

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA

and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 02/28/2012 by the following vote:

AYES: ☒ **John Gioia**
☒ **Mary N. Piepho**
☒ **Karen Mitchoff**
☒ **Federal D. Glover**

NOES: ☐

ABSENT: ☒ **Gayle B. Uilkema**

ABSTAIN: ☐

RECUSE: ☐



Resolution No. 2012/37

and the Auditor-Controller by his following signature.

SUBJECT: Findings and Determination Concerning the Implementation of the Property Tax Administrative Cost Recovery Provisions of Revenue and Taxation Code section 95.3

A public hearing having been held during the Board of Supervisors' meeting of February 28, 2012, on implementation of the property tax cost recovery provisions of Revenue and Taxation Code section 95.3, as provided in Board of Supervisors' Resolution 97/129, the Board of Supervisors, and the Auditor-Controller, hereby make the following findings and determination.

A.

Property Tax Administrative Cost Recovery

1. On January 24, 2012, the Auditor-Controller filed with the Clerk of the Board of Supervisors a report of the 2010-2011 fiscal year property tax-related costs of the Assessor, Tax Collector, Auditor and Assessment Appeals Board, including the applicable administrative overhead costs permitted by federal circular A-87 standards, proportionally attributable to each local jurisdiction and Educational Revenue Augmentation Fund (ERAF) in Contra Costa County, in the ratio of property tax revenue received by each local jurisdiction and ERAF divided by the total property tax revenue received by all local jurisdictions and ERAFs in the county for the current fiscal year. The report included proposed charges against each local jurisdiction excepting school entities, for the local jurisdiction's proportionate share of such administrative costs.
2. On February 28, 2012 at the Board of Supervisors' meeting, a public hearing was held on the Auditor-Controller's report, notice of which was given as required by law and by Board of Supervisors' Resolution 97/129.
3. The report of the Auditor-Controller filed on January 24, 2012, is hereby adopted, and the Board of Supervisors and the Auditor-Controller find that amounts expressed in said report do not exceed the actual amount of 2010-2011 fiscal year property tax administrative costs proportionally attributable to local jurisdictions.
4. The additional revenue received by Contra Costa County on account of its 2010-2011 fiscal year property tax administrative costs pursuant to Revenue and Taxation Code section 95.3 shall be used only to fund the actual costs of assessing, collecting and allocating property taxes. An equivalent amount of the revenues budgeted to finance assessing, collecting and allocating property taxes in fiscal year 2011-2012 may be reallocated to finance other County services. In the event that the actual 2011-2012 costs for assessing, collecting and allocating property taxes plus allowable overhead costs are less than the amounts determined in the January 24, 2012 report by the Auditor-Controller, the difference shall be proportionally allocated to the respective local jurisdictions which paid property tax administration charges.

B.

FINDINGS AND DETERMINATION

1. No written objections were received by February 22, 2012 for the public hearing on the Auditor-Controller's report filed on January 24, 2012.

2. The property tax administrative costs proportionately attributable to each local jurisdiction for the 2010-2011 fiscal year are as set forth in the Auditor-Controller's report filed on January 24, 2012, attached hereto as Exhibit A.
3. The amounts expressed in the Auditor-Controller's report are correct.
4. Notice as required by law was given of the public hearing on February 28, 2012.
5. The grounds stated herein to support findings are not exclusive and any findings may be supported on any lawful ground, whether or not expressed herein.
6. If any finding herein is held invalid, such invalidity shall not affect findings which can be given effect without the invalid provision, and to this end, the invalid finding is severable.

So found and determined

Robert Campbell Contra Costa County Auditor-Controller

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown

ATTESTED:

February 28 2012

David Twa, Clerk of the Board of Supervisors and County Administrator

BY: June McHuen Deputy

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

Contact: Lisa Driscoll, County Finance Director (925) 335-1023

ATTESTED: February 28, 2012

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

cc:

Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller



Elizabeth A. Verigin
Assistant Auditor-Controller

625 Court Street
Martinez, California 94553-1282
Phone (925) 646-2181
Fax (925) 646-2649

January 12, 2012

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2011-2012 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 2011-12 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 2010-11 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2010-11 net cost of property tax administration was \$14,393,707. This amounts to approximately .72% of all 2010-11 property taxes levied countywide.

Attachment II allocates the \$14,393,707 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2011-12 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 \$5,247,226.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2011-2012 Property Tax Administration Charges

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10	Allocation of Cost to Taxing Agencies

CONTRA COSTA COUNTY**2011-2012 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 2011-12 Fiscal Year shall be based on the 2010-11 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	\$ 14,205,319	
Tax Collector	3,083,162	
Auditor-Controller	1,203,011	
Assessment Appeals Board	<u>169,638</u>	
Total		\$18,661,130

Overhead Cost per Circular A-87:

Assessor	\$ 525,878	
Tax Collector	212,824	
Auditor-Controller	65,620	
Total		\$804,322

Less: Fees Received for Property Tax Related Services:

County General	\$ 1,262,122	
Assessor	356,557	
Tax Collector	2,498,467	
Auditor-Controller	<u>954,599</u>	
Total		<u>\$5,071,745</u>

**Net Property Tax Administration Cost,
2011-2012 Fiscal Year**

\$14,393,707

Source:

Attachment I Page 4 (2557SC11.xls)
Attachment I Page 5 (2557SI11.xls)
Attachment I Page 6 (2557SF11.xls)
Attachment I Page 7 (2557SM11.xls)
Attachment I Page 8 (2557SK11.xls)
Attachment I Page 9 (2557SH11.xls)

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2010-2011</u>
Salaries & Employee Benefits	\$ 12,202,358
Services & Supplies	2,177,551
Fixed Assets	0
Other Charges	0
Gross Cost	\$ 14,379,909
Less:	
* Intrafund Transfers	(174,590)
Fixed Assets	0
TOTAL ASSESSOR COST	\$ 14,205,319
LESS: ASSESSOR REVENUE OFFSETS	(356,557)
NET ASSESSOR DEPARTMENT COST	13,848,762

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

Source:

Cost:

Appendix A-1, Contra Costa Final Budget, Schedule 9F, Assessor Budget Unit, Actual
Final Budget Statement, Final Expenditure Ledger, JVs

Revenue Offset:

Attachment I Page 9, 2557SH11.xls, Revenue Offsets, Assessor

ATTACHMENT I

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

	<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2010-2011</u>
Salaries & Employee Benefits		\$ 3,058,548
Services & Supplies		1,510,669
Other Charges		10,596
Fixed Assets		<u>196,259</u>
Gross Cost		\$ 4,776,072
Less:		
* Fixed Assets		(196,259)
Intrafund transfers		(1,580)
Treasury Function Costs		(1,351,326)
Business License Program		<u>(143,745)</u>
TOTAL TAX COLLECTOR COST		\$ 3,083,162
LESS: TAX COLLECTOR REVENUE OFFSETS		\$ <u>(2,498,467)</u>
NET TAX COLLECTOR COST		\$ <u>584,695</u>

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

Source:

Cost:

Appendix B-1, Contra Costa Final Budget, Schedule 9F, Treasurer-Tax Collector Budget Unit
Appendix B-2 Treasurer-Tax Collector Dept SB2557 Excluded Cost Total Expenditures

Revenue Offset:

Attachment I Page 9, Revenue Offsets, Tax Collector

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENTAL COSTS</u>	ACTUAL <u>2010-2011</u>
Salaries & Employee Benefits	\$ 572,051 (1)
Information Technology Costs	383,920 (2)
Other Services and Supplies	70,740 (3)
Accounts Payable - Supplemental & Other Tax Refunds	24,621 (3)
Department Overhead Allocation	<u>151,678</u> (4)
GROSS PROPERTY TAX FUNCTION COSTS	\$ 1,203,011
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	\$ <u>(954,599)</u> (5)
NET AUDITOR-CONTROLLER COST	\$ <u>248,412</u>

Source:

Cost:

(1) Appendix D-1 Total Salary & Benefits-Tax Functions(2557SB11.xls)

(2) Appendix E-1

(3) Appendix F-1

(4) Appendix F-2

Revenue Offset:

(5) Attachment I Page 9, Revenue Offsets, Auditor Controller

ATTACHMENT I

CONTRA COSTA COUNTY
2011-2012 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2010-2011</u>
Clerk of the Board	\$ 87,776
Assessment Appeals Board - allowances and postage	61,184
County Counsel	<u>20,678</u>
TOTAL ASSESSMENT APPEALS BOARD COSTS	\$ <u>169,638</u>

Source:
Appendix H-1

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	<u>A-87 Plan 2010-2011 Actual</u>	<u>Percent Property Tax Related</u>	<u>Net to Allocate</u>
Assessor	\$ 525,878	100%	\$ 525,878
Tax Collector	327,422	65%	212,824
Auditor-Controller(Tax Division)	<u>65,620</u>	100%	<u>65,620</u>
TOTALS	\$ <u>918,920</u>		\$ <u>804,322</u>

Source:
Appendix G-2
Attachment I Page 5 Gross & Total Tax Collector Cost (2557SI11.xls)

CONTRA COSTA COUNTY
2011-2012 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005 9608 Supplemental Tax Administration Fees	\$	<u>1,262,122</u>	
			\$ 1,262,122

Assessor

0016 1600 Administration		842,391	
1600 Excludable revenues (Direct credits and non-property tax related revenues)		(730,000)	
0016 1605 Drafting		13,640	
1610 Appraisal		0	
1647 Roll Maintenance		<u>230,526</u>	
			\$ 356,557

Tax Collector

0015 Tax Collector Revenue		3,311,393	
Excludable revenues (Direct credits and non-property tax related revenues)		<u>(812,926)</u>	
			\$ 2,498,467

Auditor-Controller

0010 1004 Tax & Cost Accounting Division Revenue		1,162,000	
Excludable revenues (Direct credits and non-property tax related revenues)		<u>(207,401)</u>	
			\$ 954,599

TOTAL REVENUE OFFSETS			\$ <u>5,071,745</u>
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Source :

County General: Appendix C-5

Assessor: Appendix C-2

Tax Collector: Appendix C-3

Auditor Controller: Appendix C-4

CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB & Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & VII Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	to Allocable
GENERAL COUNTY JURISDICTION								
1003	County General	162,639,869.91	7,426,039	92,790,124	261,070	263,117,102	0.1831850731487	2,636,857
COUNTY GOVERNED SPECIAL DISTRICTS								
1206	County Library	18,695,163.87	441,027		26,785	19,162,976	0.0133422066236	182,044
2020	Contra Costa Fire	76,146,121.10	1,180,243		68,185	77,404,549	0.0538928558613	775,718
2028	Crockett Carquinez Fire	395,022.44	10,937			405,959	0.0002826488609	4,068
3060	East Contra Costa Fire	7,877,430.44	88,044			7,966,474	0.0055466511873	79,837
2401	Service Area L-100	697,073.78	17,733		25,483	740,290	0.0005154263175	7,419
2470	Service Area M-1	29,255.95	1,324			30,580	0.0000212913006	306
2475	Service Area M-29	64,234.68	638			64,873	0.0000451675627	650
2488	Service Area M-16 Clyde	19,530.10	222			19,752	0.0000137521859	198
2489	Service Area M-17 Montalvin	132,291.08	1,987			134,278	0.0000934909279	1,346
2492	Service Area M-20 Rodeo	9,089.70	129			9,229	0.0000064256505	92
2494	Svc Area RD4Bethel Isle	5,823.01	113			5,936	0.0000041330626	59
2496	Svc Area M23 Blackhawk	1,660,105.90	16,509			1,676,615	0.0011673416180	16,802
2505	Flood Control CCC Water	2,332,058.42	55,792		3,143	2,390,993	0.0016647269867	23,962
2520	Flood Control Zone 3B	3,889,258.55	62,289			3,951,548	0.0027512618995	39,601
2521	Flood Control Z1 Marsh Cnk	1,161,851.14	16,800			1,178,652	0.0006206351803	11,812
2527	Flood Control Zone 7	43,350.87	1,255		1,932	46,537	0.0000324016571	466
2530	Flood Control Zone 8	14,759.60	485			15,245	0.0000106141351	153
2531	Flood Control Zone 8A	18,802.22	386			19,289	0.0000134296794	193
2550	Flood Control Drainage 290	1,264.12	24			1,288	0.000000896898	13

CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB B Allocation	2011-2012 Utility Allocation	2011-2012 Triple Flip & VII Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
2651	Flood Cont Drainage 300	3,136.61	43			3,182	0.0000022156044	32
2652	Flood Cont Drainage A13	234,107.83	2,528			236,634	0.0001647564405	2,371
2654	Flood Cont Drainage 10	242,888.79	2,613			245,502	0.0001709304251	2,460
2663	Flood Cont Drainage 127	8,990.54	215			9,206	0.0000064099479	92
2583	Flood Cont Drainage 16	68,880.04	663			69,546	0.0000414588960	697
2652	S/A Pl 2 Darnville	6,885.13	87			6,972	0.0000048544736	70
2653	S/A Pl 2 Zone A	111,406.67	1,080			112,486	0.0000783184124	1,127
2655	S/A Pl 5 Round Hill	190,737.06	1,752			192,489	0.0001340202601	1,829
2656	S/A Police-6	3,217,846.77	1,310,316			4,528,163	0.0031627299150	45,379
2657	S/A Pl-2 Zone B	135,759.80	1,889			137,649	0.0000868379129	1,379
2702	S/A Lib-2 El Sobrante	78,076.45	2,240			80,316	0.0000559202564	805
2710	S/A Lib-10 Pinole	877.06	16			884	0.0000006221140	9
2712	S/A Lib-12 Moraga	8,829.77	333			9,163	0.0000063795481	92
2713	S/A Lib-13 Ygnacio	106,920.79	1,423			108,344	0.0000754345493	1,086
2751	Svc Area R-4 Moraga	25,786.77	970			26,756	0.0000186290637	268
2758	Svc Area R-7 Zone A	810,658.27	10,284			820,943	0.0005715110988	8,226
2825	Co Co Co Water Agency	447,643.36	9,023		813	457,479	0.0003185193409	4,585
								1,225,246

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	48,284,802.69	959,401		269,491	49,513,694	0.0344738702975	486,207
3007	Kensington Fire	2,898,095.26	22,910			2,831,005	0.0019710850210	28,371
3011	Rodeo-Hercules Fire	2,971,606.22	64,714			3,036,321	0.0021140358718	30,429

CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB & Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Y/E Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	11/19/2012 to 11/20/2012 Allocate
3074	Moreno-Orinda Fire District	(1) 16,355,066.22	(2) 171,663	(3)	(4)	(5) 16,526,729	(6) 0.0115067218866	(7) 165,624
3102	Co Co Resource Cons	186,392.51	4,791		758	191,941	0.0001336389673	1,924
3255	Kensington Community Svc	1,264,373.78	11,363			1,275,737	0.0008882307536	12,785
3260	Diablo Community Svc	310,979.85	2,519			313,499	0.0002182735189	3,142
3301	CCC Mosquito Abate Dist	3,324,902.26	96,483		1,422	3,422,807	0.0023831266618	34,302
3406	Central CC Sanitary	11,750,980.24	220,228		32,614	12,003,722	0.0083575821940	120,297
3409	Mt View Sanitary	274,174.93	8,178			280,361	0.0001951943973	2,810
3411	Ironhouse Sanitary	174,027.69	4,410			178,437	0.0001242367654	1,788
3414	Rodeo Sanitary	197,847.64	3,985			201,833	0.0001405262188	2,023
3416	West Co Wastewater	788,212.82	13,880		4,589	806,692	0.0005616588300	8,084
3418	Siege Sanitary	306,449.47	3,863			310,317	0.0002160581105	3,110
3422	Byron Sanitary	23,702.90	603			24,306	0.0000169228173	244
3240	Crockett-Valona Sanitary	243,781.75	7,879			251,661	0.0001752186456	2,522
3430	Town of Discovery Bay (Comm S)	439,419.51	4,193			443,612	0.0003088646063	4,446
3480	Delta Diablo Z1 W Pittsburg	303,845.49	11,321		63,240	378,406	0.0002634649529	3,792
3481	Delta Diablo Z2 Pittsburg	391,777.79	4,401		50	396,229	0.0002758739657	3,971
3482	Delta Diablo Z3 Antioch	751,131.59	12,823			763,954	0.0005319024340	7,656
3515	Los Medanos Healthcare	580,253.84	112,933		16,971	710,157	0.0004944464854	7,117
3520	Mt Diablo Healthcare	245,856.91	1,772			247,629	0.0001724111916	2,482
3525	West CCC Healthcare	2,894,224.06	59,026			2,953,250	0.0020561980949	29,596
3601	Alamo-Lafayette Cemetery	222,885.37	3,403			226,289	0.0001576533379	2,268
3603	B B K Union Cemetery	352,323.72	6,719			359,043	0.0002499630861	3,598
3700	Ambrose Rec & Park	315,187.31	16,839		52,879	384,906	0.0002679902049	3,857

CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Yr Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
3715	Green Valley Rec & Park	37,613.83	402			36,216	0.0000266075768	363
3735	Pleasant Hill Rec & Park	2,383,543.48	44,955		755	2,428,254	0.0016913660608	24,345
3740	Rolling-Wilart Rec&Park	19,004.03	368			19,372	0.0000134876550	194
3770	Belhel Isle Muni Imp	368,459.44	8,125			376,584	0.0002621966226	3,774
3803	Co Co Co Water	1,956,989.56	882,607		4,321	2,843,918	0.0019800754349	28,501
3830	Castle Rock Co Water	10,753.56	88			10,842	0.0000075484275	109
4001	East Bay Muni Utility	10,746,538.47	171,882		43,089	10,864,320	0.0076338988288	109,880
4002	EBMUD Special District 1	294,446.76	2,801			287,248	0.0002069587321	2,979
4007	A-C Transit Spec Dist 1	8,830,893.63	133,781			8,964,674	0.0048491490098	89,797
4009	BART	8,456,936.90	198,124		14,326	8,669,387	0.0060360538076	86,881
4010	Bay Area Air Management	2,465,058.86	57,757			2,522,815	0.0017565082169	25,283
4025	Dublin San Ramon Svcs	445,627.34	1,224			446,851	0.0003111196622	4,478
4026	East Bay Regional Park	36,763,468.75	889,816		31,324	37,684,609	0.0262378788189	377,660
4110	Reclamation Dist 800 Exp	611,644.08	8,814			620,458	0.0004319838890	6,218
4111	Discovery Bay Rec/Dng	33,883.09	489			34,372	0.0000236315184	344
4180	East Co Co Irrigation	1,936,860.99	21,316			1,958,177	0.0013633794909	19,624
4181	Byron-Bethany Irrigation	773,997.36	8,373			782,370	0.0005447244697	7,841
CITIES & CITY SPECIAL DISTRICTS								
4201	City of Clayton	708,348.70	11,904	844,227	48,459	1,612,938	0.0011230070075	16,164
4202	City of Concord	10,372,801.28	178,751	13,750,818		24,302,371	0.0168205061441	243,549
4203	City of Brentwood	6,070,227.58	48,928	3,975,502	18,326	10,112,963	0.0070411563430	101,348
4204	City of San Pablo	236,771.77	11,464	2,083,543		2,341,779	0.0016304614375	23,468
								1,750,736

**CONTRA COSTA COUNTY
2011-2012 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT I

Fund No	Jurisdiction	Adjusted 2011-2012	2011-2012	2011-2012	2011-2012	Net Revenue	2011-2012	to Allocate
		AB 8 Allocation	Unitary Allocation	Triple Flip & VIF Swap Adj	Estimated RDA Pass Thru		Adj Allocation Factors	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4205	City of El Cerrito	5,459,068.72	66,172	2,373,791		7,899,031	0.0054998842890	79,161
4206	City of Walnut Creek	11,027,486.62	173,796	9,186,888		20,387,180	0.0141945579376	204,312
4207	City of Pleasant Hill	2,242,318.60	18,026	4,086,081		6,356,424	0.0044256652757	63,702
4208	City of Martinez	8,309,624.75	111,201	3,866,342		10,287,168	0.0071624324689	103,094
4209	City of Antioch	6,402,246.79	122,793	7,403,710		13,828,750	0.0096978809959	139,588
4210	City of Pittsburg	2,040,368.41	286,193	5,167,363		7,493,924	0.0052176387035	75,101
4211	City of Hercules	866,740.17	60,711	1,718,848		2,646,299	0.0018424833843	26,520
4212	City of Phoebe	1,533,089.66	38,205	2,040,496		3,611,791	0.0025147062855	36,186
4213	Richmond Tax District 1	20,796,098.13	462,474	9,706,442		30,965,014	0.0215536685029	310,319
4214	City of Lafayette	3,414,997.94	21,326	2,636,561		6,072,874	0.0042282339980	60,860
4215	Town of Moraga	1,564,632.22	19,988	1,490,818		3,075,119	0.0021410488218	30,818
4216	Town of Danville	8,907,134.32	64,202	4,374,208		11,345,545	0.0078993264177	113,701
4217	City of San Ramon	11,368,380.47	266,534	5,791,513		17,425,427	0.0121324396157	174,631
4218	City of Orinda	3,425,590.74	40,318	1,629,983		5,095,893	0.0035480111177	51,069
4219	City of Oakley	1,504,288.43	12,623	2,218,624	29,355	3,764,890	0.0026213016309	37,730
4227	Richmond Tax District 3	6,708,574.78	100,714			6,809,289	0.0047409622202	68,240
4230	Richmond Sewer 1	187,236.59	3,880			191,117	0.0001330651009	1,915
4231	Brentwood Rec & Park Dist	1,233,486.02	11,163			1,244,648	0.000866550967	12,473
4232	San Ramon M-29	2,007,167.33	5,476			2,012,632	0.0014012936569	20,170
4240	Pleasant Hill Lgt Dist 1	366,148.46	4,422			370,571	0.0002580094547	3,714
4241	Svc Area R-8 Walnut Creek	451,086.64	6,650			457,736	0.0003186985466	4,587
4248	Clayton Light Mice 1	27,028.75	407			27,436	0.0000191018677	275
4252	Martinez Pine Ridge Mice	5,332.33	80			5,413	0.0000037686280	54

CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT J

Fund No	Jurisdiction	Adjusted 2011-2012 AB B Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & VIF Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,993,405 to Allocable
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4253	Martinez Parking Dist 1	48,707.10	590			48,297	0.0000343230710	494
4263	Lafayette Core Area Mtc	61,808.31	2,936			64,744	0.0000450782487	649
4264	Lafayette St Lt Mice Z1	7,247.49	67			7,315	0.0000050828528	73
4271	Concord Vly Terr SLLMtc	2,774.03	39			2,813	0.0000019588734	28
4272	Concord Kirkwood Mice 1	39,065.53	507			39,562	0.0000275450533	396
4274	Concord Blinn Terr St Lt	741.63	15			757	0.0000006270149	8
4275	PI Hill-Diablo Vista Wtr	140,049.71	1,203			141,263	0.0000983489964	1,416
4280	Antioch Parking Mice 1A	21,337.64	418			21,756	0.0000151476208	218
4285	Moraga St Lt Mice 1	115,859.94	1,108			116,968	0.0000814388819	1,172
4294	Oakley Police Services	263,137.74	1,349			264,486	0.0001841484260	2,651
								2,009,864
REDEVELOPMENT AGENCIES								
4701	Antioch	4,083,375.50	121,556			4,204,931	.0029276799940	42,140
4702	Antioch Project 2	1,025,892.53	3,815			1,029,708	.0007189331108	10,319
4703	Antioch Project 3	43,672.92	299		(9,440)	34,532	.0000240427363	346
4704	Antioch Project 4	1,089,470.56	7,495		(32,143)	1,084,823	.0007413621363	10,671
4705	Antioch Project 4, Amnd 1	601,319.92	2,539		(341)	603,518	.0004201991708	6,048
4706	Brentwood Project	1,768,327.78	19,573			1,787,900	.0012448241468	17,918
4707	Brentwood Amendment 1	587,752.27	8,416			596,168	.0004150816556	5,975
4708	North Brentwood	2,819,136.55	11,214		(19,874)	2,810,477	.0019567921026	28,165
4709	North Brdwd Amnd 2	278,210.02	667			278,877	.0001941682095	2,795
4710	Central Concord	14,253,256.71	757,872			15,011,129	.0104514664296	150,436
4711	Concord Commerce	537,695.44	7,941			545,637	.0003789992364	5,468

**CONTRA COSTA COUNTY
2011-2012 ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & V/E Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4712	Cent Concord RDA Amnd	480,326.96	593			480,923	.0003348423673	4,820
4714	Cleyton	4,820,850.70	23,580		(92,315)	4,852,116	.0033782820281	48,626
4716	Hercules Dynamite	5,342,841.60	46,573			5,389,415	.0037523756184	54,011
4717	Hercules RDA Proj 2	3,873,369.37	13,403			3,886,795	.0027081781756	38,952
4718	Hercules Merged Dyn & Proj2	0.00	19			19	.0000000129154	0
4720	EJ Carrizo	4,796,280.80	58,838			4,855,119	.0033803727600	48,656
4721	EJ Carrizo Area II	1,614.40	79			1,694	.0000011791050	17
4725	Pinole Vista	5,293,755.48	64,615			5,358,371	.0037307612899	53,689
4726	Pinole Vista 81	3,238,014.57	31,417			3,269,431	.0022763389402	32,765
4728	Oakley RDA Proj 2	79,776.52	363			80,139	.0000557963947	803
4730	Pittsburg Marina	777.33	1,257			2,034	.0000014163310	20
4731	Pittsburg Riverside	330,469.47	5,453			335,926	.0002338880639	3,367
4732	Pittsburg Neighborhood I	894,289.37	8,860			903,159	.0006288240203	9,051
4733	Pittsburg Neighborhood II	407,067.60	5,483			412,556	.0002872417518	4,134
4734	Pittsburg/Los Medanos I	21,809,946.23	323,409			22,133,346	.0154103246346	221,812
4735	Pittsburg/Los Medanos II	2,889,351.17	57,447			2,926,798	.0020377808126	29,331
4736	Pittsburg/Los Medanos III	10,168,879.46	31,173			10,200,058	.0071017820406	102,221
4737	Richmond 8A RDA 2000 Amnd	707,539.60	3,681			711,220	.0004851866374	7,128
4738	Richmond 10A RDA 2000 Amnd	680,540.44	1,164			681,704	.0004746359648	6,832
4739	Richmond 1A RDA 2000 Amnd	114,172.81	231			114,403	.0000796532762	1,147
4740	Richmond 1A	312,087.64	9,497			321,585	.0002239029670	3,223
4741	Richmond 8A	565,756.42	7,493			573,253	.0003991268873	5,745
4742	Richmond 10A	621,961.76	19,017			640,979	.0004462808540	6,424

CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB & Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & VII Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4743	Richmond 10B	49,996.34	2,641			52,637	.0000366483580	528
4744	Richmond 11A	9,837,446.49	54,901			9,892,348	.0067482893851	97,133
4745	Richmond 12A	53,568.85	1,355			54,924	.0000382409723	550
4746	Richmond 8A Henley	51,153.94	536			51,690	.0000359891422	518
4747	Richmond 1B	80,648.83	589			81,238	.0000565617605	814
4748	Richmond 10C-Potrero	783,735.01	5,425			789,160	.0005494520775	7,909
4749	Richmond 3A	801,197.00	4,285			805,482	.0005608156880	8,072
4750	Walnut Creek-So Broadway	829,660.82	8,467			838,128	.0006835457827	8,399
4751	Walnut Creek-Mt Diablo	0.00	13,766			13,766	.0000085847893	138
4762	Richmond 6A RDA 2000 Amnd	27,103.98	56			27,160	.0000188097942	272
4763	Richmond 10B RDA 2000 Amnd	33,335.10	66			33,404	.0000232572229	335
4754	Richmond 8-A Amend 1	322,348.65	872			323,221	.0002250422665	3,239
4755	Richmond 8-A	481,420.78	2,620			484,041	.0003370128407	4,851
4756	Danville Downlown	2,484,091.72	24,682		(274,742)	2,214,031	.0015415178417	22,188
4757	Richmond 11A RDA 2000 Amnd	456,802.00	100			456,902	.0003181175076	4,579
4758	Richmond 10B RDA 2006 Amnd	0.00	8,160			8,160	.0000066814074	82
4760	San Pablo-So Entrance	351,600.31	6,096			357,696	.0002490457015	3,585
4761	San Pablo-El Portal	1,883,845.69	38,022			1,921,868	.0013380988563	19,260
4762	San Pablo-El Portal 79	2,312,358.97	41,362			2,353,721	.0016387766164	23,586
4763	San Pablo-Oak Park	751,961.21	8,202			760,164	.0005292632386	7,618
4764	San Pablo-Sheffield	244,295.67	3,928			248,224	.0001728258380	2,488
4765	San Pablo-Bayview	1,347,274.68	16,311			1,363,586	.0009493954861	13,665
4766	San Pablo-El Portal 80	1,132,238.55	20,233			1,152,471	.0008024072531	11,550

CONTRA COSTA COUNTY

2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Yr Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4767	San Pablo-Oak Park 79	51,815.51	432			52,048	.0000362383646	522
4768	San Pablo-Bayview 80	123,226.70	472			123,899	.0000861250865	1,240
4769	San Pablo-Legacy RDA	748,861.20	4,562			753,423	.0005245702406	7,651
4770	Pleasant Hill Commons	2,652,287.49	19,163			2,671,451	.0018599954025	26,772
4771	Pleasant Hill Commons 1A	88,041.06	818			88,858	.0000618682169	891
4772	Pleasant Hill Schoolyard Annex	862,187.33	5,552			867,739	.0006041625532	8,696
4773	Pleasant Hill Comm 2001 Amnd	722,898.39	1,650			724,549	.0005044663164	7,261
4774	Pleasant Hill Commons 2009 Amnd	0.00	2			2	.0000000016919	0
4775	Lafayette RDA	3,578,976.40	8,972			3,587,948	.0024981062623	35,957
4777	San Ramon	8,437,974.96	35,572		(782,145)	7,691,402	.0053551325063	77,080
4780	CoCoCo Pleasant Hill BART	7,317,277.74	35,795			7,353,073	.0051195709935	73,690
4781	CoCoCo West Pittsburg	2,012,443.48	16,629		(663,171)	1,365,901	.0008510078252	13,689
4782	CoCoCo North Richmond	1,800,593.63	9,394		(261,887)	1,548,101	.0010778641099	15,514
4783	CoCoCo PI H/BART Amnd 1	882,882.78	5,055		(8,364)	879,574	.0006124024328	8,815
4784	Oakley	2,570,117.16	14,726		(72,429)	2,512,414	.0017492863033	25,178
4785	Rodeo	1,739,589.99	8,268		(202,597)	1,545,241	.0010758729416	15,486
4786	CoCoCo Montalvin	99,634.41	1,294			100,828	.0000702016167	1,010
								1,523,778

Sub-Total Recoverable Cost 6,509,621

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

4018	Ed Prys Handic'd Elem	4,443.09	1,336			5,779	.0000040233619	58
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CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & VIF Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4018	Livermore Jt Unified	212,711.88	63,645			276,257	.0001923437447	2,769
4020	Chabot-Las Positas Com Coll	249,006.08	8,604			257,611	.0001793611091	2,582
4022	Dev Ctr Handl'd Minor	795.37	239			1,034	.0000007202251	10
4029	Trinable M.R. Alameda	2,004.19	602			2,607	.0000018148764	26
5001	Acalanes Union Hi Gen	30,733,429.36	444,905			31,178,335	.0217076907650	312,457
5101	Canyon Elementary Gen	57,122.68	1,234			58,356	.0000406304835	585
5201	Lafayette Elementary Gen	11,864,170.40	150,476			12,014,646	.0083651877662	120,406
5301	Moraga Elementary Gen	5,911,083.93	81,489			5,992,573	.0041723238815	60,055
5401	Orinda Elementary Gen	7,428,037.24	130,369			7,558,406	.0052625344468	75,747
5501	Walnut Creek General	14,858,018.72	218,198			15,076,216	.0104968037065	151,088
6001	Liberty Union Hi Gen	16,875,640.46	253,336			17,128,976	.0119280360715	171,660
6101	Brentwood Elem Gen	9,101,581.78	113,891			9,222,957	.0064214765371	92,429
6201	Byron Elementary Gen	2,888,036.72	52,030			2,944,451	.0020500713751	29,508
6301	Knighten Elementary Gen	947,127.25	25,401			975,656	.0006792999422	9,778
6401	Oakley Elementary Gen	6,976,553.15	107,365			7,083,918	.0049321724671	70,992
6801	County Schools Gen	21,227,888.47	506,856			21,795,023	.0151747677630	218,421
6899	ERAF K - 12	178,654,101.65	641,902	(154,192,971)	60,279	25,103,033	.0174779665631	251,573
7101	Antioch Unified Gen	18,965,250.27	928,138		38,677	19,932,065	.0138776843794	199,751
7201	John Swett General	7,108,965.69	164,878		91,370	7,385,214	.0051280244167	73,811
7401	Martinez Unified Gen	15,936,139.87	284,939			16,221,079	.0112939131485	162,561
7501	Mt Diablo Unified Gen	84,367,146.90	1,565,994		270,134	86,203,275	.0600189615493	863,895
7601	Pittsburg Unified Gen	4,112,088.30	1,382,456		12,368	5,506,912	.0036341830836	55,188
7701	West Co Co Unified Gen	52,342,364.83	1,039,434		108,894	53,490,863	.0372428522346	536,063

CONTRA COSTA COUNTY 2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & VF Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,938,707 to Allocate
7801	San Ramon Valley Unit	(1) 108,214,589.81	(2) 1,990,776	(3)	(4) 594,966	(5) 110,800,331	(6) .0771446424827	(7) 1,110,397
7901	Co Co Comm College Gen	62,015,538.58	1,433,479		208,364	63,667,381	.0443214010412	637,949
7999	ERAF Community College	28,599,746.13	89,543	(22,960,712)		3,738,577	.0026029815032	37,467
218	TOTALS	1,405,395,769.05	30,671,582	0	0	1,436,267,351	1.0000000000000	14,393,707

Subtotal: Estimated: School Share 5,247,228