

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2024	–	2025

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

**State Filing Year**                      **2025**

***For the Period:***                      ***October 1, 2024***                      ***to***                      ***September 30, 2025***

**[www.vha.org](http://www.vha.org)**  
**Housing Authority Web Address**



***Division of Local Government Services***

**2025 HOUSING AUTHORITY BUDGET  
CERTIFICATION SECTION**

**2025**

Vineland Housing Authority

**HOUSING AUTHORITY BUDGET**

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

**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: 8/27/2024

**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: \_\_\_\_\_

# 2025 PREPARER'S CERTIFICATION

Vineland Housing Authority

## HOUSING AUTHORITY BUDGET

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

It is hereby certified that the Housing Authority Budget, including the Annual Budget and the Capital annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates of 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 M Cavallo
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
----------------------------------	-------------

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:	Jacqueline S. Jones

# 2025 APPROVAL CERTIFICATION

Vineland Housing Authority

## HOUSING AUTHORITY BUDGET

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

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 18, 2024.

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.

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

# 2025 HOUSING AUTHORITY BUDGET RESOLUTION

## Vineland Housing Authority

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

WHEREAS, the Annual Budget for Vineland Housing Authority for the fiscal year beginning October 01, 2024 and ending September 30, 2025 has been presented before the governing body of the Vineland Housing Authority at its open public meeting of July 18, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$17,318,570.00, Total Appropriations including any Accumulated Deficit, if any, of \$17,290,600.00, 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 \$2,070,000.00 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 18, 2024 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, 2024 and ending September 30, 2025, 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 19, 2024.

Jacqueline S. Jones

(Secretary's Signature)

July 18, 2024

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mario Ruiz-Mesa, Chairman	X			
Chris Chapman	X			
Daniel Peretti				X
Brian Asselta	X			
Albert Porter	X			
Iris Acosta-Jimenez	X			

# 2025 ADOPTION CERTIFICATION

Vineland Housing Authority

## HOUSING AUTHORITY BUDGET

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

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 January 00, 1900.

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



# 2025 ADOPTED BUDGET RESOLUTION

## Vineland Housing Authority

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

WHEREAS, the Annual Budget and Capital Budget/Program for the Vineland Housing Authority for the fiscal year beginning October 01, 2024 and ending September 30, 2025 has been presented for adoption before the governing body of the Vineland Housing Authority at its open public meeting of January 0, 1900; 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 \$0.00, Total Appropriations, including any Accumulated Deficit, if any, of \$0.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$0.00 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 that the Annual Budget and Capital Budget/Program of the Vineland Housing Authority for the fiscal year beginning October 01, 2024 and ending September 30, 2025 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.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mario Ruiz-Mesa, Chairman				
Chris Chapman				
Daniel Peretti				
Brian Asselta				
Albert Porter				
Iris Acosta-Jimenez				

**2025 HOUSING AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2025 HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

Vineland Housing Authority

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

*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 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 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 2025 proposed Annual Budget is primarily based on the September 30, 2023 yearend data and the first six months of the current year (YE 9-30-2024) with consideration of the RAD conversions to date.

Page F-2:

Non-dwelling rental income will decrease due to the loss of two cell tower contracts.

Congregate services revenue will decrease as the authority is no longer providing direct food services and the program is dwindling.

Other tenant fees will increase based on the current trend and increase in tenant charge backs.

Other authority income will increase based on the current trend. The other authorities are finding it difficult to find competent employees; therefore they rely on the services provided by VHA.

Other service fees will increase based on the current trend and increase needs of other entities.

Miscellaneous income will decrease based on the current trend and leveling off of fraud recovery.

Interest income will increase based on the current trend of higher interest rates.

Page F-4:

See comments on page N-3 (4)

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 weak; 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.

# 2025 HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

Vineland Housing Authority

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

*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 2024 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 2024 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 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

## 2025

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

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

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

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

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

<b>Name of Auditor:</b>	Michael Thilker		
<b>Name of Firm:</b>	Bowman & Company LLP		
<b>Address:</b>	601 White Horse Pike Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08043-2493
<b>Phone: (ext.)</b>	856-441-0217	<b>Fax:</b>	
<b>E-mail:</b>	<a href="mailto:mthilker@bowman.cpa">mthilker@bowman.cpa</a>		

# HOUSING AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Vineland Housing Authority

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:
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:
3. Provide the number of regular voting members of the governing body:  (5 or 7 per State statute)
4. Provide the number of alternate voting members of the governing body:  (Maximum is 2)
5. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?   
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?
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?
  - 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?
- 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\*?   
\*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, 2024 to September 30, 2025**

**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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No
No
No
No
No
No
Yes
No
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, 2024 to September 30, 2025**

**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, 2024 to September 30, 2025**

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

Page N-1, #1

Page F-4:

Fringe benefits will increase based on the anticipated health insurance increase and annual pension contribution.  
Staff training will decrease since commissioners and employees are up to date with their required training.  
Tenant salaries and services will decrease as the program decreases in size and services.  
Maintenance salaries and related benefits will increase due to servicing other authorities and increasing healthcare costs.  
Utilities are projected to decrease as some units have been converted to the tenants responsibility and some units (25) have been sold.  
Insurance will increase based on the current trend.  
PILOT will increase based on the formula, when utilities decrease PILOT increases.  
Collection losses will decrease based on the current trend.  
Other general expenses will decrease based on a decrease in compensated absences.

Page N-3, #8

The process for determing 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 compensaton on her W-2.

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

## **Vineland Housing Authority**

**FISCAL YEAR: October 01, 2024 to September 30, 2025**

*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, 2024 to September 30, 2025**

			Position		Reportable Compensation from Authority (W-2/ 1099)							
		Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated	Former					
Name	Title							Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
1 Jacqueline S. Jones	Executive Director	40	X		X			\$ 185,042.00	\$ 16,643.00	\$ 5,976.00	\$ 10,891.00	\$ 218,552.00
2 Wendy Hughes	CFO	40	X					\$ 150,224.00	\$ 18,960.00	\$ -	\$ 7,921.00	\$ 177,105.00
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 Albert Porter	Commissioner	2	X									\$ -
8 Iris Acosta-Jimenez	Commissioner	2	X									\$ -
9												\$ -
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:								\$ 335,266.00	\$ 35,603.00	\$ 5,976.00	\$ 18,812.00	\$ 395,657.00

## Schedule of Health Benefits - Detailed Cost Analysis

Vineland Housing Authority

For the Period: October 01, 2024 to September 30, 2025

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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	10	18,845.36	188,453.60	10	16,246.00	162,460.00	25,993.60	16.0%
Parent & Child	3	32,195.80	96,587.40	3	27,755.00	83,265.00	13,322.40	16.0%
Employee & Spouse (or Partner)	7	33,561.12	234,927.84	7	28,932.00	202,524.00	32,403.84	16.0%
Family	8	56,142.84	449,142.72	6	48,399.00	290,394.00	158,748.72	54.7%
Employee Cost Sharing Contribution (enter as negative - )			(164,749.00)			(122,460.00)	(42,289.00)	34.5%
Subtotal	28		804,362.56	26		616,183.00	188,179.56	30.5%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )							-	
Subtotal			-			-	-	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	9	9,173.92	82,565.28	8	8,191.00	65,528.00	17,037.28	26.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	9	6,674.08	60,066.72	9	5,959.00	53,631.00	6,435.72	12.0%
Family	1	37,905.28	37,905.28	1	33,844.00	33,844.00	4,061.28	12.0%
Employee Cost Sharing Contribution (enter as negative - )			-			(20,157.00)	20,157.00	-100.0%
Subtotal	19		180,537.28	18		132,846.00	47,691.28	35.9%
<b>GRAND TOTAL</b>	<b>47</b>		<b>984,899.84</b>	<b>44</b>		<b>749,029.00</b>	<b>235,870.84</b>	<b>31.5%</b>

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

Yes

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

Yes

***If no accumulated absences, check this box:*** ☐

### N-6 Accumulated Absence Liability

## Vineland Housing Authority ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Vineland Housing Authority**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**Vineland Housing Authority**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]**N-6 (TOTAL) Accumulated Absence Liability**



## For the Period: October 01, 2024 to September 30, 2025

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

Page N-7

**2025 HOUSING AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

Vineland Housing Authority  
For the Period: October 01, 2024 to September 30, 2025

	<b>FY 2025 Proposed Budget</b>					<b>FY 2024 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<b>Public Housing Management</b>	<b>Section 8</b>	<b>Housing Voucher</b>	<b>Other Programs</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>REVENUES</b>								
Total Operating Revenues	\$ 1,731,670	\$ -	\$ 8,241,000	\$ 4,473,880	\$ 14,446,550	\$ 14,101,470	\$ 345,080	2.4%
Total Non-Operating Revenues	21,280	-	1,341,930	1,508,810	2,872,020	2,487,310	384,710	15.5%
Total Anticipated Revenues	1,752,950	-	9,582,930	5,982,690	17,318,570	16,588,780	729,790	4.4%
<b>APPROPRIATIONS</b>								
Total Administration	638,830	-	1,285,250	2,487,840	4,411,920	4,123,140	288,780	7.0%
Total Cost of Providing Services	1,107,840	-	8,293,250	2,651,550	12,052,640	11,548,800	503,840	4.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	215,870	205,730	10,140	4.9%
Total Operating Appropriations	1,746,670	-	9,578,500	5,139,390	16,680,430	15,877,670	802,760	5.1%
Total Interest Payments on Debt	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	222,900	233,050	(10,150)	-4.4%
Total Other Non-Operating Appropriations	-	-	-	387,270	387,270	383,160	4,110	1.1%
Total Non-Operating Appropriations	-	-	-	387,270	610,170	616,210	(6,040)	-1.0%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,746,670	-	9,578,500	5,526,660	17,290,600	16,493,880	796,720	4.8%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	1,746,670	-	9,578,500	5,526,660	17,290,600	16,493,880	796,720	4.8%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ 6,280</b>	<b>\$ -</b>	<b>\$ 4,430</b>	<b>\$ 456,030</b>	<b>\$ 27,970</b>	<b>\$ 94,900</b>	<b>\$ (66,930)</b>	<b>-70.5%</b>

## Revenue Schedule

## Vineland Housing Authority

For the Period: October 01, 2024 to September 30, 2025

FY 2025 Proposed Budget						FY 2024 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations	Total All Operations	All Operations	All Operations	
OPERATING REVENUES								
Rental Fees								
Homebuyers' Monthly Payments				\$ -	\$ -	\$ -	#DIV/0!	
Dwelling Rental	678,010		1,815,250	2,493,260	2,445,660	47,600	1.9%	
Excess Utilities				-	-	-	#DIV/0!	
Non-Dwelling Rental			87,380	87,380	118,800	(31,420)	-26.4%	
HUD Operating Subsidy	398,660			398,660	433,960	(35,300)	-8.1%	
New Construction - Acc Section 8				-	-	-	#DIV/0!	
Voucher - Acc Housing Voucher		8,241,000	2,368,700	10,609,700	10,153,210	456,490	4.5%	
Total Rental Fees	1,076,670	-	8,241,000	4,271,330	13,589,000	437,370	3.3%	
Other Operating Revenues (List)								
Capital Funds	655,000		60,000	715,000	762,740	(47,740)	-6.3%	
Congregate Service			35,630	35,630	85,280	(49,650)	-58.2%	
FSS			106,920	106,920	101,820	5,100	5.0%	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-	#DIV/0!	
				-	-	-		

### Prior Year Adopted Revenue Schedule

## Vineland Housing Authority

***FY 2024 Adopted Budget***

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
<b>OPERATING REVENUES</b>					
Rental Fees					
Homebuyers' Monthly Payments				\$	-
Dwelling Rental	804,440			1,641,220	2,445,660
Excess Utilities					-
Non-Dwelling Rental				118,800	118,800
HUD Operating Subsidy	433,960				433,960
New Construction - Acc Section 8					-
Voucher - Acc Housing Voucher			7,824,000	2,329,210	10,153,210
Total Rental Fees	1,238,400	-	7,824,000	4,089,230	13,151,630
Other Revenue (List)					
Capital Funds	762,740				762,740
Congregate Service				85,280	85,280
FSS				101,820	101,820
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Total Other Revenue	762,740	-	-	187,100	949,840
Total Operating Revenues	2,001,140	-	7,824,000	4,276,330	14,101,470
<b>NON-OPERATING REVENUES</b>					
Other Non-Operating Revenues (List)					
Other Tenant Fees	11,140			24,830	35,970
Other Authority Income				330,000	330,000
Management Fees			1,092,000	833,450	1,925,450
Other Service Fees				55,000	55,000
Bookkeeping Fees				100,310	100,310
Miscellaneous Income	12,290			22,500	34,790
Other Non-Operating Revenues	23,430	-	1,092,000	1,366,090	2,481,520
Interest on Investments & Deposits					
Interest Earned	1,310			4,480	5,790
Penalties					-
Other					-
Total Interest	1,310	-	-	4,480	5,790
Total Non-Operating Revenues	24,740	-	1,092,000	1,370,570	2,487,310
TOTAL ANTICIPATED REVENUES	\$ 2,025,880	\$ -	\$ 8,916,000	\$ 5,646,900	\$ 16,588,780

# Appropriations Schedule

Vineland Housing Authority  
For the Period: October 01, 2024 to September 30, 2025

						<i>FY 2024 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<b>FY 2025 Proposed Budget</b>					<b>FY 2024 Adopted Budget</b>	<b>Proposed vs. Adopted</b>	<b>Proposed vs. Adopted</b>
	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>								
<i>Administration</i>								
Salary & Wages	222,960		466,650	978,240	\$ 1,667,850	\$ 1,552,500	\$ 115,350	7.4%
Fringe Benefits	135,530		432,670	550,610	1,118,810	933,040	185,770	19.9%
Legal	6,750		31,000	48,550	86,300	79,080	7,220	9.1%
Staff Training	1,000		4,000	3,500	8,500	13,500	(5,000)	-37.0%
Travel	1,000		1,000	2,000	4,000	4,000	-	0.0%
Accounting Fees	-		-	87,550	87,550	85,000	2,550	3.0%
Auditing Fees	4,780		30,000	33,930	68,710	71,510	(2,800)	-3.9%
Miscellaneous Administration*	266,810		319,930	783,460	1,370,200	1,384,510	(14,310)	-1.0%
Total Administration	638,830	-	1,285,250	2,487,840	4,411,920	4,123,140	288,780	7.0%
<i>Cost of Providing Services</i>								
Salary & Wages - Tenant Services				26,080	26,080	64,000	(37,920)	-59.3%
Salary & Wages - Maintenance & Operation	354,020			477,920	831,940	737,000	94,940	12.9%
Salary & Wages - Protective Services					-	-	-	#DIV/0!
Salary & Wages - Utility Labor					-	-	-	#DIV/0!
Fringe Benefits	165,880			383,830	549,710	438,460	111,250	25.4%
Tenant Services	3,000			19,000	22,000	35,670	(13,670)	-38.3%
Utilities	228,680			662,060	890,740	1,037,710	(146,970)	-14.2%
Maintenance & Operation	202,800	1,020		520,600	724,420	796,470	(72,050)	-9.0%
Protective Services				30,000	30,000	-	30,000	#DIV/0!
Insurance	98,540		50,230	353,550	502,320	382,580	119,740	31.3%
Payment in Lieu of Taxes (PILOT)	44,940			120,000	164,940	145,700	19,240	13.2%
Terminal Leave Payments					-	-	-	#DIV/0!
Collection Losses	5,980			44,510	50,490	64,750	(14,260)	-22.0%
Other General Expense	4,000		1,000	14,000	19,000	22,460	(3,460)	-15.4%
Rents			8,241,000		8,241,000	7,824,000	417,000	5.3%
Extraordinary Maintenance					-	-	-	#DIV/0!
Replacement of Non-Expendible Equipment					-	-	-	#DIV/0!
Property Betterment/Additions					-	-	-	#DIV/0!
Miscellaneous COPS*					-	-	-	#DIV/0!
Total Cost of Providing Services	1,107,840	-	8,293,250	2,651,550	12,052,640	11,548,800	503,840	4.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	215,870	205,730	10,140	4.9%
Total Operating Appropriations	1,746,670	-	9,578,500	5,139,390	16,680,430	15,877,670	802,760	5.1%
<b>NON-OPERATING APPROPRIATIONS</b>								
Total Interest Payments on Debt	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	222,900	233,050	(10,150)	-4.4%
Operations & Maintenance Reserve					-	-	-	#DIV/0!
Renewal & Replacement Reserve				387,270	387,270	383,160	4,110	1.1%
Municipality/County Appropriation					-	-	-	#DIV/0!
Other Reserves					-	-	-	#DIV/0!
Total Non-Operating Appropriations	-	-	-	387,270	610,170	616,210	(6,040)	-1.0%
<b>TOTAL APPROPRIATIONS</b>	1,746,670	-	9,578,500	5,526,660	17,290,600	16,493,880	796,720	4.8%
<b>ACCUMULATED DEFICIT</b>					-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	1,746,670	-	9,578,500	5,526,660	17,290,600	16,493,880	796,720	4.8%
<b>UNRESTRICTED NET POSITION UTILIZED</b>								
Municipality/County Appropriation	-	-	-	-	-	-	-	#DIV/0!
Other					-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,746,670	\$ -	\$ 9,578,500	\$ 5,526,660	\$ 17,290,600	\$ 16,493,880	\$ 796,720	4.8%

\* 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      \$ 87,333.50      \$ -      \$ 478,925.00      \$ 256,969.50      \$ 834,021.50

## AUTHORITY PROPOSED APPROPRIATIONS

### APPROPRIATION DETAIL PAGE

# Vineland Housing Authority

**For the Period: October 01, 2024 to September 30, 2025**

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

[illegible]

## APPROPRIATION DETAIL PAGE

# Vineland Housing Authority

**For the Period: October 01, 2024 to September 30, 2025**

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

[illegible]



## APPROPRIATION DETAIL PAGE

# Vineland Housing Authority

**For the Period: October 01, 2024 to September 30, 2025**

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

[illegible]

# Prior Year Adopted Appropriations Schedule

## Vineland Housing Authority

### FY 2024 Adopted Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
<b>OPERATING APPROPRIATIONS</b>					
<i>Administration</i>					
Salary & Wages	\$ 260,000		\$ 407,000	\$ 885,500	\$ 1,552,500
Fringe Benefits	168,210		285,790	479,040	933,040
Legal	14,010		22,550	42,520	79,080
Staff Training	4,000		5,000	4,500	13,500
Travel	1,750		-	2,250	4,000
Accounting Fees	-		-	85,000	85,000
Auditing Fees	7,580		30,000	33,930	71,510
Miscellaneous Administration*	316,430		294,800	773,280	1,384,510
Total Administration	771,980	-	1,045,140	2,306,020	4,123,140
<i>Cost of Providing Services</i>					
Salary & Wages - Tenant Services				64,000	64,000
Salary & Wages - Maintenance & Operation	321,000			416,000	737,000
Salary & Wages - Protective Services					-
Salary & Wages - Utility Labor					-
Fringe Benefits	150,160			288,300	438,460
Tenant Services	15,840			19,830	35,670
Utilities	266,420			771,290	1,037,710
Maintenance & Operation	288,330		2,220	505,920	796,470
Protective Services					-
Insurance	81,760		38,260	262,560	382,580
Payment in Lieu of Taxes (PILOT)	53,810			91,890	145,700
Terminal Leave Payments					-
Collection Losses	18,900			45,850	64,750
Other General Expense	4,000		2,500	15,960	22,460
Rents			7,824,000		7,824,000
Extraordinary Maintenance					-
Replacement of Non-Expendible Equipment					-
Property Betterment/Additions					-
Miscellaneous COPS*					-
Total Cost of Providing Services	1,200,220	-	7,866,980	2,481,600	11,548,800
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	205,730
Total Operating Appropriations	1,972,200	-	8,912,120	4,787,620	15,877,670
<b>NON-OPERATING APPROPRIATIONS</b>					
Total Interest Payments on Debt	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	233,050
Operations & Maintenance Reserve					-
Renewal & Replacement Reserve				383,160	383,160
Municipality/County Appropriation					-
Other Reserves					-
Total Non-Operating Appropriations	-	-	-	383,160	616,210
<b>TOTAL APPROPRIATIONS</b>	1,972,200	-	8,912,120	5,170,780	16,493,880
<b>ACCUMULATED DEFICIT</b>					-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	1,972,200	-	8,912,120	5,170,780	16,493,880
<b>UNRESTRICTED NET POSITION UTILIZED</b>					
Municipality/County Appropriation	-	-	-	-	-
Other					-
Total Unrestricted Net Position Utilized	-	-	-	-	-
<b>TOTAL NET APPROPRIATIONS</b>	\$ 1,972,200	\$ -	\$ 8,912,120	\$ 5,170,780	\$ 16,493,880

\* 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 \$ 98,610.00 \$ - \$ 445,606.00 \$ 239,381.00 \$ 793,883.50

## AUTHORITY PROPOSED APPROPRIATIONS

### APPROPRIATION DETAIL PAGE

# Vineland Housing Authority

**For the Period: October 01, 2024 to September 30, 2025**

***Use the space below to provide further detail of any Appropriations listed on "F-5 Prior Year Appropriations (Adopted)"***

[illegible]

## APPROPRIATION DETAIL PAGE

# Vineland Housing Authority

**For the Period: October 01, 2024 to September 30, 2025**

***Use the space below to provide further detail of any Appropriations listed on "F-5 Prior Year Appropriations (Adopted)"***

[illegible]

## APPROPRIATION DETAIL PAGE

# Vineland Housing Authority

**For the Period: October 01, 2024 to September 30, 2025**

***Use the space below to provide further detail of any Appropriations listed on "F-5 Prior Year Appropriations (Adopted)"***

[illegible]

**Vineland Housing Authority**

Fiscal Year Ending in

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

	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
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: ☐

*Fiscal Year Ending in*

	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Total Interest Payments Outstanding
Housing Revenue Bond #1	105,010	99,890	94,780	89,390	83,950	77,740	71,440	282,520	799,710
Capital Leveraging	10,460	5,870	1,180						7,050
Housing Revenue Bond #2	128,040	123,010	118,140	113,070	108,100	102,330	96,630	622,500	1,283,780
									-
									-
									-
									-
									-
<b>TOTAL INTEREST</b>	243,510	228,770	214,100	202,460	192,050	180,070	168,070	905,020	2,090,540
<b>LESS: HUD SUBSIDY</b>	10,460	5,870	1,180						7,050
<b>NET INTEREST</b>	<u>\$ 233,050</u>	<u>\$ 222,900</u>	<u>\$ 212,920</u>	<u>\$ 202,460</u>	<u>\$ 192,050</u>	<u>\$ 180,070</u>	<u>\$ 168,070</u>	<u>\$ 905,020</u>	<u>\$ 2,083,490</u>

# Net Position Reconciliation

## Vineland Housing Authority

For the Period: October 01, 2024 to September 30, 2025

### FY 2025 Proposed Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)</b>	\$ 2,786,525.00	\$ -	\$ (712,060)	\$ 10,406,722	\$ 12,481,187
Less: Invested in Capital Assets, Net of Related Debt (1)	3,987,129		-	6,019,417	10,006,546
Less: Restricted for Debt Service Reserve (1)				5,986,970	5,986,970
Less: Other Restricted Net Position (1)					-
Total Unrestricted Net Position (1)	(1,200,604)	-	(712,060)	(1,599,665)	(3,512,329)
Less: Designated for Non-Operating Improvements & Repairs					-
Less: Designated for Rate Stabilization					-
Less: Other Designated by Resolution					-
Plus: Accrued Unfunded Pension Liability (1)	528,649		289,015	1,770,948	2,588,612
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,937,520		1,565,405	5,276,861	8,779,786
Plus: Estimated Income (Loss) on Current Year Operations (2)	6,280		4,430	15,020	25,730
Plus: Other Adjustments (attach schedule)					-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	1,271,845	-	1,146,790	5,463,164	7,881,799
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	-	-	-	-	-
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)</b>	\$ 1,271,845	\$ -	\$ 1,146,790	\$ 5,463,164	\$ 7,881,799

(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 \$ 87,334 \$ - \$ 478,925 \$ 256,970 \$ 834,022

(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.



**2025**

**Vineland Housing Authority**

---

(Housing Authority Name)

**2025 HOUSING AUTHORITY  
CAPITAL BUDGET / PROGRAM**

# 2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Vineland Housing Authority

(Housing Authority Name)

**Fiscal Year: October 01, 2024 to September 30, 2025**

*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 July 18, 2024.

☐ 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):

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

# 2025 CAPITAL BUDGET/PROGRAM MESSAGE

Vineland Housing Authority

**Fiscal Year: October 01, 2024 to September 30, 2025**

*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, 2024 to September 30, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Public Housing Management</i>						
	\$ -					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Section 8</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Housing Voucher</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Other Programs</i>						
RAD-Improvements	1,400,000		\$ 1,400,000			
RAD-Equipment	250,000		250,000			
RAD-New Vehicles	125,000		125,000			
COCC-Impr. & Equipment	295,000		295,000			
Total	2,070,000	-	2,070,000	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,070,000</b>	<b>\$ -</b>	<b>\$ 2,070,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2024 to September 30, 2025

		Fiscal Year Beginning in					
	Estimated Total Cost	Current Budget Year 2025	2026	2027	2028	2029	2030
<i>Public Housing Management</i>							
	\$ -	\$ -					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Section 8</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Housing Voucher</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Other Programs</i>							
RAD-Improvements	3,650,000	1,400,000	\$ 600,000	\$ 600,000	\$ 500,000	\$ 400,000	\$ 150,000
RAD-Equipment	284,000	250,000	6,000	7,000	7,000	7,000	7,000
RAD-New Vehicles	265,000	125,000				70,000	70,000
COCC-Impr. & Equipment	373,000	295,000	5,000	5,000	6,000	31,000	31,000
Total	4,572,000	2,070,000	611,000	612,000	513,000	508,000	258,000
<b>TOTAL</b>	<b>\$ 4,572,000</b>	<b>\$ 2,070,000</b>	<b>\$ 611,000</b>	<b>\$ 612,000</b>	<b>\$ 513,000</b>	<b>\$ 508,000</b>	<b>\$ 258,000</b>

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, 2024 to September 30, 2025

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Public Housing Management</i>						
	\$ -					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Section 8</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Housing Voucher</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Other Programs</i>						
RAD-Improvements	3,650,000	\$	3,650,000			
RAD-Equipment	284,000		284,000			
RAD-New Vehicles	265,000		265,000			
COCC-Impr. & Equipment	373,000		373,000			
Total	4,572,000	-	4,572,000	-	-	-
<b>TOTAL</b>	<b>\$ 4,572,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
Total 5 Year Plan per CB-4	<b>\$ 4,572,000</b>					
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.

**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Vineland Housing Authority Year Ending: September 30, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

--

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☒ and certify below.

July 18, 2024  
Date

Jacqueline S. Jones  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**