

Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller

625 Court Street
Martinez, California 94553-1282
Phone (925) 646-2181
Fax (925) 646-2649



Elizabeth A. Verigin
Assistant Auditor-Controller

Harjit S. Nahal
Assistant Auditor-Controller

January 14, 2015

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2014-2015 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 2014-15 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 2013-14 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2013-14 net cost of property tax administration was \$14,262,983. This amounts to approximately .66% of all 2013-14 property taxes levied countywide.

Attachment II allocates the \$14,262,983 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2014-15 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 \$6,931,194.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2014-2015 Property Tax Administration Charges

Table of Contents

3	Summary Calculations
4	Assessor's Department
5	Treasurer-Tax Collector's Department
6	Auditor-Controller's Department
7	Assessment Appeals Board
8	Federal A-87 Overhead Allocation
9	Revenue Offsets
10	Allocation of Cost to Taxing Agencies

CONTRA COSTA COUNTY

2014-2015 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 2014-15 Fiscal Year shall be based on the 2013-14 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	\$ 14,171,338	
Tax Collector	3,224,241	
Auditor-Controller	1,286,795	
Assessment Appeals Board	<u>132,068</u>	
Total		\$18,814,442

Overhead Cost per Circular A-87:

Assessor	\$ 991,847	
Tax Collector	246,141	
Auditor-Controller	<u>62,706</u>	
Total		\$1,300,694

Less: Fees Received for Property Tax Related Services:

County General	\$ 2,169,270	
Assessor	495,129	
Tax Collector	2,203,817	
Auditor-Controller	<u>983,937</u>	
Total		<u>\$5,852,153</u>

**Net Property Tax Administration Cost,
2014-2015 Fiscal Year**

\$14,262,983

CONTRA COSTA COUNTY

2014-2015 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2013-2014</u>
Salaries & Employee Benefits	\$ 12,139,803
Services & Supplies	2,219,301
Fixed Assets	0
Other Charges	0
Gross Cost	\$ 14,359,104
Less:	
* Intrafund Transfers	(187,766)
Fixed Assets	0
TOTAL ASSESSOR COST	\$ 14,171,338
LESS: ASSESSOR REVENUE OFFSETS	(495,129)
NET ASSESSOR DEPARTMENT COST	13,676,209

CONTRA COSTA COUNTY**2014-2015 Property Tax Administration Charges****TREASURER-TAX COLLECTOR'S DEPARTMENT**

	DIRECT AND <u>INDIRECT DEPARTMENTAL COST</u>	ACTUAL <u>2013-2014</u>
Salaries & Employee Benefits		\$ 3,117,413
Services & Supplies		1,431,376
Other Charges		8,034
Fixed Assets		<u>0</u>
Gross Cost		\$ 4,556,823
Less:		
* Fixed Assets		0
Intrafund transfers		3,020
Treasury Function Costs		(1,215,109)
Business License Program		<u>(120,493)</u>
TOTAL TAX COLLECTOR COST		\$ 3,224,241
 LESS: TAX COLLECTOR REVENUE OFFSETS		 \$ <u>(2,203,817)</u>
 NET TAX COLLECTOR COST		 \$ <u>1,020,424</u>

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

CONTRA COSTA COUNTY

2014-2015 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENTAL COSTS</u>	ACTUAL <u>2013-2014</u>
Salaries & Employee Benefits	\$ 651,202
Information Technology Costs	397,966
Other Services and Supplies	94,309
Accounts Payable - Supplemental & Other Tax Refunds	7,213
Department Overhead Allocation	<u>136,105</u>
GROSS PROPERTY TAX FUNCTION COSTS	\$ 1,286,795
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	\$ <u>(983,937)</u>
NET AUDITOR-CONTROLLER COST	\$ <u>302,858</u>

CONTRA COSTA COUNTY

2014-2015 Property Tax Administration Charges

ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2013-2014</u>
Clerk of the Board	\$ 67,000
Assessment Appeals Board - allowances and postage	25,908
County Counsel	<u>39,159</u>
TOTAL ASSESSMENT APPEALS BOARD COSTS	\$ <u>132,068</u>

CONTRA COSTA COUNTY

2014-2015 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2013-2014 <u>Actual</u>	Percent Property Tax <u>Related</u>	Net to <u>Allocate</u>
Assessor	\$ 991,847	100%	\$ 991,847
Tax Collector	346,677	71%	246,141
Auditor-Controller(Tax Division)	<u>62,706</u>	100%	<u>62,706</u>
TOTALS	\$ <u>1,401,230</u>		\$ <u>1,300,694</u>

CONTRA COSTA COUNTY

2014-2015 Property Tax Administration Charges

REVENUE OFFSETSCounty General

0005 9608 Supplemental Tax Administration Fees	\$	<u>2,169,270</u>	
			\$ 2,169,270

Assessor

0016 1600 Administration		966,025	
1600 Excludable revenues (Direct credits and non-property tax related revenues)		(730,000)	
0016 1605 Drafting		10,052	
1610 Appraisal		0	
1647 Roll Maintenance		<u>249,052</u>	
			\$ 495,129

Tax Collector

0015 Tax Collector Revenue		2,967,380	
Excludable revenues (Direct credits and non-property tax related revenues)		<u>(763,563)</u>	
			\$ 2,203,817

Auditor-Controller

0010 1004 Tax & Cost Accounting Division Revenue		1,687,780	
Excludable revenues (Direct credits and non-property tax related revenues)		<u>(703,843)</u>	
			\$ 983,937

TOTAL REVENUE OFFSETS			\$ <u><u>5,852,152</u></u>
------------------------------	--	--	----------------------------

CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
<u>GENERAL COUNTY JURISDICTION</u>							
1003	County General	191,654,384.38	5,711,489	296,735	197,662,608	0.1213961133823	1,731,472
<u>COUNTY GOVERNED SPECIAL DISTRICTS</u>							
1206	County Library	21,560,132.33	347,527	30,445	21,938,103	0.0134734663305	192,172
2020	Contra Costa Fire	89,213,457.33	935,432	76,917	90,225,806	0.0554129194160	790,354
2028	Crockett Carquinez Fire	427,588.22	7,932	0	435,520	0.0002674781219	3,815
3060	East Contra Costa Fire	9,947,966.63	69,768	0	10,017,735	0.0061524742565	87,753
2401	Service Area L-100	693,429.93	14,000	29,047	736,477	0.0004523136535	6,451
2470	Service Area M-1	29,762.86	1,045	0	30,808	0.0000189211212	270
2475	Service Area M-29	53,393.24	512	0	53,905	0.0000331060877	472
2488	Service Area M-16 Clyde	23,289.14	176	0	23,465	0.0000144114312	206
2489	Service Area M-17 Montalvir	146,583.15	1,522	0	148,106	0.0000909602271	1,297
2492	Service Area M-20 Rodeo	9,771.18	103	0	9,874	0.0000060641245	86
2494	Svc Area RD4Bethel Isle	6,527.65	90	0	6,617	0.0000040640446	58
2496	Svc Area M23 Blackhawk	1,900,879.44	13,196	0	1,914,076	0.0011755453904	16,767
2505	Flood Control CCC Water	2,693,316.65	43,756	3,572	2,740,645	0.0016831896870	24,007
2520	Flood Control Zone 3B	4,460,991.67	49,421	0	4,510,413	0.0027701070731	39,510
2521	Flood Cont Z1 Marsh Crk	1,475,950.73	13,117	0	1,489,068	0.0009145231153	13,044
2527	Flood Control Zone 7	51,361.87	974	2,180	54,515	0.0000334811234	478
2530	Flood Control Zone 8	16,189.23	366	0	16,555	0.0000101676594	145
2531	Flood Control Zone 8A	20,703.72	305	0	21,009	0.0000129029419	184
2550	Flood Cont Drainage 290	1,670.83	19	0	1,690	0.0000010377431	15
2551	Flood Cont Drainage 300	4,045.68	36	0	4,082	0.0000025069447	36
2552	Flood Cont Drainage A13	265,446.25	2,017	0	267,463	0.0001642648981	2,343
2554	Flood Cont Drainage 10	287,695.68	2,091	0	289,787	0.0001779747825	2,538

CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
2563	Flood Cont Drainage 127	10,722.59	168	0	10,890	0.0000066883671	95
2583	Flood Cont Drainage 16	68,021.61	531	0	68,553	0.0000421022772	601
2652	S/A Pl 2 Danville	350.64	67	0	418	0.0000002566260	4
2653	S/A Pl-2 Zone A	127,441.72	863	0	128,305	0.0000787995629	1,124
2655	S/A Pl 5 Round Hill	218,971.90	1,403	0	220,375	0.0001353450662	1,930
2656	S/A Police-6	3,589,920.87	1,030,124	0	4,620,044	0.0028374382018	40,470
2657	S/A Pl-2 Zone B	161,052.24	1,506	0	162,558	0.0000998362319	1,424
2702	S/A Lib-2 El Sobrante	89,851.79	1,770	0	91,621	0.0000562699858	803
2710	S/A Lib-10 Pinole	1,031.58	13	0	1,045	0.0000006415558	9
2712	S/A Lib-12 Moraga	8,990.66	263	0	9,254	0.000056832113	81
2713	S/A Lib-13 Ygnacio	117,771.98	1,133	0	118,905	0.0000730266109	1,042
2751	Svc Area R-4 Moraga	26,256.04	766	0	27,022	0.0000165956910	237
2758	Svc Area R-7 Zone A	929,423.08	8,196	0	937,619	0.0005758467009	8,213
2825	Co Co Co Water Agency	513,057.31	9,046	922	523,025	0.0003212200114	4,592
							1,242,616

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	55,627,919.15	761,130	559,160	56,948,209	0.0349752100261	498,851
3007	Kensington Fire	3,209,830.00	18,421	0	3,228,251	0.0019826567121	28,279
3011	Rodeo-Hercules Fire	2,610,109.35	50,330	0	2,660,440	0.0016339308269	23,305
3074	Moraga-Orinda Fire District	18,878,605.74	137,303	0	19,015,908	0.0116787763067	166,574
3102	Co Co Resource Cons	217,616.31	3,777	1,227	222,620	0.0001367239865	1,950
3255	Kensington Community Svc	1,445,089.87	9,118	0	1,454,208	0.0008931136646	12,738
3260	Diablo Community Svc	358,476.35	2,018	0	360,495	0.0002214008470	3,158
3301	CCC Mosquito Abate Dst1	4,029,146.41	75,637	1,612	4,106,395	0.0025219762798	35,971
3406	Central CC Sanitary	13,569,827.99	223,465	68,864	13,862,157	0.0085135573975	121,429

**CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
3409	Mt View Sanitary	317,044.14	6,135	0	323,179	0.0001984833000	2,831
3411	Ironhouse Sanitary	219,962.36	4,388	0	224,350	0.0001377864004	1,965
3414	Rodeo Sanitary	219,574.42	4,043	0	223,618	0.0001373366094	1,959
3416	West Co Wastewater	923,578.47	13,913	5,188	942,679	0.0005789538071	8,258
3418	Steger Sanitary	348,057.13	3,933	0	351,991	0.0002161779289	3,083
3422	Byron Sanitary	30,287.82	599	0	30,887	0.0000189692958	271
3240	Crockett-Valona Sanitary	263,785.43	7,974	0	271,759	0.0001669030515	2,381
3430	Twn of Discovery Bay (Comr	538,124.60	4,265	0	542,389	0.0003331128228	4,751
3480	Delta Diablo Z1 W Pittsburg	317,895.63	11,063	71,695	400,654	0.0002460648142	3,510
3481	Delta Diablo Z2 Pittsburg	424,846.93	4,259	57	429,162	0.0002635734637	3,759
3482	Delta Diablo Z3 Antioch	978,435.45	12,858	0	991,293	0.0006088108013	8,683
3515	Los Medanos Healthcare	692,705.89	88,251	19,240	800,197	0.0004914476303	7,010
3520	Mt Diablo Healthcare	229,266.29	1,414	0	230,681	0.0001416743597	2,021
3525	West CCC Healthcare	3,047,574.36	44,562	0	3,092,137	0.0018990611325	27,086
3601	Alamo-Lafayette Cemetery	260,465.76	2,708	0	263,174	0.0001616304480	2,305
3603	B B K Union Cemetery	454,810.98	5,270	0	460,081	0.0002825624433	4,030
3700	Ambrose Rec & Park	411,384.47	13,086	59,949	484,419	0.0002975101635	4,243
3715	Green Valley Rec & Park	45,245.99	321	0	45,567	0.0000279854515	399
3735	Pleasant Hill Rec & Park	2,797,956.49	35,667	856	2,834,479	0.0017408187128	24,829
3740	Rolling-Willart Rec&Park	23,135.69	290	0	23,426	0.0000143873501	205
3770	Bethel Isle Muni Imp	379,568.20	6,424	0	385,992	0.0002370603398	3,381
3803	Co Co Co Water	2,355,138.47	77,712	4,899	2,437,750	0.0014971639966	21,354
3830	Castle Rock Co Water	12,231.26	90	0	12,321	0.0000075671354	108
4001	East Bay Muni Utility	12,048,586.91	162,453	80,240	12,291,279	0.0075487901280	107,668
4002	EBMUD Special District 1	325,532.87	2,854	0	328,386	0.0002016812402	2,877
4007	A-C Transit Spec Dist 1	7,419,270.19	99,047	0	7,518,317	0.0046174361242	65,858

**CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4009	BART	9,707,752.69	155,379	17,523	9,880,655	0.0060682855720	86,552
4010	Bay Area Air Management	2,829,668.35	45,296	0	2,874,964	0.0017656828096	25,184
4025	Dublin San Ramon Svcs	543,358.62	1,032	0	544,391	0.0003343421342	4,769
4026	East Bay Regional Park	41,764,496.46	697,972	40,870	42,503,338	0.0261037741094	372,318
4110	Reclamation Dist 800 Exp	747,306.26	7,005	0	754,311	0.0004632664834	6,608
4111	Discovery Bay Rec/Drng	41,900.49	389	0	42,289	0.0000259722716	370
4180	East Co Co Irrigation	2,416,135.85	21,626	0	2,437,762	0.0014971714771	21,354
4181	Byron-Bethany Irrigation	959,857.96	8,506	0	968,364	0.0005947287248	8,483
							<u>1,732,718</u>
<u>CITIES & CITY SPECIAL DISTRICTS</u>							
4201	City of Clayton	819,422.21	11,882	54,664	885,969	0.0005441248643	7,761
4202	City of Concord	11,967,040.49	178,826	0	12,145,866	0.0074594833745	106,394
4203	City of Brentwood	7,806,841.50	48,791	21,162	7,876,794	0.0048375978885	68,999
4204	City of San Pablo	325,216.74	11,095	0	336,311	0.0002065484195	2,946
4205	City of El Cerrito	6,146,083.66	66,831	0	6,212,915	0.0038157127326	54,423
4206	City of Walnut Creek	12,732,434.66	175,357	0	12,907,792	0.0079274262489	113,069
4207	City of Pleasant Hill	2,537,851.43	18,712	0	2,556,564	0.0015701346085	22,395
4208	City of Martinez	7,043,520.30	103,751	0	7,147,272	0.0043895556256	62,608
4209	City of Antioch	8,546,490.79	121,752	0	8,668,243	0.0053236724698	75,931
4210	City of Pittsburg	3,176,305.96	47,585	0	3,223,891	0.0019799793754	28,240
4211	City of Hercules	1,007,372.30	29,370	0	1,036,742	0.0006367234874	9,082
4212	City of Pinole	1,944,096.75	23,779	0	1,967,876	0.0012085869915	17,238

**CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB & Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4213	Richmond Tax District 1	22,493,953.56	414,305	0	22,908,259	0.0140692952706	200,670
4214	City of Lafayette	3,913,965.87	21,335	0	3,935,301	0.0024168973538	34,472
4215	Town of Moraga	1,804,643.31	19,994	0	1,824,638	0.0011206162163	15,983
4216	Town of Danville	7,944,233.40	64,636	0	8,008,870	0.0049187130920	70,156
4217	City of San Ramon	12,786,319.51	268,473	0	13,054,792	0.0080177079417	114,356
4218	City of Orinda	3,968,700.01	40,668	0	4,009,368	0.0024623861915	35,121
4219	City of Oakley	1,948,723.26	11,567	45,094	2,005,384	0.0012316229850	17,567
4227	Richmond Tax District 3	7,262,488.05	90,515	0	7,353,003	0.0045159071433	64,410
4230	Richmond Sewer 1	200,852.26	3,428	0	204,280	0.0001254604171	1,789
4231	Brentwood Rec & Park Dist	1,589,947.59	8,883	0	1,598,831	0.0009819350304	14,005
4232	San Ramon M-29	2,466,917.70	4,619	0	2,471,537	0.0015179145478	21,650
4240	Pleasant Hill Lgt Dist 1	424,519.70	3,524	0	428,043	0.0002628863496	3,750
4241	Svc Area R-8 Walnut Creek	521,166.53	5,291	0	526,457	0.0003233280358	4,612
4248	Clayton Light Mtce 1	30,114.25	323	0	30,437	0.0000186934098	267
4252	Martinez Pine Ridge Mtce	5,994.93	64	0	6,059	0.0000037211109	53
4253	Martinez Parking Dist 1	51,207.04	473	0	51,680	0.0000317396963	453
4263	Lafayette Core Area Mtc	62,408.19	2,317	0	64,725	0.0000397516603	567
4264	Lafayette St Lt Mtce Z1	8,060.00	54	0	8,114	0.0000049832183	71
4271	Concord Vly Terr StLtMtc	2,896.91	31	0	2,928	0.0000017984641	26
4272	Concord Kirkwood Mtce 1	45,455.45	402	0	45,857	0.0000281637417	402
4274	Concord Blhn Terr St Lt	775.01	12	0	787	0.0000004834469	7
4275	PI Hill-Diablo Vista Wtr	164,015.75	1,227	0	165,243	0.0001014854555	1,447
4280	Antioch Parking Mtce 1A	29,245.12	331	0	29,576	0.0000181643923	259
4285	Moraga St Lt Mtce 1	137,121.67	888	0	138,010	0.0000847599192	1,209
4294	Oakley Police Services	340,376.53	998	0	341,375	0.0002096580499	2,990
							<u>1,175,378</u>

CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015				14,262,983 to Allocate
			Unitary Allocation	Pass-thru H&S 33676	Net Revenue	Adj Allocation Factors	
(1) (2) (3) (4) (5) (6)							
REDEVELOPMENT SUCCESSOR AGENCIES							
4701	Antioch	3,954,207.76	123,118	0	4,077,326	.0025041230261	35,716
4702	Antioch Project 2	835,558.33	3,897	0	839,455	.0005155582717	7,353
4703	Antioch Project 3	37,876.33	307	(12,359)	25,824	.0000158601444	226
4704	Antioch Project 4	559,437.69	7,595	(46,586)	520,447	.0003196368406	4,559
4705	Antioch Project 4, Amd 1	470,815.43	2,589	(20,052)	453,353	.0002784301842	3,971
4706	Brentwood Project	1,874,562.13	19,895	0	1,894,457	.0011634965337	16,595
4707	Brentwood Amendment 1	590,963.07	8,517	0	599,480	.0003681757414	5,251
4708	North Brentwood	3,493,534.62	11,417	(22,949)	3,482,003	.0021385004816	30,501
4709	North Brtwd Amnd 2	206,820.18	663	0	207,483	.0001274273755	1,817
4710	Central Concord	13,211,130.88	766,914	0	13,978,045	.0085847311299	122,444
4711	Concord Commerce	544,928.18	8,068	0	552,996	.0003396269840	4,844
4712	Cent Concord RDA Amnd	574,258.88	611	0	574,870	.0003530608350	5,036
4714	Clayton	5,766,574.12	24,122	(104,138)	5,686,559	.0034924465978	49,813
4716	Hercules Dynamite	6,190,133.30	47,198	0	6,237,331	.0038307081238	54,637
4717	Hercules RDA Proj 2	4,124,686.94	13,670	0	4,138,357	.0025416058079	36,251
4718	Hercules Merged Dyn & Pro	0.00	0	0	0	.0000000000000	0
4720	El Cerrito	5,574,844.72	59,909	0	5,634,753	.0034606300949	49,359
4721	El Cerrito Area II	1,705.91	80	0	1,786	.0000010969418	16
4725	Pinole Vista	5,922,630.70	65,644	0	5,988,275	.0036777482324	52,456
4726	Pinole Vista 81	3,639,775.58	31,917	0	3,671,693	.0022550002936	32,163
4728	Oakley RDA Proj 2	108,477.29	368	0	108,845	.0000668481547	953
4730	Pittsburg Marina	1,479.88	1,272	0	2,752	.0000016900590	24
4731	Pittsburg Riverside	400,988.42	5,559	0	406,547	.0002496841652	3,561
4732	Pittsburg Neighborhood I	1,132,470.27	8,965	0	1,141,435	.0007010216572	9,999
4733	Pittsburg Neighborhood II	491,602.05	5,549	0	497,151	.0003053291223	4,355

**CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4734	Pittsburg/Los Medanos I	23,577,030.52	328,284	0	23,905,315	.0146816452262	209,404
4735	Pittsburg/Los Medanos II	3,135,868.10	58,103	0	3,193,971	.0019616037249	27,978
4736	Pittsburg/Los Medanos III	10,408,586.46	32,420	0	10,441,007	.0064124299169	91,460
4737	Richmd 8A RDA 2000 Amnc	826,224.61	3,699	0	829,924	.0005097046807	7,270
4738	Richmd 10A RDA 2000 Amr	722,126.56	1,247	0	723,373	.0004442655769	6,337
4739	Richmd 1A RDA 2000 Amnc	138,343.29	247	0	138,591	.0000851164994	1,214
4740	Richmond 1A	391,256.49	9,605	0	400,862	.0002461925898	3,511
4741	Richmond 8A	557,169.37	7,587	0	564,757	.0003468498592	4,947
4742	Richmond 10A	731,650.26	19,215	0	750,866	.0004611502478	6,577
4743	Richmond 10B	59,700.38	2,666	0	62,367	.0000383029410	546
4744	Richmond 11A	10,919,525.28	56,044	0	10,975,569	.0067407357725	96,143
4745	Richmond 12A	69,137.42	1,367	0	70,504	.0000433008745	618
4746	Richmond 8A Henley	55,731.14	547	0	56,278	.0000345636817	493
4747	Richmond 1B	110,110.42	595	0	110,706	.0000679909127	970
4748	Richmond 1C-Potrero	950,441.93	5,493	0	955,935	.0005870951129	8,374
4749	Richmond 3A	826,916.81	4,394	0	831,310	.0005105561312	7,282
4750	Walnut Creek-So Broadway	1,140,219.28	8,655	0	1,148,874	.0007055903433	10,064
4751	Walnut Creek-Mt Diablo	0.00	13,207	0	13,207	.0000081114024	116
4752	Richmd 6A RDA 2000 Amnc	53,950.29	63	0	54,013	.0000331728283	473
4753	Richmd 10B RDA 2000 Amr	13,865.66	83	0	13,949	.0000085666533	122
4754	Richmond 6-A Amend 1	77,018.63	904	0	77,923	.0000478570870	683
4755	Richmond 6-A	538,247.60	2,693	0	540,941	.0003322232085	4,738
4756	Danville Downtown	2,752,692.82	25,148	(308,537)	2,469,304	.0015165434089	21,630
4757	Richmd 11A RDA 2000 Amr	377,315.57	249	0	377,565	.0002318846197	3,307
4758	Richmd 10B RDA 2006 Amr	579,578.80	7,976	0	587,555	.0003608517390	5,147
4760	San Pablo-So Entrance	365,230.41	6,192	0	371,422	.0002281120117	3,254

**CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4761	San Pablo-El Portal	2,237,328.53	38,497	0	2,275,826	.0013977169199	19,936
4762	San Pablo-El Portal 79	2,774,704.86	41,790	0	2,816,495	.0017297732616	24,672
4763	San Pablo-Oak Park	827,385.59	8,332	0	835,718	.0005132630765	7,321
4764	San Pablo-Sheffield	332,138.28	3,953	0	336,091	.0002064129485	2,944
4765	San Pablo-Bayview	1,700,780.92	16,505	0	1,717,286	.0010546853622	15,043
4766	San Pablo-El Portal 80	1,187,358.50	20,649	0	1,208,008	.0007419077845	10,582
4767	San Pablo-Oak Park 79	53,885.55	442	0	54,328	.0000333657784	476
4768	San Pablo-Bayview 80	130,114.90	492	0	130,607	.0000802132384	1,144
4769	San Pablo-Legacy RDA	1,241,120.87	4,526	0	1,245,647	.0007650240791	10,912
4770	Pleasant Hill Commons	3,099,103.95	19,532	0	3,118,636	.0019153360364	27,318
4771	Pleasant Hill Commons 1A	103,931.47	835	0	104,767	.0000643433289	918
4772	Plsnt Hill Schoollyrd Anx	1,041,561.59	5,655	0	1,047,217	.0006431568315	9,173
4773	Plsnt Hill Comm 2001 Amnd	792,769.63	1,680	0	794,449	.0004879174735	6,959
4774	Pleasant Hill Commons 200:	0.00	0	0	0	.0000000000000	0
4775	Lafayette RDA	4,683,624.35	9,383	0	4,693,008	.0028822491255	41,109
4777	San Ramon	9,125,378.00	36,368	(1,962,840)	7,198,907	.0044212675742	63,060
4780	CoCoCo Pleasant Hill BART	7,726,585.39	36,900	0	7,763,486	.0047680085799	68,006
4781	CoCoCo West Pittsburg	2,726,278.69	16,746	(751,841)	1,991,184	.0012229018893	17,442
4782	CoCoCo North Richmond	2,070,835.84	9,511	(295,423)	1,784,923	.0010962253960	15,635
4783	CoCoCo Pl H/BART Amnd 1	916,174.58	5,194	(9,483)	911,886	.0005600420518	7,988
4784	Oakley	3,131,205.34	14,961	(111,260)	3,034,907	.0018639129319	26,585
4785	Rodeo	1,990,242.41	8,403	(232,343)	1,766,302	.0010847889041	15,472
4786	CoCoCo Montalvin	267,210.74	1,271	0	268,482	.0001648901971	2,352
							1,449,605

Sub-Total: Recoverable Cost

5,600,317

CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2014-2015 AB 8 Allocation	2014-2015 Unitary Allocation	2014-2015 Pass-thru H&S 33676	Net Revenue	2014-2015 Adj Allocation Factors	14,262,983 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION							
4016	Ed Phys Handic'd Elem	4,818.21	1,051	0	5,869	.0000036045130	51
4018	Livermore Jt Unified	230,671.34	49,996	0	280,668	.0001723743413	2,459
4020	Chabt-Las Positas Com Col	279,077.09	6,805	0	285,882	.0001755765807	2,504
4022	Dev Ctr Handi'd Minor	862.54	188	0	1,051	.0000006452592	9
4029	Trainable M.R. Alameda	2,173.42	474	0	2,647	.0000016259409	23
5001	Acalanes Union Hi Gen	35,669,888.35	354,225	0	36,024,113	.0221245048058	315,561
5101	Canyon Elementary Gen	62,630.98	976	0	63,607	.0000390650192	557
5201	Lafayette Elementary Gen	13,677,940.63	120,043	0	13,797,984	.0084741448692	120,867
5301	Moraga Elementary Gen	6,826,714.68	64,925	0	6,891,640	.0042325573615	60,369
5401	Orinda Elementary Gen	8,620,525.54	103,561	0	8,724,086	.0053579691585	76,421
5501	Walnut Creek General	17,328,800.44	173,685	0	17,502,485	.0107492950856	153,317
6001	Liberty Union Hi Gen	21,502,965.32	198,063	0	21,701,028	.0133278644599	190,095
6101	Brentwood Elem Gen	11,524,001.03	89,954	11,496	11,625,451	.0071398662239	101,836
6201	Byron Elementary Gen	3,757,893.16	40,885	6,735	3,805,513	.0023371872031	33,335
6301	Knightsen Elementary Gen	1,176,209.35	18,405	4,805	1,199,420	.0007366334736	10,507
6401	Oakley Elementary Gen	8,873,299.09	83,781	0	8,957,080	.0055010641582	78,462
6901	County Schools Gen	24,475,124.45	397,858	107,519	24,980,501	.0153419799584	218,822
6999	ERAF K - 12	196,121,292.04	0	0	196,121,292	.1204495015272	1,717,969
7101	Antioch Unified Gen	27,028,358.07	728,935	59,781	27,817,074	.0170840842886	243,670
7201	John Swett General	6,165,378.46	128,475	104,785	6,398,639	.0039297766887	56,050
7401	Martinez Unified Gen	15,475,141.23	221,509	0	15,696,650	.0096402267326	137,498
7501	Mt Diablo Unified Gen	94,173,489.01	1,235,578	306,253	95,715,320	.0587843493015	838,440
7601	Pittsburg Unified Gen	4,901,516.87	1,083,006	14,022	5,998,545	.0036840556802	52,546
7701	West Co Co Unified Gen	57,332,705.12	778,606	122,838	58,234,149	.0357649807812	510,115

CONTRA COSTA COUNTY
2014-2015 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

<u>Fund No</u>	<u>Jurisdiction</u>	<u>Adjusted 2014-2015 AB 8 Allocation</u>	<u>2014-2015 Unitary Allocation</u>	<u>2014-2015 Pass-thru H&S 33676</u>	<u>Net Revenue</u>	<u>2014-2015 Adj Allocation Factors</u>	<u>14,262,983 to Allocate</u>
		(1)	(2)	(3)	(4)	(5)	(6)
7801	San Ramon Valley Unif	124,701,562.76	1,580,625	1,295,412	127,577,600	.0783528304073	1,117,545
7901	Co Co Comm College Gen	71,168,672.61	1,127,382	352,046	72,648,100	.0446174271717	636,378
7999	ERAF Community College	<u>29,200,409.04</u>	<u>0</u>	<u>0</u>	<u>29,200,409</u>	<u>.0179336709272</u>	<u>255,788</u>
		Sub-Total: Exempt School Share					
218	TOTALS	1,604,634,985.81	23,609,959	0	1,628,244,945	1.0000000000000	14,262,983