

Office of the Auditor-Controller
Contra Costa County

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January 5, 2016

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2015-2016 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 2015-16 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 2014-15 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2014-15 net cost of property tax administration was \$14,713,471. This amounts to approximately .62% of all 2014-15 property taxes levied countywide.

Attachment II allocates the \$14,713,471 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2015-16 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 \$7,133,547.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2015-2016 Property Tax Administration Charges

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CONTRA COSTA COUNTY

2015-2016 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 2015-16 Fiscal Year shall be based on the 2014-15 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	\$ 14,927,133	
Tax Collector	3,297,333	
Auditor-Controller	1,438,457	
Assessment Appeals Board	<u>88,053</u>	
Total		\$19,750,976

Overhead Cost per Circular A-87:

Assessor	\$ 631,772	
Tax Collector	413,803	
Auditor-Controller	<u>71,944</u>	
Total		\$1,117,519

Less: Fees Received for Property Tax Related Services:

County General	\$ 2,480,795	
Assessor	383,235	
Tax Collector	2,293,967	
Auditor-Controller	<u>997,027</u>	
Total		<u>\$6,155,024</u>

**Net Property Tax Administration Cost,
2015-2016 Fiscal Year**

\$14,713,471

CONTRA COSTA COUNTY

2015-2016 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>		<u>ACTUAL 2014-2015</u>
Salaries & Employee Benefits	\$	12,752,316
Services & Supplies		2,375,514
Fixed Assets		0
Other Charges		0
Gross Cost	\$	15,127,830
Less:		
* Intrafund Transfers		(200,697)
Fixed Assets		0
TOTAL ASSESSOR COST	\$	14,927,133
 LESS: ASSESSOR REVENUE OFFSETS		
		(383,235)
 NET ASSESSOR DEPARTMENT COST		
		14,543,898

CONTRA COSTA COUNTY

2015-2016 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

	DIRECT AND <u>INDIRECT DEPARTMENTAL COST</u>	ACTUAL <u>2014-2015</u>
Salaries & Employee Benefits		\$ 3,238,879
Services & Supplies		1,438,489
Other Charges		7,784
Fixed Assets		<u>6,123</u>
Gross Cost		\$ 4,691,275
Less:		
* Fixed Assets		6,123
Intrafund transfers		1,235
Treasury Function Costs		(1,262,557)
Business License Program		<u>(138,744)</u>
TOTAL TAX COLLECTOR COST		\$ 3,297,333
 LESS: TAX COLLECTOR REVENUE OFFSETS		 \$ <u>(2,293,967)</u>
 NET TAX COLLECTOR COST		 \$ <u>1,003,366</u>

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

CONTRA COSTA COUNTY

2015-2016 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENTAL COSTS</u>	ACTUAL <u>2014-2015</u>
Salaries & Employee Benefits	\$ 737,742
Information Technology Costs	430,020
Other Services and Supplies	73,493
Accounts Payable - Supplemental & Other Tax Refunds	4,164
Department Overhead Allocation	<u>193,038</u>
GROSS PROPERTY TAX FUNCTION COSTS	\$ 1,438,457
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	\$ <u>(997,027)</u>
NET AUDITOR-CONTROLLER COST	\$ <u>441,430</u>

CONTRA COSTA COUNTY

2015-2016 Property Tax Administration Charges

ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2014-2015</u>
Clerk of the Board	\$ 70,716
Assessment Appeals Board - allowances and postage	15,662
County Counsel	<u>1,675</u>
TOTAL ASSESSMENT APPEALS BOARD COSTS	\$ <u><u>88,053</u></u>

CONTRA COSTA COUNTY

2015-2016 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2014-2015 <u>Actual</u>	Percent Property Tax <u>Related</u>	Net to <u>Allocate</u>
Assessor	\$ 631,772	100%	\$ 631,772
Tax Collector	413,803	70%	289,662
Auditor-Controller(Tax Division)	<u>71,944</u>	100%	<u>71,944</u>
TOTALS	\$ <u>1,117,519</u>		\$ <u>993,378</u>

CONTRA COSTA COUNTY

2015-2016 Property Tax Administration Charges

REVENUE OFFSETSCounty General

0005 9608 Supplemental Tax Administration Fees	\$	<u>2,480,795</u>	
			\$ 2,480,795

Assessor

0016 1600 Administration		857,598	
1600 Excludable revenues (Direct credits and non-property tax related revenues)		(730,000)	
0016 1605 Drafting		6,306	
1610 Appraisal		0	
1647 Roll Maintenance		<u>249,330</u>	
			\$ 383,235

Tax Collector

0015 Tax Collector Revenue		3,081,312	
Excludable revenues (Direct credits and non-property tax related revenues)		<u>(787,345)</u>	
			\$ 2,293,967

Auditor-Controller

0010 1004 Tax & Cost Accounting Division Revenue		1,312,731	
Excludable revenues (Direct credits and non-property tax related revenues)		<u>(315,704)</u>	
			\$ 997,027

TOTAL REVENUE OFFSETS			\$ <u><u>6,155,023</u></u>
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CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj. Allocation Factors	14,713,471 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
<u>GENERAL COUNTY JURISDICTION</u>							
1003	County General	204,478,202	6,064,653	312,926	210,855,781	0.1205263151193	1,773,359
<u>COUNTY GOVERNED SPECIAL DISTRICTS</u>							
1206	County Library	23,101,005	381,449	32,106	23,514,560	0.0134410506025	197,765
2020	Contra Costa Fire	95,146,483	1,065,907	80,914	96,293,304	0.0550417777883	809,856
2028	Crockett Carquinez Fire	457,663	8,625	0	466,288	0.0002665327251	3,922
3060	East Contra Costa Fire	10,931,098	83,638	0	11,014,736	0.0062960831878	92,637
2401	Service Area L-100	751,229	15,147	30,661	797,037	0.0004555905725	6,703
2470	Service Area M-1	24,995	1,103	0	26,098	0.0000149178221	219
2475	Service Area M-29	93,234	589	0	93,823	0.0000536294529	789
2488	Service Area M-16 Clyde	25,575	209	0	25,784	0.0000147383380	217
2489	Service Area M-17 Montalvir	156,363	1,736	0	158,100	0.0000903705769	1,330
2492	Service Area M-20 Rodeo	10,539	117	0	10,656	0.0000060908048	90
2494	Svc Area RD4Bethel Isle	6,558	100	0	6,658	0.0000038057205	56
2496	Svc Area M23 Blackhawk	2,006,552	15,844	0	2,022,396	0.0011560126802	17,009
2505	Flood Control CCC Water	2,886,222	48,001	3,767	2,937,990	0.0016793709379	24,709
2520	Flood Control Zone 3B	4,782,472	55,997	0	4,838,469	0.0027656954357	40,693
2521	Flood Cont Z1 Marsh Crk	1,651,166	15,229	0	1,666,395	0.0009525205490	14,015
2527	Flood Control Zone 7	54,548	1,057	2,293	57,899	0.0000330951443	487
2530	Flood Control Zone 8	17,213	394	0	17,607	0.0000100641201	148
2531	Flood Control Zone 8A	22,219	337	0	22,557	0.0000128934756	190
2550	Flood Cont Drainage 290	1,780	21	0	1,802	0.0000010297529	15
2551	Flood Cont Drainage 300	4,287	42	0	4,329	0.0000024743714	36
2552	Flood Cont Drainage A13	286,318	2,390	0	288,709	0.0001650275254	2,428
2554	Flood Cont Drainage 10	312,742	2,493	0	315,235	0.0001801902290	2,651

**CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	14,713,471 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
2563	Flood Cont Drainage 127	11,997	184	0	12,182	0.0000069630862	102
2583	Flood Cont Drainage 16	73,161	627	0	73,788	0.0000421774462	621
2652	S/A Pl 2 Danville	355	69	0	424	0.0000002423493	4
2653	S/A Pl-2 Zone A	134,504	1,040	0	135,544	0.0000774777414	1,140
2655	S/A Pl 5 Round Hill	231,173	1,706	0	232,878	0.0001331145241	1,959
2656	S/A Police-6	3,704,987	1,054,910	0	4,759,896	0.0027207827774	40,032
2657	S/A Pl-2 Zone B	172,140	1,738	0	173,878	0.0000993895450	1,462
2702	S/A Lib-2 El Sobrante	96,849	1,917	0	98,766	0.0000564554417	831
2710	S/A Lib-10 Pinole	1,112	15	0	1,127	0.0000006439364	9
2712	S/A Lib-12 Moraga	9,744	279	0	10,023	0.0000057292301	84
2713	S/A Lib-13 Ygnacio	126,538	1,303	0	127,841	0.0000730746475	1,075
2751	Svc Area R-4 Moraga	28,455	814	0	29,269	0.0000167303944	246
2758	Svc Area R-7 Zone A	995,414	9,525	0	1,004,939	0.0005744285244	8,452
2825	Co Co Co Water Agency	548,912	9,869	971	559,752	0.0003199571603	4,708
							<u>1,276,690</u>

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	59,954,838	845,987	309,495	61,110,319	0.0349309920388	513,956
3007	Kensington Fire	3,401,731	22,815	0	3,424,546	0.0019574892138	28,801
3011	Rodeo-Hercules Fire	2,807,978	54,600	0	2,862,577	0.0016362646957	24,075
3074	Moraga-Orinda Fire District	20,281,435	163,719	0	20,445,154	0.0116865617335	171,950
3102	Co Co Resource Cons	233,332	4,124	890	238,346	0.0001362398741	2,005
3255	Kensington Community Svc	1,531,414	11,113	0	1,542,527	0.0008817167757	12,973
3260	Diablo Community Svc	388,520	2,508	0	391,028	0.0002235138356	3,289
3301	CCC Mosquito Abate Dst1	4,362,550	82,187	1,698	4,446,436	0.0025416068508	37,396
3406	Central CC Sanitary	14,583,920	244,909	37,419	14,866,248	0.0084976283769	125,030

CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	14,713,471 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
3409	Mt View Sanitary	336,211	6,654	0	342,865	0.0001959837849	2,884
3411	Ironhouse Sanitary	236,338	4,750	0	241,088	0.0001378074964	2,028
3414	Rodeo Sanitary	231,734	4,399	0	236,132	0.0001349744311	1,986
3416	West Co Wastewater	995,477	15,347	5,457	1,016,281	0.0005809117306	8,547
3418	Stege Sanitary	379,373	4,448	0	383,821	0.0002193940693	3,228
3422	Byron Sanitary	34,036	649	0	34,685	0.0000198259180	292
3240	Crockett-Valona Sanitary	290,288	8,462	0	298,750	0.0001707672444	2,513
3430	Twn of Discovery Bay (Comr	568,509	5,025	0	573,533	0.0003278347866	4,824
3480	Delta Diablo Z1 W Pittsburg	327,209	11,680	75,544	414,433	0.0002368922442	3,486
3481	Delta Diablo Z2 Pittsburg	443,779	4,876	60	448,715	0.0002564877652	3,774
3482	Delta Diablo Z3 Antioch	1,045,166	14,340	0	1,059,506	0.0006056191307	8,911
3515	Los Medanos Healthcare	727,044	90,859	20,273	838,175	0.0004791054035	7,049
3520	Mt Diablo Healthcare	248,259	1,730	0	249,989	0.0001428949564	2,102
3525	West CCC Healthcare	3,266,292	49,268	0	3,315,560	0.0018951921987	27,885
3601	Alamo-Lafayette Cemetery	279,920	3,089	0	283,008	0.0001617691400	2,380
3603	B B K Union Cemetery	501,618	5,945	0	507,563	0.0002901256203	4,269
3700	Ambrose Rec & Park	432,201	13,860	63,168	509,229	0.0002910780350	4,283
3715	Green Valley Rec & Park	48,586	384	0	48,971	0.0000279919022	412
3735	Pleasant Hill Rec & Park	2,993,608	39,884	902	3,034,393	0.0017344757845	25,520
3740	Rolling-Willart Rec&Park	26,323	325	0	26,648	0.0000152323023	224
3770	Bethel Isle Muni Imp	417,362	7,027	0	424,389	0.0002425830795	3,569
3803	Co Co Co Water	2,497,149	82,200	5,162	2,584,511	0.0014773208529	21,737
3830	Castle Rock Co Water	12,993	107	0	13,100	0.0000074882373	110
4001	East Bay Muni Utility	12,925,587	180,785	50,109	13,156,480	0.0075203159561	110,650
4002	EBMUD Special District 1	354,858	3,319	0	358,176	0.0002047356018	3,012
4007	A-C Transit Spec Dist 1	7,998,283	110,316	0	8,108,599	0.0046349195585	68,196

CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB & Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	14,713,471 to Allocate (6)
		(1)	(2)	(3)	(4)	(5)	
4009	BART	10,403,271	170,632	17,281	10,591,183	0.0060539780333	89,075
4010	Bay Area Air Management	3,032,400	49,742	0	3,082,142	0.0017617689390	25,922
4025	Dublin San Ramon Svcs	596,974	1,735	0	598,709	0.0003422255256	5,035
4026	East Bay Regional Park	44,648,310	764,171	41,630	45,454,111	0.0259818178096	382,283
4110	Reclamation Dist 800 Exp	789,153	8,082	0	797,235	0.0004557039390	6,705
4111	Discovery Bay Recl/Drng	44,366	449	0	44,815	0.0000256162756	377
4180	East Co Co Irrigation	2,691,168	25,087	0	2,716,255	0.0015526260248	22,845
4181	Byron-Bethany Irrigation	1,030,807	9,879	0	1,040,686	0.0005948618475	8,752
							<u>1,784,340</u>
CITIES & CITY SPECIAL DISTRICTS							
4201	City of Clayton	871,579	13,145	57,505	942,229	0.0005385832605	7,924
4202	City of Concord	12,880,824	197,378	0	13,078,202	0.0074755714755	109,992
4203	City of Brentwood	8,778,576	59,558	22,430	8,860,564	0.0050647465469	74,520
4204	City of San Pablo	329,187	11,722	0	340,909	0.0001948651988	2,867
4205	City of El Cerrito	6,728,518	75,867	0	6,804,385	0.0038894233139	57,227
4206	City of Walnut Creek	13,732,652	194,802	0	13,927,454	0.0079610087298	117,134
4207	City of Pleasant Hill	2,710,381	22,268	0	2,732,649	0.0015619973020	22,982
4208	City of Martinez	7,616,030	114,641	0	7,730,671	0.0044188937715	65,017
4209	City of Antioch	9,706,379	134,884	0	9,841,263	0.0056253196751	82,768
4210	City of Pittsburg	3,361,768	52,512	0	3,414,280	0.0019516211408	28,715
4211	City of Hercules	1,081,438	31,213	0	1,112,651	0.0006359972056	9,358
4212	City of Pinole	2,054,986	26,689	0	2,081,675	0.0011898967772	17,508

CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	14,713,471 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4213	Richmond Tax District 1	24,088,855	450,715	0	24,539,571	0.0140269524659	206,385
4214	City of Lafayette	4,195,010	26,671	0	4,221,681	0.0024131358608	35,506
4215	Town of Moraga	1,910,566	22,655	0	1,933,221	0.0011050397922	16,259
4216	Town of Danville	8,479,638	75,887	0	8,555,526	0.0048903851274	71,955
4217	City of San Ramon	13,756,758	289,819	0	14,046,576	0.0080290996293	118,136
4218	City of Orinda	4,299,251	46,454	0	4,345,705	0.0024840285931	36,549
4219	City of Oakley	2,113,140	14,242	35,605	2,162,987	0.0012363752458	18,191
4227	Richmond Tax District 3	7,878,895	101,419	0	7,980,314	0.0045615910611	67,117
4230	Richmond Sewer 1	215,250	3,748	0	218,997	0.0001251800631	1,842
4231	Brentwood Rec & Park Dist	1,780,696	11,055	0	1,791,751	0.0010241749283	15,069
4232	San Ramon M-29	2,680,850	7,809	0	2,688,658	0.0015368518578	22,612
4240	Pleasant Hill Lgt Dist 1	454,707	4,126	0	458,833	0.0002622716751	3,859
4241	Svc Area R-8 Walnut Creek	560,640	6,049	0	566,690	0.0003239228561	4,766
4248	Clayton Light Mtce 1	33,328	367	0	33,696	0.0000192606460	283
4252	Martinez Pine Ridge Mtce	6,293	73	0	6,366	0.0000036387546	54
4253	Martinez Parking Dist 1	49,571	547	0	50,117	0.0000286474193	422
4263	Lafayette Core Area Mtc	62,966	2,441	0	65,407	0.0000373869581	550
4264	Lafayette St Lt Mtce Z1	8,586	65	0	8,651	0.0000049449702	73
4271	Concord Vly Terr StLtMtc	2,954	36	0	2,989	0.0000017087974	25
4272	Concord Kirkwood Mtce 1	49,971	467	0	50,438	0.0000288305846	424
4274	Concord Blhn Terr St Lt	790	13	0	804	0.0000004594736	7
4275	Pl Hill-Diablo Vista Wtr	179,738	1,458	0	181,195	0.0001035722279	1,524
4280	Antioch Parking Mtce 1A	32,364	374	0	32,738	0.0000187132252	275
4285	Moraga St Lt Mtce 1	145,828	1,078	0	146,906	0.0000839720311	1,236
4294	Oakley Police Services	368,902	1,445	0	370,348	0.0002116927604	3,115
							<u>1,222,246</u>

CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	14,713,471 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
REDEVELOPMENT SUCCESSOR AGENCIES							
4701	Antioch	3,986,783	130,508	0	4,117,292	.0023534664416	34,628
4702	Antioch Project 2	878,987	5,023	0	884,010	.0005053047738	7,435
4703	Antioch Project 3	39,530	360	(13,001)	26,889	.0000153697905	226
4704	Antioch Project 4	571,137	8,448	(49,174)	530,410	.0003031852445	4,461
4705	Antioch Project 4, Amd 1	473,466	3,231	(21,207)	455,490	.0002603605637	3,831
4706	Brentwood Project	1,990,543	22,642	0	2,013,184	.0011507472165	16,931
4707	Brentwood Amendment 1	631,087	9,427	0	640,514	.0003661214231	5,387
4708	North Brentwood	3,889,435	16,030	(24,325)	3,881,141	.0022184811443	32,642
4709	North Brtwd Amnd 2	224,230	936	0	225,166	.0001287061828	1,894
4710	Central Concord	13,992,637	798,605	0	14,791,242	.0084547545895	124,399
4711	Concord Commerce	568,554	8,911	0	577,465	.0003300818820	4,857
4712	Cent Concord RDA Amnd	708,414	1,344	0	709,758	.0004057017914	5,969
4714	Clayton	6,247,228	31,840	(109,549)	6,169,519	.0035265309529	51,888
4716	Hercules Dynamite	6,206,972	55,902	0	6,262,875	.0035798932889	52,673
4717	Hercules RDA Proj 2	4,450,144	19,120	0	4,469,264	.0025546555974	37,588
4718	Hercules Merged Dyn & Pro	0	0	0	0	.0000000000000	0
4720	El Cerrito	6,212,462	68,091	0	6,280,552	.0035899980101	52,821
4721	El Cerrito Area II	1,748	84	0	1,832	.0000010472784	15
4725	Pinole Vista	6,395,910	74,376	0	6,470,286	.0036984509769	54,417
4726	Pinole Vista 81	3,981,952	37,117	0	4,019,070	.0022973221705	33,802
4728	Oakley RDA Proj 2	109,510	511	0	110,021	.0000628887297	925
4730	Pittsburg Marina	1,593	1,299	0	2,892	.0000016529687	24
4731	Pittsburg Riverside	421,327	6,172	0	427,498	.0002443603038	3,595
4732	Pittsburg Neighborhood I	1,226,252	10,564	0	1,236,815	.0007069704027	10,402
4733	Pittsburg Neighborhood II	527,814	6,275	0	534,089	.0003052881466	4,492

**CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	14,713,471 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4734	Pittsburg/Los Medanos I	23,953,580	364,361	0	24,317,942	.0139002682803	204,521
4735	Pittsburg/Los Medanos II	3,567,048	63,186	0	3,630,233	.0020750612483	30,531
4736	Pittsburg/Los Medanos III	12,149,311	46,133	0	12,195,444	.0069709820887	102,567
4737	Richmd 8A RDA 2000 Amnc	1,036,875	4,810	0	1,041,686	.0005954331672	8,761
4738	Richmd 10A RDA 2000 Amr	793,701	2,178	0	795,879	.0004549286419	6,694
4739	Richmd 1A RDA 2000 Amnc	140,299	426	0	140,724	.0000804388292	1,184
4740	Richmond 1A	438,614	10,286	0	448,900	.0002565936208	3,775
4741	Richmond 8A	560,335	8,436	0	568,771	.0003251126700	4,784
4742	Richmond 10A	796,009	20,513	0	816,522	.0004667283905	6,867
4743	Richmond 10B	69,695	2,794	0	72,488	.0000414348164	610
4744	Richmond 11A	11,788,311	70,863	0	11,859,174	.0067787687392	99,739
4745	Richmond 12A	82,008	1,481	0	83,489	.0000477225679	702
4746	Richmond 8A Henley	55,673	628	0	56,301	.0000321817530	474
4747	Richmond 1B	116,994	745	0	117,739	.0000673003920	990
4748	Richmond 1C-Potrero	1,046,798	6,795	0	1,053,592	.0006022391304	8,861
4749	Richmond 3A	957,913	5,519	0	963,431	.0005507026623	8,103
4750	Walnut Creek-So Broadway	1,252,252	10,257	0	1,262,509	.0007216570618	10,618
4751	Walnut Creek-Mt Diablo	0	13,467	0	13,467	.0000076979936	113
4752	Richmd 6A RDA 2000 Amnc	63,887	132	0	64,019	.0000365934954	538
4753	Richmd 10B RDA 2000 Amr	14,725	102	0	14,827	.0000084753999	125
4754	Richmond 6-A Amend 1	133,234	1,019	0	134,253	.0000767395930	1,129
4755	Richmond 6-A	545,058	3,422	0	548,480	.0003135143608	4,613
4756	Danville Downtown	2,991,870	29,101	(324,093)	2,696,879	.0015415506032	22,682
4757	Richmd 11A RDA 2000 Amr	379,102	728	0	379,830	.0002171128034	3,194
4758	Richmd 10B RDA 2006 Amr	1,538,877	8,861	0	1,547,738	.0008846953431	13,017
4760	San Pablo-So Entrance	380,339	6,772	0	387,112	.0002212751714	3,256

**CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB & Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	14,713,471 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4761	San Pablo-El Portal	2,490,151	42,065	0	2,532,216	.0014474284140	21,297
4762	San Pablo-El Portal 79	3,157,872	46,098	0	3,203,970	.0018314065743	26,946
4763	San Pablo-Oak Park	874,712	9,536	0	884,248	.00050544408331	7,437
4764	San Pablo-Sheffield	366,438	4,448	0	370,886	.0002120003356	3,119
4765	San Pablo-Bayview	1,892,283	18,966	0	1,911,249	.0010924805057	16,074
4766	San Pablo-El Portal 80	1,362,179	22,547	0	1,384,726	.0007915170059	11,646
4767	San Pablo-Oak Park 79	54,930	519	0	55,449	.0000316947795	466
4768	San Pablo-Bayview 80	132,553	665	0	133,218	.0000761480157	1,120
4769	San Pablo-Legacy RDA	1,463,959	6,174	0	1,470,133	.0008403359188	12,364
4770	Pleasant Hill Commons	3,213,029	23,810	0	3,236,838	.0018501945140	27,223
4771	Pleasant Hill Commons 1A	111,466	982	0	112,448	.0000642758389	946
4772	Plsnt Hill Schoolyard Anx	1,034,305	7,075	0	1,041,380	.0005952583531	8,758
4773	Plsnt Hill Comm 2001 Amnd	923,353	2,708	0	926,061	.0005293415492	7,788
4774	Pleasant Hill Commons 200:	0	0	0	0	.0000000000000	0
4775	Lafayette RDA	5,433,035	15,451	0	5,448,486	.0031143845443	45,823
4777	San Ramon	9,417,631	48,547	(887,113)	8,579,065	.0049038401311	72,153
4780	CoCoCo Pleasant Hill BART	8,764,583	47,332	0	8,811,915	.0050369386846	74,111
4781	CoCoCo West Pittsburg	3,145,729	20,500	(792,206)	2,374,023	.0013570042662	19,966
4782	CoCoCo North Richmond	2,263,652	12,299	(310,776)	1,965,175	.0011233045300	16,528
4783	CoCoCo PI H/BART Amnd 1	936,627	6,447	(9,992)	933,082	.0005333545968	7,847
4784	Oakley	3,316,974	19,189	(87,849)	3,248,314	.0018567542125	27,319
4785	Rodeo	2,298,598	11,068	(245,730)	2,063,936	.0011797573081	17,358
4786	CoCoCo Montalvin	384,821	1,632	0	386,452	.0002208981862	3,250
							1,523,289

Sub-Total: Recoverable Cost	5,806,565
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**CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

14,713,471
to
Allocate

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation	2015-2016 Unitary Allocation	2015-2016 Pass-thru H&S 33676	Net Revenue	2015-2016 Adj Allocation Factors	2015-2016 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
<u>SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION</u>							
4016	Ed Phys Handic'd Elem	5,066	1,078	0	6,143	.0000035115209	52
4018	Livermore Jt Unified	242,519	51,270	0	293,790	.0001679316984	2,471
4020	Chabt-Las Positas Com Col	293,103	7,289	0	300,392	.0001717055577	2,526
4022	Dev Ctr Handi'd Minor	907	193	0	1,100	.0000006286117	9
4029	Trainable M.R. Alameda	2,285	486	0	2,771	.0000015839930	23
5001	Acalanes Union Hi Gen	38,320,434	406,003	0	38,726,437	.0221362425847	325,701
5101	Canyon Elementary Gen	65,232	1,074	0	66,306	.0000379009057	558
5201	Lafayette Elementary Gen	14,680,031	139,587	0	14,819,618	.0084709743059	124,637
5301	Moraga Elementary Gen	7,274,458	74,779	0	7,349,237	.0042008639301	61,809
5401	Orinda Elementary Gen	9,309,822	116,427	0	9,426,249	.0053880953568	79,278
5501	Walnut Creek General	18,618,457	198,871	0	18,817,328	.0107560872811	158,259
6001	Liberty Union Hi Gen	23,575,750	228,971	0	23,804,722	.0136069088136	200,205
6101	Brentwood Elem Gen	12,862,395	106,200	9,077	12,977,672	.0074181080704	109,146
6201	Byron Elementary Gen	3,949,797	46,410	5,318	4,001,525	.0022872932498	33,654
6301	Knighten Elementary Gen	1,332,066	20,245	3,794	1,356,105	.0007751569604	11,405
6401	Oakley Elementary Gen	9,707,435	96,576	0	9,804,011	.0056040261201	82,455
6901	County Schools Gen	26,239,898	436,433	71,273	26,747,603	.0152890759082	224,955
6999	ERAF K - 12	210,456,010	0	0	210,456,010	.1202978036125	1,769,998
7101	Antioch Unified Gen	28,231,365	777,234	63,100	29,071,699	.0166175417602	244,502
7201	John Swett General	6,408,876	138,749	110,823	6,658,447	.0038060047740	56,000
7401	Martinez Unified Gen	16,202,320	245,308	0	16,447,628	.0094015538537	138,329
7501	Mt Diablo Unified Gen	100,508,578	1,378,191	322,696	102,209,465	.0584234881374	859,612
7601	Pittsburg Unified Gen	5,037,451	1,110,481	14,775	6,162,706	.0035226365534	51,830
7701	West Co Co Unified Gen	61,654,365	865,948	129,222	62,649,535	.0358108161488	526,901

**CONTRA COSTA COUNTY
2015-2016 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2015-2016 AB 8 Allocation (1)	2015-2016 Unitary Allocation (2)	2015-2016 Pass-thru H&S 33676 (3)	Net Revenue (4)	2015-2016 Adj Allocation Factors (5)	14,713,471 to Allocate (6)
7801	San Ramon Valley Unif	134,476,985	1,768,377	681,288	136,926,651	.0782680205683	1,151,594
7901	Co Co Comm College Gen	76,279,818	1,238,969	255,382	77,774,168	.0444561390131	654,104
7999	ERAF Community College	31,334,636	0	0	31,334,636	.0179110487599	263,534
TOTALS		1,723,651,187	25,807,270	0	1,749,458,457	1.0000000000000	14,713,471
		Sub-Total: Exempt School Share					7,133,547