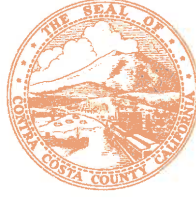


Office of the Auditor-Controller
Contra Costa County

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February 16, 2024

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2023-2024 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 2023-24 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 2022-23 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2022-23 net cost of property tax administration was \$18,099,543. This amounts to approximately .49% of all 2022-23 property taxes levied countywide.

Attachment II allocates the \$18,099,543 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2023-24 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 \$8,634,581.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2023-2024 Property Tax Administration Charges

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- 9 Revenue Offsets

Attachment II

- 10 Administrative Cost Allocation

CONTRA COSTA COUNTY

2023-2024 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 2023-24 Fiscal Year shall be based on the 2022-23 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	\$ 17,109,063	
Tax Collector	4,432,028	
Auditor-Controller	1,172,519	
Assessment Appeals Board	125,138	
Total		\$ 22,838,748

Overhead Cost per Circular A-87:

Assessor	3,160,324	
Tax Collector	1,173,380	
Auditor-Controller	316,857	
Total		4,650,561

Less: Fees Received for Property Tax Related Services:

County General	5,291,047	
Assessor	480,575	
Tax Collector	2,465,591	
Auditor-Controller	1,152,553	
Total		<u>9,389,766</u>

**Net Property Tax Administration Cost,
2023-2024 Fiscal Year** **\$ 18,099,543**

CONTRA COSTA COUNTY

2023-2024 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2022-2023</u>
Salaries & Employee Benefits	\$ 14,626,002
Services & Supplies	3,006,160
Gross Cost	17,632,162
LESS:	
** Intrafund Transfers	<u>523,099</u>
TOTAL ASSESSOR COST	17,109,063
LESS: ASSESSOR REVENUE OFFSETS	<u>480,575</u>
NET ASSESSOR DEPARTMENT COST	<u><u>\$ 16,628,488</u></u>

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

CONTRA COSTA COUNTY
2023-2024 Property Tax Administration Charges
TREASURER-TAX COLLECTOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2022-2023</u>
Salaries & Employee Benefits	\$ 4,215,446
Services & Supplies	2,355,507
Capital Assets	66,112
Other Charges	10,317
Gross Cost	6,647,382
LESS:	
Intrafund Transfers	69,042
Treasury Function Costs	1,880,632
Business License Program	265,680
TOTAL TAX COLLECTOR COST	4,432,028
 LESS: TAX COLLECTOR REVENUE OFFSETS	 2,465,591
 NET TAX COLLECTOR COST	 \$ 1,966,437

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

CONTRA COSTA COUNTY
2023-2024 Property Tax Administration Charges
AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENT COSTS</u>	ACTUAL 2022-2023
Salaries & Employee Benefits	\$ 868,943
Information Technology Costs	154,237
Other Services and Supplies	19,184
Accounts Payable - Supplemental & Other Tax Refunds	6,178
Department Overhead Allocation	<u>123,977</u>
TOTAL PROPERTY TAX FUNCTION COSTS	1,172,519
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	<u>1,152,553</u>
NET AUDITOR-CONTROLLER COST	<u><u>\$ 19,966</u></u>

CONTRA COSTA COUNTY
2023-2024 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2022-2023</u>
Clerk of the Board	\$ 81,523
Assessment Appeals Board - allowances and postage	20,877
County Counsel	<u>22,739</u>
TOTAL ASSESSMENT APPEALS BOARD COST	<u>\$ 125,138</u>

CONTRA COSTA COUNTY
2023-2024 Property Tax Administration Charges
FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2022-2023 <u>Actual</u>	Percent Property Tax <u>Related</u>	<u>Net to Allocate</u>
Assessor	\$ 3,160,324	100%	\$ 3,160,324
Tax Collector	1,751,313	67%	1,173,380
Auditor-Controller(Tax Division)	<u>316,857</u>	100%	<u>316,857</u>
TOTALS	\$ <u>5,228,494</u>		\$ <u>4,650,561</u>

CONTRA COSTA COUNTY
2023-2024 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005	9608 Supplemental Tax Administration Fees	\$ 5,291,047	
			\$ 5,291,047

Assessor

0016	1600 Administration	928,108	
	1600 Excludable Revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605 Drafting	3,158	
	1647 Roll Maintenance	<u>279,309</u>	
			480,575

Tax Collector

0015	Tax Collector Revenue	3,981,936	
	Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(1,516,345)</u>	
			2,465,591

Auditor-Controller

0010	1004 Tax & Cost Accounting Division Revenue	1,490,573	
	Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(338,020)</u>	
			<u>1,152,553</u>

TOTAL REVENUE OFFSETS	<u><u>\$ 9,389,766</u></u>
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CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation (1)	2023-2024 Unitary Allocation (2)	2023-2024 Pass-thru H&S 33676 (3)	Net Revenue (4)	2023-2024 Adj Allocation Factors (5)	\$ 18,099,543 to Allocate (6)
<u>GENERAL COUNTY JURISDICTION</u>							
1003	County General	311,311,638	7,501,909	441,317	\$ 319,254,864	0.1174881353101	\$ 2,126,476
<u>COUNTY GOVERNED AGENCIES</u>							
1138	Los Medanos Healthcare	984,314	102,108	28,456	1,114,878	0.0004102833348	7,426
1206	County Library	35,583,178	516,603	45,282	36,145,064	0.0133016489256	240,754
2135	West CCC Healthcare	4,611,644	67,145	0	4,678,790	0.0017218289671	31,164
2020	Contra Costa Fire	164,998,540	1,577,593	112,677	166,688,809	0.0613427063163	1,110,275
2028	Crockett Carquinez Fire	731,122	11,452	0	742,574	0.0002732725437	4,946
3060	East Contra Costa Fire	0	140,779	0	140,779	0.0000518077467	938
2401	Service Area L-100	1,235,942	19,853	43,455	1,299,250	0.0004781336736	8,654
2470	Service Area M-1	76,792	1,408	0	78,200	0.0000287781414	521
2475	Service Area M-29	(831)	1,059	0	228	0.0000000837254	2
2488	Service Area M-16 Clyde	37,513	355	0	37,868	0.0000139358384	252
2489	Service Area M-17 Montalvin	238,649	2,561	0	241,210	0.0000887669306	1,607
2492	Service Area M-20 Rodeo	15,337	172	0	15,508	0.0000057071978	103
2494	Svc Area RD4 Bethel Isle	8,913	424	0	9,337	0.0000034360920	62
2496	Svc Area M23 Blackhawk	2,748,979	25,518	0	2,774,497	0.0010210352822	18,480
2505	Flood Control CCC Water	4,408,849	65,125	5,313	4,479,288	0.0016484107986	29,835
2520	Flood Control Zone 3B	7,448,654	81,682	0	7,530,336	0.0027712189871	50,158
2521	Flood Cont Z1 Marsh Crk	3,041,508	24,454	0	3,065,962	0.0011282966060	20,422
2527	Flood Control Zone 7	79,407	1,379	3,195	83,981	0.0000309056654	559
2530	Flood Control Zone 8	23,313	501	0	23,815	0.0000087639772	159
2531	Flood Control Zone 8A	31,357	457	0	31,814	0.0000117077673	212
2550	Flood Cont Drainage 290	3,036	32	0	3,067	0.0000011288368	20
2551	Flood Cont Drainage 300	6,750	105	0	6,855	0.0000025226977	46
2552	Flood Cont Drainage A13	467,243	3,923	0	471,166	0.0001733926266	3,138

**CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	2023-2024 Allocation	
							(1)	(2)
2554	Flood Cont Drainage 10	514,738	4,091	0	518,829	0.0001909327253		3,456
2563	Flood Cont Drainage 127	18,266	262	0	18,529	0.0000068186388		123
2583	Flood Cont Drainage 16	116,058	996	0	117,054	0.0000430768607		780
2652	S/A PI 2 Danville	706	96	0	802	0.0000002952781		5
2653	S/A PI-2 Zone A	184,170	1,692	0	185,863	0.0000683988280		1,238
2655	S/A PI 5 Round Hill	325,399	3,320	0	328,720	0.0001209712056		2,190
2656	S/A Police-6	5,451,157	1,166,751	0	6,617,908	0.0024354385924		44,080
2657	S/A PI-2 Zone B	269,035	2,644	0	271,679	0.0000999798936		1,810
2702	S/A Lib-2 El Sobrante	158,176	2,524	0	160,700	0.0000591388762		1,070
2710	S/A Lib-10 Pinole	1,534	22	0	1,556	0.0000005726526		10
2712	S/A Lib-12 Moraga	12,972	360	0	13,332	0.0000049064101		89
2713	S/A Lib-13 Ygnacio	199,943	1,963	0	201,906	0.0000743030274		1,345
2751	Svc Area R-4 Moraga	37,884	1,140	0	39,024	0.0000143610708		260
2758	Svc Area R-7 Zone A	1,558,440	14,726	0	1,573,166	0.0005789367040		10,478
2825	Co Co Water Agency	836,549	21,776	1,363	859,689	0.00003163718639		5,726
								<u>1,602,393</u>

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	89,985,142	1,173,504	442,994	91,601,640	0.0337100764646		610,137
3007	Kensington Fire	5,404,529	39,747	0	5,444,276	0.0020035336778		36,263
3011	Rodeo-Hercules Fire	4,043,284	71,970	0	4,115,254	0.0015144438257		27,411
3074	Moraga-Orinda Fire District	32,084,215	268,336	0	32,352,551	0.0119059762951		215,493
3102	Co Co Resource Cons	361,162	5,518	1,261	367,941	0.0001354049690		2,451
3255	Kensington Community Svc	2,432,350	18,670	0	2,451,019	0.0009019930754		16,326
3260	Diablo Community Svc	587,345	4,575	0	591,920	0.0002178310851		3,943
3301	CCC Mosquito Abate Dst1	6,996,448	108,596	2,384	7,107,429	0.0026155859240		47,341
3406	Central CC Sanitary	22,489,454	329,669	53,973	22,873,096	0.0084174674767		152,352

CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	\$ 18,099,543 to Allocate (6)
		(1)	(2)	(3)	(4)	(5)	(6)
3409	Mt View Sanitary	482,555	10,774	0	493,329	0.0001815486263	3,286
3411	Ironhouse Sanitary	405,024	6,284	0	411,308	0.0001513642442	2,740
3414	Rodeo Sanitary	324,615	5,756	0	330,371	0.0001215789918	2,201
3416	West Co Wastewater	1,551,506	21,053	7,436	1,579,995	0.0005814497930	10,524
3418	Stege Sanitary	606,178	6,648	0	612,826	0.0002255243817	4,082
3422	Byron Sanitary	54,187	908	0	55,095	0.0000202753905	367
3240	Crockett-Valona Sanitary	476,969	10,526	0	487,495	0.0001794017671	3,247
3430	Twn of Discovery Bay (Comm Svc Dist)	834,222	7,880	0	842,101	0.0003098995126	5,609
3480	Delta Diablo Z1 W Pittsburg	405,271	13,996	106,038	525,304	0.0001933158010	3,499
3481	Delta Diablo Z2 Pittsburg	624,382	7,140	84	631,605	0.0002324354051	4,207
3482	Delta Diablo Z3 Antioch	1,666,819	20,299	0	1,687,118	0.0006208716526	11,237
3520	Mt Diablo Healthcare	397,422	3,000	0	400,422	0.0001473583149	2,667
3601	Alamo-Lafayette Cemetery	434,759	4,604	0	439,363	0.0001616888633	2,926
3603	B B K Union Cemetery	863,181	8,826	0	872,006	0.0003209047539	5,808
3700	Ambrose Rec & Park	590,673	16,893	88,665	696,232	0.0002562184025	4,637
3715	Green Valley Rec & Park	83,179	640	0	83,819	0.0000308460740	558
3735	Pleasant Hill Rec & Park	4,634,160	56,629	1,268	4,692,058	0.0017267118100	31,253
3770	Bethel Isle Muni Imp	1,031,102	9,637	0	1,040,739	0.0003829997081	6,932
3803	Co Co Co Water	3,827,307	100,365	7,246	3,934,917	0.0014480784665	26,210
3830	Castle Rock Co Water	19,900	172	0	20,073	0.0000073868569	134
4001	East Bay Muni Utility	19,427,074	252,776	71,697	19,751,547	0.0072687144942	131,560
4002	EBMUD Special District 1	566,696	5,215	0	571,911	0.0002104673354	3,809
4007	A-C Transit Spec District 1	11,305,399	153,364	0	11,458,762	0.0042169087621	76,324
4009	BART	15,893,471	231,147	24,543	16,149,161	0.0059430098492	107,566
4010	Bay Area Air Management	4,632,719	67,381	0	4,700,101	0.0017296716710	31,306
4025	Dublin San Ramon Svcs	882,475	4,500	0	886,975	0.0003264132093	5,908
4026	East Bay Regional Park	67,204,658	1,025,005	58,611	68,288,274	0.0251305866622	454,852

CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	\$ 18,099,543 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4110	Reclamation Dist 800 Exp	1,160,346	12,152	0	1,172,498	0.0004314877525	7,810
4111	Discovery Bay Recl/Drain	66,780	679	0	67,459	0.0000248254186	449
4180	East Co Co Irrigation	4,417,202	39,702	0	4,456,904	0.0016401734546	29,686
4181	Byron-Bethany Irrigation	463,354	12,671	0	476,026	0.0001751809289	3,171
							2,096,282
<u>CITIES & CITY SPECIAL DISTRICTS</u>							
4201	City of Clayton	1,213,196	17,909	80,011	1,311,116	0.0004825002059	8,733
4202	City of Concord	19,886,361	271,901	0	20,158,263	0.0074183887235	134,269
4203	City of Brentwood	14,536,359	105,684	32,479	14,674,522	0.0054003318639	97,744
4204	City of San Pablo	356,870	13,982	0	370,852	0.0001364762347	2,470
4205	City of El Cerrito	10,686,549	113,006	0	10,799,555	0.0039743154599	71,933
4206	City of Walnut Creek	22,184,213	274,996	0	22,459,208	0.0082651536962	149,596
4207	City of Pleasant Hill	4,155,789	36,105	0	4,191,894	0.0015426477357	27,921
4208	City of Martinez	11,262,158	157,694	0	11,419,852	0.0042025894159	76,065
4209	City of Antioch	15,672,410	190,166	0	15,862,576	0.0058375444233	105,657
4210	City of Pittsburg	4,920,092	71,470	0	4,991,563	0.0018369317472	33,248
4211	City of Hercules	1,552,633	38,623	0	1,591,255	0.0005855936661	10,599
4212	City of Pinole	3,194,408	38,218	0	3,232,626	0.0011896300683	21,532
4213	Richmond Tax District 1	29,557,290	582,100	0	30,139,390	0.0110915168472	200,751
4214	City of Lafayette	6,571,847	47,483	0	6,619,330	0.0024359619504	44,090
4215	Town of Moraga	2,938,922	33,065	0	2,971,987	0.0010937129758	19,796
4216	Town of Danville	12,930,958	119,227	0	13,050,185	0.0048025640915	86,924
4217	City of San Ramon	19,779,625	374,324	0	20,153,949	0.0074168014121	134,241
4218	City of Orinda	6,911,024	69,869	0	6,980,893	0.0025690200629	46,498
4219	City of Oakley	4,044,327	25,954	50,971	4,121,252	0.0015166510712	27,451
4227	Richmond Tax District 3	12,617,183	146,058	0	12,763,241	0.0046969663744	85,013
4230	Richmond Sewer 1	261,275	4,890	0	266,165	0.0000979506680	1,773

CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	\$ 18,099,543 to Allocate (6)
		(1)	(2)	(3)	(4)	(5)	(6)
4231	Brentwood Rec & Park District	2,923,273	20,262	0	2,943,535	0.0010832424491	19,606
4232	San Ramon M-29	4,203,874	20,421	0	4,224,294	0.0015545713983	28,137
4240	Pleasant Hill Lgt Dist 1	724,331	6,504	0	730,835	0.0002689527447	4,868
4241	Svc Area R-8 Walnut Creek	900,765	9,120	0	909,885	0.0003348443202	6,061
4248	Clayton Light Mtce 1	48,684	540	0	49,224	0.0000181146575	328
4252	Martinez Pine Ridge Mtce	9,808	107	0	9,915	0.0000036486640	66
4253	Martinez Parking District 1	92,178	849	0	93,027	0.0000342344759	620
4263	Lafayette Core Area Mtc	66,270	2,889	0	69,159	0.0000254511268	461
4264	Lafayette St Lt Mtce Z1	12,500	106	0	12,606	0.0000046389571	84
4271	Concord Vly Terr StLtMtc	3,404	50	0	3,454	0.0000012711783	23
4272	Concord Kirkwood Mtce 1	77,746	729	0	78,475	0.0000288793323	523
4274	Concord Blhnn Terr St Lt	913	18	0	930	0.0000003423940	6
4275	PI Hill-Diablo Vista Wtr	297,086	2,401	0	299,487	0.0001102133131	1,995
4280	Antioch Parking Mtce 1A	55,442	561	0	56,004	0.0000206097583	373
4285	Moraga St Lt Mtce 1	221,429	1,803	0	223,233	0.0000821513177	1,487
4294	Oakley Police Services	704,107	3,392	0	707,498	0.0002603645204	4,712
							1,455,654
REDEVELOPMENT SUCCESSOR AGENCIES							
4701	Antioch	5,761,136	159,937	0	5,921,072	.0021789981454	39,439
4702	Antioch Project 2	1,337,304	9,383	0	1,346,687	.0004955906835	8,970
4703	Antioch Project 3	53,060	569	(18,089)	35,540	.0000130789259	237
4704	Antioch Project 4	1,325,110	12,227	(69,680)	1,267,657	.0004665069194	8,444
4705	Antioch Project 4, Amd 1	805,132	5,927	(29,023)	782,036	.0002877951035	5,209
4706	Brentwood Project	3,773,398	34,883	0	3,808,281	.0014014754697	25,366
4707	Brentwood Amendment 1	1,044,627	13,299	0	1,057,926	.0003893245988	7,047
4708	North Brentwood	9,826,958	38,380	(35,222)	9,830,116	.0036175547456	65,476
4709	North Brtwd Amnd 2	488,706	2,231	0	490,938	.0001806686066	3,270

CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	\$ 18,099,543 to Allocate (6)
		(1)	(2)	(3)	(4)	(5)	
4710	Central Concord	25,628,543	942,009	0	26,570,552	.0097781583924	176,980
4711	Concord Commerce	819,364	12,298	0	831,661	.0003060574939	5,540
4712	Cent Concord RDA Amnd	2,414,963	6,390	0	2,421,353	.0008910755560	16,128
4714	Clayton	9,709,579	61,838	(152,422)	9,618,995	.0035398606519	64,070
4716	Hercules Dynamite	11,535,275	94,141	0	11,629,417	.0042797108607	77,461
4717	Hercules RDA Proj 2	6,820,636	41,079	0	6,861,715	.0025251615178	45,704
4718	Hercules Merged Dyn & Proj2	13,253	5	0	13,257	.0000048788537	88
4720	El Cerrito	10,693,243	103,201	0	10,796,444	.0039731708651	71,913
4721	El Cerrito Area II	2,084	98	0	2,182	.000008029883	15
4725	Pinole Vista	9,144,223	108,073	0	9,252,296	.0034049128327	61,627
4726	Pinole Vista 81	6,237,796	58,404	0	6,296,200	.0023170478543	41,938
4728	Oakley RDA Proj 2	3,166,478	2,663	0	3,169,141	.0011662673464	21,109
4730	Pittsburg Marina	1,996	1,419	0	3,414	.0000012564396	23
4731	Pittsburg Riverside	681,663	8,613	0	690,276	.0002540265434	4,598
4732	Pittsburg Neighborhood I	1,767,119	16,672	0	1,783,791	.0006564480415	11,881
4733	Pittsburg Neighborhood II	800,563	9,156	0	809,720	.0002979827724	5,393
4734	Pittsburg/Los Medanos I	37,178,803	501,609	0	37,680,413	.01386666686443	250,980
4735	Pittsburg/Los Medanos II	4,764,031	83,441	0	4,847,471	.0017839050829	32,288
4736	Pittsburg/Los Medanos III	24,296,795	105,574	0	24,402,369	.0089802511642	162,538
4737	Richmd 8A RDA 2000 Amnd	2,600,600	11,406	0	2,612,006	.0009612374962	17,398
4738	Richmd 10A RDA 2000 Amnd	1,468,192	6,393	0	1,474,586	.0005426583558	9,822
4739	Richmd 1A RDA 2000 Amnd	306,142	1,152	0	307,294	.0001130864458	2,047
4740	Richmond 1A	801,962	13,338	0	815,300	.0003000363343	5,431
4741	Richmond 8A	1,202,551	12,584	0	1,215,135	.0004471785700	8,094
4742	Richmond 10A	1,222,859	26,185	0	1,249,044	.0004596574894	8,320
4743	Richmond 10B	150,080	3,441	0	153,521	.0000564969221	1,023
4744	Richmond 11A	19,412,906	131,099	0	19,544,005	.0071923373111	130,178

CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	\$ 18,099,543 to Allocate (6)
		(1)	(2)	(3)	(4)	(5)	
4745	Richmond 12A	184,061	2,105	0	186,166	.0000685104041	1,240
4746	Richmond 8A Henley	74,563	918	0	75,482	.0000277777944	503
4747	Richmond 1B	240,385	1,425	0	241,809	.0000889875510	1,611
4748	Richmond 1C-Potrero	1,893,464	12,447	0	1,905,911	.0007013892275	12,695
4749	Richmond 3A	1,846,926	10,629	0	1,857,555	.0006835939047	12,373
4750	Walnut Creek-So Broadway	1,729,488	16,454	0	1,745,942	.0006425194308	11,629
4751	Walnut Creek-Mt Diablo	0	14,706	0	14,706	.0000054117431	98
4752	Richmd 6A RDA 2000 Amnd	93,377	415	0	93,792	.0000345159794	625
4753	Richmd 10B RDA 2000 Amnd	24,879	230	0	25,109	.0000092402597	167
4754	Richmond 6-A Amend 1	1,972,547	4,500	0	1,977,047	.0007275678128	13,169
4755	Richmond 6-A	619,750	5,734	0	625,484	.0002301827291	4,166
4756	Danville Downtown	5,911,744	48,150	(447,642)	5,512,252	.0020285492201	36,716
4757	Richmd 11A RDA 2000 Amnd	620,884	2,353	0	623,237	.0002293556142	4,151
4758	Richmd 10B RDA 2006 Amnd	9,577,821	29,628	0	9,607,450	.0035356120107	63,993
4760	San Pablo-So Entrance	813,348	9,367	0	822,715	.0003027653296	5,480
4761	San Pablo-El Portal	3,980,161	57,542	0	4,037,703	.0014859045211	26,894
4762	San Pablo-El Portal 79	5,637,821	65,697	0	5,703,518	.00209893665647	37,990
4763	San Pablo-Oak Park	1,367,108	14,279	0	1,381,387	.0005083607077	9,201
4764	San Pablo-Sheffield	610,436	6,597	0	617,034	.0002270729088	4,110
4765	San Pablo-Bayview	3,193,691	29,549	0	3,223,240	.0011861761758	21,469
4766	San Pablo-El Portal 80	2,352,488	31,111	0	2,383,599	.0008771818876	15,877
4767	San Pablo-Oak Park 79	65,237	772	0	66,009	.0000242917012	440
4768	San Pablo-Bayview 80	131,827	1,166	0	132,993	.0000489422575	886
4769	San Pablo-Legacy RDA	3,330,869	15,064	0	3,345,934	.0012313281416	22,286
4770	Pleasant Hill Commons	4,425,258	39,537	0	4,464,795	.0016430773270	29,739
4771	Pleasant Hill Commons 1A	162,813	1,572	0	164,385	.0000604950312	1,095
4772	Pisnt Hill Schoollyrd Anx	1,427,064	12,164	0	1,439,228	.0005296464146	9,586

CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	\$ 18,099,543 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4773	Plsnt Hill Comm 2001 Amnd	1,299,213	6,911	0	1,306,125	.0004806635291	8,700
4774	Pleasant Hill Commons 2009 Amd	423,738	417	0	424,154	.0001560919426	2,825
4775	Lafayette RDA	12,653,112	47,840	0	12,700,952	.0046740437930	84,598
4777	San Ramon	14,998,486	96,979	(1,291,405)	13,804,061	.0050799959463	91,946
4780	CoCoCo Pleasant Hill BART	11,880,682	87,419	0	11,968,101	.0044043492191	79,717
4781	CoCoCo West Pittsburg	7,157,390	39,772	(1,111,981)	6,085,181	.0022393914703	40,532
4782	CoCoCo North Richmond	6,985,565	27,160	(432,867)	6,579,858	.0024214361779	43,827
4783	CoCoCo PI H/BART Amnd 1	1,089,037	10,528	(14,051)	1,085,514	.0003994770456	7,230
4784	Oakley	6,944,178	37,414	(125,761)	6,855,830	.0025229956841	45,665
4785	Rodeo	4,411,909	23,656	(351,981)	4,083,584	.0015027887386	27,200
4786	CoCoCo Montalvin	1,148,965	4,472	0	1,153,437	.0004244732822	7,683
Sub-Total: Recoverable Cost							7,338,486
							2,184,157

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

4016	Ed Phys Handic'd Elem	7,261	1,197	0	8,458	.0000031127754	56
4018	Livermore Jt Unified	347,625	56,971	0	404,596	.0001488942046	2,695
4020	Chabt-Las Positas Com College	377,846	9,101	0	386,947	.0001423993387	2,577
4022	Dev Ctr Handi'd Minor	1,300	214	0	1,514	.0000005572441	10
4029	Trainable M.R. Alameda	3,275	540	0	3,815	.0000014040952	25
5001	Acalanes Union Hi Gen	61,408,420	614,561	0	62,022,981	.0228249128036	413,120
5101	Canyon Elementary Gen	99,245	1,453	0	100,698	.0000370574455	671
5201	Lafayette Elementary Gen	23,246,434	217,295	0	23,463,729	.0086348247744	156,286
5301	Moraga Elementary Gen	11,349,252	113,622	0	11,462,875	.0042184220267	76,352
5401	Orinda Elementary Gen	15,002,838	168,699	0	15,171,537	.0055832369910	101,054
5501	Walnut Creek General	30,130,082	301,104	0	30,431,187	.0111989002538	202,695

**CONTRA COSTA COUNTY
2023-2024 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted 2023-2024 AB 8 Allocation	2023-2024 Unitary Allocation	2023-2024 Pass-thru H&S 33676	Net Revenue	2023-2024 Adj Allocation Factors	2023-2024 Allocation	to Allocate
6001	Liberty Union Hi Gen	40,944,877	360,450	0	41,305,326	.0152006634864	275,125	
6101	Brentwood Elem Gen	22,184,417	176,281	12,995	22,373,693	.0082336832830	149,026	
6201	Byron Elementary Gen	6,134,798	67,834	7,613	6,210,246	.0022854160883	41,365	
6301	Knightsen Elementary Gen	2,729,504	29,415	5,432	2,764,351	.0010173013509	18,413	
6401	Oakley Elementary Gen	17,796,197	152,041	0	17,948,238	.0066050833651	119,549	
6901	County Schools Gen	40,192,371	589,913	101,270	40,883,554	.0150454481705	272,316	
6999	ERAF K - 12	321,435,084	0	0	321,435,084	.1182904724414	2,141,003	
7101	Antioch Unified Gen	43,746,325	969,912	88,341	44,804,579	.0164884140691	298,433	
7201	John Swett General	8,043,622	174,167	158,741	8,376,530	.0030826246803	55,794	
7401	Martinez Unified Gen	22,211,495	333,362	0	22,544,857	.0082966729918	150,166	
7501	Mt Diablo Unified Gen	153,439,736	1,932,110	452,964	155,824,810	.0573446748143	1,037,912	
7601	Pittsburg Unified Gen	6,525,522	1,231,795	20,739	7,778,056	.0028623817228	51,808	
7701	West Co Co Unified Gen	88,121,265	1,201,574	180,196	89,503,035	.0329377742529	596,159	
7801	San Ramon Valley Unif	201,130,744	2,509,447	979,095	204,619,286	.0753014005558	1,362,921	
7901	Co Co Comm College Gen	116,603,873	1,681,592	362,022	118,647,487	.0436631468645	790,283	
7999	ERAF Community College	47,857,450	0	0	47,857,450	.0176118933412	318,767	
TOTALS		2,682,677,963	34,659,095	(0)	\$ 2,717,337,058	1.000000000000	\$ 18,099,543	

Sub-Total: Exempt School Share 8,634,581