

**COUNTY OF NAPA
PROPERTY TAX ADMINISTRATIVE FEE CALCULATION
FISCAL YEAR ACTUALS 2024-25 CHARGED IN FISCAL YEAR 2025-26**

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County of Napa
Property Tax Administrative Cost Allocation Per SB 2557
Actual Property Tax Collection Costs Fiscal Year 2024-25
To Be Charged in Fiscal Year 2025-26

Fund	Tax Entities	FY 2025-26 Admin Factor ¹	Cost Allocation
1000	NAPA COUNTY	17.7376%	\$ 965,022
2100	FIRE NON-STRUCTURAL	1.5605%	84,900
2020	LIBRARY	2.0711%	112,679
2100	FIRE PROTECTION	1.4423%	78,469
15100	CITY OF CALISTOGA	0.5139%	27,960
15200	CITY OF NAPA	5.6815%	309,105
15300	CITY OF ST HELENA	0.9857%	53,627
15400	TOWN OF YOUNTVILLE	0.2454%	13,351
18800	CITY OF AMERICAN CANYON	2.0609%	112,124
5220	LAKE BERRYESSA RESORT IMPROVEMENT DIST	0.0075%	408
5240	NAPA BERRYESSA RESORT IMPROVEMENT DIST	0.0114%	620
2860	MONTICELLO CEMETERY DISTRICT	0.0067%	365
09504	CIRCLE OAKS WATER DISTRICT	0.0079%	430
7400	CONGRESS VALLEY WATER DISTRICT	0.0230%	1,251
18900	AMERICAN CANYON FIRE DISTRICT	1.1263%	61,277
7100	NAPA COUNTY MOSQUITO ABATEMENT DISTRICT	0.3691%	20,081
7300	NAPA COUNTY RESOURCE CONSERVATION DISTRICT	0.0936%	5,092
7500	NAPA COUNTY RIVER RECLAMATION DISTRICT	0.0060%	326
9503	BAY AREA AIR QUALITY MANAGEMENT DIST	0.2797%	15,217
9020	HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT	0.3422%	18,618
9060	POPE VALLEY ELEMENTARY SCHOOL DISTRICT	0.3097%	16,849
9300	FAIRFIELD-SUISUN UNIFIED SCHOOL DISTRICT	0.1407%	7,655
9010	CALISTOGA UNIFIED SCHOOL DISTRICT	3.3948%	184,696
9050	NAPA VALLEY UNIFIED SCHOOL DISTRICT	30.8270%	1,677,156
9070	ST HELENA UNIFIED SCHOOL DISTRICT	7.5034%	408,226
9030	NAPA VALLEY COMMUNITY COLLEGE	8.0778%	439,476
9310	SOLANO COUNTY OFFICE OF EDUCATION	0.0056%	305
9040	NAPA COUNTY OFFICE OF EDUCATION	3.0631%	166,649
9490	EDUCATIONAL REVENUE AUGMENTATION FUND	12.1056%	658,610
	Total Property Tax Admin Fee Cost Allocation	100.0000%	\$ 5,440,544

Net Amount Billed 897,282

Percent of Total Cost Recoverable 16.5%

Notes:

¹ R&T 95.3 requires use of current year factors for prior year actual costs, applied to all entities for calculation. School Districts are exempt from the Fee.

COUNTY OF NAPA
ALLOCATION OF NET PROPERTY TAX COLLECTION COSTS
BY CATEGORY
Fiscal Year 2024-25

	<u>Property Tax Collection Cost</u>	<u>Percentage Allocated by Category</u>	<u>Dollar Allocation by Category</u>
County	\$ 5,440,544	22.8115%	\$ 1,241,070
Cities/Town	\$ 5,440,544	9.4874%	\$ 516,167
Special Districts	\$ 5,440,544	1.9312%	\$ 105,067
School Districts	\$ 5,440,544	<u>65.7699%</u>	<u>\$ 3,578,240</u>
Total Allocation		<u><u>100.0000%</u></u>	<u><u>\$ 5,440,544</u></u>

COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS AND REVENUE
PURSUANT TO SB 2557
Fiscal Year 2024-25

Direct and Indirect Costs:

Auditor-Controller	\$ 434,481	
Treasurer-Tax Collector	1,000,713	
Assessor	5,024,713	
County Counsel	11,374	
CEO - Clerk of the Board	147,494	
Assessment Appeals Board	<u>7,600</u>	
Total Direct & Indirect Costs		\$ 6,626,375
 Less: Revenue from Property Tax Assessments		
Non-Departmental Revenue	\$ (809,441)	
Auditor-Controller	(130,774)	
Treasurer-Tax Collector	(69,903)	
Assessor	(163,323)	
County Counsel	-	
CEO - Clerk of the Board	(12,390)	
Assessment Appeals Board	<u>-</u>	
Total Revenue		<u>(1,185,831)</u>
 Net Property Tax Collection Costs Fiscal Year 2024-25		 <u><u>\$ 5,440,544</u></u>

COUNTY OF NAPA
SUMMARY OF REVENUES FROM PROPERTY TAX ASSESSMENTS
BY DEPARTMENT
Fiscal Year 2024-25

<u>Department</u>	<u>Revenue Account #</u>	<u>Revenues</u>	<u>Total</u>
NON-DEPARTMENTAL REVENUE - 1050000			
State-SB90 Mandates (Unitary/ERAF Reimb)	43710	37,787	
County Redemption Fees Collected (80400 \$10)	44400	6,750	
Supplemental 5% Admin Fee - AB 2890 (81000)	46106	764,904	
Total Non-Departmental Revenue			\$ 809,441
AUDITOR-CONTROLLER - 1100000			
Property Tax Admin Fees	46105	\$ 130,774	
Total Auditor-Controller			130,774
TREASURER-TAX COLLECTOR - 1120000			
Penalty & Costs - Delinquent Tax	44400	\$ 35,252	
Treasury Fees - Returned Checks, Cortac CD, Title Fees	46100	25,679	
Property Tax Admin Fees	46105	8,906	
Copies/Reports	46195	66	
Total Treasurer-Tax Collector			69,903
ASSESSOR - 1140000			
Recording Fees	46190	844	
Copies/Reports	46195	4,949	
Charges for Services	46800	48,522	
Transfers-In	48200	109,008	
Total Assessor			163,323
CEO - CLERK OF THE BOARD - 1020000			
Clerk Fees	46155	12,390	
Total COE - Clerk of the Board			12,390
Total Property Tax Assessment Revenue for Fiscal Year 2024-25			<u>\$ 1,185,831</u>

**COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS
BY DEPARTMENT
Fiscal Year 2024-25**

<u>Department</u>	<u>Costs</u>	<u>Total</u>
AUDITOR-CONTROLLER		
Direct Costs	\$ 423,044	
Indirect Costs	11,437	
Total Costs - Auditor-Controller		\$ 434,481
TREASURER-TAX COLLECTOR		
Direct Costs	\$ 978,899	
Indirect Costs	21,814	
Total Costs - Treasurer-Tax Collector		1,000,713
ASSESSOR		
Direct Costs	\$ 4,715,605	
Indirect Costs	309,108	
Total Costs - Assessor		5,024,713
COUNTY COUNSEL		
Direct Costs	\$ 11,196	
Indirect Costs	178	
Total Costs - County Counsel		11,374
CEO - CLERK OF THE BOARD		
Direct Costs	\$ 137,618	
Indirect Costs	9,876	
Total Costs - COE - Clerk of the Board		147,494
ASSESSMENT APPEALS BOARD		
Direct Costs	\$ 7,600	
Indirect Costs	0	
Total Costs - Assessment Appeals Board		7,600
Total Property Tax Collection Costs Fiscal Year 2024-25		\$ 6,626,375

COUNTY OF NAPA
AUDITOR-CONTROLLER (ACO)
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2024-25

Position	Total Allocated to Property Tax
Auditor-Controller	\$ 11,158
Assistant Auditor-Controller	25,392
Property Tax Specialist	9,869
Accountant-Auditor I	144,393
Accountant-Auditor II	158,755
Salaries and Benefits	
	\$ 349,567
Total Full Time Equivalentents (FTE) in ACO Department for fiscal year 2024-25	22.10
Total FTE's attributed to Property Tax	2.20
Percentage of FTE for distribution of Services and Supplies and Indirect Costs	9.94%
Allocation of Services and Supplies	73,477
Allocation of Indirect Costs, actuals 2024-25, plan year 2026-27	11,437
Total Auditor-Controller Costs	\$ 434,481

COUNTY OF NAPA
TREASURER-TAX COLLECTOR (TTC)
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2024-25

Position	Total Allocated to Property Tax
Treasurer-Tax Collector	55,971
Assistant Treasurer-Tax Collector	3,404
Supervising Accounting Specialist	179,151
Supervising Accounting Specialist	9,793
Accounting Specialist	36,529
Accounting Specialist	3,124
Senior Account Clerk	94,821
Senior Account Clerk	7,896
Senior Account Clerk	3,092
Senior Account Clerk	15,072
Account Clerk II	98,381
Account Clerk II	10,355
Account Clerk II	75,398
Account Clerk II	85,344
Salaries and Benefits	\$ 678,331
Total Full Time Equivalentents (FTE) in TTC Department for fiscal year 2024-25	14.00
Total FTE's attributed to Property Tax	4.34
Percentage of FTE for distribution of Services and Supplies and Indirect Costs	30.98%
Allocation of Services and Supplies	300,568
Allocation of Indirect Costs, actuals 2024-25, plan year 2026-27	21,814
Total Treasurer-Tax-Collector Costs	\$ 1,000,713

COUNTY OF NAPA
ASSESSOR
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2024-25

Position	Total Allocated to Property Tax
Assessor-Recorder-County Clerk	\$ 146,153
All other Assessor Staff	3,487,019
Salaries and Benefits	\$ 3,633,172
Total Full Time Equivalentents (FTE) in Assessor Department for fiscal year 2024-25	23.50
Total FTE's attributed to Property Tax	23.00
Percentage of FTE for distribution of Services and Supplies and Indirect Costs	97.87%
Allocation of Services and Supplies	1,082,433
Allocation of Indirect Costs, actuals 2024-25, plan year 2026-27	309,108
Total Assessor Costs	\$ 5,024,713

COUNTY OF NAPA
COUNTY COUNSEL
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2024-25

Position	Total Allocated to Property Tax
Chief Deputy County Counsel	\$ 5,718
Deputy County Counsel IV	336
Deputy County Counsel III	1,274
Deputy County Counsel IV	1,513
Salaries and Benefits	
	\$ 8,841
Total Full Time Equivalents (FTE) in County Counsel Department for fiscal year 2024-25	19.60
Total FTE's attributed to Property Tax	0.03
Percentage of FTE for distribution of Services and Supplies and Indirect Costs	0.15%
Allocation of Services and Supplies	2,355
Allocation of Indirect Costs, actuals 2024-25, plan year 2026-27	178
Total County Counsel Costs	\$ 11,374

**COUNTY OF NAPA
 CEO - CLERK OF THE BOARD
 PROPERTY TAX COLLECTIONS COST
 DIRECT AND INDIRECT COST CALCULATIONS
 Fiscal Year 2024-25**

Position	Total Allocated to Property Tax
Clerk of the Board	\$ 4,557
Senior Deputy Clerk of the Board	81,281
Senior Deputy Clerk of the Board	26,659
Salaries and Benefits	
	\$ 112,497
Total Full Time Equivalents (FTE) in CEO - Clerk of the Board Department for Fiscal Year 2024-25	18.00
Total FTE's attributed to Property Tax	0.65
Percentage of FTE for distribution of Services and Supplies and Indirect Costs	3.61%
Allocation of Services and Supplies	25,121
Allocation of Indirect Costs, actuals 2024-25, plan year 2026-27	9,876
 Total CEO - Clerk of the Board Costs	 <u>\$ 147,494</u>

**COUNTY OF NAPA
ASSESSMENT APPEALS BOARD
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2024-25**

Position	Total Compensation				Total Allocated to Property Tax
	Stipend Per Meeting	Number of Meetings Attended	Total Paid Stipends	Property Tax Percentage	
Assessment Appeals Board Member	\$ 200	5	\$ 800	100.00%	\$ 800
Assessment Appeals Board Member	200	10	2,000	100.00%	2,000
Assessment Appeals Board Member	200	9	1,800	100.00%	1,800
Assessment Appeals Board Member	200	9	1,800	100.00%	1,800
Assessment Appeals Board Member	200	6	1,200	100.00%	1,200
Total Assessment Appeals Board Cost					\$ 7,600