

# Contra Costa County

Office of  
COUNTY AUDITOR-CONTROLLER

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January 20, 2009

TO: Contra Costa County Board of Supervisors  
FROM: Stephen J. Ybarra, Auditor-Controller  
SUBJECT: **2008-2009 Property Tax Administration Charges**

A handwritten signature in cursive script that reads "Stephen J. Ybarra".

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Commencing with the 1990-91 fiscal year, Revenue and Taxation Code §95.3 (replacing R&T §97.5), provides for the County Auditor-Controller to annually determine property tax administration costs proportionately attributable to incorporated cities and local jurisdictions for fiscal year 1989-90 and thereafter. For purposes of this section, property tax administration costs are the property tax related costs of the Assessor, Tax Collector, County Assessment Appeals Board and Auditor-Controller, including applicable administrative overhead costs as permitted by Federal OMB Circular A-87 standards.

The following attachments comprise the 2008-09 Property Tax Administration report of the Auditor-Controller pursuant to County Board of Supervisor's Resolution No. 97/129.

Attachment I summarizes the direct and overhead costs of the Assessor, Tax Collector, Assessment Appeals Board, and Auditor-Controller for the 2007-08 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2007-08 net cost of property tax administration was \$17,387,160. This amounts to approximately .81% of all 2007-08 property taxes levied countywide.

Attachment II allocates the \$17,387,160 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2008-09 fiscal year. This cost allocation to each entity is based on the net revenues of each entity as a percentage of total revenues. School districts, community college districts, and the County Office of Education are exempt from those provisions authorizing County recovery of their proportionate share of property tax administrative costs. As a result, the County absorbs the Schools' share, which, this year, amounts to \$6,179,648.

**CONTRA COSTA COUNTY**

**AUDITOR-CONTROLLER'S REPORT  
on  
2008-2009 Property Tax Administration Charges**

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**CONTRA COSTA COUNTY**

**2008-2009 Property Tax Administration Charges**

**NOTE:** Per Revenue and Taxation Code Section 95.3, the property tax administration fee to be charged in the 2008-09 Fiscal Year shall be based on the 2007-08 property tax related costs of the Assessor, Tax Collector, Auditor and Assessment Appeals Board including applicable overhead costs as permitted by Federal Circular A-87 standards.

**Property Tax Related Cost:**

Assessor	\$ 17,688,262	
Tax Collector	3,269,364	
Auditor-Controller	1,297,618	
Assessment Appeals Board	<u>115,136</u>	
Total		<b>\$22,370,380</b>

**Overhead Cost per Circular A-87:**

Assessor	\$ 786,425	
Tax Collector	293,531	
Auditor-Controller	<u>80,662</u>	
Total		<b>\$1,160,618</b>

**Less: Fees Received for Property Tax Related Services:**

County General	\$ 2,333,328	
Assessor	425,031	
Tax Collector	2,428,357	
Auditor-Controller	<u>957,121</u>	
Total		<b><u>\$6,143,838</u></b>

**Net Property Tax Administration Cost,  
2008-2009 Fiscal Year**

**\$17,387,160**

Source:

- Attachment I Page 4 (2557SC08.xls)
- Attachment I Page 5 (2557SI08.xls)
- Attachment I Page 6 (2557SF08.xls)
- Attachment I Page 7 (2557SM08.xls)
- Attachment I Page 8 (2557SK08.xls)
- Attachment I Page 9 (2557SH08.xls)

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2007-2008</u>
Salaries & Employee Benefits	\$ 13,340,525
* Services & Supplies	4,641,418
Fixed Assets	19,861
Other Charges	5,000
Gross Cost	<u>\$ 18,006,804</u>
Less:	
** Intrafund Transfers	(298,681)
Fixed Assets	(19,861)
<b>TOTAL ASSESSOR COST</b>	<b>\$ 17,688,262</b>
LESS: ASSESSOR REVENUE OFFSETS	(425,031)
<b>NET ASSESSOR DEPARTMENT COST</b>	<b><u>17,263,231</u></b>

\* Non-county professional specialized services, account 2310, increased by \$1,699,256 primarily due to an increase in payments to Baker & O'Brien, Inc. for refineries' assessment appeals.

\*\* Costs are related to preparing maps for LAFCO and County GIS related expenses.

Source:

Cost:

Appendix A-1, Contra Costa Final Budget, Schedule 9F, Assessor Budget Unit, Actual Final Budget Statement, Final Expenditure Ledger, JVs

Revenue Offset:

Attachment I Page 9, 2557SHxx.xls, Revenue Offsets, Assessor

## CONTRA COSTA COUNTY

## 2008-2009 Property Tax Administration Charges

## TREASURER-TAX COLLECTOR'S DEPARTMENT

	<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2007-2008</u>
Salaries & Employee Benefits		\$ 3,288,864
Services & Supplies		1,463,558
Other Charges		18,931
Fixed Assets		7,973
Gross Cost		<u>\$ 4,779,326</u>
Less:		
Fixed Assets		(7,973)
Intrafund transfers		(11,080)
Treasury Function Costs		(1,377,638)
Business License Program		<u>(113,271)</u>
<b>TOTAL TAX COLLECTOR COST</b>		<b>\$ 3,269,364</b>
LESS: TAX COLLECTOR REVENUE OFFSETS		\$ (2,428,357)
<b>NET TAX COLLECTOR COST</b>		<b><u>\$ 841,006</u></b>

\* Fixed asset costs included in the A-87 allocation are excluded from direct costs.

Source:

Cost:

Appendix B-1, Contra Costa Final Budget, Schedule 9F, Treasurer-Tax Collector Budget

Appendix B-2 Treasurer-Tax Collector Dept SB2557 Excluded Cost Total Expenditures

Revenue Offset:

Attachment I Page 9, Revenue Offsets, Tax Collector

**CONTRA COSTA COUNTY**  
**2008-2009 Property Tax Administration Charges**  
**AUDITOR-CONTROLLER'S DEPARTMENT**

<u>PROPERTY TAX FUNCTION - DIRECT AND DIRECT DEPARTMENTAL COSTS</u>	<u>ACTUAL 2007-2008</u>
Salaries & Employee Benefits	\$ 652,881 (1)
Information Technology Costs	428,785 (2)
Other Services and Supplies	88,002 (3)
Accounts Payable - Supplemental & Other Tax Refunds	15,232 (3)
Department Overhead Allocation	<u>112,718 (4)</u>
<b>GROSS PROPERTY TAX FUNCTION COSTS</b>	<b>\$ 1,297,618</b>
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	\$ <u>(957,121) (5)</u>
<b>NET AUDITOR-CONTROLLER COST</b>	<b>\$ <u>340,497</u></b>

Source:

Cost:

(1) Appendix D-1 Total Salary & Benefits-Tax Functions(2557SB08.xls)

(2) Appendix E-1

(3) Appendix F-1

(4) Appendix F-2

Revenue Offset:

(5) Attachment I Page 9, Revenue Offsets, Auditor Controller

**CONTRA COSTA COUNTY**  
**2008-2009 Property Tax Administration Charges**  
**COUNTY ASSESSMENT APPEALS BOARD**

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2007-2008</u>
Clerk of the Board	\$ 52,434
Assessment Appeals Board - allowances and postage	54,217
County Counsel	<u>8,485</u>
<b>TOTAL ASSESSMENT APPEALS BOARD COSTS</b>	<b>\$ <u>115,136</u></b>

Source:  
Appendix H-1

**CONTRA COSTA COUNTY**  
**2008-2009 Property Tax Administration Charges**  
**A-87 OVERHEAD ALLOCATION**

<u>Department</u>	A-87 Plan 2007-2008 <u>Actual</u>	Percent Property Tax <u>Related</u>	<u>Net to Allocate</u>
Assessor	\$ 786,425	100%	\$ 786,425
Tax Collector	431,663	68%	293,531
Auditor-Controller(Tax Division)	<u>80,662</u>	100%	<u>80,662</u>
<b>TOTALS</b>	<b>\$ <u>1,298,750</u></b>		<b>\$ <u>1,160,618</u></b>

Source:  
Appendix G-2  
Attachment I Page 5 Gross & Total Tax Collector Cost (2557SI08.xls)



**CONTRA COSTA COUNTY**  
**2005-2009 Property Tax Administration Charges**

**REVENUE OFFSETS**

**County General**

0005 9608 Supplemental Tax Administration Fees	\$ <u>2,333,328</u>	
		\$ 2,333,328

**Assessor**

0016 1600 Administration	936,762	
1600 Excludable revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016 1605 Drafting	11,072	
1610 Appraisal	0	
1647 Roll Maintenance	<u>207,197</u>	
		\$ 425,031

**Tax Collector**

0015 Tax Collector Revenue	3,285,642	
Excludable revenues (Direct credits and non-property tax related revenues)	<u>(857,285)</u>	
		\$ 2,428,357

**Auditor-Controller**

0010 1004 Tax & Cost Accounting Division Revenue	1,241,824	
Excludable revenues (Direct credits and non-property tax related revenues)	<u>(284,703)</u>	
		\$ <u>957,121</u>

**TOTAL REVENUE OFFSETS**

\$ 6,143,838

Source :

County General: Appendix C-5 (Calculation of Revenue Offsets)  
Assessor: Appendix C-2 (Calculation of Revenue Offsets)  
Tax Collector: Appendix C-3 (Calculation of Revenue Offsets)  
Auditor Controller: Appendix C-4 (Calculation of Revenue Offsets)

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

17,387,160  
to  
Allocate

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/Rt of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	2008-2009 Allocation
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b><u>GENERAL COUNTY JURISDICTION</u></b>								
1003	County General	179,462,533.75	5,500,621	104,188,313	232,313	289,383,781	0.1810642459454	3,148,193
<b><u>COUNTY GOVERNED SPECIAL DISTRICTS</u></b>								
1206	County Library	20,537,105.21	329,659		23,835	20,890,599	0.0130710181023	227,268
2020	Contra Costa Fire	86,139,003.89	865,335		61,103	87,065,442	0.0544758885288	947,181
2028	Crockett Carquinez Fire	436,914.43	8,368			445,283	0.0002786085205	4,844
2060	East Contra Costa Fire	10,452,172.65	61,671			10,513,844	0.0065783963305	114,380
2401	Service Area L-100	808,230.15	13,248		22,693	844,171	0.0005281886008	9,184
2470	Service Area M-1	29,588.54	1,015			30,604	0.0000191482980	333
2475	Service Area M-29	80,212.14	439			80,651	0.0000504622238	877
2478	Service Area M-8 Byron	0.00	0			0	0.0000000000000	0
2488	Service Area M-16 Clyde	25,682.44	153			25,836	0.0000161650630	281
2489	Service Area M-17 Montalvin	155,784.67	1,443			157,228	0.0000983758651	1,710
2492	Service Area M-20 Rodeo	10,262.63	93			10,356	0.0000064794037	113
2494	Svc Area RD4Bethel Isle	8,408.48	82			8,490	0.0000053123936	92
2496	Svc Area M23 Blackhawk	1,816,806.70	11,442			1,828,249	0.0011439151457	19,889
2505	Flood Control CCC Water	2,577,492.14	41,754		2,797	2,622,043	0.0016405832621	28,525
2520	Flood Control Zone 3B	4,098,114.54	45,485			4,143,600	0.0025926045875	45,078
2521	Flood Cont Z1 Marsh Crk	1,555,247.81	11,976			1,567,224	0.0009805945394	17,050
2527	Flood Control Zone 7	48,742.08	945		1,732	51,419	0.0000321725087	559
2530	Flood Control Zone 8	17,002.61	370			17,373	0.0000108700385	189
2531	Flood Control Zone 8A	22,117.95	285			22,403	0.0000140173980	244

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

17,387,160  
to  
Allocate

Fund No.	Jurisdiction	Adjusted 2008-2009 AB.8 Allocation	2008-2009 Unitary/Rt of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
2550	Flood Cont Drainage 290	1,754.89	17			1,772	0.0000011088210	19
2551	Flood Cont Drainage 300	4,083.78	32			4,116	0.0000025755048	45
2552	Flood Cont Drainage A13	243,218.33	1,779			244,997	0.0001532922009	2,665
2554	Flood Cont Drainage 10	246,759.13	1,843			248,602	0.0001555477846	2,705
2563	Flood Cont Drainage 127	11,933.30	160			12,093	0.0000075665946	132
2583	Flood Cont Drainage 16	61,574.78	471			62,046	0.0000388216055	675
2651**	S/A PI1 Crockett-Valona	0.00	0			0	0.0000000000000	0
2652	S/A PI 2 Danville	7,124.22	62			7,187	0.00000449666391	78
2653	S/A PI-2 Zone A	121,925.32	746			122,671	0.0000767538253	1,335
2655	S/A PI 5 Round Hill	199,951.19	1,207			201,158	0.0001258625461	2,188
2656	S/A Police-6	3,467,869.53	1,026,482			4,494,351	0.0028120661834	48,894
2657	S/A PI-2 Zone B	143,538.23	1,363			144,901	0.0000906631043	1,576
2702	S/A Lib-2 El Sobrante	95,523.77	1,681			97,205	0.0000608197855	1,057
2710	S/A Lib-10 Pinole	1,203.47	12			1,215	0.0000007604749	13
2712	S/A Lib-12 Moraga	8,876.50	254			9,131	0.0000057128658	99
2713	S/A Lib-13 Ygnacio	111,747.99	1,024			112,772	0.0000705602238	1,227
2751	Svc Area R-4 Moraga	25,923.09	740			26,663	0.0000166825578	290
2758	Svc Area R-7 Zone A	845,104.53	7,366			852,471	0.0005333814315	9,274
2825	Co Co Co Water Agency	488,843.51	8,672		725	498,240	0.0003117435203	5,420
								1,495,489

**AUTONOMOUS SPECIAL DISTRICTS**

3005	San Ramon Valley Fire	50,405,615.82	711,196		241,798	51,358,610	0.0321345168356	558,728
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**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/RT of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	17,387,160 to Allocate	
								(1)	(2)
3007	Kensington Fire	2,717,987.92	15,686			2,733,673	0.0017104293808		29,740
3011	Rodeo-Hercules Fire	2,840,585.40	48,637			2,889,223	0.0018077549091		31,432
3074	Moraga-Orinda Fire District	16,135,593.55	121,085			16,256,678	0.0101716247317		176,856
3102	Co Co Resource Cons	206,300.13	3,594		677	210,571	0.0001317518187		2,291
3240	Crockett Community Svc	0.00	0			0	0.0000000000000		0
3255	Kensington Community Svc	1,223,839.65	7,885			1,231,725	0.0007706768532		13,400
3260	Diablo Community Svc	319,666.96	1,709			321,376	0.0002010811684		3,496
3301	CCC Mosquito Abate Dst1	3,979,709.50	72,588		1,268	4,053,566	0.0025362715489		44,099
3406	Central CC Sanitary	12,087,585.98	211,500		29,257	12,328,343	0.0077137085779		134,119
3409	Mt View Sanitary	302,186.47	5,963			308,149	0.0001928055493		3,352
3411	Ironhouse Sanitary	246,802.69	4,237			251,040	0.0001570727201		2,731
3414	Rodeo Sanitary	215,362.29	3,827			219,189	0.0001371441629		2,385
3416	West Co Wastewater	979,438.27	13,124		4,120	996,682	0.0006236129605		10,843
3418	Stege Sanitary	304,822.23	3,624			308,446	0.0001929912726		3,356
3422	Byron Sanitary	34,235.34	579			34,815	0.0000217830932		379
3240	Crockett-Valona Sanitary	281,375.71	7,710			289,086	0.0001808779900		3,145
3430	Twn of Discovry Bay (Comm S	566,074.86	3,746			569,821	0.0003565307512		6,199
3480	Delta Diablo Z1 W Pittsburg	354,341.49	11,099		56,728	422,168	0.0002641459385		4,593
3481	Delta Diablo Z2 Pittsburg	467,761.57	4,022		45	471,829	0.0002952180292		5,133
3482	Delta Diablo Z3 Antioch	1,124,203.78	11,989			1,136,193	0.0007109034072		12,361
3515	Los Medianos Healthcare	710,630.23	88,249		15,132	814,011	0.0005093176394		8,856
3520	Mt Diablo Healthcare	278,238.99	1,163			279,402	0.0001748189117		3,040
3525	West CCC Healthcare	3,195,686.20	44,181			3,239,867	0.0020271491120		35,246

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

17,387,160  
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Allocate

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/Rt of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
3601	Alamo-Lafayette Cemetery	226,056.20	2,482			228,538	0.0001429935478	2,486
3603	B B K Union Cemetery	470,576.14	4,904			475,481	0.0002975029703	5,173
3700	Ambrose Rec & Park	413,613.36	12,897		47,149	473,659	0.0002963631652	5,153
3715	Green Valley Rec & Park	39,897.54	282			40,179	0.0000251398082	437
3735	Pleasant Hill Rec & Park	2,531,613.42	33,119		673	2,565,406	0.0016051461961	27,909
3740	Rolling-Willart Rec&Park	30,308.44	265			30,573	0.0000191293459	333
3770	Bethel Isle Muni Imp	537,727.35	5,949			543,676	0.0003401723753	5,915
3803	Co Co Co Water	2,343,672.28	75,819		3,853	2,423,344	0.0015162596856	26,363
3830	Castle Rock Co Water	11,303.73	79			11,382	0.0000071218674	124
4001	East Bay Muni Utility	11,205,667.21	153,952		38,541	11,398,160	0.0071317031344	124,000
4002	EBMUD Special District 1	292,664.64	2,565			295,229	0.0001847217727	3,212
4007	A-C Transit Spec Dist 1	7,843,310.03	100,073			7,943,383	0.0049700875268	86,416
4009	BART	9,342,133.36	148,163		12,694	9,502,990	0.0059459161619	103,383
4010	Bay Area Air Management	2,723,073.36	43,192			2,766,265	0.0017308218614	30,094
4025	Dublin San Ramon Svcs	429,744.28	600			430,344	0.0002692615091	4,682
4026	East Bay Regional Park	39,813,203.84	667,079		27,899	40,508,181	0.0253455231765	440,687
4110	Reclamation Dist 800 Exp	784,892.59	6,284			791,177	0.0004950305506	8,607
4111	Discovery Bay Recl/Drng	43,772.00	348			44,120	0.0000276056923	480
4180	East Co Co Irrigation	2,518,424.89	19,332			2,537,757	0.0015878463147	27,608
4181	Byron-Bethany Irrigation	1,044,318.25	7,560			1,051,878	0.0006581487340	11,443
								2,010,285
<b>CITIES &amp; CITY SPECIAL DISTRICTS</b>								
4201	City of Clayton	747,455.11	10,584	909,346		1,667,386	0.0010432648876	18,139

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

17,387,160  
to  
Allocate

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/RT of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	(7)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4202	City of Concord	12,062,886.92	161,234	15,697,218		27,921,339	0.0174700741948	303,755
4203	City of Brentwood	8,052,188.54	39,350	4,667,520	16,078	12,775,137	0.0079932624895	138,980
4204	City of San Pablo	249,736.86	9,135	2,897,858		3,156,730	0.0019751314817	34,342
4205	City of El Cerrito	5,391,482.87	60,178	2,680,893		8,132,554	0.0050884491882	88,474
4206	City of Walnut Creek	11,243,948.56	160,920	9,548,352		20,953,220	0.0131101989971	227,949
4207	City of Pleasant Hill	2,397,062.34	14,628	4,318,672		6,730,362	0.004211136734	73,219
4208	City of Martinez	6,803,859.97	96,841	3,762,327		10,663,028	0.0066717391293	116,003
4209	City of Antioch	9,669,237.33	109,229	9,890,634		19,669,101	0.0123067396513	213,979
4210	City of Pittsburg	2,675,732.88	44,070	6,385,200		9,105,003	0.0056968999776	99,053
4211	City of Hercules	1,085,234.73	27,350	2,107,924		3,220,509	0.0020150371559	35,036
4212	City of Pinole	1,780,090.31	21,595	2,181,072		3,982,757	0.0024919675126	43,328
4213	Richmond Tax District 1	24,590,568.58	434,662	11,865,670		36,890,901	0.0230822304989	401,334
4214	City of Lafayette	3,283,839.41	16,692	2,558,525		5,859,057	0.0036659472083	63,740
4215	Town of Moraga	1,554,278.59	17,588	1,482,600		3,054,467	0.0019111463545	33,229
4216	Town of Danville	7,118,590.87	55,399	4,444,411		11,618,401	0.0072695053844	126,396
4217	City of San Ramon	11,805,413.13	254,088	5,876,852		17,936,353	0.0112225786989	195,129
4218	City of Orinda	3,364,767.27	36,328	1,643,243		5,044,338	0.0031561869065	54,877
4219	City of Oakley	2,053,201.63	8,734	3,041,665	25,919	5,129,519	0.0032094834889	55,804
4227	Richmond Tax District 3	8,299,446.70	84,808			8,394,255	0.0052459358141	91,212
4230	Richmond Sewer 1	221,615.63	3,691			225,306	0.0001409716526	2,451
4231	Brentwood Rec & Park Dist	1,638,638.94	7,424			1,646,063	0.0010299236842	17,907
4232	San Ramon M-29	1,954,827.89	2,654			1,957,482	0.0012247746358	21,295
4240	Pleasant Hill Lgt Dist 1	390,742.35	3,145			393,887	0.0002464508845	4,285

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2008-2009	2008-2009	2008-2009	2008-2009	2008-2009	2008-2009	Net Revenue	Adj Allocation Factors	Allocate
		2008-2009 AB 8 Allocation	Unitary/Rt of Way Allocation	Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	2008-2009	2008-2009	2008-2009			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)			
4241	Svc Area R-8 Walnut Creek	461,139.61	4,834			465,974	0.0002915545888	5,069			
4248	Clayton Light Mtce 1	28,215.72	295			28,511	0.0000178391189	310			
4252	Martinez Pine Ridge Mtce	6,185.47	58			6,243	0.0000039064830	68			
4253	Martinez Parking Dist 1	53,037.77	418			53,456	0.0000334468432	582			
4263	Lafayette Core Area Mtc	62,269.87	2,254			64,523	0.0000403716060	702			
4264	Lafayette St Lt Mtce Z1	7,073.18	47			7,120	0.0000044548868	77			
4271	Concord Vly Terr StL:Mtc	2,707.01	29			2,736	0.0000017116974	30			
4272	Concord Kirkwood Mtce 1	47,906.01	358			48,264	0.0000301985412	525			
4274	Concord Blhn Terr St Lt	723.41	11			735	0.0000004597750	8			
4275	PI Hill-Diablo Vista Wtr	142,621.99	1,087			143,709	0.0000899170140	1,563			
4280	Antioch Parking Mtce 1A	41,261.06	297			41,558	0.0000260022892	452			
4285	Moraga St Lt Mtce 1	116,446.66	772			117,218	0.0000733423124	1,275			
4294	Oakley Police Services	358,186.88	788			358,975	0.0002246065301	3,905			2,474,482

**REDEVELOPMENT AGENCIES**

4701	Antioch	4,848,805.26	118,503			4,967,308	.0031079900899	54,039			
4702	Antioch Project 2	907,607.00	3,002			910,609	.0005697581572	9,906			
4703	Antioch Project 3	42,467.80	263		(8,459)	34,272	.0000214436569	373			
4704	Antioch Project 4	1,166,442.61	6,514		(28,535)	1,144,422	.0007160522832	12,450			
4705	Antioch Project 4, Amd 1	531,400.20	2,063		(301)	533,162	.0003335937687	5,800			
4706	Brentwood Project	2,040,500.28	17,970			2,058,470	.0012879620785	22,394			
4707	Brentwood Amendment 1	818,398.86	7,779			826,178	.0005169304161	8,988			
4708	North Brentwood	3,988,381.65	7,922		(17,437)	3,978,867	.0024895330131	43,286			

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

17,387,160  
to  
Allocate

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/Rt of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	(7)
		(1)	(2)	(3)	(4)	(5)	(6)	
4709	North Brtwd Amnd 2	375,797.07	342			376,139	.0002353460749	4,092
4710	Central Concord	14,816,850.25	752,237			15,569,087	.0097414062878	169,375
4711	Concord Commerce	543,390.29	7,530			550,921	.0003447050478	5,993
4712	Cent Concord RDA Amnd	533,619.13	120			533,739	.0003339546035	5,807
4714	Clayton	5,390,716.90	19,006		(39,301)	5,370,422	.0033602136560	58,425
4716	Hercules Dynamite	7,361,354.32	40,683			7,402,038	.0046313734573	80,526
4717	Hercules RDA Proj 2	5,232,367.13	9,073			5,241,440	.0032795114141	57,021
4720	El Cerrito	5,382,509.29	54,664			5,437,173	.0034019795474	59,151
4721	El Cerrito Area II	1,564.48	79			1,643	.0000010280133	18
4725	Pinole Vista	5,783,391.78	60,096			5,843,487	.0036562057751	63,571
4726	Pinole Vista 81	3,905,616.78	28,279			3,933,895	.0024613950409	42,797
4728	Oakley RDA Proj 2	137,435.93	248			137,684	.0000861476070	1,498
4730	Pittsburg Marina	0.00	1,270			1,270	.0000007945437	14
4731	Pittsburg Riverside	336,738.24	5,223			341,961	.0002139614518	3,720
4732	Pittsburg Neighborhood I	1,385,713.58	7,780			1,393,493	.0008718935098	15,160
4733	Pittsburg Neighborhood II	617,818.15	5,026			622,844	.0003897067899	6,776
4734	Pittsburg/Los Medanos I	26,603,097.37	303,544			26,906,641	.0168351891405	292,716
4735	Pittsburg/Los Medanos II	4,038,090.01	54,550			4,092,640	.0025607199333	44,524
4736	Pittsburg/Los Medanos III	11,192,607.92	21,625			11,214,233	.0070166223546	121,999
4737	Richmd 8A RDA 2000 Amnd	1,559,322.42	2,462			1,561,785	.0009771914483	16,991
4738	Richmd 10A RDA 2000 Amnd	529,769.71	662			530,432	.0003318854062	5,771
4739	Richmd 1A RDA 2000 Amnd	103,809.07	136			103,945	.0000650374486	1,131
4740	Richmond 1A	936,981.78	8,870			945,851	.0005918087512	10,290



**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

17,387,160  
to  
Allocate

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/RT of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	(7)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4741	Richmond 8A	688,748.22	6,947			695,695	.0004352889149	7,568
4742	Richmond 10A	929,884.41	18,400			948,284	.0005933308835	10,316
4743	Richmond 10B	144,840.41	2,556			147,396	.0000922241921	1,604
4744	Richmond 11A	11,588,370.24	45,294			11,633,664	.0072790553318	126,562
4745	Richmond 12A	123,833.07	1,270			125,104	.0000782759014	1,361
4746	Richmond 8A Henley	45,704.17	499			46,204	.0000289090776	503
4747	Richmond 1B	135,945.48	481			136,427	.0000853605778	1,484
4748	Richmond 1C-Potrero	1,166,323.80	4,484			1,170,808	.0007325618015	12,737
4749	Richmond 3A	872,314.93	3,549			875,863	.0005480181052	9,528
4750	Walnut Creek-So Broadway	911,122.67	7,728			918,851	.0005749147167	9,996
4751	Walnut Creek-Mt Diablo	2,622,053.28	11,515			2,633,568	.0016477944090	28,650
4752	Richmd 6A RDA 2000 Amnd	20,167.89	38			20,206	.0000126423652	220
4753	Richmd 10B RDA 2000 Amnd	35,986.39	41			36,028	.0000225422041	392
4754	Richmond 6-A Amend 1	397,097.66	517			397,615	.0002487832591	4,326
4755	Richmond 6-A	506,637.77	2,183			508,821	.0003183634913	5,535
4756	Danville Downtown	2,648,601.06	22,551		(247,180)	2,423,972	.0015166525495	26,370
4757	Richmd 11A RDA 2000 Amnd	26,326.65	80			26,407	.0000165223001	287
4758	Richmd 10B RDA 2006 Amnd	4,783,924.94	4,909			4,788,834	.0029963205226	52,098
4760	San Pablo-So Entrance	366,280.27	5,828			372,108	.0002328238788	4,048
4761	San Pablo-El Portal	2,512,921.00	36,231			2,549,152	.0015949761972	27,732
4762	San Pablo-El Portal 79	3,952,866.55	38,517			3,991,383	.0024973645932	43,422
4763	San Pablo-Oak Park	963,577.85	7,445			971,022	.0006075580313	10,564
4764	San Pablo-Sheffield	491,859.63	3,565			495,425	.0003099817678	5,390

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/Rt of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	17,387,160 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4765	San Pablo-Bayview	2,194,349.58	14,644			2,208,994	.0013821432693	24,032
4766	San Pablo-El Portal 80	1,570,407.99	19,103			1,589,511	.0009945393763	17,292
4767	San Pablo-Oak Park 79	50,273.53	391			50,665	.0000317003575	551
4768	San Pablo-Bayview 80	119,639.10	368			120,007	.0000750872026	1,306
4769	San Pablo-Legacy RDA	1,946,685.21	3,074			1,949,759	.0012199428652	21,211
4770	Pleasant Hill Commons	2,981,338.26	16,691			2,998,030	.0018758341197	32,615
4771	Pleasant Hill Commons 1A	105,770.03	734			106,504	.0000666381362	1,159
4772	Plsnt Hill Schoolyrd Anx	1,031,999.45	4,704			1,036,704	.0006486541601	11,278
4773	Plsnt Hill Comm 2001 Amnd	686,466.92	1,027			687,493	.0004301571014	7,479
4775	Lafayette RDA	3,620,783.11	5,720			3,626,503	.0022690629942	39,453
4777	San Ramon	9,132,773.85	27,732	(700,898)		8,459,608	.0052930834192	92,032
4780	CoCoCo Pleasant Hill BART	5,476,119.61	30,890			5,507,010	.0034456752326	59,911
4781	CoCoCo West Pittsburg	4,378,734.45	13,269	(591,731)		3,800,272	.0023777885384	41,343
4782	CoCoCo North Richmond	3,221,893.26	6,804	(234,683)		2,994,014	.0018733215404	32,572
4783	CoCoCo PI H/BART Amnd 1	859,293.57	4,325	(7,462)		856,157	.0005356879839	9,314
4784	Oakley	3,804,766.08	11,661	(63,949)		3,752,478	.0023478841961	40,823
4785	Rodeo	2,521,230.74	6,218	(178,877)		2,348,572	.0014694755370	25,550
4786	CoCoCo Montalvin	536,591.17	902			537,493	.0003363036214	5,847
								2,079,063

<b>Sub-Total: Recoverable Cost</b>	<b>8,059,319</b>
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**SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION**

**CONTRA COSTA COUNTY  
2008-2009 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2008-2009 AB 8 Allocation	2008-2009 Unitary/Rt of Way Allocation	2008-2009 Triple Flip & Vif Swap Adj	2008-2009 Estimated RDA Pass Thru	Net Revenue	2008-2009 Adj Allocation Factors	Allocate	
								(1)	(2)
4016	Ed Phys Handic'd Elem	4,559.17	1,045			5,604	.0000035066239	17,387,160	61
4018	Livermore Jt Unified	218,270.42	49,730			268,000	.0001676846932		2,916
4020	Chabt-Las Positas Com Coll	198,403.88	6,586			204,990	.0001282601738		2,230
4022	Dev Ctr Handi'd Minor	816.16	187			1,003	.0000006277350		11
4029	Trainable M.R. Alameda	2,056.56	471			2,528	.0000015817668		28
5001	Acalanes Union Hi Gen	30,435,408.38	323,623			30,759,031	.0192455873064		334,626
5101	Canyon Elementary Gen	60,620.12	917			61,537	.0000385031736		669
5201	Lafayette Elementary Gen	11,569,125.96	108,352			11,677,478	.0073064693631		127,039
5301	Moraga Elementary Gen	5,877,153.91	59,025			5,936,179	.0037142017010		64,579
5401	Orinda Elementary Gen	7,320,762.73	96,159			7,416,921	.0046406859620		80,688
5501	Walnut Creek General	14,829,374.24	158,828			14,988,203	.0093779534205		163,056
6001	Liberty Union Hi Gen	22,558,465.57	181,274			22,739,740	.0142280046919		247,385
6101	Brentwood Elem Gen	12,083,477.97	79,746		6,608	12,169,832	.0076145301218		132,395
6201	Byron Elementary Gen	3,839,383.07	37,833		3,871	3,881,087	.0024283532938		42,222
6301	Knightsen Elementary Gen	1,201,809.60	19,304		2,762	1,223,876	.0007657655698		13,314
6401	Oakley Elementary Gen	9,497,223.42	76,915			9,574,138	.0059904328949		104,157
6901	County Schools Gen	23,364,234.76	379,401		53,990	23,797,626	.0148899124528		258,893
6999	ERAF K - 12	195,822,955.55	478,520	(174,207,276)		22,094,200	.0138240979091		240,362
7101	Antioch Unified Gen	28,043,962.00	707,063		34,408	28,785,433	.0180107286101		313,155
7201	John Swett General	5,665,138.08	125,191		80,673	5,871,002	.0036734212260		63,870
7401	Martinez Unified Gen	16,821,954.95	210,860			17,032,815	.0106672450889		185,299
7501	Mt Diablo Unified Gen	93,607,279.42	1,153,453		240,860	95,001,592	.0594414502094		1,033,518
7601	Pittsburg Unified Gen	4,699,757.78	1,082,925		11,034	5,793,716	.0036250645771		63,030

**CONTRA COSTA COUNTY  
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ATTACHMENT II

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
7701	West Co Co Unified Gen	60,636,978.74	775,810		97,583	61,510,372	.0384863623387	669,169
7801	San Ramon Valley Unif	112,235,146.17	1,469,335		533,669	114,238,150	.0714775528494	1,242,792
7901	Co Co Comm College Gen	68,454,713.88	1,074,416		186,326	69,715,456	.0436201932437	758,431
7999	ERAF Community College	<u>29,156,178.97</u>	<u>71,246</u>	<u>(25,941,020)</u>		<u>3,286,404</u>	<u>.0020562670884</u>	<u>35,753</u>
<b>TOTALS</b>		<b>1,575,247,299.33</b>	<b>22,990,828</b>	<b>0</b>	<b>0</b>	<b>1,598,238,127</b>	<b>1.0000000000000</b>	<b>17,387,160</b>
							<b>Sub-Total: Exempt School Share</b>	<b>6,179,648</b>

\* adjusted for rounding