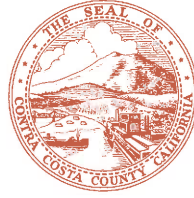


Office of the Auditor-Controller
Contra Costa County


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 9, 2020

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2019-2020 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 2019-20 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 2018-19 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2018-19 net cost of property tax administration was \$16,410,381. This amounts to approximately .56% of all 2018-19 property taxes levied countywide.

Attachment II allocates the \$16,410,381 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2019-20 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 \$7,889,347.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2019-2020 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**2019-2020 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 2019-20 Fiscal Year shall be based on the 2018-19 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	\$ 16,170,292	
Tax Collector	3,560,944	
Auditor-Controller	1,419,448	
Assessment Appeals Board	118,734	
Total		\$ 21,269,418

Overhead Cost per Circular A-87:

Assessor	1,620,068	
Tax Collector	490,303	
Auditor-Controller	212,416	
Total		2,322,787

Less: Fees Received for Property Tax Related Services:

County General	3,444,363	
Assessor	396,803	
Tax Collector	2,268,028	
Auditor-Controller	1,072,630	
Total		<u>7,181,824</u>

**Net Property Tax Administration Cost,
2019-2020 Fiscal Year**

\$ 16,410,381

CONTRA COSTA COUNTY
2019-2020 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2018-2019</u>
Salaries & Employee Benefits	\$ 13,623,175
Services & Supplies	2,750,608
Capital Assets	90,770
Other Charges	<u>173</u>
Gross Cost	16,464,726
 LESS:	
* Capital Assets	90,770
** Intrafund Transfers	203,664
 TOTAL ASSESSOR COST	 16,170,292
 LESS: ASSESSOR REVENUE OFFSETS	 <u>396,803</u>
 NET ASSESSOR DEPARTMENT COST	 <u>\$ 15,773,489</u>

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

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

CONTRA COSTA COUNTY

2019-2020 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2018-2019</u>
Salaries & Employee Benefits	\$ 3,602,162
Services & Supplies	1,563,127
Capital Assets	41,413
Other Charges	5,616
Gross Cost	<u>5,212,318</u>
LESS:	
* Capital Assets	41,413
Intrafund Transfers	(926)
Treasury Function Costs	1,417,539
Business License Program	<u>193,348</u>
TOTAL TAX COLLECTOR COST	<u>3,560,944</u>
LESS: TAX COLLECTOR REVENUE OFFSETS	<u>2,268,028</u>
NET TAX COLLECTOR COST	<u>\$ 1,292,916</u>

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

CONTRA COSTA COUNTY

2019-2020 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENT COSTS</u>	ACTUAL <u>2018-2019</u>
Salaries & Employee Benefits	\$ 751,942
Information Technology Costs	480,066
Other Services and Supplies	12,642
Accounts Payable - Supplemental & Other Tax Refunds	3,859
Department Overhead Allocation	<u>170,939</u>
TOTAL PROPERTY TAX FUNCTION COSTS	1,419,448
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	<u>1,072,630</u>
NET AUDITOR-CONTROLLER COST	<u>\$ 346,818</u>

CONTRA COSTA COUNTY
2019-2020 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2018-2019</u>
Clerk of the Board	\$ 73,475
Assessment Appeals Board - allowances and postage	17,178
County Counsel	<u>28,081</u>
TOTAL ASSESSMENT APPEALS BOARD COST	<u><u>\$ 118,734</u></u>

CONTRA COSTA COUNTY
2019-2020 Property Tax Administration Charges
FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2018-2019 <u>Actual</u>	Percent Property Tax <u>Related</u>	<u>Net to Allocate</u>
Assessor	\$ 1,620,068	100%	\$ 1,620,068
Tax Collector	721,034	68%	490,303
Auditor-Controller(Tax Division)	<u>212,416</u>	100%	<u>212,416</u>
TOTALS	<u>\$ 2,553,518</u>		<u>\$ 2,322,787</u>

CONTRA COSTA COUNTY
2019-2020 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005	9608	Supplemental Tax Administration Fees	<u>\$ 3,444,363</u>	\$ 3,444,363
------	------	--------------------------------------	---------------------	---------------------

Assessor

0016	1600	Administration	844,731	
	1600	Excludable Revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605	Drafting	3,899	
	1610	Appraisal	-	
	1647	Roll Maintenance	<u>278,173</u>	396,803

Tax Collector

0015		Tax Collector Revenue	3,324,753	
		Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(1,056,725)</u>	2,268,028

Auditor-Controller

0010	1004	Tax & Cost Accounting Division Revenue	1,388,255	
		Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(315,625)</u>	1,072,630

TOTAL REVENUE OFFSETS

\$ 7,181,824

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
1003	County General	\$ 253,344,589	6,372,672	376,999	\$ 260,094,260	0.1189756048276	\$ 1,952,437
<u>COUNTY GOVERNED SPECIAL DISTRICTS</u>							
1206	County Library	28,743,254	410,071	38,682	29,192,007	0.0133533769217	219,134
2135	West CCC Healthcare	3,894,427	53,187	0	3,947,614	0.0018057675063	29,633
2020	Contra Costa Fire	118,363,444	1,173,598	96,789	119,633,831	0.0547244195280	898,049
2028	Crockett Carquinez Fire	582,164	9,213	0	591,377	0.0002705151442	4,439
3060	East Contra Costa Fire	14,534,956	94,002	0	14,628,958	0.0066917629249	109,814
2401	Service Area L-100	972,261	16,044	37,046	1,025,351	0.0004690290181	7,697
2470	Service Area M-1	60,344	1,160	0	61,504	0.0000281339373	462
2475	Service Area M-29	227,612	678	0	228,290	0.00010444272981	1,714
2488	Service Area M-16 Clyde	31,242	254	0	31,496	0.0000144072985	236
2489	Service Area M-17 Montalvin	194,938	1,894	0	196,832	0.0000900373820	1,478
2492	Service Area M-20 Rodeo	12,814	128	0	12,942	0.0000059200933	97
2494	Svc Area RD4 Bethel Isle	6,860	379	0	7,239	0.0000033113549	54
2496	Svc Area M23 Blackhawk	2,334,556	18,071	0	2,352,627	0.0010761683870	17,660
2505	Flood Control CCC Water	3,575,516	51,839	4,539	3,631,894	0.0016613468722	27,263
2520	Flood Control Zone 3B	5,998,721	61,047	0	6,059,768	0.0027719356933	45,489
2521	Flood Cont Z1 Marsh Crk	2,294,257	16,857	0	2,311,114	0.0010571789857	17,349
2527	Flood Control Zone 7	66,179	1,123	2,744	70,046	0.0000320413269	526
2530	Flood Control Zone 8	20,212	418	0	20,630	0.0000094368354	155
2531	Flood Control Zone 8A	26,286	361	0	26,647	0.0000121892076	200
2550	Flood Cont Drainage 290	2,305	24	0	2,329	0.0000010653606	17
2551	Flood Cont Drainage 300	5,063	85	0	5,148	0.0000023548632	39

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
2552	Flood Cont Drainage A13	374,182	2,710	0	376,892	0.0001724027038	2,829
2554	Flood Cont Drainage 10	399,911	2,790	0	402,701	0.0001842085828	3,023
2563	Flood Cont Drainage 127	14,831	207	0	15,038	0.0000068788721	113
2583	Flood Cont Drainage 16	91,901	695	0	92,596	0.0000423564330	695
2652	S/A Pl 2 Danville	488	89	0	577	0.0000002639386	4
2653	S/A Pl-2 Zone A	156,512	1,194	0	157,706	0.0000721398724	1,184
2655	S/A Pl 5 Round Hill	273,587	2,419	0	276,006	0.0001262541541	2,072
2656	S/A Police-6	4,487,300	1,079,124	0	5,566,424	0.0025462640434	41,785
2657	S/A Pl-2 Zone B	216,683	1,920	0	218,603	0.00009999961481	1,641
2702	S/A Lib-2 El Sobrante	125,893	2,031	0	127,924	0.0000585166134	960
2710	S/A Lib-10 Pinole	1,299	17	0	1,316	0.0000006019814	10
2712	S/A Lib-12 Moraga	10,818	309	0	11,127	0.0000050898530	84
2713	S/A Lib-13 Ygnacio	157,890	1,431	0	159,321	0.0000728786261	1,196
2751	Svc Area R-4 Moraga	31,592	987	0	32,579	0.0000149026981	245
2758	Svc Area R-7 Zone A	1,257,060	10,568	0	1,267,628	0.0005798544266	9,516
2825	Co Co Co Water Agency	678,614	18,637	1,167	698,418	0.0003194791918	5,243
							1,452,105
AUTONOMOUS SPECIAL DISTRICTS							
3005	San Ramon Valley Fire	74,115,494	909,633	380,931	75,406,058	0.0344931924227	566,046
3007	Kensington Fire	4,235,622	26,287	0	4,261,909	0.0019495362989	31,993
3011	Rodeo-Hercules Fire	3,376,184	59,289	0	3,435,473	0.0015714974950	25,789
3074	Moraga-Orinda Fire District	25,523,465	185,420	0	25,708,885	0.0117600832187	192,987
3102	Co Co Resource Cons	291,162	4,419	1,082	296,663	0.0001357033402	2,227
3255	Kensington Community Svc	1,906,531	12,560	0	1,919,091	0.0008778548686	14,406

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted	2019-2020	2019-2020	Net	2019-2020	\$	to Allocate
		2019-2020 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj Allocation Factors		
		(1)	(2)	(3)	(4)	(5)		(6)
3260	Diablo Community Svc	480,661	3,068	0	483,729	0.0002212734351	16,410,381	3,631
3301	CCC Mosquito Abate Dst1	5,577,776	87,282	2,040	5,667,098	0.0025923156173		42,541
3406	Central CC Sanitary	18,252,491	261,702	46,406	18,560,599	0.0084902238596		139,328
3409	Mt View Sanitary	414,844	9,030	0	423,874	0.0001938938042		3,182
3411	Ironhouse Sanitary	306,918	5,075	0	311,993	0.0001427157826		2,342
3414	Rodeo Sanitary	273,420	4,694	0	278,114	0.0001272184221		2,088
3416	West Co Wastewater	1,265,344	16,461	6,387	1,288,192	0.0005892610715		9,670
3418	Stege Sanitary	484,559	4,970	0	489,529	0.0002239265444		3,675
3422	Byron Sanitary	43,172	739	0	43,911	0.0000200863248		330
3240	Crockett-Valona Sanitary	378,992	8,864	0	387,856	0.0001774179953		2,911
3430	Twn of Discovery Bay (Comm Svc Dist)	688,071	5,638	0	693,709	0.0003173251415		5,207
3480	Delta Diablo Z1 W Pittsburg	358,283	12,200	90,752	461,235	0.0002109839452		3,462
3481	Delta Diablo Z2 Pittsburg	519,706	5,369	72	525,147	0.0002402193803		3,942
3482	Delta Diablo Z3 Antioch	1,324,139	15,579	0	1,339,718	0.0006128307459		10,057
3515	Los Medanos Healthcare	829,467	93,331	24,354	947,152	0.0004332582429		7,110
3520	Mt Diablo Healthcare	318,271	1,991	0	320,262	0.0001464982932		2,404
3601	Alamo-Lafayette Cemetery	353,726	3,406	0	357,132	0.0001633638347		2,681
3603	B B K Union Cemetery	664,419	6,526	0	670,945	0.0003069121448		5,037
3700	Ambrose Rec & Park	506,581	14,524	75,884	596,989	0.0002730822562		4,481
3715	Green Valley Rec & Park	62,739	437	0	63,176	0.0000288987647		474
3735	Pleasant Hill Rec & Park	3,714,622	43,383	1,085	3,759,090	0.0017195304746		28,218
3770	Bethel Isle Muni Imp	505,478	7,539	0	513,017	0.0002346707223		3,851
3803	Co Co Co Water	3,047,080	86,109	6,201	3,139,390	0.0014360594657		23,566
3830	Castle Rock Co Water	16,047	121	0	16,168	0.0000073957710		121
4001	East Bay Muni Utility	15,927,661	196,134	61,480	16,185,275	0.0074036731238		121,497

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4002	EBMUD Special District 1	453,199	3,711	0	456,910	0.0002090055490	3,430
4007	A-C Transit Spec District 1	9,545,827	119,738	0	9,665,565	0.0044213449458	72,556
4009	BART	12,888,641	183,490	20,917	13,093,048	0.0059891875539	98,285
4010	Bay Area Air Management	3,756,835	53,490	0	3,810,325	0.0017429670361	28,603
4025	Dublin San Ramon Svcs	755,443	2,311	0	757,754	0.0003466214151	5,688
4026	East Bay Regional Park	54,851,560	819,925	50,099	55,721,584	0.0254888714513	418,282
4110	Reclamation Dist 800 Exp	957,808	8,955	0	966,763	0.0004422289544	7,257
4111	Discovery Bay Recl/Drain	53,930	498	0	54,428	0.0000248971439	409
4180	East Co Co Irrigation	3,537,982	28,070	0	3,566,052	0.0016312285921	26,769
4181	Byron-Bethany Irrigation	359,001	10,917	0	369,918	0.0001692125685	2,777
<u>CITIES & CITY SPECIAL DISTRICTS</u>							<u>1,929,310</u>
4201	City of Clayton	1,020,804	14,187	68,729	1,103,720	0.0005048775569	8,285
4202	City of Concord	16,242,151	213,033	0	16,455,184	0.0075271383111	123,523
4203	City of Brentwood	11,685,464	68,868	27,441	11,781,773	0.0053893675647	88,442
4204	City of San Pablo	344,934	12,244	0	357,178	0.0001633848766	2,681
4205	City of El Cerrito	8,591,773	83,555	0	8,675,328	0.0039683782175	65,123
4206	City of Walnut Creek	17,841,962	211,395	0	18,053,357	0.0082581948108	135,520
4207	City of Pleasant Hill	3,350,257	25,152	0	3,375,409	0.0015440222607	25,338
4208	City of Martinez	9,328,384	123,803	0	9,452,187	0.0043237388832	70,954
4209	City of Antioch	12,154,782	146,400	0	12,301,182	0.0056269621965	92,341
4210	City of Pittsburg	4,064,889	56,536	0	4,121,425	0.0018852743314	30,938
4211	City of Hercules	1,306,164	32,818	0	1,338,982	0.0006124940754	10,051
4212	City of Pinole	2,601,846	29,081	0	2,630,927	0.0012034718916	19,749
4213	Richmond Tax District 1	26,516,088	481,040	0	26,997,128	0.0123493676193	202,658

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4214	City of Lafayette	5,242,419	31,019	0	5,273,438	0.0024122426830	39,586
4215	Town of Moraga	2,379,111	24,841	0	2,403,952	0.0010996461174	18,046
4216	Town of Danville	10,393,686	85,079	0	10,478,765	0.0047933291712	78,660
4217	City of San Ramon	16,541,876	308,045	0	16,849,921	0.0077077039004	126,486
4218	City of Orinda	5,447,628	51,296	0	5,498,924	0.0025153873400	41,278
4219	City of Oakley	2,940,375	16,479	43,268	3,000,122	0.0013723537363	22,521
4227	Richmond Tax District 3	10,234,823	110,770	0	10,345,593	0.0047324119512	77,661
4230	Richmond Sewer 1	235,588	4,013	0	239,601	0.0001096013187	1,799
4231	Brentwood Rec & Park District	2,361,689	12,919	0	2,374,608	0.0010862232140	17,825
4232	San Ramon M-29	3,349,526	10,398	0	3,359,924	0.0015369389162	25,222
4240	Pleasant Hill Lgt Dist 1	567,139	4,620	0	571,759	0.0002615412306	4,292
4241	Svc Area R-8 Walnut Creek	720,298	6,685	0	726,983	0.0003325457552	5,457
4248	Clayton Light Mice 1	39,496	405	0	39,901	0.0000182520199	300
4252	Martinez Pine Ridge Mice	7,910	80	0	7,990	0.0000036548868	60
4253	Martinez Parking District 1	60,012	601	0	60,613	0.0000277263648	455
4263	Lafayette Core Area Mtc	65,878	2,545	0	68,423	0.0000312989137	514
4264	Lafayette St Lt Mice Z1	9,936	74	0	10,010	0.0000045789008	75
4271	Concord Vly Terr St Lt Mtc	3,178	39	0	3,217	0.0000014715608	24
4272	Concord Kirkwood Mice 1	62,924	522	0	63,446	0.0000290222715	476
4274	Concord Blhn Terr St Lt	851	14	0	865	0.0000003956792	6
4275	Pl Hill-Diablo Vista Wtr	228,572	1,652	0	230,224	0.0001053119728	1,728
4280	Antioch Parking Mice 1A	43,605	411	0	44,016	0.0000201343352	330
4285	Moraga St Lt Mice 1	180,010	1,232	0	181,242	0.0000829060071	1,361
4294	Oakley Police Services	512,770	1,815	0	514,585	0.0002353879767	3,863
							1,343,628

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
REDEVELOPMENT SUCCESSOR AGENCIES							
4701	Antioch	5,182,116	136,945	0	5,319,061	.0024331121325	39,928
4702	Antioch Project 2	1,128,916	5,917	0	1,134,833	.0005191096588	8,519
4703	Antioch Project 3	46,198	417	(15,539)	31,076	.0000142151768	233
4704	Antioch Project 4	763,415	9,096	(59,401)	713,110	.0003261997922	5,353
4705	Antioch Project 4, Amd 1	601,899	3,716	(25,771)	579,844	.0002652395736	4,353
4706	Brentwood Project	3,070,686	25,079	0	3,095,765	.0014161039666	23,239
4707	Brentwood Amendment 1	877,180	10,190	0	887,370	.0004059120046	6,661
4708	North Brentwood	5,274,781	19,783	(29,760)	5,264,804	.0024082932095	39,521
4709	North Brtwd Amdnd 2	330,387	1,178	0	331,565	.0001516686543	2,489
4710	Central Concord	20,695,800	827,191	0	21,522,991	.0098453186623	161,565
4711	Concord Commerce	706,582	9,602	0	716,184	.0003276059401	5,376
4712	Cent Concord RDA Amdnd	1,243,255	2,106	0	1,245,361	.0005696687739	9,348
4714	Clayton	7,775,437	38,110	(130,931)	7,682,616	.0035142793434	57,671
4716	Hercules Dynamite	8,996,114	62,964	0	9,059,078	.0041439179943	68,003
4717	Hercules RDA Proj 2	5,896,702	23,836	0	5,920,538	.0027082473464	44,443
4720	El Cerrito	7,954,453	75,043	0	8,029,496	.0036729535787	60,275
4721	El Cerrito Area II	1,916	87	0	2,003	.0000009162376	15
4725	Pinole Vista	7,836,664	81,642	0	7,918,306	.0036220916431	59,440
4726	Pinole Vista 81	5,186,411	41,512	0	5,227,923	.0023914226362	39,244
4728	Oakley RDA Proj 2	228,352	659	0	229,011	.0001047571070	1,719
4730	Pittsburg Marina	0	1,325	0	1,325	.0000006060983	10
4731	Pittsburg Riverside	535,674	6,679	0	542,353	.0002480899663	4,071
4732	Pittsburg Neighborhood I	1,501,670	11,876	0	1,513,546	.0006923453474	11,362
4733	Pittsburg Neighborhood II	653,779	6,881	0	660,660	.0003022074500	4,959

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4734	Pittsburg/Los Medanos I	29,535,000	392,869	0	29,927,869	.0136899842214	224,658
4735	Pittsburg/Los Medanos II	4,230,736	67,648	0	4,298,384	.0019662211545	32,266
4736	Pittsburg/Los Medanos III	15,026,264	57,923	0	15,084,187	.0068999995296	113,232
4737	Richmd 8A RDA 2000 Amnd	1,884,030	5,984	0	1,890,014	.0008645540997	14,188
4738	Richmd 10A RDA 2000 Amnd	1,104,500	2,936	0	1,107,436	.0005065773766	8,313
4739	Richmd 1A RDA 2000 Amnd	199,708	565	0	200,273	.0000916114077	1,503
4740	Richmond 1A	609,009	10,896	0	619,905	.0002835647827	4,653
4741	Richmond 8A	829,733	9,118	0	838,851	.0003837178302	6,297
4742	Richmond 10A	1,004,524	21,635	0	1,026,159	.0004693986237	7,703
4743	Richmond 10B	111,658	2,918	0	114,576	.0000524108025	860
4744	Richmond 11A	15,779,845	83,084	0	15,862,929	.0072562215410	119,077
4745	Richmond 12A	135,182	1,591	0	136,773	.0000625644349	1,027
4746	Richmond 8A Henley	73,493	685	0	74,178	.0000339314386	557
4747	Richmond 1B	165,313	866	0	166,179	.0000760156992	1,247
4748	Richmond 1C-Potrero	1,417,083	7,891	0	1,424,974	.0006518296233	10,697
4749	Richmond 3A	1,225,721	6,529	0	1,232,250	.0005636713746	9,250
4750	Walnut Creek-So Broadway	1,627,105	11,535	0	1,638,640	.0007495674264	12,301
4751	Walnut Creek-Mt Diablo	0	13,740	0	13,740	.0000062851245	103
4752	Richmd 6A RDA 2000 Amnd	78,589	192	0	78,781	.0000360370011	591
4753	Richmd 10B RDA 2000 Amnd	21,193	129	0	21,322	.0000097533788	160
4754	Richmond 6-A Amend 1	568,736	1,112	0	569,848	.0002606670769	4,278
4755	Richmond 6-A	586,277	3,977	0	590,254	.0002700014474	4,431
4756	Danville Downtown	4,423,064	32,666	(385,824)	4,069,906	.0018617078591	30,551
4757	Richmd 11A RDA 2000 Amnd	317,187	973	0	318,160	.0001455367698	2,388
4758	Richmd 10B RDA 2006 Amnd	5,641,155	11,016	0	5,652,171	.0025854875202	42,429

CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4760	San Pablo-So Entrance	480,439	7,245	0	487,684	.0002230825812	3,661
4761	San Pablo-El Portal	3,341,111	45,268	0	3,386,379	.0015490402968	25,420
4762	San Pablo-El Portal 79	4,459,033	49,961	0	4,508,994	.0020625610435	33,847
4763	San Pablo-Oak Park	1,118,355	10,547	0	1,128,902	.0005163966258	8,474
4764	San Pablo-Sheffield	517,323	4,886	0	522,209	.0002388754432	3,920
4765	San Pablo-Bayview	2,571,801	21,109	0	2,592,910	.0011860816748	19,464
4766	San Pablo-El Portal 80	1,790,127	24,226	0	1,814,353	.0008299442885	13,620
4767	San Pablo-Oak Park 79	59,751	577	0	60,328	.0000275959965	453
4768	San Pablo-Bayview 80	122,542	794	0	123,336	.0000564179125	926
4769	San Pablo-Legacy RDA	2,379,768	7,739	0	2,387,507	.0010921236376	17,922
4770	Pleasant Hill Commons	4,029,888	27,173	0	4,057,061	.0018558321368	30,455
4771	Pleasant Hill Commons 1A	147,692	1,104	0	148,796	.0000680641476	1,117
4772	Plsnt Hill Schoolyrd Anx	1,439,829	8,132	0	1,447,961	.0006623446275	10,869
4773	Plsnt Hill Comm 2001 Amd	1,022,074	3,583	0	1,025,657	.0004691689925	7,699
4774	Pleasant Hill Commons 2009 Amd	42,971	0	0	42,971	.0000196563381	323
4775	Lafayette RDA	8,892,025	21,264	0	8,913,289	.0040772293467	66,909
4777	San Ramon	12,976,996	58,602	(1,109,315)	11,926,283	.0054554711560	89,526
4780	CoCoCo Pleasant Hill BART	9,518,696	55,649	0	9,574,345	.0043796179401	71,871
4781	CoCoCo West Pittsburg	4,965,745	23,934	(951,683)	4,037,996	.0018471111834	30,312
4782	CoCoCo North Richmond	3,930,904	14,663	(371,832)	3,573,735	.0016347430471	26,827
4783	CoCoCo Pl H/BART Amd 1	1,013,730	7,394	(12,026)	1,009,098	.0004615943654	7,575
4784	Oakley	4,558,135	22,704	(106,756)	4,474,083	.0020465916125	33,585

**CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted 2019-2020 AB 8 Allocation	2019-2020 Unitary Allocation	2019-2020 Pass-thru H&S 33676	Net Revenue	2019-2020 Adj Allocation Factors	\$ 16,410,381 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4785	Rodeo	3,290,391	13,436	(298,790)	3,005,037	.0013746020178	22,558
4786	CoCoCo Montalvin	752,435	2,086	0	754,521	.0003451425354	5,664
							1,843,554

Sub-Total: Recoverable Cost	6,568,597
------------------------------------	------------------

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

4016	Ed Prys Handic'd Elem	5,825	1,104	0	6,929	.0000031695508	52
4018	Livermore Jt Unified	278,852	52,529	0	331,381	.0001515844867	2,488
4020	Chabl-Las Positas Com College	328,216	7,695	0	335,911	.0001536566666	2,522
4022	Dev Ctr Handi'd Minor	1,043	198	0	1,241	.0000005676739	9
4029	Trainable M.R. Alameda	2,627	498	0	3,125	.0000014294770	23
5001	Acalanes Union Hi Gen	48,957,543	449,258	0	49,406,801	.0226002835725	370,879
5101	Canyon Elementary Gen	80,156	1,156	0	81,312	.0000371947631	610
5201	Lafayette Elementary Gen	18,519,491	155,767	0	18,675,258	.0085426726290	140,189
5301	Moraga Elementary Gen	9,138,437	82,896	0	9,221,333	.0042181387278	69,221
5401	Orinda Elementary Gen	11,848,875	127,262	0	11,976,137	.0054782760030	89,901
5501	Walnut Creek General	24,056,942	220,013	0	24,276,955	.0111050716940	182,238
6001	Liberty Union Hi Gen	31,456,811	255,297	0	31,712,108	.0145061533832	238,052
6101	Brentwood Elem Gen	17,204,664	120,223	11,031	17,335,918	.0079300147927	130,135
6201	Byron Elementary Gen	4,900,329	50,911	6,463	4,957,703	.0022678151874	37,216
6301	Knightsen Elementary Gen	2,125,630	21,955	4,611	2,152,196	.0009844847049	16,156
6401	Oakley Elementary Gen	13,193,000	107,471	0	13,300,471	.0060840696051	99,842
6901	County Schools Gen	32,583,887	469,007	87,006	33,139,900	.0151592720517	248,769
6999	ERAF K - 12	261,005,482	0	0	261,005,482	.1193924275156	1,959,275

**CONTRA COSTA COUNTY
2019-2020 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted	2019-2020	2019-2020	Net	2019-2020	to
		2019-2020 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676		Revenue	
		(1)	(2)	(3)	(4)	(5)	(6)
7101	Antioch Unified Gen	34,464,547	818,522	76,213	35,359,282	.0161744898262	\$ 16,410,381
7201	John Swett General	6,982,284	147,056	134,752	7,264,092	.0033228328039	
7401	Martinez Unified Gen	18,987,536	264,891	0	19,252,427	.0088066885702	
7501	Mt Diablo Unified Gen	123,360,583	1,496,399	387,667	125,244,649	.0572909908361	940,167
7601	Pittsburg Unified Gen	5,463,739	1,137,197	17,749	6,618,685	.0030276025739	49,684
7701	West Co Co Unified Gen	74,098,044	938,936	154,788	75,191,768	.0343951691816	564,438
7801	San Ramon Valley Unif	166,315,446	1,925,684	841,716	169,082,846	.0773440131621	1,269,245
7901	Co Co Comm College Gen	94,543,828	1,333,006	310,538	96,187,372	.0439992438144	722,044
7999	ERRAF Community College	38,860,524	0	0	38,860,524	.0177760722087	291,712
TOTALS		\$ 2,158,442,104	27,672,103	0	\$ 2,186,114,207	1.0000000000000	\$ 16,410,381
Sub-Total: Exempt School Share							7,889,347