

**COUNTY OF NAPA
PROPERTY TAX ADMINISTRATIVE FEE CALCULATION
FISCAL YEAR ACTUALS 2022-23 CHARGED IN FISCAL YEAR 2023-24**

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County of Napa
Property Tax Administrative Cost Allocation Per SB 2557
Actual Property Tax Collection Costs Fiscal Year 2022-23
To Be Charged in Fiscal Year 2023-24

Fund	Tax Entities	FY 2023-24 Admin Factor ¹	Cost Allocation
1000	NAPA COUNTY	17.7049%	\$ 622,889
2100	FIRE NON-STRUCTURAL	1.5555%	54,725
2020	LIBRARY	2.0736%	72,953
2100	FIRE PROTECTION	1.4388%	50,619
15100	CITY OF CALISTOGA	0.4850%	17,063
15200	CITY OF NAPA	5.6689%	199,442
15300	CITY OF ST HELENA	0.9838%	34,612
15400	TOWN OF YOUNTVILLE	0.2666%	9,379
18800	CITY OF AMERICAN CANYON	2.0958%	73,734
5220	LAKE BERRYESSA RESORT IMPROVEMENT DIST	0.0075%	264
5240	NAPA BERRYESSA RESORT IMPROVEMENT DIST	0.0108%	380
2860	MONTICELLO CEMETERY DISTRICT	0.0068%	239
09504	CIRCLE OAKS WATER DISTRICT	0.0082%	288
7400	CONGRESS VALLEY WATER DISTRICT	0.0224%	788
18900	AMERICAN CANYON FIRE DISTRICT	1.0903%	38,359
7100	NAPA COUNTY MOSQUITO ABATEMENT DISTRICT	0.3657%	12,866
7300	NAPA COUNTY RESOURCE CONSERVATION DISTRICT	0.0896%	3,152
7500	NAPA COUNTY RIVER RECLAMATION DISTRICT	0.0059%	208
9503	BAY AREA AIR QUALITY MANAGEMENT DIST	0.2761%	9,714
9020	HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT	0.3506%	12,335
9060	POPE VALLEY ELEMENTARY SCHOOL DISTRICT	0.2932%	10,315
9300	FAIRFIELD-SUISUN UNIFIED SCHOOL DISTRICT	0.1417%	4,985
9010	CALISTOGA UNIFIED SCHOOL DISTRICT	3.3100%	116,451
9050	NAPA VALLEY UNIFIED SCHOOL DISTRICT	31.0581%	1,092,677
9070	ST HELENA UNIFIED SCHOOL DISTRICT	7.4415%	261,805
9030	NAPA VALLEY COMMUNITY COLLEGE	8.0752%	284,099
9310	SOLANO COUNTY OFFICE OF EDUCATION	0.0057%	201
9040	NAPA COUNTY OFFICE OF EDUCATION	3.0577%	107,575
9490	EDUCATIONAL REVENUE AUGMENTATION FUND	12.1101%	426,054
	Total Property Tax Admin Fee Cost Allocation	100.0000%	\$ 3,518,171

Net Amount Billed 578,785

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 2022-23

	<u>Property Tax Collection Cost</u>	<u>Percentage Allocated by Category</u>	<u>Dollar Allocation by Category</u>
County	\$ 3,518,171	22.7728%	\$ 801,186
Cities/Town	\$ 3,518,171	9.5001%	\$ 334,230
Special Districts	\$ 3,518,171	1.8833%	\$ 66,258
School Districts	\$ 3,518,171	<u>65.8438%</u>	<u>\$ 2,316,497</u>
Total Allocation		<u><u>100.0000%</u></u>	<u><u>\$ 3,518,171</u></u>

COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS AND REVENUE
PURSUANT TO SB 2557
Fiscal Year 2022-23

Direct and Indirect Costs:

Auditor-Controller	\$ 475,756	
Treasurer-Tax Collector	811,108	
Assessor	3,738,082	
County Counsel	38,529	
CEO - Clerk of the Board	54,379	
Assessment Appeals Board	<u>8,200</u>	
Total Direct & Indirect Costs		\$ 5,126,054

Less: Revenue from Property Tax Assessments

Non-Departmental Revenue	\$ (1,006,193)	
Auditor-Controller	(131,561)	
Treasurer-Tax Collector	(52,999)	
Assessor	(407,970)	
County Counsel	-	
CEO - Clerk of the Board	(9,160)	
Assessment Appeals Board	<u>-</u>	
Total Revenue		<u>(1,607,883)</u>
Net Property Tax Collection Costs Fiscal Year 2022-23		<u><u>\$ 3,518,171</u></u>

COUNTY OF NAPA
SUMMARY OF REVENUES FROM PROPERTY TAX ASSESSMENTS
BY DEPARTMENT
Fiscal Year 2022-23

<u>Department</u>	<u>Revenue Account #</u>	<u>Revenues</u>	<u>Total</u>
NON-DEPARTMENTAL REVENUE - 1050000			
State-SB90 Mandates (Unitary/ERAF Reimb)	43710	39,397	
County Redemption Fees Collected (80400 \$10)	44400	5,290	
Supplemental 5% Admin Fee - AB 2890 (81000)	46106	961,506	
Total Non-Departmental Revenue			\$ 1,006,193
AUDITOR-CONTROLLER - 1100000			
Property Tax Admin Fees	46105	\$ 131,561	
Total Auditor-Controller			131,561
TREASURER-TAX COLLECTOR - 1120000			
Penalty & Costs - Delinquent Tax	44400	\$ 34,658	
Treasury Fees - Returned Checks, Cortac CD, Title Fees	46100	6,991	
Property Tax Admin Fees	46105	10,848	
Copies/Reports	46195	502	
Total Treasurer-Tax Collector			52,999
ASSESSOR - 1140000			
Recording Fees	46190	3,435	
Copies/Reports	46195	6,453	
Charges for Services	46800	53,427	
Transfers-In	48200	344,655	
Total Assessor			407,970
COUNTY COUNSEL - 1200000			
Total County Counsel			-
CEO - CLERK OF THE BOARD - 1020000			
Clerk Fees	46155	9,160	
Total COE - Clerk of the Board			9,160
ASSESSMENT APPEALS BOARD - 1020000			
Total Assessment Appeals Board			-
Total Property Tax Assessment Revenue for Fiscal Year 2022-23			\$ 1,607,883

**COUNTY OF NAPA
SUMMARY OF PROPERTY TAX COLLECTION COSTS
BY DEPARTMENT
Fiscal Year 2022-23**

<u>Department</u>	<u>Costs</u>	<u>Total</u>
AUDITOR-CONTROLLER		
Direct Costs	\$ 449,642	
Indirect Costs	26,115	
Total Costs - Auditor-Controller		\$ 475,756
TREASURER-TAX COLLECTOR		
Direct Costs	\$ 783,002	
Indirect Costs	28,106	
Total Costs - Treasurer-Tax Collector		811,108
ASSESSOR		
Direct Costs	\$ 3,536,458	
Indirect Costs	201,625	
Total Costs - Assessor		3,738,082
COUNTY COUNSEL		
Direct Costs	\$ 38,373	
Indirect Costs	156	
Total Costs - County Counsel		38,529
CEO - CLERK OF THE BOARD		
Direct Costs	\$ 49,014	
Indirect Costs	5,365	
Total Costs - COE - Clerk of the Board		54,379
ASSESSMENT APPEALS BOARD		
Direct Costs	\$ 8,200	
Indirect Costs	0	
Total Costs - Assessment Appeals Board		8,200
Total Property Tax Collection Costs Fiscal Year 2022-23		\$ 5,126,054

**COUNTY OF NAPA
AUDITOR-CONTROLLER (ACO)
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2022-23**

Position	Total Compensation			Property Tax Percentage	Total Allocated to Property Tax
	Annual Salary	Annual Benefits	Total		
Auditor-Controller	\$ 255,787	\$ 45,447	\$ 301,234	5.00%	\$ 15,062
Assistant Auditor-Controller	177,446	52,367	229,813	5.00%	11,491
Property Tax Manager	152,100	38,951	191,051	50.00%	95,526
Property Tax Specialist	22,843	-	22,843	100.00%	22,843
Accountant-Auditor I	27,622	145	27,767	22.37%	6,210
Accountant-Auditor II	72,956	27,740	100,696	100.00%	100,696
Accountant-Auditor II	72,761	20,187	92,948	100.00%	92,948
Total Salaries and Benefits	\$ 781,515	\$ 184,837	\$ 966,352		\$ 344,776
Total Full Time Equivalents (FTE) in ACO Department for fiscal year 2022-23				20.00	
Total FTE's attributed to Property Tax				3.82	
Percentage of FTE for distribution of Services and Supplies and Indirect Costs				19.12%	
Allocation of Services and Supplies					104,866
Allocation of Indirect Costs, actuals 2022-23, plan year 2024-25					26,115
Total Auditor-Controller Costs					\$ 475,756

**COUNTY OF NAPA
TREASURER-TAX COLLECTOR (TTC)
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2022-23**

Position	Total Compensation			Property Tax Percentage	Total Allocated to Property Tax
	Annual Salary	Annual Benefits	Total		
Treasurer-Tax Collector	\$ 232,267	\$ 42,895	\$ 275,162	19.01%	52,318
Supervising Accounting Specialist	88,902	29,287	118,189	82.31%	97,287
Supervising Accounting Specialist	80,264	22,153	102,417	6.33%	6,482
Accounting Specialist	81,341	29,598	110,939	30.76%	34,125
Senior Account Clerk	36,853	23,022	59,875	3.77%	2,259
Senior Account Clerk	63,507	24,066	87,573	76.35%	66,863
Senior Account Clerk	57,553	21,989	79,542	2.19%	1,744
Senior Account Clerk	24,488	3,384	27,872	3.17%	883
Senior Account Clerk	60,329	22,032	82,361	3.23%	2,663
Account Clerk II	18,086	5,174	23,260	11.10%	2,582
Account Clerk II	55,659	13,135	68,794	87.50%	60,196
Account Clerk II	40,986	14,878	55,864	80.22%	44,817
Account Clerk II	48,654	10,098	58,752	90.63%	53,245
Account Clerk II	4,946	443	5,389	95.05%	5,122
Total Salaries and Benefits	\$ 893,835	\$ 262,154	\$ 1,155,989		\$ 430,586
Total Full Time Equivalents (FTE) in TTC Department for fiscal year 2022-23				14.00	
Total FTE's attributed to Property Tax				5.92	
Percentage of FTE for distribution of Services and Supplies and Indirect Costs				42.26%	
Allocation of Services and Supplies					352,416
Allocation of Indirect Costs, actuals 2022-23, plan year 2024-25					28,106
Total Treasurer-Tax-Collector Costs					\$ 811,108

**COUNTY OF NAPA
ASSESSOR
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2022-23**

Position	Total Compensation			Property Tax Percentage	Total Allocated to Property Tax
	Annual Salary	Annual Benefits	Total		
Assessor-Recorder-County Clerk	\$ 218,812	\$ 21,288	\$ 240,100	50.00%	\$ 120,050
All other Assessor Staff	1,773,128	589,542	2,362,670	100.00%	2,362,670
Total	\$ 1,991,940	\$ 610,830	\$ 2,602,770		\$ 2,482,720
Total Full Time Equivalents (FTE) in Assessor Department for fiscal year 2022-23				26.50	
Total FTE's attributed to Property Tax				26.00	
Percentage of FTE for distribution of Services and Supplies and Indirect Costs				98.11%	
Allocation of Services and Supplies					1,053,738
Allocation of Indirect Costs, actuals 2022-23, plan year 2024-25					201,625
Total Assessor Costs					\$ 3,738,082

**COUNTY OF NAPA
COUNTY COUNSEL
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2022-23**

Position	Total Compensation			Property Tax Percentage	Total Allocated to Property Tax
	Annual Salary	Annual Benefits	Total		
Deputy County Counsel III	\$ 153,311	\$ 50,073	\$ 203,384	4.39%	\$ 8,938
Deputy County Counsel III	67,941	27,239	95,180	6.47%	6,159
Deputy County Counsel III	160,870	38,020	198,890	5.34%	10,622
Paralegal	71,560	25,495	97,055	0.20%	192
Total	\$ 453,682	\$ 140,827	\$ 594,509		\$ 25,911
Total Full Time Equivalents (FTE) in County Counsel Department for fiscal year 2023-24				20.80	
Total FTE's attributed to Property Tax				0.16	
Percentage of FTE for distribution of Services and Supplies and Indirect Costs				0.79%	
Allocation of Services and Supplies					12,462
Allocation of Indirect Costs, actuals 2022-23, plan year 2024-25					156
Total County Counsel Costs					\$ 38,529

County of Napa
CEO - CLERK OF THE BOARD
PROPERTY TAX COLLECTIONS COST
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2022-23

Position	Total Compensation			Property Tax Percentage	Total Allocated to Property Tax
	Annual Salary	Annual Benefits	Total		
Senior Deputy Clerk of the Board	\$ 96,643	\$ 20,330	\$ 116,973	30.54%	\$ 35,727
Deputy Clerk of the Board II	74,645	24,038	98,683	1.20%	1,186
Board Clerk II	31,702	13,527	45,229	2.76%	1,250
Total	\$ 202,990	\$ 57,895	\$ 260,885		\$ 38,163
Total Full Time Equivalents (FTE) in CEO - Clerk of the Board Department for Fiscal Year 2023-24				20.00	
Total FTE's attributed to Property Tax				0.35	
Percentage of FTE for distribution of Services and Supplies and Indirect Costs				1.73%	
Allocation of Services and Supplies					10,851
Allocation of Indirect Costs, actuals 2022-23, plan year 2024-25					5,365
Total CEO - Clerk of the Board Costs					\$ 54,379

**NAPA COUNTY
ASSESSMENT APPEALS BOARD
PROPERTY TAX COLLECTIONS
DIRECT AND INDIRECT COST CALCULATIONS
Fiscal Year 2022-23**

Position	Total Compensation				
	Stipend Per Meeting	Number of Meetings Attended	Total Paid Stipends	Property Tax Percentage	Total Allocated to Property Tax
Assessment Appeals Board Member	\$ 200	9	\$ 1,800	100.00%	\$ 1,800
Assessment Appeals Board Member	200	10	2,000	100.00%	2,000
Assessment Appeals Board Member	200	8	1,600	100.00%	1,600
Assessment Appeals Board Member	200	7	1,400	100.00%	1,400
Assessment Appeals Board Member	200	7	1,400	100.00%	1,400
Total Assessment Appeals Board Cost					\$ 8,200