

County of Contra Costa, California
**Annual Comprehensive
Financial Report**

Fiscal Year Ended
June 30, 2025

Joanne M. Bohren, CPA
Auditor-Controller



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County of Contra Costa, California

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

Fiscal Year Ended June 30, 2025

Joanne M. Bohren, CPA, Auditor-Controller

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Introductory Section

Introductory
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Office of the Auditor-Controller Contra Costa County

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December 22, 2025

Members of the Board of Supervisors and Citizens of Contra Costa County:

The Annual Comprehensive Financial Report (ACFR) of the County of Contra Costa (county) for fiscal year 2024-2025 is presented in compliance with California Government Code Sections 25250 and 25253, as applicable. The Office of the County Auditor-Controller is responsible for both the accuracy of the presented data and the completeness and fairness of its presentation, including all disclosures, prepared in this report. We believe the data, as presented, is accurate in all material respects, presented in a manner designed to fairly set forth the financial position and changes in financial position of the county and its various funds, and includes all disclosures necessary to enable the reader to gain maximum understanding of the county's financial affairs.

Management of Contra Costa County is responsible for establishing and maintaining a comprehensive system of internal controls to ensure that the assets of the county are protected from loss, theft, or misuse, and that accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal controls are designed to provide reasonable, but not absolute, assurance that those objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgment by management.

For over 70 years, the policy of the county has been to require an annual audit of the financial statements of the county by independent, licensed certified public accountants. The Board of Supervisors selected the firm of Macias Gini & O'Connell LLP, to perform the fiscal year 2024-2025 audit.

The independent auditor concluded that the county's financial statements for the fiscal year ended June 30, 2025, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of the ACFR.

The ACFR represents the culmination of all budgeting and accounting activities engaged in by the county during the year, covering all of its financial transactions. The accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A), which is located after the independent auditor's report. The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The ACFR is organized into three sections:

- ☐ *The Introductory Section* is intended to familiarize the reader with the organizational structure of the county, the nature and scope of the services it provides, and the specifics of its legal operating environment.

- ⊘ *The Financial Section* includes the independent auditor’s report on the basic financial statements, MD&A, audited basic financial statements, note disclosures and supporting statements, and schedules necessary to provide readers with a comprehensive understanding of the county’s financial activities of the past fiscal year.
- ⊘ *The Statistical Section* provides the reader with additional historic perspective, context, and detail to assist in using the information in the financial statements. It provides information in five categories: financial trends; revenue capacity; debt capacity; demographic and economic information; and operating indicators.

Profile of the Government

The County of Contra Costa was incorporated in 1850 as one of the original 27 counties of the state. It is one of nine counties in the San Francisco-Oakland Bay Area. The county covers about 733 square miles: the western and northern shorelines are highly industrialized, while the interior sections are suburban/residential, commercial, and light industrial.

The county has a general law form of government. A five member Board of Supervisors (Board), each elected to four-year terms, serves as the legislative body. A County Administrative Officer is appointed by the Board and runs the day-to-day business of the county.

The county provides the full-range of services contemplated by statute. Those services include public protection, highways and street maintenance, sanitation, health and social services, planning and zoning, and general administrative services.

The county reporting entity includes all the financial balances and activities of the primary government as well as all of its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and relationship with the county are such that exclusion would cause the county’s financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit’s board, and either (i) the county’s ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the county. For further information on component units, refer to Note 1.A in the “Notes to the Basic Financial Statements” in this report.

The reporting entity excludes certain separate legal entities that may have “Contra Costa” in their title, or that are required to keep their funds in the County Treasury, or receive their property tax apportionment from the county. Examples are school districts, the community college district, cities, successor agencies to city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transportation Commission, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. Those entities are autonomous organizations that handle their own fiscal affairs and for which the Board has no oversight responsibility. Accordingly, they are not included in the accompanying basic financial statements except for their assets, principally cash and investments, which may be held by the County Treasurer.

The annual budget serves as the foundation of the county’s financial planning and control. The Board adopts a recommended budget prior to the start of the fiscal year. The budget is prepared by fund, function (e.g. public protection), department (e.g. Animal Services), and object level (e.g. salary and employee benefits). Department heads, with the approval of the County Administrator, may make transfers of appropriations within the department; however, transfers between departments require the approval of the Board. For further information on the budget, refer to the “Note to Budgetary Comparison Schedules” in the Required Supplementary Information (other than MD&A) section of this report.

Local Economy

As of January 1, 2025, the county's population was estimated at 1,158,225. This represents an increase of approximately 0.4% over the preceding five-year period since January 1, 2021.

Between July 2024 and June 2025, the county's unemployment rate increased from 4.7% to 5.1%, which was below the statewide averages of 5.3% and 5.8%, respectively (not seasonally adjusted). The county's economy is very diverse: major industries include petroleum refining, manufacturing, electronic equipment, and utilities. The county consistently ranks as a leader in both per capita and household income.

The following charts present pertinent available data for the last five years:

Population#		Median Price of Existing Homes Sold		
2021	1,153,854	2021	June	\$ 794,000
2022	1,151,798	2022	June	864,250
2023	1,145,274	2023	June	803,804
2024	1,158,249	2024	June	817,085
2025	1,158,225	2025	June	824,884

Retail Sales (Thousands)		Retail Sales Per Capita#	
2021	\$ 15,270,766	2021	\$ 13,235
2022	17,212,710	2022	14,944
2023	17,935,641	2023	15,661
2024	17,782,672	2024	15,353
2025	17,281,288	2025	14,920

#Data revised

Sources: California Department of Finance/Employment Development Department/Beacon Economics

The county's continued goal for fiscal year 2024-2025 was to adopt a General Fund budget that balanced annual expenses and revenues, preserved the fund balance, addressed revenue challenges, and continued the long-term strategy of prudent financial management of the county's finances. The county met those goals in fiscal year 2024-2025 and continues to be optimistic for the long-term given the Board and employees' commitment to continued fiscal stability and continued financial assistance from the federal government related to the COVID-19 pandemic.

Economic Challenges

The county has experienced several years of positive economic growth. This county is able to manage economic challenges due to the continued cooperation of the Board of Supervisors, department heads, employees, and the support of the citizens through the passing of Measure X, and by making prudent fiscal choices, living within its means, and continuing to focus on long-term financial planning.

The fiscal year 2025-2026 adopted budget assumed the following:

- ⊖ Growth of 4.0% assessed value/property taxes (actual increase was 4.18% for secured and unsecured taxes).
- ⊖ Increase from \$60 million to \$65 million in the amount of revenue budgeted for interest income to the General Fund.
- ⊖ Planned vacancy factor (assumed salary budget savings) in the amount of \$92.4 million across all funds.
- ⊖ Authorized 11,279.33 full-time employees, including a \$168.6 million net salary and benefit increase (including a planned 5% salary increase on July 1, 2025, for most employees).

During the fiscal year 2025-2026 budget development process, the County Administrator's Office reviewed the fiscal year 2024-2025 budget status. At the time of that review, departmental expenditures and revenues were within acceptable parameters given the Board's approved budget. The overall county budget including the General Fund budget continued to be balanced. This was accomplished, in part, due to appropriately planning for known cost increases.

Reserve Balance

The Board adopted a General Fund Reserve Policy that established specific goals regarding the county's total and unassigned General Fund budgeted balance (5% unassigned fund balance and 10% total fund balance as percentages of General Fund budgeted revenue). The county continues to exceed the minimum unassigned General Fund goal of 5% of each year's projected revenue and has achieved its informal goals of 10% and 20%, which are more prudent goals for a county the size of Contra Costa County. Ten years of data are available under the GASB 54 format and presented in the schedule of Fund Balances of Governmental Funds on page 202 of the Statistical Section. Restricted fund balance for the General Fund decreased by \$15.8 million, committed fund balance remained at \$1.1 million, non-spendable fund balance decreased by \$2.0 million, assigned fund balance increased by \$274.5 million, and unassigned fund balance decreased by \$143.1 million. The total General Fund fund balance increased by \$113.6 million in fiscal year 2024-2025, which increased the total fund balance as a percentage of total revenue from 46.9% to 48.2% (a 1.3% increase).

Relative Debt Burden

There are many measures of an entity's fiscal health in addition to reserve levels. Pursuant to the county's Debt Management Policy, the Debt Affordability Advisory Committee annually calculates key credit metrics and ratios maintained by Moody's Investors Service (Moody's) and S&P Global Ratings (S&P), and then publishes the results in the Annual Debt Report. The Annual Debt Report is released each year after publication of the county's Annual Comprehensive Financial Report (ACFR). The most recent Annual Debt Report available for reference is fiscal year 2023-2024 and the information below is sourced from that report.

Moody's Key Metrics, County Comparison to Prior Fiscal Year Performance

In rating the county, Moody's currently utilizes the principal methodology, "U.S. Cities and Counties" that was published in November 2022. Previously, Moody's relied on the "U.S. Local Government General Obligation Debt," rating methodology using a version published in January 2021.

The Moody's scorecard framework included in the new November 2022 methodology consists of a variety of different factor areas which are weighted for a combined total score of 100%. Each factor area is comprised of sub-factors of various ratios all of which are used to arrive at an indicative rating. For each sub-factor, Moody's provides a range of values which are representative of a rating of "Aaa" at best to "B & Below" at worst. The county tracks the following metrics based on the new 2022 methodology:

- ☐ Resident Income
- ☐ Full Value Per Capita (formerly known as Market Value Per Capita)
- ☐ Economic Growth
- ☐ Available Fund Balance Ratio
- ☐ Liquidity Ratio

Below is a summary of Moody's Metrics compared to each of the past three fiscal years and the running three-year average for the Full Value Per Capita (formerly Market Value Per Capita) and the fiscal year 2023-2024 figures for the new metrics:

	Moody's Metrics				
	Economy			Financial Performance	
	Resident Income ²	Full Value Per Capita ¹ (\$000s)	Economic Growth ²	Available Fund Balance Ratio ²	Liquidity Ratio ²
Moody's Highest Scoring = Aaa	≥ 120%	≥ \$180k	≥ 0%	≥ 35%	≥ 40%
Fiscal Year 2023-24 Results	135.41%	\$237,561	1.66%	36.39%	52.17%
Prior 3-Year Average	N/A	\$204,347	N/A	N/A	N/A
Fiscal Year 2020-21	N/A	\$190,660	N/A	N/A	N/A
Fiscal Year 2021-22	N/A	\$199,084	N/A	N/A	N/A
Fiscal Year 2022-23	135.47%	\$223,296	-0.86%	36.56%	53.22%

¹Moodys updated their US Cities and Counties Methodology. The Full Value Per Capita ratio was called Market Value Per Capita in previous county debt reports.

²New ratios first presented in FY 2022-23 Debt Report.

S&P Key Metrics, Ratios, and Outcomes

S&P utilizes the "U.S. Local Government General Obligation Ratings: Methodology and Assumptions" originally published in September 2013 that replaced the previously utilized criteria published in October 2006. In September 2020, S&P republished the 2013 methodology with nonmaterial changes.

The S&P scorecard framework consists of a variety of different rating criteria which are weighted for a combined total score of 100%. Some of the rating criteria are composed of specific ratios which are evaluated and assigned a score of 1 "Very Strong" to 5 "Very Weak." A local government's overall rating is based on the weighted-average score—the score of rating criteria multiplied by its percentage weighting. The county tracks the following metrics and has improved in each over the past year:

- ☐ Market Value per Capita

- ☐ Total Governmental Available Cash as a Percentage of Total Governmental Funds Debt Service
- ☐ Available Fund Balance as a Percentage of Expenditures
- ☐ Net Direct Debt as a Percentage of Total Governmental Funds Reserve
- ☐ Total Governmental Funds Debt Service as a Percentage of Total Governmental Funds Expenditures

Below is a summary of S&P Metrics compared to each of the past three fiscal years and the running three-year average:

	S&P Metrics				
	Market Value Per Capita (\$000s)	TGA Cash as a % of TGF Debt Service	Available Fund Balance as a % of Expenditures	Net Direct Debt as a % of TGF Revenues	TGF Debt Service as a % of TGF Expenditures
S&P Highest Scoring = 1	> \$195k	> 120%	> 15%	< 30%	< 8%
Fiscal Year 2023-24 Results	\$237,561	6128.59%	50.85%	16.34%	1.74%
Prior 3-Year Average	\$209,315	3461.70%	39.06%	14.39%	3.64%
Fiscal Year 2020-21	\$199,084	2079.72%	36.95%	15.00%	3.85%
Fiscal Year 2021-22	\$205,567	1672.66%	34.95%	20.11%	5.47%
Fiscal Year 2022-23	\$223,296	6632.71%	45.27%	8.05%	1.59%

S&P rated the county’s issuer credit rating (ICR) at the highest-possible level of “AAA,” a reflection of the county’s prudent management of finances. This achievement has been due to the county’s continued adherence to its financial management policies, the underlying strength of its wealth and assessed valuation demographics, and demonstrated track record in managing difficult economic cycles. S&P also rated the county’s existing lease revenue bonds and prior pension obligation bonds at its “AA+” and “AAA,” respectively. In addition, on February 16, 2021, Moody’s upgraded the county’s issuer rating to Aa1, its lease revenue bond rating to Aa2 and prior pension obligation bond rating to Aa3.

Long-Term Financial Planning

The county is committed to prudent fiscal management and engages in targeted long-term financial planning when possible and appropriate. Per Budget Policy, the fiscal year 2024-2025 budget process again included a strategic planning and financing process for facilities renewal, new construction projects (short and long-term capital budgets), and a comprehensive management program for the county’s general government real estate assets relative to acquisition, use, disposition, and maintenance. This process includes funding decisions for maintaining the county’s facility assets and allows the Board to consider funding decisions using credible information. Below is a listing of significant projects, listed by project budget, that were completed in fiscal year 2024-2025:

- ☐ Surgical lights at 2500 Alhambra Avenue, Martinez - Total project cost was \$1,042,000.
- ☐ Repairs to concrete apron at Fire Station 14 at 521 Jones Street, Martinez - Total project cost was \$1,048,000.

- ☐ Roof replacement at 255 Glacier Drive, Martinez - Total project cost was \$1,794,000.
- ☐ Lab automation at 2500 Alhambra Avenue, Martinez - Total project cost was \$2,317,000.
- ☐ Replacement of Contra Costa Regional Medical Center (CCRMC) cooling towers at 2500 Alhambra Avenue, Martinez - Total project cost was \$5,505,000.
- ☐ San Pablo microhousing at 2555 El Portal Drive, San Pablo - Total project cost was \$1,264,000.

County's Long-Term Liability for Other Postemployment Benefits (OPEB)

The Board's actions, to date, have had a significant impact on the county's original 2006 OPEB liability of \$2.57 billion and actuarially determined contribution of \$216.3 million. The reductions, which reflect health plan changes, caps on county contributions to healthcare premiums, and labor concessions using data from the most recent GASB 74/75 Actuarial Valuation report as of June 30, 2025, are summarized below (except as otherwise noted):

- ☐ Compared to the county's original OPEB valuation from 2006, the county's Net OPEB Liability has declined by 88.2% (from \$2.57 billion to \$304.3 million).
- ☐ The Fiduciary Net Position of OPEB Trust Assets has increased to \$540.9 million from \$487.1 million over the past year. This reflects an increase in the funded rate of the Total OPEB Liability from 60.9% to 64.1% over the past year.

In December 2010, the county authorized adoption of the Public Agencies Retirement Services (PARS) Post-Retirement Health Care Plan Trust Agreement to manage its OPEB irrevocable trust account and in 2011 began transferring assets into that trust. Upon reaching its minimum funding target in fiscal year 2021-2022, the county discontinued the annual contribution of \$20 million to the irrevocable trust but continues to fund the pay-as-you-go costs related to retiree healthcare.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (GASB 75), was established to improve the decision-usefulness of information in employer and governmental non-employer contributing entity financial reports and enhance its value for assessing accountability and providing interperiod equity by requiring recognition of the entire OPEB liability in the county's financial statements and a more comprehensive measure of OPEB expense.

Relevant Financial Policies

The Board has adopted a comprehensive set of financial management policies to provide for: (1) the annual adoption of a policy for the prudent investment of county funds; (2) establishing a Treasury Oversight Committee; (3) establishing and maintaining a General Fund reserve; (4) establishing formal fiscal policies regarding the adoption and maintenance of an annual balanced budget; and (5) establishing parameters for issuing and managing debt. Each of these financial management policies is described below.

Investment Policy. The county annually adopts an investment policy (the "Investment Policy") governing the county's investment of funds in the County Treasurer's Investment Pool, which as of June 30, 2025, held assets in the approximate amount of \$7.3 billion. The Board approved the most recent update to the Investment Policy on April 1, 2025. The Contra Costa County Investment Pool (Pool) was reviewed by S&P on September 30, 2024. The Pool has been assigned a fund credit quality rating of "AAAf" and a fund volatility rating of "S1+." The "AAAf" rating is S&P's highest fund credit quality rating with the "S1+" volatility rating reflecting extremely low sensitivity to changing market conditions. The Pool has maintained its high-quality "AAAf" and "S1+" ratings since first rated in November 2007.

Treasury Oversight Committee. The Treasury Oversight Committee is composed of seven members: the County Superintendent of Schools; a representative selected by a majority of the presiding officers of the governing bodies of the school districts and community college districts in the county; a representative selected by a majority of the presiding officers of the legislative bodies of the special districts in the county that are required or authorized to deposit funds in the County Treasury; a representative appointed by the Board; and three members of the public nominated by the County Treasurer-Tax Collector.

The Treasury Oversight Committee is responsible for conducting a quarterly review of the county investment portfolio and annually updating the Investment Policy.

Reserve Policy. The Reserve Policy requires the county to maintain a General Fund balance equal to a minimum of 10% of General Fund revenues and an unassigned fund balance equal to a minimum of 5% of General Fund revenues. Reserves exceeding the minimum are applied only to one time uses, such as additional reserves or capital projects, up to an amount equal to 1% of General Fund revenues. The reserves can only be used in emergencies and if accompanied by a Board-approved plan to restore reserves to the target levels. The county's audited basic financial statements for fiscal year 2024-2025 confirms compliance with the reserve policy: the total General Fund balance was 48.2% of General Fund revenues and the unassigned portion was 23.2%.

Budget Policy. The Budget Policy objectives are to establish best practices for the county's budget process and requirement for preparation of multi-year budget projections. Among other things, the Budget Policy requires the adoption of structurally balanced budgets and requires mid-year updates on budget status by department, with corrective actions presented to the Board within 30 days for any cost centers over budget.

Debt Management Policy. The Debt Management Policy formalized guidelines for the issuance and management of various types of debt instruments and other financial obligations. The Debt Management Policy provides that the county will undertake multi-year capital planning and sets forth guidelines for the term of debt issues, refunding savings targets, and other structural debt features.

The Debt Management Policy established a Debt Affordability Advisory Committee (DAAC) which evaluates the viability of any proposed debt-financing, monitors and evaluates the county's performance against key credit metrics and ratios established by Moody's Investors Service and S&P Global Ratings, and annually prepares a comprehensive debt affordability model report for the County Administrator. The Debt Management Policy was last updated by the Board of Supervisors on September 12, 2023.

Workers' Compensation. The Board maintains a Workers' Compensation Internal Service Fund funding policy. The objective of the policy is to establish a targeted minimum confidence level of 80%. The latest actuarial review as of June 30, 2025, reported trust assets of \$110.3 million, estimating that the program is funded between 70% to 80% confidence level, nearing the 80% target minimum funding level. For the Contra Costa County Fire Protection District, the actuarial review reported trust assets of \$41.2 million, estimating that the program is currently funded above the 95% confidence interval, and is projected to fall between the 85% and 90% confidence levels within three years.

Major Initiatives

Agriculture-Weights & Measures

The Department concluded the significant reclassification of multiple Biologist and Inspector positions into the consolidated classifications of Agricultural Biologist/Weights & Measures Inspector I and Agricultural Biologist/Weights & Measures Inspector II. This action helps resolve recruiting and cross-training challenges while increasing service flexibility, professional development for staff, and departmental succession planning.

In Fall 2024, the Department hosted a recycling event for empty pesticide containers, continuing the success of the 2023 event. Over 19,000 pounds of containers were collected, exceeding the prior year's amount.

Animal Services

Animal Services awarded \$750,000 in Measure X funding to two community partners to deliver low-cost spay/neuter services, free microchip and vaccine clinics, and pet retention services in the county's high-intake areas of Pittsburg/Bay Point, Richmond, and surrounding communities. To date, the funding has supported six clinics serving more than 850 animals, 278 spay/neuter surgeries, and pet retention assistance for 63 families. Participation spanned over 18 zip codes, with one-third of clients from the county's highest-intake areas.

In February 2025, the Department launched a Trap-Neuter-Return (TNR) program to manage feral cat populations. From February through June, 681 cats were spayed or neutered through partnerships with local TNR groups, increasing the daily average surgeries from 18 to 35, thanks to improved protocols and staff training. Offered free to the community, the program strategically alters entire colonies at once, reducing population growth and preventing increases in feral cat numbers in targeted areas.

Assessor's Office

A new updated valuation program for valuing large apartment complexes was created and put to use by the Office. The new program streamlines the user interface for the valuation of apartment complexes and includes a new sales comparison template for valuing apartment complexes. The new program has created consistency and efficiency and has helped reduce the amount of time required to do an apartment appraisal.

The Office completed its five-year statutory sample and survey by the California State Board of Equalization and passed with an exceptional average assessment ratio of 99.78% - one of the best in the State of California. This allows the county to continue to receive reimbursement of costs associated with administering supplemental assessments.

Contra Costa County Fire Protection District

The District received an award of \$1.4 million from FEMA for purchasing a Type 1 Heavy Rescue vehicle for use by the District's dedicated rescue company. This contract was executed in fiscal year 2024-2025.

The District received final LAFCO approval for the annexation of the Rodeo-Hercules Fire Protection District, effective July 1, 2025. This action will enhance services and increase safety for the community and first responders.

The District graduated the first cohort of paramedic students in partnership with Contra Costa Community College, with a second cohort that started classroom training in early 2025. This program allows the District to produce "homegrown" paramedics from firefighters already in the organization.

Clerk-Recorder-Elections

The Elections Division successfully conducted three elections during this fiscal year including the California Presidential General Election in November 2024 and Special Elections in May and June 2025, respectively.

Two new Elections Outreach Specialists immediately have added value to the Outreach Program by building new relationships with language minority community groups. 17 high schools were visited and registered and pre-registered over 500 students during the month of April 2025.

A sudden and damaging server room flood occurred on September 30, 2024, just weeks before the Presidential General Election. The Office acted swiftly to contain the impact and recover critical infrastructure. Emergency protocols were activated, with priority given to data protection and system stabilization. Servers were safely powered down and systems were migrated to another server room to maintain essential operations. Over the following days, damaged hardware was assessed, replaced, and restored, ensuring minimal downtime.

The Clerk-Recorder Division (Division) preserves centuries worth of history within the walls of its office building and the storage facilities that house additional records. As many of the Division's historical records are fragile and deteriorating (with some predating Statehood), it is imperative that they are stored safely to mitigate further damage. A 3,400 square foot warehouse space in Martinez, co-located with other county departments, with temperature and humidity controls, was leased starting July 1, 2024. Construction of a large high-density compression shelving unit (that had been in offsite storage for several years) began immediately, with the first deliveries of the Division's archives arriving the following month. Over the next few months, more than 5,000 large books of Official Records, Vital Records (birth, death, marriage certificates), 55,000 real property maps, 30,000 rolls of archival microfilm, and 500 file-storage boxes were safely and securely transferred to the new Records Archive Facility (RAF).

The Division hosted four unique events as part of the Destination Wedding program. In September 2024 and May 2025, a total of 24 ceremonies were performed above the clouds at the Summit of Mount Diablo. Marriage ceremonies are performed every day by Deputy Commissioners at the Clerk-Recorder's Office. The Division promotes certain events and dates for couples to take advantage of for their special day. This fiscal year, over 275 couples got married on one of these special days which included Valentine's Day (2/14), Pi Day (3/14), St. Patrick's Day (3/17), April Fool's Day (4/1), Summer Solstice (6/20) and Halloween "Scare-A-Monies" (10/31). This year also had many "Palindrome days" where the date is the same written forwards and backwards (5/2/25 and 5/20/25-5/29/25). The Division performed over 3,400 total ceremonies in fiscal year 2024-2025.

In August 2024, the Clerk-Recorder's "Records Within Reach" program made its annual appearance at the County Block Party, held in the quad area of Richmond City Hall. During the event, Records Within Reach provided a full range of vital statistics services, including unrestricted birth, death, and marriage certificates, along with general Clerk-Recorder information to the public in attendance, offering services in the community.

County Counsel

The Tort and Civil Rights Litigation Division of the County Counsel's Office resolved 100% of assigned cases with no liability findings and no adverse verdicts or judgments against the County. The General Law Division reviewed 1,285 standard form services agreements, with 99% of requests responded to within seven working days. The General Law Division provided 1,466 responses to written requests for complex transactional and advisory services, with 100% of those requests responded to within 30 days or within negotiated time targets. The Juvenile Dependency/Conservatorship Division appeared in 556 contested juvenile dependency matters, opened 371 new juvenile dependency cases, and filed 19 appeals on behalf of Children and Family Services and the Public Guardian.

To reduce litigation exposure and assist its clients, the County Counsel's Office provided 31 trainings to other county departments on various topics. General Law Division attorneys provided 18 trainings, including trainings on the Public Records Act, the Brown Act, and the powers and duties of the Grand Jury. Juvenile Dependency/Conservatorship Division attorneys provided 13 trainings, including trainings for social workers on assessing parentage of a child and reporting to the court, preparing petitions, and testifying in court.

Department of Child Support Services

The Department of Child Support Services collected more than \$71 million dollars with 91% of this amount sent directly to families. The child support team also enforces orders based on the Smith Ostler case which allows parents to contribute based upon bonuses and extra compensation payment. Via this legal precedent, the Department collected over \$5 million additional dollars for families.

Virtual interviews accounted for 22% of the Department's total interviews, saving parents time and money. The average wait time for an interview was 2 minutes and 82% of customer inquiries were responded to in 2 days or less. The Establishment Teams were honored with the 2025 Group Achievement Award by the Child Support Directors Association for their outstanding work in Business Process Optimization. Their efforts led to a 32% increase in new child support orders, a 97.7% case opening compliance rate, a 1.5% improvement in the court order establishment rate, and a significant reduction in caseloads—from 336 to 109 cases per worker under the new model.

Department of Information Technology

The Enterprise Systems Division advanced the county's artificial intelligence (AI) roadmap by developing a countywide AI policy, creating an AI strategy, and deploying Microsoft 365 Copilot as an authorized AI tool. The Division completed the migration of the Enterprise GIS infrastructure to the cloud and issued a Request for Proposal (RFP) to modernize the county's mainframe environment. It also initiated the upgrade of the county's Kronos Timekeeping application to the latest supported version. Furthermore, the team successfully integrated Contra Costa County Employees' Retirement Association's (CCCERA) new retirement system with the county's Human Resources and payroll data, completing a system-wide audit to ensure seamless data synchronization and efficiency.

The Information Security Division collaborated with the County Administrator's Office and stakeholders to develop and adopt the county's Information Security Policy. The Division implemented a vulnerability management process to quickly identify, evaluate, and respond to risks affecting county systems. It partnered with departments to consolidate email security vendor contracts and contracted with a third-party managed services provider for 24/7 security monitoring and remediation services.

Employment and Human Services

On August 23, 2024, the federal Office of Head Start awarded the county a new grant for 1,201 Head Start slots and annual funding of \$20,577,000. The Employment and Human Services Department delivers these services in partnership with KinderCare, Aspiranet, Mt. Diablo Unified School District, Tiny Toes, and the YMCA of the East Bay.

In October 2024, the California Department of Social Services (CDSS) conducted an audit of the Contra Costa County CalFresh program and recognized Contra Costa County as the most-improved county in the state compared to the previous year.

Health Services

The California Association of Public Hospitals and Health Systems (CAPH) and the California Health Care Safety Net Institute (SNI) awarded Contra Costa Health's (CCH) A3 program the 2024 Quality Leaders Award for Innovation in November 2024. The award showcases forward-thinking approaches in the state's public health care systems that address the health needs of communities. A3 is the county's behavioral health response team, providing 24-hour access to trained support for county residents experiencing behavioral health crises.

In July 2024, CCH celebrated the completion of El Portal Place, a 54-unit facility in San Pablo that expands housing and services for adults with disabilities who are experiencing homelessness.

CCH launched a new health permit that allows county residents to sell home-cooked food to the public in July 2024. The Microenterprise Home Kitchen Operation (MEHKO) permit opens the door for more small businesses and more nutritious dining options in areas where access to healthy food is limited.

The Contra Costa Regional Medical Center (CCRMC) earned an A grade from Leapfrog Group in November 2024, rating it among the safest hospitals in the nation in terms of preventing accidents, injuries, and infections.

Human Resources

Professional & Organizational Development (POD) advanced its goal of broadening impact by significantly expanding training offerings, retreats, and leadership development programs that reached departments across the county. With the growth of the team and the launch of new initiatives such as group coaching, county-wide trainings, and the upcoming launch of Leaders of Tomorrow series, POD has strengthened its foundation to expand services to external participants and generate future revenue.

The Americans with Disabilities Act (ADA) Title I Program added professional development training to enhance supervisor, manager, and ADA Coordinator skills. Added training included understanding work restrictions and essential job functions, how to prepare for an interactive process, and managing extended medical leave. In addition, training was provided individually to departments upon request. ADA Title I secured an ADA Tracking software program, Disclo, in April 2025.

The Pregnancy Disability Leave (PDL) and Baby/Child Bonding Guide was updated to include the new laws Pregnancy Workers' Fairness Act (PWFA) and Reproduction Loss Leave.

The Human Resources Information Systems (HRIS) team made strong progress by expanding the Merit Review and Onboarding processes while improving system reliability. The team successfully rolled out the Merit Review process across most departments and resolved key issues affecting data accuracy. Open Enrollment logic was clarified to ensure clean carrier file generation, and benefit program configurations were updated to ensure consistent benefit plan setup. Rate upload templates were fine-tuned, significantly reducing errors in the preparation process.

Library

The Design Development phase of the architecture plans for the new Bay Point Library was completed in March 2025. The Library, in partnership with Noll and Tam Architects, conducted ten key informant interviews, two surveys, four community discussion groups, and three community meetings to ensure the design of the new Library will be aligned with the community's needs and vision.

In July 2024, Sensource people counters were installed at all branch library locations. Sensource differentiates between in and out traffic and provides precise, real-time counts of patrons entering library branches. This improved people-counting technology will give more accurate, real-time counts that are transmitted automatically into reports and analyzed to better understand and visualize facility usage and patterns.

Message Bee, a text and email notification system that informs Library patrons when they have holds ready for pickup, items that are about to be due, overdue items, and expired accounts, was implemented in November 2024. Notices include graphics, including book covers of the referenced items.

Probation

Probation launched a Transitional Aged Youth (TAY) Service Network to connect young adults with equitable housing, behavioral health, mentorship, and employment opportunities. Gender and trauma responsive programming was also introduced for female-identifying clients in Pretrial Services, while a pilot program tested a less restrictive wrist-worn GPS device for youth. Juvenile intake services were restructured to streamline police referrals and increase opportunities for service engagement and less restrictive resolutions.

Client-focused services expanded through partnerships with county stakeholder agencies, online therapy providers, culturally competent community clinicians, and continued spiritual care programs for youth and families. The Department also introduced the Probation Community Associate (PCA) classification, integrating lived experience into service delivery for both youth and adults.

The Department invested in community initiatives, including expanding foundation mini grants for East County nonprofits and advancing a countywide Restorative Justice Initiative with Measure X funding. A \$1.15 million award launched a youth violence prevention pilot in East County schools, and \$1.18 million in federal funding supported evidence-based training for law enforcement to strengthen officer-youth interactions and community trust.

Public Defender

The Public Defender continued to provide high quality legal services to indigent individuals charged with crimes in the county. The Department handled nearly 13,000 case referrals for legal representation in criminal court and in various specialized legal areas including conservatorship, immigration court, and the newly launched CARE Court.

In December 2024, the county launched CARE Court, and the Office of the Public Defender was chosen as the county's legal service provider for those served by CARE Court. The Community Assistance, Recovery and Empowerment (CARE) Court is a new statewide approach to assisting individuals with mental health and substance use disorders by providing them with community-based support and care. The primary objective of CARE Court is to connect individuals with local mental health and housing resources to stabilize them in the community to prevent homelessness, hospitalization, or incarceration.

The Public Defender created an interdisciplinary CARE Court team that includes an attorney, a social worker, a client services specialist, and a legal assistant. The team works in a collaborative court setting with other partners, including Behavioral Health and County Counsel to advocate for the needs of the community members participating in CARE Court. The CARE Court team represented just over 40 clients in the first year of the program and the CARE Court clients had many successful outcomes.

Public Works

The Airports focused on operational safety, revenue growth, and cost control. Staff advanced entitlements for a 16-acre ground-lease development at Buchanan Field, maintained 100% hangar occupancy to maximize revenue, completed hangar inspections to ensure FAA and Airport standard compliance, coordinated with a Flight Based Operator on an unleaded fuel option at Buchanan Field Airport, partnered with Maintenance and Flood Control to maintain a regional drainage ditch that prevents flooding of airport property and nearby roads, and completed waterproofing and ventilation upgrades for the control tower.

The capital portfolio moved forward with 163 building projects in delivery. Facilities remained reliable and responsive, with 54,173 work requests completed and 509 emergency requests addressed. Real Estate Services optimized space and service delivery by executing 14 new leases and 25 renewals/amendments; the portfolio under management includes 165 leased and 188 County-owned buildings.

The Department completed construction of two bridges on Marsh Creek Road and delivered neighborhood safety through traffic-calming speed humps in Bay Point under the Neighborhood Traffic Management Process. The Department secured \$25 million with the SR4 Bypass Authority for Vasco Road Safety Phase 2 (construction expected in fiscal year 2026-2027) and extended pavement life with the Surface Treatment Program in Bay Point, Pacheco, Contra Costa Centre, and Kirker Pass Road.

Print & Mail and Purchasing delivered high-volume, cost-efficient support across county operations. By routing mail at presort first-class rates, Print & Mail avoided \$482,311.44 in postage costs while producing 29,405,370 digital prints to meet program and statutory timelines. Purchasing kept projects supplied and on schedule, processing 2,208 purchase orders with an average of 8.96 days from requisition to delivery.

Fleet, Energy Management, and Custodial Services sustained reliable operations. Fleet supported countywide service delivery with 1,753 vehicles, including 336 alternative-fuel units, and maintained strong customer satisfaction (90% for repairs; 88% for preventive maintenance). Energy Management advanced efficiency and electrification through controls optimization and lighting/HVAC upgrades, supporting the transition to cleaner operations. Custodial Services promoted healthy facilities and environmental stewardship by using 91% green supplies in daily maintenance.

Risk Management

The Board of Supervisors approved Administrative Bulletin 144, "Information Security Policy" on October 1, 2024, which includes cybersecurity training requirements. Both the Risk Management Compliance Training and the Department of Information Technology Security Division continue to collaborate to track countywide employee training. As of November 12, 2024, there were a total of 1,847 completed trainings in fiscal year 2023-2024 and 2024-2025, with 64% completed between October 1, 2024, to November 12, 2024.

Sheriff-Coroner

The Sheriff's Office made significant advancements in emergency preparedness, infrastructure, and technology.

The Emergency Services Division (ESD) trained over 200 participants, including more than 30 local, state, and federal agencies, in a two-day simulated earthquake response. ESD also developed pioneering emergency plans for extreme weather conditions and the Local Hazard Mitigation Plan, setting a statewide standard.

The Emergency Services Support Unit (ESSU) logged 31,486 volunteer hours, providing 24/7 logistical support for search and rescue, mutual aid, and crime scene operations. Meanwhile, the Community Warning System (CWS) expanded public safety outreach, adding over 5,000 new emergency alert resident sign-ups through bilingual materials and community events.

Treasurer-Tax Collector

The Office of the Treasurer-Tax Collector issued over 380,000 secured tax bills for approximately \$3.7 billion in revenue. As of June 30, 2025, 98.89% of the property taxes had been collected. The Office mailed approximately 45,000 unsecured bills for nearly \$111 million in revenue. The Office mailed 22,000 new supplemental bills totaling \$71 million in revenue and 4,000 delinquent supplemental bills were mailed. The Office's efforts toward promoting more electronic services resulted in over 289,000 online transactions for more than \$1.49 billion in tax revenue. As of June 30, 2025, there were a total of over 43,000 telephone calls and 2,300 live chats related to property tax items handled by staff over the course of the fiscal year.

The Office completed \$51.4 billion in banking transactions, processed \$11.9 billion in deposits, and funded \$11.7 billion in expenses. The Treasurer's Investment Pool received an AAf/S1+ rating, S&P Global Ratings highest credit quality rating. The fund's AAf rating indicates the pool's portfolio holdings provided extremely low sensitivity to changing market conditions. As of June 30, 2025, the weighted average maturity of the Investment Pool was managed around 277 days to provide the pool participants with appropriate liquidity. The assets under management of the Treasury Investment Pool was \$7.18 billion. The Pool earned just over \$284 million in interest revenue for fiscal year 2024-2025.

Office of the County Administrator

The Office of the County Administrator successfully supported the Board of Supervisors in recruitments for the following critical vacancies: Director of Contra Costa Health Services, the Auditor-Controller, Child Support Services Director, and is in the process of recruiting for a Risk Management Director.

The County became a first-time "Triple Crown" winner, joining a short list of counties to earn all three top honors from the Government Finance Officers Association (GFOA) in financial reporting. The designation combines three national GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting, the Distinguished Budget Presentation Award, and the Award for Outstanding Achievement in Popular Annual Financial Reporting. The County worked tirelessly to earn and maintain awards for budgeting and financial reporting. The Office led the successful effort to develop a new, more approachable Annual Report to supplement required financial reports.

The Clerk of the Board implemented Wordly, an AI tool that provides real-time translation into any language at public meetings, further expanding public access to meetings of the Board of Supervisors. The Clerk of the Board also updated the County Administration Records Retention Schedule to enhance compliance and operational efficiency.

The Office's Capital Projects and Planning unit had 11 active construction projects under way with a total value of \$436.2 million. Of these, projects of note include the West County Re-Entry, Treatment, and Housing (WRTH) Facility at the West County Detention Facility in Richmond supporting existing inmate patients with updated infrastructure. This upgrade enhanced inmate patient services by decompressing existing facilities and relocating some patients from Martinez Detention Facility to the new WRTH facility with its 272-bed capacity and space for medical, dental, mental health, and other healthcare for high-security patients. The goal of the WRTH facility is to provide access enhanced medical services for high-security inmates, promote re-entry services and workforce readiness programs, and promote family visitation and reunification.

Office of the Auditor-Controller

The Office of the Auditor-Controller provides essential services to county departments, county employees, local jurisdictions, and most importantly through the performance of those services to the citizens of Contra Costa County during fiscal year 2024-2025.

Fiscal year 2024-2025 marks the second full fiscal year that the county's new finance system has been live. During this time, the Office of the Auditor-Controller has been working on post-implementation stabilization and enhancements. Additionally, new and updated custom reports have been made available to county departments and support has been offered to department users through responding to Help Desk tickets.

To aid in the fiscal year-end closing process, the Office of the Auditor-Controller produced an updated fiscal year-end closing manual for the departments and provided training sessions. The updated manual contained updated processes and reports in relation to the new finance system.

The Office of the Auditor-Controller received the State Controller's "Award for Achieving Excellence in Financial Reporting." This award serves to recognize that the county submitted an accurate and timely financial report for the fiscal year ended June 30, 2024. The Office of the Auditor-Controller's reporting excellence helps the State Controller's Office publish accurate and useful local government financial data in the Counties Annual Report. Policymakers and other interested parties throughout California rely on the quality of this uniformly reported information.

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the forty-third consecutive year the county has received this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Office of the Auditor-Controller. I would like to express my appreciation to all members of the Office who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for conducting the financial operations of the county in a fiscally responsible manner.

Respectfully submitted,

A handwritten signature in cursive script that reads "Joanne Bohren".

Joanne M. Bohren, CPA

Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 2025

ELECTED OFFICIALS

Supervisor, District 1	John M. Gioia
Supervisor, District 2	Candace Andersen
Supervisor, District 3	Diane Burgis
Supervisor, District 4	Ken Carlson
Supervisor, District 5	Shanelle Scales-Preston
Assessor	Gus S. Kramer
Auditor-Controller (effective August 11, 2025)	Joanne M. Bohren, CPA
Clerk-Recorder	Kristin B. Connelly
District Attorney	Diana Becton
Sheriff-Coroner	David O. Livingston
Treasurer-Tax Collector	Daniel M. Mierzwa

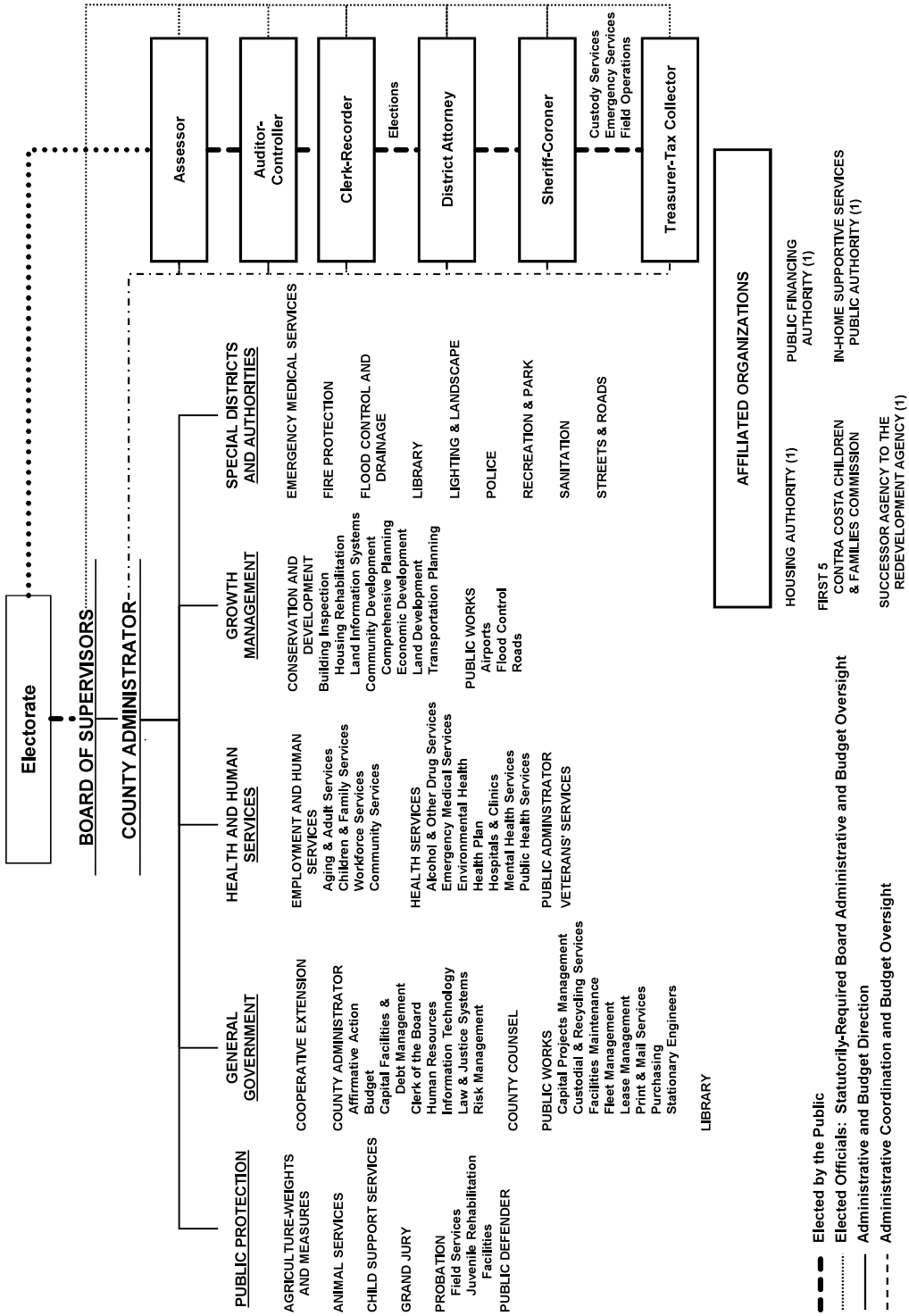
APPOINTED OFFICIALS

County Administrator	Monica Nino
County Counsel	Thomas L. Geiger
County Librarian	Alison McKee
County Probation Officer	Esa Ehmen-Krause
Director of Animal Services	Ben Winkleblack
Director of Child Support Services	Matthew Brega
Director of Conservation and Development	John Kopchik
Director of Cooperative Extension	Frank McPherson
Director of Employment and Human Services-Public Administrator	Marla Stuart
Director of Health Services (effective August 19, 2025)	Dr. Grant Colfax
Director of Human Resources	Ann Elliott
Director of Public Works	Warren Lai
Agricultural Commissioner-Director of Weights and Measures	Matthew Slattengren
Chief Information Officer	Marc Shorr
Public Defender	Ellen McDonnell
County Veterans Service Officer	Joshua Zebley
Contra Costa County Fire Protection District	Chief Lewis Broschard
Crockett-Carquinez Fire Protection District	Chief Dean Colombo

AFFILIATED ORGANIZATIONS

Executive Director, First 5 Contra Costa Children and Families Commission	Ruth Fernandez
Executive Director, Housing Authority of the County of Contra Costa	Joseph Villarreal
Executive Director, County of Contra Costa Public Financing Authority	Monica Nino
Executive Director, Successor Agency to the Contra Costa County Redevelopment Agency	Monica Nino
Executive Director, In-Home Supportive Services Public Authority	Elizabeth Dondi

Organizational Chart of Contra Costa County



(1) Authority/Agency Board is the Board of Supervisors



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Contra Costa
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO