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

	TOTAL COST	PERCENTAGE	ALLOCATION
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	65.7495%	$ 2,706,576
TOTAL ALLOCATION		**100.0000%**	**$ 4,116,497**

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	11,692	
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	-	
Total Revenue		**(1,096,449)**
Net Property Tax Collection Costs FY 2021-22		**$ 4,116,497**

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

BY DEPARTMENT	REVENUE ACCOUNT #	REVENUES	TOTALS
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			**$ 1,096,449**

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

BY DEPARTMENT	COSTS	TOTAL
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 ANNUAL SALARIES	ANNUAL BENEFITS	TOTAL SALARIES & BENEFITS	PROP TAX PERCENT	PROP TAX SALARIES & BENEFITS
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 Plan Year 2023-24	$ 118,406	x		12.1759%	=	14,417
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	$ 1,055,812	$ 478,709	$ 1,534,521		$ 595,126

Ratio of Property Tax Salaries & Benefits to Total Actual Salaries & Benefits:	$ 595,126	/		$ 1,534,521	=	38.7825%

2021-22 Direct Costs:						
Salaries and Benefits						$ 595,126
Services and Supplies						350,072
Total Direct Costs						**$ 945,198**
Indirect Costs:						
Actuals Year 2021-22	$ 80,586	x		38.7825%	=	31,253
Plan Year 2023-24						
Total Treasurer-Tax Collector Costs						**$ 976,451**

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	=	0.6682%
2021-22 Direct Costs:					
Salaries and Benefits					$ 25,155
Services and Supplies	$ 1,058,529	x	0.6682%	=	7,073
Total Direct Costs					**$ 32,228**
Indirect Costs:					
Actuals Year 2021-22 Plan Year 2023-24	$ 133,637	x	0.6682%	=	893
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

	Salary Component				
POSITIONS	**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 =		1.0255%
2021-22 Direct Costs:				
Salaries and Benefits				$ 32,255
Services and Supplies	$ 474,873	x	1.0255% =	4,870
Total Direct Costs				**$ 37,125**
Indirect Costs:				
Actuals Year 2021-22	$ 366,193	x	1.0255% =	3,755
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

	Salary Component		
POSITIONS	**ANNUAL STIPENDS**	**PROP TAX PERCENT**	**DIRECT STIPENDS**
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	**$ 8,600**		**$ 8,600**

Ratio of Property Tax Salary to Total Actual Salaries:	$ 8,600	/	$ 2,338,895	=	0.3677%

2021-22 Direct Costs:

Stipends	$ 8,600	x	100.00%	=	$ 8,600
Services and Supplies	$ 474,873	x	0.3677%	=	1,746
Total Direct Costs					**$ 10,346**

Indirect Costs:

Actuals Year 2021-22	$ 366,193	x	0.3677%	=	1,346
Plan Year 2023-24					
Total Assessment Appeals Board					**$ 11,692**