

Office of the Auditor-Controller
Contra Costa County

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January 3, 2017

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2016-2017 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 2016-17 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 2015-16 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2015-16 net cost of property tax administration was \$14,624,028. This amounts to approximately .59% of all 2015-16 property taxes levied countywide.

Attachment II allocates the \$14,624,028 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2016-17 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 \$7,082,189.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2016-2017 Property Tax Administration Charges

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CONTRA COSTA COUNTY

2016-2017 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 2016-17 Fiscal Year shall be based on the 2015-16 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	\$ 15,342,453	
Tax Collector	3,192,999	
Auditor-Controller	1,549,827	
Assessment Appeals Board	<u>101,848</u>	
Total		\$20,187,127

Overhead Cost per Circular A-87:

Assessor	\$ 918,798	
Tax Collector	229,375	
Auditor-Controller	<u>67,222</u>	
Total		\$1,215,395

Less: Fees Received for Property Tax Related Services:

County General	\$ 3,209,270	
Assessor	387,874	
Tax Collector	2,218,301	
Auditor-Controller	<u>963,049</u>	
Total		<u>\$6,778,494</u>

**Net Property Tax Administration Cost,
2016-2017 Fiscal Year**

\$14,624,028

CONTRA COSTA COUNTY

2016-2017 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2015-2016</u>
Salaries & Employee Benefits	\$ 13,055,033
Services & Supplies	2,460,862
Fixed Assets	0
Other Charges	0
Gross Cost	<u>\$ 15,515,895</u>
Less:	
* Intrafund Transfers	(173,442)
Fixed Assets	<u>0</u>
TOTAL ASSESSOR COST	\$ 15,342,453
 LESS: ASSESSOR REVENUE OFFSETS	 <u>(387,874)</u>
 NET ASSESSOR DEPARTMENT COST	 <u><u>14,954,579</u></u>

CONTRA COSTA COUNTY

2016-2017 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

	<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2015-2016</u>
Salaries & Employee Benefits		\$ 3,187,525
Services & Supplies		1,400,089
Other Charges		6,878
Fixed Assets		16,290
Gross Cost		<u>\$ 4,610,782</u>
Less:		
* Fixed Assets		16,290
Intrafund transfers		958
Treasury Function Costs		(1,301,319)
Business License Program		<u>(133,712)</u>
TOTAL TAX COLLECTOR COST		\$ 3,192,999
LESS: TAX COLLECTOR REVENUE OFFSETS		<u>\$ (2,218,301)</u>
NET TAX COLLECTOR COST		\$ <u>974,698</u>

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

CONTRA COSTA COUNTY

2016-2017 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENTAL COSTS</u>	ACTUAL <u>2015-2016</u>
Salaries & Employee Benefits	\$ 796,712
Information Technology Costs	434,050
Other Services and Supplies	101,369
Accounts Payable - Supplemental & Other Tax Refunds	5,748
Department Overhead Allocation	<u>211,948</u>
GROSS PROPERTY TAX FUNCTION COSTS	\$ 1,549,827
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	\$ <u>(963,049)</u>
NET AUDITOR-CONTROLLER COST	\$ <u><u>586,777</u></u>

CONTRA COSTA COUNTY
2016-2017 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2015-2016</u>
Clerk of the Board	\$ 79,716
Assessment Appeals Board - allowances and postage	14,971
County Counsel	<u>7,161</u>
TOTAL ASSESSMENT APPEALS BOARD COSTS	\$ <u><u>101,848</u></u>

CONTRA COSTA COUNTY
2016-2017 Property Tax Administration Charges
FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2015-2016 <u>Actual</u>	Percent Property Tax <u>Related</u>	<u>Net to Allocate</u>
Assessor	\$ 918,798	100%	\$ 918,798
Tax Collector	332,427	69%	229,375
Auditor-Controller(Tax Division)	<u>67,222</u>	100%	<u>67,222</u>
TOTALS	\$ <u>1,318,447</u>		\$ <u>1,215,395</u>

CONTRA COSTA COUNTY
2016-2017 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005 9608 Supplemental Tax Administration Fees	\$ <u>3,209,270</u>	\$ 3,209,270
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Assessor

0016 1600 Administration	859,210	
1600 Excludable revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016 1605 Drafting	6,918	
1610 Appraisal	0	
1647 Roll Maintenance	<u>251,746</u>	
		\$ 387,874

Tax Collector

0015 Tax Collector Revenue	3,040,581	
Excludable revenues (Direct credits and non-property tax related revenues)	<u>(822,280)</u>	
		\$ 2,218,301

Auditor-Controller

0010 1004 Tax & Cost Accounting Division Revenue	1,272,728	
Excludable revenues (Direct credits and non-property tax related revenues)	<u>(309,679)</u>	
		\$ <u>963,049</u>

TOTAL REVENUE OFFSETS		\$ <u><u>6,778,493</u></u>
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**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2016-2017 AB 8 Allocation	2016-2017 Unitary Allocation	2016-2017 Pass-thru H&S 33676	Net Revenue	2016-2017 Adj/ Allocation Factors	14,624,028 to Allocate	
							(1)	(2)
1003	County General	216,292,133	6,213,271	325,532	222,830,936	0.1202501034125		<u>1,758,544</u>
COUNTY GOVERNED SPECIAL DISTRICTS								
1206	County Library	24,453,645	392,188	33,399	24,879,232	0.0134260092929		196,342
2020	Contra Costa Fire	100,802,676	1,100,071	84,026	101,986,774	0.0550368826839		804,861
2028	Crockett Carquinez Fire	483,806	8,859	0	492,665	0.0002658652513		3,888
3060	East Contra Costa Fire	11,761,398	85,406	0	11,846,804	0.0063930952226		93,493
2401	Service Area L-100	807,006	15,452	31,917	854,375	0.0004610608989		6,743
2470	Service Area M-1	26,094	1,138	0	27,232	0.0000146958198		215
2475	Service Area M-29	107,899	604	0	108,503	0.0000585531575		856
2488	Service Area M-16 Clyde	26,482	234	0	26,716	0.0000144171406		211
2489	Service Area M-17 Montalvi	165,658	1,773	0	167,431	0.0000903535936		1,321
2492	Service Area M-20 Rodeo	11,015	120	0	11,136	0.0000060092474		88
2494	Svc Area RD4Bethel Isle	6,225	374	0	6,599	0.0000035613319		52
2496	Svc Area M23 Blackhawk	2,089,336	16,552	0	2,105,888	0.0011364365540		16,619
2505	Flood Control CCC Water	3,053,195	49,607	3,919	3,106,720	0.0016765330624		24,518
2520	Flood Control Zone 3B	5,079,397	57,338	0	5,136,735	0.0027720248305		40,538
2521	Flood Cont Z1 Marsh Ck	1,797,410	15,540	0	1,812,950	0.0009783534413		14,307
2527	Flood Control Zone 7	58,074	1,081	2,381	61,536	0.0000332076473		486
2530	Flood Control Zone 8	17,629	405	0	18,033	0.0000097316047		142
2531	Flood Control Zone 8A	23,048	344	0	23,392	0.0000126234988		185
2550	Flood Cont Drainage 290	1,905	22	0	1,927	0.0000010400568		15
2551	Flood Cont Drainage 300	4,477	82	0	4,558	0.0000024599712		36
2552	Flood Cont Drainage A13	315,319	2,481	0	317,799	0.0001714994937		2,508
2554	Flood Cont Drainage 10	337,130	2,545	0	339,675	0.0001833044123		2,681

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2016-2017	2016-2017	Net Revenue	2016-2017	to Allocate	
		2016-2017 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676		Adj Allocation Factors		
		(1)	(2)	(3)	(4)	(5)	(6)	
2563	Flood Cont Drainage 127	12,916	198	0	13,114	0.0000070769018	103	
2583	Flood Cont Drainage 16	76,606	640	0	77,246	0.0000416853978	610	
2652	S/A Pl 2 Danville	383	89	0	471	0.0000002543465	4	
2653	S/A Pl-2 Zone A	140,060	1,092	0	141,153	0.0000761726243	1,114	
2655	S/A Pl 5 Round Hill	241,654	2,243	0	243,897	0.0001316180989	1,925	
2656	S/A Police-6	3,901,445	1,075,952	0	4,977,397	0.0026860389044	39,281	
2657	S/A Pl-2 Zone B	184,726	1,785	0	186,511	0.0001006503169	1,472	
2702	S/A Lib-2 El Sobrante	103,092	1,956	0	105,048	0.0000566886384	829	
2710	S/A Lib-10 Pinole	1,134	16	0	1,151	0.0000006209343	9	
2712	S/A Lib-12 Moraga	9,918	302	0	10,220	0.0000055152381	81	
2713	S/A Lib-13 Ygnacio	132,998	1,333	0	134,331	0.0000724913557	1,060	
2751	Svc Area R-4 Moraga	28,964	965	0	29,930	0.0000161513888	236	
2758	Svc Area R-7 Zone A	1,067,146	9,790	0	1,076,935	0.0005811650893	8,499	
2825	Co Co Co Water Agency	580,307	18,210	1,010	599,526	0.0003235327613	4,731	
							<u>1,270,059</u>	
<u>AUTONOMOUS SPECIAL DISTRICTS</u>								
3005	San Ramon Valley Fire	63,419,597	863,305	331,372	64,614,274	0.0348689155413	509,924	
3007	Kensington Fire	3,620,971	23,651	0	3,644,622	0.00196668104230	28,763	
3011	Rodeo-Hercules Fire	2,887,355	57,172	0	2,944,527	0.0015890060386	23,238	
3074	Moraga-Orinda Fire District	21,525,030	169,737	0	21,694,767	0.0117075212790	171,211	
3102	Co Co Resource Cons	247,282	4,238	938	252,458	0.0001362384940	1,992	
3255	Kensington Community Svc	1,630,037	11,373	0	1,641,410	0.0008857826098	12,954	
3260	Diablo Community Svc	414,389	2,767	0	417,156	0.0002251168862	3,292	
3301	CCC Mosquito Abate Dst1	4,646,067	83,877	1,766	4,731,710	0.0025534544807	37,342	
3406	Central CC Sanitary	15,476,689	250,381	40,114	15,767,185	0.0085087181419	124,432	

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2016-2017	2016-2017	Net Revenue	2016-2017	Adj Allocation Factors	14,624,028
		2016-2017 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676		to Allocate		
		(1)	(2)	(3)	(4)	(5)		(6)
3409	Mt View Sanitary	356,751	8,768	0	365,519	0.0001972515363		2,885
3411	Ironhouse Sanitary	250,829	4,891	0	255,720	0.0001379984078		2,018
3414	Rodeo Sanitary	240,067	4,518	0	244,585	0.0001319896190		1,930
3416	West Co Wastewater	1,062,853	15,684	5,667	1,084,204	0.0005850876017		8,556
3418	Stege Sanitary	408,134	4,672	0	412,806	0.0002227696311		3,258
3422	Byron Sanitary	35,680	713	0	36,394	0.0000196396848		287
3240	Crockett-Valona Sanitary	310,548	8,635	0	319,183	0.0001722460687		2,519
3430	Twn of Discovery Bay (Comm	599,099	5,202	0	604,301	0.0003261093503		4,769
3480	Delta Diablo Z1 W Pittsburg	330,434	11,957	78,541	420,932	0.0002271549990		3,322
3481	Delta Diablo Z2 Pittsburg	460,510	5,034	62	465,606	0.0002512629847		3,674
3482	Delta Diablo Z3 Antioch	1,110,090	14,768	0	1,124,857	0.0006070262486		8,877
3515	Los Medanos Healthcare	735,539	92,768	21,077	849,384	0.0004583674924		6,703
3520	Mt Diablo Healthcare	263,959	1,798	0	265,757	0.0001434149984		2,097
3525	West CCC Healthcare	3,420,938	50,693	0	3,471,631	0.0018734562989		27,397
3601	Alamo-Lafayette Cemetery	298,331	3,188	0	301,520	0.0001627141928		2,380
3603	B B K Union Cemetery	539,671	6,132	0	545,803	0.0002945409949		4,307
3700	Ambrose Rec & Park	447,569	14,195	65,673	527,438	0.0002846302057		4,162
3715	Green Valley Rec & Park	52,835	399	0	53,234	0.0000287273878		420
3735	Pleasant Hill Rec & Park	3,146,867	41,085	938	3,188,890	0.0017208756347		25,166
3740	Rolling-Willart Rec&Park	28,208	335	0	28,543	0.0000154032920		225
3770	Bethel Isle Muni Imp	430,749	7,224	0	437,973	0.0002363507178		3,456
3803	Co Co Co Water	2,625,731	84,177	5,367	2,715,276	0.0014652909820		21,428
3830	Castle Rock Co Water	13,467	111	0	13,577	0.0000073270283		107
4001	East Bay Muni Utility	13,686,942	186,143	53,308	13,926,394	0.0075153400683		109,905
4002	EBMUD Special District 1	381,832	3,433	0	385,265	0.0002079073895		3,040
4007	A-C Transit Spec Dist 1	8,428,252	113,601	0	8,541,852	0.0046095870749		67,411

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2016-2017	2016-2017	Net	2016-2017	to Allocate	
		2016-2017 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj Allocation Factors		
		(1)	(2)	(3)	(4)	(5)	(6)	
4009	BART	11,005,402	175,445	17,997	11,198,844	0.0060434253803	88,379	
4010	Bay Area Air Management	3,207,912	51,145	0	3,259,057	0.0017587412850	25,720	
4025	Dublin San Ramon Svcs	631,595	1,851	0	633,446	0.0003418372401	4,999	
4026	East Bay Regional Park	47,143,662	785,463	43,299	47,972,424	0.02588818668688	378,590	
4110	Reclamation Dist 800 Exp	831,399	8,350	0	839,749	0.0004531681638	6,627	
4111	Discovery Bay Recl/Dmng	46,490	464	0	46,954	0.0000253385595	371	
4180	East Co Co Irrigation	2,897,455	25,952	0	2,923,407	0.0015776087532	23,071	
4181	Byron-Bethany Irrigation	1,076,684	10,216	0	1,086,900	0.0005865426634	8,578	
							<u>1,769,782</u>	
CITIES & CITY SPECIAL DISTRICTS								
4201	City of Clayton	908,258	13,525	59,717	981,501	0.0005296641069	7,746	
4202	City of Concord	13,648,102	203,060	0	13,851,162	0.0074747418061	109,311	
4203	City of Brentwood	9,483,065	61,937	23,418	9,568,420	0.0051635716860	75,512	
4204	City of San Pablo	332,707	12,000	0	344,707	0.0001860200576	2,720	
4205	City of El Cerrito	7,204,938	78,293	0	7,283,231	0.0039303753696	57,478	
4206	City of Walnut Creek	14,818,357	200,549	0	15,018,906	0.0081049114749	118,526	
4207	City of Pleasant Hill	2,843,778	23,080	0	2,866,858	0.0015470922243	22,625	
4208	City of Martinez	8,000,613	117,960	0	8,118,573	0.0043811655723	64,070	
4209	City of Antioch	10,274,408	138,890	0	10,413,298	0.0056195076412	82,180	
4210	City of Pittsburg	3,439,373	54,015	0	3,493,388	0.0018851973233	27,569	
4211	City of Hercules	1,136,986	31,982	0	1,168,968	0.0006308304075	9,225	
4212	City of Pinole	2,164,946	27,500	0	2,192,446	0.0011831476543	17,302	

14,624,028

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2016-2017	2016-2017	Net	2016-2017	Adj Allocation Factors	14,624,028
		2016-2017 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	to Allocate		
		(1)	(2)	(3)	(4)	(5)		(6)
4213	Richmond Tax District 1	24,875,190	462,969	0	25,338,159	0.0136736680384		199,964
4214	City of Lafayette	4,461,509	27,773	0	4,489,281	0.00242262839088		35,429
4215	Town of Moraga	2,021,130	23,366	0	2,044,496	0.0011033064595		16,135
4216	Town of Danville	8,962,186	78,552	0	9,040,737	0.0048788090293		71,348
4217	City of San Ramon	14,453,365	297,462	0	14,750,827	0.00796602432429		116,411
4218	City of Orinda	4,568,420	47,963	0	4,616,383	0.0024912182523		36,432
4219	City of Oakley	2,276,582	14,813	37,115	2,328,511	0.0012565743321		18,376
4227	Richmond Tax District 3	8,561,774	104,510	0	8,666,284	0.0046767364031		68,393
4230	Richmond Sewer 1	222,049	3,852	0	225,900	0.0001219065367		1,783
4231	Brentwood Rec & Park Dist	1,919,719	11,517	0	1,931,237	0.0010421865399		15,241
4232	San Ramon M-29	2,830,514	8,328	0	2,838,842	0.0015319733804		22,404
4240	Pleasant Hill Lgt Dist 1	480,177	4,270	0	484,447	0.0002614305219		3,823
4241	Svc Area R-8 Walnut Creek	600,847	6,246	0	607,093	0.0003276163045		4,791
4248	Clayton Light Mice 1	34,868	379	0	35,247	0.0000190211304		278
4252	Martinez Pine Ridge Mice	6,688	75	0	6,763	0.0000036495373		53
4253	Martinez Parking Dist 1	50,567	564	0	51,131	0.0000275928334		404
4263	Lafayette Core Area Mtc	63,326	2,498	0	65,824	0.0000355218112		519
4264	Lafayette St Lt Mice Z1	8,999	68	0	9,067	0.0000048928468		72
4271	Concord Vly Terr SLLMtc	2,998	37	0	3,035	0.0000016377431		24
4272	Concord Kirkwood Mice 1	53,771	483	0	54,254	0.0000292778334		428
4274	Concord Blhn Terr St Lt	802	14	0	816	0.0000004404817		6
4275	Pl Hill-Diablo Vista Wtr	193,003	1,511	0	194,514	0.0001049688495		1,535
4280	Antioch Parking Mice 1A	34,142	386	0	34,528	0.0000186330268		272
4285	Moraga St Lt Mice 1	154,419	1,119	0	155,538	0.0000839356808		1,227
4294	Oakley Police Services	397,332	1,524	0	398,856	0.0002152417623		3,148
								<u>1,212,760</u>

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2016-2017	2016-2017	Net Revenue	2016-2017	to Allocate
		2016-2017 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676		Adj Allocation Factors	
		(1)	(2)	(3)	(4)	(5)	(6)
REDEVELOPMENT SUCCESSOR AGENCIES							
4701	Antioch	4,481,865	133,650	0	4,615,515	.0024907502162	36,425
4702	Antioch Project 2	914,991	5,243	0	920,234	.0004966016733	7,262
4703	Antioch Project 3	61,254	373	(13,501)	48,125	.0000259706646	380
4704	Antioch Project 4	553,446	8,694	(51,190)	510,950	.0002757328903	4,032
4705	Antioch Project 4, Amd 1	490,540	3,360	(22,106)	471,794	.0002546022734	3,723
4706	Brentwood Project	2,302,658	23,363	0	2,326,021	.0012552306374	18,357
4707	Brentwood Amendment 1	664,409	9,701	0	674,110	.0003637815263	5,320
4708	North Brentwood	3,992,957	16,878	(25,396)	3,984,439	.0021501917674	31,444
4709	North Brtwd Amdnd 2	263,173	985	0	264,158	.0001425522158	2,085
4710	Central Concord	14,432,931	816,418	0	15,249,349	.0082292694294	120,345
4711	Concord Commerce	594,861	9,166	0	604,026	.0003259611686	4,767
4712	Cent Concord RDA Amdnd	869,823	1,467	0	871,290	.0004701891725	6,876
4714	Clayton	6,573,576	33,323	(113,762)	6,493,137	.0035040033850	51,243
4716	Hercules Dynamite	6,960,087	57,859	0	7,017,947	.0037872155812	55,384
4717	Hercules RDA Proj 2	5,114,684	20,106	0	5,134,789	.0027709749198	40,523
4718	Hercules Merged Dyn & Pro	0	0	0	0	.0000000000000	0
4720	El Cerrito	6,482,826	70,291	0	6,553,117	.0035363718808	51,716
4721	El Cerrito Area II	1,781	86	0	1,867	.0000010075484	15
4725	Pinole Vista	6,731,593	76,727	0	6,808,319	.0036740908862	53,730
4726	Pinole Vista 81	4,270,995	38,398	0	4,309,393	.0023255523023	34,009
4728	Oakley RDA Proj 2	170,649	536	0	171,186	.0000923798611	1,351
4730	Pittsburg Marina	0	1,325	0	1,325	.0000007150056	10
4731	Pittsburg Riverside	447,474	6,352	0	453,826	.0002449061397	3,582
4732	Pittsburg Neighborhood I	1,282,404	10,941	0	1,293,345	.0006979500767	10,207
4733	Pittsburg Neighborhood II	558,900	6,472	0	565,372	.0003051013305	4,462

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2016-2017	2016-2017	Net	2016-2017	14,624,028
		2016-2017 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj Allocation Factors	to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4734	Pittsburg/Los Medanos I	24,560,089	374,876	0	24,934,965	.0134560852593	196,782
4735	Pittsburg/Los Medanos II	3,720,617	64,930	0	3,785,547	.0020428598674	29,875
4736	Pittsburg/Los Medanos III	12,686,824	48,702	0	12,735,527	.0068726919632	100,506
4737	Richmond 8A RDA 2000 Amr	1,267,804	5,047	0	1,272,851	.0006686903893	10,045
4738	Richmond 10A RDA 2000 Amr	827,498	2,329	0	829,827	.0004478139240	6,549
4739	Richmond 1A RDA 2000 Amr	152,022	453	0	152,475	.00008222826832	1,203
4740	Richmond 1A	469,500	10,550	0	480,050	.0002590577469	3,788
4741	Richmond 8A	581,381	8,681	0	590,062	.0003184253292	4,657
4742	Richmond 10A	818,245	21,029	0	839,274	.0004529120040	6,623
4743	Richmond 10B	78,143	2,859	0	81,002	.0000437123668	639
4744	Richmond 11A	12,556,940	73,876	0	12,630,817	.0068161856338	99,680
4745	Richmond 12A	94,533	1,521	0	96,055	.0000518357040	758
4746	Richmond 8A Henley	51,293	648	0	51,941	.0000280298776	410
4747	Richmond 1B	122,861	776	0	123,637	.0000667203086	976
4748	Richmond 1C-Potrero	1,122,497	7,072	0	1,129,569	.0006095690017	8,914
4749	Richmond 3A	1,062,482	5,759	0	1,068,241	.0005764734770	8,430
4750	Walnut Creek-So Broadway	1,195,528	10,632	0	1,206,160	.0006509006661	9,519
4751	Walnut Creek-Mt Diablo	0	13,736	0	13,736	.0000074124059	108
4752	Richmond 6A RDA 2000 Amr	67,291	144	0	67,434	.0000363907243	532
4753	Richmond 10B RDA 2000 Amr	34,298	106	0	34,404	.0000185661861	272
4754	Richmond 6-A Amend 1	57,936	1,057	0	58,993	.0000318354754	466
4755	Richmond 6-A	567,906	3,565	0	571,471	.0003083925851	4,510
4756	Danville Downtown	3,526,813	30,087	(336,203)	3,220,698	.0017380405781	25,417
4757	Richmond 11A RDA 2000 Amr	249,701	794	0	250,495	.0001351788318	1,977
4758	Richmond 10B RDA 2006 Amr	2,305,086	9,247	0	2,314,333	.0012489233050	18,264
4760	San Pablo-So Entrance	384,364	6,959	0	391,323	.0002111761894	3,088

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2016-2017 AB 8 Allocation	2016-2017 Unitary Allocation	2016-2017 Pass-thru H&S 33676	Net Revenue	2016-2017 Adj Allocation Factors	14,624,028 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4761	San Pablo-El Portal	2,766,547	43,242	0	2,809,789	.0015162948845	22,174
4762	San Pablo-El Portal 79	3,417,449	47,445	0	3,464,894	.0018698207277	27,344
4763	San Pablo-Oak Park	960,275	9,845	0	970,120	.0005235223815	7,656
4764	San Pablo-Sheffield	409,621	4,586	0	414,207	.0002235254233	3,269
4765	San Pablo-Bayview	2,057,332	19,601	0	2,076,934	.0011208116505	16,391
4766	San Pablo-El Portal 80	1,428,652	23,181	0	1,451,834	.0007834779772	11,458
4767	San Pablo-Oak Park 79	55,773	536	0	56,310	.0000303872672	444
4768	San Pablo-Bayview 80	135,165	696	0	135,861	.0000733171240	1,072
4769	San Pablo-Legacy RDA	1,686,781	6,496	0	1,693,277	.0009137722297	13,363
4770	Pleasant Hill Commons	3,362,262	24,720	0	3,386,983	.0018277759410	26,729
4771	Pleasant Hill Commons 1A	119,132	1,017	0	120,148	.0000648377761	948
4772	Pisnt Hill Schoolyrd Anx	1,064,839	7,356	0	1,072,196	.0005786073610	8,462
4773	Pisnt Hill Comm 2001 Ammc	959,805	2,888	0	962,693	.0005195147235	7,597
4774	Pleasant Hill Commons 200	0	0	0	0	.0000000000000	0
4775	Lafayette RDA	6,464,298	16,497	0	6,480,795	.0034973434255	51,145
4777	San Ramon	10,695,704	50,793	(963,855)	9,782,643	.0052791762328	77,203
4780	CoCoCo Pleasant Hill BAR1	8,541,406	49,466	0	8,590,872	.0046360404593	67,798
4781	CoCoCo West Pittsburg	3,543,263	21,336	(823,631)	2,740,968	.0014791557127	21,631
4782	CoCoCo North Richmond	2,479,914	12,852	(322,729)	2,170,037	.0011710547637	17,126
4783	CoCoCo Pl H/BART Amnd	954,383	6,702	(10,388)	950,697	.0005130412013	7,503
4784	Oakley	3,659,337	20,022	(91,575)	3,587,784	.0019361379198	28,314
4785	Rodeo	2,509,076	11,601	(256,151)	2,264,526	.0012220452398	17,871
4786	CoCoCo Montalvin	500,076	1,716	0	501,792	.0002707906496	3,960
Sub-Total: Recoverable Cost							5,783,295
							<u>1,530,694</u>

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2016-2017	2016-2017	Net	2016-2017	to
		2016-2017 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676		Adj Allocation Factors	
		(1)	(2)	(3)	(4)	(5)	(6)
SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION							
4016	Ed Phys Handic'd Elem	5,424	1,100	0	6,523	.0000035203403	51
4018	Livermore Jt Unified	259,657	52,325	0	311,982	.0001683601119	2,462
4020	Chabtl-Las Positas Com Col	301,805	7,474	0	309,279	.0001669016774	2,441
4022	Dev Ctr Handic'd Minor	971	197	0	1,168	.0000006301893	9
4029	Trainable M.R. Alameda	2,447	496	0	2,943	.0000015879660	23
5001	Acalanes Union Hi Gen	41,055,918	419,298	0	41,475,216	.0223819867471	327,315
5101	Canyon Elementary Gen	70,068	1,105	0	71,173	.0000384081146	562
5201	Lafayette Elementary Gen	15,645,661	144,363	0	15,790,024	.0085210430862	124,612
5301	Moraga Elementary Gen	7,729,792	77,257	0	7,807,048	.0042130522357	61,612
5401	Orinda Elementary Gen	9,929,193	120,012	0	10,049,205	.0054230258631	79,306
5501	Walnut Creek General	20,067,704	205,363	0	20,273,066	.0109403045573	159,991
6001	Liberty Union Hi Gen	25,370,770	236,737	0	25,607,506	.0138190205431	202,090
6101	Brentwood Elem Gen	13,891,261	110,063	9,462	14,010,786	.0075608825031	110,571
6201	Byron Elementary Gen	4,165,034	47,871	5,544	4,218,449	.0022764742929	33,291
6301	Knightsen Elementary Gen	1,525,092	20,829	3,955	1,549,877	.0008363866996	12,231
6401	Oakley Elementary Gen	10,450,420	99,819	0	10,550,239	.0056934077083	83,261
6901	County Schools Gen	27,781,008	448,694	75,541	28,305,243	.0152748468732	223,380
6999	ERAF K - 12	222,743,111	0	0	222,743,111	.1202027088867	1,757,848
7101	Antioch Unified Gen	29,966,011	796,556	65,684	30,828,250	.0166363806865	243,291
7201	John Swett General	6,400,479	142,384	115,523	6,658,386	.0035931797273	52,547
7401	Martinez Unified Gen	17,152,397	252,397	0	17,404,794	.0093924491693	137,355
7501	Mt Diablo Unified Gen	105,566,956	1,419,306	335,496	107,321,758	.0579158924105	846,964
7601	Pittsburg Unified Gen	4,882,756	1,133,292	15,361	6,031,408	.0032548329526	47,599
7701	West Co Co Unified Gen	64,977,137	891,578	134,192	66,002,908	.0356182880547	520,883

**CONTRA COSTA COUNTY
2016-2017 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2016-2017 AB 8 Allocation	2016-2017 Unitary Allocation	2016-2017 Pass-thru H&S 33676	Net Revenue	2016-2017 Adj Allocation Factors	14,624,028 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
7801	San Ramon Valley Unif	142,126,288	1,821,882	731,960	144,680,129	.0780762348662	1,141,789
7901	Co Co Comm College Gen	80,691,492	1,274,019	269,217	82,234,727	.0443777450704	648,981
7999	ERAF Community College	<u>33,163,941</u>	<u>0</u>	<u>0</u>	<u>33,163,941</u>	<u>.0178968299071</u>	<u>261,724</u>
TOTALS		1,826,539,522	26,522,801	(0)	1,853,062,322	1.0000000000000	<u>14,624,028</u>

Sub-Total: Exempt School Share	7,082,189
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