

Office of the Auditor-Controller
Contra Costa County

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TO: Contra Costa County Board of Supervisors

FROM: Joanne M. Bohren, CPA, Auditor-Controller 

SUBJECT: **2025-2026 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 2025-26 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 2024-25 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2024-25 net cost of property tax administration was \$21,478,184. This amounts to approximately .55% of all 2024-25 property taxes levied countywide.

Attachment II allocates the \$21,478,184 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2025-26 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 \$10,277,243.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2025-2026 Property Tax Administration Charges

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CONTRA COSTA COUNTY**2025-2026 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 2025-26 Fiscal Year shall be based on the 2024-25 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	\$ 19,236,499	
Tax Collector	5,220,445	
Auditor-Controller	1,436,838	
Assessment Appeals Board	<u>157,220</u>	
Total		\$ 26,051,002

Overhead Cost per Circular A-87:

Assessor	1,507,252	
Tax Collector	974,945	
Auditor-Controller	<u>162,942</u>	
Total		2,645,139

Less: Fees Received for Property Tax Related Services:

County General	3,237,745	
Assessor	383,908	
Tax Collector	2,457,594	
Auditor-Controller	<u>1,138,710</u>	
Total		<u>7,217,957</u>

**Net Property Tax Administration Cost,
2025-2026 Fiscal Year**

\$ 21,478,184

CONTRA COSTA COUNTY

2025-2026 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2024-2025</u>
Salaries & Employee Benefits	\$ 15,637,872
Services & Supplies	3,783,025
Other Charges	<u>127,614</u>
Gross Cost	19,548,511
LESS:	
** Intrafund Transfers	<u>312,012</u>
TOTAL ASSESSOR COST	19,236,499
LESS: ASSESSOR REVENUE OFFSETS	<u>383,908</u>
NET ASSESSOR DEPARTMENT COST	<u>\$ 18,852,591</u>

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

CONTRA COSTA COUNTY
2025-2026 Property Tax Administration Charges
TREASURER-TAX COLLECTOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2024-2025</u>
Salaries & Employee Benefits	\$ 4,872,774
Services & Supplies	2,603,584
Other Charges	23,255
Gross Cost	7,499,613
LESS:	
Intrafund Transfers	(3,551)
Treasury Function Costs	2,049,780
Business License Program	232,939
TOTAL TAX COLLECTOR COST	5,220,445
LESS: TAX COLLECTOR REVENUE OFFSETS	2,457,594
NET TAX COLLECTOR COST	\$ 2,762,851

CONTRA COSTA COUNTY

2025-2026 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

<u>PROPERTY TAX FUNCTION - DIRECT AND INDIRECT DEPARTMENT COSTS</u>	<u>ACTUAL 2024-2025</u>
Salaries & Employee Benefits	\$ 1,157,950
Information Technology Costs	39,587
Other Services and Supplies	37,938
Accounts Payable - Supplemental & Other Tax Refunds	3,680
Department Overhead Allocation	<u>197,683</u>
TOTAL PROPERTY TAX FUNCTION COSTS	1,436,838
 LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	 <u>1,138,710</u>
 NET AUDITOR-CONTROLLER COST	 <u>\$ 298,128</u>

CONTRA COSTA COUNTY
2025-2026 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2024-2025</u>
Clerk of the Board	\$ 90,518
Assessment Appeals Board - allowances and postage	19,104
County Counsel	<u>47,598</u>
TOTAL ASSESSMENT APPEALS BOARD COST	<u>\$ 157,220</u>

CONTRA COSTA COUNTY
2025-2026 Property Tax Administration Charges
FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	<u>A-87 Plan 2024-2025 Actual</u>	<u>Percent Property Tax Related</u>	<u>Net to Allocate</u>
Assessor	\$ 1,507,252	100%	\$ 1,507,252
Tax Collector	1,392,778	70%	974,945
Auditor-Controller(Tax Division)	<u>162,942</u>	100%	<u>162,942</u>
TOTALS	<u><u>\$ 3,062,972</u></u>		<u><u>\$ 2,645,139</u></u>

CONTRA COSTA COUNTY
2025-2026 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005	9608 Supplemental Tax Administration Fees	\$ 3,237,745	
			\$ 3,237,745

Assessor

0016	1600 Administration	823,010	
	1600 Excludable Revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605 Drafting	2,608	
	1647 Roll Maintenance	<u>288,290</u>	
			383,908

Tax Collector

0015	Tax Collector Revenue	4,416,213	
	Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(1,958,619)</u>	
			2,457,594

Auditor-Controller

0010	1004 Tax & Cost Accounting Division Revenue	1,528,870	
	Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(390,160)</u>	
			<u>1,138,710</u>

TOTAL REVENUE OFFSETS

\$ 7,217,957

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

\$ 21,478,184
to
Allocate

Fund No	Jurisdiction	Adjusted 2025-2026 AB 8 Allocation	2025-2026 Unitary Allocation	2025-2026 Pass-thru H&S 33676	Net Revenue	2025-2026 Adj Allocation Factors	Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
GENERAL COUNTY JURISDICTION							
1003	County General	338,379,281.28	8,551,209.70	479,914.97	347,410,406	0.1176555306750	\$ 2,527,027
COUNTY GOVERNED AGENCIES							
1138	Los Medanos Healthcare	1,029,737.33	108,515.68	30,917.06	1,169,170	0.0003959562600	8,504
1206	County Library	38,827,278.49	623,119.06	49,242.45	39,499,640	0.0133771211975	287,316
2020	Contra Costa Fire	179,840,680.37	2,185,386.69	122,224.31	182,148,291	0.0616871386569	1,324,928
2028	Crockett Carquinez Fire	823,650.13	13,718.63	0.00	837,369	0.0002835869742	6,091
2135	West CCC Healthcare	5,221,066.98	81,212.50	0.00	5,302,279	0.0017956932070	38,568
2401	Service Area L-100	1,472,394.28	23,752.05	47,299.70	1,543,446	0.0005227101970	11,227
2470	Service Area M-1	84,992.03	1,650.36	0.00	86,642	0.0000293426915	630
2475	Service Area M-29	0.00	1,100.23	0.00	1,100	0.0000003726087	8
2488	Service Area M-16 Clyde	40,758.45	460.38	0.00	41,219	0.0000139593496	300
2489	Service Area M-17 Montalvin	258,595.91	3,235.63	0.00	261,832	0.0000886730169	1,905
2492	Service Area M-20 Rodeo	16,478.00	215.46	0.00	16,693	0.0000056534803	121
2494	Svc Area RD4 Bethel Isle	9,818.99	462.48	0.00	10,281	0.0000034819677	75
2496	Svc Area M23 Blackhawk	2,973,876.67	33,180.45	0.00	3,007,057	0.0010183831433	21,873
2505	Flood Control CCC Water	4,805,077.02	78,364.38	5,778.01	4,889,219	0.0016558044734	35,564
2520	Flood Control Zone 3B	8,068,684.32	102,844.69	0.00	8,171,529	0.00227674058279	59,439
2521	Flood Cont Z1 Marsh Ck	3,371,487.53	32,822.05	0.00	3,404,310	0.0011529184024	24,763
2527	Flood Control Zone 7	85,342.08	1,625.33	3,465.72	90,433	0.0000306264801	658
2530	Flood Control Zone 8	24,587.90	577.12	0.00	25,165	0.0000085224960	183
2531	Flood Control Zone 8A	33,365.40	550.55	0.00	33,916	0.0000114861243	247
2550	Flood Cont Drainage 290	3,291.64	40.20	0.00	3,332	0.0000011283755	24
2551	Flood Cont Drainage 300	7,116.38	125.69	0.00	7,242	0.0000024526312	53
2552	Flood Cont Drainage A13	510,742.94	5,210.74	0.00	515,954	0.0001747351345	3,753
2554	Flood Cont Drainage 10	571,616.55	5,505.83	0.00	577,122	0.0001954507946	4,198

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2025-2026 AB 8 Allocation	2025-2026 Unitary Allocation	2025-2026 Pass-thru H&S 33676	Net Revenue	2025-2026 Adj Allocation Factors	Allocate to
		(1)	(2)	(3)	(4)	(5)	(6)
2563	Flood Cont Drainage 127	19,922.24	316.94	0.00	20,239	0.0000068542894	147
2583	Flood Cont Drainage 16	128,058.26	1,317.64	0.00	129,376	0.0000438150093	941
2652	S/A Pl 2 Danville	735.25	101.95	0.00	837	0.00000028335298	6
2653	S/A Pl-2 Zone A	199,286.76	2,205.12	0.00	201,492	0.0000682381232	1,466
2655	S/A Pl 5 Round Hill	355,565.59	4,239.91	0.00	359,806	0.0001218533075	2,617
2656	S/A Police-6	6,116,095.43	1,226,553.73	0.00	7,342,649	0.0024866937452	53,410
2657	S/A Pl-2 Zone B	294,318.76	3,400.03	0.00	297,719	0.0001008267502	2,166
2702	S/A Lib-2 El Sobrante	172,194.36	3,006.41	0.00	175,201	0.0000593342606	1,274
2710	S/A Lib-10 Pinole	1,653.84	26.30	0.00	1,680	0.0000005690036	12
2712	S/A Lib-12 Moraga	14,109.22	405.78	0.00	14,515	0.0000049157135	106
2713	S/A Lib-13 Ygnacio	216,186.86	2,516.35	0.00	218,703	0.0000740669876	1,591
2751	Svc Area R-4 Moraga	41,204.52	1,277.10	0.00	42,482	0.0000143870116	309
2758	Svc Area R-7 Zone A	1,710,207.64	19,085.64	0.00	1,729,293	0.0005856500412	12,579
2825	Co Co Co Water Agency	912,321.60	24,663.51	1,481.33	938,466	0.0003178251576	6,826
							<u>1,913,878</u>
AUTONOMOUS SPECIAL DISTRICTS							
3005	San Ramon Valley Fire	97,835,496.01	1,436,856.70	480,228.43	99,752,581	0.03378262663146	725,590
3007	Kensington Fire	5,887,233.61	54,401.48	0.00	5,941,635	0.0020122201800	43,219
3011	Rodeo-Hercules Fire	5,826,404.18	86,196.33	0.00	5,912,601	0.0020023872019	43,008
3074	Moraga-Orinda Fire District	34,740,692.56	356,280.81	0.00	35,096,973	0.0118860948210	255,292
3102	Co Co Resource Cons	391,649.02	6,607.34	1,369.82	399,626	0.0001353391536	2,907
3255	Kensington Community Svc	2,649,489.11	25,296.00	0.00	2,674,785	0.0009058544481	19,456
3260	Diablo Community Svc	642,038.61	6,177.39	0.00	648,216	0.0002195276715	4,715
3301	CCC Mosquito Abate Dst1	7,654,179.37	129,846.59	2,590.15	7,786,616	0.0026370495382	56,639
3406	Central CC Sanitary	24,307,376.27	396,800.58	58,513.29	24,762,690	0.0083862411703	180,121
3409	Mt View Sanitary	535,052.50	12,383.00	0.00	547,436	0.0001853969057	3,982

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2025-2026 AB 8 Allocation	2025-2026 Unitary Allocation	2025-2026 Pass-thru H&S 33676	Net Revenue	2025-2026 Adj Allocation Factors	\$ 21,478,184 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
3411	Ironhouse Sanitary	445,356.60	7,516.61	0.00	452,873	0.0001533720261	3,294
3414	Rodeo Sanitary	349,309.57	6,776.53	0.00	356,086	0.0001205936792	2,590
3416	West Co Wastewater	1,676,243.77	25,621.64	8,001.69	1,709,867	0.0005790710859	12,437
3418	Stiege Sanitary	667,512.04	8,378.65	0.00	675,891	0.0002289001033	4,916
3422	Byron Sanitary	57,274.06	1,072.22	0.00	58,346	0.0000197598069	424
3240	Crockett-Valona Sanitary	534,825.57	12,105.75	0.00	546,931	0.0001852261579	3,978
3430	Twn of Discovery Bay (Comm Svc Dist)	902,409.26	10,207.95	0.00	912,617	0.0003090709441	6,638
3480	Delta Diablo Z1 W Pittsburg	431,104.86	15,519.54	115,208.58	561,833	0.0001902728194	4,087
3481	Delta Diablo Z2 Pittsburg	665,010.77	8,923.62	90.87	674,025	0.0002282683486	4,903
3482	Delta Diablo Z3 Antioch	1,813,572.76	25,128.84	0.00	1,838,702	0.0006227027423	13,375
3520	Mt Diablo Healthcare	428,510.05	4,073.49	0.00	432,584	0.0001465006375	3,147
3601	Alamo-Lafayette Cemetery	469,128.55	5,832.07	0.00	474,961	0.0001608522452	3,455
3603	B B K Union Cemetery	955,121.76	11,273.57	0.00	966,395	0.0003272836779	7,029
3700	Ambrose Rec & Park	625,985.23	18,983.01	96,333.35	741,302	0.0002510524454	5,392
3715	Green Valley Rec & Park	93,037.85	868.27	0.00	93,906	0.0000318026582	683
3735	Pleasant Hill Rec & Park	5,008,079.33	70,017.52	1,377.77	5,079,475	0.0017202371366	36,948
3770	Bethel Isle Muni Imp	1,289,965.16	12,657.96	0.00	1,302,623	0.0004411520548	9,475
3803	Co Co Co Water	4,158,133.07	113,581.05	7,872.22	4,279,586	0.0014493434661	31,129
3830	Castle Rock Co Water	21,390.69	227.19	0.00	21,618	0.0000073212060	157
4001	East Bay Muni Utility	21,251,564.97	309,841.14	77,828.51	21,639,235	0.0073284380347	157,402
4002	EBMUD Special District 1	624,212.15	6,793.05	0.00	631,005	0.0002136989865	4,590
4007	A-C Transit Spec District 1	12,175,352.20	186,701.11	0.00	12,362,053	0.0041865871532	89,920
4009	BART	17,322,279.94	278,728.59	26,759.43	17,627,768	0.0059698971546	128,223
4010	Bay Area Air Management	5,049,196.55	81,251.10	0.00	5,130,448	0.0017374998864	37,318
4025	Dublin San Ramon Svcs	939,934.65	6,794.68	0.00	946,729	0.0003206235641	6,886
4026	East Bay Regional Park	73,130,714.11	1,227,998.54	63,717.32	74,422,430	0.0252042263049	541,341
4110	Reclamation Dist 800 Exp	1,248,963.10	15,437.57	0.00	1,264,401	0.0004282074724	9,197

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted	2025-2026	2025-2026	Net	2025-2026	Allocate
		2025-2026 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj Allocation Factors	
		(1)	(2)	(3)	(4)	(5)	\$ 21,478,184 to (6)
4111	Discovery Bay Recl/Drain	71,577.89	866.90	0.00	72,445	0.0000245344701	527
4180	East Co Co Irrigation	4,773,269.66	51,930.41	0.00	4,825,200	0.0016341234031	35,098
4181	Byron-Bethany Irrigation	512,446.08	14,304.56	0.00	526,751	0.0001783916803	3,832
CITIES & CITY SPECIAL DISTRICTS							2,503,320
4201	City of Clayton	1,299,684.99	21,540.35	86,779.19	1,408,005	0.0004768409850	10,242
4202	City of Concord	21,346,316.85	330,441.93	0.00	21,676,759	0.0073411461312	157,674
4203	City of Brentwood	15,682,807.68	144,894.03	35,500.87	15,863,203	0.0053723017094	115,387
4204	City of San Pablo	364,936.72	15,383.71	0.00	380,320	0.0001288009837	2,766
4205	City of El Cerrito	11,765,429.16	143,325.67	0.00	11,908,755	0.0040330711032	86,623
4206	City of Walnut Creek	23,426,858.47	338,626.35	0.00	23,765,485	0.0080485232462	172,868
4207	City of Pleasant Hill	4,473,264.41	47,516.47	0.00	4,520,781	0.0015310274661	32,884
4208	City of Martinez	12,459,361.60	191,430.72	0.00	12,650,792	0.0042843727717	92,021
4209	City of Antioch	17,245,031.30	235,705.37	0.00	17,480,737	0.0059201028935	127,153
4210	City of Pittsburg	5,118,596.94	86,021.68	0.00	5,204,619	0.0017626189521	37,858
4211	City of Hercules	1,661,252.31	43,889.57	0.00	1,705,142	0.0005774708222	12,403
4212	City of Pinole	3,442,619.38	47,436.48	0.00	3,490,056	0.0011819576134	25,386
4213	Richmond Tax District 1	30,961,041.54	676,346.41	0.00	31,637,388	0.0107144564604	230,127
4214	City of Lafayette	7,196,035.95	65,232.39	0.00	7,261,268	0.0024591329600	52,818
4215	Town of Moraga	3,194,285.16	41,470.32	0.00	3,235,755	0.0010958351322	23,537
4216	Town of Danville	14,236,468.15	155,234.32	0.00	14,391,702	0.0048739570330	104,684
4217	City of San Ramon	21,206,460.21	436,453.33	0.00	21,642,914	0.0073296839539	157,428
4218	City of Orinda	7,474,899.49	89,287.78	0.00	7,564,187	0.0025617208124	55,021
4219	City of Oakley	4,479,085.45	36,786.86	55,592.30	4,571,465	0.0015481922402	33,252
4227	Richmond Tax District 3	13,963,926.91	182,169.79	0.00	14,146,097	0.0047907791065	102,897
4230	Richmond Sewer 1	273,013.72	5,712.64	0.00	278,726	0.0000943946907	2,027
4231	Brentwood Rec & Park District	3,154,841.02	28,110.91	0.00	3,182,952	0.0010779524505	23,152

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2025-2026 AB 8 Allocation	2025-2026 Unitary Allocation	2025-2026 Pass-thru H&S 33676	Net Revenue	2025-2026 Adj Allocation Factors	\$ to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4232	San Ramon M-29	4,480,562.12	31,313.15	0.00	4,511,875	0.0015280114531	32,819
4240	Pleasant Hill Lgt Dist 1	781,061.97	8,502.50	0.00	789,564	0.0002673973638	5,743
4241	Svc Area R-8 Walnut Creek	959,948.07	11,631.13	0.00	971,579	0.0003290392700	7,067
4248	Clayton Light Mice 1	51,832.88	678.39	0.00	52,511	0.0000177836968	382
4252	Martinez Pine Ridge Mice	10,981.07	135.20	0.00	11,116	0.0000037646847	81
4253	Martinez Parking District 1	99,974.02	1,107.31	0.00	101,081	0.0000342326462	735
4263	Lafayette Core Area Mlc	66,906.92	3,160.53	0.00	70,067	0.0000237293497	510
4264	Lafayette St Lt Mice Z1	13,133.72	140.13	0.00	13,274	0.0000044953802	97
4271	Concord Vly Terr SLLMlc	3,539.79	60.03	0.00	3,600	0.0000012191308	26
4272	Concord Kirkwood Mice 1	85,097.93	945.38	0.00	86,043	0.0000291398045	626
4274	Concord Blhn Terr St Lt	949.68	20.40	0.00	970	0.0000003285315	7
4275	Pl Hill-Diablo Vista Wtr	327,195.76	3,218.89	0.00	330,415	0.0001118996735	2,403
4280	Antioch Parking Mice 1A	60,696.56	717.06	0.00	61,414	0.0000207986057	447
4285	Moraga St Lt Mice 1	243,273.12	2,411.13	0.00	245,684	0.0000832045049	1,787
4294	Oakley Police Services	779,134.62	5,232.31	0.00	784,367	0.0002656371422	5,705
REDEVELOPMENT SUCCESSOR AGENCIES							1,716,643
4701	Antioch	5,727,148.53	179,974.48	0.00	5,907,123	.0020005321677	42,968
4702	Antioch Project 2	1,385,162.85	12,936.74	0.00	1,398,100	.0004734865346	10,170
4703	Antioch Project 3	57,070.97	719.78	(19,619.48)	38,171	.0000129272496	278
4704	Antioch Project 4	1,213,670.27	15,688.09	(75,847.39)	1,153,511	.0003906530806	8,391
4705	Antioch Project 4, Amd 1	824,026.18	8,098.28	(33,111.72)	799,013	.0002705971564	5,812
4706	Brentwood Project	4,133,392.21	45,375.94	0.00	4,178,768	.0014151999360	30,396
4707	Brentwood Amendment 1	1,119,692.35	16,354.61	0.00	1,136,047	.0003847386424	8,263
4708	North Brentwood	10,821,509.18	63,780.36	(38,499.59)	10,846,790	.0036734214227	78,898
4709	North Brtwd Amdnd 2	513,495.98	3,476.71	0.00	516,973	.0001750802369	3,760
4710	Central Concord	22,094,592.29	1,036,258.67	0.00	23,130,851	.00783335953617	168,251

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2025-2026 AB 8 Allocation	2025-2026 Unitary Allocation	2025-2026 Pass-thru H&S 33676	Net Revenue	2025-2026 Adj Allocation Factors	\$ 21,478,184 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4711	Concord Commerce	899,733.63	14,766.74	0.00	914,500	.0003097087033	6,652
4712	Cent Concord RDA Amnd	2,786,397.95	12,636.31	0.00	2,799,034	.0009479332098	20,360
4714	Clayton	10,547,263.87	87,812.85	(165,316.25)	10,469,760	.0035457349666	76,156
4716	Hercules Dynamite	12,428,195.44	125,722.53	0.00	12,553,918	.0042515648798	91,316
4717	Hercules RDA Proj 2	7,177,069.23	59,045.12	0.00	7,236,114	.0024506141995	52,635
4718	Hercules Merged Dyn & Proj2	5,490.58	51.34	0.00	5,542	.0000018768509	40
4720	El Cerrito	11,564,449.81	133,110.79	0.00	11,697,561	.0039615471397	85,087
4721	El Cerrito Area II	2,184.66	107.12	0.00	2,292	.0000007761443	17
4725	Pinole Vista	9,603,339.04	134,261.41	0.00	9,737,600	.0032977784454	70,830
4726	Pinole Vista 81	6,758,506.22	75,661.26	0.00	6,834,167	.0023144891109	49,711
4728	Oakley RDA Proj 2	3,155,682.31	10,634.58	0.00	3,166,317	.0010723187550	23,031
4730	Pittsburg Marina	2,749.24	1,478.00	0.00	4,227	.0000014316156	31
4731	Pittsburg Riverside	727,429.54	10,577.65	0.00	738,007	.0002499367494	5,368
4732	Pittsburg Neighborhood I	1,847,001.11	21,553.94	0.00	1,868,555	.0006328130426	13,592
4733	Pittsburg Neighborhood II	872,966.06	11,459.22	0.00	884,425	.0002995233415	6,433
4734	Pittsburg/Los Medanos I	41,023,838.08	612,040.26	0.00	41,635,878	.0141005890362	302,855
4735	Pittsburg/Los Medanos II	4,896,874.14	98,056.88	0.00	4,994,931	.0016916052305	36,333
4736	Pittsburg/Los Medanos III	25,710,162.94	168,358.76	0.00	25,878,522	.0087641335767	188,238
4737	Richmd 8A RDA 2000 Amnd	3,381,440.13	18,777.44	0.00	3,400,218	.0011515325844	24,733
4738	Richmd 10A RDA 2000 Amnd	1,661,655.02	10,212.72	0.00	1,671,868	.0005662020561	12,161
4739	Richmd 1A RDA 2000 Amnd	340,511.31	1,939.17	0.00	342,450	.0001159757804	2,491
4740	Richmond 1A	901,414.09	15,840.95	0.00	917,255	.0003106416119	6,672
4741	Richmond 8A	1,229,672.28	15,953.64	0.00	1,245,626	.0004218491333	9,061
4742	Richmond 10A	1,305,756.11	30,177.97	0.00	1,335,934	.0004524332905	9,717
4743	Richmond 10B	169,982.58	4,058.97	0.00	174,042	.0000589416741	1,266
4744	Richmond 11A	20,332,780.89	183,122.73	0.00	20,515,904	.0069480058350	149,231
4745	Richmond 12A	211,279.60	2,632.94	0.00	213,913	.0000724445583	1,556

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted	2025-2026	2025-2026	Net	2025-2026	to Allocate
		2025-2026 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj Allocation Factors	
		(1)	(2)	(3)	(4)	(5)	\$ 21,478,184
4746	Richmond 8A Henley	76,146.24	1,133.20	0.00	77,279	.0000261717938	562
4747	Richmond 1B	270,896.08	2,061.24	0.00	272,957	.0000924409223	1,985
4748	Richmond 1C-Potrero	2,208,845.13	17,589.19	0.00	2,226,434	.0007540140046	16,195
4749	Richmond 3A	2,378,392.99	15,876.43	0.00	2,394,269	.0008108637751	17,416
4750	Walnut Creek-So Broadway	1,733,174.09	21,169.37	0.00	1,754,343	.0005941336449	12,761
4751	Walnut Creek-Mt Diablo	0.00	15,290.79	0.00	15,291	.0000051784460	111
4752	Richmond 6A RDA 2000 Amnd	93,698.43	649.77	0.00	94,348	.0000319523749	686
4753	Richmond 10B RDA 2000 Amnd	38,909.88	424.78	0.00	39,335	.0000133212483	286
4754	Richmond 6-A Amend 1	2,310,581.18	9,616.60	0.00	2,320,198	.0007857683489	16,877
4755	Richmond 6-A	627,988.00	7,433.39	0.00	635,421	.0002151945928	4,622
4756	Danville Downtown	6,560,419.78	64,299.87	(484,729.00)	6,139,991	.0020793961433	44,662
4757	Richmond 11A RDA 2000 Amnd	583,073.68	3,877.58	0.00	586,951	.0001987794861	4,269
4758	Richmond 10B RDA 2006 Amnd	11,948,455.23	54,629.25	0.00	12,003,084	.0040650171969	87,309
4760	San Pablo-So Entrance	861,986.32	11,705.90	0.00	873,692	.0002958884364	6,355
4761	San Pablo-El Portal	4,235,068.69	69,321.26	0.00	4,304,390	.0014577435653	31,310
4762	San Pablo-El Portal 79	6,203,895.15	81,957.26	0.00	6,285,852	.0021287943262	45,723
4763	San Pablo-Oak Park	1,541,862.34	18,115.17	0.00	1,559,978	.0005283088205	11,347
4764	San Pablo-Sheffield	653,080.32	8,315.75	0.00	661,396	.0002239912918	4,811
4765	San Pablo-Bayview	3,502,490.24	38,453.63	0.00	3,540,944	.0011991915699	25,756
4766	San Pablo-El Portal 80	2,562,744.70	38,012.19	0.00	2,600,757	.0008807837267	18,918
4767	San Pablo-Oak Park 79	68,124.39	957.43	0.00	69,082	.0000233956519	502
4768	San Pablo-Bayview 80	137,196.24	1,526.48	0.00	138,723	.0000469804443	1,009
4769	San Pablo-Legacy RDA	4,057,228.10	23,790.70	0.00	4,081,019	.0013820957127	29,685
4770	Pleasant Hill Commons	5,222,232.88	52,133.64	0.00	5,274,367	.0017862400816	38,365
4771	Pleasant Hill Commons 1A	167,320.17	2,023.78	0.00	169,344	.0000573507643	1,232
4772	Pisnt Hill Schoolyrd Anx	1,494,283.63	16,067.61	0.00	1,510,351	.0005115021704	10,986
4773	Pisnt Hill Comm 2001 Amnd	1,270,548.27	10,283.55	0.00	1,280,832	.0004337721177	9,317

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2025-2026 AB 8 Allocation	2025-2026 Unitary Allocation	2025-2026 Pass-thru H&S 33676	Net Revenue	2025-2026 Adj Allocation Factors	\$ to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4774	Pleasant Hill Commons 2009 Amd	353,173.91	1,335.62	0.00	354,510	.0001200597511	2,579
4775	Lafayette RDA	14,025,633.50	80,719.94	0.00	14,106,353	.00477773194799	102,608
4777	San Ramon	16,139,839.03	137,133.06	(1,400,647.59)	14,876,325	.0050380812537	108,209
4780	CoCoCo Pleasant Hill BART	9,141,601.23	116,393.72	0.00	9,257,995	.0031353531448	67,342
4781	CoCoCo West Pittsburg	7,894,785.59	58,519.64	(1,208,149.94)	6,745,155	.0022843438525	49,064
4782	CoCoCo North Richmond	8,306,565.18	46,136.26	(469,523.40)	7,883,178	.0026697516246	57,341
4783	CoCoCo PI/H/BART Amdnd 1	1,133,727.41	13,541.98	(15,266.54)	1,132,003	.0003833690464	8,234
4784	Oakley	7,680,980.05	55,785.89	(137,163.31)	7,599,603	.0025737147335	55,279
4785	Rodeo	5,004,259.77	35,309.66	(383,892.73)	4,655,677	.0015767118757	33,865
4786	CoCoCo Montalvin	1,330,903.64	7,472.63	0.00	1,338,376	.0004532603733	9,735
							2,540,073
Sub-Total: Recoverable Cost							8,673,914

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

4016	Ed Phys Handic'd Elem	8,451.85	1,262.11	0.00	9,714	.0000032897723	71
4018	Livemore Jt Unified	404,624.74	60,063.00	0.00	464,688	.0001573731866	3,380
4020	Chabl-Las Positas Com College	409,901.87	10,371.57	0.00	420,273	.0001423316451	3,057
4022	Dev Ctr Handic'd Minor	1,513.11	225.93	0.00	1,739	.0000005889509	13
4029	Trainable M.R. Alameda	3,812.39	569.33	0.00	4,382	.0000014839325	32
5001	Acalanes Union Hi Gen	65,903,231.60	786,266.88	0.00	66,689,498	.0225853578354	485,092
5101	Canyon Elementary Gen	109,294.77	1,748.30	0.00	111,043	.0000376063328	808
5201	Lafayette Elementary Gen	25,283,897.51	281,910.27	0.00	25,565,808	.0086582285101	185,963
5301	Moraga Elementary Gen	12,261,306.61	145,448.85	0.00	12,406,755	.0042017261792	90,245
5401	Orinda Elementary Gen	16,154,043.04	211,457.19	0.00	16,365,500	.0055424120330	119,041
5501	Walnut Creek General	32,038,998.84	385,091.55	0.00	32,424,090	.0109808845566	235,849
6001	Liberty Union Hi Gen	45,184,009.42	474,151.24	0.00	45,658,161	.0154627927952	332,113

CONTRA COSTA COUNTY
2025-2026 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2025-2026 AB 8 Allocation	2025-2026 Unitary Allocation	2025-2026 Pass-thru H&S 33676	Net Revenue	2025-2026 Adj Allocation Factors	Allocate to
		(1)	(2)	(3)	(4)	(5)	(6)
6101	Brentwood Elem Gen	24,324,471.37	236,954.98	14,172.71	24,575,599	.0083228800852	178,760
6201	Byron Elementary Gen	6,782,410.73	85,481.04	8,303.33	6,876,195	.0023287223689	50,017
6301	Knighten Elementary Gen	2,994,112.24	37,192.70	5,924.29	3,037,229	.0010286013623	22,092
6401	Oakley Elementary Gen	19,804,298.78	201,386.02	0.00	20,005,685	.0067752128933	145,519
6901	County Schools Gen	43,968,041.60	710,645.37	109,945.50	44,788,632	.0151683145675	325,788
6999	ERAF K - 12	350,202,923.45	0.00	0.00	350,202,923	.1186012568903	2,547,340
7101	Antioch Unified Gen	47,934,167.44	1,114,338.69	97,301.25	49,145,807	.0166439345187	357,481
7201	John Swett General	12,197,396.01	204,565.24	173,133.25	12,575,095	.0042587366163	91,470
7401	Martinez Unified Gen	25,118,525.44	401,558.85	0.00	25,520,084	.0086427435926	185,630
7501	Mt Diablo Unified Gen	164,490,925.48	2,376,022.60	492,138.62	167,359,087	.0566785617867	1,217,353
7601	Pittsburg Unified Gen	6,699,962.81	1,296,239.77	22,532.48	8,018,735	.0027156599591	58,327
7701	West Co Co Unified Gen	94,893,689.97	1,461,572.13	195,499.48	96,550,762	.0326983040698	702,300
7801	San Ramon Valley Unif	218,141,783.11	3,093,244.68	1,061,514.58	222,296,542	.0752839212983	1,616,962
7901	Co Co Comm College Gen	127,256,100.63	2,030,317.78	393,214.11	129,679,633	.0439178726963	943,276
7999	ERAF Community College	52,140,428.45	0.00	0.00	52,140,428	.0176581060148	379,264
TOTALS		2,911,159,401.52	41,616,417.49	0.00	2,952,775,819	1.0000000000000	\$ 21,478,184
Sub-Total: Exempt School Share							10,277,243