

Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller

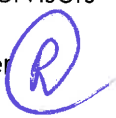
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January 23, 2018

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2017-2018 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 2017-18 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 2016-17 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2016-17 net cost of property tax administration was \$15,809,688. This amounts to approximately .81% of all 2016-17 property taxes levied countywide.

Attachment II allocates the \$15,809,688 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2017-18 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 \$7,636,925.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2017-2018 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**2017-2018 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 2017-18 Fiscal Year shall be based on the 2016-17 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	\$ 15,302,418	
Tax Collector	3,501,503	
Auditor-Controller	1,636,719	
Assessment Appeals Board	<u>79,143</u>	
Total		\$20,519,783

Overhead Cost per Circular A-87:

Assessor	\$ 1,651,729	
Tax Collector	436,852	
Auditor-Controller	<u>133,013</u>	
Total		\$2,221,594

Less: Fees Received for Property Tax Related Services:

County General	\$ 3,337,388	
Assessor	398,011	
Tax Collector	2,231,266	
Auditor-Controller	<u>965,024</u>	
Total		<u>\$6,931,689</u>

**Net Property Tax Administration Cost,
2017-2018 Fiscal Year**

\$15,809,688

CONTRA COSTA COUNTY
2017-2018 Property Tax Administration Charges
ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2016-2017</u>
Salaries & Employee Benefits	\$ 12,847,304
Services & Supplies	2,636,669
Capital Assets	7,394
Other Charges	1,280
Gross Cost	\$ 15,492,647
Less:	
* Intrafund Transfers	(190,229)
Capital Assets	0
TOTAL ASSESSOR COST	\$ 15,302,418
LESS: ASSESSOR REVENUE OFFSETS	
	(398,011)
NET ASSESSOR DEPARTMENT COST	\$ 14,904,407

CONTRA COSTA COUNTY

2017-2018 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2016-2017</u>
Salaries & Employee Benefits	\$ 3,427,568
Services & Supplies	1,491,396
Other Charges	5,928
Capital Assets	24,119
Gross Cost	\$ <u>4,949,011</u>
Less:	
* Capital Assets	(24,119)
Intrafund transfers	(1,577)
Treasury Function Costs	(1,279,457)
Business License Program	<u>(142,355)</u>
TOTAL TAX COLLECTOR COST	\$ 3,501,503
 LESS: TAX COLLECTOR REVENUE OFFSETS	 \$ <u>(2,231,266)</u>
 NET TAX COLLECTOR COST	 \$ <u>1,270,237</u>

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

CONTRA COSTA COUNTY

2017-2018 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENTAL COSTS</u>	ACTUAL <u>2016-2017</u>
Salaries & Employee Benefits	\$ 847,731
Information Technology Costs	450,985
Other Services and Supplies	106,641
Accounts Payable - Supplemental & Other Tax Refunds	6,061
Department Overhead Allocation	<u>225,301</u>
GROSS PROPERTY TAX FUNCTION COSTS	\$ 1,636,719
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	\$ <u>(965,024)</u>
NET AUDITOR-CONTROLLER COST	\$ <u><u>671,695</u></u>

CONTRA COSTA COUNTY
2017-2018 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2016-2017</u>
Clerk of the Board	\$ 58,986
Assessment Appeals Board - allowances and postage	14,416
County Counsel	<u>5,741</u>
TOTAL ASSESSMENT APPEALS BOARD COSTS	\$ <u><u>79,143</u></u>

CONTRA COSTA COUNTY
2017-2018 Property Tax Administration Charges
FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2016-2017 <u>Actual</u>	Percent Property Tax <u>Related</u>	Net to <u>Allocate</u>
Assessor	\$ 1,651,729	100%	\$ 1,651,729
Tax Collector	615,285	71%	436,852
Auditor-Controller(Tax Division)	<u>133,013</u>	100%	<u>133,013</u>
TOTALS	\$ <u>2,400,027</u>		\$ <u>2,221,594</u>

CONTRA COSTA COUNTY
2017-2018 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005	9608	Supplemental Tax Administration Fees	\$	<u>3,337,388</u>	
					\$ 3,337,388

Assessor

0016	1600	Administration		877,958	
		1600 Excludable revenues (Direct credits and non-property tax related revenues)		(730,000)	
0016	1605	Drafting		4,840	
	1610	Appraisal		0	
	1647	Roll Maintenance		<u>245,213</u>	
					\$ 398,011

Tax Collector

0015		Tax Collector Revenue		3,102,351	
		Excludable revenues (Direct credits and non-property tax related revenues)		<u>(871,085)</u>	
					\$ 2,231,266

Auditor-Controller

0010	1004	Tax & Cost Accounting Division Revenue		1,164,609	
		Excludable revenues (Direct credits and non-property tax related revenues)		<u>(199,585)</u>	
					\$ 965,024

TOTAL REVENUE OFFSETS		\$ <u>6,931,689</u>
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CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

						15,809,688
						to
Fund No	Jurisdiction	Adjusted 2017-2018 AB 8 Allocation	2017-2018 Unitary Allocation	Net Revenue	2017-2018 Adj Allocation Factors	Allocate
GENERAL COUNTY JURISDICTION						(6)
1003	County General	228,122,888	6,469,137	234,934,341	0.1200327888132	1,897,679
COUNTY GOVERNED SPECIAL DISTRICTS						
1206	County Library	25,801,159	414,969	26,251,249	0.0134123032397	212,044
2020	Contra Costa Fire	106,115,278	1,183,743	107,387,191	0.0548663254581	867,419
2028	Crockett Carquinez Fire	513,117	9,331	522,448	0.0002669296633	4,220
3060	East Contra Costa Fire	12,674,201	94,318	12,768,519	0.0065236988445	103,138
2401	Service Area L-100	859,745	16,254	909,588	0.0004647271284	7,347
2470	Service Area M-1	54,086	1,177	55,263	0.0000282348250	446
2475	Service Area M-29	73,814	682	74,497	0.0000380617998	602
2488	Service Area M-16 Clyde	27,698	255	27,954	0.0000142820643	226
2489	Service Area M-17 Montalvi	176,936	1,909	178,845	0.0000913757183	1,445
2492	Service Area M-20 Rodeo	11,623	129	11,753	0.0000060047576	95
2494	Svc Area RD4Bethel Isle	6,490	385	6,875	0.0000035126301	56
2496	Svc Area M23 Blackhawk	2,176,476	18,162	2,194,638	0.0011212856102	17,727
2505	Flood Control CCC Water	3,214,911	52,464	3,271,496	0.0016714745562	26,425
2520	Flood Control Zone 3B	5,381,705	61,591	5,443,297	0.0027810922170	43,968
2521	Flood Cont Z1 Marsh Crk	1,958,016	16,951	1,974,967	0.0010090510894	15,953
2527	Flood Control Zone 7	60,266	1,138	63,903	0.0000326491992	516
2530	Flood Control Zone 8	18,454	423	18,877	0.0000096448419	152
2531	Flood Control Zone 8A	24,127	365	24,492	0.0000125134361	198
2550	Flood Cont Drainage 290	1,983	24	2,007	0.0000010253205	16
2551	Flood Cont Drainage 300	4,580	86	4,667	0.0000023842160	38
2552	Flood Cont Drainage A13	334,568	2,723	337,291	0.0001723288356	2,724
2554	Flood Cont Drainage 10	356,350	2,802	359,152	0.0001834979528	2,901

CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2017-2018 AB 8 Allocation	2017-2018 Unitary Allocation	Net Revenue	2017-2018 Adj Allocation Factors	15,809,688 to Allocate
		(1)	(2)	(4)	(5)	(6)
2563	Flood Cont Drainage 127	13,314	210	13,524	0.0000069095059	109
2583	Flood Cont Drainage 16	81,125	699	81,825	0.0000418058922	661
2652	S/A Pl 2 Danville	415	91	505	0.0000002582039	4
2653	S/A Pl-2 Zone A	145,918	1,200	147,118	0.0000751657462	1,188
2655	S/A Pl 5 Round Hill	253,041	2,436	255,477	0.0001305285123	2,064
2656	S/A Police-6	4,063,286	1,099,664	5,162,949	0.0026378571151	41,704
2657	S/A Pl-2 Zone B	195,465	1,934	197,399	0.0001008553437	1,594
2702	S/A Lib-2 El Sobrante	109,930	2,058	111,987	0.0000572165341	905
2710	S/A Lib-10 Pinole	1,191	17	1,209	0.0000006174731	10
2712	S/A Lib-12 Moraga	10,239	314	10,553	0.0000053916580	85
2713	S/A Lib-13 Ygnacio	142,527	1,441	143,969	0.0000735566019	1,163
2751	Svc Area R-4 Moraga	29,900	1,002	30,902	0.0000157886312	250
2758	Svc Area R-7 Zone A	1,130,558	10,639	1,141,197	0.0005830609782	9,218
2825	Co Co Co Water Agency	610,442	18,927	630,430	0.0003220996387	5,092
						<u>1,371,703</u>

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	66,892,925	919,338	68,159,837	0.0348242629961	550,561
3007	Kensington Fire	3,807,135	26,343	3,833,478	0.0019586028106	30,965
3011	Rodeo-Hercules Fire	3,058,694	60,078	3,118,771	0.0015934444513	25,192
3074	Moraga-Orinda Fire District	22,694,141	186,312	22,880,453	0.0116900942447	184,817
3102	Co Co Resource Cons	261,043	4,474	266,502	0.0001361611920	2,153
3255	Kensington Community Svc	1,713,781	12,599	1,726,381	0.0008820433205	13,945
3260	Diablo Community Svc	436,241	3,076	439,316	0.0002244557986	3,549
3301	CCC Mosquito Abate Dst1	4,939,431	88,391	5,029,677	0.0025697656773	40,627
3406	Central CC Sanitary	16,343,558	264,842	16,650,478	0.0085070719226	134,494

CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2017-2018 AB 8 Allocation	2017-2018 Unitary Allocation	Net Revenue	2017-2018 Adj Allocation Factors	15,809,688 to Allocate
		(1)	(2)	(4)	(5)	(6)
3409	Mt View Sanitary	375,918	9,161	385,078	0.0001967444731	3,110
3411	Ironhouse Sanitary	270,511	5,142	275,653	0.0001408366824	2,227
3414	Rodeo Sanitary	251,141	4,755	255,896	0.0001307424450	2,067
3416	West Co Wastewater	1,130,223	16,647	1,152,817	0.0005889976709	9,312
3418	Stiege Sanitary	432,065	5,015	437,080	0.0002233132320	3,531
3422	Byron Sanitary	38,585	749	39,334	0.0000200964989	318
3240	Crockett-Valona Sanitary	330,235	8,997	339,232	0.0001733205426	2,740
3430	Twn of Discovery Bay (Comm	626,508	5,673	632,181	0.0003229943526	5,106
3480	Delta Diablo Z1 W Pittsburg	339,962	12,397	434,890	0.0002221944999	3,513
3481	Delta Diablo Z2 Pittsburg	481,503	5,416	486,984	0.0002488099775	3,934
3482	Delta Diablo Z3 Antioch	1,181,279	15,741	1,197,020	0.0006115822048	9,669
3515	Los Medanos Healthcare	769,701	95,057	866,906	0.0004531386169	7,164
3520	Mt Diablo Healthcare	279,304	1,996	281,300	0.0001437221472	2,272
3525	West CCC Healthcare	3,552,932	53,797	3,606,730	0.0018427524333	29,133
3601	Alamo-Lafayette Cemetery	315,989	3,435	319,423	0.0001631998957	2,580
3603	B B K Union Cemetery	580,119	6,584	586,703	0.000297588650	4,739
3700	Ambrose Rec & Park	464,818	14,751	548,579	0.0002802801968	4,431
3715	Green Valley Rec & Park	55,370	439	55,809	0.0000285141453	451
3735	Pleasant Hill Rec & Park	3,319,568	43,831	3,364,384	0.0017189327833	27,176
3740	Rolling-Willart Rec&Park	30,065	359	30,424	0.0000155442987	246
3770	Bethel Isle Muni Imp	451,983	7,632	459,615	0.0002348267506	3,713
3803	Co Co Co Water	2,753,034	87,457	2,846,130	0.0014541464318	22,990
3830	Castle Rock Co Water	14,247	121	14,369	0.0000073412441	116
4001	East Bay Muni Utility	14,368,695	198,232	14,622,903	0.0074711419352	118,116
4002	EBMUD Special District 1	404,220	3,735	407,955	0.0002084327162	3,295
4007	A-C Transit Spec Dist 1	8,706,545	121,025	8,827,569	0.0045101868785	71,305

CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2017-2018 AB 8 Allocation	2017-2018 Unitary Allocation	Net Revenue	2017-2018 Adj Allocation Factors	15,809,688 to Allocate
		(1)	(2)	(4)	(5)	(6)
4009	BART	11,588,416	185,676	11,793,042	0.0060253080382	95,258
4010	Bay Area Air Management	3,377,829	54,127	3,431,956	0.0017534570355	27,722
4025	Dublin San Ramon Svcs	674,164	2,275	676,439	0.0003456065630	5,464
4026	East Bay Regional Park	49,509,222	829,964	50,384,706	0.0257425829289	406,982
4110	Reclamation Dist 800 Exp	869,567	9,026	878,592	0.0004488908487	7,097
4111	Discovery Bay Recl/Drmg	49,077	502	49,579	0.0000253308393	400
4180	East Co Co Irrigation	3,112,667	28,245	3,140,912	0.0016047567234	25,371
4181	Byron-Bethany Irrigation	329,719	11,079	340,798	0.0001741208282	2,753
<u>CITIES & CITY SPECIAL DISTRICTS</u>						<u>1,900,604</u>
4201	City of Clayton	938,611	14,351	1,015,624	0.0005189032201	8,204
4202	City of Concord	14,372,974	215,461	14,588,435	0.0074535317445	117,838
4203	City of Brentwood	10,244,255	68,985	10,337,973	0.0052818831260	83,505
4204	City of San Pablo	338,560	12,442	351,002	0.0001793342209	2,835
4205	City of El Cerrito	7,655,774	84,267	7,740,041	0.0039545460624	62,520
4206	City of Walnut Creek	15,833,199	213,619	16,046,817	0.0081986490862	129,618
4207	City of Pleasant Hill	2,990,355	25,283	3,015,638	0.0015407515620	24,359
4208	City of Martinez	8,398,970	125,208	8,524,178	0.0043551778008	68,854
4209	City of Antioch	10,880,259	147,949	11,028,208	0.0056345381654	89,080
4210	City of Pittsburg	3,686,500	57,196	3,743,696	0.0019127312832	30,240
4211	City of Hercules	1,201,751	33,313	1,235,065	0.0006310198869	9,976
4212	City of Pinole	2,289,906	29,374	2,319,280	0.0011849679669	18,734

CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2017-2018 AB 8 Allocation	2017-2018 Unitary Allocation	Net Revenue	2017-2018 Adj Allocation Factors	15,809,688 to Allocate
		(1)	(2)	(4)	(5)	(6)
4213	Richmond Tax District 1	24,897,283	487,410	25,384,694	0.0129695623215	205,045
4214	City of Lafayette	4,679,823	31,062	4,710,884	0.0024068877228	38,052
4215	Town of Moraga	2,133,291	25,069	2,158,360	0.0011027505510	17,434
4216	Town of Danville	9,404,158	85,609	9,489,767	0.0048485171865	76,654
4217	City of San Ramon	15,175,067	312,228	15,487,295	0.0079127775738	125,099
4218	City of Orinda	4,816,823	51,718	4,868,541	0.0024874377800	39,326
4219	City of Oakley	2,475,192	16,504	2,530,822	0.0012930489691	20,443
4227	Richmond Tax District 3	9,115,760	111,836	9,227,597	0.0047145690266	74,536
4230	Richmond Sewer 1	221,637	4,064	225,701	0.0001153152033	1,823
4231	Brentwood Rec & Park Dist	2,066,827	12,924	2,079,751	0.0010625877129	16,799
4232	San Ramon M-29	3,094,506	10,231	3,104,737	0.0015862739263	25,078
4240	Pleasant Hill Lgt Dist 1	506,916	4,650	511,565	0.0002613691921	4,132
4241	Svc Area R-8 Walnut Creek	640,771	6,739	647,510	0.0003308261315	5,230
4248	Clayton Light Mice 1	35,889	408	36,297	0.0000185449915	293
4252	Martinez Pine Ridge Mice	7,006	81	7,087	0.0000036207357	57
4253	Martinez Parking Dist 1	55,315	606	55,921	0.0000285712509	452
4263	Lafayette Core Area Mtc	64,300	2,587	66,887	0.0000341737198	540
4264	Lafayette St Lt Mice Z1	9,313	74	9,387	0.0000047962363	76
4271	Concord Vly Terr StLtmic	3,057	39	3,096	0.0000015819940	25
4272	Concord Kirkwood Mice 1	57,118	526	57,644	0.0000294514700	466
4274	Concord Blhn Terr StLt	819	15	833	0.0000004256019	7
4275	PI Hill-Diablo Vista Wtr	203,359	1,660	205,019	0.0001047482469	1,656
4280	Antioch Parking Mice 1A	37,302	415	37,717	0.0000192703965	305
4285	Moraga St Lt Mice 1	162,231	1,236	163,468	0.0000835189196	1,320
4294	Oakley Police Services	431,836	1,798	433,635	0.0002215528399	3,503
						<u>1,304,114</u>

CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2017-2018 AB 8 Allocation	2017-2018 Unitary Allocation	Net Revenue	2017-2018 Adj Allocation Factors	15,809,688 to Allocate
		(1)	(2)	(4)	(5)	(6)
REDEVELOPMENT SUCCESSOR AGENCIES						
4701	Antioch	4,701,491	139,049	4,840,540	.0024731316973	39,099
4702	Antioch Project 2	1,042,813	5,908	1,048,721	.0005358130818	8,471
4703	Antioch Project 3	64,273	418	50,524	.0000258137103	408
4704	Antioch Project 4	564,817	9,205	520,150	.0002657553584	4,202
4705	Antioch Project 4, Amnd 1	508,724	3,728	489,148	.0002499156403	3,951
4706	Brentwood Project	2,780,436	25,239	2,805,676	.0014334774260	22,663
4707	Brentwood Amendment 1	736,680	10,301	746,980	.0003816476413	6,034
4708	North Brentwood	4,213,036	19,664	4,205,878	.0021488697815	33,973
4709	North Brtwd Amnd 2	290,683	1,166	291,849	.0001491115010	2,357
4710	Central Concord	15,522,555	841,452	16,364,008	.0083607082495	132,180
4711	Concord Commerce	639,229	9,713	648,941	.0003315573814	5,242
4712	Cent Concord RDA Amnd	984,339	2,030	986,369	.0005039564584	7,967
4714	Clayton	6,960,022	38,019	6,878,668	.0035144531332	55,562
4716	Hercules Dynamite	7,644,707	63,278	7,707,985	.0039381680895	62,261
4717	Hercules RDA Proj 2	5,490,187	23,644	5,513,831	.0028171294685	44,538
4718	Hercules Merged Dyn & Pro	0	0	0	.0000000000000	0
4720	El Cerrito	7,045,111	75,663	7,120,774	.0036381499477	57,518
4721	El Cerrito Area II	1,825	89	1,914	.0000009777691	15
4725	Pinole Vista	7,121,397	82,379	7,203,776	.0036805571321	58,188
4726	Pinole Vista 81	4,506,441	41,780	4,548,222	.0023237800892	36,738
4728	Oakley RDA Proj 2	163,622	652	164,273	.0000839306449	1,327
4730	Pittsburg Marina	0	1,351	1,351	.0000006903559	11
4731	Pittsburg Riverside	469,053	6,752	475,806	.0002430988255	3,843
4732	Pittsburg Neighborhood I	1,357,796	11,945	1,369,741	.0006998289381	11,064
4733	Pittsburg Neighborhood II	600,358	6,943	607,301	.0003102827968	4,905

CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2017-2018 AB 8 Allocation	2017-2018 Unitary Allocation	Net Revenue	2017-2018 Adj Allocation Factors	15,809,688 to Allocate
		(1)	(2)	(4)	(5)	(6)
4734	Pittsburg/Los Medanos I	26,280,224	397,379	26,677,602	.0136301359392	215,488
4735	Pittsburg/Los Medanos II	3,882,471	68,500	3,950,970	.0020186320596	31,914
4736	Pittsburg/Los Medanos III	13,312,968	57,455	13,370,423	.0068312239986	108,000
4737	Richmd 8A RDA 2000 Amnc	1,476,553	5,925	1,482,478	.0007574287087	11,975
4738	Richmd 10A RDA 2000 Amr	915,687	2,884	918,571	.0004693166308	7,420
4739	Richmd 1A RDA 2000 Amnc	170,197	556	170,752	.0000872409147	1,379
4740	Richmond 1A	509,583	11,048	520,631	.0002660009834	4,205
4741	Richmond 8A	738,036	9,209	747,246	.0003817831579	6,036
4742	Richmond 10A	904,226	21,948	926,175	.0004732017424	7,481
4743	Richmond 10B	94,267	2,963	97,230	.0000496770018	785
4744	Richmond 11A	13,873,194	83,048	13,956,242	.0071305310769	112,731
4745	Richmond 12A	102,096	1,610	103,705	.0000529851359	838
4746	Richmond 8A Henley	51,430	692	52,123	.0000266305088	421
4747	Richmond 1B	130,822	867	131,689	.0000672827067	1,064
4748	Richmond 1C-Potrero	1,201,497	7,901	1,209,398	.0006179064921	9,769
4749	Richmond 3A	1,092,731	6,525	1,099,257	.0005616328312	8,879
4750	Walnut Creek-So Broadway	1,562,630	11,576	1,574,207	.0008042945438	12,716
4751	Walnut Creek-Mt Diablo	0	14,008	14,008	.0000071568630	113
4752	Richmd 6A RDA 2000 Amnc	71,144	188	71,332	.0000364447771	576
4753	Richmd 10B RDA 2000 Amr	17,277	129	17,407	.0000088933646	141
4754	Richmond 6-A Amend 1	181,535	1,114	182,649	.0000933189331	1,475
4755	Richmond 6-A	584,972	3,984	588,956	.0003009098004	4,757
4756	Danville Downtown	3,796,659	32,848	3,477,180	.0017765627492	28,087
4757	Richmd 11A RDA 2000 Amr	235,510	963	236,473	.0001208190288	1,910
4758	Richmd 10B RDA 2006 Amr	3,319,849	10,845	3,330,694	.0017017200938	26,904
4760	San Pablo-So Entrance	447,711	7,333	455,044	.0002324912611	3,676

CONTRA COSTA COUNTY
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		(1)	(2)	(4)	(5)	(6)
4761	San Pablo-El Portal	2,953,535	45,796	2,999,332	.0015324202049	24,227
4762	San Pablo-El Portal 79	3,787,834	50,483	3,838,317	.0019610750531	31,004
4763	San Pablo-Oak Park	1,033,569	10,629	1,044,198	.0005335021523	8,435
4764	San Pablo-Sheffield	443,703	4,928	448,631	.0002292148961	3,624
4765	San Pablo-Bayview	2,240,820	21,253	2,262,073	.0011557393911	18,272
4766	San Pablo-El Portal 80	1,507,334	24,518	1,531,852	.0007826546611	12,374
4767	San Pablo-Oak Park 79	57,225	581	57,806	.0000295343106	467
4768	San Pablo-Bayview 80	138,029	793	138,822	.0000709270674	1,121
4769	San Pablo-Legacy RDA	1,936,656	7,660	1,944,316	.0009933909139	15,705
4770	Pleasant Hill Commons	3,578,477	27,274	3,605,751	.0018422525128	29,125
4771	Pleasant Hill Commons 1A	125,372	1,110	126,483	.0000646225885	1,022
4772	Pisnt Hill Schoolyrd Anx	1,123,977	8,156	1,132,133	.0005784301678	9,145
4773	Pisnt Hill Comm 2001 Amnc	990,320	3,534	993,854	.0005077804741	8,028
4774	Pleasant Hill Commons 200	0	0	0	.0000000000000	0
4775	Lafayette RDA	7,465,204	20,792	7,485,996	.0038247495102	60,468
4777	San Ramon	11,528,415	58,365	10,575,396	.0054031873097	85,423
4780	CoCoCo Pleasant Hill BART	8,674,329	55,689	8,730,018	.0044603459682	70,517
4781	CoCoCo West Pittsburg	3,909,115	23,934	3,067,576	.0015672878928	24,778
4782	CoCoCo North Richmond	2,680,075	14,629	2,356,060	.0012037597278	19,031
4783	CoCoCo PI H/BART Amnd	974,112	7,421	970,617	.0004959081615	7,840
4784	Oakley	4,038,338	22,665	3,964,467	.0020255279750	32,023
4785	Rodeo	2,735,675	13,371	2,479,019	.0012665816074	20,024
4786	CoCoCo Montalvin	586,411	2,057	588,468	.0003006604150	4,753
Sub-Total: Recoverable Cost						1,698,663

6,275,084

CONTRA COSTA COUNTY
2017-2018 ADMINISTRATIVE COST ALLOCATION

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		(1)	(2)	(4)	(5)	(6)
SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION						
4016	Ed Phys Handic'd Elem	5,491	1,125	6,616	.0000033802556	53
4018	Livermore Jt Unified	262,887	53,521	316,408	.0001616592556	2,556
4020	Chablt-Las Positas Com Col	308,975	7,807	316,782	.0001618505187	2,559
4022	Dev Ctr Handi'd Minor	983	201	1,184	.0000006051088	10
4029	Trainable M.R. Alameda	2,477	507	2,984	.0000015247709	24
5001	Acalanes Union Hi Gen	43,426,784	452,807	43,879,591	.0224189859193	354,437
5101	Canyon Elementary Gen	72,771	1,170	73,940	.0000377776054	597
5201	Lafayette Elementary Gen	16,479,563	156,827	16,636,390	.0084998739304	134,380
5301	Moraga Elementary Gen	8,164,792	83,532	8,248,324	.0042142383468	66,626
5401	Orinda Elementary Gen	10,484,100	128,485	10,612,584	.0054221877000	85,723
5501	Walnut Creek General	21,289,974	221,750	21,511,724	.0109907824552	173,761
6001	Liberty Union Hi Gen	27,355,360	257,000	27,612,361	.0141077233267	223,039
6101	Brentwood Elem Gen	15,004,574	120,771	15,135,320	.0077329461966	122,255
6201	Byron Elementary Gen	4,391,293	51,376	4,448,513	.0022728368678	35,933
6301	Knightsen Elementary Gen	1,720,664	22,178	1,747,011	.0008925840514	14,111
6401	Oakley Elementary Gen	11,329,944	108,211	11,438,155	.0058439888858	92,392
6901	County Schools Gen	29,271,738	474,636	29,825,657	.0152385417033	240,917
6999	ERAF K - 12	234,586,905	0	234,586,905	.1198552768008	1,894,875
7101	Antioch Unified Gen	31,142,954	830,731	32,042,809	.0163713305881	258,826
7201	John Swett General	6,546,489	149,134	6,817,403	.0034831514870	55,068
7401	Martinez Unified Gen	17,692,693	267,926	17,960,619	.0091764499075	145,077
7501	Mt Diablo Unified Gen	111,181,550	1,512,227	113,046,316	.0577576891319	913,131
7601	Pittsburg Unified Gen	5,121,714	1,158,741	6,296,597	.0032170609239	50,861
7701	West Co Co Unified Gen	67,482,555	949,128	68,572,492	.0350350970697	553,894

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7801	San Ramon Valley Unit	150,063,038	1,945,220	152,776,076	.0780564407382	1,234,048
7901	Co Co Comm College Gen	84,985,375	1,348,791	86,616,868	.0442543403103	699,647
7999	ERAF Community College	<u>34,927,289</u>	<u>0</u>	<u>34,927,289</u>	<u>.0178450707473</u>	<u>282,125</u>
TOTALS		1,929,238,986	28,012,387	1,957,251,373	1.000000000000	<u>15,809,688</u>

Sub-Total: Exempt School Share	7,636,925
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