



Lou Ann Texeira
Executive Officer

NOTICE AND AGENDA FOR REGULAR MEETING

Wednesday, November 8, 2023, 1:30 PM

PUBLIC ACCESS AND PUBLIC COMMENT INSTRUCTIONS

The public may attend this meeting in person at the following locations: Board of Supervisor Chambers, County Administration Building, 1025 Escobar St. 1st Floor, Martinez, CA 94553.

The public may also attend this meeting remotely by Zoom or telephone.

If joining remotely by Zoom, please click the link below:

<https://cccounty-us.zoom.us/j/88544737650>

Or Telephone:

Dial:

USA 214 765 0478 US Toll

USA 888 278 0254 US Toll-free

Conference code: 220394

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PUBLIC COMMENT: The Commission will consider all verbal and written comments received. Comments may be emailed to LouAnn.Texeira@lafco.cccounty.us or by U.S. mail to Contra Costa LAFCO at 40 Muir Road 1st Floor, Martinez, CA 94553. Please indicate the agenda item number, if any. If you want your comments read into the record, please indicate so in the subject line. For public hearings, the Chair will announce the opening and closing of the public hearing. The Chair will call for verbal public comments.

NOTICE TO THE PUBLIC

Disclosable public records for a regular meeting agenda distributed to a majority of the members of the Commission less than 72 hours prior to that meeting will be made available on <http://contracostalafco.org/meetings>

Campaign Contribution Disclosure

If you are an applicant or an agent of an applicant on a matter to be heard by the Commission, and if you have made campaign contributions totaling \$250 or more to any Commissioner in the past 12 months, Government Code Section 84308 requires that you disclose the fact, either orally or in writing, for the official record of the proceedings.

Notice of Intent to Waive Protest Proceedings

In the case of a change of organization consisting of an annexation or detachment, or a reorganization consisting solely of annexations or detachments, or both, or the formation of a county service area, it is the intent of the Commission to waive subsequent protest and election proceedings provided that appropriate mailed notice was given to landowners and registered voters within the affected territory pursuant to Gov. Code sections 56157 and 56663, and no written opposition from affected landowner or voters to the proposal is received before the conclusion of the commission proceedings on the proposal.

American Disabilities Act Compliance

LAFCO will provide reasonable accommodation for persons with disabilities planning to join the meeting. Please contact the LAFCO office at least 48 hours before the meeting at 925-313-7133.

NOVEMBER 8, 2023 CONTRA COSTA LAFCO AGENDA

1. Call to Order
2. Roll Call
3. Approval of Minutes of the September 13, 2023, regular LAFCO meeting
4. Public Comment Period (please observe a three-minute time limit): Members of the public are invited to address the Commission regarding any item that is not scheduled for discussion as part of this Agenda. No action will be taken by the Commission at this meeting as a result of items presented at this time.

SPHERE OF INFLUENCE (SOI) AMENDMENTS/CHANGES OF ORGANIZATION

5. ***LAFCO 23-11 – County Service Area (CSA) R-7 – Activation of Latent Powers*** – consider approving activation of latent powers (*i.e., additional street landscape maintenance services; additional funding for the services of the Alamo Municipal Advisory Committee; community facilities such as a community center*) for CSA R-7; and consider related actions as a responsible agency under the California Environmental Quality Act (CEQA) ***Public Hearing***
6. ***LAFCO 23-12 – Dissolution of Alamo Lafayette Cemetery District (ALCD)*** – consider approving dissolution of ALCD comprising 84.09± square miles and serving Alamo, Blackhawk, Danville, Diablo, Lafayette, Rossmoor, and portions of San Ramon and Walnut Creek; and consider a categorical exemption under CEQA ***Public Hearing***

BUSINESS ITEMS

7. ***LAFCO 2024 Meeting Schedule*** – consider approving the 2024 LAFCO meeting schedule
8. ***FY 2023-24 First Quarter Budget Report*** – receive FY 2023-24 first quarter budget report
9. ***LAFCO Policies & Procedures*** – consider approving proposed amendments to LAFCO’s Commissioner Handbook section 1.5 – Budget & Financial Procedures regarding the annual audit
10. ***Financial Audits*** – consider approving a prequalified list of financial auditing firms to prepare Contra Costa LAFCO’s annual audits

INFORMATIONAL ITEMS

11. ***Current and Potential Applications*** - update on current and potential applications – *information only*
12. Correspondence from Special District Risk Management Authority – Contra Costa LAFCO recently received the SDRMA President’s Special Acknowledgement Awards (SDRMA) - for *Property/Liability Program* and *Workers’ Compensation Program*
13. Correspondence from Contra Costa County Employees’ Retirement Association (CCCERA)
14. Commissioner Comments and Announcements
15. Staff Announcements/Newspaper Articles/CALAFCO Update

ADJOURNMENT

Next regular LAFCO meeting is December 13, 2023, at 1:30 pm.

LAFCO STAFF REPORTS AVAILABLE AT http://www.contracostalafco.org/meeting_archive.htm

**CONTRA COSTA LOCAL AGENCY FORMATION
COMMISSION MEETING MINUTES
September 13, 2023**

1. Commissioner Andersen was acting Chair and conducted the meeting remotely.
2. After **Roll Call**, the meeting of **September 13, 2023**, was called to order at 1:36 p.m. (**Agenda Items 1 - 2**).

The following Commissioners and staff were present:

Regular Commissioners	Alternate Commissioners	Staff
Federal Glover, Chair (absent)	Charles R. Lewis, IV	Lou Ann Texeira, Executive Officer
Don Blubaugh, Vice Chair (absent)	Edi Birsan	Tom Geiger, Commission Counsel (absent)
Candace Andersen	Diane Burgis (absent)	Anna Seithel, LAFCO Clerk Analyst
Patricia Bristow	Scott Pastor	
Mike McGill		
Scott Perkins		
Gabriel Quinto		

Announcement: Pursuant to Governor Newsom’s Executive Order and local county health orders issued to address the COVID 19 pandemic, the Commission meeting is being held via Zoom videoconference and in person. The public may attend in person, via Zoom, or listen to the meeting telephonically and comment by calling in to the teleconference meeting per the instructions on page one of the agenda. As required by the Brown Act, all votes taken this afternoon will be done by a roll call vote of the attending Commissioners participating via teleconference and in person.

3. Approval of July 12, 2023, Minutes and Corrections

Executive Officer Lou Ann Texeira (hereafter ‘Staff’) noted a correction of text regarding the COVID-19 meeting provision which was not read in July. Chair Andersen invited comments from the Commission and the public. Upon motion by Commissioner McGill and second by Commissioner Bristow, by a 6-0 vote, the Commission unanimously approved the amended meeting minutes of July 12, 2023.

VOTE:

AYES: Andersen, Bristow, Lewis, McGill, Perkins, Quinto

NOES: None

ABSENT: Glover, Blubaugh, Burgis

ABSTAIN: None

4. Public Comments

Chair Andersen invited comments from the public; there were no comments.

SPHERE OF INFLUENCE (SOI) AMENDMENTS/CHANGES OF ORGANIZATION

5. ***LAFCO 23-08 – Annexation to Delta Diablo – Loreto Bay Estates. Following the staff report, Chair Andersen opened the Public Hearing. There was no public comment: Chair Andersen closed the public hearing, and invited comment and vote by the Commission.*** Commissioner Lewis moved to approve the annexation as proposed. This motion was seconded by Commissioner Quinto. The Commission unanimously approved the annexation as proposed by a 6-0 vote.

VOTE:

AYES: Andersen, Bristow, Lewis, McGill, Perkins, Quinto

NOES: None

ABSENT: Glover, Blubaugh, Burgis

ABSTAIN: None

BUSINESS ITEMS

6. ***Wastewater Municipal Service Review (MSR)/SOI Updates - Contract Extension – SWALE, Inc. Following the staff report, Commissioner comment for this item was invited by Chair Andersen. Commissioner Lewis asked staff if the cost of service will remain unchanged; staff noted it will remain unchanged. Chair Andersen invited public comment and there was no public comment. Chair Andersen closed public comment and requested Commissioner vote. Commissioner Perkins moved to approve the contract extension. This motion was seconded by Commissioner Lewis.*** By a 6-0 vote, the Commission unanimously approved the contract extension to December 31, 2023.

VOTE:

AYES: Andersen, Bristow, Lewis, McGill, Perkins, Quinto

NOES: None

ABSENT: Glover, Blubaugh, Burgis

ABSTAIN: None

7. ***Environmental Planning Services – Contract Extension. Staff noted, as proposed, the contract extension will be through January 31, 2024. Commissioner comment for this item was invited by Chair Andersen. Commissioner Lewis asked staff if the cost of service will remain unchanged; staff noted it will remain unchanged. Chair Andersen invited public comment and there was no public comment. Chair Andersen closed public comment and requested Commissioner vote. Commissioner Quinto moved to approve the contract extension. This motion was seconded by Commissioner Perkins.*** By a 6-0 vote, the Commission unanimously approved the contract extension to January 31, 2024.

VOTE:

AYES: Andersen, Bristow, Lewis, McGill, Perkins, Quinto

NOES: None

ABSENT: Glover, Blubaugh, Burgis

ABSTAIN: None

8. **County Service Areas (CSAs) MSR/SOI Updates.** *Following the staff report, Chair Andersen invited Commissioner comments. Commissioner Perkins referenced the wastewater report asking date of completion being FY or CY; staff noted December 31, 2023. Chair Andersen invited public comment; there was no public comment. Chair Andersen closed public comment and requested Commissioner vote. Commissioner Perkins moved to approve the contract. This motion was seconded by Commissioner Lewis.* By a 6-0 vote, the Commission unanimously approved to execute a contract with Planwest Partners Inc., to prepare a 2nd round MSR/SOI updates covering miscellaneous CSAs.

VOTE:

AYES: Andersen, Bristow, Lewis, McGill, Perkins, Quinto

NOES: None

ABSENT: Glover, Blubaugh, Burgis

ABSTAIN: None

9. **FY 2021-22 Financial Audit** - Receive and file audit report. *Following the staff report, Chair Andersen invited Commissioner comments. Commissioner Perkins suggested consideration be given to rotating the auditor. Commissioners Quinto and Bristow agreed. Commissioners McGill and Lewis expressed a different view on changing audit firms as the firm rotates the staff auditor. Chair Andersen requested the suggestion of rotation be included on the next meeting agenda; all Commissioners agreed. Chair Andersen invited public comment and there were no public comments. Chair Andersen closed public comment and requested Commissioner vote. Commissioner Lewis moved to receive and file the report. This motion was seconded by Commissioner McGill.* By a 6-0 vote, the Commission unanimously approved to receive and file the audit report.

VOTE:

AYES: Andersen, Bristow, Lewis, McGill, Perkins, Quinto

NOES: None

ABSENT: Glover, Blubaugh, Burgis

ABSTAIN: None

INFORMATIONAL ITEMS

10. **Environmental and MSR Consulting Services** – updated on-call list of pre-qualified consultants. *Following the staff report, Chair Andersen invited Commissioner comment; there was no comment. Chair Andersen invited the public to comment; there was no comment. Chair Andersen closed public comment and moved to the next item. This item was informational only.*
11. **Current and Potential Applications** – update on current and potential applications *Following the staff report, Chair Andersen invited Commissioner comment; there were no comments. Chair Andersen invited the public to comment; there were no comments. Chair Andersen closed public comment and moved to the next item. This item was informational only.*
12. **Correspondence from Contra Costa County Employees Retirement Association (CCCERA)**
Informational

13. Commissioner Comments and Announcements:

Commissioner Mike McGill noted the following:

- ***July 14, 2023, CALAFCO Board of Directors Meeting***
- ***July 28, 2023, CALAFCO Legislative Committee Meeting***
- ***August 25, 2023, CALAFCO Legislative Committee Meeting***
- ***August 28, 2023, CALAFCO University***
- ***October 18-20, 2023, CALAFCO Annual Conference***

14. Staff Announcements/Newspaper Articles/CALAFCO Update

Staff highlighted the upcoming October CALAFCO conference and Contra Costa Special Districts Association meeting on September 18, 2023, which Staff will attend.

Chair Andersen adjourned the meeting at 2:00 pm.

ADJOURNMENT

Next regular LAFCO meeting is October 11, 2023, at 1:30 pm.

By _____
Executive Officer



Lou Ann Teixeira
Executive Officer

MEMBERS

- Candace Andersen**
County Member
- Donald A. Blubaugh**
Public Member
- Gabriel Quinto**
City Member
- Patricia Bristow**
Special District Member
- Federal Glover**
County Member
- Michael R. McGill**
Special District Member
- Scott Perkins**
City Member

ALTERNATE MEMBERS

- Diane Burgis**
County Member
- Scott Pastor**
Special District Member
- Charles R. Lewis, IV**
Public Member
- Edi Birsan**
City Member

**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
Fund Tomorrow's Communities

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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.

	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 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.

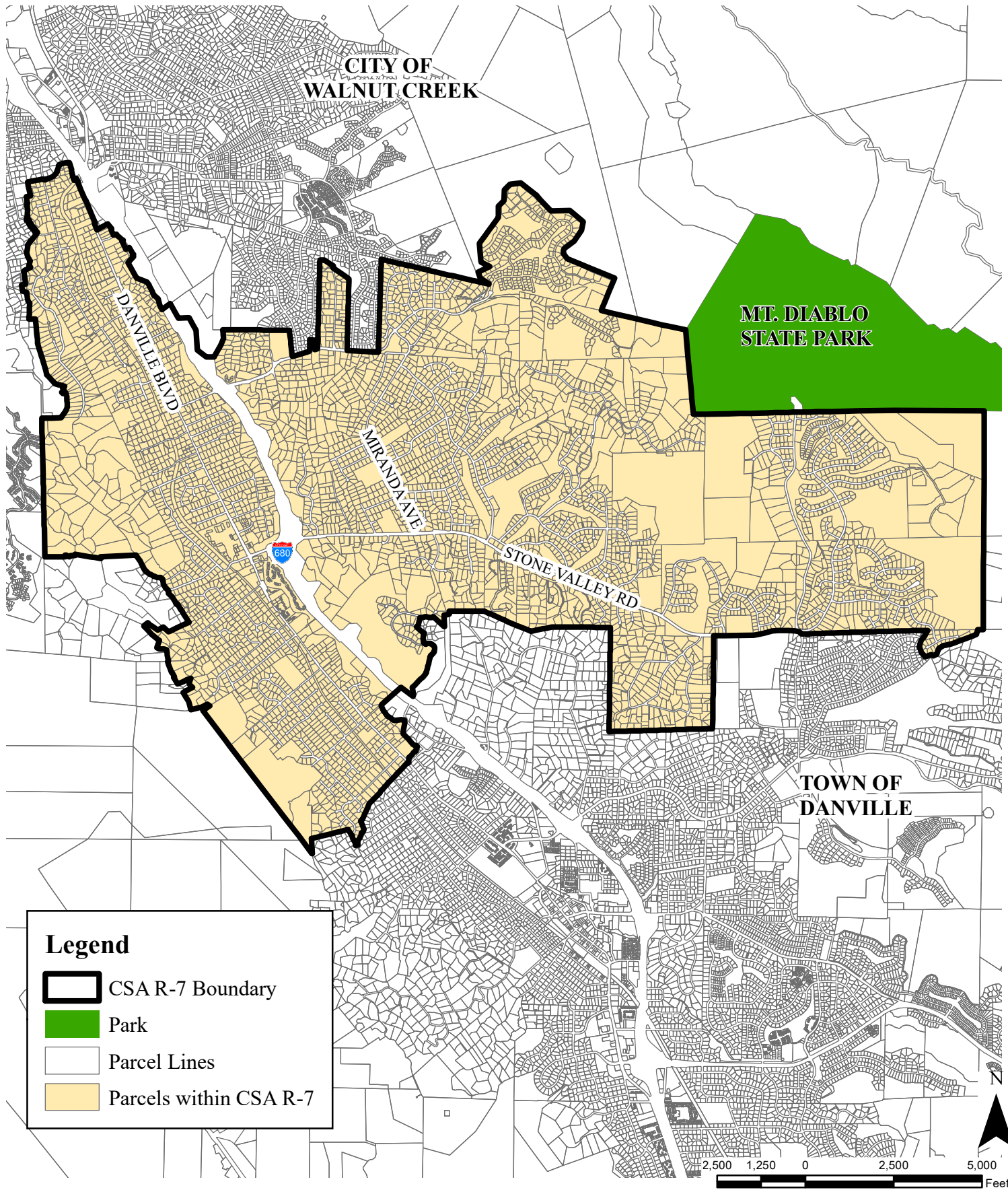
Furthermore, donations typically do not fund the ongoing operations and maintenance costs related to improvements like a community center. Though donations may be used for or in assisting with the operation and maintenance costs, typically the source of funding is not dependable enough to be the sole 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

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



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APPENDIX B

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

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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%

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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
G:\spdist\CSA R-7\Latent Powers\LAFCO Submittal\LAFCO Latent Powers Cover Letter.docx
Enclosures

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

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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.



1333 Broadway
Suite 1015
Oakland, CA 94612
Tel.: 510.836.2177
Fax: 972.960.0613

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

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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:

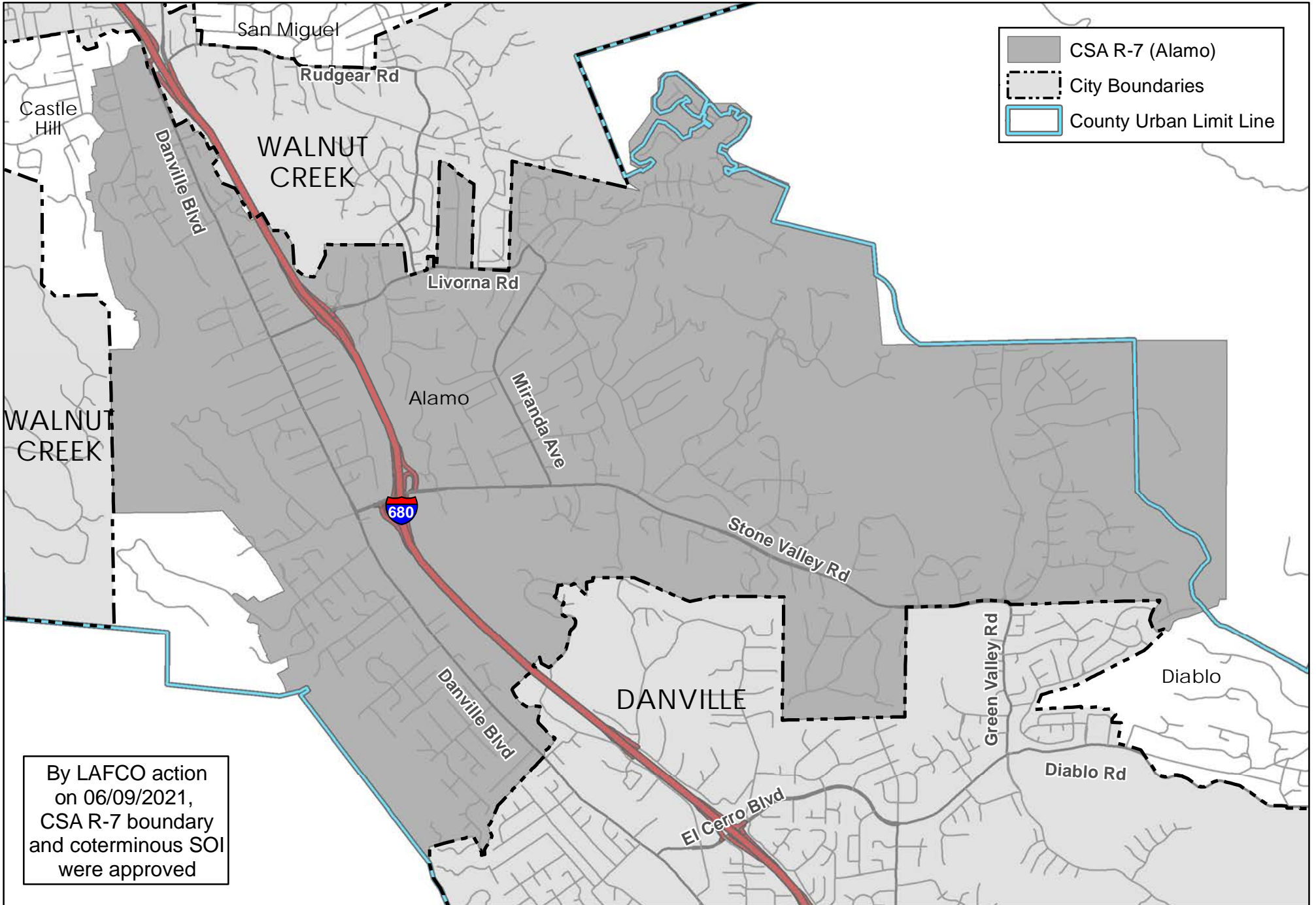
FEDERAL GLOVER, CHAIR, CONTRA COSTA LAFCO

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

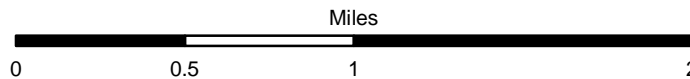
Lou Ann Texeira, Executive Officer

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



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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

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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

Alamo-Lafayette Cemetery District

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

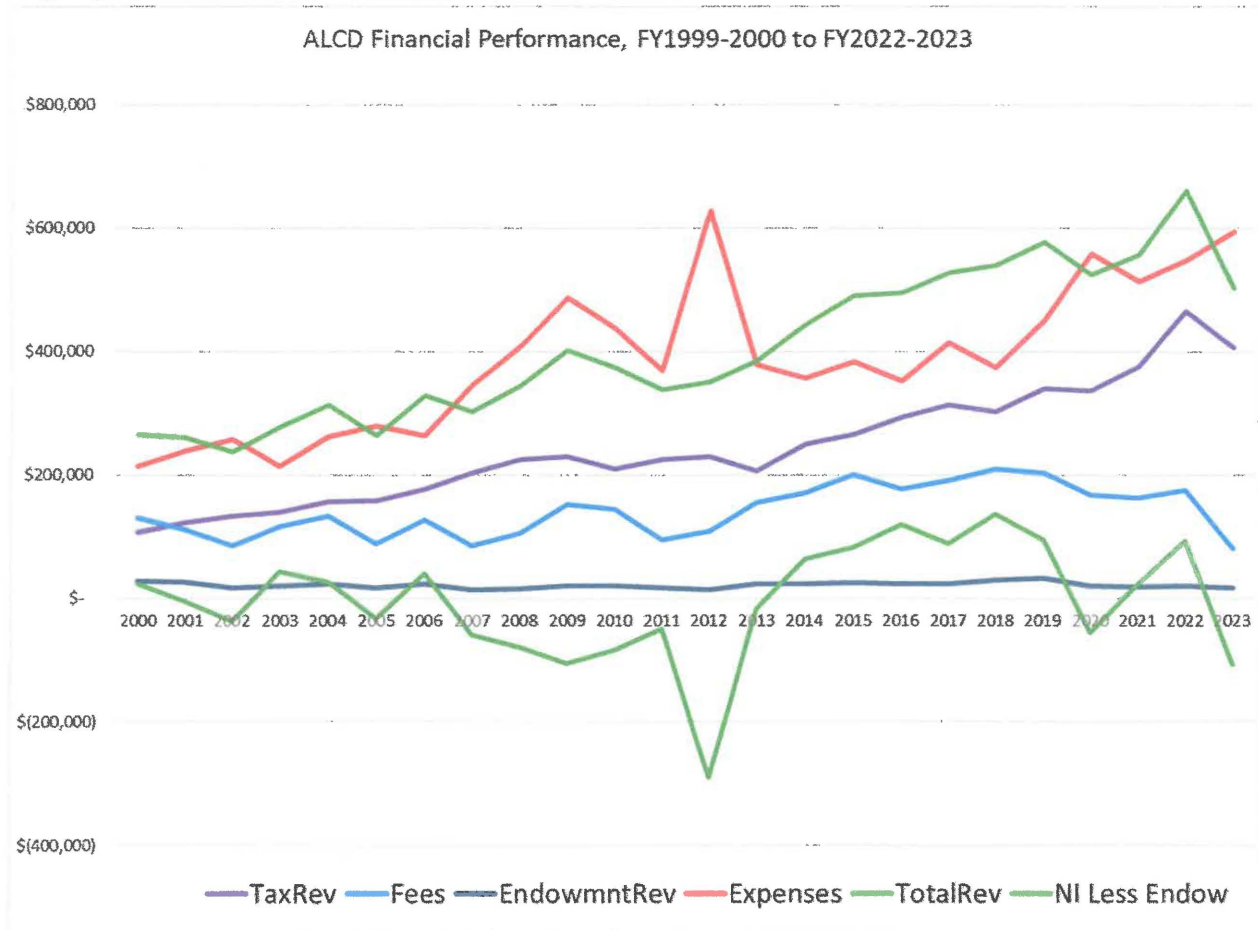
Alamo-Lafayette Cemetery District

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

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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

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

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

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

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

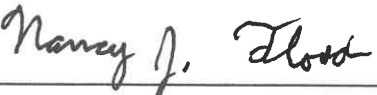
Mary McCosker, Trustee

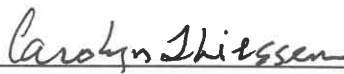
Nancy J. Flood, Trustees / Chairperson

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

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**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:

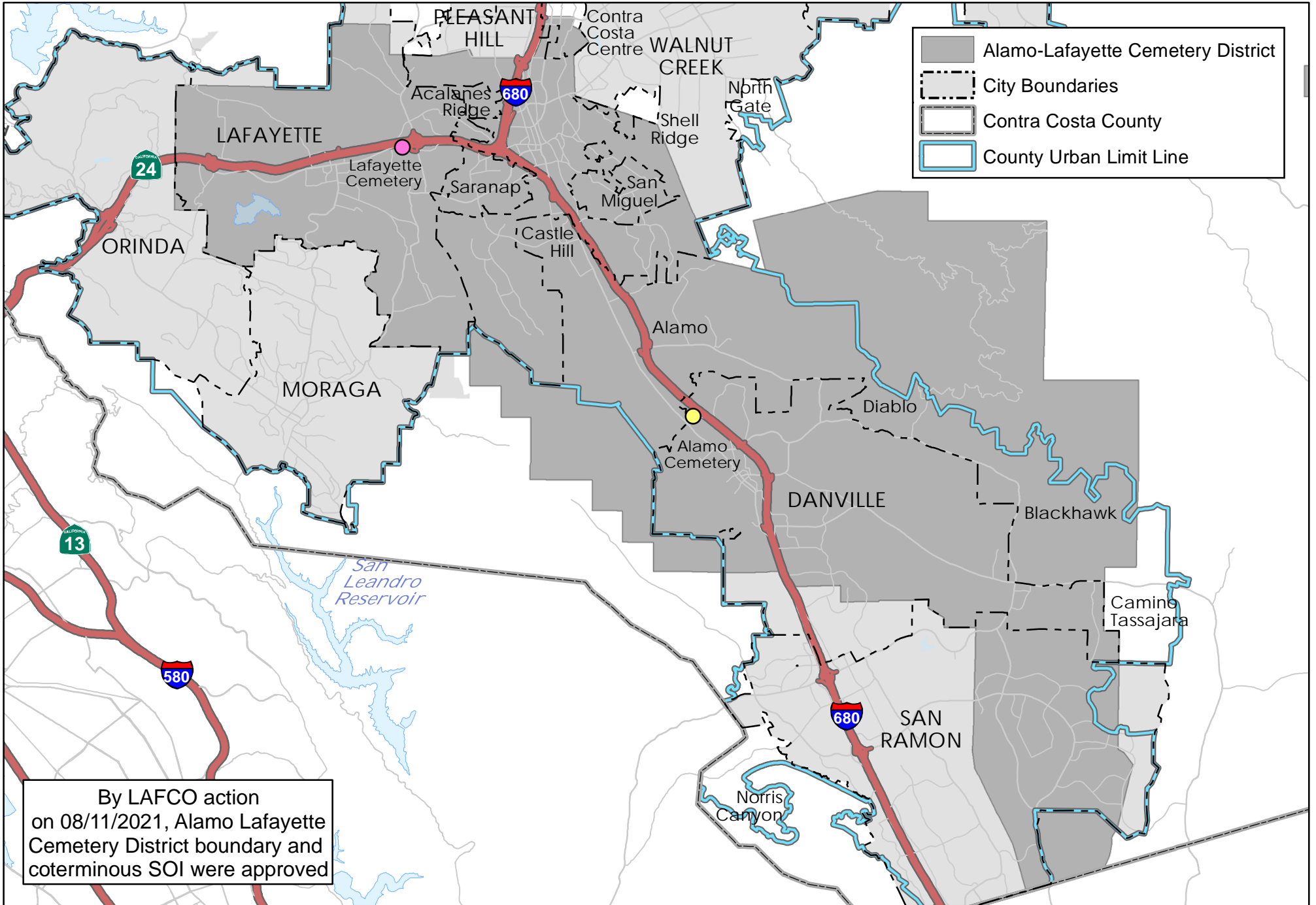
FEDERAL GLOVER, CHAIR, CONTRA COSTA LAFCO

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



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Lou Ann Texeira
Executive Officer

MEMBERS

- Candace Andersen
County Member
- Donald A. Blubaugh
Public Member
- Gabriel Quinto
City Member
- Federal Glover
County Member
- Michael R. McGill
Special District Member
- Scott Perkins
City Member
- Patricia Bristow
Special District Member

ALTERNATE MEMBERS

- Diane Burgis
County Member
- Scott Pastor
Special District Member
- Charles R. Lewis, IV
Public Member
- Edi Birsan
City Member

November 8, 2023 (Agenda)

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

**November 8, 2023
Agenda Item 7**

2024 LAFCO Meeting Schedule

Dear Commissioners:

The Commissioner’s Handbook states that regular meetings of the Commission are held on the second Wednesday of each month commencing at 1:30 p.m. Regular meetings are held in the Board of Supervisors Chambers, 1025 Escobar Street, Martinez, unless otherwise noticed.


The proposed 2024 meeting schedule is as follows. Following approval, the meeting schedule will be posted on the LAFCO website.

- | | | | |
|--------------------|-----------------|---------------------|--------------------|
| January 10 | April 10 | July 10 | October 9 |
| February 14 | May 8 | August 14 | November 13 |
| March 13 | June 12 | September 11 | December 11 |

RECOMMENDATION

It is recommended the Commission approve the 2024 LAFCO meeting schedule as proposed.

Sincerely,



LOU ANN TEXEIRA
EXECUTIVE OFFICER

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Lou Ann Teixeira
 Executive Officer

MEMBERS

- | | |
|---|--|
| Candace Andersen
<i>County Member</i> | Federal Glover
<i>County Member</i> |
| Donald A. Blubaugh
<i>Public Member</i> | Michael R. McGill
<i>Special District Member</i> |
| Gabriel Quinto
<i>City Member</i> | Scott Perkins
<i>City Member</i> |
| Patricia Bristow
<i>Special District Member</i> | |

ALTERNATE MEMBERS

- | |
|---|
| Diane Burgis
<i>County Member</i> |
| Scott Pastor
<i>Special District Member</i> |
| Charles R. Lewis, IV
<i>Public Member</i> |
| Edi Birsan
<i>City Member</i> |

November 8, 2023

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

November 8, 2023
Agenda Item 8

First Quarter Budget Report - Fiscal Year 2023-24

Dear Members of the Commission:

This is the first quarter budget report for FY 2023-24, which compares adopted and actual expenses and revenues for the period July 1, 2023 through September 30, 2023.

The LAFCO operating budget includes several components: salaries/benefits, services/supplies, a contingency/reserve fund, Other Post-Employment Benefits (OPEB) Trust, and retirement pre-funding account. The budget is based on the “bottom line,” which allows for variation within line-item accounts if the overall balance remains positive. Funds may not be drawn from the contingency/reserve without Commission approval.

The LAFCO budget is funded primarily by the County, cities, and independent special districts, with each group paying one-third of the LAFCO expenses. The County pays one-third, and the city and district shares are prorated based on general revenues reported to the State Controller’s Office. LAFCO also receives revenue through application fees and interest earnings.

DISCUSSION

On May 10, 2023, LAFCO adopted its final FY 2023-24 budget with total appropriations of \$956,775 which includes an \$87,000 contingency/reserve fund. The FY 2023-24 budget does not include prefunding of Other Post Employment (OPEB) or prefunding of the Contra Costa County Employees’ Retirement Association (CCCERA) liability due to overfunding in both accounts.

With 25% of the fiscal year elapsed, the Commission’s first quarter total expenditures are \$156,889 or approximately 16.4% of total appropriations. The Commission budgeted \$451,137 in *salaries/employee benefits (S&EB)* for FY 2023-24; at the end of the first quarter, actual S&EB expenses total \$108,863 or 24% of the budgeted amount. The Commission budgeted \$418,638 in *services/supplies*; and at the end of the first quarter, actual expenses total \$48,026 or approximately 12% of total appropriations.

The primary sources of revenue are local agency contributions, application fees, and available fund balance. Total revenue for the first quarter is \$935,702 (including fund balance) or approximately 97.8% of projected revenues. In calculating the agency contributions, the Auditor’s Office and LAFCO staff agreed to waive the apportionment payment for Reclamation District 2117 as the financial information was not available on the State Controller’s Special District Revenue Report.

As for application fees, first quarter FY 2023-24 application activity is greater than FY 2022-23 activity. During the first quarter of FY 2023-24, LAFCO received two new applications, whereas, during the first quarter of FY 2022-23 LAFCO received one new application.

Other revenue includes investment earnings through the OPEB trust account, which remains in that account, and fund balance. LAFCO budgets a portion of its fund balance annually to offset agency contributions.

The FY 2023-24 budget includes \$250,000 in budgeted fund balance, none of which has been expended to date. See table below for a summary of FY 2023-24 first quarter expenditures and revenues.

Account	FY 2023-24 Final Budget	First Quarter Actuals
Salaries & Benefits	\$ 451,137	\$ 108,863
Services & Supplies	418,638	48,046
Contingency/Reserve	87,000	0
OPEB Trust	---	---
CCCERA Pre-Fund	---	---
Total Appropriations	\$ 956,775	\$ 156,909
Agency Contributions	\$ 676,775	\$ 676,532
Application/Other Revenue	30,000	\$ 9,170
Interest Earnings	-	-
Fund Balance	250,000	250,000
Total Revenues	\$ 956,775	\$ 935,702

No budget adjustments are recommended currently. LAFCO staff will continue to closely monitor the budget, and keep the Commission apprised.

RECOMMENDATION

It is recommended that the Commission receive the FY 2023-24 first quarter budget report.

Sincerely,



LOU ANN TEXEIRA
 EXECUTIVE OFFICER



Lou Ann Teixeira
Executive Officer

MEMBERS

Candace Andersen
County Member
Donald A. Blubaugh
Public Member
Gabriel Quinto
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November 8, 2023 (Agenda)

**November 8, 2023
Agenda Item 9**

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

Policies and Procedures Update

Dear Members of the Commission:

This is a report from the LAFCO Policies & Procedures Committee recommending an update to section *1.5 Budget and Financial Procedures*.

LAFCO’s “*1.5 Budget and Financial Procedures*” contains provisions relating to developing and adopting the LAFCO budget, annual work plan, budget adjustments, accounting and financial procedures.

Regarding the annual audit [subsection G.(1)(h) – attached], the current policy states “*An outside financial audit shall be conducted following the close of each fiscal year and presented to the Commission when complete.*”

It is recommended that we add a section regarding selection of an audit firm and details regarding rotation of audit firms. The proposed revisions and updates are shown in Attachment 1.

RECOMMENDATION: Approve proposed amendments to *1.5 Budget and Financial Procedures* subsection G.(1)(h) as attached.

Respectfully submitted,
Don Blubaugh and Charles R. Lewis, IV

Attachment 1 – Proposed Updates to Section *1.5 Budget and Financial Procedures*

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1.5. BUDGET AND FINANCIAL PROCEDURES

LAFCO encourages an open, collaborative process in the development of its budget, and efforts to equitably apportion the costs of its budget.

A. Authority to Develop and Adopt the Budget

Each year, following noticed public hearings, the Commission adopts proposed and final budgets. In accordance with the CKH Act, the proposed budget must be adopted by May 1 and the final budget by June 15. The budget is based on a July 1 to June 30 fiscal year.

The County Auditor is responsible for apportioning the Commission's net operating costs to the County, the cities and the independent special districts according to a formula established pursuant to Government Code Section 56381.

If the County, a city or an independent special district does not remit its required payment within 60 days, the Executive Officer shall request that the County Auditor collect an equivalent amount from the property tax, or any fee or eligible revenue owed to that county, city or district, pursuant to §56381(4)(c).

B. Annual Work Plan

Before July 1, the LAFCO Executive Officer shall prepare for the Commission's review and approval an annual work plan. The work plan is prepared in conjunction with the annual budget. The work plan identifies the purposes and programs of State law and local policy, including requirements for service reviews, sphere of influence updates and other mandated functions. The work plan will correspond to the adopted fiscal year budget.

C. Preparation and Administration

The LAFCO Executive Officer shall serve as the budget administrator, to prepare, present, transmit, review, execute and maintain the LAFCO budget consistent with State law. The Executive Officer shall provide the Commission with periodic budget updates comparing expenditures to the adopted budget.

D. Contingency Reserve

The annual budget shall include a contingency reserve (i.e., 10% of budget) as determined by the Commission. Funds budgeted in the contingency reserve shall not be used or transferred to any other expense account without prior approval of the Commission.

E. Budget Adjustments

The Commission may make adjustments to its budget at any time during the fiscal year, as it deems appropriate.

F. LAFCO as a Separate Fund

For administrative purposes, the LAFCO budget is a separate fund within the County's financial accounting system. Unspent appropriations are retained in the fund as available financing for the following year.

G. Accounting and Financial Policies and Procedures

The following accounting and financial procedures document the financial operations and internal controls of LAFCO.

1) Expenditures and Disbursements

- (a) Contra Costa County currently administers LAFCO's cash and investments.
- (b) The Commission Clerk and Executive Officer shall follow adopted policies and procedures for invoices, claims, disbursements, receipts and deposits of revenues. The Commission Clerk shall initiate transactions such as purchase orders and payment of invoices and claims.
- (c) The Executive Officer shall review all claims and invoices received by LAFCO and may authorize payment, as appropriate, within the framework and limitations of the budget as adopted by the Commission.
- (d) The Commission Clerk and Executive Officer shall maintain and reconcile records of all financial transactions.
- (e) The primary objectives for accounts payable and cash disbursements are to ensure disbursements are properly authorized, invoices are processed in a timely manner, and invoice charges do not exceed the purchase order or contract amount.
- (f) Credit card purchases shall be made in accordance with the Contra Costa County Procurement Card program policies and procedures.
- (g) Periodic financial updates and budget reports shall be presented to the Commission.
- (h) An outside financial audit shall be conducted following the close of each fiscal year and presented to the Commission when complete. LAFCO shall utilize an independent auditor to prepare annual financial statements. The audit report, including the firm's opinion, shall be presented to the Commission. LAFCO shall not employ a public accounting firm to provide audit services if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or

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the audit partner responsible for reviewing the audit, has performed audit services for LAFCO for six consecutive fiscal years.

2) Payroll and Benefits Administration

Contra Costa County currently administers payroll and benefits for LAFCO.

3) Capital Asset Management

(a) Capitalization Policy

Capital assets include furniture, fixtures and equipment with a useful life of three or more years and a value of \$5,000 or more. Capital assets owned by LAFCO are accounted for at their historical cost, or estimated historical cost, if actual cost is not available. Such assets, except land, are subject to depreciation over their estimated useful lives.

(b) Inventory of Capital Assets

LAFCO will maintain an inventory of capital assets, including equipment and furniture. The inventory will be maintained by staff. New assets will be added to the inventory as acquired and subtracted from the inventory as disposed. At the end of the fiscal year, the Executive Officer shall conduct a physical inventory of capital assets and make appropriate adjustments to the inventory. An annual inventory report shall be provided to the Commission. The inventory report shall include date of acquisition, cost, description (including color, model, and serial number), location of asset, depreciation method, and estimated useful life.

(c) Depreciation and Useful Life

Capital assets are depreciated using the straight line method over the estimated useful life. Estimated useful lives of fixed assets shall be determined by the Executive Officer in consultation with the County Auditor and in accordance with standard accounting policies and procedures. Furniture and fixtures will typically be assigned a useful life of up to 10 years, most office equipment (including computers) will be assigned a useful life of 3-5 years; and leased assets will be designated "life of lease."

(d) Repair of Fixed Assets

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property. Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of the property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

(e) Disposition of Fixed Assets

In the event a capital asset is sold, scrapped, donated or stolen, adjustments will be made to the capital asset inventory.

Revenues

Each year, LAFCO receives revenue from the following sources:

- (a) Charges for Services – These represent LAFCO application and processing fees.
- (b) Intergovernmental – These revenues are received at the beginning of the fiscal year. The amount is equal to the approved operating budget and is split in equal thirds between the funding agencies (i.e., County, cities and independent special districts).
- (c) Interest Earnings – This is a new source of revenue for LAFCO and represents interest on investments currently held by the County on behalf of LAFCO. Investments will be made in accordance with the LAFCO Investment Policy (Exhibit 1).
- (d) Available Year-End Fund Balance – These represent net current assets less liabilities. Portions of the fund balance may be reserved or designated for future expenditures.

4) Contract Approval and Execution

The Commission delegates to the Executive Officer the authority to approve and execute contracts, agreements and amendments for \$5,000 or less, provided sufficient funds are contained in the appropriate line item in the LAFCO budget.

Any contract, agreement or amendment greater than \$5,000, or any contract agreement or amendment for which there are not sufficient funds contained in the appropriate line item of the LAFCO budget, shall be presented to the Commission for approval and execution.

5) Fraud Policy

It is the policy of the Contra Costa LAFCO to follow ethical, responsible, and reasonable procedures related to purchasing, claims, money management and other financial matters.

Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of personal gain or for the purpose of inducing another to act upon it to his or her injury. Each LAFCO employee and Commissioner should be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is suspected or detected shall be reported to the Chair of the Commission and, ~~alternatively,~~ to the Executive Officer.

The terms fraud, defalcation, misappropriation and other fiscal irregularities refer, but are not limited, to

- (a) Any dishonest or fraudulent act
- (b) Forgery or alteration of any document or account belonging to LAFCO
- (c) Forgery or alteration of a check, bank draft, or any other financial document
- (d) Misappropriation of funds, securities, supplies, equipment, or other assets of LAFCO
- (e) Impropriety in the handling or reporting of money or financial transactions
- (f) Disclosing confidential or proprietary information to outside parties
- (g) Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to LAFCO
- (h) Destruction, removal or inappropriate use of records, furniture, fixtures and equipment
- (i) Any similar or related irregularity
- (j) Personal use of the LAFCO credit card

Responsibility for investigating suspected fraudulent acts as defined in the policy is dependent upon the suspected fraudulent act, and may be conducted by the Executive Officer, County Auditor, LAFCO Legal Counsel, and/or other internal or external party as necessary to conduct an investigation.

If an investigation substantiates that fraudulent activity has occurred, the investigating authority will issue a report to the appropriate party (i.e., Executive Officer, LAFCO Counsel, Commission Chair, etc.). Further action will be taken in conjunction with the appropriate parties.

Investigation results are confidential and will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons who may be suspected, but subsequently found innocent of wrongful conduct and to protect LAFCO from potential civil liability.

H. Fees

- 1) LAFCO shall establish a fee schedule for the costs of proceedings pursuant to state law.
- 2) LAFCO generally will review its fee schedule at least every two years.
- 3) Payment of all fees pursuant to the most recent fee schedule is required for any application to be deemed complete and before issuing a certificate of filing.
- 4) The Commission may waive fees as provided in state law.
- 5) LAFCO application processing fees are non-refundable.
- 6) The costs for legal defense of a LAFCO action are considered part of the processing fees. A fully executed indemnification agreement, as approved by LAFCO legal counsel, shall be required for any application approved by the Commission and before a certificate of completion is issued.

I. Financial Status Reports

The budget adopted by LAFCO is an estimate of expenditures and revenues. The staff keeps the Commission informed of aspects of the financial program that deserve review and adjustment through periodic financial status reports.

J. Per Diem Stipends for Commission Members

Members and alternative members are eligible to receive a stipend of \$150 for attendance at the following meetings

- 1) Regular and special meetings of the Commission.
- 2) Meetings of standing and ad hoc committees of the Commission when they meet on a day separate from a the day on which the Commission meets.
- 3) Official representation of the Commission when attending other governmental and quasi-governmental meetings such as the CALAFCO Annual Conferences, CALAFCO Executive Board, or other legislative task forces. Stipends shall be paid for each day's attendance at such meetings.

Payment of stipends is limited to no more than five (5) per member in any month.

K. Reimbursement of Commissioner Expenses

- 1) Commission members and alternates may claim reimbursement for reasonable and necessary expenses incurred in attending LAFCO sponsored or related events and in performing the duties of their office.
- 2) The Executive Officer is responsible for reviewing and approving each request for Commission reimbursement.

L. Reimbursement of Staff and Legal Counsel Expenses

- 1) The Executive Officer, other LAFCO staff, and Legal Counsel shall be reimbursed for all reasonable and necessary expenses in connection with the conduct of LAFCO business including but not limited to office expenses, training, travel, lodging, meals, gratuities and other related costs.
- 2) The Executive Officer is responsible for reviewing and approving requests for staff and Legal Counsel reimbursement.
- 3) The Chair, Vice Chair, or other Commissioners authorized to sign claim forms with the County Auditor-Controller are responsible for reviewing and approving requests for Executive Officer reimbursement.

M. Reimbursement Policies

- 1) Expense reimbursement requests should be submitted monthly, although flexibility is permitted if the claimable amount is not deemed to be significant.
- 2) Claims for reimbursement of costs related to LAFCO meetings, conferences and seminars should be submitted not later than 60 days following completion of the event for which reimbursement is being claimed. Reimbursement for meals in conjunction with attendance at conferences and workshops shall not exceed \$50 per day. Alcoholic beverages are not reimbursed.
- 3) Cancellation of attendance at CALAFCO conferences and workshops shall be made in accordance with CALAFCO cancellation policies.
- 4) Expense claims for costs incurred in one fiscal year should be, whenever practical, submitted for reimbursement during the same fiscal year.
- 5) Reimbursement for Private Automobiles
 - (a) Use of private automobiles to conduct LAFCO business shall be reimbursed at the current IRS allowable rate.
 - (b) This rate shall be considered full and complete payment for actual expenses for use of private automobiles, including insurance, maintenance and all other automobile-related costs.
 - (c) LAFCO does not provide insurance for private automobiles used for LAFCO business. The owner is responsible for personal liability and property damage insurance when vehicles are used on LAFCO business.
- 6) Receipts or vouchers that verify the claimed expenses are required for reimbursement of all items of expense except private automobile mileage and taxis or streetcars, buses, bridge and road tolls and parking fees.
- 7) Reimbursement of expenses is not allowed for personal items such as, but not limited to, entertainment, clothing, laundering, etc.

- 8) The general rule for selecting a mode of transportation for reimbursement is that method which represents the lowest reasonable expense to LAFCO and the individual Commissioner or staff member.

N. Recognition by the Commission

Nominal amounts may be expended for the purchase of plaques or certificates of appreciation for those to whom such expressions are deemed to be appropriate by the Commission.



Lou Ann Teixeira
Executive Officer

MEMBERS

- Candace Andersen
County Member
- Donald A. Blubaugh
Public Member
- Gabriel Quinto
City Member
- Patricia Bristow
Special District Member
- Federal Glover
County Member
- Michael R. McGill
Special District Member
- Scott Perkins
City Member

ALTERNATE MEMBERS

- Diane Burgls
County Member
- Scott Pastor
Special District Member
- Charles R. Lewis, IV
Public Member
- Edi Birsan
City Member

November 8, 2023 (Agenda)

**November 8, 2023
Agenda Item 10**

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

Financial Audits

Dear Members of the Commission:

In September 2023, the Commission received the FY 2021-22 financial audit. Each year, LAFCO conducts a financial audit. In 2011, LAFCO issued a Request for Proposals (RFP) to retain an independent auditing firm. LAFCO sent the RFP to over 30 firms and received two responses. Subsequently, LAFCO hired R.J. Ricciardi, Inc. (RJR) to prepare the LAFCO financial audits and regularly rotate accountants. As of January 1, 2023, Ricciardi retired and Michael O'Connor, who previously worked for RJR, is now working under his own accountancy - *O'Connor & Company (O&C)* effective January 2, 2023. *O&C* currently employs nine staff members, five of which are CPAs. The firm has the ability to rotate accountants and has done so in the past. Five of the staff are CPAs and three staff members have 30+ years of experience. In August 2023, LAFCO entered into a contract with *O'Connor & Company* to prepare LAFCO's 2022-23 financial audit.

In September 2023, the Commission discussed the LAFCO financial audit and suggested rotating auditing firms and perhaps issuing an RFP. LAFCO staff surveyed other LAFCOs regarding use of auditing firms and issuing RFPs. Two LAFCOs responded and noted that they previously sent RFPs to numerous firms with minimal responses.

LAFCOs are a small, unique government entity. Further, many LAFCOs, including Contra Costa LAFCO, use the County Auditor's office and County treasury to pay expenses, collect revenue, and hold LAFCO's funds. Given the uniqueness and complexity of LAFCOs, we anticipate minimal responses to an RFP. Instead, we have compiled a list of accounting firms that are local and/or familiar with government agencies, including LAFCOs (attached). In lieu of issuing an RFP, LAFCO staff recommends selection of an auditing firm from the attached list in late 2024 in anticipation of the FY 2023-24 financial audit.

Recommendation – Receive report and provide direction.

Sincerely,

LOU ANN TEXEIRA
EXECUTIVE OFFICER

Attached – List of Financial Audit Firms

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Accounting & Audits	Website	Email Contact	Location	LAFCO Audits
Badawi Associates	http://www.b-acpa.com		Oakland	Bay Area local agencies
Chavan and Associates	https://www.cnallp.com	sheldon@cnallp.com	Morgan Hill	Santa Clara
Cropper Accountancy	https://www.cropperaccountancy.com	info@cropperaccountancy.com	Walnut Creek	Local/State agency audits
Davis Farr LLP	http://www.davisfarr.com	admin@davisfarr.com	So Cal	Marin, SLO
Fechter & Company	https://www.fechtercpa.com	cfechter@fechtercpa.com	Sacto	El Dorado, Nevada
Macias Gini & O'Connell LLP	https://www.mgocpa.com/		Walnut Creek	
Maze and Associates	https://www.mazeassociates.com	maze@mazeassociates.com	Pleasant Hill	72 municipal clients
O'Connor & Company	https://www.maocpa.com	michael@maocpa.com	Novato	LAFCO
Perotti & Carrade	https://pc-cpas.com/		Marin	
Richardson & Company	https://richardsoncpas.com	isheipline@richardsoncpas.com	Sacto	Yolo
Sampson & Sampson	http://www.sampsoncpa.com	info@sampsoncpa.com	Clovis	Fresno

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Lou Ann Teixeira
Executive Officer

November 8, 2023

November 8, 2023
Agenda Item 11

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

Current and Potential LAFCO Applications

Dear Members of the Commission:

SUMMARY: This report includes active and potential LAFCO applications and is an informational item.

DISCUSSION: The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 gives LAFCOs regulatory and planning duties to coordinate the formation and development of local government agencies and their municipal services. This includes approving and disapproving boundary changes, boundary reorganizations, formations, mergers, consolidations, dissolutions, incorporations, sphere of influence (SOI) amendments, and extension of out of agency services (OAS). Applications involving jurisdictional changes filed by landowners or registered voters are placed on the Commission's agenda as information items before action is considered by LAFCO at a subsequent meeting (Gov. Code §56857).

There is currently one approved proposal awaiting completion, six current applications that are either incomplete and/or awaiting a hearing date, and several potential applications.

Current Proposals – Approved and Awaiting Completion

Chang Property Reorganization (LAFCO 18-06)

Application filed by the landowner to annex 66.92± acres to City of San Ramon, Central Contra Costa Sanitary District and East Bay Municipal Utility District and detach from County Service Area P-6. The subject area is located at the intersection of Crow Canyon and Bollinger Canyon Roads in unincorporated San Ramon. The Commission approved the boundary reorganization in August 2017 with conditions. One of the conditions (i.e., open space easement) has not yet been met. The applicant requested and received several time extensions with the current extension to June 30, 2023 to complete the easement. On June 14, 2023, the Commission approved an extension of time to June 30, 2024.

Current Applications – Under Review/Pending

Bay's Edge Reorganization – Annexation to City of Martinez and Detachment from CSA P-6 (LAFCO 23-13)

On September 29, 2023, the City of Martinez filed an application to annex to the City and detach from CSA P-5 a 1.47± acre property located at the northwest corner of Sycamore St and Santa Fe Ave. The proposed boundary reorganization was a condition of LAFCO's approval for out of agency water service in April 2021.

Faria Southwest Hills (FSH) – Boundary Reorganization (LAFCO 21-05)

In June 2021, the City of Pittsburg filed an application with LAFCO to annex 606± acres to the City, Contra Costa Water District and Delta Diablo, and detach from CSA P-6. The project includes development of up to 1,500 residential units. The LAFCO application was deemed incomplete. Subsequently, a lawsuit was filed.

On February 9, 2022, Contra Costa County Superior Court ruled that the City violated CEQA. The Court issued a writ of mandate compelling the City to set aside the project approvals and the certification of the Final EIR, and that further consideration of the project must comply with CEQA and be consistent with the Court's ruling. On August 15, 2022, the City Council voted to repeal and set aside all approvals for the FSH Annexation Project.

In January 2023, the City of Pittsburg published a Notice of a Public Hearing regarding the *Faria/ Southwest Hills Annexation Project* and *Revised and Updated Final Environmental Impact Report*. Between 2010 and 2023, LAFCO staff submitted 10 comment letters regarding the City's CEQA documents noting project and EIR deficiencies. Only one of LAFCO's comments was addressed. The comment letters also note staff's concerns that the "Revised and Updated EIR" was not recirculated under CEQA Guidelines section 15088.5.

Following recent City Planning Commission and City Council meetings whereby the Planning Commission denied the project and the City Council approved the project, the City resubmitted to LAFCO an updated application (May 2023). On July 10, 2023, LAFCO staff sent the applicant a letter with a list of questions and comments. On August 31, 2023, LAFCO staff received a response letter from the applicant. On September 21, 2023, LAFCO sent a follow-up/status letter. Applicant responded to most questions. Application is pending additional information and tax exchange agreement between the City and County.

✚ Tassajara Parks Project – Boundary Reorganization (LAFCO 16-06)

The landowner filed an application to annex 30+ acres to Central Contra Costa Sanitary District (CCCSD) and East Bay Municipal Utility District (EBMUD). The project includes development of 125 single-family homes. The subject area is located east of the City of San Ramon and the Town of Danville. The application is currently incomplete. The project was litigated and on June 29, 2023, the Contra Costa County Superior Court ruled the final EIR prepared for the project provided insufficient information and analysis about the project's water supply. The LAFCO application is currently on hold pending additional information as directed by the court.

✚ LAFCO Tassajara Parks Project – SOI Amendments (LAFCO 16-07)

The landowner filed an application to amend the SOIs for CCCSD and EBMUD by 30+ acres in anticipation of corresponding annexations. The application is currently incomplete as noted above.

Potential and Other Applications

On April 14, 2021, LAFCO approved extension of out of agency water service by the City of Martinez to the Bay's Edge Subdivision 9065 located in unincorporated Mt. View. LAFCO's approval was conditioned on commitment from the City to annex the subject parcels to the City of Martinez by *August 31, 2022*, in the event the entirety of Mt. View is not annexed to the City prior to that date. On August 10, 2022, the Commission approved extending the deadline to August 31, 2023. In March 2023, the City submitted a draft application to LAFCO staff for review. LAFCO staff provided comments. On September 29, 2023, the City submitted an application to LAFCO.

There are several potential applications that may be submitted to LAFCO in the near future including annexations to Byron Bethan Irrigation District and Dublin San Ramon Services District. Also, since completion of the 2021 *Park & Recreation Municipal Services Review*, the Commission discussed dissolving CSA R-9. The matter was continued to March 2024 to allow additional time for community input.

RECOMMENDATION – Informational item – no actions required.

Sincerely,



LOU ANN TEXEIRA
EXECUTIVE OFFICER

Attachment – Current Applications Table

**CONTRA COSTA LOCAL AGENCY FORMATION COMMISSION
CURRENT APPLICATIONS – November 8, 2023**

File #	APPLICATION NAME/LOCATION	APPLICATION SUMMARY	STATUS
16-06	Tassajara Parks Project: proposed annexations to CCCSD and EBMUD of 30± acres located east of the City of San Ramon and the Town of Danville	Application submitted in May 2016 by the landowner to annex 30± acres to Central Contra Costa Sanitary District (CCCSD) and East Bay Municipal Utility District (EBMUD) to support development of 125 residential lots and related improvements. On July 13, 2021, the County Board of Supervisors certified the project EIR, amendment the ULL, executed a land preservation agreement, and acted on various discretionary project approvals.	Application is currently incomplete. Await certified EIR, updated application, and other information. The project is currently being litigated.
16-07	Tassajara Parks Project: proposed SOI expansions to CCCSD and EBMUD of 30± acres located east of the City of San Ramon and the Town of Danville	Application submitted in May 2016 by the landowner to amend the SOIs for CCCSD and EBMUD in anticipation of annexation.	Application is currently incomplete. Await certified EIR, updated application, and other information. The project is currently being litigated.
21-05	Faria Southwest Hills Reorganization: proposed annexations to City of Pittsburg, CCWD and DD of 606± acres located southwest of the City of Pittsburg	Application originally submitted in June 2021 by City of Pittsburg to annex 606± acres to the City, Contra Costa Water District (CCWD) and Delta Diablo (DD) and detach from County Service Area (CSA) P-6 to support hillside estate development of up to 1,500 units.	Following litigation and approval of the project by the Pittsburg City Council on April 17, 2023, the application was resubmitted to LAFCO (May 2023). LAFCO staff reviewed the application and sent a letter to the City and developer with questions and comments. On August 31, 2023, LAFCO received a response letter from the applicant. On September 21, 2023, LAFCO sent a follow-up/status letter. Staff awaits the applicant's reply.
21-17	Dissolution of County Service Area R-9	LAFCO initiated dissolution of CSA R-9	Pending update in March 2024
23-13	Bay's Edge Reorganization: Annexation to City of Martinez and detachment from CSA P-6	Application submitted September 29, 2023 as a condition of LAFCO's approval of out of agency water service in April 2021	Application is currently under review

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SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

1112 I Street, Suite 300
Sacramento, California 95814-2865
T 916-231-4141 or 800-537-7790 * F 916-231-4111

Maximizing Protection. Minimizing Risk. * www.sdrma.org

September 26, 2023

November 8, 2023
Agenda Item 12

Chair
Contra Costa Local Agency Formation Commission
40 Muir Road
Martinez, California 94553

Re: President's Special Acknowledgement Award - Property/Liability Program

This letter and enclosed certificate are to formally acknowledge the dedicated efforts of the Contra Costa Local Agency Formation Commission's Governing Body, management, and staff towards proactive risk management and loss prevention training for earning the President's Special Acknowledgement Award! The Award is to recognize members with no "paid" claims during the prior five consecutive program years in the Property/Liability Program.

A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims. Your agency's efforts have resulted in no "paid" property/liability claims for the prior five consecutive program years from 2018-23. This is an outstanding accomplishment that serves as an example for all SDRMA members!

In addition to this annual recognition, members with no "paid" claims during 2022-23 earned one credit incentive point (CIP) reducing their annual contribution amount, and members with no "paid" Claims for the prior 5 consecutive program years earned three additional bonus CIPs.

On behalf of the SDRMA Board of Directors and staff, it is my honor to congratulate your Governing Body, management, and staff for your commitment to proactive risk management and loss prevention training.

Sincerely,
Special District Risk Management Authority

Sandy A. Seifert-Raffelson, President
Board of Directors



President's Special Acknowledgement Award

The President of the Special District Risk Management Authority

Hereby gives special recognition to

Contra Costa Local Agency Formation Commission

The President's Special Acknowledgement Award is to recognize members with no "paid" claims during the prior five consecutive program years in the Property/Liability Program. A "paid" claim for the purposes of this recognition represents the first payment on an open claim during that same period and excludes property claims. Congratulations on your excellent claims record!

Sandy A. Seifert-Raffelson, SDRMA Board President

September 26, 2023

Date



1112 I Street, Suite 300
Sacramento, California 95814-2865
T 916-231-4141 or 800-537-7790 * F 916-231-4111

Maximizing Protection. Minimizing Risk. * www.sdrma.org

September 26, 2023

Chair
Contra Costa Local Agency Formation Commission
40 Muir Road
Martinez, California 94553

Re: President's Special Acknowledgement Award - Workers' Compensation Program

This letter and enclosed certificate are to formally acknowledge the dedicated efforts of the Contra Costa Local Agency Formation Commission's Governing Body, management, and staff towards proactive loss prevention and workplace safety for earning the President's Special Acknowledgement Award! The Award is to recognize members with no "paid" claims during the prior **five consecutive program years** in the Workers' Compensation Program.

A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year. Your agency's efforts have resulted in no "paid" workers' compensation claims for the prior five consecutive program years from 2018-23. This is an outstanding accomplishment that serves as an example for all SDRMA members!

In addition to this annual recognition, members with no "paid" claims during 2022-23 earned one credit incentive point (CIP) reducing their annual contribution amount, and members with no "paid" claims for the prior five consecutive program years earned three additional bonus CIPs. Also, members without claims receive a lower "experience modification factor" (EMOD), which also reduces their annual contribution amount.

On behalf of the SDRMA Board of Directors and staff, it is my privilege to congratulate your Governing Body, management, and staff for your commitment to proactive loss prevention and safety in the workplace.

Sincerely,
Special District Risk Management Authority

Sandy A. Seifert-Raffelson, President
Board of Directors



President's Special Acknowledgement Award

The President of the Special District Risk Management Authority

Hereby gives special recognition to

Contra Costa Local Agency Formation Commission

The President's Special Acknowledgement Award is to recognize members with no "paid" claims during the prior five consecutive program years in the Workers' Compensation Program. A "paid" claim for the purposes of this recognition represents the first payment on an open claim during that same period. Congratulations on your excellent claims record!

Sandy A. Seifer-Raffelson, SDRMA Board President

September 26, 2023

Date



November 8, 2023
Agenda Item 13

AGENDA

RETIREMENT BOARD MEETING

REGULAR MEETING
September 27, 2023
9:00 a.m.

Board Conference Room
1200 Concord Avenue, Suite 350
Concord, California

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Public Comment (3 minutes/speaker).

CONSENT ITEMS

- 3.A All Consent Items are to be approved by one action unless a Board Member requests separate action on a specific item. (Action Item)
 - I. Approve minutes from the August 23, 2023 meeting. (Action Item)
 - II. Consider and take possible action to authorize the Acting CEO to extend the Brown Armstrong auditing services contract for a two-year period, as recommended by the Audit Committee. (Action Item)
- 3.B Consider and take possible action on Consent Items previously removed, if any. (Action Item)

CLOSED SESSION

4. PUBLIC EMPLOYMENT (Gov. Code § 54957(b))
Title: Chief Executive Officer

OPEN SESSION

5. Consider and take possible action to authorize retention of a consultant to assist with CEO recruitment. (Action Item)

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.

6. Review of real estate investment performance and pacing recommendation. (Presentation Item)
7. Pension administration system project update: (Presentation Item)
 - a. Update from staff
 - b. Presentation from Segal
 - c. Presentation from Sagitec
8. Report from Audit Committee Chair on the September 13, 2023 Audit Committee meeting. (Presentation Item)
9. Presentation of the Contra Costa County Treasurer-Tax Collector employer audit report. (Presentation Item)
10. Presentation of the Contra Costa County Veterans Service Office employer audit report. (Presentation Item)
11. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.



AGENDA

RETIREMENT BOARD MEETING

REGULAR MEETING
October 11, 2023
9:00 a.m.

Board Conference Room
1200 Concord Avenue, Suite 350
Concord, California

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Public Comment (3 minutes/speaker).
3. Recognition of Rhonda Jones for 15 years of service and Kandice Walls for 5 years of service.

CONSENT ITEMS

- 4.A All Consent Items are to be approved by one action unless a Board Member requests separate action on a specific item. (Action Item)
 - I. Approve minutes from the September 13, 2023 meeting.
 - II. Approve the following routine items:
 - a. Certifications of membership.
 - b. Service and disability allowances.
 - c. Death benefits.
 - d. Investment liquidity report.
 - III. Accept the following routine items:
 - a. Disability applications and authorize subpoenas as required.
 - b. Investment asset allocation report.
 - IV. Consider and take possible action to authorize retaining CPS Consulting for CEO recruitment services.

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.

- V. Consider and take possible action to cancel the meeting on October 25, 2023.
- VI. Consider and take possible action on 2024 Board meeting schedule.
- 4.B Consider and take possible action on Consent Items previously removed, if any.
(Action Item)

CLOSED SESSION

- 5. The Board will go into closed session pursuant to Govt. Code Section 54957 to consider recommendations from the medical advisor and/or staff regarding the following disability retirement applications:

<u>Member</u>	<u>Type Sought</u>	<u>Recommendation</u>
a. Amy Havea	Service Connected	Service Connected

OPEN SESSION

- 6. Presentation of Semi-Annual Disability Retirement Report. (Presentation Item)
- 7. Pension administration system project update: (Presentation Item)
 - a. Update from staff
 - b. Presentation from Segal
 - c. Presentation from Sagitec
- 8. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

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AGENDA

RETIREMENT BOARD MEETING

REGULAR MEETING
November 1, 2023
9:00 a.m.

Board Conference Room
1200 Concord Avenue, Suite 350
Concord, California

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Public Comment (3 minutes/speaker).
3. Recognition of Janet Kutrowski for 30 years of service.

CONSENT ITEMS

- 4.A All Consent Items are to be approved by one action unless a Board Member requests separate action on a specific item. (Action Item)
 - I. Approve minutes from the September 27 and October 11, 2023 meetings.
 - II. Approve the following routine items:
 - a. Certifications of membership.
 - b. Service and disability allowances.
 - c. Death benefits.
 - d. Investment liquidity report.
 - III. Accept the following routine items:
 - a. Disability applications and authorize subpoenas as required.
 - b. Travel report.
 - c. Investment asset allocation report.
- 4.B Consider and take possible action on Consent Items previously removed, if any. (Action Item)

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CLOSED SESSION

5. CONFERENCE WITH LABOR NEGOTIATORS
(Government Code Section 54957.6)

Agency designated representatives:
Christina Dunn, Acting Chief Executive Officer
Erica Grant, Human Resources Manager
Alison Flowers, CCCERA's Chief Negotiator

Employee Organization: AFSCME Local 2700

OPEN SESSION

6. Consider and take possible action to retain fiduciary counsel services. (Action Item)
- a. Presentation from Nossaman LLP
 - b. Presentation from Reed Smith LLP
7. Private Equity Review. (Presentation item)
- a. Presentation from staff
 - b. Presentation from StepStone
8. Review of report on growth sub-portfolio. (Presentation Item)
9. Consider and take possible action concerning the SACRS legislative proposals to be voted on at the November 2023 SACRS Fall Conference. (Action Item)
10. Pension administration system project update: (Presentation Item)
- a. Update from staff
 - b. Presentation from Segal
 - c. Presentation from Sagitec
11. Consider authorizing the attendance of Board: (Action Item)
- a. Markets Group 10th Annual Northern California Institutional Forum, December 5-6, 2023, Napa, CA.
12. Miscellaneous
- a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

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