

Fiscal Year Start Year End Year
 2022 – **2023**

***Housing Authority Budget of:
Vineland Housing Authority***

State Filing Year **2022**

For the Period:** **October 1, 2022** to **September 30, 2023

www.vha.org
Housing Authority Web Address



Division of Local Government Services

**2022 HOUSING AUTHORITY BUDGET
CERTIFICATION SECTION**

2022

Vineland Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: October 01, 2022 to September 30, 2023

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

2022 PREPARER'S CERTIFICATION

Vineland Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: October 01, 2022 to September 30, 2023

It is hereby certified that the Housing Authority Budget, including the Annual Budget and the Capital annexed hereto, represents the memberers of the governing body's resolve with respect to statute in that; all estimates revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in form, and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	linda@avenacpa.com
Name:	Linda M Cavallo
Title:	Fee Accountant
Address:	2581 E Chestnut Ave., Suite B
	Vineland, NJ 08361
Phone Number:	856-696-8000
Fax Number:	856-794-1295
E-mail Address:	linda@avenacpa.com

HOUSING AUTHORITY INTERNET WEBSITE CERTIFICATION

Housing Authority's Web Address:	www.vha.org
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying Compliance: Jacqueline S Jones
Title of Officer Certifying Compliance: Executive Director
Signature: jjones@vha.org

2022 APPROVAL CERTIFICATION

Vineland Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: October 01, 2022 to September 30, 2023

It is hereby certified that the Housing Authority Budget, including all schedules appended hereto, copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Vineland Housing Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on July 21, 2022.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the governing body thereof.

Officer's Signature:	jjones@vha.org
Name:	Jacqueline S Jones
Title:	Executive Director
Address:	191 W Chestnut Ave Vineland, NJ 08360
Phone Number:	856-691-4099
Fax Number:	856-691-8404
E-mail Address:	jjones@vha.org

2022 HOUSING AUTHORITY BUDGET RESOLUTION

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

WHEREAS, the Annual Budget for Vineland Housing Authority for the fiscal year beginning October 01, 2022 and ending September 30, 2023 has been presented before the governing body of the Vineland Housing Authority at its open public meeting of July 21, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$15,074,320.00, Total Appropriations including any Accumulated Deficit, if any, of \$15,030,490.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$601,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the schedule of rents, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Vineland Housing Authority, at an open public meeting held on July 21, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Vineland Housing Authority for the fiscal year beginning October 01, 2022 and ending September 30, 2023, is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Housing Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Vineland Housing Authority will consider the Annual Budget and Capital Budget/Program for Adoption on September 15, 2022.

jjones@vha.org
(Secretary's Signature)

7/21/2022
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mario Ruiz-Mesa-Chairman	X			
Chris Chapman	X			
Daniel Peretti				X
Brian Asselta	X			
Shelia Brown-Saunders	X			
Jacqueline Cruz	X			
Michael Green	X			

2022 ADOPTION CERTIFICATION

Vineland Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: October 01, 2022 to September 30, 2023

It is hereby certified that the Housing Authority Budget and Capital Budget/Program annexed hereto is a true the Budget adopted by the governing body of the Vineland Housing Authority, pursuant to N.J.A.C 5:31-2.3, on September 15, 2022.

Officer's Signature:	Jacqueline S Jones		
Name:	Jacqueline S Jones		
Title:	Executive Director		
Address:	191 W Chestnut Ave Vineland, NJ 08360		
Phone Number:	856-691-4099	Fax:	856-691-8404
E-mail address:	jjones@vha.org		

2022 ADOPTED BUDGET RESOLUTION

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Vineland Housing Authority for the fiscal year beginning October 01, 2022 and ending September 30, 2023 has been presented for adoption before the governing body of the Vineland Housing Authority at its open public meeting of September 15, 2022; and

WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$15,074,320.00, Total Appropriations, including any Accumulated Deficit, if any, of \$15,030,490.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$601,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Vineland Housing Authority at an open public meeting held on September 15, 2022 that the Annual Budget and Capital Budget/Program of the Vineland Housing Authority for the fiscal year beginning October 01, 2022 and ending September 30, 2023 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.

Jacqueline S. Jones

(Secretary's Signature)

9/15/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mario Ruiz-Mesa-Chairman				X
Chris Chapman	X			
Daniel Peretti	X			
Brian Asselta	X			
Shelia Brown-Saunders				X
Jacqueline Cruz				X
Michael Green	X			

**2022 HOUSING AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2022 HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year 2022 proposed Annual Budget and make comparison to the Fiscal Year 2021 adopted budget for each Revenue and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

The 2022 proposed Annual Budget is primarily based on the September 30, 2021 yearend data and the first six months of the current year (YE 9-30-2022) with consideration of the RAD conversions to date.

Page F-2, Dwelling rent is expected to decrease due to the disposition of 72 scattered sites. Non-dwelling rent will decrease due to the loss of cell tower contracts. There are now taller buildings in town better suited for cell towers. HUD Operating Subsidy will decrease due to disposition of the scattered sites. Capital Fund revenue will increase as the authority uses the funds available for repairs, improvements and other qualifying expenses. Congregate service revenue will increase based on the current trend. FSS revenues will increase based on the funding available for the program in 2022. Other tenant fees and miscellaneous revenue will decrease due to the disposition of scattered sites.

Page F-4, Salaries and wages will increase due to the addition of an administrative position to help with financial analytics and to provide for possible increases for current staff. The fringe benefits will increase due to the rising costs of health insurance and the annual pension contribution which has increased significantly in 2022. Legal expenses will increase due to the disposition of the scattered sites.

Staff training and travel will decrease as cost savings measures have been taken such as inhouse training to reduce the expense. Maintenance salaries will increase to accommodate planned repairs and improvements. Tenant services will increase due to anticipated relocation costs. Insurance will increase based on current trend. PILOT will decrease as a result of lower rental revenue. Collection losses will decrease since COVID-19 restrictions were lifted. General expenses will increase for anticipated compensated absences.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital/Program

The local/regional economy is slowly recovering from COVID-19; therefore, the budget is very conservative.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.). If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered.

Not Applicable

2022 HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

4. Identify any sources of funds transferred to the County/Municipality as PILOT payments, or a shared service and explain the reason for the transfer. Housing Authorities cannot transfer Unrestricted Net Position.

PILOT payments are paid to the City of Vineland.

5. The proposed budget must not reflect an anticipated deficit from 2022 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The proposed budget does not reflect an anticipated deficit from 2022 operations.

The accumulated deficit in Unrestricted Net Position is caused by the GASB 68 & 75 required adjustments. The deficit will be reduced through attrition of employees, which has already been implemented. As employees retire or leave, when applicable job duties are being consolidated. The deficit will also be reduced by cost savings measures taken by converting to RAD and the disposition of 72 scattered sites. The RAD projects have projected operating profits greater than those attainable under public housing.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report.

HOUSING AUTHORITY CONTACT INFORMATION

2022

Please complete the following information regarding this Authority. All information requested below must be completed.

Name of Authority:	Vineland Housing Authority		
<i>Federal ID Number:</i>	22-17688869		
<i>Address:</i>	191 W Chestnut Avenue		
<i>City, State, Zip:</i>	Vineland	NJ	08360
<i>Phone: (ext.)</i>	856-691-4099	<i>Fax:</i>	856-691-8404

Preparer's Name:	Linda M. Cavallo		
<i>Preparer's Address:</i>	2581 E Chestnut Ave., Suite B		
<i>City, State, Zip:</i>	Vineland	NJ	08361
<i>Phone: (ext.)</i>	856-696-8000	<i>Fax:</i>	856-794-1295
<i>E-mail:</i>	linda@avenacpa.com		

Chief Executive Officer*	Jacqueline S. Jones		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-691-4099	<i>Fax:</i>	856-691-8404
<i>E-mail:</i>	jjones@vha.org		

Chief Financial Officer*	Wendy Hughes		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-691-4099	<i>Fax:</i>	856-691-8404
<i>E-mail:</i>	whughes@vha.org		

Name of Auditor:	Nina S. Sorelle		
<i>Name of Firm:</i>	Bowman & Company, LLP		
<i>Address:</i>	601 White Horse Road		
<i>City, State, Zip:</i>	Voorhees	NJ	08043
<i>Phone: (ext.)</i>	856-435-6200	<i>Fax:</i>	856-435-0440
<i>E-mail:</i>	nsorelle@bowmanllp.com		

HOUSING AUTHORITY INFORMATIONAL QUESTIONNAIRE

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

49

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 1,667,733.00

3. Provide the number of regular voting members of the governing body:

7

(5 or 7 per State statute)

4. Provide the number of alternate voting members of the governing body:

0

(Maximum is 2)

5. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

6. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner?

No

If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

7. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

*A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

8. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

HOUSING AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

9. Did the Authority pay for meals or catering during the current fiscal year? No
If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

10. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? No
If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

a. First class or charter travel	No
b. Travel for companions	No
c. Tax indemnification and gross-up payments	No
d. Discretionary spending account	No
e. Housing allowance or residence for personal use	No
f. Payments for business use of personal residence	No
g. Vehicle/auto allowance or vehicle for personal use	Yes
h. Health or social club dues or initiation fees	No
i. Personal services (i.e. maid, chauffeur, chef)	No

If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.

12. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes

If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).

13. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

14. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No

If "yes", provide explanation including amount paid.

15. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No

If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

HOUSING AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

16. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

17. Did the Authority receive any notices of fines or assessments from the Department of Housing and Urban Development or any other entity due to noncompliance with current regulations?

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

18. Has the Authority been deemed "troubled" by the Department of Housing and Urban Development?

If "yes", attach an explanation of the reason the Authority was deemed "troubled" and describe the Authority's plan to address the conditions identified.

HOUSING AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

Use the space below to provide clarification for any Questionnaire responses.

Page N-3, #8

The process for determining compensation for the Executive Director is determined by a review of the ED by the Personnel Committee, which is based on an annual performance review, comparability study of housing authorities of similar size and budgetary restrictions. The Assistant Director's compensation is based on an annual performance review by the ED.

Page N-3(2) #11

A housing authority vehicle is provided to Jacqueline Jones, the Executive Director. The portion of personal use is reflected as additional compensation on her W-2.

AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS

Vineland Housing Authority

FISCAL YEAR: October 01, 2022 to September 30, 2023

Complete the attached table for all persons required to be listed per #1-4 below.

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority.
- 3) List all of the Authority's former officers, key employees, and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial officer as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key Employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest Compensated Employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal, and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable Compensation (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)
Vineland Housing Authority
For the Period: October 01, 2022 to September 30, 2023

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus		
1 Jacqueline S. Jones	Executive Director	40	X		X		\$ 148,219.00	\$ 26,732.00	\$ 5,350.00	\$ 9,752.00	\$ 190,053.00
2 Wendy Hughes	CFO	40	X				\$ 104,184.00	\$ 21,057.00		\$ 15,613.00	\$ 140,854.00
3 Mario Ruiz-Mesa	Chairman	2	X								\$ -
4 Chris Chapman	Commissioner	2	X								\$ -
5 Daniel Peretti	Commissioner	2	X								\$ -
6 Brian Asselta	Commissioner	2	X								\$ -
7 Shelia Brown-Saunders	Commissioner	2	X								\$ -
8 Jacqueline Cruz	Commissioner	2	X								\$ -
9 Michael Green	Commissioner	2	X								\$ -
10											\$ -
11											\$ -
12											\$ -
13											\$ -
14											\$ -
15											\$ -
16											\$ -
17											\$ -
18											\$ -
19											\$ -
20											\$ -
21											\$ -
22											\$ -
23											\$ -
24											\$ -
25											\$ -
26											\$ -
27											\$ -
28											\$ -
29											\$ -
30											\$ -
31											\$ -
32											\$ -
33											\$ -
34											\$ -
35											\$ -
Total:							\$ 252,403.00	\$ 47,789.00	\$ 5,350.00	\$ 25,365.00	\$ 330,907.00

Schedule of Health Benefits - Detailed Cost Analysis

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	10	12,818.00	128,180.00	10	11,760.00	117,600.00	10,580.00	9.0%
Parent & Child	1	23,544.00	23,544.00	1	21,600.00	21,600.00	1,944.00	9.0%
Employee & Spouse (or Partner)	3	25,977.00	77,931.00	3	23,832.00	71,496.00	6,435.00	9.0%
Family	12	36,624.00	439,488.00	10	33,600.00	336,000.00	103,488.00	30.8%
Employee Cost Sharing Contribution (enter as negative -)			(76,500.00)			(70,575.00)	(5,925.00)	8.4%
Subtotal	26		592,643.00	24		476,121.00	116,522.00	24.5%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	9	5,304.00	47,736.00	9	5,100.00	45,900.00	1,836.00	4.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	8	11,303.00	90,424.00	7	10,868.00	76,076.00	14,348.00	18.9%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			(22,900.00)			(21,470.00)	(1,430.00)	6.7%
Subtotal	17		115,260.00	16		100,506.00	14,754.00	14.7%
GRAND TOTAL	43		707,903.00	40		576,627.00	131,276.00	22.8%

Is medical coverage provided by the SHBP (Yes or No)?

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes

Vineland Housing Authority
For the Period: October 01, 2022 to September 30, 2023

Complete the below table for the Authority's accrued liability for compensated absences.

If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2021	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit	
			Approved Labor Agreement	Resolution Individual Employment Agreement
M. Acevedo	3	\$ 423.00		X
E. Alicea	18	\$ 2,315.00		X
E. Bermudez	66	\$ 13,709.00		X
D. Brown	3	\$ 419.00		X
C. Brownlow	2	\$ 155.00		X
M. Chaney Jr.	1	\$ 104.00		X
M. Cintron	31	\$ 4,316.00		X
L. Colon	17	\$ 2,571.00		X
L. deBergue	3	\$ 540.00		X
M. Dever	29	\$ 9,052.00		X
N. Duran-Villarruel	5	\$ 544.00		X
C. Goldsborough	83	\$ 17,648.00		X
P. Harrison	138	\$ 32,053.00		X
I. Herchelroth	7	\$ 902.00		X
L. Hoban	34	\$ 5,424.00		X
W. Hughes	93	\$ 30,398.00		X
L. James	52	\$ 8,131.00		X
J. Jones	106	\$ 38,228.00		X
Total liability for accumulated compensated absences at January 1, 2021 (this page only)		\$ 166,932.00		

Vineland Housing Authority
For the Period: October 01, 2022 to September 30, 2023

Complete the below table for the Authority's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2021	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
S. Kaufmann	43	\$ 6,336.00			
B. Matos-Phillips	27	\$ 3,724.00			
A. Michaud	92	\$ 16,736.00			
R. Miller	106	\$ 31,745.00			
Y. Nunez	1	\$ 97.00			
D. Pflaumer	90	\$ 22,158.00			
G. Pomales	88	\$ 19,508.00			
L. Prevard		\$ 48.00			
M. Rodriguez		\$ 13.00			
F. Ruiz	7	\$ 1,210.00			
M. Santiago		\$ 45.00			
E. Sherban	3	\$ 522.00			
A. Solar	6	\$ 667.00			
L. Velez	94	\$ 16,364.00			
D. Whitesell	48	\$ 7,345.00			
Total liability for accumulated compensated absences at January 1, 2021 (this page only)		\$ 126,518.00			

Vineland Housing Authority
For the Period: October 01, 2022 to September 30, 2023

Complete the below table for the Authority's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2021	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement

Total liability for accumulated compensated absences at January 1, 2021 (all pages) \$ 293,450.00

Schedule of Shared Service Agreements

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

If no shared services, check this box:

Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Vineland Housing Authority	Buena Housing Authority	Management Services		10/1/2021	9/30/2023	\$ 29,500
Vineland Housing Authority	Ocean City Housing Authority	Management Services		10/1/2021	9/30/2023	\$ 266,880
Vineland Housing Authority	Cape May Housing Authority	Management Services		10/1/2021	9/30/2023	\$ 35,000

**2022 HOUSING AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Vineland Housing Authority
For the Period: October 01, 2022 to September 30, 2023

	FY 2022 Proposed Budget					FY 2021 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES								
Total Operating Revenues	\$ 2,109,650	\$ -	\$ 6,700,000	\$ 4,136,190	\$ 12,945,840	\$ 12,623,710	\$ 322,130	2.6%
Total Non-Operating Revenues	11,980	-	930,670	1,185,830	2,128,480	2,177,680	(49,200)	-2.3%
Total Anticipated Revenues	<u>2,121,630</u>	<u>-</u>	<u>7,630,670</u>	<u>5,322,020</u>	<u>15,074,320</u>	<u>14,801,390</u>	<u>272,930</u>	1.8%
APPROPRIATIONS								
Total Administration	694,560	-	905,120	2,059,910	3,659,590	3,284,420	375,170	11.4%
Total Cost of Providing Services	1,421,390	-	6,725,470	2,434,290	10,581,150	10,761,740	(180,590)	-1.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	170,910	108,420	62,490	57.6%
Total Operating Appropriations	2,115,950	-	7,630,590	4,494,200	14,411,650	14,154,580	257,070	1.8%
Total Interest Payments on Debt	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	239,280	147,150	92,130	62.6%
Total Other Non-Operating Appropriations	-	-	-	379,560	379,560	370,260	9,300	2.5%
Total Non-Operating Appropriations	-	-	-	379,560	618,840	517,410	101,430	19.6%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,115,950	-	7,630,590	4,873,760	15,030,490	14,671,990	358,500	2.4%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	<u>2,115,950</u>	<u>-</u>	<u>7,630,590</u>	<u>4,873,760</u>	<u>15,030,490</u>	<u>14,671,990</u>	<u>358,500</u>	2.4%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ 5,680</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 448,260</u>	<u>\$ 43,830</u>	<u>\$ 129,400</u>	<u>\$ (85,570)</u>	-66.1%

Revenue Schedule

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

	FY 2022 Proposed Budget				FY 2021 Adopted Budget		\$ Increase (Decrease)	% Increase (Decrease)	
	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations	Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted	
							All Operations	All Operations	
OPERATING REVENUES									
<i>Rental Fees</i>									
Homebuyers' Monthly Payments				\$ -	\$ -	\$ -		#DIV/0!	
Dwelling Rental	802,860			1,603,840	2,406,700	2,674,880	(268,180)	-10.0%	
Excess Utilities				-	-	-		#DIV/0!	
Non-Dwelling Rental				89,800	89,800	118,480	(28,680)	-24.2%	
HUD Operating Subsidy	457,760				457,760	577,180	(119,420)	-20.7%	
New Construction - Acc Section 8 Voucher - Acc Housing Voucher				-	-	-		#DIV/0!	
				6,700,000	2,236,550	8,936,960	66,590	0.8%	
Total Rental Fees	1,260,620	-		6,700,000	3,930,190	11,890,810	12,240,500	(349,690)	-2.9%
<i>Other Operating Revenues (List)</i>									
Capital Funds	849,030				849,030	231,210	617,820	267.2%	
Congregate Service				111,000	111,000	82,000	29,000	35.4%	
FSS				95,000	95,000	70,000	25,000	35.7%	
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					-	-	-	#DIV/0!	
Total Other Revenue	849,030	-	-	206,000	1,055,030	383,210	671,820	175.3%	
Total Operating Revenues	2,109,650	-		6,700,000	4,136,190	12,945,840	12,623,710	322,130	2.6%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Other Tenant Fees	9,770			27,520	37,290	61,400	(24,110)	-39.3%	
Other Authority Income				326,000	326,000	307,420	18,580	6.0%	
Management Fees			925,930	676,610	1,602,540	1,628,450	(25,910)	-1.6%	
Other Service Fees				47,000	47,000	47,500	(500)	-1.1%	
Bookkeeping Fees				97,770	97,770	105,320	(7,550)	-7.2%	
Miscellaneous Income	830		4,100	5,630	10,560	17,290	(6,730)	-38.9%	
Total Other Non-Operating Revenue	10,600	-		930,030	1,180,530	2,167,380	(46,220)	-2.1%	
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	1,380			640	5,300	7,320	10,300	(2,980)	-28.9%
Penalties					-	-	-	#DIV/0!	
Other					-	-	-	#DIV/0!	
Total Interest	1,380	-		640	5,300	7,320	10,300	(2,980)	-28.9%
Total Non-Operating Revenues	11,980	-		930,670	1,185,830	2,177,680	(49,200)	-2.3%	
TOTAL ANTICIPATED REVENUES	\$ 2,121,630	\$ -		\$ 7,630,670	\$ 5,322,020	\$ 15,074,320	\$ 14,801,390	\$ 272,930	1.8%

Prior Year Adopted Revenue Schedule

Vineland Housing Authority

FY 2021 Adopted Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
OPERATING REVENUES					
<i>Rental Fees</i>					
Homebuyers' Monthly Payments					\$ -
Dwelling Rental	842,700			1,832,180	2,674,880
Excess Utilities					-
Non-Dwelling Rental				118,480	118,480
HUD Operating Subsidy	577,180				577,180
New Construction - Acc Section 8					-
Voucher - Acc Housing Voucher			6,926,190	1,943,770	8,869,960
Total Rental Fees	1,419,880	-	6,926,190	3,894,430	12,240,500
<i>Other Revenue (List)</i>					
Capital Funds	231,210				231,210
Congregate Services				82,000	82,000
FSS				70,000	70,000
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Total Other Revenue	231,210	-	-	152,000	383,210
Total Operating Revenues	1,651,090	-	6,926,190	4,046,430	12,623,710
NON-OPERATING REVENUES					
<i>Other Non-Operating Revenues (List)</i>					
Other Tenant Fees	18,900			42,500	61,400
Other Authority Income				307,420	307,420
Management Fees			932,600	695,850	1,628,450
Other Service Fees				47,500	47,500
Bookkeeping Fees				105,320	105,320
Miscellaneous Income	80		1,460	15,750	17,290
Other Non-Operating Revenues	18,980	-	934,060	1,214,340	2,167,380
<i>Interest on Investments & Deposits</i>					
Interest Earned	2,470		1,180	6,650	10,300
Penalties					-
Other					-
Total Interest	2,470	-	1,180	6,650	10,300
Total Non-Operating Revenues	21,450	-	935,240	1,220,990	2,177,680
TOTAL ANTICIPATED REVENUES	\$ 1,672,540	\$ -	\$ 7,861,430	\$ 5,267,420	\$ 14,801,390

Appropriations Schedule

Vineland Housing Authority
For the Period: October 01, 2022 to September 30, 2023

	FY 2022 Proposed Budget				FY 2021 Adopted Budget		<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>
	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations	Total All Operations	Proposed vs. Adopted	All Operations Adopted
OPERATING APPROPRIATIONS								
<i>Administration</i>								
Salary & Wages	309,400		359,770	712,560	\$ 1,381,730	\$ 1,218,760	\$ 162,970	13.4%
Fringe Benefits	114,630		256,610	440,160	811,400	638,910	172,490	27.0%
Legal	16,410		21,550	39,500	77,460	62,010	15,450	24.9%
Staff Training	4,000		5,000	5,000	14,000	20,000	(6,000)	-30.0%
Travel	1,750			2,250	4,000	4,750	(750)	-15.8%
Accounting Fees				85,000	85,000	85,000	-	0.0%
Auditing Fees	9,400		12,000	34,010	55,410	55,410	-	0.0%
Miscellaneous Administration*	238,970		250,190	741,430	1,230,590	1,199,580	31,010	2.6%
Total Administration	694,560	-	905,120	2,059,910	3,659,590	3,284,420	375,170	11.4%
<i>Cost of Providing Services</i>								
Salary & Wages - Tenant Services				45,860	45,860	43,430	2,430	5.6%
Salary & Wages - Maintenance & Operation	364,300			329,900	694,200	621,330	72,870	11.7%
Salary & Wages - Protective Services					-	-	-	#DIV/0!
Salary & Wages - Utility Labor					-	-	-	#DIV/0!
Fringe Benefits	147,600			234,020	381,620	383,270	(1,650)	-0.4%
Tenant Services	67,840			58,430	126,270	72,200	54,070	74.9%
Utilities	271,620			938,700	1,210,320	1,235,420	(25,100)	-2.0%
Maintenance & Operation	369,770		2,220	531,100	903,090	896,610	6,480	0.7%
Protective Services					-	-	-	#DIV/0!
Insurance	108,020		19,350	164,690	292,060	255,880	36,180	14.1%
Payment in Lieu of Taxes (PILOT)	53,140			71,570	124,710	149,190	(24,480)	-16.4%
Terminal Leave Payments					-	-	-	#DIV/0!
Collection Losses	28,300			27,000	55,300	174,520	(119,220)	-68.3%
Other General Expense	10,800		3,900	33,020	47,720	1,810	45,910	2536.5%
Rents			6,700,000		6,700,000	6,926,480	(226,480)	-3.3%
Extraordinary Maintenance					-	-	-	#DIV/0!
Replacement of Non-Expendible Equipment					-	-	-	#DIV/0!
Property Betterment/Additions					-	-	-	#DIV/0!
Miscellaneous COPS*					-	1,600	(1,600)	-100.0%
Total Cost of Providing Services	1,421,390	-	6,725,470	2,434,290	10,581,150	10,761,740	(180,590)	-1.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	170,910	108,420	62,490	57.6%
Total Operating Appropriations	2,115,950	-	7,630,590	4,494,200	14,411,650	14,154,580	257,070	1.8%
NON-OPERATING APPROPRIATIONS								
Total Interest Payments on Debt	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	239,280	147,150	92,130	62.6%
Operations & Maintenance Reserve					-	-	-	#DIV/0!
Renewal & Replacement Reserve				379,560	379,560	370,260	9,300	2.5%
Municipality/County Appropriation					-	-	-	#DIV/0!
Other Reserves					-	-	-	#DIV/0!
Total Non-Operating Appropriations	-	-	-	379,560	618,840	517,410	101,430	19.6%
TOTAL APPROPRIATIONS	2,115,950	-	7,630,590	4,873,760	15,030,490	14,671,990	358,500	2.4%
ACCUMULATED DEFICIT					-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,115,950	-	7,630,590	4,873,760	15,030,490	14,671,990	358,500	2.4%
UNRESTRICTED NET POSITION UTILIZED								
Municipality/County Appropriation	-	-	-	-	-	-	-	#DIV/0!
Other					-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 2,115,950	\$ -	\$ 7,630,590	\$ 4,873,760	\$ 15,030,490	\$ 14,671,990	\$ 358,500	2.4%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 105,797.50 \$ - \$ 381,529.50 \$ 224,710.00 \$ 720,582.50

HOUSING AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

<i>Line Item:</i>	<i>Public Housing Mgt.</i>	<i>Section 8</i>	<i>Housing Voucher</i>	<i>Other Programs</i>	<i>Total</i>
Advertising	800.00		200.00	4,710.00	5,710.00
Asset Management Fees	20,640.00			-	20,640.00
Bookkeeping Fees	13,350.00		84,420.00	-	97,770.00
Computer Program/Support	1,900.00		6,000.00	151,570.00	159,470.00
Consulting Services	20,000.00		1,000.00	88,000.00	109,000.00
Copier Supplies	-		2,000.00	10,300.00	12,300.00
Fuel-Admin.	2,000.00		1,000.00	1,140.00	4,140.00
Inspection Fees	13,600.00			35,340.00	48,940.00
Management Fees	141,920.00		135,070.00	356,000.00	632,990.00
Membership Fees	1,200.00		600.00	5,930.00	7,730.00
Miscellaneous	10,660.00		1,700.00	21,900.00	34,260.00
Office Supplies	2,000.00		5,000.00	10,850.00	17,850.00
Postage	3,400.00		5,000.00	8,650.00	17,050.00
Publications	800.00		200.00	1,210.00	2,210.00
Telephone & Internet	6,700.00		3,500.00	45,830.00	56,030.00
Port Out Admin Fees Paid			4,500.00		4,500.00
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Totals	238,970.00		250,190.00	741,430.00	1,230,590.00
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HOUSING AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

Line Item:	Public Housing Mgt.	Section 8	Housing Voucher	Other Programs	Total
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Prior Year Adopted Appropriations Schedule

Vineland Housing Authority

FY 2021 Adopted Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
OPERATING APPROPRIATIONS					
<i>Administration</i>					
Salary & Wages	\$ 153,160		\$ 463,250	\$ 602,350	\$ 1,218,760
Fringe Benefits	91,940		153,880	393,090	638,910
Legal	12,810		9,420	39,780	62,010
Staff Training	4,000		5,000	11,000	20,000
Travel	1,750		1,000	2,000	4,750
Accounting Fees				85,000	85,000
Auditing Fees	9,400		12,000	34,010	55,410
Miscellaneous Administration*	216,280		274,250	709,050	1,199,580
Total Administration	489,340	-	918,800	1,876,280	3,284,420
<i>Cost of Providing Services</i>					
Salary & Wages - Tenant Services				43,430	43,430
Salary & Wages - Maintenance & Operation	174,980			446,350	621,330
Salary & Wages - Protective Services					-
Salary & Wages - Utility Labor					-
Fringe Benefits	103,450			279,820	383,270
Tenant Services	13,750		2,000	56,450	72,200
Utilities	266,100			969,320	1,235,420
Maintenance & Operation	353,390		1,200	542,020	896,610
Protective Services					-
Insurance	85,670		960	169,250	255,880
Payment in Lieu of Taxes (PILOT)	57,660			91,530	149,190
Terminal Leave Payments					-
Collection Losses	95,060			79,460	174,520
Other General Expense			1,500	310	1,810
Rents			6,926,480		6,926,480
Extraordinary Maintenance					-
Replacement of Non-Expendible Equipment					-
Property Betterment/Additions					-
Miscellaneous COPS*				1,600	1,600
Total Cost of Providing Services	1,150,060	-	6,932,140	2,679,540	10,761,740
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	108,420
Total Operating Appropriations	1,639,400	-	7,850,940	4,555,820	14,154,580
NON-OPERATING APPROPRIATIONS					
Total Interest Payments on Debt	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	147,150
Operations & Maintenance Reserve					-
Renewal & Replacement Reserve				370,260	370,260
Municipality/County Appropriation					-
Other Reserves					-
Total Non-Operating Appropriations	-	-	-	370,260	517,410
TOTAL APPROPRIATIONS	1,639,400	-	7,850,940	4,926,080	14,671,990
ACCUMULATED DEFICIT					-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,639,400	-	7,850,940	4,926,080	14,671,990
UNRESTRICTED NET POSITION UTILIZED					
Municipality/County Appropriation	-	-	-	-	-
Other					-
Total Unrestricted Net Position Utilized	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 1,639,400	\$ -	\$ 7,850,940	\$ 4,926,080	\$ 14,671,990

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 81,970.00 \$ - \$ 392,547.00 \$ 227,791.00 \$ 707,729.00

Debt Service Schedule - Principal

Vineland Housing Authority

If authority has no debt check this box:

Fiscal Year Ending in

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>										Total Principal Outstanding
		FY 2021 Adopted Budget	FY 2022 Proposed Budget	2023	2024	2025	2026	2027	Thereafter			
Housing Revenue Bond #1		\$ 80,800	\$ 85,160	\$ 89,460	\$ 94,590	\$ 99,690	\$ 105,080	\$ 110,520	\$ 1,527,501	\$	\$ 2,112,001.00	
Capital Leveraging		\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 335,000.00	
Housing Revenue Bond #2		\$ 27,620	\$ 85,750	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 2,811,630	\$	\$ 3,347,380.00	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
TOTAL PRINCIPAL		193,420	260,910	274,460	284,590	239,690	195,080	200,520	4,339,131		5,794,381	
LESS: HUD SUBSIDY		85,000	90,000	95,000	100,000	50,000					335,000	
NET PRINCIPAL		\$ 108,420	\$ 170,910	\$ 179,460	\$ 184,590	\$ 189,690	\$ 195,080	\$ 200,520	\$ 4,339,131	\$	5,459,381	

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating	N/A	N/A	N/A
Year of Last Rating	N/A	N/A	N/A

If no rating, type "Not Applicable".

Debt Service Schedule - Interest

Vineland Housing Authority

If authority has no debt check this box:

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding
	FY 2021 Adopted Budget	FY 2022 Proposed Budget	2023	2024	2025	2026	2027	Thereafter	
Housing Revenue Bond #1	113,680	109,320	105,010	99,890	94,780	89,390	83,951	449,497	1,031,838
Capital Leveraging	18,800	14,690	10,460	5,870	1,180				32,200
Housing Revenue Bond #2	33,470	129,960	125,720	120,600	115,640	110,470	105,388	769,672	1,477,450
									-
									-
									-
									-
									-
TOTAL INTEREST	165,950	253,970	241,190	226,360	211,600	199,860	189,339	1,219,169	2,541,488
LESS: HUD SUBSIDY	18,800	14,690	10,460	5,870	1,180				32,200
NET INTEREST	\$ 147,150	\$ 239,280	\$ 230,730	\$ 220,490	\$ 210,420	\$ 199,860	\$ 189,339	\$ 1,219,169	\$ 2,509,288

Net Position Reconciliation

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

FY 2022 Proposed Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$ 1,892,227.00	\$ -	\$ (911,969)	\$ 8,419,564	\$ 9,399,822
Less: Invested in Capital Assets, Net of Related Debt (1)	3,327,338		-	4,947,195	8,274,533
Less: Restricted for Debt Service Reserve (1)				-	-
Less: Other Restricted Net Position (1)					-
Total Unrestricted Net Position (1)	(1,435,111)	-	(911,969)	3,472,369	1,125,289
Less: Designated for Non-Operating Improvements & Repairs					-
Less: Designated for Rate Stabilization					-
Less: Other Designated by Resolution					-
Plus: Accrued Unfunded Pension Liability (1)	642,603		422,730	2,266,597	3,331,930
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,974,710		1,552,790	5,180,872	8,708,372
Plus: Estimated Income (Loss) on Current Year Operations (2)	5,680		80	38,070	43,830
Plus: Other Adjustments (attach schedule)					-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,187,882	-	1,063,631	10,957,908	13,209,421
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	-	-	-	-	-
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)	\$ 1,187,882	\$ -	\$ 1,063,631	\$ 10,957,908	\$ 13,209,421

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County	\$ 105,798	\$ -	\$ 381,530	\$ 224,710	\$ 720,583
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(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2022

Vineland Housing Authority

(Housing Authority Name)

**2022 HOUSING AUTHORITY
CAPITAL BUDGET / PROGRAM**

**2022 CERTIFICATION OF
AUTHORITY CAPITAL BUDGET / PROGRAM**

Vineland Housing Authority

(Housing Authority Name)

Fiscal Year: October 01, 2022 to September 30, 2023

Place an "X" in the box for the applicable statement below:

It is hereby certified that the Housing Authority Capital Budget/Program annexed hereto is a true the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Vineland Housing Authority, on .

It is hereby certified that the governing body of the Vineland Housing Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Vineland Housing Authority, for the following reason(s):

Officer's Signature:	jjones@vha.org
Name:	Jacqueline S Jones
Title:	Executive Director
Address:	191 W Chestnut Ave Vineland, NJ 08360
Phone Number:	856-691-4099
Fax Number:	856-691-8404
E-mail Address:	jjones@vha.org

2022 CAPITAL BUDGET/PROGRAM MESSAGE

Vineland Housing Authority

Fiscal Year: October 01, 2022 to September 30, 2023

Answer all questions below using the space provided.

This section is included in the Capital Budget pursuant to N.J.A.C. 5:31-2. It does not in itself confer any authorization to raise or expend fund. Rather, it is a document used as part of the Housing Authority's planning and management system. Specific authorization to spend funds for the purposes described in this section must be granted elsewhere, by a separate financing agreement, security agreement, by resolution appropriating funds from the Renewal and Replacement Reserve, or other lawful means.

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these projects?

2. Has each capital project/project financing been developed from a specific plan or report and have the full life cycle costs of each been calculated?

3. Has a long-term (5 years or more) infrastructure needs and other capital items (vehicles, equipment) needs assessment been prepared?

4. If amounts are on Page CB-3 in the column "Debt Authorizations", indicate the primary source of funding the debt service for the Debt Authorizations (example - HUD).

N/A

5. Have the current capital projects been reviewed and approved by HUD?

Provide additional documentation as necessary.

Proposed Capital Budget

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Public Housing Management</i>						
Maintenance Equipment	\$ 20,000				\$ 20,000	
Maintenance Vehicle	101,000				101,000	
	-					
	-					
Total	121,000	-	-	-	121,000	-
<i>Section 8</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Housing Voucher</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Other Programs</i>						
RAD-Fire Pump/Roof Replacement	315,000		\$ 315,000			
RAD-Improvements	-		-			
COCC-Camera Replacements	50,000		50,000			
COCC-Building Improvements	115,000		115,000			
Total	480,000	-	480,000	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 601,000	\$ -	\$ 480,000	\$ -	\$ 121,000	\$ -

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

5 Year Capital Improvement Plan

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Public Housing Management</i>							
Maintenance Equipment	\$ 20,000	\$ 20,000					
Maintenance Vehicle	101,000	101,000					
	-	-					
	-	-					
Total	121,000	121,000	-	-	-	-	-
<i>Section 8</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Housing Voucher</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Other Programs</i>							
RAD-Fire Pump/Roof Replaceme	315,000	315,000	\$ -				
RAD-Improvements	1,520,000	-	175,000	325,000	290,000	415,000	315,000
COCC-Camera Replacements	50,000	50,000					
COCC-Building Improvements	115,000	115,000					
Total	2,000,000	480,000	175,000	325,000	290,000	415,000	315,000
TOTAL	\$ 2,121,000	\$ 601,000	\$ 175,000	\$ 325,000	\$ 290,000	\$ 415,000	\$ 315,000

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

5 Year Capital Improvement Plan Funding Sources

Vineland Housing Authority

For the Period: October 01, 2022 to September 30, 2023

		<i>Funding Sources</i>				
		Renewal &				
		Unrestricted Net	Replacement	Debt	Capital Grants	Other Sources
		Position Utilized	Reserve	Authorization		
		Estimated Total				
		Cost				
<i>Public Housing Management</i>						
Maintenance Equipment	\$ 20,000				\$ 20,000	
Maintenance Vehicle	101,000				101,000	
	-					
	-					
Total	121,000	-	-	-	121,000	-
<i>Section 8</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Housing Voucher</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Other Programs</i>						
RAD-Fire Pump/Roof Replacem	315,000		\$ 315,000			
RAD-Improvements	1,520,000		1,520,000			
COCC-Camera Replacements	50,000		50,000			
COCC-Building Improvements	115,000		115,000			
Total	2,000,000	-	2,000,000	-	-	-
TOTAL	\$ 2,121,000	\$ -	\$ 2,000,000	\$ -	\$ 121,000	\$ -
Total 5 Year Plan per CB-4	\$ 2,121,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.