

ALAMO-LAFAYETTE CEMETERY DISTRICT

3285 MT. DIABLO BLVD. / P.O. Box 1955 • LAFAYETTE, CA 94549
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August 26, 2025

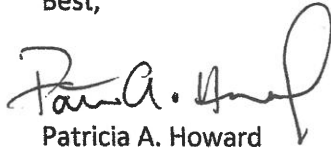
Dear Board of Supervisors, Clerk of the Board and Contra Costa County Auditor/Controller:

The Alamo-Lafayette Cemetery District is submitting the fiscal year 24-25 annual report and 24-25 budget actual with the 25-26 fiscal year budget.

The Cemetery District has been working diligently to keep a positive cash balance during costly and much needed updates throughout the cemetery. While we cannot predict cemetery sales, we are still a necessary and often times, invaluable option for our constituents.

There is much needed deferred maintenance in both cemeteries that imperatively need attention. Unfortunately, we currently do not receive enough property taxes to address and move forward with the costly repairs/maintenance that are direly needed.

Best,



Patricia A. Howard
District Manager

Cc: Mary McCosker, Trustee/Chairperson
Paul Gardner, Trustee
Steven Bolen, Trustee

Alamo-Lafayette Cemetery District

An Independent California Special District

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BOARD OF TRUSTEES' ANNUAL REPORT

July 1, 2024 - June 30, 2025

During this past fiscal year there were 12 full casket in-ground interments, 15 cremation interments and 4 urns placed into the niches at the Lafayette Cemetery as well as the sale of 11 full casket in-ground sites, and 4 cremation sites. In the Alamo Cemetery there were 1 full casket in-ground interments, 6 cremations and 22 urns placed into the niches and a pre-need sale of 19 niches. The Lafayette Cemetery has over 260 interment sites and 120 niches for sale. The Alamo Cemetery still has over 90 niches for sale. No full casket in-ground interment sites are available in Alamo.

The District no longer has grounds keepers because we cannot afford to pay the going rate or benefits that are needed to attract outside staff. The District has been contracting with companies for opening/closing for all interments, which are now only performed on Thursday and Fridays.

All outside landscaping work is now done by contractors. These companies clean and bag all debris, which are then taken to the dump. The cost totals \$123,527. Lawn care costs \$8,354. Preemergence is sprayed twice a year, the cost \$4,600. A portable restroom for the year costs \$3,180.

Here are some of the annual expenses associated with running our District: Workers Compensation & Property Insurance \$11,227; Medical/Dental \$16,218. Our water bill continually increases even though the District now shuts off the water in Lafayette from November through April (water is not available in the Alamo Cemetery) the annual cost to the District is \$18,032.

The District has many areas that are in desperate need of attention, updating and/or repair. Currently, neither cemetery has adequate facilities for staff.

Phone, internet and website cost the District \$7,433.

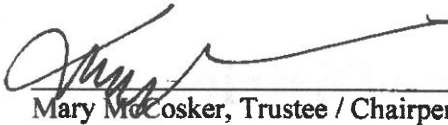
Costs have increased to keep the District running smoothly, including employee benefits and supplies. This year the District paid \$43,017, into retirement funds.

Operating a public cemetery is quite different than operating a private cemetery. Private cemeteries are not obligated to follow the California Health and Safety codes when setting prices. They have many options at their disposal including no limit on the area they serve, trading, brokers, payment plans, accepting credit cards, etc. Unfortunately, public cemeteries are extremely limited in the way of options – our District does not offer payment plans or credit cards and use of the cemetery is limited to residents of the tax area.

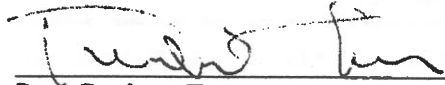
Presently more families are choosing cremation because the costs associated with full casket burials are usually 4 to 5 times higher than that of cremation. They are also choosing to take their loved one's ashes home.

As of June 2025, the District has \$789,264 in its Endowment Fund. The annual operating budget was \$507,720. Total tax revenue from 2024-25 F/Y was \$448,721.

Respectfully submitted on this 11th day of August 2025, by District Manager Patricia A. Howard.



Mary McCosker, Trustee / Chairperson



Paul Gardner, Trustee



Steven Bolen, Trustee

							Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense										
Income										
Current Secured Prop Taxes							420,000.00	420,000.00	0.00	100.0%
District Revenue										
Burial Sales (In-Ground)							100,000.00	21,600.00	78,400.00	462.96%
Graveside Setup							7,000.00	6,000.00	1,000.00	116.67%
Headstone Setting Fees							2,000.00	2,400.00	-400.00	83.33%
Liners, Urns, and Urn Vaults							9,525.00	9,120.00	405.00	104.44%
Misc Receipts							180.06	0.00	180.06	100.0%
Niche Sales							47,900.00	18,000.00	29,900.00	266.11%
Non-Resident Fees							21,850.00	12,600.00	9,250.00	173.41%
Open/Close Fees							48,300.00	6,000.00	42,300.00	805.0%
District Revenue - Other							500.00			
Total District Revenue							237,255.06	75,720.00	161,535.06	313.33%
Endow Fees (nonspendable)							27,400.00	12,000.00	15,400.00	228.33%
Total Income							684,655.06	507,720.00	176,935.06	134.85%
Gross Profit							684,655.06	507,720.00	176,935.06	134.85%
Expense										
Operating Expenses										
Accounting Fees							9,599.00	7,200.00	2,399.00	133.32%
Audit Expense							0.00	12,000.00	-12,000.00	0.0%
Automobile Expense							2,410.68	2,400.00	10.68	100.45%
Board Stipends							4,200.00	3,600.00	600.00	116.67%
Consultation cemetery							21,406.25	12,000.00	9,406.25	178.39%
Equipment Rental							-600.00			
Grounds Maintenance							139,098.66	132,000.00	7,098.66	105.38%
Insurance										
Property Insurance							10,354.00	14,400.00	-4,046.00	71.9%
Workers Comp							873.00	1,200.00	-327.00	72.75%
Total Insurance							11,227.00	15,600.00	-4,373.00	71.97%
Internet							8,773.70	6,000.00	2,773.70	146.23%
Legal Fees							8,798.00	14,400.00	-5,602.00	61.1%
Meetings & Education							2,321.36	6,000.00	-3,678.64	38.69%
Office & Audit										
Office Support							26,229.25	36,000.00	-9,770.75	72.86%
Office & Audit - Other							11,817.84	15,000.00	-3,182.16	78.79%
Total Office & Audit							38,047.09	51,000.00	-12,952.91	74.6%
Outside Services							9,511.74	12,000.00	-2,488.26	79.27%
Postage and Delivery							1,116.94	6,000.00	-4,883.06	18.62%
Professional Fees							99,053.02	2,400.00	96,653.02	4,127.21%
Refunds & Plot Re-purchase							13,850.00	0.00	13,850.00	100.0%
Supplies							16,527.05	15,000.00	1,527.05	110.18%

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Profit & Loss Budget Overview

July 2025 through June 2026

				Jul '25 - Jun '26
Total Operating Expenses				363,000.00
Personnel Expenses				
		Cost of Living		12,000.00
		Employee Appreciation		240.00
		FICA Expense		9,600.00
		Gross Wages		132,000.00
		Medical/Dental Insurance		19,200.00
		Medicare Expense		1,560.00
		Miles		6,600.00
		Retirement		42,000.00
Total Personnel Expenses				223,200.00
Total Expense				586,200.00
Net Ordinary Income				0.00
Net Income				0.00