

Fiscal Year Start Year End Year
 2023 - **2023**

***Housing Authority Budget of:
East Orange Housing Authority***

State Filing Year **2023** **ADOPTED COPY**

For the Period: *January 1, 2023* to *December 31, 2023*

www.eoha.org
Housing Authority Web Address



Division of Local Government Services

**2023 HOUSING AUTHORITY BUDGET
CERTIFICATION SECTION**

2023

East Orange Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 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: Paul D Cvent CPA, RMA Date: 1/25/2023

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: Paul D Cvent CPA, RMA Date: 1/25/2023

2023 PREPARER'S CERTIFICATION

East Orange Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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:	wgill@eoha.org
Name:	Wilbert Gill
Title:	Executive Director
Address:	7 Glenwood Avenue, Suite 304A
	East Orange, NJ 07018
Phone Number:	908 447-3721
Fax Number:	973 766-8797
E-mail Address:	wgill@eoha.org

HOUSING AUTHORITY INTERNET WEBSITE CERTIFICATION

Housing Authority's Web Address:	www.eoha.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: Wilbert Gill
Title of Officer Certifying Compliance: Executive Director
Signature: wgill@eoha.org

2023 APPROVAL CERTIFICATION

East Orange Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 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 East Orange Housing Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 9, 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:	wgill@eoha.org
Name:	Wilbert Gill
Title:	Executive Director
Address:	7 Glenwood Avenue, Suite 304A East Orange, NJ 07018
Phone Number:	908 447-3721
Fax Number:	973 766-8797
E-mail Address:	wgill@eoha.org

2023 HOUSING AUTHORITY BUDGET RESOLUTION

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget for East Orange Housing Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the East Orange Housing Authority at its open public meeting of November 9, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$16,669,419.00, Total Appropriations including any Accumulated Deficit, if any, of \$16,669,419.00, 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 \$344,000.00 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 East Orange Housing Authority, at an open public meeting held on November 9, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the East Orange Housing Authority for the fiscal year beginning January 01, 2023 and ending December 31, 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 East Orange Housing Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 13, 2022.

wgill@eoha.org

(Secretary's Signature)

11/9/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Frederick Shaw	X			
W. G. Harris	X			
Walter Waters	X			
Cassandra Chatman				X
Nicole Amos				X
Geoffrey Burbage				X
Abel Rumph	X			

2023 ADOPTION CERTIFICATION

East Orange Housing Authority

HOUSING AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 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 East Orange Housing Authority, pursuant to N.J.A.C 5:31-2.3, on December 13, 2022.

Officer's Signature:	wgill@eoha.org		
Name:	Wilbert Gill		
Title:	Executive Director		
Address:	7 Glenwood Avenue, Suite 304A East Orange, NJ 07018		
Phone Number:	908 447-3721	Fax:	973 766-8797
E-mail address:	wgill@eoha.org		

2023 ADOPTED BUDGET RESOLUTION

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the East Orange Housing Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the East Orange Housing Authority at its open public meeting of December 13, 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 \$16,669,419.00, Total Appropriations, including any Accumulated Deficit, if any, of \$16,669,419.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$344,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the East Orange Housing Authority at an open public meeting held on December 13, 2022 that the Annual Budget and Capital Budget/Program of the East Orange Housing Authority for the fiscal year beginning January 01, 2023 and ending December 31, 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.

wgill@eoha.org

(Secretary's Signature)

2/13/2022

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Frederick Shaw	X			
W. G. Harris	X			
Walter Waters	X			
Cassandra Chatman				X
Nicole Amos	X			
Geoffrey Burbage	X			
Abel Rumph				X

**2023 HOUSING AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 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 2023 proposed Annual Budget and make comparison to the Fiscal Year 2022 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.

See supporting uploaded explanation of variances documents.

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

The demand for affordable housing in East Orange has been exacerbated by the COVID-19 pandemic and explosion of high-end market rate

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.

No anticipated use of restricted funds.

2023 HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 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.

Any such transfers will be made from HUD funded grants.

5. The proposed budget must not reflect an anticipated deficit from 2023 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.

Not anticipated deficit from 2023 operations.

(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

2023

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

Name of Authority:	East Orange Housing Authority		
Federal ID Number:	22-6016080		
Address:	7 Glenwood Avenue		
	Suite 304A		
City, State, Zip:	East Orange	NJ	07017
Phone: (ext.)	973 678-0250 Ext 10	Fax:	973 766-8797

Preparer's Name:	Wilbert Gill		
Preparer's Address:	7 Glenwood Avenue, Suite 304A		
City, State, Zip:	East Orange	NJ	07017
Phone: (ext.)	908 447-3721	Fax:	973 766-8797
E-mail:	wgill@eoha.org		

Chief Executive Officer*	Wilbert Gill		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	908 447-3721	Fax:	973 766-8797
E-mail:	wgill@eoha.org		

Chief Financial Officer*			
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	Tony Giampaolo		
Name of Firm:	Giampaolo & Associates		
Address:	467 Middletown Lincroft Road		
City, State, Zip:	Lincroft	NJ	07738
Phone: (ext.)	732 842-4550	Fax:	
E-mail:	tony@hpgnj.com		

HOUSING AUTHORITY INFORMATIONAL QUESTIONNAIRE

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 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:

\$ 1,598,637.48

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)

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

9. Did the Authority pay for meals or catering during the current fiscal year? Yes
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? Yes
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	No
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)

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 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.)? No

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? No

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? No

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)

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by

As reflected in the proposed budget, the Authority does not anticipate a deficit from operations. The deficit is a direct result of the implement

Narrative of Authorities Procedures for Individual Listed on Page N-4 (2 of 2)

The individual referenced is the Executive Director of the Housing Authority. Their performance is evaluated each year by the

- HUD's guidelines for Housing Authority's Executive Director's compensation
- Achievement of set goals.
- Market surveyed comparable compensation

recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75).

ation of GASB 68. It is anticipated that this liability will be paid over a period of many years and will probably require the Authority to secure

Authority's Personnel Committee. Goals are set for them by the Board of Directors. Any change in compensation is based on th

other revenue streams to reduce this accumulated deficit. In all likelihood, the Authority will look to HUD for additional funding and / or guidance

the following:

lance since it is required to participate in the NJPERS system

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

East Orange Housing Authority

FISCAL YEAR: January 01, 2023 to December 31, 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)
 East Orange Housing Authority

For the Period: January 01, 2023 to December 31, 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	Former Key Employee Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)					
1	Wilbert Gill	Executive Director	40	X		\$	160,249.63	\$	-	\$	-	54,854.71	215,104.34
2	Frederick Shaw, Jr	Commissioner - Board Chair		X		\$	-	\$	-	\$	-	-	-
3	W. G. Harris	Commissioner - Vice Chair		X		\$	-	\$	-	\$	-	-	-
4	Walter Walters	Commissioner		X		\$	-	\$	-	\$	-	-	-
5	Cassandra Chatman	Commissioner		X		\$	-	\$	-	\$	-	-	-
6	Nicole Amos	Commissioner		X		\$	-	\$	-	\$	-	-	-
7	Geoffrey Burbage	Commissioner		X		\$	-	\$	-	\$	-	-	-
8	Abel Rumpf	Commissioner		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:						\$	160,249.63	\$	-	\$	-	54,854.71	215,104.34

Schedule of Health Benefits - Detailed Cost Analysis

East Orange Housing Authority

For the Period: January 01, 2023 to December 31, 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	13,977.00	139,770.00	10	12,378.86	123,788.57	15,981.43	12.9%
Parent & Child	6	24,225.00	145,350.00	7	21,954.00	153,677.98	(8,327.98)	-5.4%
Employee & Spouse (or Partner)	2	27,780.00	55,560.00	3	35,609.30	106,827.90	(51,267.90)	-48.0%
Family	1	39,556.00	39,556.00	2	34,168.80	68,337.59	(28,781.59)	-42.1%
Employee Cost Sharing Contribution (enter as negative -)			(51,656.00)			(63,368.00)	11,712.00	-18.5%
Subtotal	19		328,580.00	22		389,264.05	(60,684.05)	-15.6%
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	2	6,208.00	12,416.00	2	5,448.00	10,896.00	1,520.00	14.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	2	15,800.00	31,600.00	2	14,094.00	28,188.00	3,412.00	12.1%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal	4		44,016.00	4		39,084.00	4,932.00	12.6%
GRAND TOTAL	23		372,596.00	26		428,348.05	(55,752.05)	-13.0%

Yes	Yes
Yes	Yes

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

East Orange Housing Authority
For the Period: January 01, 2023 to December 31, 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 per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Atkinson	38	\$ 245.44		x	
Bell-Crump	72.5	\$ 1,225.60		x	
Black	22	\$ 236.83		x	
Britton	324.25	\$ 7,192.08		x	
Chalet	250.75	\$ 4,923.90		x	
Coley	684.92	\$ 29,751.07		x	
Childs	334.75	\$ 4,685.74	x		
Edghill	215.75	\$ 3,367.43	x		
Gardner	158	\$ 3,055.74		x	
Gill	759	\$ 20,541.37			x
Golden	237.75	\$ 2,441.50		x	
Johnson	1041.5	\$ 12,081.90	x		
Jones	1006	\$ 48,905.78		x	
Matozzi	153.3	\$ 4,487.15		x	
May	29.32	\$ 189.38		x	
Milton	793.5	\$ 22,208.39		x	
Mitchell	535.23	\$ 9,970.56	x		
Penafiel	228.75	\$ 3,401.34	x		
Total liability for accumulated compensated absences per most recent audit (this page only)		\$ 178,911.20			

**2023 HOUSING AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

East Orange Housing Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget					FY 2022 Adopted Budget	Total All Operations	All Operations All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations					
REVENUES										
Total Operating Revenues	\$ 1,043,058	\$ -	\$ 15,435,214	\$ -	\$ 16,478,272	\$ 17,017,580	\$ (539,308)	-3.2%		
Total Non-Operating Revenues	26,544	-	121,103	43,500	191,147	239,807	(48,660)	-20.3%		
Total Anticipated Revenues	1,069,602	-	15,556,317	43,500	16,669,419	17,257,387	(587,968)	-3.4%		
APPROPRIATIONS										
Total Administration	492,852	-	1,319,607	-	1,812,458	1,975,257	(162,799)	-8.2%		
Total Cost of Providing Services	576,750	-	14,236,710	43,500	14,856,960	15,282,130	(425,170)	-2.8%		
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-	-	#DIV/0!		
Total Operating Appropriations	1,069,602	-	15,556,317	43,500	16,669,419	17,257,387	(587,969)	-3.4%		
Total Interest Payments on Debt	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-	-	#DIV/0!		
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	#DIV/0!		
Total Non-Operating Appropriations	-	-	-	-	-	-	-	#DIV/0!		
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	1,069,602	-	15,556,317	43,500	16,669,419	17,257,387	(587,969)	-3.4%		
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!		
Net Total Appropriations	1,069,602	-	15,556,317	43,500	16,669,419	17,257,387	(587,969)	-3.4%		
ANTICIPATED SURPLUS (DEFICIT)	\$ 0	\$ -	\$ (0)	\$ -	\$ 0	\$ (0)	\$ 1	-117.9%		

Appropriations Schedule

East Orange Housing Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget				FY 2022 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	
					Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS								
<i>Administration</i>								
Salary & Wages	332,845		843,332	\$ 1,176,177	\$ 1,211,635	\$ (35,459)	-2.9%	
Fringe Benefits	126,508		417,403	543,911	419,330	124,581	29.7%	
Legal	8,783		4,450	13,233	14,000	(767)	-5.5%	
Staff Training	7,500		1,775	9,275	21,900	(12,625)	-57.6%	
Travel				-	13,000	(13,000)	-100.0%	
Accounting Fees	3,000			3,000	13,000	(10,000)	-76.9%	
Auditing Fees	6,500		6,000	12,500	13,000	(500)	-3.8%	
Miscellaneous Administration*	7,715		46,647	54,362	269,392	(215,030)	-79.8%	
Total Administration	492,852	-	1,319,607	-	1,812,458	1,975,257	(162,799)	-8.2%
<i>Cost of Providing Services</i>								
Salary & Wages - Tenant Services				17,027	19,808	(2,781)	-14.0%	
Salary & Wages - Maintenance & Operation	43,680			43,680	68,687	(25,007)	-36.4%	
Salary & Wages - Protective Services	87,360			87,360	61,166	26,194	42.8%	
Salary & Wages - Utility Labor				-	-	-	#DIV/0!	
Fringe Benefits	30,495			30,495	9,897	20,598	208.1%	
Tenant Services	3,509		30,859	26,473	60,841	(40,007)	-39.7%	
Utilities	108,528			108,528	125,000	(16,472)	-13.2%	
Maintenance & Operation	49,298		43,872	93,170	80,000	13,170	16.5%	
Protective Services	13,027			13,027	-	13,027	#DIV/0!	
Insurance	58,122		19,549	77,671	71,900	5,771	8.0%	
Payment in Lieu of Taxes (PILOT)	14,463			14,463	8,500	5,963	70.1%	
Terminal Leave Payments				-	-	-	#DIV/0!	
Collection Losses	3,725			3,725	3,136	589	18.8%	
Other General Expense	83,122			83,122	21,000	62,122	295.8%	
Rents	6,000		14,086,430	14,092,430	14,660,336	(567,905)	-3.9%	
Extraordinary Maintenance	75,421			75,421	-	75,421	#DIV/0!	
Replacement of Non-Expendible Equipment				-	-	-	#DIV/0!	
Property Betterment/Additions				-	-	-	#DIV/0!	
Miscellaneous COPS*			56,000	56,000	51,853	4,147	8.0%	
Total Cost of Providing Services	576,750	-	14,236,710	43,500	14,856,960	15,282,130	(425,170)	-2.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-	-	-	#DIV/0!
Total Operating Appropriations	1,069,602	-	15,556,317	43,500	16,669,419	17,257,387	(587,969)	-3.4%
NON-OPERATING APPROPRIATIONS								
Total Interest Payments on Debt	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-	-	-	#DIV/0!
Operations & Maintenance Reserve					-	-	-	#DIV/0!
Renewal & Replacement Reserve					-	-	-	#DIV/0!
Municipality/County Appropriation					-	-	-	#DIV/0!
Other Reserves					-	-	-	#DIV/0!
Total Non-Operating Appropriations	-	-	-	-	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	1,069,602	-	15,556,317	43,500	16,669,419	17,257,387	(587,969)	-3.4%
ACCUMULATED DEFICIT					-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,069,602	-	15,556,317	43,500	16,669,419	17,257,387	(587,969)	-3.4%
UNRESTRICTED NET POSITION UTILIZED								
Municipality/County Appropriation					-	-	-	#DIV/0!
Other					-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 1,069,602	\$ -	\$ 15,556,317	\$ 43,500	\$ 16,669,419	\$ 17,257,387	\$ (587,969)	-3.4%

* 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 \$ 53,480.09 \$ - \$ 777,815.83 \$ 2,175.00 \$ 833,470.93

Prior Year Adopted Appropriations Schedule

East Orange Housing Authority

FY 2022 Adopted Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
OPERATING APPROPRIATIONS					
<i>Administration</i>					
Salary & Wages	\$ 380,486		\$ 831,149		\$ 1,211,635
Fringe Benefits	115,423		303,907		419,330
Legal	5,000		9,000		14,000
Staff Training	11,900		10,000		21,900
Travel	13,000				13,000
Accounting Fees	13,000				13,000
Auditing Fees	6,000		7,000		13,000
Miscellaneous Administration*	42,016		227,376		269,392
Total Administration	586,825	-	1,388,432	-	1,975,257
<i>Cost of Providing Services</i>					
Salary & Wages - Tenant Services				19,808	19,808
Salary & Wages - Maintenance & Operation	68,687				68,687
Salary & Wages - Protective Services	61,166				61,166
Salary & Wages - Utility Labor					-
Fringe Benefits	9,897				9,897
Tenant Services	25,500		39,348	36,000	100,848
Utilities	125,000				125,000
Maintenance & Operation	80,000				80,000
Protective Services					-
Insurance	55,000		16,900		71,900
Payment in Lieu of Taxes (PILOT)	8,500				8,500
Terminal Leave Payments					-
Collection Losses	3,136				3,136
Other General Expense	21,000				21,000
Rents	22,000		14,638,336		14,660,336
Extraordinary Maintenance					-
Replacement of Non-Expendible Equipment					-
Property Betterment/Additions					-
Miscellaneous COPS*	51,853				51,853
Total Cost of Providing Services	531,739	-	14,694,584	55,808	15,282,130
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-
Total Operating Appropriations	1,118,564	-	16,083,016	55,808	17,257,387
NON-OPERATING APPROPRIATIONS					
Total Interest Payments on Debt	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-
Operations & Maintenance Reserve					-
Renewal & Replacement Reserve					-
Municipality/County Appropriation					-
Other Reserves					-
Total Non-Operating Appropriations	-	-	-	-	-
TOTAL APPROPRIATIONS	1,118,564	-	16,083,016	55,808	17,257,387
ACCUMULATED DEFICIT					
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	1,118,564	-	16,083,016	55,808	17,257,387
UNRESTRICTED NET POSITION UTILIZED					
Municipality/County Appropriation					-
Other					-
Total Unrestricted Net Position Utilized	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 1,118,564	\$ -	\$ 16,083,016	\$ 55,808	\$ 17,257,387

* 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 \$ 55,928.19 \$ - \$ 804,150.78 \$ 2,790.40 \$ 862,869.37

Debt Service Schedule - Principal

East Orange Housing Authority

If authority has no debt check this box:

	Date of Local Finance Board Approval	2022 (Adopted Budget)	2023 (Proposed Budget)	Fiscal Year Ending in						
				2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
TOTAL PRINCIPAL		\$ -	\$ -							\$ -
LESS: HUD SUBSIDY										
NET PRINCIPAL		\$ -	\$ -							\$ -

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

Moody's	Fitch	Standard & Poors
Bond Rating	Year of Last Rating	

If no rating, type "Not Applicable".

Net Position Reconciliation

East Orange Housing Authority

For the Period: January 01, 2023 to December 31, 2023

FY 2023 Proposed Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
	\$ 9,034,361.00	\$ -	\$ (31,228)	\$ 3,777,347	\$ 12,780,480
	2,832,145		9,058	2,563,407	5,404,610
	-		292,288		292,288
	6,202,216	-	(332,574)	1,213,940	7,083,582
	(23,754)		95,016		71,262
	4,229,145		3,034,486		7,263,631
	-		-		-
	-		-		-
	10,407,607	-	2,796,928	1,213,940	14,418,475
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	\$ 10,407,607	\$ -	\$ 2,796,928	\$ 1,213,940	\$ 14,418,475

TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)

Less: Invested in Capital Assets, Net of Related Debt (1)

Less: Restricted for Debt Service Reserve (1)

Less: Other Restricted Net Position (1)

Total Unrestricted Net Position (1)

Less: Designated for Non-Operating Improvements & Repairs

Less: Designated for Rate Stabilization

Less: Other Designated by Resolution

Plus: Accrued Unfunded Pension Liability (1)

Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)

Plus: Estimated Income (Loss) on Current Year Operations (2)

Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

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) 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

\$ 53,480 \$ - \$ 777,816 \$ 2,175 \$ 833,471

(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.

2023

East Orange Housing Authority
(Housing Authority Name)

**2023 HOUSING AUTHORITY
CAPITAL BUDGET / PROGRAM**

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

East Orange Housing Authority

(Housing Authority Name)

Fiscal Year: January 01, 2023 to December 31, 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 East Orange Housing Authority, on October 11, 2022.
- It is hereby certified that the governing body of the East Orange 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 East Orange Housing Authority, for the following reason(s):

Officer's Signature:	wgill@eoha.org
Name:	Wilbert Gill
Title:	Executive Director
Address:	7 Glenwood Avenue, Suite 304A East Orange, NJ 07018
Phone Number:	908 447-3721
Fax Number:	973 766-8797
E-mail Address:	wgill@eoha.org

2023 CAPITAL BUDGET/PROGRAM MESSAGE

East Orange Housing Authority

Fiscal Year: January 01, 2023 to December 31, 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

East Orange Housing Authority

For the Period: January 01, 2023 to December 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Public Housing Management</i>						
Building Exterior Upgrades	\$ 48,000				\$ 48,000	
HVAC upgrades	100,000				100,000	
Lobby/Security Booth Upgrades	81,000				81,000	
Elevator Replacement	115,000				115,000	
Total	344,000	-	-	-	344,000	-
<i>Section 8</i>						
	-					
Total	-	-	-	-	-	-
<i>Housing Voucher</i>						
	-					
Total	-	-	-	-	-	-
<i>Other Programs</i>						
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 344,000	\$ -	\$ -	\$ -	\$ 344,000	\$ -

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

East Orange Housing Authority
For the Period: January 01, 2023 to December 31, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2023	2024	2025	2026	2027	2028
<i>Public Housing Management</i>							
Building Exterior Upgrades	\$ 48,000	\$ 48,000					
HVAC upgrades	100,000	100,000					
Lobby/Security Booth Upgrades	81,000	81,000					
Elevator Replacement	115,000	115,000					
Total	344,000	344,000	-	-	-	-	-
<i>Section 8</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Housing Voucher</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Other Programs</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 344,000	\$ 344,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

East Orange Housing Authority
For the Period: January 01, 2023 to December 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Public Housing Management</i>						
Building Exterior Upgrades	\$ 48,000				\$ 48,000	
HVAC upgrades	100,000				100,000	
Lobby/Security Booth Upgrades	81,000				81,000	
Elevator Replacement	115,000				115,000	
Total	344,000	-	-	-	344,000	-
<i>Section 8</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Housing Voucher</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Other Programs</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 344,000	\$ -	\$ -	\$ -	\$ 344,000	\$ -
Total 5 Year Plan per CB-4	<u>\$ 344,000</u>					
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: _____ **East Orange Housing Authority** _____

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded. 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 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

_____ Date _____

