

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

TABLE OF CONTENTS

PAGE #	TOPIC
1	Property Tax Collection Costs for FY 2020-21
2	Property Tax Costs by Category FY 2020-21
3	Summary of Costs and Revenue
4	Summary of Revenue by Department
5	Summary of Costs by Department
6	Auditor-Controller's Direct and Indirect Costs
7	Treasurer-Tax Collector's Direct and Indirect Costs
8	Assessor's Direct and Indirect Costs
9	County Counsel's Direct and Indirect Costs
10	CEO - Clerk of the Board's Direct and Indirect Costs
11	Assessment Appeals Board Direct and Indirect Costs

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**

<u>BY DEPARTMENT</u>	<u>COSTS</u>	<u>TOTAL</u>
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><u>\$ 5,293,875</u></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 =		<u>10.3721%</u>
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			<u>\$ 394,500</u>

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

<u>POSITIONS</u>	<u>SALARY COMPONENT</u>		
	<u>ANNUAL SALARIES</u>	<u>PROP TAX PERCENT</u>	<u>DIRECT SALARIES</u>
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: $\$ 488,141 / \$ 975,869 = \underline{\underline{50.0212\%}}$

2020-21 Direct Costs:

Salaries and Benefits $\$ 1,494,298 \times 50.0212\% = \$ 747,466$

Services and Supplies 332,158

Total Direct Costs \$ 1,079,624

Indirect Costs:

Actuals Year 2020-21 $\$ 192,782 \times 50.0212\% = \underline{96,432}$

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**

<u>POSITIONS</u>	<u>Salary Component</u>		
	<u>ANNUAL SALARIES</u>	<u>PROP TAX PERCENT</u>	<u>DIRECT SALARIES</u>
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**

<u>POSITIONS</u>	<u>Salary Component</u>		
	<u>ANNUAL SALARIES</u>	<u>PROP TAX PERCENT</u>	<u>DIRECT SALARIES</u>
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**

<u>POSITIONS</u>	<u>Salary Component</u>				
	<u>ANNUAL SALARIES</u>	<u>PROP TAX PERCENT</u>	<u>DIRECT SALARIES</u>		
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>