

**CALIFORNIA HUMAN DEVELOPMENT CORPORATION
NAPA COUNTY FARMWORKER HOUSING CENTERS
BUDGET - COMPARISON**

DESCRIPTION	FY 2026 - 2027	FY 2025 - 2026 Current Year	Change	% of Change
REVENUE				
Resident Rental Revenue	\$ 1,072,170.00	\$ 1,015,740.00	\$ 56,430.00	6%
Food Service Revenue Offset	\$ -		\$ -	0%
Staff Rental Revenue	37,800.00	35,280.00	2,520.00	
TOTAL REVENUE	\$ 1,109,970.00	\$ 1,051,020.00	\$ 58,950.00	6%
EXPENSES				
SALARIES & WAGES				
Housing Division Director	\$ 32,742.00	\$ 19,410.00	\$ 13,332.00	69%
Staff Accountant - Direct	\$ 12,606.00		\$ 12,606.00	100%
Administrative Assistant	55,518.00	51,868.00	3,650.00	7%
Maintenance Manager	24,798.00	30,893.00	(6,095.00)	-20%
Mondavi On-Site Manager	75,676.00	70,699.00	4,977.00	7%
On Site Managers Calistoga/River Ranch	151,352.00	141,398.00	9,954.00	7%
Cook	173,313.00	158,930.00	14,383.00	9%
Custodian	164,073.00	150,360.00	13,713.00	9%
TOTAL SALARIES & WAGES	\$ 690,078.00	\$ 623,558.00	\$ 66,520.00	11%
FRINGE BENEFITS & EMPLOYER PR TAXES	\$ 258,775.00	\$ 264,272.00	\$ (5,497.00)	-2%
TOTAL PERSONNEL EXPENSE	\$ 948,853.00	\$ 887,830.00	\$ 61,023.00	7%
OPERATING EXPENSE				
Communication	\$ 5,568.00	\$ 5,616.00	\$ (48.00)	-1%
Contract Services - Equipment	3,103.00	6,504.00	(3,401.00)	-52%
Contract Services - Maintenance	20,487.00	22,350.00	(1,863.00)	-8%
Information Technology	20,615.00	27,701.00	(7,086.00)	-26%
Insurance	8,530.00	11,114.00	(2,584.00)	-23%
Other Expenses - See Detail	13,953.00	14,345.00	(392.00)	-3%
Food Services	-	-	-	0%
Supplies - Maintenance	20,000.00	15,001.00	4,999.00	33%
Supplies - Office	2,000.00	2,000.00	-	0%
Training & Certification	627.00	600.00	27.00	4%
Travel	9,232.00	9,180.00	52.00	1%
TOTAL OPERATING EXPENSE	\$ 104,115.00	\$ 114,411.00	\$ (10,296.00)	-9%
TOTAL DIRECT EXPENSES	\$ 1,052,968.00	\$ 1,002,241.00	\$ 50,727.00	5%
TOTAL INDIRECT EXPENSE	\$ 157,945.00	\$ 150,336.00	\$ 7,609.00	5%
TOTAL	\$ 1,210,913.00	\$ 1,152,577.00	\$ 58,336.00	5.1%

**CALIFORNIA HUMAN DEVELOPMENT CORPORATION
NAPA COUNTY FARMWORKER HOUSING CENTERS
BUDGET - SITE DETAIL**

DESCRIPTION	Calistoga Budget	Mondavi Budget	River Ranch Budget	FY 2026 - 2027 Budget
REVENUE				
Resident Rental Revenue	\$ 357,390.00	\$ 357,390.00	\$ 357,390.00	\$ 1,072,170.00
Food Service Revenue Offset	\$ -	\$ -	\$ -	\$ -
Staff Rental Revenue	10,800.00	10,800.00	16,200.00	37,800.00
TOTAL REVENUE	\$ 368,190.00	\$ 368,190.00	\$ 373,590.00	\$ 1,109,970.00
EXPENSES				
SALARIES & WAGES				
Housing Division Director	10,914.00	10,914.00	10,914.00	32,742.00
Staff Accountant - Direct	4,202.00	4,202.00	4,202.00	12,606.00
Administrative Assistant	18,504.00	18,504.00	18,510.00	55,518.00
Maintenance Manager	8,266.00	8,266.00	8,266.00	24,798.00
Regional On-Site Manager	75,676.00	-	-	75,676.00
On-Site Manager	-	75,676.00	\$75,676	151,352.00
Cook	58,050.00	56,888.00	58,375.00	173,313.00
Custodian	55,074.00	55,635.00	53,364.00	164,073.00
TOTAL SALARIES & WAGES	\$ 230,686.00	\$ 230,085.00	\$ 229,307.00	\$ 690,078.00
FRINGE BENEFITS & EMPLOYER PR TAXES	\$ 92,832.00	\$ 77,532.00	\$ 88,411.00	\$ 258,775.00
TOTAL PERSONNEL EXPENSE	\$ 323,518.00	\$ 307,617.00	\$ 317,718.00	\$ 948,853.00
OPERATING EXPENSE				
Communication	\$ 1,856.00	\$ 1,856.00	\$ 1,856.00	\$ 5,568.00
Contract Services - Equipment	1,034.00	1,034.00	1,035.00	3,103.00
Contract Services - Maintenance	6,712.52	6,820.16	6,954.32	20,487.00
Information Technology	5,980.00	7,316.00	7,319.00	20,615.00
Insurance	2,843.00	2,843.00	2,844.00	8,530.00
Other Expenses - See Detail	4,646.00	4,647.00	4,660.00	13,953.00
Food Services	-	-	-	-
Supplies - Janitorial	-	-	-	-
Supplies - Kitchen	-	-	-	-
Supplies - Maintenance	6,666.00	6,666.00	6,668.00	20,000.00
Supplies - Office	667.00	667.00	666.00	2,000.00
Training & Certification	175.00	276.00	176.00	627.00
Travel	3,548.00	2,899.00	2,785.00	9,232.00
TOTAL OPERATING EXPENSE	\$ 34,127.52	\$ 35,024.16	\$ 34,963.32	\$ 104,115.00
TOTAL DIRECT EXPENSES	\$ 357,645.52	\$ 342,641.16	\$ 352,681.32	\$ 1,052,968.00
TOTAL INDIRECT EXPENSE	\$ 53,647.00	\$ 51,396.00	\$ 52,902.00	\$ 157,945.00
TOTAL	\$ 411,292.52	\$ 394,037.16	\$ 405,583.32	\$ 1,210,913.00

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule A
 Revenue

REVENUE

\$1,109,970

<u>Revenue</u>						<u>\$ 1,109,970.00</u>
Revenue includes operational revenue as described in the budget narrative.						
Resident Rental Revenue						
Site	Description	Resident Rent per Bed Night	Estimated Bed Nights		Total Revenue	1,072,170.00
Calistoga		19.00	18,810.00	33.33%	357,390.00	
Mondavi		19.00	18,810.00	33.33%	357,390.00	
River Ranch		19.00	18,810.00	33.34%	357,390.00	
	0.15					
			Total Bed Nights:	56,430.00	100.00%	
Food Service - Revenue Offset	0.00					-
Calistoga				33.33%	-	
Mondavi				33.33%	-	
River Ranch				33.34%	-	
				100.00%		
Staff Rental Revenue						
Site	Description	# of units	Estimated # of months	Monthly Rent	Total Revenue	37,800.00
Calistoga	Revenue determined by number	1.00	12.00	450.00	5,400.00	
Calistoga	of utilized rental units multiplied	1.00	12.00	450.00	5,400.00	
Mondavi	by \$450 per month.	1.00	12.00	450.00	5,400.00	
Mondavi		1.00	12.00	450.00	5,400.00	
River Ranch		1.00	12.00	450.00	5,400.00	
River Ranch		1.00	12.00	450.00	5,400.00	
River Ranch		1.00	12.00	450.00	5,400.00	
	0	0	0			

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule B
 Salaries/Wages

Salaries & Wages		Wage Increase (not including Cooks/Custodians)		Wage Increase Cooks/Custodians												TOTAL - NCHA
		5%		6%												
						0.05 0.06										\$
POSITION	NAME	Operational Schedule	Dates of Employment	Grade - Wage Range	Current Hourly Pay	Revised Hourly Pay	Bi-Weekly Salary	Bi-Weekly Pay Periods	Days	Hours per Day	Total Scheduled Hours	Annual Wages - Salary	Program Allocation			
Housing Division Director			07/01/26 - 06/30/27	N/A	\$49.97	\$52.47	\$4,197.48	26.00				\$109,135	30%	\$32,742		
Staff Accountant - Direct			07/01/26 - 06/30/27	N/A	\$38.48	\$40.40	\$3,232.32	26.00				\$84,041	15%	\$12,806		
Administrative Assistant			07/01/26 - 06/30/27	N/A	\$25.42	\$26.69	\$1,708.22	26.00				\$55,517	100%	\$55,518		
Regional Maintenance Manager			07/01/26 - 06/30/27	N/A	\$37.85	\$39.74	\$3,179.40	26.00				\$62,664	30%	\$24,798		
On-Site Manager (Calistoga)		Center operations, start up & close down	07/01/26 - 06/30/27	N/A	\$34.65	\$36.38	\$2,910.60	20.00				\$58,212				
		Non-Working Holiday Pay										\$0				
		Vacation					\$2,910.60	6.00				\$17,464				
		Sunday										\$0				
		Subtotal:	235 days									\$75,676	100%	\$75,676		
On-Site Manager (Mondavi)		Center operations, start up & close down	07/01/26 - 06/30/27	N/A	\$34.65	\$36.38	\$2,910.60	20.00				\$58,212				
		Non-Working Holiday Pay										\$0				
		Vacation					\$2,910.60	6.00				\$17,464				
		Sunday										\$0				
		Subtotal:	233 days									\$75,676	100%	\$75,676		
On-Site Manager (River Ranch)		Center operations, start up & close down	07/01/26 - 06/30/27	N/A	\$34.65	\$36.38	\$2,910.60	20.00				\$58,212				
		Non-Working Holiday Pay										\$0				
		Vacation					\$2,910.60	6.00				\$17,464				
		Sunday										\$0				
		Subtotal:	235 days									\$75,676	100%	\$75,676		
Cook (Calistoga)		Center operations, start up & close down	07/01/26 - 11/26/26 -- 1/1/27 - 06/30/27	N/A	\$19.95	\$21.15			226.00	8.00	1,808.00	\$38,239				
		Center operations-overtime				\$31.73			48.00	8.00	384.00	\$12,184				
		Center operations-holiday pay				\$42.30			10.00	8.00	80.00	\$3,384				
		Non-Working Holiday Pay				\$21.15			3.00	8.00	24.00	\$598				
		Vacation Pay				\$21.15			22.00	8.00	176.61	\$3,735				
		Subtotal:	287 days						309.00	days	2,472.61	\$58,050	100%	\$58,050		
Cook (Mondavi)		Center operations, start up & close down	07/01/26 - 11/21/26 -- 12/27/26 - 06/30/27	N/A	\$19.95	\$21.16			227.00	8.00	1,816.00	\$38,427				
		Center operations-overtime				\$31.74			47.00	8.00	376.00	\$11,934				
		Center operations-holiday pay				\$42.32			9.00	8.00	72.00	\$3,047				
		Non-Working Holiday Pay				\$21.16			4.00	8.00	32.00	\$677				
		Vacation Pay				\$21.16			17.00	8.00	132.46	\$2,893				
		Subtotal:	287 days						304.00	days	2,428.46	\$56,888	100%	\$56,888		
Cook (River Ranch)		Center operations, start up & close down	07/01/26 - 12/28/26 -- 2/2/27 - 06/30/27	N/A	\$19.95	\$21.15			226.00	8.00	1,808.00	\$38,239				
		Center operations-overtime				\$31.73			48.00	8.00	384.00	\$12,184				
		Center operations-holiday pay				\$42.30			12.00	8.00	96.00	\$4,081				
		Non-Working Holiday Pay				\$21.15			1.00	8.00	8.00	\$199				
		Vacation Pay				\$21.15			22.00	8.00	176.00	\$3,722				

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule B
 Salaries Wages

Salaries & Wages	Wage Increase (not including Cooks/Custodians)	Wage Increase Cooks/Custodians												TOTAL - NCHA		
		5%	6%													
				0.05		0.06										\$
POSITION	NAME	Operational Schedule	Dates of Employment	Grade - Wage Range	Current Hourly Pay	Revised Hourly Pay	Bi-Weekly Salary	Bi-Weekly Pay Periods	Days	Hours per Day	Total Scheduled Hours	Annual Wages - Salary	Program Allocation			
Subtotal:		287	days						309.00	days	2,472.00	\$58,375	100%	\$58,375		
Custodian (Calistoga)	Center operations, start up & close down	231	days	07/01/26 - 11/26/26 -- 1/11/27 06/30/27	N/A	\$18.93	\$20.07		231.00	8.00	1,848.00	\$37,080				
	Center operations-overtime	48	days			18.93	\$30.11		48.00	8.00	384.00	\$11,562				
	Center operations-holiday pay	10	days				\$40.14		10.00	8.00	80.00	\$3,211				
	Non-Working Holiday Pay	3	days				\$20.07		3.00	8.00	24.00	\$482				
	Vacation Pay						\$20.07		17.00	8.00	136.00	\$2,730				
Subtotal:		292	days						309.00	days	2,472.00	\$55,074	100%	\$55,074		
Custodian (Mondavi)	Center operations, start up & close down	230	days	07/01/26 - 11/21/26 -- 12/27/26 - 06/30/27	N/A	\$18.93	\$20.07		230.00	8.00	1,840.00	\$36,920				
	Center operations-overtime	47	days				\$30.11		47.00	8.00	376.00	\$11,321				
	Center operations-holiday pay	11	days				\$40.14		11.00	8.00	88.00	\$3,532				
	Non-Working Holiday Pay	2	days				\$20.07		2.00	8.00	16.00	\$321				
	Vacation Pay						\$20.07		22.00	8.00	176.00	\$3,532				
Subtotal:		290	days						312.00	days	2,496.00	\$55,635	100%	\$55,635		
Custodian (River Ranch)	Center operations, start up & close down	230	days	07/01/26 - 12/28/26 -- 2/2/27 06/30/27	N/A	\$18.29	\$19.39		230.00	8.00	1,840.00	\$35,678				
	Center operations-overtime	48	days				\$29.09		48.00	8.00	384.00	\$11,171				
	Center operations-holiday pay	12	days				\$38.78		12.00	8.00	96.00	\$3,723				
	Non-Working Holiday Pay	1	days				\$19.39		1.00	8.00	8.00	\$155				
	Vacation Pay						\$19.39		17.00	8.00	136.00	\$2,637				
Subtotal:		291	days						308.00	days	2,464.00	\$53,364	100%	\$53,364		
												\$895,772			\$690,078	
												\$1,388,157				

WORKERS COMP	6010	
GROUP INSURANCE	6020	
403b Employer	6040	
UI	6110	
FICA	6120	
FICA MED	6130	

35,585
164,181
3,658
2,558
42,789
10,004

TOTAL FRINGE BENEFITS

\$ 517,545

\$ 258,775

TOTAL WAGES & FRINGE BENEFITS:

\$1,413,317

\$ 948,853

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule C
 Fringe Benefits - Workers Comp Insurance

Workers Comp Insurance		Worker's Comp Wages	Worker's Comp Code	Current Base Rate	Projected Rate with Exp Mod	Projected Rate with Risk Adjstmnt	Estimated Annual Workers Comp	Estimated Annual Workers Comp	NCHA - TOTALS
POSITION	Total Scheduled Hours			Projected Experience Mod Rate:	1.53	Risk Adjustment Rate:		-29.00%	\$
Housing Division Director	Annual Wages	109,135.48							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
Subtotal:	Net Workers Comp Wages	<u>\$ 109,135.48</u>	8740	2.0600%	3.1518%	2.2378%	\$2,442.00	\$2,442.00	\$732
Staff Accountant - Direct	Annual Wages	\$84,041							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
Subtotal:	Net Workers Comp Wages	<u>\$84,041</u>	8810	0.4300%	0.6579%	0.4671%	\$393.00	\$393.00	\$60
Administrative Assistant	15%	55,517.28							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
Subtotal:	Net Workers Comp Wages	<u>\$ 55,517.28</u>	8810	0.4300%	0.6579%	0.4671%	\$259.00	\$259.00	\$258
Regional Maintenance Manager	Annual Wages	82,664.40							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
Subtotal:	Net Workers Comp Wages	<u>\$ 82,664.40</u>	9007	6.7400%	10.3122%	7.3217%	\$6,052.00	\$6,052.00	\$1,815
On-Site Manager	Annual Wages	75,676.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	<u>\$ 75,676.00</u>	9011	6.9900%	10.6947%	7.5932%	\$5,746.00	\$5,746.00	\$5,745
On-Site Manager	Annual Wages	75,676.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	<u>\$ 75,676.00</u>	9011	6.9900%	10.6947%	7.5932%	\$5,746.00	\$5,746.00	\$5,746
On-Site Manager	Annual Wages	75,676.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	0	<u>\$ 75,676.00</u>	9011	6.9900%	10.6947%	7.5932%	\$5,746.00	\$5,746.00	\$5,746

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule C
 Fringe Benefits - Workers Comp Insurance

Workers Comp Insurance		Worker's Comp Wages	Worker's Comp Code	Current Base Rate	Projected Rate with Exp Mod	Projected Rate with Risk Adjstmnt	Estimated Annual Workers Comp	Estimated Annual Workers Comp	NCHA - TOTALS
POSITION	Total Scheduled Hours			Projected Experience Mod Rate:	1.53	Risk Adjustment Rate:		-29.00%	\$
Cook	Workers Comp Wages	53,988.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	- \$ 53,988.00	9083	4.5400%	6.9462%	4.9318%	\$2,663.00	\$2,663.00	\$2,663
Cook	Workers Comp Wages	52,910.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	- \$ 52,910.00	9083	4.5400%	6.9462%	4.9318%	\$2,609.00	\$2,609.00	\$2,609
Cook	Workers Comp Wages	54,313.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	- \$ 54,313.00	9083	4.5400%	6.9462%	4.9318%	\$2,679.00	\$2,679.00	\$2,679
Custodian	Workers Comp Wages	51,219.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	- \$ 51,219.00	9083	4.5400%	6.9462%	4.9318%	\$2,526.00	\$2,526.00	\$2,526
Custodian	Workers Comp Wages	51,860.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	- \$ 51,860.00	9083	4.5400%	6.9462%	4.9318%	\$2,558.00	\$2,558.00	\$2,558
Custodian	Workers Comp Wages	49,639.00							
	Cell Phone	-							
	Medical Cafeteria Contributions	-							
	Annual Value of Apartment Rental	-							
Subtotal:	Net Workers Comp Wages	- \$ 49,639.00	9083	4.5400%	6.9462%	4.9318%	\$2,448.00	\$2,448.00	\$2,448
		\$ 872,315						\$41,867	\$35,585

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule C
 Fringe Benefits - Group Insurance

Group Insurance	Estimated Kaiser HMO - Employer Costs	Estimated Kaiser HMO - Employee Co-Pay	Estimated Kaiser HRA - Employer Costs	Estimated Kaiser HRA - Employee Co-Pay	Estimated WHA - Employer Costs	Estimated Vision - Employer Costs	Estimated Vision - Employee Co-Pay	Estimated Dental - Employer Costs	Estimated Dental - Employee Co-Pay	Estimated Medical - Other Employer Costs	Estimated CHD Self Funded Medical Insurance	Subtotal Estimated Medical Costs	Estimated Employer Annual Increase	Estimated Employee Annual Increase	ESTIMATED ANNUAL EMPLOYER GROUP INSURANCE	NCHA - TOTALS
Housing Division Director	-	-	-	-	-	87	-	-	-	-	-	87	-	-	87	\$27
Staff Accountant - Direct	-	-	-	8,802	-	87	-	126	-	-	-	9,015	-	-	9,015	\$1,353
Administrative Assistant	12,746	-	-	-	-	87	-	445	-	-	-	13,278	-	-	13,278	13,280
Regional Maintenance Manager	12,746	-	-	-	-	128	-	764	-	-	-	13,638	-	-	13,638	\$4,092
On-Site Manager	-	-	-	22,006	-	187	-	1,096	-	-	-	23,289	-	-	23,289	\$23,289
On-Site Manager	12,746	-	-	-	-	87	-	445	-	-	-	13,278	-	-	13,278	\$13,278
On-Site Manager	22,305	15%	-	-	-	126	-	724	-	-	-	23,155	-	-	23,155	\$23,155
Cook	-	-	-	22,006	-	187	-	278	-	-	-	22,471	-	-	22,471	\$22,471
Cook	12,746	-	-	-	-	126	-	445	-	-	-	13,317	-	-	13,317	\$13,317
Cook	12,746	-	-	-	-	187	-	1,096	-	-	-	14,029	-	-	14,029	\$14,029
Custodian	-	-	-	8,802	-	87	-	445	-	-	-	9,334	-	-	9,334	\$9,334
Custodian	12,746	-	-	-	-	87	-	445	-	-	-	13,278	-	-	13,278	\$13,278
Custodian	12,746	-	-	-	-	87	-	445	-	-	-	13,278	-	-	13,278	\$13,278
\$111,527	\$0	\$0	\$0	\$0	\$61,616	\$1,550	\$0	\$6,754	\$0	\$0	\$0	\$181,447	\$0	\$0	\$181,447	\$164,181

Total Employer: \$181,447

FYE 6-30-2026 Actual Employer Costs:

Housing Division Director	Gabby	-	-	-	-	82	-	-	-	-	-	82	-	-	82	82
Staff Accountant - Direct	Mike	-	-	-	7,654	82	-	118	-	-	-	7,854	-	-	7,854	7,854
Administrative Assistant	Taryn	11,083	-	-	-	82	-	416	-	-	-	11,581	-	-	11,581	11,581
Regional Maintenance Manager	Jose	11,083	-	-	-	120	-	714	-	-	-	11,917	-	-	11,917	11,917
On-Site Manager	Erwin	-	-	-	19,136	174	-	1,025	-	-	-	20,335	-	-	20,335	20,335
On-Site Manager	Maria C	11,083	-	-	-	82	-	416	-	-	-	11,581	-	-	11,581	11,581
On-Site Manager	Jose S	19,395	-	-	-	118	-	677	-	-	-	20,190	-	-	20,190	20,190
Cook	August	-	-	-	19,136	174	-	260	-	-	-	19,570	-	-	19,570	19,570
Cook	Estwar	11,083	-	-	-	118	-	416	-	-	-	11,617	-	-	11,617	11,617
Cook	Hugo	11,083	-	-	-	174	-	1,025	-	-	-	12,282	-	-	12,282	12,282
Custodian	Leticia	-	-	-	7,654	82	-	416	-	-	-	8,152	-	-	8,152	8,152
Custodian	Sierra	11,083	-	-	-	82	-	416	-	-	-	11,581	-	-	11,581	11,581
Custodian	Maria	11,083	-	-	-	82	-	416	-	-	-	11,581	-	-	11,581	11,581
96,978		-	-	-	53,580	1,450	-	6,313	-	-	-	158,321	-	-	158,321	158,321
111,524		-	-	-	61,617	1,552	-	6,755	-	-	-	-	-	-	181,448	181,448
\$3	\$0	\$0	\$0	\$0	(\$1)	(\$2)	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$23,126	\$23,126

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule C
 Fringe Benefits - 403(b) Retirement Plan

403(b) Plan		DOH	As of 12-31-2026	Employee 403b % or \$	Employee Annual 403(b) Contribution 3%	Factor	Employer Match	Anniversary Contribution	Total Employer 403(b) Contribution	NCHA - TOTALS
POSITION	NAME				3.00%					\$
Housing Division Director	Valencia, Gabriela	5/23/2005	21 years	3%	\$3,274.06	25.00%	\$818.52	\$300.00	\$1,118.52	\$336
Staff Accountant - Direct	Whitt, Mike	1/22/2024	2 years	3%	\$2,521.24	7.00%	\$176.49	\$0.00	\$176.49	\$27
Administrative Assistant	Skott, Taryn	9/15/2025	1 year	3%	\$1,665.52	5.00%	\$83.28		\$83.28	\$84
Regional Maintenance Manager	Lopez, Jose	3/7/2011	15 years	3%	\$2,479.93	20.00%	\$495.99	\$250.00	\$745.99	\$225
On-Site Manager	Montoya, Erwin	6/1/2023	3 years	3%	\$2,270.28	7.00%	\$158.92		\$158.92	\$159
On-Site Manager	Cervantes, Maria	9/1/2024	2 year	3%	\$2,270.28	7.00%	\$158.92		\$158.92	\$159
On-Site Manager	Servin Cervantes, Jose	15%	6 years	\$2,600	\$2,600.00	15.00%	\$390.00	\$150.00	\$540.00	\$540
Cook	Lopez, Agustin	12/31/2015	11 years	3%	\$1,741.50	20.00%	\$348.30	\$200.00	\$548.30	\$548
Cook	Cervantes Rubio, Estwar	8/1/2023	3 years	3%	\$1,706.64	7.00%	\$119.46		\$119.46	\$119
Cook	Munoz, Hugo	2/14/2011	15 years	3%	\$1,751.25	20.00%	\$350.25	\$250.00	\$600.25	\$600
Custodian	Munoz, Leticia	2/14/2022	4 years	3%	\$1,652.22	10.00%	\$165.22		\$165.22	\$165
Custodian	Sierra, Martin	2/6/2009	17 years	3%	\$1,669.05	20.00%	\$333.81	\$250.00	\$583.81	\$584
Custodian	Leon, Maria	6/21/2023	3 years	3%	\$1,600.92	7.00%	\$112.06		\$112.06	\$112
					\$27,203			\$1,400	\$5,111	\$3,658

\$3,658

Rounding \$0

05-09	150
09.1 - 14	200
14.1 - 19	250
19.1 - 24	300
	max
less than 2	5% \$1,000
2 less than 4	7% \$1,500
4 less than 6	10% \$2,000
6 less than 8	15% \$3,000
8 less than 20	20% \$4,000
20 less than 29	25% \$5,000
29 less than 39	30% \$6,000
39 plus	35% \$7,000

0 0 0

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule D
 Operating Expense

OPERATING EXPENSES

\$104,115

<u>Communication</u>							<u>\$5,568</u>
Communication expense includes services for cell phones and office internet at all sites							
Cell Phones - Oversight:							
Site	Staff Person	Site Allocation	Estimated Cost per Month	# of Months	Total Cell Phones		
Calistoga	0.15	100%	45.00	12	540		
Mondavi	On-Site Manager	100%	45.00	12	540		
River Ranch	On-Site Manager	100%	45.00	12	540		
Calistoga	Cook	100%	45.00	12	540		
Mondavi	Cook	100%	45.00	12	540		
River Ranch	Cook	100%	45.00	12	540		
Calistoga	Assist Cook/Janitor	100%	45.00	12	540		
Mondavi	Assist Cook/Janitor	100%	45.00	12	540		
River Ranch	Assist Cook/Janitor	100%	45.00	12	540		
	Regional Maintenance Manager @ 30%		14.00		-		
Calistoga		33.33%	4.67	12	56		
Mondavi		33.33%	4.67	12	56		
River Ranch		33.34%	4.67	12	56		
	Admin Assistant/Fiscal Analyst		45.00				
Calistoga		33.33%	15.00	12	180		
Mondavi		33.33%	15.00	12	180		
River Ranch		33.34%	15.00	12	180		
(No charge Director or Staff Accountant)							

<u>Contract Services - Equipment - Oversight:</u>					<u>\$3,103</u>
Contract services includes expense for copier/scanner located at the River Ranch site and lease expense for equipment for internet connectivity					
Estimated contract services expense is determined by the cost of the current equipment lease agreement between CHD and Caltronics by number copier/printers by site					
Site	Site Allocation	Estimated Cost per Month	# of Months	Total Contract Services	
(\$99,300 /32) One Copier/Printer					
Calistoga	33.33%	86.19	12	1,034	
Mondavi	33.33%	86.19	12	1,034	
River Ranch	33.34%	86.21	12	1,035	
Estimated contract services expense is determined by lease held with Cisco Meraki systems for equipment for internet connectivity					
Site	Site Allocation	Estimated Cost per Month	# of Months	Total Contract Services	
(\$42,000) No Cost Allocation FYE 6-30-2027					
Calistoga	33.33%	-	12	-	
Mondavi	33.33%	-	12	-	
River Ranch	33.34%	-	12	-	

<u>Contract Services - Maintenance</u>					<u>\$20,487</u>
Maintenance - Contract Services includes expense for contracting for repair and/or service for kitchen, landscape, office, and fire system equipment and overall system maintenance and repair of HVAC, plumbing, electrical, and septic systems					
Site	Description	Estimated Cost per Month	# of Months	Total Maintenance - Equipment	
Food Service:					
Calistoga	Annual maintenance inspection & service of kitchen equipment (refrigerations, freezers, stoves/ovens, dishwashers, steam tables & ice machines	500.00	1	500	
Mondavi		500.00	1	500	
River Ranch		500.00	1	500	
Calistoga	Annual maintenance of oven hood system	1,200.00	1	1,200	
Mondavi		1,200.00	1	1,200	
River Ranch		1,200.00	1	1,200	

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule D
 Operating Expense

<u>Maintenance:</u>				
	Work to be completed includes tasks not to be completed by Regional Maintenance Manager, such as structural repairs, electrical or plumbing repairs; and maintenance & repair of landscaping equipment;			
Calistoga		-	12	-
Mondavi		-	12	-
River Ranch		-	12	-
Calistoga	Additional Trash Services at Site close down.	-	1	-
Mondavi		-	1	-
River Ranch		-	1	-
Calistoga	Repair & maintenance of water systems	-	3	-
Mondavi		-	3	-
River Ranch		-	3	-
Calistoga	Pest Control	417.74	12	5,013
Mondavi		426.68	12	5,120
River Ranch		437.86	12	5,254

<u>Information Technology - Oversight</u>					<u>\$20,615</u>
Information technology (IT) includes expenses related to software licensing, web hosting, network management services, which are required for CHD to operate within today's technological environment					
Software Licensing:					\$5,898
Site	Description	Estimated Annual Cost	Site Allocation	Total Cost	
Calistoga	Microsoft Office 365 (\$12,489/127*10)	983.00			
Mondavi			33.33%	328	
River Ranch			33.34%	328	
Calistoga	Microsoft Azure (\$46,524/127*10)	3,663.00			
Mondavi			33.33%	1,221	
River Ranch			33.34%	1,222	
Calistoga	Adobe Acrobat Pro (\$1,774/127*10)	140.00			
Mondavi			33.33%	47	
River Ranch			33.34%	47	
Calistoga	Accufund (\$11,453 * 9.68% FTE)	1,109.00			
Mondavi			33.33%	369	
River Ranch			33.34%	370	
<u>Web Hosting:</u>					<u>\$0</u>
Site	Description	Estimated Annual Cost	Site Allocation	Total Cost	
Calistoga	WP Engine (\$1,150) No Cost Allocation FY 26/27	-			
Mondavi			33.33%	-	
River Ranch			33.34%	-	
Calistoga	CHD domain hosting for website; application allows Users to access CHD's website	-			
Mondavi			33.33%	-	
River Ranch			33.34%	-	

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule D
 Operating Expense

Network Management Services: Site	Description	Estimated Annual Cost	Site Allocation	Total Cost	\$12,047
	Medicus IT Monitoring Managed Services (\$153,000\127*10)	12,047.00			
Calistoga			33.33%	4,015	
Mondavi	Services coupled with a Network Operations		33.33%	4,015	
River Ranch	Center to monitor CHD's network infrastructures, systems, user devices proactively, resolve issues and perform work		33.34%	4,017	
					\$0

Other IT Expenses Site	Description	Estimated Annual Cost	Site Allocation	Total Cost	\$2,670
	Valley Internet (108*12*2*1.03)	2,670.00			
Calistoga	Internet service -75 Mbps down / 15 Mbps up (\$108			-	
Mondavi	per mo.* 1.03 for Mondavi/River Ranch)		50.00%	1,335	
River Ranch			50.00%	1,335	

<u>Insurance - Oversight: (\$108,329\127*10)</u>					\$8,530
Insurance expense includes general liability, excess liability, commercial crime, errors & omission, fiduciary, and self funded retention account insurance					
Site	Description	Estimated Annual Cost	Site Allocation	Total Insurance	
Calistoga		8,530.00	33.33%	2,843	
Mondavi		8,530.00	33.33%	2,843	
River Ranch		8,530.00	33.34%	2,844	

<u>Other Expenses - Detailed</u>					\$13,953
Other Expenses Detailed below include such expenses as TV Service community rooms, Utilities-Waste Removal, Postage for sites, Audit Fees, Payroll fees, and Marketing, all not included in Indirect Expenses.					
Budgeted Other Expenses is determined by utilization of historical cost data. Napa allocation of Audit Fees is based upon best estimate by CFO. Audit Fees are not included in Indirect Costs.					
Site	Description	Site Allocation	Estimated Cost per Month	# of Months	Total Miscellaneous
TV Service - Community Room - Oversight					
Calistoga		100%	85.00	12	1,020
Mondavi		100%	85.00	12	1,020
River Ranch		100%	85.00	12	1,020
Utilities - Waste Removal - Maintenance:					
Calistoga		100%	150.00	3	450
Mondavi		100%	150.00	3	450
River Ranch		100%	150.00	3	450
Postage - Oversight:					
Calistoga		33.33%	10.00		
Mondavi		33.33%	3.00	12	36
River Ranch		33.34%	3.00	12	36
			4.00	12	48
Audit Fees - Oversight:(\$42,525 *5%)					
Calistoga		33.33%	2,126.00		
Mondavi		33.33%	709.00	1	709
River Ranch		33.34%	709.00	1	709
			708.00	1	708
Payroll fees - (\$29,167\127*10)					
Calistoga		33.33%	191.38		
Mondavi		33.33%	63.79	12	765
River Ranch		33.34%	63.79	12	766
			63.81	12	766
Marketing					
Calistoga		100%	1,666.00	1	1,666
Mondavi		100%	1,666.00	1	1,666
River Ranch		100%	1,668.00	1	1,668

<u>Food Services</u>	\$0
CHD is not performing Food Services	

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule D
 Operating Expense

Site	100.00%	\$0.00
Calistoga	33.33%	\$0
Mondavi	33.33%	\$0
River Ranch	33.33%	\$0

<u>Supplies - Maintenance - Direct</u>				\$20,000
Includes all materials necessary for the Maintenance Manager to perform routine site maintenance and repairs, such as minor electrical, plumbing and facility maintenance and repairs				
Site	Description	Site Allocation	Estimated Annual Cost	Total Supplies - Maintenance
	Landscaping/Plumbing/Electrical/Hardware/HVAC		20,000.00	
Calistoga		33.33%		6,666
Mondavi		33.33%		6,666
River Ranch		33.34%		6,668
	Weed eater string, gas & oil for mower & weedeater; sprinkler heads, drip line, drippers, weed fabric fertilizer, insecticide, PVC piping P-traps, wax rings, toilet seat covers, toilet handles, flappers & closet flanges GFI, electrical plate covers, brakers, switch plate covers, lighting switches, smoke detectors (battery operated), 9 volt, 12 volt & AA batteries, CO2 detectors, extension cords Wood screws, wood nails, sheet rock screws, WD-40, super glue, masking tape, electrical tape, duct tape, paint, caulking, sheetrock HVAC Filters			

<u>Supplies at Napa sites - Office - Direct</u>				\$2,000
Includes office supplies necessary to maintain normal office functions & marketing supplies, such as paper, file folders, writing utensils, business cards, badges & t-shirts.				
Site	Description	Estimated Annual Cost	Site Allocation	Total Cost
		2,000.00		
Calistoga			33.33%	667
Mondavi			33.33%	667
River Ranch			33.34%	666

<u>Training & Certification</u>				\$627
Estimated training & certification expense includes registration costs for food handler certification for all sites				
Estimated training & certification registration expense food handlers is based on historical cost date for such training.				
Site	Description	Unit Price	# of staff	Total Cost
Mondavi	Manager Training - River Ranch	100.00	1	100.00
Calistoga	Food handler certification	100.00	0	-
Mondavi	Food handler certification	100.00	0	-
River Ranch	Food handler certification	100.00	0	-
Site	Description	Estimated Annual Cost	Site Allocation	Total Cost
Calistoga	Knowledge City (Annual \$6,688/127*10= \$527.)	\$527		
Mondavi			33.33%	175
River Ranch	Application that provides a learning library for staff to increase the development of skills, productivity, engagement and safety. The CHD training platform utilized to provide state and federal mandated training including sexual harassment and workplace harassment prevention training.		33.34%	176

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule D
 Operating Expense

Travel						\$9,232
Includes local travel for on-site managers, maintenance manager and administrative assistance/fiscal analyst to complete normal operations, such as food and supply purchasing, weekly staff meetings attendance, performing regular site maintenance, completing deposits, and conference travel						
Site	Description	Site Allocation	# of miles	Mileage Rate	Total Travel	
Calistoga	On-Site Manager: 45 round trips, 42 miles, Calistoga - Napa		1,890.00	0.7250	1,370	
	46 round trip River, 16 miles, Ranch - Calistoga		736.00	0.7250	534	
Mondavi	On-Site Manager: 45 round trips, 15 miles, Mondavi - Napa		675.00	0.7250	489	
	48 round trips, 22 miles, Mondavi - River Ranch		1,056.00	0.7250	766	
River Ranch	On-Site Manager: 45 round trips, 35 miles, River Ranch - Napa		1,575.00	0.7250	1,142	
All Sites	Regional Maintenance Manager @ 30% 40 round trips, 38 miles, Calistoga - River Ranch - Mondavi		1,520.00	0.7250		\$1,102
Calistoga		33.33%			367	
Mondavi		33.33%			367	
River Ranch		33.34%			367	
All Sites	Housing Division Director @ 30% 50 round trips, 93 miles, Yuba City - Calistoga		4,650.00	0.7250		\$3,371
Calistoga		33%			1,124	
Mondavi		33%			1,124	
River Ranch		33%			1,123	
All Sites	Admin Assistant/Fiscal Analyst 135 round trips, 4.7 miles, River Ranch - Wells Fargo, St. Helena		635.00	0.7250		\$460
Calistoga		33%			153	
Mondavi		33%			153	
River Ranch		33%			153	

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
 NAPA COUNTY FARMWORKER HOUSING CENTERS
 Schedule E
 Indirect Expense

INDIRECT EXPENSE

\$157,945

Indirect				\$157,945
<p>Indirect costs, as defined by the US Office of Management and Budget, Labor, are those that have been incurred by CHD for common or joint objectives and cannot be readily identified with a particular final cost objective. CHD utilizes a De Minimis Indirect Cost Rate of 15% times applicable Total Direct Costs. This rate is applied to all CHD's program's direct costs consistently to collect for CHD indirect costs.</p> <p style="text-align: center;">0.15</p>				
Site	Direct Expenses	Indirect Rate	Total Indirect Expense	
Calistoga	357,645.52	15.000%	53,647	
Mondavi	342,641.16	15.000%	51,396	
River Ranch	352,681.32	15.000%	52,902	

CHD Full Time Equivalents

EE Category	Count	%	FTE
Regular Full-Time	94	100%	94
Regular Part-Time	1	50%	0.5
Temporary Full-Time	1	100%	1
Temporary Part-Time	3	50%	1.5
WEX Part-Time	28	50%	14
CHD Totals	127		111

Napa Category	Count	%	FTE
Housing Division Director	1	30%	0.3
Staff Accountant - Direct	1	15%	0.15
Administrative Assistant	1	100%	1
Regional Maintenance Manager	1	30%	0.3
On-Site Manager	1	100%	1
On-Site Manager	1	100%	1
On-Site Manager	1	100%	1
Cook	1	100%	1
Cook	1	100%	1
Cook	1	100%	1
Custodian	1	100%	1
Custodian	1	100%	1
Custodian	1	100%	1
Napa Totals	13		10.75

% Napa FTE to Total CHD FTE 9.68%

Exhibit 1:

Napa County Housing

Napa Budget – Close down schedule: FYE 6-30-2027:

Mondavi – Close Sunday 11-22-2026 through Saturday December 26, 2026. Reopens Sunday December 27, 2026.

Calistoga – Close Friday 11-27-2026 through Thursday December 31, 2026. Reopens Friday January 1, 2027.

River Ranch – Close Tuesday 12-29-2026 through Monday February 1, 2027. Reopens Tuesday February 2, 2027.