

**COUNTY OF NAPA
PROPERTY TAX ADMINISTRATIVE FEE
FISCAL YEAR ACTUALS 2020-21 CHARGED IN FY 2021-22**

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County of Napa
Property Tax Administrative Cost Allocation Per SB 2557
Actual Property Tax Collection Costs FY 2020-21
For Charges in FY 2021-22

Fund	Tax Entities	FY 2021-22 Admin Factor ¹	Cost Allocation
1000	NAPA COUNTY	17.7736%	\$ 788,985
2100	FIRE NON-STRUCTURAL	1.5581%	69,165
2020	LIBRARY	2.0764%	92,173
2100	FIRE PROTECTION	1.4478%	64,269
15100	CITY OF CALISTOGA	0.4728%	20,988
15200	CITY OF NAPA	5.6931%	252,721
15300	CITY OF ST HELENA	0.9993%	44,360
15400	TOWN OF YOUNTVILLE	0.2469%	10,960
18800	CITY OF AMERICAN CANYON	2.1189%	94,060
5220	LAKE BERRYESSA RESORT IMPROVEMENT DIST	0.0075%	333
5240	NAPA BERRYESSA RESORT IMPROVEMENT DIST	0.0106%	471
2860	MONTICELLO CEMETERY DISTRICT	0.0068%	302
09504	CIRCLE OAKS WATER DISTRICT	0.0083%	368
7400	CONGRESS VALLEY WATER DISTRICT	0.0227%	1,008
18900	AMERICAN CANYON FIRE DISTRICT	1.0771%	47,813
7100	NAPA COUNTY MOSQUITO ABATEMENT DISTRICT	0.3665%	16,269
7300	NAPA COUNTY RESOURCE CONSERVATION DISTRICT	0.0899%	3,991
7500	NAPA COUNTY RIVER RECLAMATION DISTRICT	0.0061%	271
9503	BAY AREA AIR QUALITY MANAGEMENT DIST	0.2773%	12,310
9020	HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT	0.3565%	15,825
9060	POPE VALLEY ELEMENTARY SCHOOL DISTRICT	0.3128%	13,885
9300	FAIRFIELD-SUISUN UNIFIED SCHOOL DISTRICT	0.1504%	6,676
9010	CALISTOGA UNIFIED SCHOOL DISTRICT	3.2961%	146,317
9050	NAPA VALLEY UNIFIED SCHOOL DISTRICT	30.6551%	1,360,805
9070	ST HELENA UNIFIED SCHOOL DISTRICT	7.6456%	339,394
9030	NAPA VALLEY COMMUNITY COLLEGE	8.0859%	358,940
9310	SOLANO COUNTY OFFICE OF EDUCATION	0.0060%	266
9040	NAPA COUNTY OFFICE OF EDUCATION	3.0702%	136,289
9490	EDUCATIONAL REVENUE AUGMENTATION FUND	12.1617%	539,868
Total Property Tax Admin Fee Cost Allocation		100.0000%	\$ 4,439,082

All entities are included for factors. Only entities in Bold are charged.

Net Amount Billed **731,832**

Percent of Total Cost Recoverable 16.5%

1) R&T 95.3 requires use of current year factors for prior year actual costs.

COUNTY OF NAPA
ALLOCATION OF NET PROPERTY TAX COLLECTION COSTS
BY CATEGORY
FY 2020-21

	<u>TOTAL COST</u>	<u>PERCENTAGE</u>	<u>ALLOCATION</u>
COUNTY	\$ 4,439,082	22.8559%	\$ 1,014,592
CITIES	4,439,082	9.5310%	423,089
SPECIAL DISTRICTS	4,439,082	1.8728%	83,135
EDUCATION	4,439,082	<u>65.7403%</u>	<u>2,918,266</u>
TOTAL ALLOCATION		<u><u>100.0000%</u></u>	<u><u>\$ 4,439,082</u></u>

COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS AND REVENUE
PURSUANT TO SB 2557
FY 2020-21

Direct and Indirect Costs:

Auditor-Controller	\$ 394,500	
Treasurer-Tax Collector	1,176,056	
Assessor	3,639,631	
County Counsel	28,001	
CEO - Clerk of the Board	44,237	
Assessment Appeals Board	<u>11,450</u>	
Total Direct & Indirect Costs		\$ 5,293,875

Less: Revenue from Property Tax Assessments

Non-Departmental Revenue	\$ (510,635)	
Auditor-Controller	(141,450)	
Treasurer-Tax Collector	(77,500)	
Assessor	(106,487)	
County Counsel	-	
CEO - Clerk of the Board	(18,721)	
Assessment Appeals Board	<u>-</u>	
Total Revenue		<u>(854,793)</u>
Net Property Tax Collection Costs FY 2020-21		<u><u>\$ 4,439,082</u></u>

COUNTY OF NAPA
PROPERTY TAX COLLECTIONS COST
SUMMARY OF REVENUES FROM PROPERTY TAX ASSESSMENTS
FY 2020-21

BY DEPARTMENT	REVENUE ACCOUNT #	REVENUES	TOTALS
NON-DEPARTMENTAL REVENUE - 1050000			
State-SB90 Mandates (Unitary/ERAF Reimb)	43710	\$ 14,649	
County Redemption Fees Collected (80400 \$10)	44400	6,370	
Supplemental 5% Admin Fee - AB 2890 (81000)	46106	489,616	
Total Non-Departmental Revenue			\$ 510,635
AUDITOR-CONTROLLER - 1100000			
Property Tax Admin Fees	46105	\$ 132,796	
Charges for Services (RPTTF)	46800	7,600	
Intrafund Transfers-In	49900	1,054	
Total Auditor-Controller			141,450
TREASURER-TAX COLLECTOR - 1120000			
Penalty & Costs - Delinquent Tax	44400	\$ 34,255	
Treasury Fees - Returned Checks, Cortac CD, Title Fees	46100	15,790	
Property Tax Admin Fees	46105	10,661	
Copies/Reports	46195	42	
Cash Over/Short - Ptax	47600	-	
Intrafund Transfers-In	49900	16,752	
Total Treasurer-Tax Collector			77,500
ASSESSOR - 1140000			
Property Tax Admin Fees	46105	\$ -	
Recording Fees	46190	-	
Copies/Reports	46195	6,257	
Charges for Services	46800	54,774	
Transfers-In	48200	18,341	
Intrafund Transfers-In	49900	27,115	
Total Assessor			106,487
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	18,721	
Total COE - Clerk of the Board			18,721
ASSESSMENT APPEALS BOARD - 1020000			
Property Tax Admin Fees	46105	\$ -	
Total Assessment Appeals Board			-
TOTAL REVENUE FOR PROPERTY TAX ASSESSMENTS			\$ 854,793

Source: FY 2020-21 Peoplesoft Statement of Revenues and Expenses

COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS
BY DEPARTMENT
FY 2020-21

BY DEPARTMENT	COSTS	TOTAL
AUDITOR-CONTROLLER		
Direct Costs	\$ 382,736	
Indirect Costs	<u>11,764</u>	
Total Costs - Auditor-Controller		\$ 394,500
TREASURER-TAX COLLECTOR		
Direct Costs	\$ 1,079,624	
Indirect Costs	<u>96,432</u>	
Total Costs - Treasurer-Tax Collector		1,176,056
ASSESSOR		
Direct Costs	\$ 3,537,531	
Indirect Costs	<u>102,100</u>	
Total Costs - Assessor		3,639,631
COUNTY COUNSEL		
Direct Costs	\$ 27,329	
Indirect Costs	<u>672</u>	
Total Costs - County Counsel		28,001
CEO - CLERK OF THE BOARD		
Direct Costs	\$ 42,349	
Indirect Costs	<u>1,888</u>	
Total Costs - COE - Clerk of the Board		44,237
ASSESSMENT APPEALS BOARD		
Direct Costs	\$ 10,785	
Indirect Costs	<u>665</u>	
Total Costs - Board of Supervisors		<u>11,450</u>
Total Property Tax Collection Costs 2020-21		<u>\$ 5,293,875</u>

County of Napa
AUDITOR-CONTROLLER
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
FY 2020-21

POSITIONS	Salary Component		
	ANNUAL SALARIES	PROP TAX PERCENT	DIRECT SALARIES
Auditor-Controller	\$ 214,133	12.00%	\$ 25,696
Property Tax Specialist	101,234	100.00%	101,234
Accountant-Auditor I	72,036	100.00%	72,036
Accountant-Auditor I	10,805	100.00%	10,805
Total	<u>\$ 398,208</u>		<u>\$ 209,771</u>

Ratio of Property Tax Salary to Total Actual Salaries: \$ 209,771 / \$ 2,022,453 = 10.3721%

2020-21 Direct Costs:

Salaries and Benefits	\$ 3,070,165	x	10.3721%	=	\$ 318,441
Services and Supplies					<u>64,295</u>
Total Direct Costs					\$ 382,736

Indirect Costs:

Actuals Year 2020-21	\$ 113,420	x	10.3721%	=	<u>11,764</u>
Plan Year 2022-23					

Total Auditor-Controller Costs **\$ 394,500**

**County of Napa
TREASURER-TAX COLLECTOR
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
FY 2020-21**

POSITIONS	SALARY COMPONENT		
	ANNUAL SALARIES	PROP TAX PERCENT	DIRECT SALARIES
Treasurer-Tax Collector	204,211	41.09%	83,910
Supervising Accounting Specialist	83,637	100.00%	83,637
Supervising Accounting Specialist	83,637	0.00%	-
Accounting Specialist	74,032	5.88%	4,353
Accounting Specialist	75,483	53.40%	40,308
Senior Account Clerk	62,253	0.51%	317
Senior Account Clerk	62,858	100.00%	62,858
Senior Account Clerk	56,814	51.89%	29,481
Account Clerk II	53,082	16.70%	8,865
Account Clerk II	42,302	29.56%	12,504
Account Clerk II	55,474	100.00%	55,474
Account Clerk II	55,474	100.00%	55,474
Account Clerk II	50,960	100.00%	50,960
Total	<u>\$ 960,217</u>		<u>\$ 488,141</u>

Ratio of Property Tax Salary to Total Actual Salaries: \$ 488,141 / \$ 975,869 = 50.0212%

2020-21 Direct Costs:

Salaries and Benefits	\$ 1,494,298	x	50.0212%	=	\$ 747,466
Services and Supplies					<u>332,158</u>
Total Direct Costs					\$ 1,079,624

Indirect Costs:

Actuals Year 2020-21	\$ 192,782	x	50.0212%	=	<u>96,432</u>
Plan Year 2022-23					

Total Treasurer-Tax Collector Costs \$ 1,176,056

County of Napa
ASSESSOR
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
FY 2020-21

Ratio of Property Tax Salary to Total Actual Salaries:

Assessor Employees 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 20-21.

2020-21 Direct Costs:

Salaries and Benefits	\$	2,955,268	x	94.59%	=	\$	2,795,388
Services and Supplies	\$	742,143	x	100.00%	=		<u>742,143</u>
Total Direct Costs						\$	3,537,531
Indirect Costs:							
Actuals Year 2020-21	\$	102,100	x	100.00%	=		<u>102,100</u>
Plan Year 2022-23							
Total Assessor Costs						\$	<u><u>3,639,631</u></u>

County of Napa
COUNTY COUNSEL
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
FY 2020-21

POSITIONS	Salary Component		
	ANNUAL SALARIES	PROP TAX PERCENT	DIRECT SALARIES
County Counsel	\$ 271,811	0.012%	\$ 33
Deputy County Counsel IV	189,405	3.079%	5,832
Deputy County Counsel III	155,875	5.103%	7,955
Deputy County Counsel III	155,875	2.089%	3,256
Deputy County Counsel III	155,875	0.192%	300
Total	<u>\$ 928,841</u>		<u>\$ 17,376</u>
Ratio of Property Tax Salary to Total Actual Salaries:	\$ 17,376	/ \$ 2,925,451 =	<u>0.5940%</u>
2020-21 Direct Costs:			
Salaries and Benefits	\$ 4,054,936	x 0.5940% =	\$ 24,086
Services and Supplies	\$ 545,894	x 0.5940% =	<u>3,243</u>
Total Direct Costs			\$ 27,329
Indirect Costs:			
Actuals Year 2020-21	\$ 113,205	x 0.5940% =	<u>672</u>
Plan Year 2022-23			
Total County Counsel Costs			<u>\$ 28,001</u>

County of Napa
CEO - CLERK OF THE BOARD
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
FY 2020-21

POSITIONS	Salary Component		
	ANNUAL SALARIES	PROP TAX PERCENT	DIRECT SALARIES
Deputy Clerk of the Board	73,528	34.73%	25,536
Total	<u>\$ 73,528</u>		<u>\$ 25,536</u>
Ratio of Property Tax Salary to Total Actual Salaries:	\$ 25,536	/ \$ 2,116,938 =	<u>1.2063%</u>
2020-21 Direct Costs:			
Salaries and Benefits	\$ 3,090,765	x 1.2063% =	\$ 37,284
Services and Supplies	\$ 419,869	x 1.2063% =	<u>5,065</u>
Total Direct Costs			\$ 42,349
Indirect Costs:			
Actuals Year 2020-21	\$ 156,539	x 1.2063% =	<u>1,888</u>
Plan Year 2022-23			
Total CEO - Clerk of the Board Costs			<u>\$ 44,237</u>

County of Napa
ASSESSMENT APPEALS BOARD
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
FY 2020-21

POSITIONS	Salary Component		
	ANNUAL SALARIES	PROP TAX PERCENT	DIRECT SALARIES
Assessment Appeals Board Member	\$ 2,000	100.00%	\$ 2,000
Assessment Appeals Board Member	1,000	100.00%	1,000
Assessment Appeals Board Member	2,000	100.00%	2,000
Assessment Appeals Board Member	2,000	100.00%	2,000
Assessment Appeals Board Member	2,000	100.00%	2,000
Total	<u>\$ 9,000</u>		<u>\$ 9,000</u>
Ratio of Property Tax Salary to Total Actual Salaries:	\$ 9,000	/ \$ 2,116,938	= <u>0.4251%</u>
2020-21 Direct Costs:			
Salaries and Benefits	\$ 9,000	x 100.00%	= \$ 9,000
Services and Supplies	\$ 419,869	x 0.4251%	= <u>1,785</u>
Total Direct Costs			\$ 10,785
Indirect Costs:			
Actuals Year 2020-21	\$ 156,539	x 0.4251%	= <u>665</u>
Plan Year 2022-23			
Total Assessment Appeals Board			<u>\$ 11,450</u>