION OF THE ALAMO LAFAYETTE CEMETERY DISTRICT

2. The ALCD is located in Contra Costa County and encompasses unincorporated areas including Alamo, Blackhawk, Diablo, and Rossmoor; the cities of Danville and Lafayette; and portions of the cities of San Ramon and Walnut Creek. The boundaries of the affected territory are found to be definite and certain as approved and set forth in Exhibit A, attached hereto and made a part hereof.
3. The proposal was initiated by ALCD, the subject territory is inhabited, and if no objections are received, LAFCO will waive the protest proceedings.

4. Contra Costa County shall be the successor agency of ALCD to wind up the affairs of the District.
5. All assets and liabilities associated with ALCD will be assigned to Contra Costa County as successor agency.
6. In reviewing this proposal, the Commission has considered the factors required by Government Code section 56668.
7. The Commission finds that dissolution of ALCD is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15320 (Class 20 – Changes to Government Organization).
8. The effective date of the dissolution shall be the date of filing the certificate of completion of the proposal.

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

AYES:

NOES:

ABSTENTIONS:

ABSENT:

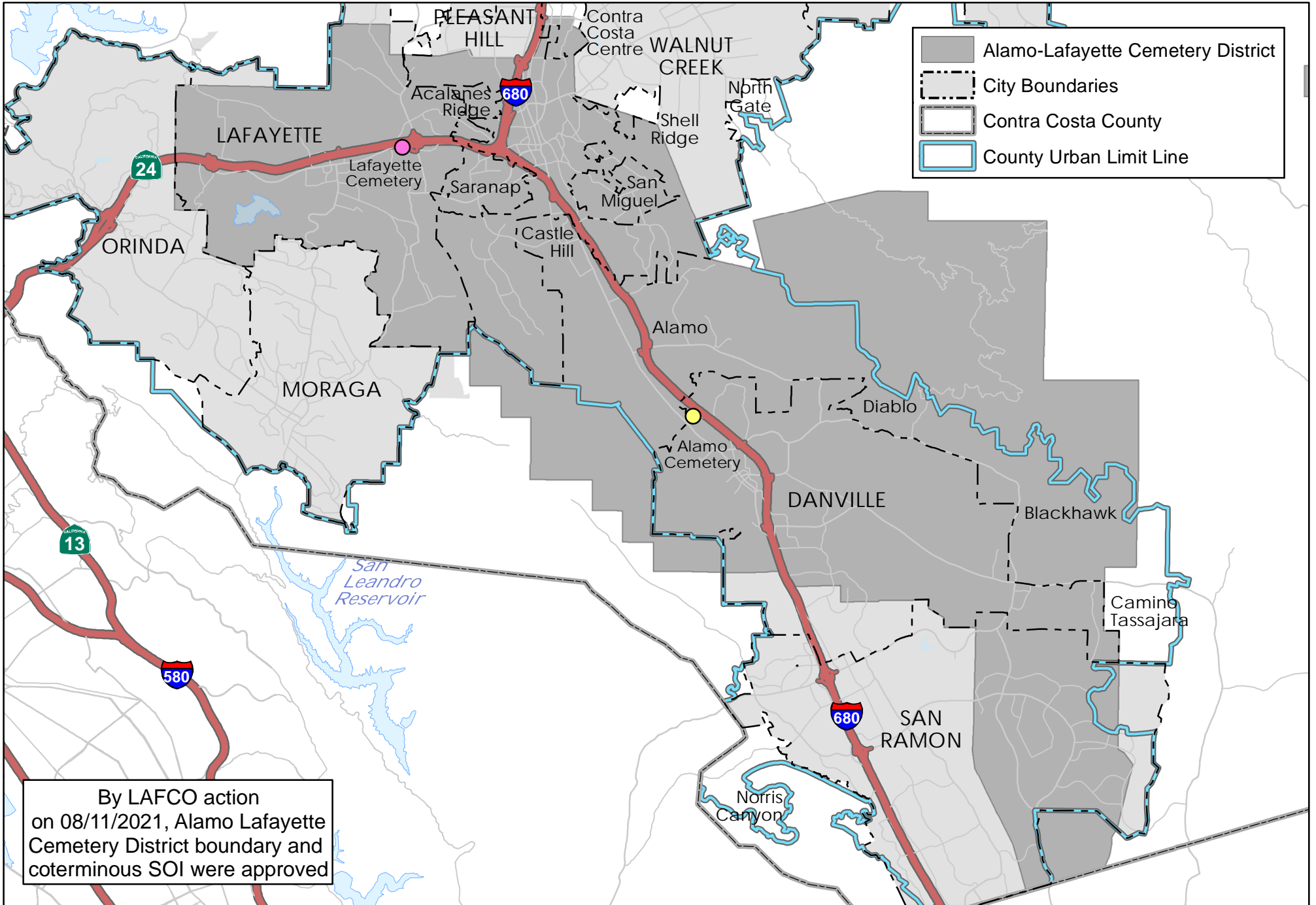
FEDERAL GLOVER, CHAIR, CONTRA COSTA LAFCO

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

Alamo-Lafayette Cemetery District and Coterminous SOI



- Alamo-Lafayette Cemetery District
- City Boundaries
- Contra Costa County
- County Urban Limit Line

By LAFCO action on 08/11/2021, Alamo Lafayette Cemetery District boundary and coterminous SOI were approved

