

Auditor-Controller  
CONTRA COSTA COUNTY  
AB2788 (Chapter 866/94)  
Maintenance of Effort Certification Form

Name of County: Contra Costa

Fiscal Year of Certification: 2024/25

AB2788 Maintenance of Effort (MOE) Calculation:

Line 1: Total Public Safety Adopted Budget (Amount of Line 4.1 from Form A)	<u>441,553,998.00</u>
Line 2: Public Safety MOE (Amount of Line 3.2 from Form A)	<u>157,656,934.22</u>
Line 3: Difference (Amount of Line 1 minus Line 2) Over/(Under) AB2788 MOE Requirements	<u><u>283,897,063.78</u></u>

(\*Enter this amount below.)

Certification Statement:

I hereby certify that the County of Contra Costa is over  
/under (please circle one) the AB2788 Maintenance of Effort requirements  
concerning the use of Proposition 172 revenues in the amount of  
\* 283,897,063.78 . Forms A and C are submitted in support of this  
calculation. Detailed records concerning this calculation are available  
upon request and will be retained.

Signature of County Official: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Form A: AB2788 MOE Calculation Worksheet

Contra Costa  
2024/25

Step #1: Public Safety Services as Previously Defined

In 1994/95, the County established their definition of public safety services consistent with Government Code Section 30052. Listed below are all departments included in this definition.

<b>District Attorney</b>	<b>Health Detention-Inmates</b>	<b>Probation</b>
<b>Public Defender</b>	<b>Sheriff (including Coroner)</b>	

Step #2: Growth Adjusted Base Year

The County determined the AB2788 base year amount in 1994/95 on Form B by using the 1992/93 adopted budget for all defined public safety departments.

Line 2.1: Total Base Year Forward (Adjusted AB2788 Base Amount from Prior Year Form A, Line 3.2)	<u>160,057,647.88</u>
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Step #3: New Base Amount for Local Agency

AB2788 includes a growth factor provision equal to the previous years' growth in Proposition 172 revenues. The Auditor-Controller's Office will provide cities and counties with this amount. If appropriate, this amount should be added to the AB2788 Base Year.

Line 3.1: Growth Amount	<u>(2,400,713.66)</u>
Line 3.2: Total Base Amount for Local Agency (Total of lines 2.1 and 3.1)	<u>157,656,934.22</u>

Step #4: Determine AB2788 Public Safety Budget for Certification Year

The County should determine the AB2788 Public Safety Budget for the Certification year. The same departments and adjustments that were included in the AB2788 base year calculation have been entered on Form C. Please complete Form C to provide the following:

Line 4.1: Total AB2788 Public Safety Budget	<u>441,553,998.00</u>
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Step #5: AB2788 Maintenance of Effort (MOE) Calculation

Please complete the AB2788 Certification Form using the above information. The calculation would be as follows:

Line 1 of the Certification Form	Take the amount of Line 4.1, Form A
Line 2 of the Certification Form	Less the amount of Line 3.2, Form A
Line 3 of the Certification Form	Equals the amount over/(under) AB2788 MOE requirement.

**CONTRA COSTA COUNTY**

Please complete the following Form to calculate the AB2788 MOE base year. Describe all AB2788 adjustments in the space provided below.

Public Safety Department	Certification Year Adopted Budget	AB 2788 Adjustments										Adjusted AB2788 Certification Year
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
District Attorney (0242)	61,951,948	142,000	10,000	8,338,124	520,000		100,000	3,981,040	1,097,000			47,763,784
Probation (0308)	67,710,490	300,000		26,279,814						185,000		40,945,676
Probation (0309)	35,730,221			22,368,680								13,361,541
Probation (0310)	5,738,000							700,000				5,038,000
Public Defender (0243)	50,716,680	431,346		11,829,954								38,455,380
Sheriff (0255)	186,000,308	5,127,327	150,000	4,346,733		4,917,124	28,535,662					142,923,462
Sheriff Contract Services (0277)	19,956,266					20,002,266						-46,000
Sheriff Detention (0300)	107,104,133	1,060,008		12,598,772					280,500			93,164,853
Sheriff-Coroner (0359)	3,771,762											3,771,762
Hlth Detention Inmates (0301)	56,542,322	366,782										56,175,540
<b>Total</b>	<b>595,222,130</b>	<b>7,427,463</b>	<b>160,000</b>	<b>85,762,077</b>	<b>520,000</b>	<b>24,919,390</b>	<b>28,635,662</b>	<b>4,681,040</b>	<b>1,097,000</b>	<b>465,500</b>	<b>0</b>	<b>441,553,998</b>

AB2788 MOE Adjustments:

Comments:

Enter amount on  
Form A, Line 4.1

- (1) Fixed Assets, Lease Purchases & Debt Service
- (2) POST
- (3) Grants
- (4) Transfers/Recording Fees for Real Estate Fraud
- (5) Court Security, Hospital Security, EHS Security
- (6) Contracts with Other Jurisdictions
- (7) State Aid & Fed Aid Placement
- (8) Narcotics, Environmental, Fraud Forfeitures/Damages - - Fines/Forfeitures/Damages
- (9) STC Reimbursement