

Office of the Auditor-Controller
Contra Costa County


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TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2022-2023 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 2022-23 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 2021-22 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2021-22 net cost of property tax administration was \$15,704,078. This amounts to approximately .46% of all 2021-22 property taxes levied countywide.

Attachment II allocates the \$15,704,078 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2022-23 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 \$7,490,762.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2022-2023 Property Tax Administration Charges

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CONTRA COSTA COUNTY**2022-2023 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 2022-23 Fiscal Year shall be based on the 2021-22 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	\$ 17,685,597	
Tax Collector	3,843,080	
Auditor-Controller	1,065,401	
Assessment Appeals Board	<u>104,998</u>	
Total		\$ 22,699,076

Overhead Cost per Circular A-87:

Assessor	1,444,838	
Tax Collector	553,841	
Auditor-Controller	<u>448,539</u>	
Total		2,447,218

Less: Fees Received for Property Tax Related Services:

County General	5,436,184	
Assessor	499,810	
Tax Collector	2,412,281	
Auditor-Controller	<u>1,093,941</u>	
Total		<u>9,442,216</u>

**Net Property Tax Administration Cost,
2022-2023 Fiscal Year**

\$ 15,704,078

CONTRA COSTA COUNTY

2022-2023 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2021-2022</u>
Salaries & Employee Benefits	\$ 14,674,917
Services & Supplies	3,237,128
Other Charges	<u>130</u>
Gross Cost	17,912,175
LESS:	
** Intrafund Transfers	<u>226,579</u>
TOTAL ASSESSOR COST	17,685,597
LESS: ASSESSOR REVENUE OFFSETS	<u>499,810</u>
NET ASSESSOR DEPARTMENT COST	<u>\$ 17,185,787</u>

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

CONTRA COSTA COUNTY
2022-2023 Property Tax Administration Charges
TREASURER-TAX COLLECTOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2021-2022</u>
Salaries & Employee Benefits	\$ 3,904,480
Services & Supplies	1,826,821
Other Charges	6,204
Gross Cost	5,737,505
LESS:	
Intrafund Transfers	(1,512)
Treasury Function Costs	1,612,650
Business License Program	283,287
TOTAL TAX COLLECTOR COST	3,843,080
LESS: TAX COLLECTOR REVENUE OFFSETS	2,412,281
NET TAX COLLECTOR COST	\$ 1,430,799

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

CONTRA COSTA COUNTY

2022-2023 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENT COSTS</u>	ACTUAL <u>2021-2022</u>
Salaries & Employee Benefits	\$ 759,676
Information Technology Costs	192,125
Legal Fees	6,311
Other Services and Supplies	(24,428)
Accounts Payable - Supplemental & Other Tax Refunds	5,346
Department Overhead Allocation	<u>126,371</u>
TOTAL PROPERTY TAX FUNCTION COSTS	1,065,401
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	<u>1,093,941</u>
NET AUDITOR-CONTROLLER COST	<u>\$ (28,540)</u>

CONTRA COSTA COUNTY
2022-2023 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2021-2022</u>
Clerk of the Board	\$ 78,839
Assessment Appeals Board - allowances and postage	16,463
County Counsel	<u>9,696</u>
TOTAL ASSESSMENT APPEALS BOARD COST	<u><u>\$ 104,998</u></u>

CONTRA COSTA COUNTY
2022-2023 Property Tax Administration Charges
FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2021-2022 <u>Actual</u>	Percent Property Tax <u>Related</u>	<u>Net to Allocate</u>
Assessor	\$ 1,444,838	100%	\$ 1,444,838
Tax Collector	826,628	67%	553,841
Auditor-Controller(Tax Division)	<u>448,539</u>	100%	<u>448,539</u>
TOTALS	<u><u>\$ 2,720,005</u></u>		<u><u>\$ 2,447,218</u></u>

CONTRA COSTA COUNTY
2022-2023 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005	9608 Supplemental Tax Administration Fees	\$ 5,436,184	
			\$ 5,436,184

Assessor

0016	1600 Administration	941,564	
	1600 Excludable Revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605 Drafting	10,240	
	1647 Roll Maintenance	278,006	
			499,810

Tax Collector

0015	Tax Collector Revenue	3,393,911	
	Excludable Revenues (Direct credits and non-property tax related revenues)	(981,630)	
			2,412,281

Auditor-Controller

0010	1004 Tax & Cost Accounting Division Revenue	1,432,937	
	Excludable Revenues (Direct credits and non-property tax related revenues)	(338,996)	
			1,093,941

TOTAL REVENUE OFFSETS	<u><u>\$ 9,442,216</u></u>
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CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2022-2023 AB 8 Allocation	2022-2023 Unitary Allocation	2022-2023 Pass-thru H&S 33676	Net Revenue	2022-2023 Adj Allocation Factors	\$ 15,704,078 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)

GENERAL COUNTY JURISDICTION							
1003	County General	292,258,586	7,290,209	422,589	\$ 299,971,384	0.1173496198913	\$ 1,842,869

COUNTY GOVERNED SPECIAL DISTRICTS

1206	County Library	33,443,733	496,855	43,360	33,983,947	0.0132946124966	208,780
2135	West CCC Healthcare	4,330,796	64,585	0	4,395,381	0.0017194848656	27,003
2020	Contra Costa Fire	138,181,604	1,503,288	108,051	139,792,943	0.0546873786286	858,815
2028	Crockett Carquinez Fire	694,832	11,032	0	705,864	0.0002761359012	4,336
3060	East Contra Costa Fire	17,703,701	132,062	0	17,835,764	0.0069773991654	109,574
2401	Service Area L-100	1,163,870	19,142	41,588	1,224,600	0.0004790667387	7,523
2470	Service Area M-1	70,649	1,362	0	72,011	0.0000281707696	442
2475	Service Area M-29	(712)	1,045	0	334	0.0000001305522	2
2488	Service Area M-16 Clyde	36,084	337	0	36,421	0.0000142479941	224
2489	Service Area M-17 Montalvin	227,724	2,439	0	230,163	0.0000900404530	1,414
2492	Service Area M-20 Rodeo	14,731	164	0	14,895	0.0000058268823	92
2494	Svc Area RD4 Bethel Isle	8,607	415	0	9,022	0.0000035295091	55
2496	Svc Area M/23 Blackhawk	2,639,390	24,159	0	2,663,549	0.0010419875876	16,363
2505	Flood Control CCC Water	4,144,679	62,663	5,088	4,212,430	0.0016479142429	25,879
2520	Flood Control Zone 3B	7,026,839	77,885	0	7,104,723	0.0027793871082	43,648
2521	Flood Cont Z1 Marsh Ck	2,843,614	23,030	0	2,866,644	0.0011214388091	17,611
2527	Flood Control Zone 7	76,399	1,331	3,063	80,794	0.0000316066874	496
2530	Flood Control Zone 8	23,204	486	0	23,690	0.0000092677058	146
2531	Flood Control Zone 8A	30,121	440	0	30,560	0.0000119552488	188
2550	Flood Cont Drainage 290	2,748	30	0	2,778	0.0000010869137	17
2551	Flood Cont Drainage 300	6,531	102	0	6,633	0.0000025946989	41
2552	Flood Cont Drainage A13	439,457	3,701	0	443,159	0.0001733648395	2,723
2554	Flood Cont Drainage 10	482,986	3,850	0	486,835	0.0001904513418	2,991

CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2022-2023 AB 8 Allocation	2022-2023 Unitary Allocation	2022-2023 Pass-thru H&S 33676	Net Revenue	2022-2023 Adj Allocation Factors	\$ 15,704,078 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
2563	Flood Cont Drainage 127	17,194	252	0	17,446	0.0000068249108	107
2583	Flood Cont Drainage 16	110,043	940	0	110,983	0.0000434169956	682
2652	S/A Pl 2 Danville	523	95	0	618	0.0000002416068	4
2653	S/A Pl-2 Zone A	176,875	1,602	0	178,477	0.0000698206791	1,096
2655	S/A Pl 5 Round Hill	311,274	3,156	0	314,430	0.0001230057444	1,932
2656	S/A Police-6	5,011,698	1,149,527	0	6,161,225	0.0024102880237	37,851
2657	S/A Pl-2 Zone B	254,176	2,511	0	256,686	0.0001004163500	1,577
2702	S/A Lib-2 El Sobrante	151,178	2,432	0	153,610	0.0000600927898	944
2710	S/A Lib-10 Pinole	1,461	21	0	1,482	0.0000005796724	9
2712	S/A Lib-12 Moraga	12,141	351	0	12,492	0.0000048869395	77
2713	S/A Lib-13 Ygnacio	185,599	1,865	0	187,464	0.0000733364140	1,152
2751	Svc Area R-4 Moraga	35,457	1,112	0	36,568	0.0000143055987	225
2758	Svc Area R-7 Zone A	1,473,678	13,961	0	1,487,639	0.0005819683761	9,139
2825	Co Co Co Water Agency	785,752	21,186	1,306	808,244	0.0003161873995	4,965
							1,388,123
<u>AUTONOMOUS SPECIAL DISTRICTS</u>							
3005	San Ramon Valley Fire	85,702,422	1,124,865	424,923	87,252,210	0.0341333014337	536,032
3007	Kensington Fire	5,091,230	37,250	0	5,128,480	0.0020062752941	31,507
3011	Rodeo-Hercules Fire	3,609,826	69,626	0	3,679,452	0.0014394117242	22,605
3074	Moraga-Orinda Fire District	30,353,602	253,038	0	30,606,639	0.0119734004193	188,031
3102	Co Co Resource Cons	339,671	5,314	1,209	346,195	0.0001354322986	2,127
3255	Kensington Community Svc	2,291,415	17,536	0	2,308,951	0.0009032678366	14,185
3260	Diablo Community Svc	550,603	4,302	0	554,904	0.0002170800333	3,409
3301	CCC Mosquito Abate Dst1	6,594,453	104,614	2,284	6,701,351	0.0026215867069	41,170
3406	Central CC Sanitary	21,268,750	317,095	51,770	21,637,615	0.0084646935424	132,930
3409	Mt View Sanitary	458,387	10,455	0	468,842	0.0001834122944	2,880

CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted	2022-2023	2022-2023	2022-2023	Net Revenue	2022-2023	\$	15,704,078	to Allocate
		2022-2023 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Adj Allocation Factors					
		(1)	(2)	(3)	(4)	(5)	(6)			
3411	Ironhouse Sanitary	380,236	6,054	0	386,290	0.0001511176732	2.373			
3414	Rodeo Sanitary	314,663	5,558	0	320,221	0.0001252714105	1,967			
3416	West Co Wastewater	1,482,769	20,201	7,131	1,510,101	0.0005907556262	9,277			
3418	Steger Sanitary	571,439	6,339	0	577,778	0.0002260283925	3,550			
3422	Byron Sanitary	50,581	877	0	51,458	0.0000201304663	316			
3240	Crockett-Valona Sanitary	451,929	10,213	0	462,142	0.0001807912988	2,839			
3430	Twn of Discovery Bay (Comm Svc Dist)	796,760	7,467	0	804,227	0.0003146157191	4,941			
3480	Delta Diablo Z1 W Pittsburg	389,369	13,661	101,587	504,618	0.0001974077359	3,100			
3481	Delta Diablo Z2 Pittsburg	594,817	6,816	80	601,713	0.0002353918294	3,697			
3482	Delta Diablo Z3 Antioch	1,577,480	19,420	0	1,596,901	0.0006247118458	9,811			
3515	Los Medanos Healthcare	951,380	100,402	27,262	1,079,044	0.0004221249185	6,629			
3520	Mt Diablo Healthcare	375,178	2,815	0	377,993	0.0001478718369	2,322			
3601	Alamo-Lafayette Cemetery	411,418	4,384	0	415,802	0.0001626627694	2,554			
3603	B B K Union Cemetery	813,409	8,394	0	821,803	0.0003214916271	5,049			
3700	Ambrose Rec & Park	561,647	16,454	84,944	663,045	0.0002593848083	4,073			
3715	Green Valley Rec & Park	75,953	602	0	76,555	0.0000299485082	470			
3735	Pleasant Hill Rec & Park	4,385,528	54,185	1,215	4,440,928	0.0017373032299	27,283			
3770	Bethel Isle Muni Imp	819,080	9,193	0	828,273	0.0003240226678	5,088			
3803	Co Co Co Water	3,540,511	97,676	6,941	3,645,128	0.0014259840744	22,394			
3830	Castle Rock Co Water	18,936	163	0	19,098	0.0000074713264	117			
4001	East Bay Muni Utility	18,363,057	242,337	68,722	18,674,116	0.0073053649744	114,724			
4002	EBMUD Special District 1	534,221	4,939	0	539,160	0.0002109207578	3,312			
4007	A-C Transit Spec District 1	10,683,699	147,208	0	10,830,907	0.0042370802634	66,539			
4009	BART	14,940,937	222,319	23,505	15,186,761	0.0059411021767	93,300			
4010	Bay Area Air Management	4,355,061	64,808	0	4,419,869	0.0017290649194	27,153			
4025	Dublin San Ramon Svcs	852,369	4,110	0	856,480	0.0003350571133	5,262			
4026	East Bay Regional Park	63,166,848	987,060	56,132	64,210,040	0.0251191420059	394,473			

**CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted	2022-2023	2022-2023	Net	2022-2023	Adj Allocation Factors	Allocate	
		2022-2023 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	2022-2023 Allocation			
		(1)	(2)	(3)	(4)	(5)		(6)	
4110	Reclamation Dist 800 Exp	1,107,468	11,563	0	1,119,031	0.0004377677694	\$ 15,704,078	6,875	
4111	Discovery Bay Recl/Drain	63,656	645	0	64,302	0.0000251550231		395	
4180	East Co Co Irrigation	4,192,399	37,555	0	4,229,953	0.0016547692020		25,987	
4181	Byron-Bethany Irrigation	430,746	12,338	0	443,084	0.0001733357301		2,722	
								<u>1,833,468</u>	
CITIES & CITY SPECIAL DISTRICTS									
4201	City of Clayton	1,160,411	17,224	76,726	1,254,360	0.0004907092171		7,706	
4202	City of Concord	18,848,635	261,023	0	19,109,658	0.0074757499720		117,400	
4203	City of Brentwood	13,846,824	98,924	31,012	13,976,761	0.0054677467316		85,866	
4204	City of San Pablo	355,042	13,661	0	368,703	0.0001442377788		2,265	
4205	City of El Cerrito	10,101,451	107,605	0	10,209,055	0.0039938101121		62,719	
4206	City of Walnut Creek	20,815,115	263,314	0	21,078,429	0.0082459385864		129,495	
4207	City of Pleasant Hill	3,943,336	34,101	0	3,977,438	0.0015559843982		24,435	
4208	City of Martinez	10,690,976	151,478	0	10,842,454	0.0042415975281		66,610	
4209	City of Antioch	14,685,479	181,975	0	14,867,454	0.0058161883607		91,338	
4210	City of Pittsburg	4,736,888	68,695	0	4,805,583	0.0018799571502		29,523	
4211	City of Hercules	1,490,345	37,538	0	1,527,883	0.0005977120633		9,387	
4212	City of Pinole	3,054,952	36,531	0	3,091,483	0.0012093965732		18,992	
4213	Richmond Tax District 1	27,789,763	563,688	0	28,353,451	0.0110919469810		174,189	
4214	City of Lafayette	6,186,936	44,459	0	6,231,395	0.0024377386674		38,282	
4215	Town of Moraga	2,785,761	31,551	0	2,817,311	0.0011021398911		17,308	
4216	Town of Danville	12,199,959	112,929	0	12,312,888	0.0048168353437		75,644	
4217	City of San Ramon	19,043,871	362,029	0	19,405,900	0.0075916407757		119,220	
4218	City of Orinda	6,539,580	66,415	0	6,605,996	0.0025842835329		40,584	
4219	City of Oakley	3,781,831	24,146	48,728	3,854,705	0.0015079710406		23,681	
4227	Richmond Tax District 3	11,976,066	139,496	0	12,115,562	0.0047396408690		74,432	
4230	Richmond Sewer 1	245,208	4,730	0	249,938	0.0000977765180		1,535	

CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2022-2023 AB 8 Allocation	2022-2023 Unitary Allocation	2022-2023 Pass-thru H&S 33676	Net Revenue	2022-2023 Adj Allocation Factors	\$ 15,704,078 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4231	Brentwood Rec & Park District	2,784,758	18,916	0	2,803,674	0.0010968048367	17,224
4232	San Ramon M-29	4,056,278	18,579	0	4,074,857	0.0015940950458	25,034
4240	Pleasant Hill Lgt Dist 1	676,403	6,156	0	682,559	0.0002670189181	4,193
4241	Svc Area R-8 Walnut Creek	842,734	8,674	0	851,407	0.0003330727727	5,231
4248	Clayton Light Mice 1	46,245	515	0	46,760	0.0000182925920	287
4252	Martinez Pine Ridge Mice	9,203	102	0	9,305	0.0000036399887	57
4253	Martinez Parking District 1	85,743	805	0	86,548	0.0000338576600	532
4263	Lafayette Core Area Mtc	66,209	2,825	0	69,035	0.0000270066246	424
4264	Lafayette St Lt Mice Z1	11,904	100	0	12,004	0.0000046961030	74
4271	Concord Vly Terr SLLMtc	3,339	48	0	3,387	0.0000013248080	21
4272	Concord Kirkwood Mice 1	73,712	691	0	74,403	0.0000291066830	457
4274	Concord Blhn Terr St Lt	895	17	0	912	0.0000003567573	6
4275	PI Hill-Diablo Vista Wtr	276,678	2,262	0	278,940	0.0001091219679	1,714
4280	Antioch Parking Mice 1A	53,056	533	0	53,589	0.0000209641897	329
4285	Moraga St Lt Mice 1	208,618	1,699	0	210,316	0.0000822762801	1,292
4294	Oakley Police Services	658,708	3,091	0	661,800	0.0002588978079	4,066
REDEVELOPMENT SUCCESSOR AGENCIES							1,271,552
4701	Antioch	5,125,919	155,852	0	5,281,771	.0020662431259	32,448
4702	Antioch Project 2	1,294,757	8,757	0	1,303,514	.0005099382036	8,008
4703	Antioch Project 3	51,065	542	(17,347)	34,261	.0000134028788	210
4704	Antioch Project 4	1,055,198	11,658	(66,687)	1,000,168	.0003912683819	6,145
4705	Antioch Project 4, Amd 1	717,540	5,571	(29,023)	694,088	.0002715290394	4,264
4706	Brentwood Project	3,612,249	33,024	0	3,645,273	.0014260405367	22,395
4707	Brentwood Amendment 1	1,007,944	12,734	0	1,020,678	.0003992918635	6,271
4708	North Brentwood	8,776,436	34,470	(33,632)	8,777,274	.0034336933729	53,923
4709	North Brtwd Amd 2	447,517	2,028	0	449,545	.0001758633417	2,762

CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2022-2023 AB 8 Allocation	2022-2023 Unitary Allocation	2022-2023 Pass-thru H&S 33676	Net Revenue	2022-2023 Adj Allocation Factors	\$ 15,704,078 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4710	Central Concord	24,433,509	920,188	0	25,353,697	.0099184349361	155,760
4711	Concord Commerce	847,572	11,808	0	859,380	.0003361917380	5,280
4712	Cent Concord RDA Amnd	2,160,537	5,468	0	2,166,004	.0008473467112	13,307
4714	Clayton	9,197,839	57,457	(146,165)	9,109,131	.0035635169512	55,962
4716	Hercules Dynamite	11,116,830	88,593	0	11,205,423	.0043835918063	68,840
4717	Hercules RDA Proj 2	6,638,995	37,963	0	6,676,958	.0026120442438	41,020
4718	Hercules Merged Dyn & Proj2	12,167	0	0	12,167	.0000047595874	75
4720	El Cerrito	9,952,390	97,986	0	10,050,375	.0039317341670	61,744
4721	El Cerrito Area II	2,035	96	0	2,131	.0000008336295	13
4725	Pirole Vista	8,811,068	103,237	0	8,914,305	.0034873003229	54,765
4726	Pirole Vista 81	5,945,799	55,331	0	6,001,130	.0023476583391	36,868
4728	Oakley RDA Proj 2	2,164,781	1,788	0	2,166,569	.0008475678386	13,310
4730	Pittsburg Marina	0	1,400	0	1,400	.0000005476603	9
4731	Pittsburg Riverside	625,981	8,257	0	634,237	.0002481153378	3,896
4732	Pittsburg Neighborhood I	1,695,624	15,795	0	1,711,420	.0006695119699	10,514
4733	Pittsburg Neighborhood II	774,845	8,736	0	783,581	.0003065390417	4,814
4734	Pittsburg/Los Medanos I	34,866,148	481,504	0	35,347,653	.0138280976337	217,158
4735	Pittsburg/Los Medanos II	4,621,525	80,554	0	4,702,079	.0018394660966	28,887
4736	Pittsburg/Los Medanos III	22,336,868	95,520	0	22,432,388	.0087756112418	137,813
4737	Richmd 8A RDA 2000 Amnd	2,327,801	10,353	0	2,338,154	.0009146921686	14,364
4738	Richmd 10A RDA 2000 Amnd	1,412,161	5,761	0	1,417,923	.0005546952055	8,711
4739	Richmd 1A RDA 2000 Amnd	238,380	1,044	0	239,424	.0000936635026	1,471
4740	Richmond 1A	741,596	12,875	0	754,471	.0002951511307	4,635
4741	Richmond 8A	1,222,396	11,945	0	1,234,340	.0004828772957	7,583
4742	Richmond 10A	1,455,657	25,277	0	1,480,934	.0005793454910	9,098
4743	Richmond 10B	139,226	3,342	0	142,568	.0000557730317	876
4744	Richmond 11A	17,911,143	122,428	0	18,033,571	.0070547821059	110,789

CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2022-2023 AB 8 Allocation	2022-2023 Unitary Allocation	2022-2023 Pass-thru H&S 33676	Net Revenue	2022-2023 Adj Allocation Factors	\$ 15,704,078 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4745	Richmond 12A	172,444	2,011	0	174,455	.0000682473165	1,072
4746	Richmond 8A Henley	73,442	878	0	74,320	.0000290743109	457
4747	Richmond 1B	228,586	1,317	0	229,903	.0000899388264	1,412
4748	Richmond 1C-Potrero	1,765,323	11,598	0	1,776,921	.0006951364363	10,916
4749	Richmond 3A	1,623,775	9,859	0	1,633,634	.0006390819929	10,036
4750	Walnut Creek-So Broadway	1,643,474	15,600	0	1,659,075	.0006490345264	10,192
4751	Walnut Creek-Mt Diablo	0	14,513	0	14,513	.0000056775093	89
4752	Richmond 6A RDA 2000 Amnd	88,815	375	0	89,190	.0000348913075	548
4753	Richmond 10B RDA 2000 Amnd	72,348	199	0	72,547	.0000283805912	446
4754	Richmond 6-A Amend 1	1,793,618	3,745	0	1,797,362	.0007031330814	11,042
4755	Richmond 6-A	595,288	5,428	0	600,716	.0002350015539	3,690
4756	Danville Downtown	5,573,788	45,355	(429,642)	5,189,501	.0020301468358	31,882
4757	Richmond 11A RDA 2000 Amnd	548,369	2,109	0	550,478	.0002153485740	3,382
4758	Richmond 10B RDA 2006 Amnd	8,521,565	25,932	0	8,547,497	.0033438041080	52,511
4760	San Pablo-So Entrance	781,866	8,941	0	790,807	.0003093659117	4,858
4761	San Pablo-El Portal	3,868,712	55,287	0	3,923,999	.0015350790571	24,107
4762	San Pablo-El Portal 79	5,335,750	62,766	0	5,398,516	.0021119141299	33,166
4763	San Pablo-Oak Park	1,239,458	13,611	0	1,253,069	.0004902040023	7,698
4764	San Pablo-Sheffield	578,429	6,286	0	584,716	.0002287424239	3,592
4765	San Pablo-Bayview	2,989,019	28,002	0	3,017,021	.0011802666801	18,535
4766	San Pablo-El Portal 80	2,280,381	29,818	0	2,310,199	.0009037562688	14,193
4767	San Pablo-Oak Park 79	63,724	737	0	64,461	.0000252172478	396
4768	San Pablo-Bayview 80	128,604	1,101	0	129,705	.0000507409442	797
4769	San Pablo-Legacy RDA	3,210,200	13,621	0	3,223,821	.0012611676323	19,805
4770	Pleasant Hill Commons	4,263,077	37,364	0	4,300,441	.0016823443303	26,420
4771	Pleasant Hill Commons 1A	159,481	1,490	0	160,970	.0000629720066	989
4772	Pisnt Hill Schoolyrd Aux	1,376,674	11,470	0	1,388,145	.0005430459867	8,528

CONTRA COSTA COUNTY
2022-2023 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2022-2023 AB 8 Allocation	2022-2023 Unitary Allocation	2022-2023 Pass-thru H&S 33676	Net Revenue	2022-2023 Adj Allocation Factors	\$	to Allocate
		(1)	(2)	(3)	(4)	(5)		(6)
4773	Plsnt Hill Comm 2001 Amnd	1,252,253	6,335	0	1,258,588	.0004923630579		7,732
4774	Pleasant Hill Commons 2009 Amd	402,840	255	0	403,095	.0001576919052		2,476
4775	Lafayette RDA	10,931,676	42,970	0	10,974,646	.0042933111666		67,422
4777	San Ramon	14,444,758	90,101	(1,238,384)	13,296,475	.0052016172560		81,687
4780	CoCoCo Pleasant Hill BART	11,885,243	81,660	0	11,966,903	.0046814850333		73,518
4781	CoCoCo West Pittsburg	6,301,599	36,805	(1,065,306)	5,273,097	.0020628500370		32,395
4782	CoCoCo North Richmond	5,763,373	24,567	(415,095)	5,372,845	.0021018713733		33,008
4783	CoCoCo Pl H/BART Amnd 1	1,066,396	9,976	(13,462)	1,062,911	.0004158134848		6,530
4784	Oakley	6,326,373	34,467	(120,228)	6,240,613	.0024413447388		38,339
4785	Rodeo	4,096,947	21,755	(336,493)	3,782,209	.0014796105768		23,236
4786	CoCoCo Montalvin	1,007,415	4,023	0	1,011,438	.0003956771505		6,214
								1,877,304

Sub-Total: Recoverable Cost 6,370,447

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

4016	Ed Phys Handic'd Elem	6,674	1,179	0	7,853	.0000030719467		48
4018	Livermore Jt Unified	319,492	56,101	0	375,593	.0001469330481		2,307
4020	Chablt-Las Positas Com College	363,532	8,841	0	372,372	.0001456730859		2,288
4022	Dev Ctr Handic'd Minor	1,195	211	0	1,406	.0000005499254		9
4029	Trainable M.R. Alameda	3,010	532	0	3,542	.0000013856791		22
5001	Acalanes Union Hi Gen	57,758,541	584,090	0	58,342,631	.0228237955833		358,427
5101	Canyon Elementary Gen	93,531	1,397	0	94,928	.0000371360952		583
5201	Lafayette Elementary Gen	21,894,237	205,950	0	22,100,187	.0086456530037		135,772
5301	Moraga Elementary Gen	10,721,126	107,972	0	10,829,099	.0042363727733		66,528
5401	Orinda Elementary Gen	14,147,648	160,997	0	14,308,645	.0055975807903		87,905
5501	Walnut Creek General	28,258,293	286,191	0	28,544,484	.0111666795505		175,362

