

**COUNTY OF NAPA
PROPERTY TAX ADMINISTRATIVE FEE
FISCAL YEAR ACTUALS 2021-22 CHARGED IN FY 2022-23**

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County of Napa
Property Tax Administrative Cost Allocation Per SB 2557
Actual Property Tax Collection Costs FY 2021-22
For Charges in FY 2022-23

Fund	Tax Entities	FY 2022-23 Admin Factor ¹	Cost Allocation
1000	NAPA COUNTY	17.7347%	\$ 730,048
2100	FIRE NON-STRUCTURAL	1.5532%	63,937
2020	LIBRARY	2.0666%	85,072
2100	FIRE PROTECTION	1.4389%	59,232
15100	CITY OF CALISTOGA	0.5042%	20,755
15200	CITY OF NAPA	5.7152%	235,266
15300	CITY OF ST HELENA	0.9973%	41,054
15400	TOWN OF YOUNTVILLE	0.2712%	11,164
18800	CITY OF AMERICAN CANYON	2.0881%	85,957
5220	LAKE BERRYESSA RESORT IMPROVEMENT DIST	0.0075%	309
5240	NAPA BERRYESSA RESORT IMPROVEMENT DIST	0.0108%	445
2860	MONTICELLO CEMETERY DISTRICT	0.0068%	280
09504	CIRCLE OAKS WATER DISTRICT	0.0085%	350
7400	CONGRESS VALLEY WATER DISTRICT	0.0231%	951
18900	AMERICAN CANYON FIRE DISTRICT	1.0888%	44,820
7100	NAPA COUNTY MOSQUITO ABATEMENT DISTRICT	0.3649%	15,021
7300	NAPA COUNTY RESOURCE CONSERVATION DISTRICT	0.0889%	3,660
7500	NAPA COUNTY RIVER RECLAMATION DISTRICT	0.0062%	255
9503	BAY AREA AIR QUALITY MANAGEMENT DIST	0.2756%	11,345
9020	HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT	0.3514%	14,465
9060	POPE VALLEY ELEMENTARY SCHOOL DISTRICT	0.3011%	12,395
9300	FAIRFIELD-SUISUN UNIFIED SCHOOL DISTRICT	0.1486%	6,117
9010	CALISTOGA UNIFIED SCHOOL DISTRICT	3.3596%	138,298
9050	NAPA VALLEY UNIFIED SCHOOL DISTRICT	30.7909%	1,267,506
9070	ST HELENA UNIFIED SCHOOL DISTRICT	7.5097%	309,137
9030	NAPA VALLEY COMMUNITY COLLEGE	8.0653%	332,008
9310	SOLANO COUNTY OFFICE OF EDUCATION	0.0060%	247
9040	NAPA COUNTY OFFICE OF EDUCATION	3.0571%	125,845
9490	EDUCATIONAL REVENUE AUGMENTATION FUND	12.1598%	500,558
	Total Property Tax Admin Fee Cost Allocation	100.0000%	\$ 4,116,497
			-
		Net Amount Billed	679,873

Percent of Total Cost Recoverable 16.5%

Notes

- R&T 95.3 requires use of current year factors for prior year actual costs.
- All entities are included for factors. Only entities in Bold are charged.

**COUNTY OF NAPA
ALLOCATION OF NET PROPERTY TAX COLLECTION COSTS
BY CATEGORY
FY 2021-22**

	<u>TOTAL COST</u>	<u>PERCENTAGE</u>	<u>ALLOCATION</u>
COUNTY	\$ 4,116,497	22.7934%	\$ 938,290
CITIES	4,116,497	9.5760%	\$ 394,196
SPECIAL DISTRICTS	4,116,497	1.8811%	\$ 77,435
EDUCATION	4,116,497	<u>65.7495%</u>	<u>\$ 2,706,576</u>
TOTAL ALLOCATION		<u>100.0000%</u>	<u>\$ 4,116,497</u>

**COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS AND REVENUE
PURSUANT TO SB 2557
FY 2021-22**

Direct and Indirect Costs:

Auditor-Controller	\$ 455,439	
Treasurer-Tax Collector	976,451	
Assessor	3,695,363	
County Counsel	33,121	
CEO - Clerk of the Board	40,880	
Assessment Appeals Board	<u>11,692</u>	
Total Direct & Indirect Costs		\$ 5,212,946

Less: Revenue from Property Tax Assessments

Non-Departmental Revenue	\$ (815,375)	
Auditor-Controller	(133,905)	
Treasurer-Tax Collector	(65,091)	
Assessor	(68,967)	
County Counsel	-	
CEO - Clerk of the Board	(13,111)	
Assessment Appeals Board	<u>-</u>	
Total Revenue		<u>(1,096,449)</u>
Net Property Tax Collection Costs FY 2021-22		<u><u>\$ 4,116,497</u></u>

COUNTY OF NAPA
PROPERTY TAX COLLECTIONS COST
SUMMARY OF REVENUES FROM PROPERTY TAX ASSESSMENTS
FY 2021-22

<u>BY DEPARTMENT</u>	<u>REVENUE ACCOUNT #</u>	<u>REVENUES</u>	<u>TOTALS</u>
NON-DEPARTMENTAL REVENUE - 1050000			
State-SB90 Mandates (Unitary/ERAF Reimb)	43710	14,919	
County Redemption Fees Collected (80400 \$10)	44400	5,690	
Supplemental 5% Admin Fee - AB 2890 (81000)	46106	794,766	
Total Non-Departmental Revenue			\$ 815,375
AUDITOR-CONTROLLER - 1100000			
Property Tax Admin Fees	46105	\$ 132,154	
Charges for Services (RPTTF)	46800	1,751	
Intrafund Transfers-In	49900	-	
Total Auditor-Controller			133,905
TREASURER-TAX COLLECTOR - 1120000			
Penalty & Costs - Delinquent Tax	44400	\$ 35,407	
Treasury Fees - Returned Checks, Cortac CD, Title Fees	46100	20,348	
Property Tax Admin Fees	46105	9,216	
Copies/Reports	46195	120	
Cash Over/Short - Ptax	47600	-	
Intrafund Transfers-In	49900	-	
Total Treasurer-Tax Collector			65,091
ASSESSOR - 1140000			
Property Tax Admin Fees	46105	\$ -	
Recording Fees	46190	-	
Copies/Reports	46195	7,810	
Charges for Services	46800	61,157	
Transfers-In	48200	-	
Intrafund Transfers-In	49900	-	
Total Assessor			68,967
COUNTY COUNSEL - 1200000			
Property Tax Admin Fees	46105	-	
Total County Counsel			-
CEO - CLERK OF THE BOARD - 1020000			
Property Tax Admin Fees	46105	-	
Clerk Fees	46155	13,111	
Total COE - Clerk of the Board			13,111
ASSESSMENT APPEALS BOARD - 1020000			
Property Tax Admin Fees	46105	-	
Total Assessment Appeals Board			-
TOTAL REVENUE FOR PROPERTY TAX ASSESSMENTS			<u>\$ 1,096,449</u>

Source: Tyler Munis Statement of Revenues and Expenses FY 2021-22

**COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS
BY DEPARTMENT
FY 2021-22**

<u>BY DEPARTMENT</u>	<u>COSTS</u>	<u>TOTAL</u>
AUDITOR-CONTROLLER		
Direct Costs	\$ 441,022	
Indirect Costs	14,417	
Total Costs - Auditor-Controller		\$ 455,439
TREASURER-TAX COLLECTOR		
Direct Costs	\$ 945,198	
Indirect Costs	31,253	
Total Costs - Treasurer-Tax Collector		976,451
ASSESSOR		
Direct Costs	\$ 3,517,146	
Indirect Costs	178,217	
Total Costs - Assessor		3,695,363
COUNTY COUNSEL		
Direct Costs	\$ 32,228	
Indirect Costs	893	
Total Costs - County Counsel		33,121
CEO - CLERK OF THE BOARD		
Direct Costs	\$ 37,125	
Indirect Costs	3,755	
Total Costs - COE - Clerk of the Board		40,880
ASSESSMENT APPEALS BOARD		
Direct Costs	\$ 10,346	
Indirect Costs	1,346	
Total Costs - Board of Supervisors		11,692
Total Property Tax Collection Costs 2021-22		\$ 5,212,946

County of Napa
AUDITOR-CONTROLLER
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
FY 2021-22

POSITIONS	Total Compensation				PROP TAX SALARIES & BENEFITS
	ANNUAL SALARIES	ANNUAL BENEFITS	TOTAL SALARIES & BENEFITS	PROP TAX PERCENT	
Auditor-Controller	\$ 235,821	\$ 70,598	\$ 306,419	10.00%	\$ 30,642
Assistant Auditor-Controller	169,604	63,174	232,778	20.00%	46,556
Property Tax Manager	147,703	46,379	194,082	20.00%	38,816
Property Tax Specialist	88,066	31,159	119,226	100.00%	119,226
Accountant-Auditor I	30,367	440	30,808	57.00%	17,560
Accountant-Auditor I	20,084	8,696	28,780	100.00%	28,780
Accountant-Auditor I	20,152	12,808	32,960	100.00%	32,960
Accountant-Auditor I	38,390	20,291	58,681	100.00%	58,681
Total	\$ 750,187	\$ 253,546	\$ 1,003,734		\$ 373,221

Ratio of Property Tax Salaries & Benefits to Total
Actual Salaries & Benefits:

\$ 373,221 /

\$ 3,065,235 = 12.1759%

2021-22 Direct Costs:

Salaries and Benefits

\$ 373,221

Services and Supplies

67,801

Total Direct Costs

\$ 441,022

Indirect Costs:

Actuals Year 2021-22

\$ 118,406 x

12.1759% = 14,417

Plan Year 2023-24

Total Auditor-Controller Costs

\$ 455,439

County of Napa
TREASURER-TAX COLLECTOR
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
FY 2021-22

POSITIONS	Total Compensation				
	ANNUAL SALARIES	ANNUAL BENEFITS	TOTAL SALARIES & BENEFITS	PROP TAX PERCENT	PROP TAX SALARIES & BENEFITS
Treasurer-Tax Collector	\$ 212,995	\$ 79,867	\$ 292,862	33.10%	96,932
Treasury Manager	107,592	34,193	141,785	0.00%	-
Supervising Accounting Specialist	87,749	39,875	127,624	100.00%	127,624
Supervising Accounting Specialist	76,977	42,768	119,745	0.00%	-
Accounting Specialist	78,160	30,274	108,434	2.47%	2,679
Accounting Specialist	83,670	39,162	122,832	35.19%	43,228
Senior Account Clerk	67,746	40,794	108,540	0.00%	-
Senior Account Clerk	64,463	34,337	98,800	100.00%	98,800
Senior Account Clerk	19,667	13,691	33,358	3.65%	1,218
Account Clerk II	32,692	9,468	42,159	9.57%	4,033
Account Clerk II	56,622	34,571	91,192	0.92%	838
Account Clerk II	18,490	6,939	25,430	100.00%	25,430
Account Clerk II	23,584	10,831	34,416	40.05%	13,785
Account Clerk II	55,365	35,970	91,335	99.53%	90,901
Account Clerk II	56,499	25,771	82,271	100.00%	82,271
Account Clerk II	7,282	106	7,387	100.00%	7,387
Extra Help	6,259	91	6,350	0.00%	-
Total	<u>\$ 1,055,812</u>	<u>\$ 478,709</u>	<u>\$ 1,534,521</u>		<u>\$ 595,126</u>
Ratio of Property Tax Salaries & Benefits to Total Actual Salaries & Benefits:					
	\$ 595,126 /		\$ 1,534,521 =		<u>38.7825%</u>
2021-22 Direct Costs:					
Salaries and Benefits					\$ 595,126
Services and Supplies					<u>350,072</u>
Total Direct Costs					\$ 945,198
Indirect Costs:					
Actuals Year 2021-22	\$ 80,586 x		38.7825% =		<u>31,253</u>
Plan Year 2023-24					
Total Treasurer-Tax Collector Costs					<u>\$ 976,451</u>

County of Napa
ASSESSOR
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
FY 2021-22

Ratio of Property Tax Salary to Total Actual Salaries:

Assessor Staff work 100% of their time in Property Tax related duties.

The Assessor is also the County Elections Official. Only 50.0% of his time is applied to Property Tax for 21-22.

2021-22 Direct Costs:

Salaries and Benefits				\$ 2,761,547
Services and Supplies	\$ 755,599	x	100.00% =	755,599
Total Direct Costs				\$ 3,517,146
Indirect Costs:				
Actuals Year 2021-22	\$ 178,217	x	100.00% =	178,217
Plan Year 2023-24				
Total Assessor Costs				\$ 3,695,363

**County of Napa
COUNTY COUNSEL
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
FY 2021-22**

POSITIONS	Salary Component				
	ANNUAL SALARIES	ANNUAL BENEFITS	TOTAL SALARIES & BENEFITS	PROP TAX PERCENT	DIRECT SALARIES
County Counsel	\$ 67,466	\$ 20,340	\$ 87,806	0.033%	\$ 29
Deputy County Counsel IV	112,030	43,119	155,149	2.547%	\$ 3,951
Deputy County Counsel III	163,315	68,818	232,133	3.569%	\$ 8,284
Deputy County Counsel III	163,046	62,684	225,730	5.337%	\$ 12,047
Deputy County Counsel III	169,381	55,651	225,032	0.322%	\$ 725
Paralegal	78,198	39,637	117,835	0.101%	\$ 119
Total	\$ 753,437	\$ 290,249	\$ 1,043,685		\$ 25,155
Ratio of Property Tax Salaries & Benefits to Total Actual Salaries & Benefits:					
	\$ 25,155 /			\$ 3,764,374 =	<u>0.6682%</u>
2021-22 Direct Costs:					
Salaries and Benefits					\$ 25,155
Services and Supplies	\$ 1,058,529 x			0.6682% =	<u>7,073</u>
Total Direct Costs					\$ 32,228
Indirect Costs:					
Actuals Year 2021-22	\$ 133,637 x			0.6682% =	<u>893</u>
Plan Year 2023-24					
Total County Counsel Costs					\$ 33,121

**County of Napa
CEO - CLERK OF THE BOARD
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
FY 2021-22**

POSITIONS	Salary Component				
	ANNUAL SALARIES	ANNUAL BENEFITS	TOTAL SALARIES & BENEFITS	PROP TAX PERCENT	DIRECT SALARIES
Deputy Clerk of the Board	\$ 81,756	\$ 31,995	\$ 113,751	28.15%	\$ 32,021
Board Clerk II	52,236	23,339	\$ 75,575	0.31%	\$ 234
Total	\$ 133,992	\$ 55,333	\$ 189,326		\$ 32,255
Ratio of Property Tax Salaries & Benefits to Total Actual Salaries & Benefits:	\$ 32,255			/ \$ 3,145,327 =	<u>1.0255%</u>
2021-22 Direct Costs:					
Salaries and Benefits					\$ 32,255
Services and Supplies	\$ 474,873			x 1.0255% =	<u>4,870</u>
Total Direct Costs					\$ 37,125
Indirect Costs:					
Actuals Year 2021-22	\$ 366,193			x 1.0255% =	<u>3,755</u>
Plan Year 2023-24					
Total CEO - Clerk of the Board Costs					\$ 40,880

**County of Napa
ASSESSMENT APPEALS BOARD
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
FY 2021-22**

<u>POSITIONS</u>	<u>Salary Component</u>		
	<u>ANNUAL STIPENDS</u>	<u>PROP TAX PERCENT</u>	<u>DIRECT STIPENDS</u>
Assessment Appeals Board Member	\$ 1,800	100.00%	\$ 1,800
Assessment Appeals Board Member	1,600	100.00%	1,600
Assessment Appeals Board Member	1,800	100.00%	1,800
Assessment Appeals Board Member	1,800	100.00%	1,800
Assessment Appeals Board Member	1,600	100.00%	1,600
Total	<u>\$ 8,600</u>		<u>\$ 8,600</u>
Ratio of Property Tax Salary to Total Actual Salaries:	\$ 8,600 / \$ 2,338,895 =		<u>0.3677%</u>
2021-22 Direct Costs:			
Stipends	\$ 8,600 x	100.00% =	\$ 8,600
Services and Supplies	\$ 474,873 x	0.3677% =	<u>1,746</u>
Total Direct Costs			\$ 10,346
Indirect Costs:			
Actuals Year 2021-22	\$ 366,193 x	0.3677% =	<u>1,346</u>
Plan Year 2023-24			
Total Assessment Appeals Board			<u>\$ 11,692</u>