Office of the Auditor-Controller
Contra Costa County

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January 6, 2011

TO: Contra Costa County Board of Supervisors

FROM: Robert Campbell, Auditor-Controller

SUBJECT: **2010-2011 Property Tax Administration Charges**

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 2010-11 Property Tax Administration report of the Auditor-Controller pursuant to the County Board of Supervisors' 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 2009-10 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2009-10 net cost of property tax administration was $15,280,212. This amounts to approximately .75% of all 2009-10 property taxes levied countywide.

Attachment II allocates the $15,280,212 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2010-11 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 $5,590,350.

ATTACHMENT I

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT
on
2010-2011 Property Tax Administration Charges

Table of Contents

CONTRA COSTA COUNTY

2010-2011 Property Tax Administration Charges

SUMMARY CALCULATIONS

NOTE: Per Revenue and Taxation Code Section 95.3, the property tax administration fee to be charged in the 2010-11 Fiscal Year shall be based on the 2009-10 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	$ 14,759,478	
Tax Collector	3,415,053	
Auditor-Controller	1,364,730	
Assessment Appeals Board	120,063	
Total		**$19,659,324**

Overhead Cost per Circular A-87:

Assessor	$ 545,066	
Tax Collector	255,185	
Auditor-Controller	73,100	
Total		**$873,351**

Less: Fees Received for Property Tax Related Services:

County General	$ 1,424,387	
Assessor	348,325	
Tax Collector	2,511,975	
Auditor-Controller	967,776	
Total		**$5,252,463**

Net Property Tax Administration Cost, 2010-2011 Fiscal Year	**$15,280,212**

Source:
Attachment I Page 4 (2557SC10.xls)
Attachment I Page 5 (2557SI10.xls)
Attachment I Page 6 (2557SF10.xls)
Attachment I Page 7 (2557SM10.xls)
Attachment I Page 8 (2557SK10.xls)
Attachment I Page 9 (2557SH10.xls)

ATTACHMENT I

CONTRA COSTA COUNTY

2010-2011 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST		ACTUAL 2009-2010
Salaries & Employee Benefits	$	12,745,075
Services & Supplies		2,131,163
Fixed Assets		0
Other Charges		5,000
Gross Cost	$	14,881,238
Less:		
* Intrafund Transfers		(121,760)
Fixed Assets		0
TOTAL ASSESSOR COST	**$**	**14,759,478**
LESS: ASSESSOR REVENUE OFFSETS		(348,325)
NET ASSESSOR DEPARTMENT COST		**14,411,153**

* 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, 2557SH10.xls, Revenue Offsets, Assessor

CONTRA COSTA COUNTY

2010-2011 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST	ACTUAL 2009-2010
Salaries & Employee Benefits	$ 3,109,041
Services & Supplies	1,570,023
Other Charges	17,716
Fixed Assets	8,972
Gross Cost	$ 4,705,752
Less:	
* Fixed Assets	(8,972)
Intrafund transfers	(6,160)
Treasury Function Costs	(1,137,297)
Business License Program	(138,270)
TOTAL TAX COLLECTOR COST	**$ 3,415,053**
LESS: TAX COLLECTOR REVENUE OFFSETS	$ (2,511,975)
NET TAX COLLECTOR COST	**$ 903,078**

* 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 Unit
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

2010-2011 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND INDIRECT DEPARTMENTAL COSTS	ACTUAL 2009-2010	
Salaries & Employee Benefits	$ 632,825	(1)
Information Technology Costs	438,600	(2)
Other Services and Supplies	109,716	(3)
Accounts Payable - Supplemental & Other Tax Refunds	29,527	(3)
Department Overhead Allocation	154,062	(4)
GROSS PROPERTY TAX FUNCTION COSTS	**$ 1,364,730**	
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	$ (967,776)	(5)
NET AUDITOR-CONTROLLER COST	**$ 396,954**	

Source:
Cost:
(1) Appendix D-1 Total Salary & Benefits-Tax Functions(2557SB10.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

2010-2011 Property Tax Administration Charges

ASSESSMENT APPEALS BOARD

DIRECT AND INDIRECT COSTS		ACTUAL 2009-2010
Clerk of the Board	$	61,714
Assessment Appeals Board - allowances and postage		20,663
County Counsel		37,687
TOTAL ASSESSMENT APPEALS BOARD COSTS	**$**	**120,063**

Source:
Appendix H-1

CONTRA COSTA COUNTY

2010-2011 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

Department		A-87 Plan 2009-2010 Actual	Percent Property Tax Related		Net to Allocate
Assessor	$	545,066	100%	$	545,066
Tax Collector		349,568	73%		255,185
Auditor-Controller(Tax Division)		73,100	100%		73,100
TOTALS	$	**967,734**		$	**873,351**

Source:
Appendix G-2
Attachment I Page 5 Gross & Total Tax Collector Cost (2557SI09.xls)

CONTRA COSTA COUNTY

2010-2011 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005	9608 Supplemental Tax Administration Fees	$ 1,424,387	
			$ 1,424,387

Assessor

0016	1600 Administration	855,492	
	1600 Excludable revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605 Drafting	15,902	
	1610 Appraisal	0	
	1647 Roll Maintenance	206,931	
			$ 348,325

Tax Collector

0015	Tax Collector Revenue	3,343,022	
	Excludable revenues (Direct credits and non-property tax related revenues)	(831,047)	
			$ 2,511,975

Auditor-Controller

0010	1004 Tax & Cost Accounting Division Revenue	1,224,176	
	Excludable revenues (Direct credits and non-property tax related revenues)	(256,400)	
			$ 967,776

TOTAL REVENUE OFFSETS $ **5,252,463**

Source :
County General: Appendix C-5
Assessor: Appendix C-2
Tax Collector: Appendix C-3
Auditor Controller: Appendix C-4

CONTRA COSTA COUNTY

2010-2011 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2010-2011 AB 8 Allocation	2010-2011 Unitary/Rt of Way Allocation	2010-2011 Triple Flip & Vlf Swap Adj	2010-2011 Estimated RDA Pass Thru	Net Revenue	2010-2011 Adj Allocation Factors	15,280,212 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	GENERAL COUNTY JURISDICTION							
1003	County General	161,815,392.11	7,586,305	93,233,416	262,934	262,898,047	0.1823800850384	2,786,799
	COUNTY GOVERNED SPECIAL DISTRICTS							
1206	County Library	18,730,753.65	412,608		26,977	19,170,338	0.0132990259775	203,212
2020	Contra Costa Fire	77,655,645.71	1,110,712		68,646	78,835,003	0.0546901537131	835,677
2028	Crockett Carquinez Fire	401,960.23	10,273			412,234	0.0002859785871	4,370
3060	East Contra Costa Fire	8,244,723.59	82,840			8,327,563	0.0057770747800	88,275
2401	Service Area L-100	717,662.65	16,590		25,669	759,922	0.0005271800320	8,055
2470	Service Area M-1	29,248.60	1,242			30,490	0.0000211519028	323
2475	Service Area M-29	51,983.64	594			52,578	0.0000364747142	557
2488	Service Area M-16 Clyde	20,512.38	206			20,718	0.0000143730301	220
2489	Service Area M-17 Montalvin	133,424.81	1,856			135,281	0.0000938480520	1,434
2492	Service Area M-20 Rodeo	9,205.30	120			9,326	0.0000064695550	99
2494	Svc Area RD4Bethel Isle	6,498.44	106			6,604	0.0000045814641	70
2496	Svc Area M23 Blackhawk	1,711,299.94	15,326			1,726,626	0.0011978107972	18,303
2505	Flood Control CCC Water	2,327,687.16	52,211		3,165	2,383,063	0.0016532005711	25,261
2520	Flood Control Zone 3B	3,927,107.07	58,117			3,985,224	0.0027646667112	42,245
2521	Flood Cont Z1 Marsh Crk	1,211,266.97	15,669			1,226,936	0.0008511614615	13,006
2527	Flood Control Zone 7	44,044.50	1,175		1,945	47,165	0.0000327194017	500
2530	Flood Control Zone 8	15,166.22	455			15,621	0.0000108370783	166
2531	Flood Control Zone 8A	19,388.64	361			19,750	0.0000137009545	209
2550	Flood Cont Drainage 290	1,361.17	22			1,383	0.0000009596816	15
2551	Flood Cont Drainage 300	3,217.07	42			3,260	0.0000022612553	35

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2010-2011 AB 8 Allocation	2010-2011 Unitary/Rt of Way Allocation	2010-2011 Triple Flip & Vlf Swap Adj	2010-2011 Estimated RDA Pass Thru	Net Revenue	2010-2011 Adj Allocation Factors	15,280,212 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
2552	Flood Cont Drainage A13	237,647.29	2,348			239,995	0.0001664918755	2,544
2554	Flood Cont Drainage 10	243,127.02	2,429			245,556	0.0001703492807	2,603
2563	Flood Cont Drainage 127	9,434.38	202			9,636	0.0000066850193	102
2583	Flood Cont Drainage 16	59,477.71	619			60,097	0.0000416911042	637
2652	S/A Pl 2 Danville	7,018.39	81			7,100	0.0000049251735	75
2653	S/A Pl-2 Zone A	114,843.08	1,002			115,845	0.0000803649998	1,228
2655	S/A Pl 5 Round Hill	196,609.55	1,625			198,234	0.0001375208215	2,101
2656	S/A Police-6	3,127,630.29	1,231,666			4,359,296	0.0030241717409	46,210
2657	S/A Pl-2 Zone B	137,305.82	1,760			139,066	0.0000964743074	1,474
2702	S/A Lib-2 El Sobrante	81,654.17	2,097			83,751	0.0000581004698	888
2710	S/A Lib-10 Pinole	936.17	15			952	0.0000006601091	10
2712	S/A Lib-12 Moraga	8,794.61	312			9,107	0.0000063175586	97
2713	S/A Lib-13 Ygnacio	108,487.03	1,326			109,813	0.0000761804081	1,164
2751	Svc Area R-4 Moraga	25,684.04	909			26,593	0.0000184481176	282
2758	Svc Area R-7 Zone A	815,506.55	9,576			825,083	0.0005723840132	8,746
2825	Co Co Co Water Agency	445,487.48	9,107		819	455,414	0.0003159340125	4,828
								1,315,021
	AUTONOMOUS SPECIAL DISTRICTS							
3005	San Ramon Valley Fire	48,231,738.56	896,512		271,292	49,399,542	0.0342699111646	523,652
3007	Kensington Fire	2,788,828.85	21,219			2,810,048	0.0019494128737	29,787
3011	Rodeo-Hercules Fire	2,668,424.22	60,590			2,729,014	0.0018931969180	28,928
3074	Moraga-Orinda Fire District	16,682,175.77	159,482			16,841,658	0.0116835519824	178,527
3102	Co Co Resource Cons	187,457.75	4,483		763	192,704	0.0001336845792	2,043

CONTRA COSTA COUNTY
2010-2011 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2010-2011 AB 8 Allocation	2010-2011 Unitary/Rt of Way Allocation	2010-2011 Triple Flip & Vlf Swap Adj	2010-2011 Estimated RDA Pass Thru	Net Revenue	2010-2011 Adj Allocation Factors	15,280,212 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
3255	Kensingtn Community Svc	1,255,706.66	10,539			1,266,246	0.0008784319652	13,423
3260	Diablo Community Svc	314,197.01	2,333			316,530	0.0002195860002	3,355
3301	CCC Mosquito Abate Dst1	3,379,968.87	90,355		1,432	3,471,756	0.0024084591745	36,802
3406	Central CC Sanitary	11,847,965.92	222,258		32,832	12,103,055	0.0083962445120	128,296
3409	Mt View Sanitary	278,521.68	6,236			284,758	0.0001975450656	3,019
3411	Ironhouse Sanitary	182,488.97	4,455			186,944	0.0001296882437	1,982
3414	Rodeo Sanitary	198,740.32	4,023			202,764	0.0001406631527	2,149
3416	West Co Wastewater	821,516.60	13,988		4,630	840,135	0.0005828262456	8,906
3418	Stege Sanitary	309,547.04	3,889			313,436	0.0002174397380	3,323
3422	Byron Sanitary	23,809.43	609			24,419	0.0000169398365	259
3240	Crockett-Valona Sanitary	253,074.79	7,975			261,050	0.0001810980405	2,767
3430	Twn of Discovry Bay (Comm Sv	460,842.65	4,200			465,042	0.0003226134605	4,930
3480	Delta Diablo Z1 W Pittsburg	309,368.24	11,452		63,683	384,503	0.0002667410972	4,076
3481	Delta Diablo Z2 Pittsburg	400,341.16	4,412		50	404,803	0.0002808237886	4,291
3482	Delta Diablo Z3 Antioch	814,195.06	12,919			827,114	0.0005737935706	8,768
3515	Los Medanos Healthcare	588,259.12	106,146		17,090	711,495	0.0004935851534	7,542
3520	Mt Diablo Healthcare	243,082.76	1,638			244,721	0.0001697703048	2,594
3525	West CCC Healthcare	2,779,039.09	55,299			2,834,338	0.0019662632917	30,045
3601	Alamo-Lafayette Cemetery	221,576.28	3,174			224,751	0.0001559160795	2,382
3603	B B K Union Cemetery	369,387.06	6,278			375,665	0.0002606096198	3,982
3700	Ambrose Rec & Park	324,160.31	15,801		53,249	393,210	0.0002727816254	4,168
3715	Green Valley Rec & Park	39,580.59	373			39,954	0.0000277171112	424
3735	Pleasant Hill Rec & Park	2,425,676.81	41,981		760	2,468,418	0.0017124136155	26,166
3740	Rolling-Willart Rec&Park	19,469.85	344			19,813	0.0000137451175	210

CONTRA COSTA COUNTY
2010-2011 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
3770	Bethel Isle Muni Imp	396,247.94	7,594			403,842	0.0002801570978	4,281
3803	Co Co Co Water	1,970,761.57	161,382		4,351	2,136,495	0.0014821490140	22,648
3830	Castle Rock Co Water	11,069.70	88			11,158	0.0000077403959	118
4001	East Bay Muni Utility	10,654,154.00	163,675		43,395	10,861,224	0.0075347492913	115,133
4002	EBMUD Special District 1	296,960.07	2,808			299,768	0.0002079576514	3,178
4007	A-C Transit Spec Dist 1	6,601,977.42	125,405			6,727,382	0.0046669822193	71,312
4009	BART	8,441,202.69	185,395		14,432	8,641,029	0.0059945354153	91,598
4010	Bay Area Air Management	2,460,484.88	54,046			2,514,531	0.0017444036025	26,655
4025	Dublin San Ramon Svcs	419,139.79	1,102			420,242	0.0002915342842	4,455
4026	East Bay Regional Park	36,523,347.40	832,791		31,546	37,387,684	0.0259369330981	396,322
4110	Reclamation Dist 800 Exp	640,787.11	8,214			649,001	0.0004502311843	6,880
4111	Discovery Bay Recl/Drng	35,035.06	456			35,491	0.0000246210114	376
4180	East Co Co Irrigation	2,026,994.06	21,391			2,048,385	0.0014210249533	21,714
4181	Byron-Bethany Irrigation	801,556.09	8,402			809,958	0.0005618918809	8,586
								1,840,052
	CITIES & CITY SPECIAL DISTRICTS							
4201	City of Clayton	706,581.61	11,899	826,975	48,786	1,594,241	0.0011059718521	16,899
4202	City of Concord	10,643,740.04	179,109	13,060,186		23,883,035	0.0165683621098	253,168
4203	City of Brentwood	6,348,264.30	48,497	3,920,957	18,472	10,336,190	0.0071705181830	109,567
4204	City of San Pablo	239,239.25	11,374	2,051,814		2,302,427	0.0015972610542	24,406
4205	City of El Cerrito	5,533,300.03	66,265	2,583,122		8,182,687	0.0056765697489	86,739
4206	City of Walnut Creek	11,009,833.25	174,547	8,201,120		19,385,500	0.0134482897839	205,493
4207	City of Pleasant Hill	2,285,911.14	18,694	3,701,995		6,006,600	0.0041669542218	63,672
4208	City of Martinez	6,439,837.14	104,905	3,406,901		9,951,643	0.0069037466797	105,491

CONTRA COSTA COUNTY
2010-2011 ADMINISTRATIVE COST ALLOCATION

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Fund No	Jurisdiction	Adjusted 2010-2011 AB 8 Allocation	2010-2011 Unitary/Rt of Way Allocation	2010-2011 Triple Flip & Vlf Swap Adj	2010-2011 Estimated RDA Pass Thru	Net Revenue	2010-2011 Adj Allocation Factors	15,280,212 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4209	City of Antioch	6,942,527.35	123,096	7,192,343		14,257,966	0.0098911691343	151,139
4210	City of Pittsburg	2,103,746.78	50,477	4,913,948		7,068,172	0.0049033980648	74,925
4211	City of Hercules	894,508.57	29,800	1,663,095		2,587,404	0.0017949578106	27,427
4212	City of Pinole	1,579,797.43	24,390	1,877,618		3,481,806	0.0024154309777	36,908
4213	Richmond Tax District 1	18,861,726.11	464,725	8,399,958		27,726,409	0.0192346230517	293,909
4214	City of Lafayette	3,420,526.33	20,942	2,474,612		5,916,080	0.0041041580930	62,712
4215	Town of Moraga	1,556,174.19	19,920	1,469,050		3,045,144	0.0021125057706	32,280
4216	Town of Danville	6,921,960.43	63,902	4,074,287		11,060,150	0.0076727501120	117,241
4217	City of San Ramon	11,333,789.61	267,907	4,923,432		16,525,128	0.0114639660250	175,172
4218	City of Orinda	3,535,147.51	40,312	1,620,699		5,196,158	0.0036047274777	55,081
4219	City of Oakley	1,569,940.57	12,337	2,167,374	29,579	3,779,230	0.0026217629021	40,061
4227	Richmond Tax District 3	6,922,147.72	91,781			7,013,929	0.0048657680494	74,350
4230	Richmond Sewer 1	168,109.87	3,903			172,012	0.0001193300740	1,823
4231	Brentwood Rec & Park Dist	1,290,179.27	10,348			1,300,527	0.0009022135917	13,786
4232	San Ramon M-29	1,908,360.89	4,928			1,913,289	0.0013273047896	20,281
4240	Pleasant Hill Lgt Dist 1	370,898.76	4,115			375,014	0.0002601580851	3,975
4241	Svc Area R-8 Walnut Creek	453,508.44	6,200			459,709	0.0003189132895	4,873
4248	Clayton Light Mtce 1	27,022.23	379			27,401	0.0000190091648	290
4252	Martinez Pine Ridge Mtce	5,577.80	75			5,653	0.0000039215024	60
4253	Martinez Parking Dist 1	55,239.63	548			55,788	0.0000387017787	591
4263	Lafayette Core Area Mtc	62,085.22	2,753			64,839	0.0000449804988	687
4264	Lafayette St Lt Mtce Z1	7,155.88	62			7,218	0.0000050075051	77
4271	Concord Vly Terr StLtMtc	2,753.69	37			2,790	0.0000019358192	30
4272	Concord Kirkwood Mtce 1	40,818.50	472			41,290	0.0000286441364	438

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4274	Concord Blhn Terr St Lt	736.10	14			750	0.0000005205864	8
4275	Pl Hill-Diablo Vista Wtr	139,080.04	1,204			140,284	0.0000973191456	1,487
4280	Antioch Parking Mtce 1A	21,940.94	391			22,332	0.0000154922517	237
4285	Moraga St Lt Mtce 1	115,685.48	1,029			116,714	0.0000809679356	1,237
4294	Oakley Police Services	274,645.72	1,241			275,887	0.0001913909800	2,924
								2,059,444
	REDEVELOPMENT AGENCIES							
4701	Antioch	4,309,336.85	122,986			4,432,322	.0030748320583	46,984
4702	Antioch Project 2	1,029,319.59	3,739			1,033,059	.0007166633028	10,951
4703	Antioch Project 3	43,263.46	298		(9,503)	34,058	.0000236273386	361
4704	Antioch Project 4	1,187,153.49	7,460		(32,377)	1,162,236	.0008062772106	12,320
4705	Antioch Project 4, Amd 1	625,570.57	2,497		(343)	627,725	.0004354710607	6,654
4706	Brentwood Project	1,783,619.77	19,655			1,803,275	.0012509844795	19,115
4707	Brentwood Amendment 1	693,390.55	8,461			701,852	.0004868951553	7,440
4708	North Brentwood	2,984,476.79	10,994		(20,033)	2,975,438	.0020641485285	31,541
4709	North Brtwd Amnd 2	306,503.64	637			307,140	.0002130723096	3,256
4710	Central Concord	14,765,102.04	768,435			15,533,537	.0107760699708	164,661
4711	Concord Commerce	540,637.87	8,000			548,638	.0003806061242	5,816
4712	Cent Concord RDA Amnd	494,048.94	539			494,588	.0003431102831	5,243
4714	Clayton	5,063,460.42	23,286		(92,939)	4,993,808	.0034643508284	52,936
4716	Hercules Dynamite	5,750,131.36	46,562			5,796,694	.0040213364959	61,447
4717	Hercules RDA Proj 2	3,854,302.92	13,103			3,867,406	.0026829331098	40,996
4718	Hercules Merged Dyn & Proj2	144,785.89	0			144,786	.0001004422179	1,535
4720	El Cerrito	4,868,049.28	59,154			4,927,203	.0034181455416	52,230

CONTRA COSTA COUNTY
2010-2011 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2010-2011 AB 8 Allocation	2010-2011 Unitary/Rt of Way Allocation	2010-2011 Triple Flip & Vlf Swap Adj	2010-2011 Estimated RDA Pass Thru	Net Revenue	2010-2011 Adj Allocation Factors	15,280,212 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4721	El Cerrito Area II	1,599.25	80			1,679	.0000011650976	18
4725	Pinole Vista	5,496,674.97	64,942			5,561,617	.0038582569161	58,955
4726	Pinole Vista 81	3,493,540.59	31,464			3,525,005	.0024453991758	37,366
4728	Oakley RDA Proj 2	100,996.72	355			101,352	.0000703108338	1,074
4730	Pittsburg Marina	0.00	1,278			1,278	.0000008863988	14
4731	Pittsburg Riverside	262,387.79	5,511			267,899	.0001858493302	2,840
4732	Pittsburg Neighborhood I	948,091.27	8,877			956,969	.0006638772372	10,144
4733	Pittsburg Neighborhood II	418,753.84	5,522			424,276	.0002943327243	4,497
4734	Pittsburg/Los Medanos I	22,167,860.36	325,751			22,493,612	.0156044780876	238,440
4735	Pittsburg/Los Medanos II	3,175,079.83	57,967			3,233,047	.0022428595851	34,271
4736	Pittsburg/Los Medanos III	9,890,619.88	30,355			9,920,974	.0068824709378	105,166
4737	Richmd 8A RDA 2000 Amnd	784,759.31	3,634			788,393	.0005469315317	8,357
4738	Richmd 10A RDA 2000 Amnd	668,256.09	1,093			669,349	.0004643470375	7,095
4739	Richmd 1A RDA 2000 Amnd	114,826.82	219			115,046	.0000798106106	1,220
4740	Richmond 1A	333,147.58	9,608			342,756	.0002377798403	3,633
4741	Richmond 8A	699,220.88	7,526			706,747	.0004902909256	7,492
4742	Richmond 10A	690,815.41	19,237			710,053	.0004925843601	7,527
4743	Richmond 10B	53,312.99	2,677			55,990	.0000388418009	594
4744	Richmond 11A	9,723,055.38	54,491			9,777,547	.0067829707628	103,645
4745	Richmond 12A	56,801.33	1,370			58,171	.0000403551714	617
4746	Richmond 8A Henley	50,913.64	538			51,452	.0000356936017	545
4747	Richmond 1B	89,683.45	586			90,270	.0000626229046	957
4748	Richmond 1C-Potrero	870,821.56	5,396			876,218	.0006078581433	9,288
4749	Richmond 3A	806,898.26	4,246			811,145	.0005627147688	8,598

CONTRA COSTA COUNTY
2010-2011 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2010-2011 AB 8 Allocation	2010-2011 Unitary/Rt of Way Allocation	2010-2011 Triple Flip & Vlf Swap Adj	2010-2011 Estimated RDA Pass Thru	Net Revenue	2010-2011 Adj Allocation Factors	15,280,212 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4750	Walnut Creek-So Broadway	912,161.55	8,484			920,646	.0006386787890	9,759
4751	Walnut Creek-Mt Diablo	2,713,830.23	13,628			2,727,458	.0018921177869	28,912
4752	Richmd 6A RDA 2000 Amnd	21,145.81	54			21,199	.0000147066593	225
4753	Richmd 10B RDA 2000 Amnd	12,804.34	68			12,872	.0000089298226	136
4754	Richmond 6-A Amend 1	387,573.68	834			388,408	.0002694498951	4,117
4755	Richmond 6-A	542,096.67	2,590			544,687	.0003778650054	5,774
4756	Danville Downtown	2,514,218.64	24,750		(276,534)	2,262,435	.0015695175351	23,983
4757	Richmd 11A RDA 2000 Amnd	9,734.97	100			9,835	.0000068228487	104
4758	Richmd 10B RDA 2006 Amnd	0.00	8,285			8,285	.0000057477903	88
4760	San Pablo-So Entrance	346,911.75	6,150			353,062	.0002449291996	3,743
4761	San Pablo-El Portal	1,994,578.61	38,381			2,032,959	.0014103233806	21,550
4762	San Pablo-El Portal 79	2,390,816.16	41,721			2,432,537	.0016875220450	25,786
4763	San Pablo-Oak Park	795,978.23	8,230			804,209	.0005579030414	8,525
4764	San Pablo-Sheffield	281,938.39	3,955			285,893	.0001983325455	3,031
4765	San Pablo-Bayview	1,405,636.34	16,389			1,422,026	.0009865007915	15,074
4766	San Pablo-El Portal 80	1,152,695.99	20,411			1,173,107	.0008138188184	12,435
4767	San Pablo-Oak Park 79	51,235.08	433			51,668	.0000358434611	548
4768	San Pablo-Bayview 80	122,049.67	463			122,513	.0000849908956	1,299
4769	San Pablo-Legacy RDA	826,975.84	4,523			831,499	.0005768351297	8,814
4770	Pleasant Hill Commons	2,767,749.59	19,106			2,786,855	.0019333233040	29,542
4771	Pleasant Hill Commons 1A	90,972.81	819			91,792	.0000636790035	973
4772	Plsnt Hill Schoolyrd Anx	882,659.23	5,524			888,183	.0006161587326	9,415
4773	Plsnt Hill Comm 2001 Amnd	743,866.85	1,577			745,444	.0005171360930	7,902
4774	Pleasant Hill Commons 2009 Ar	18,970.67	0			18,971	.0000131605101	201

CONTRA COSTA COUNTY

2010-2011 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2010-2011 AB 8 Allocation	2010-2011 Unitary/Rt of Way Allocation	2010-2011 Triple Flip & Vlf Swap Adj	2010-2011 Estimated RDA Pass Thru	Net Revenue	2010-2011 Adj Allocation Factors	15,280,212 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4775	Lafayette RDA	3,895,955.34	8,595			3,904,550	.0027087010474	41,390
4777	San Ramon	8,682,977.01	34,987		(787,426)	7,930,538	.0055016465445	84,066
4780	CoCoCo Pleasant Hill BART	7,253,120.62	35,414			7,288,535	.0050562701251	77,261
4781	CoCoCo West Pittsburg	2,191,507.25	16,602		(667,820)	1,540,290	.0010685440242	16,328
4782	CoCoCo North Richmond	1,940,528.18	9,284		(263,655)	1,686,157	.0011697368849	17,874
4783	CoCoCo Pl H/BART Amnd 1	874,402.60	5,020		(8,423)	871,000	.0006042382844	9,233
4784	Oakley	2,624,095.60	14,612		(72,980)	2,565,728	.0017799205338	27,198
4785	Rodeo	1,711,301.19	8,171		(204,139)	1,515,334	.0010512313151	16,063
4786	CoCoCo Montalvin	126,833.66	1,297			128,131	.0000888879894	1,358
								1,688,546

Sub-Total: Recoverable Cost 6,903,063

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

Fund No	Jurisdiction	(1)	(2)	(3)	(4)	(5)	(6)	(7)
4016	Ed Phys Handic'd Elem	4,469.61	1,255			5,725	.0000039714994	61
4018	Livermore Jt Unified	213,983.18	59,722			273,705	.0001898773475	2,901
4020	Chabt-Las Positas Com Coll	232,302.74	8,063			240,366	.0001667489437	2,548
4022	Dev Ctr Handi'd Minor	800.12	225			1,025	.0000007109482	11
4029	Trainable M.R. Alameda	2,016.16	566			2,582	.0000017914674	27
5001	Acalanes Union Hi Gen	30,907,155.88	414,756			31,321,911	.0217289285095	332,023
5101	Canyon Elementary Gen	63,440.03	1,153			64,593	.0000448097426	685
5201	Lafayette Elementary Gen	11,918,854.91	140,109			12,058,964	.0083656569074	127,829
5301	Moraga Elementary Gen	5,902,835.55	75,939			5,978,775	.0041476512184	63,377
5401	Orinda Elementary Gen	7,609,306.02	121,701			7,731,007	.0053632259553	81,951

CONTRA COSTA COUNTY
2010-2011 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
5501	Walnut Creek General	14,862,636.84	203,446			15,066,083	.0104517833265	159,705
6001	Liberty Union Hi Gen	17,683,295.72	236,333			17,919,628	.0124313716326	189,954
6101	Brentwood Elem Gen	9,522,319.73	106,027		7,541	9,635,888	.0066846981240	102,144
6201	Byron Elementary Gen	3,026,961.71	48,595		4,418	3,079,975	.0021366690987	32,649
6301	Knightsen Elementary Gen	977,692.56	23,857		3,152	1,004,701	.0006969908411	10,650
6401	Oakley Elementary Gen	7,336,994.45	100,183			7,437,178	.0051593882194	78,837
6901	County Schools Gen	21,162,116.50	474,320		60,687	21,697,123	.0150519306355	229,997
6999	ERAF K - 12	178,292,019.66	600,324	(149,500,883)		29,391,461	.0203897183842	311,559
7101	Antioch Unified Gen	20,451,465.23	870,476		38,955	21,360,896	.0148186797983	226,433
7201	John Swett General	5,935,087.05	154,471		92,065	6,181,623	.0042883728984	65,527
7401	Martinez Unified Gen	14,500,852.56	266,513			14,767,366	.0102445545724	156,539
7501	Mt Diablo Unified Gen	84,744,584.03	1,463,011		272,028	86,479,623	.0599934502764	916,713
7601	Pittsburg Unified Gen	4,141,884.65	1,299,576		12,455	5,453,916	.0037835413708	57,813
7701	West Co Co Unified Gen	51,281,280.37	973,846		109,629	52,364,756	.0363269667013	555,084
7801	San Ramon Valley Unif	107,623,640.66	1,859,416		598,950	110,082,007	.0763671164725	1,166,906
7901	Co Co Comm College Gen	61,845,984.22	1,343,521		209,795	63,399,300	.0439819537483	672,054
7999	ERAF Community College	26,545,800.62	90,888	(22,262,018)		4,374,671	.0030348372935	46,373
						Sub-Total: Exempt School Share		**5,590,350**
221	**TOTALS**	**1,412,606,924.39**	**28,877,474**	**0**	**0**	**1,441,484,399**	1.000000000000	**15,280,212**