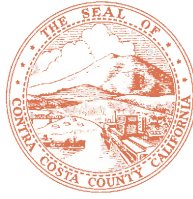


Office of the Auditor-Controller  
Contra Costa County

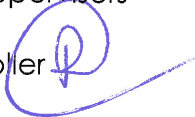
Robert R. Campbell  
Auditor-Controller



Harjit S. Nahal  
Assistant Auditor-Controller

625 Court Street  
Martinez, California 94553-1282  
Phone (925) 335-8600  
Fax (925) 646-2649

January 15, 2019

TO: Contra Costa County Board of Supervisors  
FROM: Robert Campbell, Auditor-Controller   
SUBJECT: **2018-2019 Property Tax Administration Charges**

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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 2018-19 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 2017-18 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2017-18 net cost of property tax administration was \$16,754,408. This amounts to approximately .81% of all 2017-18 property taxes levied countywide.

**Attachment II** allocates the \$16,754,408 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2018-19 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 \$8,077,555.

**CONTRA COSTA COUNTY**

**AUDITOR-CONTROLLER'S REPORT**

on

**2018-2019 Property Tax Administration Charges**

Table of Contents

*Attachment I*

- 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

*Attachment II*

- 10 Administrative Cost Allocation

**CONTRA COSTA COUNTY****2018-2019 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 2018-19 Fiscal Year shall be based on the 2017-18 property tax related costs of the Assessor, Tax Collector, Auditor-Controller, and Assessment Appeals Board including applicable overhead costs as permitted by Federal Circular A-87 standards.

**Property Tax Related Cost:**

Assessor	\$ 15,699,781	
Tax Collector	3,787,725	
Auditor-Controller	1,510,731	
Assessment Appeals Board	98,400	
Total		<b>\$ 21,096,637</b>

**Overhead Cost per Circular A-87:**

Assessor	1,648,815	
Tax Collector	488,542	
Auditor-Controller	192,378	
Total		<b>2,329,735</b>

**Less: Fees Received for Property Tax Related Services:**

County General	2,908,149	
Assessor	390,728	
Tax Collector	2,298,786	
Auditor-Controller	1,074,301	
Total		<b>6,671,964</b>

**Net Property Tax Administration Cost,  
2018-2019 Fiscal Year**

**\$ 16,754,408**

CONTRA COSTA COUNTY

2018-2019 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2017-2018</u>
Salaries & Employee Benefits	\$ 13,332,020
Services & Supplies	2,684,752
Other Charges	1,747
Gross Cost	<u>16,018,519</u>
LESS:	
* Intrafund Transfers	<u>318,738</u>
<b>TOTAL ASSESSOR COST</b>	<b><u>15,699,781</u></b>
LESS: ASSESSOR REVENUE OFFSETS	<u>390,728</u>
<b>NET ASSESSOR DEPARTMENT COST</b>	<b><u><u>\$ 15,309,053</u></u></b>

\* Costs are related to preparing maps for LAFCO and County GIS related expenses.

**CONTRA COSTA COUNTY**

**2018-2019 Property Tax Administration Charges**

**TREASURER-TAX COLLECTOR'S DEPARTMENT**

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2017-2018</u>
Salaries & Employee Benefits	\$ 3,591,498
Services & Supplies	1,748,099
Other Charges	6,864
Capital Assets	104,131
Gross Cost	<u>5,450,592</u>
LESS:	
* Capital Assets	104,131
Intrafund transfers	2,007
Treasury Function Costs	1,380,796
Business License Program	<u>175,933</u>
<b>TOTAL TAX COLLECTOR COST</b>	<b><u>3,787,725</u></b>
LESS: TAX COLLECTOR REVENUE OFFSETS	<u>2,298,786</u>
<b>NET TAX COLLECTOR COST</b>	<b><u>\$ 1,488,939</u></b>

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

**CONTRA COSTA COUNTY**

**2018-2019 Property Tax Administration Charges**

**AUDITOR-CONTROLLER'S DEPARTMENT**

<b>PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENT COSTS</u></b>	<b>ACTUAL <u>2017-2018</u></b>
Salaries & Employee Benefits	\$ 756,368
Information Technology Costs	465,019
Other Services and Supplies	70,524
Accounts Payable - Supplemental & Other Tax Refunds	5,601
Department Overhead Allocation	<u>213,219</u>
<b>TOTAL PROPERTY TAX FUNCTION COSTS</b>	<b>1,510,731</b>
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	<u>1,074,301</u>
<b>NET AUDITOR-CONTROLLER COST</b>	<b><u><u>\$ 436,430</u></u></b>

**CONTRA COSTA COUNTY**  
**2018-2019 Property Tax Administration Charges**  
**ASSESSMENT APPEALS BOARD**

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2017-2018</u>
Clerk of the Board	\$ 70,773
Assessment Appeals Board - allowances and postage	12,901
County Counsel	<u>14,726</u>
<b>TOTAL ASSESSMENT APPEALS BOARD COST</b>	<b><u>\$ 98,400</u></b>

**CONTRA COSTA COUNTY**

**2018-2019 Property Tax Administration Charges**

**FEDERAL A-87 OVERHEAD ALLOCATION**

<u>Department</u>	A-87 Plan 2017-2018 <u>Actual</u>	Percent Property Tax <u>Related</u>	Net to <u>Allocate</u>
Assessor	\$ 1,648,815	100%	\$ 1,648,815
Tax Collector	708,032	69%	488,542
Auditor-Controller(Tax Division)	<u>192,378</u>	100%	<u>192,378</u>
<b>TOTALS</b>	<b><u>\$ 2,549,225</u></b>		<b><u>\$ 2,329,735</u></b>



**CONTRA COSTA COUNTY**  
**2018-2019 Property Tax Administration Charges**

**REVENUE OFFSETS**

**County General**

0005 9608 Supplemental Tax Administration Fees	\$ 2,908,149	
		<b>\$ 2,908,149</b>

**Assessor**

0016 1600 Administration	867,554	
1600 Excludable revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016 1605 Drafting	8,922	
1647 Roll Maintenance	<u>244,252</u>	
		<b>390,728</b>

**Tax Collector**

0015 Tax Collector Revenue	3,260,407	
Excludable revenues (Direct credits and non-property tax related revenues)	<u>(961,621)</u>	
		<b>2,298,786</b>

**Auditor-Controller**

0010 1004 Tax & Cost Accounting Division Revenue	1,348,988	
Excludable revenues (Direct credits and non-property tax related revenues)	<u>(274,687)</u>	
		<b><u>1,074,301</u></b>

<b>TOTAL REVENUE OFFSETS</b>		<b><u><u>\$ 6,671,964</u></u></b>
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**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

\$ 16,754,408  
to  
Allocate

2018-2019  
Adj. Allocation  
Factors

(5)

(6)

Net  
Revenue

(4)

2018-2019  
Pass-thru  
H&S 33676

(3)

2018-2019  
Unitary  
Allocation

(2)

Adjusted  
2018-2019  
AB 8 Allocation

(1)

GENERAL COUNTY JURISDICTION

1003	County General	\$	241,861,366	6,625,987	359,435	\$	248,846,788	0.1196820047954	\$	2,005,200
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COUNTY GOVERNED SPECIAL DISTRICTS

1206	County Library		27,349,911	426,395	36,878		27,813,184	0.0133766549596		224,118
2020	Contra Costa Fire		112,556,766	1,220,312	92,396		113,869,474	0.0547651309582		917,557
2028	Crockett Carquinez Fire		549,453	9,580	0		559,033	0.0002688649941		4,505
3060	East Contra Costa Fire		13,589,376	97,747	0		13,687,123	0.0065827746208		110,290
2401	Service Area L-100		916,340	16,683	35,295		968,318	0.0004657092038		7,803
2470	Service Area M-1		55,724	1,207	0		56,931	0.0000273807682		459
2475	Service Area M-29		130,254	705	0		130,959	0.00006298842796		1,055
2488	Service Area M-16 Clyde		29,536	264	0		29,800	0.0000143322073		240
2489	Service Area M-17 Montalvi		185,473	1,969	0		187,442	0.0000901495837		1,510
2492	Service Area M-20 Rodeo		12,306	133	0		12,439	0.0000059824942		100
2494	Svc Area RD4Bethel Isle		6,576	394	0		6,970	0.0000033521975		56
2496	Svc Area M23 Blackhawk		2,259,878	18,790	0		2,278,668	0.0010959175190		18,361
2505	Flood Control CCC Water		3,409,115	53,903	4,327		3,467,345	0.0016676076242		27,940
2520	Flood Control Zone 3B		5,688,008	63,477	0		5,751,485	0.0027661568827		46,345
2521	Flood Cont Z1 Marsh Crk		2,124,576	17,528	0		2,142,104	0.0010302375340		17,261
2527	Flood Control Zone 7		63,195	1,168	2,619		66,982	0.0000322147620		540
2530	Flood Control Zone 8		19,398	434	0		19,832	0.0000095381320		160
2531	Flood Control Zone 8A		25,341	376	0		25,717	0.0000123685025		207
2550	Flood Cont Drainage 290		2,175	25	0		2,200	0.0000010580824		18
2551	Flood Cont Drainage 300		4,782	88	0		4,870	0.0000023422097		39
2552	Flood Cont Drainage A13		353,259	2,818	0		356,077	0.0001712540056		2,869
2554	Flood Cont Drainage 10		376,661	2,902	0		379,563	0.0001825495163		3,059

**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2018-2019 AB 8 Allocation	2018-2019 Unitary Allocation	2018-2019 Pass-thru H&S 33676	Net Revenue	2018-2019 Adj. Allocation Factors	Allocate
		(1)	(2)	(3)	(4)	(5)	
2563	Flood Cont Drainage 127	14,013	216	0	14,229	0.0000068433885	115
2583	Flood Cont Drainage 16	86,198	723	0	86,921	0.0000418043553	700
2652	S/A Pl 2 Danville	452	92	0	544	0.0000002616349	4
2653	S/A Pl-2 Zone A	151,528	1,242	0	152,770	0.0000734742048	1,231
2655	S/A Pl 5 Round Hill	264,033	2,515	0	266,548	0.0001281953417	2,148
2656	S/A Police-6	4,303,135	1,122,083	0	5,425,218	0.0026092398938	43,716
2657	S/A Pl-2 Zone B	205,489	1,997	0	207,486	0.0000997896764	1,672
2702	S/A Lib-2 El Sobrante	118,351	2,112	0	120,463	0.0000579362646	971
2710	S/A Lib-10 Pinole	1,224	18	0	1,242	0.0000005973356	10
2712	S/A Lib-12 Moraga	10,657	322	0	10,979	0.0000052803122	88
2713	S/A Lib-13 Ygnacio	150,536	1,488	0	152,024	0.0000731154187	1,225
2751	Svc Area R-4 Moraga	31,122	1,026	0	32,148	0.0000154614698	259
2758	Svc Area R-7 Zone A	1,192,873	10,989	0	1,203,862	0.0005789932786	9,701
2825	Co Co Co Water Agency	647,175	19,379	1,113	667,667	0.000321121419	5,380
							<u>1,451,712</u>

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	70,466,383	945,843	364,098	71,776,324	0.0345205755808	578,372
3007	Kensington Fire	4,023,904	27,333	0	4,051,237	0.0019484284686	32,645
3011	Rodeo-Hercules Fire	3,267,391	61,649	0	3,329,040	0.0016010903112	26,825
3074	Moraga-Orinda Fire District	24,037,480	192,801	0	24,230,281	0.0116534701137	195,247
3102	Co Co Resource Cons	276,846	4,595	1,031	282,472	0.0001358539346	2,276
3255	Kensington Community Svc	1,811,291	13,060	0	1,824,351	0.0008774153240	14,701
3260	Diablo Community Svc	458,302	3,190	0	461,492	0.0002219529864	3,719
3301	CCC Mosquito Abate Dst1	5,270,735	90,757	1,947	5,363,439	0.0025795274967	43,218
3406	Central CC Sanitary	17,309,740	272,120	44,081	17,625,941	0.0084771355590	142,029

**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

\$ 16,754,408  
to  
Allocate

Fund No	Jurisdiction	Adjusted 2018-2019 AB & Allocation (1)	2018-2019 Unitary Allocation (2)	2018-2019 Pass-thru H&S 33676 (3)	Net Revenue (4)	2018-2019 Adj. Allocation Factors (5)	2018-2019 Adj. Allocation Factors (5)
3409	Mt View Sanitary	396,137	9,389	0	405,526	0.0001950363317	3,268
3411	Ironhouse Sanitary	291,885	5,277	0	297,162	0.0001429190394	2,395
3414	Rodeo Sanitary	264,040	4,881	0	268,921	0.0001293366279	2,167
3416	West Co Wastewater	1,194,428	17,117	6,232	1,217,777	0.0005856856499	9,813
3418	Stege Sanitary	457,950	5,168	0	463,118	0.0002227350055	3,732
3422	Byron Sanitary	40,947	769	0	41,716	0.0000200631664	336
3240	Crockett-Valona Sanitary	355,168	9,217	0	364,385	0.0001752497095	2,936
3430	Twn of Discovery Bay (Comm)	657,778	5,862	0	663,640	0.0003191753701	5,348
3480	Delta Diablo Z1 W Pittsburg	350,435	12,686	86,601	449,722	0.0002162922455	3,624
3481	Delta Diablo Z2 Pittsburg	501,360	5,583	68	507,011	0.0002438451925	4,085
3482	Delta Diablo Z3 Antioch	1,257,617	16,200	0	1,273,817	0.0006126378947	10,264
3515	Los Medanos Healthcare	802,450	97,046	23,240	922,736	0.0004437866981	7,435
3520	Mt Diablo Healthcare	299,339	2,070	0	301,409	0.0001449616195	2,429
3525	West CCC Healthcare	3,773,177	55,304	0	3,828,481	0.0018412947384	30,850
3601	Alamo-Lafayette Cemetery	334,810	3,542	0	338,352	0.0001627292279	2,726
3603	B B K Union Cemetery	619,024	6,786	0	625,810	0.0003009811620	5,043
3700	Ambrose Rec & Park	487,282	15,102	72,413	574,797	0.0002764466356	4,632
3715	Green Valley Rec & Park	59,450	454	0	59,904	0.0000288106223	483
3735	Pleasant Hill Rec & Park	3,493,189	45,110	1,034	3,539,333	0.0017022300046	28,520
3740	Rolling-Willart Rec&Park	31,911	370	0	32,281	0.0000155254357	260
3770	Bethel Isle Muni Imp	475,577	7,839	0	483,416	0.0002324972586	3,895
3803	Co Co Co Water	2,923,647	89,537	5,917	3,019,101	0.0014520262177	24,328
3830	Castle Rock Co Water	15,334	126	0	15,460	0.0000074354337	125
4001	East Bay Muni Utility	15,204,311	203,941	58,695	15,466,947	0.0074387748378	124,632
4002	EBMUD Special District 1	428,367	3,859	0	432,226	0.0002078776046	3,483
4007	A-C Transit Spec Dist 1	9,277,164	124,502	0	9,401,666	0.0045216988507	75,758

**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2018-2019 AB 8 Allocation	2018-2019 Unitary Allocation	2018-2019 Pass-thru H&S 33676	Net Revenue	2018-2019 Adj Allocation Factors	\$
		(1)	(2)	(3)	(4)	(5)	16,754,408 to Allocate
4009	BART	12,288,552	190,794	19,886	12,499,232	0.0060114625396	100,718
4010	Bay Area Air Management	3,581,905	55,619	0	3,637,524	0.0017494546275	29,311
4025	Dublin San Ramon Svcs	712,414	2,403	0	714,817	0.0003437887718	5,760
4026	East Bay Regional Park	52,428,603	852,561	47,556	53,328,720	0.0256482640346	429,721
4110	Reclamation Dist 800 Exp	912,672	9,312	0	921,984	0.0004434250263	7,429
4111	Discovery Bay Recl/Drng	51,546	518	0	52,064	0.0000250400013	420
4180	East Co Co Irrigation	3,331,220	29,188	0	3,360,408	0.0016161766427	27,078
4181	Byron-Bethany Irrigation	341,833	11,341	0	353,174	0.0001698578177	2,846
							<u>2,004,882</u>

CITIES & CITY SPECIAL DISTRICTS

4201	City of Clayton	980,300	14,752	65,665	1,060,717	0.0005101481844	8,547
4202	City of Concord	15,380,137	221,513	0	15,601,650	0.0075035597812	125,718
4203	City of Brentwood	10,976,940	71,614	26,072	11,074,626	0.0053263031952	89,239
4204	City of San Pablo	341,120	12,731	0	353,851	0.0001701834186	2,851
4205	City of El Cerrito	8,121,096	86,882	0	8,207,978	0.0039475987223	66,140
4206	City of Walnut Creek	16,881,508	219,813	0	17,101,321	0.0082248213786	137,802
4207	City of Pleasant Hill	3,143,119	26,153	0	3,169,272	0.0015242504424	25,538
4208	City of Martinez	8,937,821	128,731	0	9,066,552	0.0043605269277	73,058
4209	City of Antioch	11,530,526	152,228	0	11,682,754	0.0056187802603	94,139
4210	City of Pittsburg	3,920,089	58,787	0	3,978,876	0.0019136266951	32,062
4211	City of Hercules	1,254,612	34,124	0	1,288,736	0.0006198131363	10,385
4212	City of Pinole	2,426,691	30,239	0	2,456,930	0.0011816520133	19,798

**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2018-2019	2018-2019	Net	2018-2019	Allocate
		2018-2019 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj. Allocation Factors	
		(1)	(2)	(3)	(4)	(5)	(6)
4213	Richmond Tax District 1	26,706,344	500,170	0	27,206,514	0.0130848791146	219,229
4214	City of Lafayette	4,960,574	32,253	0	4,992,827	0.0024012829330	40,232
4215	Town of Moraga	2,257,605	25,830	0	2,283,435	0.0010982101912	18,400
4216	Town of Danville	9,880,352	88,465	0	9,968,817	0.0047944681689	80,328
4217	City of San Ramon	15,906,034	320,307	0	16,226,341	0.0078040027641	130,751
4218	City of Orinda	5,106,653	53,338	0	5,159,991	0.0024816798825	41,579
4219	City of Oakley	2,714,932	17,136	41,177	2,773,245	0.0013337826221	22,347
4227	Richmond Tax District 3	9,607,454	115,180	0	9,722,634	0.0046760673038	78,345
4230	Richmond Sewer 1	238,214	4,172	0	242,386	0.0001165747111	1,953
4231	Brentwood Rec & Park Dist	2,218,452	13,434	0	2,231,886	0.0010734178773	17,984
4232	San Ramon M-29	3,232,262	10,813	0	3,243,075	0.0015597457408	26,133
4240	Pleasant Hill Lgt Dist 1	533,684	4,804	0	538,488	0.0002589839472	4,339
4241	Svc Area R-8 Walnut Creek	682,148	6,951	0	689,099	0.0003314197884	5,553
4248	Clayton Light Mtce 1	37,644	421	0	38,065	0.0000183072305	307
4252	Martinez Pine Ridge Mtce	7,490	83	0	7,573	0.0000036422082	61
4253	Martinez Parking Dist 1	65,256	625	0	65,881	0.0000316852398	531
4263	Lafayette Core Area Mtc	65,196	2,646	0	67,842	0.0000326283760	547
4264	Lafayette St Lt Mtce Z1	9,619	77	0	9,696	0.0000046632578	78
4271	Concord Vly Terr StLtMtc	3,117	41	0	3,158	0.0000015188292	25
4272	Concord Kirkwood Mtce 1	60,098	543	0	60,641	0.0000291650799	489
4274	Concord Blhn Terr St Lt	835	15	0	850	0.0000004088046	7
4275	Pl Hill-Diablo Vista Wtr	215,517	1,717	0	217,234	0.0001044779434	1,750
4280	Antioch Parking Mtce 1A	40,850	427	0	41,277	0.0000198520308	333
4285	Moraga St Lt Mtce 1	170,906	1,281	0	172,187	0.0000828127440	1,387
4294	Oakley Police Services	473,609	1,887	0	475,496	0.0002286881619	3,832
							<u>1,381,797</u>

**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

\$ 16,754,408  
to  
Allocate

Fund No	Jurisdiction	Adjusted 2018-2019 AB 8 Allocation	2018-2019 Unitary Allocation	2018-2019 Pass-thru H&S 33676	Net Revenue	2018-2019 Adj. Allocation Factors	(6)
		(1)	(2)	(3)	(4)	(5)	
<b>REDEVELOPMENT SUCCESSOR AGENCIES</b>							
4701	Antioch	4,869,691	142,396	0	5,012,087	.0024105459636	40,387
4702	Antioch Project 2	1,098,364	6,153	0	1,104,517	.0005312136434	8,900
4703	Antioch Project 3	44,768	434	(14,167)	31,035	.0000149261763	250
4704	Antioch Project 4	743,684	9,458	(53,873)	699,269	.0003363110148	5,635
4705	Antioch Project 4, Amd 1	552,300	3,864	(23,304)	532,860	.0002562771800	4,294
4706	Brentwood Project	2,940,807	26,082	0	2,966,889	.0014269150363	23,907
4707	Brentwood Amendment 1	841,030	10,596	0	851,626	.0004095865887	6,862
4708	North Brentwood	4,646,535	20,571	(28,276)	4,638,830	.0022310292963	37,380
4709	North Brtwd Amd 2	320,747	1,225	0	321,972	.0001548513234	2,594
4710	Central Concord	18,060,477	860,124	0	18,920,601	.0090997978227	152,462
4711	Concord Commerce	656,676	9,984	0	666,660	.0003206278287	5,372
4712	Cent Concord RDA Amd	1,122,656	2,191	0	1,124,847	.0005409912868	9,064
4714	Clayton	7,358,715	39,627	(125,094)	7,273,248	.0034980435513	58,608
4716	Hercules Dynamite	8,042,632	65,474	0	8,108,106	.0038995656282	65,335
4717	Hercules RDA Proj 2	5,616,032	24,786	0	5,640,818	.0027129319705	45,454
4718	Hercules Merged Dyn & Pro	0	0	0	0	.0000000000000	0
4720	El Cerrito	7,504,730	78,033	0	7,582,763	.0036469037235	61,102
4721	El Cerrito Area II	1,870	91	0	1,961	.0000009431362	16
4725	Pinole Vista	7,547,688	84,892	0	7,632,580	.0036708630379	61,503
4726	Pinole Vista 81	4,837,883	43,164	0	4,881,047	.0023475227274	39,331
4728	Oakley RDA Proj 2	119,519	685	0	120,204	.0000578116994	969
4730	Pittsburg Marina	0	1,378	0	1,378	.0000006627443	11
4731	Pittsburg Riverside	505,134	6,944	0	512,078	.0002462821487	4,126
4732	Pittsburg Neighborhood I	1,437,801	12,349	0	1,450,150	.0006974446431	11,685
4733	Pittsburg Neighborhood II	629,635	7,155	0	636,790	.0003062619552	5,131

**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2018-2019	2018-2019	Net	2018-2019	to Allocate
		2018-2019 AB 8 Allocation (1)	Unitary Allocation (2)	Pass-thru H&S 33676 (3)	Revenue (4)	Adj Allocation Factors (5)	
4734	Pittsburg/Los Medanos I	28,277,392	408,513	0	28,685,905	.0137963871158	231,150
4735	Pittsburg/Los Medanos II	4,080,009	70,340	0	4,150,349	.0019960960433	33,443
4736	Pittsburg/Los Medanos III	14,456,794	60,228	0	14,517,022	.0069819116838	116,978
4737	Richmd 8A RDA 2000 Amnc	1,757,153	6,224	0	1,763,377	.0008480900890	14,209
4738	Richmd 10A RDA 2000 Amr	1,062,667	3,053	0	1,065,720	.0005125543600	8,588
4739	Richmd 1A RDA 2000 Amnc	200,272	588	0	200,860	.0000966029245	1,619
4740	Richmond 1A	560,159	11,330	0	571,489	.0002748556644	4,605
4741	Richmond 8A	767,630	9,483	0	777,113	.0003737498183	6,262
4742	Richmond 10A	1,102,625	22,496	0	1,125,121	.0005411230661	9,066
4743	Richmond 10B	106,519	3,034	0	109,553	.0000526891377	883
4744	Richmond 11A	14,854,075	86,400	0	14,940,475	.0071855699444	120,390
4745	Richmond 12A	120,753	1,654	0	122,407	.0000588712247	986
4746	Richmond 8A Henley	60,505	712	0	61,217	.0000294421051	493
4747	Richmond 1B	150,314	900	0	151,214	.0000727258520	1,218
4748	Richmond 1C-Potrero	1,293,712	8,206	0	1,301,918	.0006261529738	10,491
4749	Richmond 3A	1,184,204	6,789	0	1,190,993	.0005728039774	9,597
4750	Walnut Creek-So Broadway	1,590,055	11,998	0	1,602,053	.0007705018673	12,909
4751	Walnut Creek-Mt Diablo	0	14,287	0	14,287	.000068712834	115
4752	Richmd 6A RDA 2000 Amnc	74,792	200	0	74,992	.0000360671439	604
4753	Richmd 10B RDA 2000 Amr	20,075	134	0	20,209	.0000097194489	163
4754	Richmond 6-A Amend 1	316,512	1,158	0	317,670	.0001527822913	2,560
4755	Richmond 6-A	596,416	4,135	0	600,551	.0002888329331	4,839
4756	Danville Downtown	4,055,244	33,967	(368,774)	3,720,437	.0017893313490	29,979
4757	Richmd 11A RDA 2000 Amr	226,000	1,011	0	227,011	.0001091801578	1,829
4758	Richmd 10B RDA 2006 Amr	4,473,844	11,467	0	4,485,311	.0021571948625	36,143
4760	San Pablo-So Entrance	466,745	7,534	0	474,279	.0002281028500	3,822



**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted	2018-2019	2018-2019	Net	2018-2019	to Allocate
		2018-2019 AB & Allocation (1)	Unitary Allocation (2)	Pass-thru H&S 33676 (3)	Revenue (4)	Adj Allocation Factors (5)	
4761	San Pablo-El Portal	3,175,010	47,070	0	3,222,080	.0015496482680	25,963
4762	San Pablo-El Portal 79	4,110,578	51,952	0	4,162,530	.0020019544533	33,542
4763	San Pablo-Oak Park	1,083,653	10,967	0	1,094,620	.0005264537153	8,820
4764	San Pablo-Sheffield	495,889	5,081	0	500,970	.0002409397944	4,037
4765	San Pablo-Bayview	2,410,921	21,950	0	2,432,871	.0011700809202	19,604
4766	San Pablo-El Portal 80	1,593,082	25,191	0	1,618,273	.0007783028204	13,040
4767	San Pablo-Oak Park 79	58,543	600	0	59,143	.0000284446220	477
4768	San Pablo-Bayview 80	140,976	826	0	141,802	.0000681991830	1,143
4769	San Pablo-Legacy RDA	2,146,660	8,049	0	2,154,709	.0010362998652	17,363
4770	Pleasant Hill Commons	3,708,381	28,255	0	3,736,636	.0017971222022	30,110
4771	Pleasant Hill Commons 1A	131,466	1,148	0	132,614	.0000637802461	1,069
4772	Plsnt Hill Schoolyrd Anx	1,174,470	8,456	0	1,182,926	.0005689241816	9,532
4773	Plsnt Hill Comm 2001 Amnc	1,004,547	3,726	0	1,008,273	.0004849254234	8,125
4774	Pleasant Hill Commons 200	6,470	0	0	6,470	.0000031117242	52
4775	Lafayette RDA	7,915,669	22,119	0	7,937,788	.0038176517733	63,962
4777	San Ramon	12,178,590	60,938	(1,059,865)	11,179,663	.0053768203783	90,085
4780	CoCoCo Pleasant Hill BART	8,985,759	57,860	0	9,043,619	.0043494973804	72,873
4781	CoCoCo West Pittsburg	4,508,056	24,889	(908,151)	3,624,794	.0017433321779	29,208
4782	CoCoCo North Richmond	3,001,535	15,248	(354,876)	2,661,907	.0012802349948	21,450
4783	CoCoCo PI H/BART Amnd	993,760	7,688	(11,454)	989,994	.0004761342013	7,977
4784	Oakley	4,312,862	23,610	(101,595)	4,234,877	.0020367494935	34,125
4785	Rodeo	3,008,373	13,972	(284,181)	2,738,164	.0013169105361	22,064
4786	CoCoCo Montalvin	658,249	2,170	0	660,419	.0003176262413	5,322
							<u>1,833,262</u>

<b>Sub-Total: Recoverable Cost</b>	<b>6,671,653</b>
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**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

\$ **16,754,408**  
to  
Allocate

Fund No	Jurisdiction	Adjusted 2018-2019 AB & Allocation (1)	2018-2019 Unitary Allocation (2)	2018-2019 Pass-thru H&S 33676 (3)	Net Revenue (4)	2018-2019 Adj Allocation Factors (5)	to Allocate (6)
<u>SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION</u>							
4016	Ed Phys Handic'd Elem	5,640	1,148	0	6,788	.00000326466652	55
4018	Livermore Jt Unified	270,017	54,620	0	324,637	.0001561330460	2,616
4020	Chabt-Las Positas Com Col	317,170	8,001	0	325,171	.0001563898714	2,620
4022	Dev Ctr Handic'd Minor	1,010	205	0	1,215	.0000005843501	10
4029	Trainable M.R. Alameda	2,544	518	0	3,062	.0000014726583	25
5001	Acalanes Union Hi Gen	46,213,368	467,143	0	46,680,511	.0224508308356	376,150
5101	Canyon Elementary Gen	76,524	1,202	0	77,726	.0000373820517	626
5201	Lafayette Elementary Gen	17,496,936	161,967	0	17,658,903	.0084929885192	142,295
5301	Moraga Elementary Gen	8,657,647	86,196	0	8,743,843	.0042053211467	70,458
5401	Orinda Elementary Gen	11,132,609	132,328	0	11,264,937	.0054178326146	90,773
5501	Walnut Creek General	22,719,430	228,773	0	22,948,203	.0110368591195	184,916
6001	Liberty Union Hi Gen	29,350,019	265,468	0	29,615,487	.0142434663740	238,641
6101	Brentwood Elem Gen	16,078,822	125,014	10,497	16,214,333	.0077982275579	130,655
6201	Byron Elementary Gen	4,629,081	52,937	6,150	4,688,168	.0022547582373	37,777
6301	Knightsen Elementary Gen	1,911,128	22,830	4,388	1,938,346	.0009322408263	15,619
6401	Oakley Elementary Gen	12,251,237	111,754	0	12,362,991	.0059459379004	99,621
6901	County Schools Gen	31,046,415	487,676	82,856	31,616,947	.0152060616610	254,769
6999	ERAF K - 12	248,839,553	0	0	248,839,553	.1196785251475	2,005,143
7101	Antioch Unified Gen	32,893,700	851,099	69,124	33,813,923	.0162626896942	272,472
7201	John Swett General	6,926,073	152,907	128,164	7,207,144	.0034662510604	58,075
7401	Martinez Unified Gen	19,070,530	275,430	0	19,345,960	.0093043727673	155,889
7501	Mt Diablo Unified Gen	117,832,361	1,555,964	369,924	119,758,249	.0575973169931	965,009
7601	Pittsburg Unified Gen	5,307,889	1,182,467	16,938	6,507,294	.0031296606156	52,436
7701	West Co Co Unified Gen	71,645,126	976,298	147,559	72,768,983	.0349979915047	586,371

**CONTRA COSTA COUNTY  
2018-2019 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2018-2019 AB 8 Allocation (1)	2018-2019 Unitary Allocation (2)	2018-2019 Pass-thru H&S 33676 (3)	Net Revenue (4)	2018-2019 Adj Allocation Factors (5)	2018-2019 Allocation (6)		
							to Allocate		
7801	San Ramon Valley Unif	158,040,545	2,002,342	804,394	160,847,281	.0773589452801		1,296,103	
7901	Co Co Comm College Gen	90,138,784	1,386,068	295,840	91,820,692	.0441608452680		739,889	
7999	ERAF Community College	37,049,260	0	0	37,049,260	.0178187138706		298,542	
<b>Sub-Total: Exempt School Share</b>								<b>8,077,555</b>	

TOTALS	\$	2,050,459,410	28,773,708	0	\$	2,079,233,118	1.0000000000000	\$	16,754,408
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