

**WENDT RANCH GEOLOGIC HAZARD ABATEMENT DISTRICT  
PROGRAM BUDGET FOR FISCAL YEAR 2023/24**



May 31, 2023

Wendt Ranch GHAD Board of Directors  
Chair Candace Andersen  
Vice Chair John M. Gioia  
Boardmember Diane Burgis  
Boardmember Ken Carlson  
Boardmember Federal D. Glover

Wendt Ranch Geologic Hazard Abatement District  
651 Pine Street, Room 107  
Martinez, CA 94553

Subject: Wendt Ranch Geologic Hazard Abatement District  
Contra Costa County, California

**PROGRAM BUDGET FOR FISCAL YEAR 2023/24**

Dear Chair Andersen and Boardmembers:

Attached is the program budget for the Wendt Ranch Geologic Hazard Abatement District (GHAD) for Fiscal Year (FY) 2023/24. The program budget as proposed is \$589,510. The budget expenses break down into the following approximate percentages of the total expenses.


- Major Repair ..... 15 percent
- Preventive Maintenance and Operations..... 67 percent
- Special Projects ..... 1 percent
- Administration and Accounting ..... 8 percent
- Additional - Outside Professional Services ..... 9 percent

The budget anticipates FY 2023/24 revenue of \$634,372 with an estimated increase of \$44,862 to the reserve fund. A summary of the expenses is shown on Table 5 followed by a brief description of each budget item on the following pages.

If you have any questions regarding the contents of this letter, please contact us.

Sincerely,

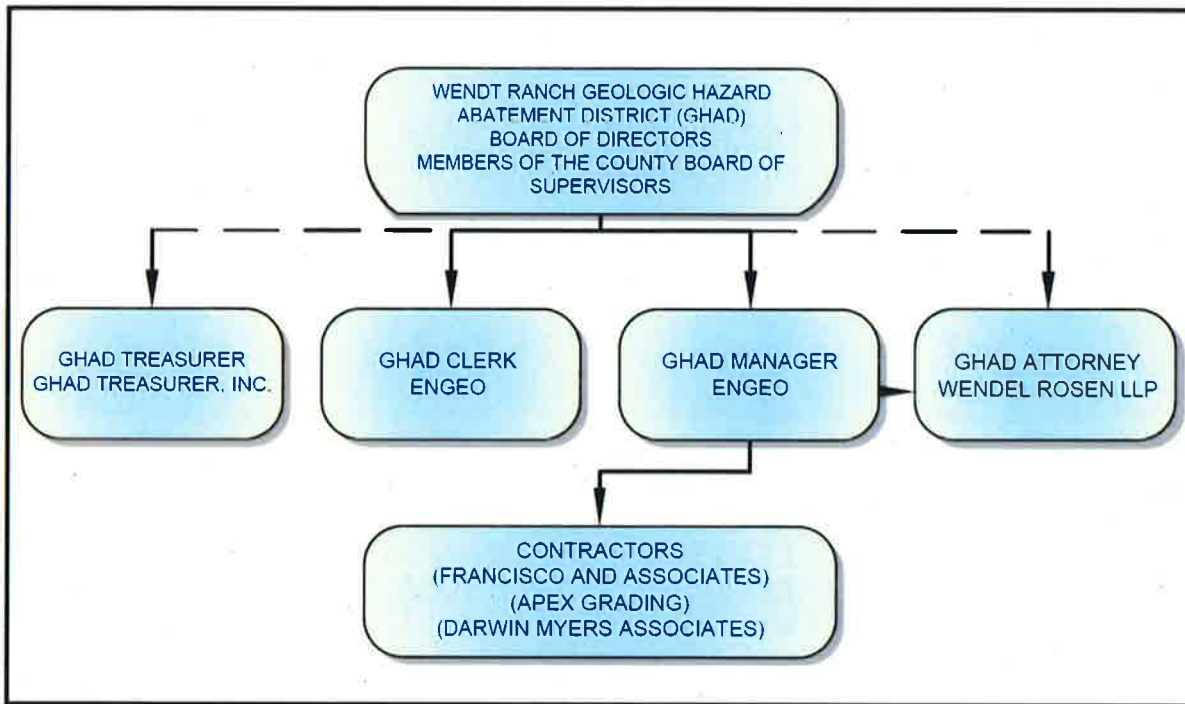
Wendt Ranch Geologic Hazard Abatement District  
ENGEIO Incorporated, GHAD Manager  
ENGEIO Project No. 4063.002.022

  
Haley Ralston  
hjr/ue/cjn

  
Uri Eliahu

**Wendt Ranch Geologic Hazard Abatement District  
 Program Budget  
 Fiscal Year 2023/24**

The following proposed program budget summarizes the anticipated receivables and expenditures for Fiscal Year 2023/24 for the Wendt Ranch Geologic Hazard Abatement District (District), which includes Wendt Ranch, Intervening Properties (Monterosso), Alamo Creek, and Somerset communities. The structure of the Wendt Ranch GHAD is shown below.



The GHAD has maintenance and monitoring responsibilities and is the property owner for the following parcels within the District. The parcels listed include the open-space parcels within the Monterosso and Wendt Ranch developments. Maintenance, monitoring responsibilities, and ownership of the listed parcels were transferred to the GHAD in February and March 2009.

**TABLE 1: Parcels owned by GHAD**

ASSESSOR'S PARCEL NUMBER	PARCEL	DESCRIPTION
<b>Monterosso (Intervening Properties) Development</b>		
206-020-094	I	Western Water Quality Basin
206-020-095	K	Western Open Space
206-580-036	B	Open Space North of Casablanca Bridge
206-020-093	C	Eastern Open Space
206-580-038	J	Northeast Bioretention Cell
206-630-053	E	Southeast Bioretention Cell

ASSESSOR'S PARCEL NUMBER	PARCEL	DESCRIPTION
<b>Wendt Ranch Development</b>		
206-030-037	A, 8698	Wendt Ranch Southern Open Space including Buffalo Wetlands
206-650-011	B, 8847	Wendt Ranch Western Open Space, North of Casablanca
206-030-038	B, 8698	Wendt Ranch Western Open Space, South of Casablanca
206-030-034	D, 8002	Wendt Ranch Detention Basin

Maintenance and monitoring responsibilities for the remaining properties within the GHAD, not listed above, are the responsibility of the individual property owners, although a number of parcels have been offered to the GHAD, but have not yet been accepted by the GHAD due to punchlist items remaining to be completed. Within this budget, it is anticipated that during the 2023/24 fiscal year, additional and possibly all parcels within the Alamo Creek development will be transferred to the Wendt Ranch GHAD, and these expenses have been anticipated in the 2023/24 budget estimates.

On August 3, 2021, the Wendt Ranch GHAD Board of Directors adopted Resolution 2021/03 approving the annexation of the Somerset development into the Wendt Ranch GHAD. At this time, the Somerset development has only been annexed into the Wendt Ranch GHAD and has not established an Engineer's Report and funding source for maintenance items within the Somerset development. Additionally, the GHAD has not accepted any Plan of Control responsibilities for the Somerset development; therefore, the GHAD does not project any expenses related to the Somerset development for Fiscal Year 2023/24.

The fiscal year for the Wendt Ranch GHAD begins on July 1 annually. The budget is divided into four categories including Major Repair, Preventive Maintenance and Operations, Special Projects, and Administration and Accounting. As needed, the GHAD Manager may reallocate funds without additional Board approval.

The annual assessment limits and actual levies are summarized below.

**TABLE 2: Actual CPI Adjustments and Assessment Limit for Single-Family Residential Properties**

FISCAL YEAR	SAN FRANCISCO- OAKLAND-HAYWARD CPI (JUNE /JUNE)	ASSESSMENT LIMIT	ANNUAL ASSESSMENT LEVY
2005/06	-	\$422.00	\$300.00
2006/07	3.93%	\$438.57	\$311.78
2007/08	3.36%	\$453.29	\$322.25
2008/09	4.19%	\$472.30	\$335.76
2009/10	0.23%	\$473.37	\$336.52
2010/11	1.07%	\$478.44	\$340.12
2011/12	2.43%	\$490.06	\$348.38
2012/13	2.64%	\$502.98	\$357.57
2013/14	2.56%	\$515.84	\$366.71
2014/15	3.00%	\$531.32	\$377.71
2015/16	2.29%	\$543.48	\$386.36

FISCAL YEAR	SAN FRANCISCO-OAKLAND-HAYWARD CPI (JUNE / JUNE)	ASSESSMENT LIMIT	ANNUAL ASSESSMENT LEVY
2016/17	2.67%	\$558.00	\$396.68
2017/18	3.48%	\$577.42	\$410.49
2018/19	3.91%	\$599.99	\$426.53
2019/20	3.22%	\$619.26	\$440.23
2020/21	1.62%	\$629.29	\$447.36
2021/22	3.15%	\$649.14	\$461.48
2022/23	6.80%	\$693.28	\$0
2023/24 <sup>1</sup>	5% <sup>1</sup>	\$727.94 <sup>1</sup>	\$383.08 <sup>2</sup>

<sup>1</sup>Estimate based on Consumers Price Index through April 2023 and approval by the Board of Directors.

<sup>2</sup>Proposed assessment levy for Fiscal Year 2023/2024 subject to approval by the Board of Directors.

The GHAD is funded through real property assessments. The assessment limits are adjusted annually on June 30 to reflect the percentage change in the San Francisco-Oakland-Hayward Consumers Price Index (CPI) for All Urban Consumers for the past 12 months. The assessment limits were adjusted up 6.80 percent from the 2021/22 assessment levels. All 1,317 properties were subject to the levy of the GHAD assessment in FY 2022/2023, however, with the adoption of Resolution 2022/01, the Board of Directors approved a suspension of the levy of the GHAD assessment for FY 2022/23. Therefore, the total levy amount for FY 2022/23 was \$0. The actual FY 2023/2024 assessment limit will be calculated to reflect the percentage change in the San Francisco-Oakland-Hayward Consumer Price Index (CPI) for All Urban Consumers for June 2022 through June 2023.

As shown on Graph 1 below, the GHAD has exceeded the target reserve rate of accumulation forecast in the approved Engineer’s Reports for the Alamo Creek, Monterosso, and Wendt Ranch developments. The excess revenue is primarily due to the delays in transferring the Plan of Control responsibilities from Toll Brothers, Inc. to the GHAD.

We have in this proposed budget, and may in future budgets, recommended an annual levy amount less than the assessment limit if the following conditions are met.

- Unencumbered reserve funds collected from within a development exceed the target reserve amount estimated in the approved Engineer’s Report or unencumbered reserve funds collected from a development exceed the target reserve
- Reserve funds collected from within a development exceed the dollar amount estimated for a large-scale repair

We are recommending an assessment levy less than the assessment limit to cover annual maintenance and operation costs for the GHAD for FY 2023/24. The proposed assessment levy for FY 2023/24 is \$383.08 per single-family residence. The June CPI is released in mid-July and is used by the GHAD Manager to determine the final assessment limit. Table 3 shows the estimated revenue assuming a suspension of the assessment levy for FY 2023/2024.

**TABLE 3: Estimated Revenue for FY 2023/2024**

	FY 2023/2024 ESTIMATE
Assessment Revenue	\$504,510
Investment Income	\$129,862
<b>Total Revenues</b>	<b>\$634,372</b>

In general, the budget amounts listed are based on the Engineer's Report approved by the Wendt Ranch GHAD Board of Directors in 2005. The budget amounts have been inflation adjusted to provide the estimates.

### **MAJOR REPAIR**

Included within the major repair category are those repair or improvement projects that are intermittent and, by their nature, do not fit within a scheduled maintenance program. Minor slope repair and erosion control items are generally funded within the Preventive Maintenance and Operations category. For the purposes of this budget, we define major repairs as those estimated at over \$50,000. There is one major repair project anticipated for FY 2023/24. A landslide occurred during the heavy winter rains in January 2023 in the GHAD-owned open space between Casablanca Street and Cottswald Court. It is estimated that the repair will cost approximately \$85,000.

### **PREVENTIVE MAINTENANCE AND OPERATIONS**

Preventive maintenance and operations include professional services, slope stabilization services, and erosion protection within the District. Professional services include site monitoring events as scheduled in the GHAD Plan of Control. Slope stabilization and erosion protection responsibilities include the open-space slopes and creek channels. GHAD-maintained improvements generally include the District's slopes, concrete-lined drainage ditches, retaining walls, subsurface drainage facilities, monitoring instruments including settlement monitoring devices, storm drain facilities, and the creek channels.

### **SPECIAL PROJECTS**

The Special Projects category allows the GHAD to budget for projects beneficial to the GHAD that are not included in one of the other three categories. Special projects can include items such as global positioning system (GPS)/geographic information system (GIS) development for GHAD maintained improvements; website development and maintenance; and reserve studies to reevaluate the financial condition of the GHAD.

### **ADMINISTRATION AND ACCOUNTING**

Administrative expenses include the General Manager duties related to the operation and administration of the GHAD. These include clerical and accounting functions.

**TABLE 4: Summary of Use of Funds**

USE OF FUNDS				
	FY 2022/23 ESTIMATE	FY 2022/23 BUDGET	FY 2023/24 PROPOSED	PERCENT CHANGE FROM FY 2022/23
<b>MAJOR REPAIRS</b>				
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>	<b>100.0%</b>
<b>PREVENTIVE MAINTENANCE AND OPERATIONS - PROFESSIONAL SERVICES</b>				
Open Space Scheduled Monitoring Events	\$13,000	\$20,000	\$20,000	
Heavy Rainfall Monitoring Events	\$7,658	\$10,000	\$10,000	
Bioretention Cell Scheduled Monitoring Events	\$2,000	\$4,000	\$4,000	
Bioretention Heavy Rainfall Monitoring Events	\$1,000	\$2,000	\$2,000	
Transfer of Open Space and GHAD Maintained Improvements	\$1,000	\$9,000	\$9,000	
Technical Consultants, Parcel Transfer (Outside Services)	\$0	\$4,000	\$4,000	
<b>Subtotal</b>	<b>\$24,658</b>	<b>\$49,000</b>	<b>\$49,000</b>	<b>0%</b>
<b>PREVENTIVE MAINTENANCE AND OPERATIONS - MAINTENANCE AND OPERATIONS</b>				
Sediment Removal - Concrete Structures	\$4,380	\$6,000	\$11,000	
Bioretention and other Water Quality Facilities	\$1,000	\$15,000	\$22,380	
Erosion Repairs	\$4,766	\$30,000	\$30,000	
Subdrain Outlets	\$12,013	\$10,000	\$17,160	
Detention Basins	\$4,348	\$30,000	\$22,800	
Creek Bank Maintenance	\$0	\$25,000	\$25,000	
Slope Stabilization	\$29,471	\$30,000	\$50,000	
Trail, Fire Break, and Fence Maintenance	\$19,672	\$50,000	\$167,300	
<b>Subtotal</b>	<b>\$75,650</b>	<b>\$196,000</b>	<b>\$394,640</b>	<b>61.1%</b>
<b>SPECIAL PROJECTS</b>				
GPS/GIS Development	\$3,000	\$5,000	\$5,000	
Web Site Maintenance/Updates	\$500	\$1,000	\$1,000	
<b>Subtotal</b>	<b>\$3,500</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>0.0%</b>
<b>ADMINISTRATION AND ACCOUNTING – GHAD MANAGER</b>				
Administration and Accounting	\$42,000	\$42,000	\$44,000	
Budget Preparation	\$4,000	\$4,000	\$4,200	
<b>Subtotal</b>	<b>\$46,000</b>	<b>\$46,000</b>	<b>\$48,200</b>	<b>4.8%</b>
<b>ADMINISTRATION AND ACCOUNTING – OUTSIDE PROFESSIONAL SERVICES</b>				
Assessment Roll and Levy Update	\$0	\$3,800	\$3,800	
Legal Counsel	\$7,000	\$12,000	\$12,000	
Treasurer	\$15,000	\$32,000	\$32,000	
Contra Costa County Assessor's Fees	\$0	\$1,400	\$1,400	
California Association of GHADs Membership	\$426	\$470	\$470	
Insurance	\$1,300	\$6,000	\$6,000	
<b>Subtotal</b>	<b>\$23,726</b>	<b>\$55,670</b>	<b>\$55,670</b>	<b>0%</b>
<b>Total</b>	<b>\$200,692</b>	<b>\$401,670</b>	<b>\$589,510</b>	<b>46.8%</b>

A summary of the proposed Fiscal Year 2023/24 Budget is shown in Table 5.

**TABLE 5: Summary of Proposed Fiscal Year 2023/24 Budget**

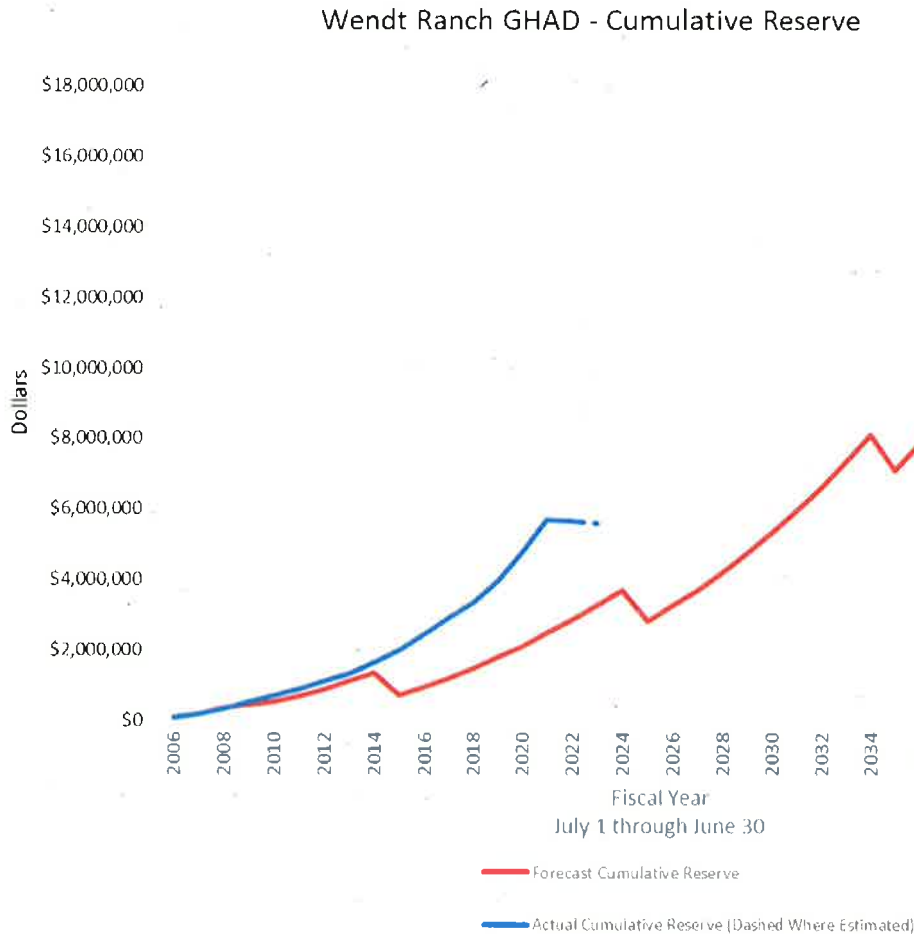
BUDGET ITEM	BUDGET AMOUNT	PERCENT OF TOTAL BUDGET (FY 2023/24)
<b>MAJOR REPAIRS</b>		
<b>TOTAL</b>	<b>\$85,000</b>	<b>1%</b>
<b>Professional Services</b>		
Scheduled Monitoring Events	\$20,000	
Heavy Rainfall Monitoring Events	\$10,000	
Bioretention Cell Scheduled Monitoring Events	\$4,000	
Bioretention Heavy Rainfall Monitoring Events	\$2,000	
Transfer of Open Space and GHAD Maintained Improvements	\$9,000	
Technical Consultants, Parcel Transfer (Outside Services)	\$4,000	
<b>Subtotal</b>	<b>\$49,000</b>	
<b>Maintenance and Operations</b>		
Sediment Removal - Concrete Structures	\$11,000	
Bioretention and other Water Quality Facilities	\$22,380	
Erosion Repairs	\$30,000	
Subdrain Outlets	\$17,160	
Detention Basins	\$22,800	
Creek Bank Maintenance	\$25,000	
Slope Stabilization	\$50,000	
Trail, Fire Break, and Fence Maintenance	\$167,300	
<b>Subtotal</b>	<b>\$345,640</b>	
<b>Preventive Maintenance and Operations</b>	<b>TOTAL</b>	<b>\$394,640</b>
		<b>67%</b>
<b>SPECIAL PROJECTS</b>		
GPS/GIS Development	\$5,000	
Web Site Maintenance and Updates	\$1,000	
<b>Total</b>	<b>\$6,000</b>	<b>1%</b>
Administration and Accounting	\$44,000	
Annual Report and Budget Preparation	\$4,200	
<b>Subtotal</b>	<b>\$48,200</b>	<b>8%</b>
<b>Outside Professional Services - Nontechnical</b>		
Assessment Roll and Levy Update Preparation	\$3,800	
Legal Counsel	\$12,000	
Wendt Ranch GHAD Treasurer	\$32,000	
Contra Costa County Assessor's Fees	\$1,400	
California Association of GHADs Membership	\$470	
Insurance	\$6,000	
<b>Subtotal</b>	<b>\$55,670</b>	<b>9%</b>
<b>Administration and Accounting</b>	<b>TOTAL</b>	<b>\$103,870</b>
<b>PROPOSED EXPENDITURES</b>	<b>TOTAL</b>	<b>\$589,510</b>



BUDGET ITEM	BUDGET AMOUNT	PERCENT OF TOTAL BUDGET (FY 2023/24)
<b>ESTIMATED REVENUE</b>		
<b>Beginning Balance</b>		
Balance (July 1, 2022)	\$5,661,439	
<b>Estimated FY 2022/23 Revenue</b>		
Estimated Assessment Revenue	\$0	
Estimated Assessment Interest/Dividend Revenue	\$150,000	
<b>Estimated Expenses 2022/23 Expenses</b>		
Estimated Expenses through 6/30/2023	\$200,692	
<b>ESTIMATED RESERVE ON JUNE 30, 2023</b>	<b>\$5,610,747</b>	
<b>Estimated 2023/24 Revenue</b>		
Estimated FY 2023/24 Assessment	\$504,510	
Estimated FY 2023/24 Interest/Dividend	\$129,862	
<b>Estimated 2023/24 Expenses</b>		
Estimated Expenses through June 30, 2024	\$589,510	
<b>ESTIMATED RESERVE ON JUNE 30, 2024</b>	<b>\$5,655,609</b>	

At the beginning of the 2023/24 fiscal year, the cumulative reserve is estimated at \$5,610,747 and about \$5,655,609 at the end of the 2023/24 fiscal year. As shown on the Graph 1 below, the forecast cumulative reserve is above the amount estimated in the 2005 Engineer's Reports and is estimated to reach approximately \$16,920,000 by 2044. The GHAD reserve is intended to fund unanticipated expenses that may occur.

**GRAPH 1 – Cumulative Reserve**



We attribute the additional reserve accumulation to a number of factors including: (1) The Wendt Ranch GHAD has not yet accepted monitoring and maintenance responsibilities for open space surrounding the Alamo Creek development; (2) nine of the past fifteen winters have had below-average rainfall; therefore, there has been a reduced level of slope instability and erosion; (3) a large-scale repair has not been necessary within the GHAD-maintained areas; and (4) the budgets submitted and expenditures made by the current GHAD manager reflect the lower level of activity due to weather conditions and limited geographic responsibilities, thus allowing a higher percentage of the GHAD revenues to be applied to the reserve portion of the budget, while maintaining an appropriate monitoring and maintenance program.

Special Condition 1(e) of the approved Consulting Services Agreement provides that a payment limit shall be determined each fiscal year by a resolution of the GHAD Board. For fiscal year 2023/24 (July 1, 2023, through June 30, 2024), the payment limit is set at \$170,790. The tasks included within the payment limit may include site monitoring events, transfer of monitoring and maintenance responsibilities, oversight of maintenance and repair projects, administration, accounting, assessment roll updates, and budget preparation.

**TABLE 5: Payment Limit**

TASK	AMOUNT
Major Repair	\$15,000
Scheduled Monitoring Events	\$20,000
Heavy Rainfall Monitoring Events	\$10,000
Bioretention Cell Scheduled Monitoring Events	\$4,000
Bioretention Heavy Rainfall Monitoring Events	\$2,000
Transfer of Parcels	\$9,000
Concrete-Lined Drainage Ditch Maintenance	\$2,200 <sup>1</sup>
Bioretention and other Water Quality Facilities	\$3,730 <sup>1</sup>
Erosion Repairs	\$6,000 <sup>1</sup>
Subdrain Outlets	\$2,860 <sup>1</sup>
Detention Basins	\$3,800 <sup>1</sup>
Creek Bank Maintenance	\$5,000 <sup>1</sup>
Slope Stabilization	\$10,000 <sup>1</sup>
Trail, Fire Break, and Fence Maintenance	\$23,000 <sup>1</sup>
Special Projects (GPS and Website)	\$6,000
Administration and Accounting	\$44,000
Budget Preparation	\$4,200
<b>TOTAL</b>	<b>\$170,790</b>

<sup>1</sup>Dependent on maintenance and/or repair activities by the GHAD during FY 2023/24. ENGE0 payment limit is estimated up to 20% of the total budget item.

**MAJOR REPAIR**

There is one major repair project anticipated for FY 2023/24. A landslide approximately 126 feet in width, 64 feet in length, and 5 feet in depth occurred during the heavy winter rains in January 2023 in the GHAD-owned and maintained open space between Casablanca Street and Cottswald Court. It is estimated that the landslide repair will cost approximately \$85,000. Minor slope repair and erosion control items are generally funded within the Preventive Maintenance and Operations category. While only one major repair is planned at this time, by their nature, major repairs such as landslides are unpredictable and could occur during the 2023/24 fiscal year. The reserve portion of the budget allows for funding toward these unpredictable events.

Landslide Repair

This budget item provides for technical professional services fees and contractor costs to provide landslide repair services for the landslide as described above.

**Estimated budget \$85,000**

## PREVENTIVE MAINTENANCE AND OPERATIONS

### Professional Services

#### Open Space Scheduled Monitoring Events

As provided in the Plan of Control, there are two scheduled monitoring events within the GHAD that will occur during each calendar year including geotechnical instrument monitoring.

**Estimated budget \$20,000**

#### Open Space Heavy Rainfall Events

We have budgeted for two heavy rainfall monitoring events during the 2023/24 winter season.

**Estimated budget \$10,000**

#### Bioretention Cell Scheduled Monitoring Events

As provided in the Design Report and Operations and Maintenance Manual for Bioretention Facilities, there are two scheduled monitoring events for the two bioretention cells within the GHAD that will occur during November and May.

**Estimated budget \$4,000**

#### Bioretention Heavy Rainfall Events

We have budgeted for two heavy rainfall monitoring events for the bioretention facilities during the 2023/24 winter season.

**Estimated budget \$2,000**

#### Transfer of Open Space – Alamo Creek

We anticipate in this budget that ownership, maintenance, and monitoring responsibilities of additional open space within the Alamo Creek Development may be offered to the GHAD during the 2023/24 fiscal year. As provided in the Plan of Control, the transfer process includes inspections and verification of proper maintenance or condition of the GHAD-maintained improvements.

**Estimated budget \$9,000**

#### Technical Consultants, Parcel Transfer (Outside Services)

As part of the transfer process, the GHAD plans to contract with Darwin Myers Associates to provide for third-party review of the GHAD-maintained improvements prior to transfer.

**Estimated budget \$4,000**

### Maintenance and Operations

#### Sediment Removal - Concrete Structures

This budget item is to provide for the periodic removal of vegetation, cleaning, sealing, and minor repair of concrete-lined drainage ditches within the Mustang Soccer Fields, Wendt Ranch, and Intervening Properties (Monterosso) developments.

**Estimated budget \$11,000**

#### Bioretention and other Water Quality Facilities

The budget item allows for ongoing maintenance activities as described in the operations and maintenance manual.

**Estimated budget \$22,380**

Erosion Repairs

This is for unanticipated minor erosion repairs, including those that may occur during the 2023/24 fiscal year.

**Estimated budget \$30,000**

Subdrain Outlets

This budget item provides for subdrain outlets to be located, relocated, and marked as necessary.

**Estimated budget \$17,160**

Detention Basins

The budget allows for ongoing maintenance activities for the detention basins.

**Estimated budget \$22,800**

Creek Bank Maintenance

Anticipated tasks under this budget item include the repair of slope or creek erosion and removal of debris from creek channel culverts.

**Estimated budget \$25,000**

Slope Stabilization

This is for unanticipated minor repairs, including slope instability or erosion, which may occur during the 2023/24 fiscal year.

**Estimated budget \$50,000**

Trail, Fire Break and Fence Maintenance

This budget item includes annual firebreak mowing, gravel-surfaced road maintenance, trail maintenance, and fence repairs, which may occur during the 2023/24 fiscal year.

**Estimated budget \$167,300**

**SPECIAL PROJECTS**

**Global Positioning System (GPS)/Geographic Information System (GIS) Development**

To provide for a more efficient system to capture, store, update, manipulate, analyze, and display information pertaining to GHAD features (including, but not limited to, subdrains, landslides, drainage facilities, cuts, fills, or slopes), the GHAD has provided a budget item to continue development of a GIS database. The database facilitates and streamlines the tracking of location, maintenance, and repair activities and automate the communication of this information to affected parties. This phase of GIS database development will include transition of available and pertinent information to an electronic format suitable for GIS deployment and, as necessary, field-verification of such features with GPS surveys.

**Estimated budget \$5,000**

Web Site Maintenance and Updates

To allow for greater access to information about the Wendt Ranch GHAD, the GHAD has provided a budget item to update and maintain the existing website launched during the 2013/2014 fiscal year.

**Estimated budget \$1,000**

## ADMINISTRATION AND ACCOUNTING

### GHAD Manager

#### Administration and Accounting

Administrative expenses include the GHAD Manager duties related to the operation and administration of the GHAD. The budget estimate for the accounting and administrative services is derived from the original GHAD budget used to prepare the GHAD's Engineer's Report.

**Estimated budget \$44,000**

#### Budget Preparation

This budget provides for the preparation of the annual report and budget.

**Estimated budget \$4,200**

### Outside Professional Services – Nontechnical

#### Assessment Roll and Levy Update

This budget item allows for preparation of the assessment roll for the District and the updated levy based on the Consumer Price Index adjustment.

**Estimated budget \$3,800**

#### Legal Counsel

This budget item allows the GHAD to secure legal counsel for the District as provided under Resolution 2008/01 adopted on November 18, 2008. The duties of the legal counsel may include but not be limited to, preparation or review of contracts, grant deeds, right of entry and board resolutions.

**Estimated budget \$12,000**

#### Treasurer

This budget item accounts for fees related to investment of the GHAD reserve funds and processing of accounts payable. This budget item allows the GHAD to hire a treasurer for the District as provided under Resolution 2008/01 adopted on November 18, 2008. As budgeted, half of the estimated cost is for the Treasurer services with half for the investment advisor services.

**Estimated cost \$32,000**

#### Contra County Assessor's Fees

This budget item accounts for fees from the Contra County Assessor's Office.

**Estimated cost \$1,400**

#### California Association of GHADs Membership

The GHAD maintains membership in the California Association of GHADs.

**Estimated cost \$470**

#### Insurance

The GHAD maintains general liability insurance for open space areas within the District.

**Estimated cost \$6,000**