

Office of the Auditor-Controller
Contra Costa County

Robert R. Campbell
Auditor-Controller

625 Court Street
Martinez, California 94553-1282
Phone (925) 608-9300
Fax (925) 608-9395



Harjit S. Nahal
Assistant Auditor-Controller

Joanne M. Bohren
Assistant Auditor-Controller

January 21, 2025

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller
SUBJECT: **2024-2025 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 2024-25 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 2023-24 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2023-24 net cost of property tax administration was \$19,363,176. This amounts to approximately .51% of all 2023-24 property taxes levied countywide.

Attachment II allocates the \$19,363,176 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2024-25 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 \$9,249,285.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2024-2025 Property Tax Administration Charges

Table of Contents

Attachment I

- 3 Summary Calculations
- 4 Assessor's Department
- 5 Treasurer-Tax Collector's Department
- 6 Auditor-Controller's Department
- 7 Assessment Appeals Board
- 8 Federal A-87 Overhead Allocation
- 9 Revenue Offsets

Attachment II

- 10 Administrative Cost Allocation

CONTRA COSTA COUNTY

2024-2025 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 2024-25 Fiscal Year shall be based on the 2023-24 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	\$ 19,070,843	
Tax Collector	5,014,807	
Auditor-Controller	1,322,953	
Assessment Appeals Board	<u>143,227</u>	
Total		\$ 25,551,830

Overhead Cost per Circular A-87:

Assessor	767,306	
Tax Collector	632,016	
Auditor-Controller	<u>587,876</u>	
Total		1,987,198

Less: Fees Received for Property Tax Related Services:

County General	4,122,160	
Assessor	366,541	
Tax Collector	2,524,832	
Auditor-Controller	<u>1,162,319</u>	
Total		<u>8,175,852</u>

**Net Property Tax Administration Cost,
2024-2025 Fiscal Year** \$ 19,363,176

CONTRA COSTA COUNTY
2024-2025 Property Tax Administration Charges
ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2023-2024</u>
Salaries & Employee Benefits	\$ 15,731,409
Services & Supplies	3,513,821
Other Charges	<u>113,280</u>
Gross Cost	19,358,510
LESS:	
** Intrafund Transfers	<u>287,667</u>
TOTAL ASSESSOR COST	19,070,843
LESS: ASSESSOR REVENUE OFFSETS	<u>366,541</u>
NET ASSESSOR DEPARTMENT COST	<u><u>\$ 18,704,302</u></u>

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

CONTRA COSTA COUNTY

2024-2025 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2023-2024</u>
Salaries & Employee Benefits	\$ 4,743,345
Services & Supplies	2,544,605
Capital Assets	134,960
Other Charges	16,854
Gross Cost	<u>7,439,764</u>
LESS:	
Intrafund Transfers	(3,524)
Treasury Function Costs	2,159,256
Business License Program	<u>269,225</u>
TOTAL TAX COLLECTOR COST	5,014,807
 LESS: TAX COLLECTOR REVENUE OFFSETS	 <u>2,524,832</u>
 NET TAX COLLECTOR COST	 <u>\$ 2,489,975</u>

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

CONTRA COSTA COUNTY

2024-2025 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND <u>INDIRECT DEPARTMENT COSTS</u>	ACTUAL <u>2023-2024</u>
Salaries & Employee Benefits	\$ 981,928
Information Technology Costs	127,861
Other Services and Supplies	29,266
Accounts Payable - Supplemental & Other Tax Refunds	3,177
Department Overhead Allocation	<u>180,721</u>
TOTAL PROPERTY TAX FUNCTION COSTS	1,322,953
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	<u>1,162,319</u>
NET AUDITOR-CONTROLLER COST	<u><u>\$ 160,634</u></u>

CONTRA COSTA COUNTY
2024-2025 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2023-2024</u>
Clerk of the Board	\$ 81,523
Assessment Appeals Board - allowances and postage	24,323
County Counsel	<u>37,381</u>
TOTAL ASSESSMENT APPEALS BOARD COST	<u>\$ 143,227</u>

CONTRA COSTA COUNTY

2024-2025 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	A-87 Plan 2023-2024 <u>Actual</u>	Percent Property Tax <u>Related</u>	<u>Net to Allocate</u>
Assessor	\$ 767,306	100%	\$ 767,306
Tax Collector	943,308	67%	632,016
Auditor-Controller(Tax Division)	<u>587,876</u>	100%	<u>587,876</u>
TOTALS	<u>\$ 2,298,490</u>		<u>\$ 1,987,198</u>

CONTRA COSTA COUNTY

2024-2025 Property Tax Administration Charges

REVENUE OFFSETSCounty General

0005	9608	Supplemental Tax Administration Fees	\$ 4,122,160	
				\$ 4,122,160

Assessor

0016	1600	Administration	797,645	
	1600	Excludable Revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605	Drafting	12,257	
	1647	Roll Maintenance	286,639	
				366,541

Tax Collector

0015		Tax Collector Revenue	4,466,778	
		Excludable Revenues (Direct credits and non-property tax related revenues)	(1,941,946)	
				2,524,832

Auditor-Controller

0010	1004	Tax & Cost Accounting Division Revenue	1,510,455	
		Excludable Revenues (Direct credits and non-property tax related revenues)	(348,136)	
				1,162,319

TOTAL REVENUE OFFSETS**\$ 8,175,852**

**CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION**

\$ **19,363,176**
to
Allocate

2024-2025
Adj Allocation
Factors
(5)
(6)

Net
Revenue
(4)

2024-2025
Pass-thru
H&S 33676
(3)

2024-2025
Unitary
Allocation
(2)

Adjusted
2024-2025
AB 8 Allocation
(1)

Fund No	Jurisdiction	(1)	(2)	(3)	(4)	(5)	(6)
<u>GENERAL COUNTY JURISDICTION</u>							
1003	County General	324,212,569.95	7,951,650.29	460,419.05	332,624,639	0.1174639838642	2,274,474
<u>COUNTY GOVERNED AGENCIES</u>							
1138	Los Medanos Healthcare	1,002,995.91	105,068.61	29,674.37	1,137,739	0.0004017842542	7,780
1206	County Library	37,164,925.43	561,320.00	47,242.02	37,773,487	0.01333394336926	258,294
2020	Contra Costa Fire	172,370,736.42	1,912,435.19	117,395.50	174,400,567	0.0615882979825	1,192,545
2028	Crockett Carquinez Fire	796,688.63	12,386.87	0.00	809,076	0.0002857191568	5,532
2135	West CCC Healthcare	5,003,593.99	72,944.35	0.00	5,076,538	0.0017927427713	34,713
2401	Service Area L-100	1,380,994.96	21,444.08	45,358.15	1,447,797	0.0005112790986	9,900
2470	Service Area M-1	81,001.13	1,510.00	0.00	82,511	0.0000291382084	564
2475	Service Area M-29	0.00	1,078.88	0.00	1,079	0.0000003809987	7
2488	Service Area M-16 Clyde	39,277.99	398.91	0.00	39,677	0.0000140116101	271
2489	Service Area M-17 Montalvin	246,690.78	2,842.90	0.00	249,534	0.0000881210130	1,706
2492	Service Area M-20 Rodeo	15,903.40	190.02	0.00	16,093	0.0000056832748	110
2494	Svc Area RD4 Bethel Isle	9,224.14	441.17	0.00	9,665	0.0000034132343	66
2496	Svc Area M23 Blackhawk	2,875,752.72	28,690.30	0.00	2,904,443	0.00102566830305	19,860
2505	Flood Control CCC Water	4,602,696.29	70,687.69	5,543.27	4,678,927	0.0016523292928	31,994
2520	Flood Control Zone 3B	7,720,001.47	90,523.57	0.00	7,810,525	0.0027582303861	53,408
2521	Flood Cont Z1 Marsh Crk	3,211,664.51	27,889.56	0.00	3,239,554	0.0011440250723	22,152
2527	Flood Control Zone 7	82,606.35	1,483.31	3,328.37	87,418	0.0000308710446	598
2530	Flood Control Zone 8	23,940.13	533.91	0.00	24,474	0.0000086428301	167
2531	Flood Control Zone 8A	32,325.77	496.63	0.00	32,822	0.0000115909930	224
2550	Flood Cont Drainage 290	3,155.24	35.21	0.00	3,190	0.0000011266843	22
2551	Flood Cont Drainage 300	6,877.23	114.05	0.00	6,991	0.0000024689199	48
2552	Flood Cont Drainage A13	489,855.03	4,454.45	0.00	494,309	0.0001745618151	3,380
2554	Flood Cont Drainage 10	543,984.28	4,671.40	0.00	548,656	0.0001937537823	3,752

CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2024-2025 AB 8 Allocation	2024-2025 Unitary Allocation	2024-2025 Pass-thru H&S 33676	Net Revenue	2024-2025 Adj Allocation Factors	\$ 19,363,176 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
2563	Flood Cont Drainage 127	19,017.83	285.35	0.00	19,303	0.0000068167783	132
2583	Flood Cont Drainage 16	122,474.92	1,128.27	0.00	123,603	0.0000436495719	845
2652	S/A PI 2 Danville	720.05	99.01	0.00	819	0.0000002892451	6
2653	S/A PI-2 Zone A	192,712.92	1,904.59	0.00	194,618	0.0000687277650	1,331
2655	S/A PI 5 Round Hill	340,971.05	3,701.59	0.00	344,673	0.0001217186481	2,357
2656	S/A Police-6	5,839,874.00	1,194,943.74	0.00	7,034,818	0.0024842949676	48,104
2657	S/A PI-2 Zone B	281,807.61	2,957.14	0.00	284,765	0.0001005626104	1,947
2702	S/A Lib-2 El Sobrante	165,288.67	2,727.00	0.00	168,016	0.0000593335178	1,149
2710	S/A Lib-10 Pinole	1,598.42	23.66	0.00	1,622	0.0000005728258	11
2712	S/A Lib-12 Moraga	13,538.70	379.80	0.00	13,919	0.0000049152175	95
2713	S/A Lib-13 Ygnacio	203,021.36	2,195.98	0.00	205,217	0.0000724710183	1,403
2751	Svc Area R-4 Moraga	39,538.12	1,199.44	0.00	40,738	0.0000143861745	279
2758	Svc Area R-7 Zone A	1,634,472.60	16,529.19	0.00	1,651,002	0.0005830393324	11,289
2825	Co Co Co Water Agency	873,512.96	23,016.63	1,421.79	897,951	0.0003171050306	6,140
							1,722,181

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	93,455,948.54	1,283,978.59	461,426.97	95,201,354	0.0336196691433	650,984
3007	Kensington Fire	5,657,461.92	45,778.99	0.00	5,703,241	0.0020140582479	38,999
3011	Rodeo-Hercules Fire	5,392,348.29	77,311.52	0.00	5,469,660	0.0019315707731	37,401
3074	Moraga-Orinda Fire District	33,335,956.27	304,780.56	0.00	33,640,737	0.0118799827235	230,034
3102	Co Co Resource Cons	375,021.32	5,977.55	1,315.25	382,314	0.0001350114643	2,614
3255	Kensington Community Svc	2,546,128.49	21,399.69	0.00	2,567,528	0.0009067039933	17,557
3260	Diablo Community Svc	614,379.71	5,235.78	0.00	619,615	0.0002188127256	4,237
3301	CCC Mosquito Abate Dst1	7,327,585.36	117,526.42	2,486.05	7,447,598	0.0026300652688	50,926
3406	Central CC Sanitary	23,258,098.74	357,993.39	56,220.78	23,672,313	0.0083597059665	161,870
3409	Mt View Sanitary	514,914.92	11,454.03	0.00	526,369	0.0001858833849	3,599

CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted	2024-2025	2024-2025	Net	2024-2025	Allocate
		2024-2025 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj Allocation Factors	
		(1)	(2)	(3)	(4)	(5)	(6)
3411	Ironhouse Sanitary	426,028.49	6,800.94	0.00	432,829	0.0001528505804	2,960
3414	Rodeo Sanitary	344,397.91	6,184.40	0.00	350,582	0.0001238056053	2,397
3416	West Co Wastewater	1,608,204.59	22,973.50	7,747.34	1,638,925	0.0005787746532	11,207
3418	Stege Sanitary	634,237.88	7,367.77	0.00	641,606	0.0002265783914	4,387
3422	Byron Sanitary	54,385.77	978.67	0.00	55,364	0.0000195515513	379
3240	Crockett-Valona Sanitary	504,197.95	11,196.49	0.00	515,394	0.0001820078161	3,524
3430	Twn of Discovery Bay (Comm Svc Dist)	870,905.08	8,845.04	0.00	879,750	0.0003106773873	6,016
3480	Delta Diablo Z1 W Pittsburg	414,451.18	14,664.08	110,577.87	539,693	0.0001905887226	3,690
3481	Delta Diablo Z2 Pittsburg	645,566.86	7,887.02	87.22	653,541	0.0002307933092	4,469
3482	Delta Diablo Z3 Antioch	1,737,871.38	22,316.84	0.00	1,760,188	0.0006215977298	12,036
3520	Mt Diablo Healthcare	410,936.09	3,444.81	0.00	414,381	0.0001463356156	2,834
3601	Alamo-Lafayette Cemetery	450,253.07	5,116.69	0.00	455,370	0.0001608105348	3,114
3603	B B K Union Cemetery	910,038.06	9,837.64	0.00	919,876	0.0003248474455	6,290
3700	Ambrose Rec & Park	610,027.01	17,798.76	92,461.30	720,287	0.0002543641654	4,925
3715	Green Valley Rec & Park	88,145.23	733.53	0.00	88,879	0.0000313868908	608
3735	Pleasant Hill Rec & Park	4,796,064.49	62,244.16	1,322.40	4,859,631	0.0017161435318	33,230
3770	Bethel Isle Muni Imp	1,184,092.75	10,828.61	0.00	1,194,921	0.0004219778296	8,171
3803	Co Co Co Water	3,980,029.43	106,053.88	7,555.79	4,093,639	0.0014456390188	27,992
3830	Castle Rock Co Water	20,783.54	194.98	0.00	20,979	0.0000074084125	143
4001	East Bay Muni Utility	20,346,460.19	276,615.58	74,732.01	20,697,808	0.0073092810090	141,531
4002	EBMUD Special District 1	593,082.46	5,867.98	0.00	598,950	0.0002115150127	4,096
4007	A-C Transit Spec District 1	11,752,141.77	167,359.88	0.00	11,919,502	0.0042092857356	81,505
4009	BART	16,592,474.45	251,127.71	25,653.11	16,869,255	0.0059572554008	115,351
4010	Bay Area Air Management	4,836,465.46	73,205.74	0.00	4,909,671	0.0017338148486	33,572
4025	Dublin San Ramon Svcs	909,970.56	5,445.75	0.00	915,416	0.0003232726442	6,260
4026	East Bay Regional Park	70,087,845.66	1,110,428.07	61,138.75	71,259,412	0.0251647457494	487,269
4110	Reclamation Dist 800 Exp	1,211,204.85	13,518.02	0.00	1,224,723	0.0004325020171	8,375

\$ 19,363,176 to Allocate

CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2024-2025 AB 8 Allocation	2024-2025 Unitary Allocation	2024-2025 Pass-thru H&S 33676	Net Revenue	2024-2025 Adj Allocation Factors	\$ 19,363,176 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4111	Discovery Bay Recl/Drain	69,366.30	757.30	0.00	70,124	0.0000247636418	480
4180	East Co Co Irrigation	4,597,293.80	44,773.86	0.00	4,642,068	0.0016393125953	31,742
4181	Byron-Bethany Irrigation	490,939.09	13,370.36	0.00	504,309	0.0001780932321	3,448
<u>CITIES & CITY SPECIAL DISTRICTS</u>							
4201	City of Clayton	1,258,623.57	19,438.98	83,361.53	1,361,424	0.0004807770600	9,309
4202	City of Concord	20,536,783.69	296,562.08	0.00	20,833,346	0.0073571452692	142,458
4203	City of Brentwood	15,101,580.62	121,884.07	33,974.87	15,257,440	0.0053880543489	104,330
4204	City of San Pablo	360,162.29	14,603.49	0.00	374,766	0.0001323458227	2,563
4205	City of El Cerrito	11,166,946.18	125,608.77	0.00	11,292,555	0.0039878840463	77,218
4206	City of Walnut Creek	22,508,509.81	301,950.51	0.00	22,810,460	0.0080553489624	155,977
4207	City of Pleasant Hill	4,293,428.30	40,851.98	0.00	4,334,280	0.0015306197098	29,638
4208	City of Martinez	11,950,249.58	171,732.75	0.00	12,121,982	0.0042807903222	82,890
4209	City of Antioch	16,451,233.62	209,128.20	0.00	16,660,362	0.0058834861908	113,923
4210	City of Pittsburg	5,008,225.47	77,654.02	0.00	5,085,879	0.0017960415308	34,777
4211	City of Hercules	1,606,335.50	40,889.49	0.00	1,647,225	0.0005817055828	11,264
4212	City of Pinole	3,322,663.17	42,071.97	0.00	3,364,735	0.0011882318611	23,008
4213	Richmond Tax District 1	30,637,086.48	622,245.63	0.00	31,259,332	0.0110390068830	213,750
4214	City of Lafayette	6,852,510.03	54,801.36	0.00	6,907,311	0.0024392670230	47,232
4215	Town of Moraga	3,062,181.44	36,569.95	0.00	3,098,751	0.0010943016250	21,189
4216	Town of Danville	13,524,825.28	134,132.66	0.00	13,658,958	0.0048235621345	93,399
4217	City of San Ramon	20,256,528.58	400,891.38	0.00	20,657,420	0.0072950183427	141,255
4218	City of Orinda	7,176,724.91	77,956.35	0.00	7,254,681	0.0025619381784	49,607
4219	City of Oakley	4,246,460.81	30,393.38	53,258.83	4,330,113	0.0015291480721	29,609
4227	Richmond Tax District 3	13,046,412.58	161,185.37	0.00	13,207,598	0.0046641676209	90,313
4230	Richmond Sewer 1	270,827.18	5,239.57	0.00	276,067	0.0000974909746	1,888
4231	Brentwood Rec & Park District	3,039,254.51	23,500.43	0.00	3,062,755	0.0010815897392	20,943
							2,250,222

CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2024-2025 AB 8 Allocation	2024-2025 Unitary Allocation	2024-2025 Pass-thru H&S 33676	Net Revenue	2024-2025 Adj Allocation Factors	\$ 19,363,176 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4232	San Ramon M-29	4,335,549.17	24,906.73	0.00	4,360,456	0.0015398634406	29,817
4240	Pleasant Hill Lgt Dist 1	749,017.05	7,335.72	0.00	756,353	0.0002671005063	5,172
4241	Svc Area R-8 Walnut Creek	920,354.96	10,174.46	0.00	930,529	0.0003286097296	6,363
4248	Clayton Light Mtce 1	50,304.15	597.94	0.00	50,902	0.0000179757047	348
4252	Martinez Pine Ridge Mtce	10,560.71	118.45	0.00	10,679	0.0000037712681	73
4253	Martinez Parking District 1	97,624.11	955.25	0.00	98,579	0.0000348125875	674
4263	Lafayette Core Area Mtc	66,678.77	3,010.02	0.00	69,689	0.0000246100918	477
4264	Lafayette St Lt Mtce Z1	12,839.44	120.23	0.00	12,960	0.0000045766137	89
4271	Concord Vly Terr StLTMtc	3,471.37	54.22	0.00	3,526	0.0000012450366	24
4272	Concord Kirkwood Mtce 1	81,022.29	818.66	0.00	81,841	0.0000289015391	560
4274	Concord Blhn Terr St Lt	931.09	18.76	0.00	950	0.0000003354327	6
4275	PI Hill-Diablo Vista Wtr	313,862.96	2,736.63	0.00	316,600	0.0001118048537	2,165
4280	Antioch Parking Mtce 1A	57,470.30	626.29	0.00	58,097	0.0000205163903	397
4285	Moraga St Lt Mtce 1	232,112.86	2,053.90	0.00	234,167	0.0000826942964	1,601
4294	Oakley Police Services	738,989.20	4,142.38	0.00	743,132	0.0002624315388	5,082
							1,549,388

REDEVELOPMENT SUCCESSOR AGENCIES

4701	Antioch	5,838,280.92	168,673.62	0.00	6,006,955	.0021213125181	41,075
4702	Antioch Project 2	1,360,346.39	10,866.25	0.00	1,371,213	.0004842338191	9,376
4703	Antioch Project 3	55,047.81	632.19	(18,846.81)	36,833	.0000130073745	252
4704	Antioch Project 4	1,217,706.80	13,754.99	(72,733.37)	1,158,728	.0004091965548	7,923
4705	Antioch Project 4, Amd 1	833,582.09	6,826.22	(31,721.88)	808,686	.0002855817596	5,530
4706	Brentwood Project	3,933,231.17	39,234.75	0.00	3,972,466	.0014028475874	27,164
4707	Brentwood Amendment 1	1,093,191.79	14,575.12	0.00	1,107,767	.0003911998664	7,575
4708	North Brentwood	10,362,680.31	48,682.62	(36,844.72)	10,374,518	.0036636860162	70,941
4709	North Brtwd Amnd 2	492,882.33	2,750.01	0.00	495,632	.0001750289735	3,389
4710	Central Concord	22,992,124.89	985,399.66	0.00	23,977,525	.0084674892481	163,957

CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted	2024-2025	2024-2025	2024-2025	Net	2024-2025	Adj Allocation Factors	Allocate
		2024-2025 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676	Revenue	Adj Allocation Factors			
		(1)	(2)	(3)	(4)	(5)	(6)		\$ 19,363,176 to Allocate
4711	Concord Commerce	855,920.60	13,335.41	0.00	869,256	.0003069714684	5,944		
4712	Cent Concord RDA Amnd	2,638,356.15	8,862.30	0.00	2,647,218	.0009348460353	18,102		
4714	Clayton	10,184,706.35	72,486.83	(158,805.55)	10,098,388	.0035661725005	69,052		
4716	Hercules Dynamite	12,025,648.05	107,198.66	0.00	12,132,847	.0042846269994	82,964		
4717	Hercules RDA Proj 2	7,017,811.63	48,513.04	0.00	7,066,325	.0024954214119	48,319		
4718	Hercules Merged Dyn & Proj2	24,360.56	17.77	0.00	24,378	.0000086090308	167		
4720	El Cerrito	11,147,828.57	115,617.66	0.00	11,263,446	.0039776045125	77,019		
4721	El Cerrito Area II	2,133.71	102.18	0.00	2,236	.0000007895884	15		
4725	Pinole Vista	9,402,814.93	119,079.93	0.00	9,521,895	.0033625882514	65,110		
4726	Pinole Vista 81	6,415,802.32	65,611.97	0.00	6,481,414	.0022888645447	44,320		
4728	Oakley RDA Proj 2	3,465,745.45	5,792.76	0.00	3,471,538	.0012259485922	23,738		
4730	Pittsburg Marina	776.44	1,448.28	0.00	2,225	.0000007856438	15		
4731	Pittsburg Riverside	694,121.26	9,444.02	0.00	703,565	.0002484589863	4,811		
4732	Pittsburg Neighborhood I	1,808,998.40	18,716.18	0.00	1,827,715	.0006454441751	12,498		
4733	Pittsburg Neighborhood II	839,513.25	10,114.02	0.00	849,627	.0003000397209	5,810		
4734	Pittsburg/Los Medanos I	39,313,658.37	547,582.21	0.00	39,861,241	.0140767085995	272,570		
4735	Pittsburg/Los Medanos II	4,819,902.09	89,707.59	0.00	4,909,610	.0017337931233	33,572		
4736	Pittsburg/Los Medanos III	25,296,689.74	131,257.43	0.00	25,427,947	.0089796954984	173,875		
4737	Richmd 8A RDA 2000 Amnd	3,182,221.89	14,156.83	0.00	3,196,379	.0011287780099	21,857		
4738	Richmd 10A RDA 2000 Amnd	1,547,012.28	7,945.41	0.00	1,554,958	.0005491220536	10,633		
4739	Richmd 1A RDA 2000 Amnd	321,308.50	1,471.79	0.00	322,780	.0001139875232	2,207		
4740	Richmond 1A	863,199.91	14,379.04	0.00	877,579	.0003099106544	6,001		
4741	Richmond 8A	1,229,420.79	13,999.71	0.00	1,243,421	.0004391049498	8,502		
4742	Richmond 10A	1,274,901.58	27,887.22	0.00	1,302,789	.0004600704353	8,908		
4743	Richmond 10B	243,599.79	3,654.40	0.00	247,254	.0000873160276	1,691		
4744	Richmond 11A	20,211,575.50	152,536.34	0.00	20,364,112	.0071914387031	139,249		
4745	Richmond 12A	191,651.36	2,325.52	0.00	193,977	.0000685015312	1,326		

CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2024-2025 AB 8 Allocation	2024-2025 Unitary Allocation	2024-2025 Pass-thru H&S 33676	Net Revenue	2024-2025 Adj Allocation Factors	\$ 19,363,176 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4746	Richmond 8A Henley	76,522.03	1,008.86	0.00	77,531	.0000273794726	530
4747	Richmond 1B	250,518.23	1,686.18	0.00	252,204	.0000890641620	1,725
4748	Richmond 1C-Potrero	2,031,253.07	14,531.08	0.00	2,045,784	.0007224538654	13,989
4749	Richmond 3A	2,195,277.54	12,632.16	0.00	2,207,910	.0007797073299	15,098
4750	Walnut Creek-So Broadway	1,720,466.08	18,457.47	0.00	1,738,924	.0006140882655	11,891
4751	Walnut Creek-Mt Diablo	0.00	14,994.10	0.00	14,994	.0000052950579	103
4752	Richmd 6A RDA 2000 Amnd	92,418.15	513.55	0.00	92,932	.0000328181572	635
4753	Richmd 10B RDA 2000 Amnd	118,010.21	258.70	0.00	118,269	.0000417658095	809
4754	Richmond 6-A Amend 1	2,186,916.04	6,504.97	0.00	2,193,421	.0007745907539	14,999
4755	Richmond 6-A	628,355.95	6,448.74	0.00	634,805	.0002241766816	4,341
4756	Danville Downtown	6,140,364.26	54,839.42	(466,001.93)	5,729,202	.0020232261307	39,176
4757	Richmd 11A RDA 2000 Amnd	598,089.96	3,002.38	0.00	601,092	.0002122714092	4,110
4758	Richmd 10B RDA 2006 Amnd	10,506,180.47	39,517.12	0.00	10,545,698	.0037241367753	72,111
4760	San Pablo-So Entrance	850,306.97	10,341.47	0.00	860,648	.0003039317673	5,885
4761	San Pablo-EI Portal	4,064,898.12	62,539.35	0.00	4,127,437	.0014575746686	28,223
4762	San Pablo-EI Portal 79	5,907,683.04	72,465.42	0.00	5,980,148	.0021118461450	40,892
4763	San Pablo-Oak Park	1,402,482.58	15,887.83	0.00	1,418,370	.0005008872443	9,699
4764	San Pablo-Sheffield	623,846.77	7,320.00	0.00	631,167	.0002228919765	4,316
4765	San Pablo-Bayview	3,345,485.58	33,232.88	0.00	3,378,718	.0011931699694	23,104
4766	San Pablo-EI Portal 80	2,442,760.85	34,007.40	0.00	2,476,768	.0008746527809	16,936
4767	San Pablo-Oak Park 79	66,380.79	850.08	0.00	67,231	.0000237420951	460
4768	San Pablo-Bayview 80	134,524.81	1,316.93	0.00	135,842	.0000479715273	929
4769	San Pablo-Legacy RDA	3,538,021.49	18,596.93	0.00	3,556,618	.0012559940526	24,320
4770	Pleasant Hill Commons	4,866,349.30	44,613.28	0.00	4,910,963	.0017342708901	33,581
4771	Pleasant Hill Commons 1A	166,995.97	1,761.16	0.00	168,757	.0000595953590	1,154
4772	Plsnt Hill Schoolyard Anx	1,470,094.03	13,789.57	0.00	1,483,884	.0005240227532	10,147
4773	Plsnt Hill Comm 2001 Amnd	1,326,728.06	8,309.51	0.00	1,335,038	.0004714588550	9,129

**CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted 2024-2025 AB 8 Allocation	2024-2025 Unitary Allocation	2024-2025 Pass-thru H&S 33676	Net Revenue	2024-2025 Adj Allocation Factors	\$ 19,363,176 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4774	Pleasant Hill Commons 2009 Amd	353,698.79	836.63	0.00	354,535	.0001252016175	2,424
4775	Lafayette RDA	13,516,658.63	61,075.02	0.00	13,577,734	.0047948783643	92,844
4777	San Ramon	15,711,633.08	113,457.73	(1,345,485.25)	14,479,606	.0051133679017	99,011
4780	CoCoCo Pleasant Hill BART	10,060,077.39	100,679.84	0.00	10,160,757	.0035881978733	69,479
4781	CoCoCo West Pittsburg	7,384,064.96	47,507.88	(1,159,589.32)	6,271,984	.0022149055842	42,888
4782	CoCoCo North Richmond	8,044,428.18	34,481.55	(450,994.71)	7,627,915	.0026937429793	52,159
4783	CoCoCo PI H/BART Amnd 1	1,111,162.46	11,793.03	(14,652.91)	1,108,303	.0003913890344	7,579
4784	Oakley	7,332,649.90	44,895.96	(131,405.90)	7,246,140	.0025589218801	49,549
4785	Rodeo	4,648,416.85	28,407.23	(367,778.98)	4,309,045	.0015217080887	29,465
4786	CoCoCo Montalvin	1,234,367.38	5,676.66	0.00	1,240,044	.0004379125774	8,479
							2,317,626

Sub-Total: Recoverable Cost 7,839,417

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

4016	Ed Phys Handic'd Elem	7,350.01	1,227.80	0.00	8,578	.0000030291915	59
4018	Livermore Jt Unified	351,875.40	58,426.94	0.00	410,302	.0001448953016	2,806
4020	Chabt-Las Positas Com College	391,470.23	9,646.72	0.00	401,117	.0001416515477	2,743
4022	Dev Ctr Handi'd Minor	1,315.82	219.79	0.00	1,536	.0000005422896	11
4029	Trainable M.R. Alameda	3,315.38	553.84	0.00	3,869	.0000013663870	26
5001	Acalanes Union Hi Gen	63,337,080.91	686,296.65	0.00	64,023,378	.0226093923911	437,790
5101	Canyon Elementary Gen	102,355.00	1,577.48	0.00	103,932	.0000367030031	711
5201	Lafayette Elementary Gen	24,142,273.22	244,149.73	0.00	24,386,423	.0086118887585	166,754
5301	Moraga Elementary Gen	11,772,268.18	126,881.13	0.00	11,899,149	.0042020984541	81,366
5401	Orinda Elementary Gen	15,525,186.58	186,589.11	0.00	15,711,776	.0055484998648	107,437
5501	Walnut Creek General	30,897,957.19	336,293.14	0.00	31,234,250	.0110301494339	213,579
6001	Liberty Union Hi Gen	43,094,023.04	407,312.40	0.00	43,501,335	.0153621817527	297,461

**CONTRA COSTA COUNTY
2024-2025 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted 2024-2025 AB 8 Allocation	2024-2025 Unitary Allocation	2024-2025 Pass-thru H&S 33676	Net Revenue	2024-2025 Adj Allocation Factors	\$ 19,363,176 to Allocate (6)
		(1)	(2)	(3)	(4)	(5)	(6)
6101	Brentwood Elem Gen	23,221,407.26	201,298.38	13,577.80	23,436,283	.0082763538676	160,256
6201	Byron Elementary Gen	6,501,011.14	75,127.26	7,954.81	6,584,093	.0023251248622	45,022
6301	Knightsen Elementary Gen	2,860,573.87	32,645.00	5,675.62	2,898,894	.0010237236073	19,823
6401	Oakley Elementary Gen	18,811,058.50	172,318.46	0.00	18,983,377	.0067038421738	129,808
6901	County Schools Gen	42,099,517.09	640,547.94	105,600.11	42,845,665	.0151306365319	292,977
6999	ERAF K - 12	335,532,244.64	0.00	0.00	335,532,245	.1184907836486	2,294,358
7101	Antioch Unified Gen	45,801,328.14	1,031,457.09	93,308.33	46,926,094	.0165716102947	320,879
7201	John Swett General	11,360,319.84	185,401.44	165,866.05	11,711,587	.0041358622984	80,083
7401	Martinez Unified Gen	24,133,683.47	361,488.22	0.00	24,495,172	.0086502925889	167,497
7501	Mt Diablo Unified Gen	157,594,767.05	2,119,135.19	472,357.50	160,186,260	.0565686182164	1,095,348
7601	Pittsburg Unified Gen	6,564,128.21	1,262,308.93	21,626.81	7,848,064	.0027714869805	53,665
7701	West Co Co Unified Gen	91,531,837.26	1,310,787.97	187,741.95	93,030,367	.0328530008259	636,138
7801	San Ramon Valley Unif	208,654,983.62	2,754,147.19	1,019,896.84	212,429,028	.0750177735763	1,452,582
7901	Co Co Comm College Gen	121,882,185.36	1,827,904.17	377,552.92	124,087,642	.0438206527983	848,507
7999	ERAF Community College	49,956,216.83	0.00	0.00	49,956,217	.0176416763958	341,599
TOTALS		2,794,128,633.08	37,587,339.32	0.00	2,831,715,972	1.0000000000000	\$ 19,363,176

Sub-Total: Exempt School Share	9,249,285
---------------------------------------	------------------