

MEMO TO THE EXECUTIVE DIRECTOR

REGARDING THE ENCLOSED PLAIN-PAPER BUDGETARY DOCUMENTS

ROBERSONVILLE HOUSING AUTHORITY LOW RENT PUBLIC HOUSING FUND REGARDING YOUR FISCAL YEAR BUDGET PACKAGE PLAIN-PAPER DOCUMENTS FOR EXECUTIVE DIRECTOR REVIEW	Amended Budget Fiscal Year Ending 9/30/2024
	Original Budget Fiscal Year Ending 9/30/2025

DATE: 08/15/2024

TO: EXECUTIVE DIRECTOR, ROBERSONVILLE HOUSING AUTHORITY

FROM: BRENTON D. UMPHLETT, CPA

SUBJECT: PLAIN-PAPER AMENDED & ORIGINAL BUDGET DOCUMENTS

- MEMO:**
- I. We have completed and are transmitting:
 - Plain-Paper Budget Summary For the Board
 - Plain-Paper Budget Detail for Management
 1. The sub-totals in the budget detail for Management make up the entry amounts in the budget summary for the Board.
 - II. These plain-paper documents are working documents for your amended and original budget for your current and subsequent fiscal year.
 1. We have prepared these budgetary estimates based on review of your actual income and expense data along with any other information provided to us.
 - III. You should carefully review the proposed budget entries in the budget detail for management, making note of changes you would like to be made.
 - IV. You should transmit either your acceptance or your changes to us in writing, as soon as you possibly can.
 - V. When you get plain-paper printouts acceptable to you, then you should submit same to your Board for their approval.
 - VI. If your Board makes changes in this budget, you should transmit same to us in writing as soon as you possibly can.
 - VII. After Board approval of this budget, you should transmit to us both signed PHA Board Resolutions (one for each budget) Form HUD-52574 as confirmation.
 - VIII. All prior issues of this material should be destroyed to prevent confusion.
 - IX. Note that your PHA is required to have an approved budget in place before the start of the subsequent fiscal year; also, all budget modifications to your current budget are required to be approved no later than the last day of the fiscal year.
 - X. **Note that your PHA is required to send both forms HUD-52574 (included with this package) with your board chairperson's signature thereon to the HUD Greensboro Field Office before the beginning of your next fiscal year.**

Fiscal Year End 2024

PHA Board Resolution
Approving Operating Budget

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing -
Real Estate Assessment Center (PIH-REAC)

OMB No. 2577-0026
(exp. 06/30/2022)

Public reporting burden for this collection of information is estimated to average **10 minutes per response**, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income public housing program and provides a summary of the proposed/budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating plan adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA is in compliance with procedures prescribed by HUD. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: ROBERSONVILLE HOUSING AUTHORITY

PHA Code: N C 0 6 7 0 0 1

PHA Fiscal Year Beginning: 10/1/2023

Board Resolution Number: _____

Acting on behalf of the Board of Commissioners of the above-named PHA as its Chairperson, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

DATE

- Operating Budget approved by Board resolution on: _____
- Operating Budget submitted to HUD, if applicable, on: _____
- Operating Budget revision approved by Board resolution on: _____
- Operating Budget revision submitted to HUD, if applicable, on: _____

I certify on behalf of the above-named PHA that:

1. All statutory and regulatory requirements have been met;
2. The PHA has sufficient operating reserves to meet the working capital needs of its developments;
3. Proposed budget expenditure are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
4. The budget indicates a source of funds adequate to cover all proposed expenditures;
5. The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
6. The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(i).

I hereby certify that all the information stated within, as well as any information provided in the accompaniment herewith, if applicable, is true and accurate.

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012.31, U.S.C. 3729 and 3802)

Print Board Chairperson's Name:	Signature:	Date:
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Fiscal Year End 2025

PHA Board Resolution
Approving Operating Budget

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing -
Real Estate Assessment Center (PIH-REAC)

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Print Board Chairperson's Name:	Signature:	Date:
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ROBERSONVILLE HOUSING AUTHORITY

LOW RENT PUBLIC HOUSING FUND

AMENDED & ORIGINAL OPERATING BUDGET SUMMARIES AND DETAIL SCHEDULES

Prepared On The Modified Accrual Accounting Basis

FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2024 AND SEPTEMBER 30, 2025

**Selected Information - Substantially All Disclosures That Might Be
Required By The Modified Accrual Accounting
Basis Are Not Included.**

Description of the Entity

The Entity identified above is a Public Housing Authority subject to transaction recording and financial budgeting and reporting requirements of its cognizant Federal agency, the United States Department of Housing and Urban Development (HUD).

Restriction on Distribution

The Budgetary Financial Summaries And Schedules referred to above are intended by Management solely for the information and use of the Officers and Commissioners of the Entity identified above.

Description of the Special Purpose Accounting Basis used herein

Under the modified accrual accounting basis, which the Entity is required by HUD to use in preparing its budget, the amounts in the accompanying Operating Budget Summaries and Detail Schedules have been estimated from expected changes in attendant actual historical amounts reported herein with modifications made hereto by Management based on known and expected differences from historical amounts. Generally revenues and expenses are estimated on the accrual accounting basis, expected capital outlays are included in expenditures, depreciation expense is not included, and bad debts are as estimated to be written off in the budget year.

Subsequent changes to amounts reported herein

Amounts reported in the Operating Budget Summaries and Detail Schedules referred to above are subject to substantial revision before fiscal year end should actual revenues and expenditures occur materially different from budgeted estimates. Generally, the Entity's budgetary estimates are expected by HUD to be not more than a 5% difference from actual revenues and expenditures.

What is not included

The Operating Budget Summaries and Detail Schedules referred to above include only the budgeted financial activities included herein, and do not include financial data for any other activity of the Entity.



BRENTON D. UMPHLETT
CPA

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Member of American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants

Aug 15, 2024

The Officers and Directors
Robersonville Housing Authority
Low Rent Public Housing Fund

The accompanying Budgetary Financial Summaries and Detail Schedules Listed Below:

Budget Estimate Summary For the Board
Payroll Summary for the Board
Statistical Analysis Graphical Data
Budget Estimate Detail for Management

of the Entity and Fund referred to above for the last two full fiscal years ended 09/30/2022 and 09/30/2023 the 9 months year to date ended 06/30/2024, the current budget ended 09/30/2024, the amended budget ended 09/30/2024, and the original budget ended 09/30/2025; were not subjected to an audit, review, or compilation engagement by me and accordingly I do not express an opinion, a conclusion, nor provide any assurance on them.

Brenton D. Umphlett

/s/

Brenton D. Umphlett
Certified Public Accountant

ROBERSONVILLE HOUSING AUTHORITY	Budget Fiscal Years Ending
LOW RENT PUBLIC HOUSING FUND	Amended 9/30/2024
BUDGET ESTIMATE SUMMARY FOR THE BOARD	Original 9/30/2025

	ACTUAL PER BOOKS			FISCAL YEAR BUDGETS		
	12 Months Previous FY Ending 9/30/2022	12 Months Previous FY Ending 9/30/2023	9 Months Current FY To Date 6/30/2024	Current Budget FY Ending 9/30/2024	Amended Budget FY Ending 9/30/2024	Original Budget FY Ending 9/30/2025
REVENUES						
Tenant Revenues	392,550	399,756	308,262	384,500	410,200	410,200
Miscellaneous Revenue	112	1,419	3,244	100	3,300	1,100
Interproject Revenues & Transfers						
Interfund Revenues & Transfers	65,000	75,000	75,000	75,000	75,000	100,000
Associated Entity Revenues						
Subsidy Revenues	357,301	387,997	268,238	387,000	406,000	406,000
Total Revenues	814,963	864,172	654,744	846,600	894,500	917,300
EXPENDITURES						
Administrative Expense	211,237	212,261	157,300	226,400	219,600	221,200
Resident Services Expense	400	285	125	500	300	300
Utilities Expense	192,279	195,555	170,655	210,700	232,500	232,500
Maintenance Expense	206,472	201,820	154,838	236,700	246,400	220,700
Protective Services Expense						
General Expense	151,071	154,783	133,324	148,300	179,100	178,500
Housing Assistance Payments						
Fss & Home Ownership						
Debt Service Payments						
Capital Expenditures & Other		9,971	49,054	63,000	59,100	45,000
Total Expenditures	761,459	774,675	665,296	885,600	937,000	898,200
BUDGETARY ACCOUNTING BASIS NET REVENUES (DEFICIT)	53,504	89,497	(10,552)	(39,000)	(42,500)	19,100

	12 Months Previous FY Ending	Amended Budget FY Ending	Original Budget FY Ending
Targeted Operating Reserve (6 Mos of Total Formula Expenses per HUD-52723)		398,200	398,200
Total Cash/Investment Balances (per FDS)	813,050		
Add Total Receivables & Prepaid Items (per FDS)	11,738		
Less Total Current Liabilities Payable (per FDS)	(74,356)		
Operating Reserve Per HUD REAC FDS	750,432		
Add (Less) Estimated Net Revenues (Expenditures) Per Budget		(42,500)	19,100
Estimated Operating Reserve Balance at FYE (*rounded)		707,900	727,000
Estimated Number of Months of Net Operating Reserve at FYEs		10.7	11.0

ROBERSONVILLE HOUSING AUTHORITY	Fiscal Years Ending
LOW RENT PUBLIC HOUSING FUND	Amended 9/30/2024
PAYROLL SUMMARY FOR THE BOARD	Original 9/30/2025

Wages By Position	1-Admin 2-Tent Svc 3-Maint 4-Prot Svc	Current Budget FY Ending 9/30/2024	Amended Budget Payroll Net Change %	Amended Budget FY Ending 9/30/2024	Original Budget Payroll Net Change %	Original Budget FY Ending 9/30/2025
Executive Director	1	73,724		73,724		73,724
Administrative Assistant	1	49,426		49,426		49,426
Maintenance Supervisor	3	55,938		55,938		55,938
Maintenance Mechanic	3	45,105		45,105		45,105
Contingency Admin	1	5,000		5,000		5,000
Contingency Maint	3					
Overtime	3	3,000		3,000		3,000
Longevity - Admin	1	4,500		4,500		4,500
Longevity - Maint	3	1,700		1,700	64.71%	2,800
Total Salaries		238,393		238,393	0.46%	239,493

Summary of Budget Salaries By Department					
Administrative salaries	132,700		132,700		132,700
Resident services salaries					
Maintenance salaries	105,700	0.09%	105,800	1.04%	106,900
Total Salaries *rounded	238,400	0.04%	238,500	0.46%	239,600

Total Payroll Costs Including Employee Benefits					
Total Wages for all Departments (Per Above)	238,400	0.04%	238,500	0.46%	239,600
Total Employee Benefits & Payroll Tax	104,900	23.55%	129,600	0.08%	129,700
Sub-Total Payroll Expenses	343,300	7.22%	368,100	0.33%	369,300
Employee Benefits as % of total Employee Wages	44.0%		54.3%		54.1%

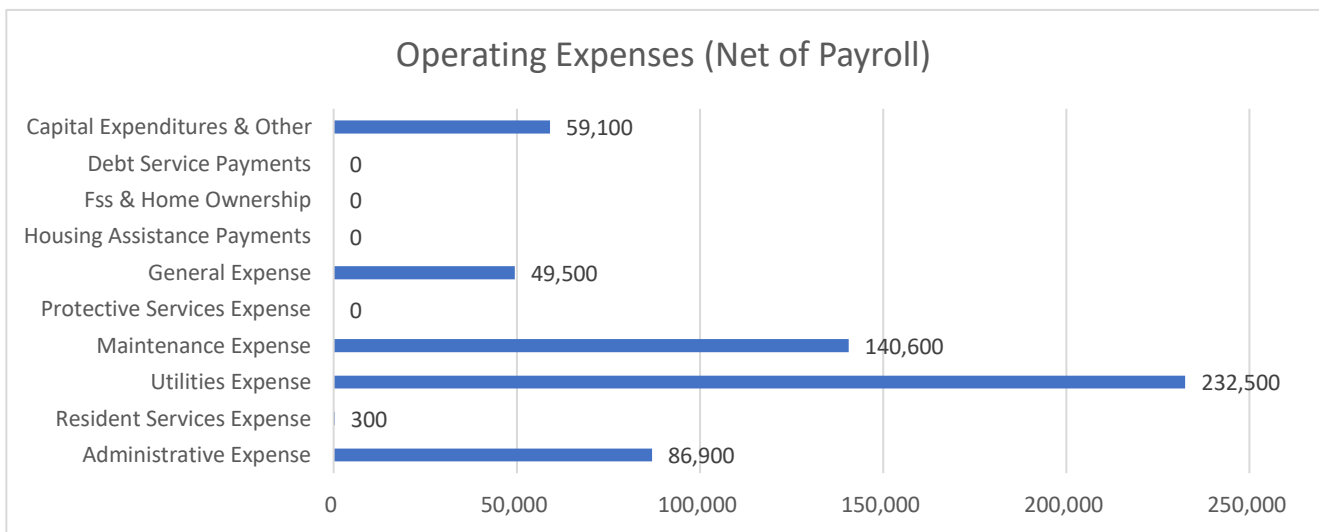
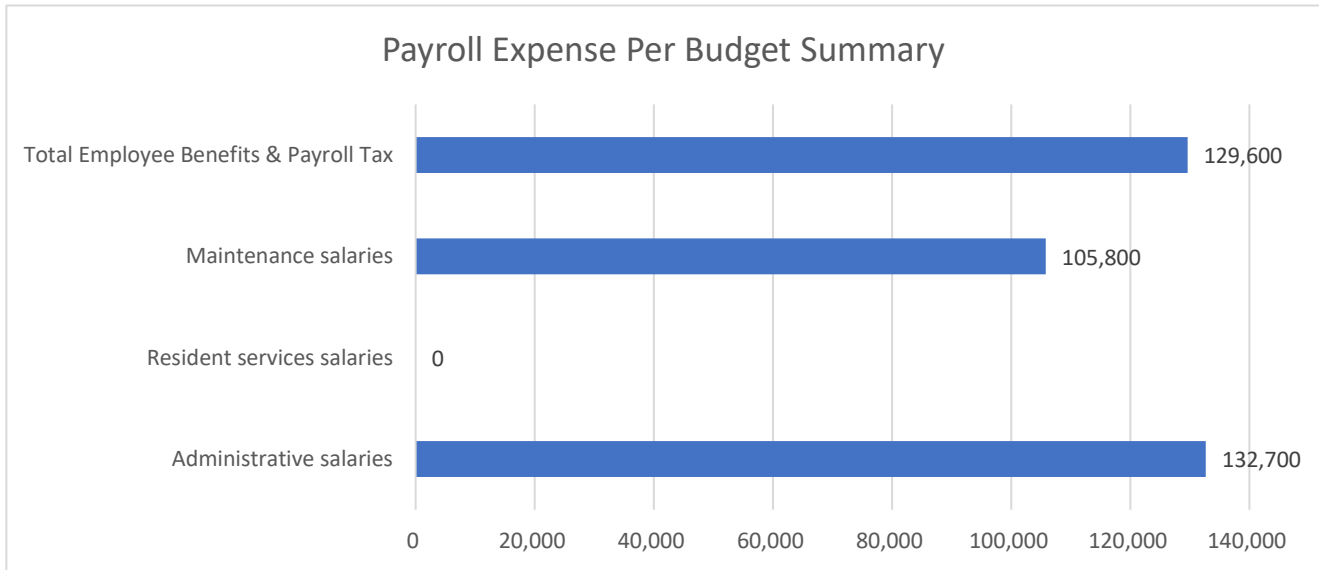
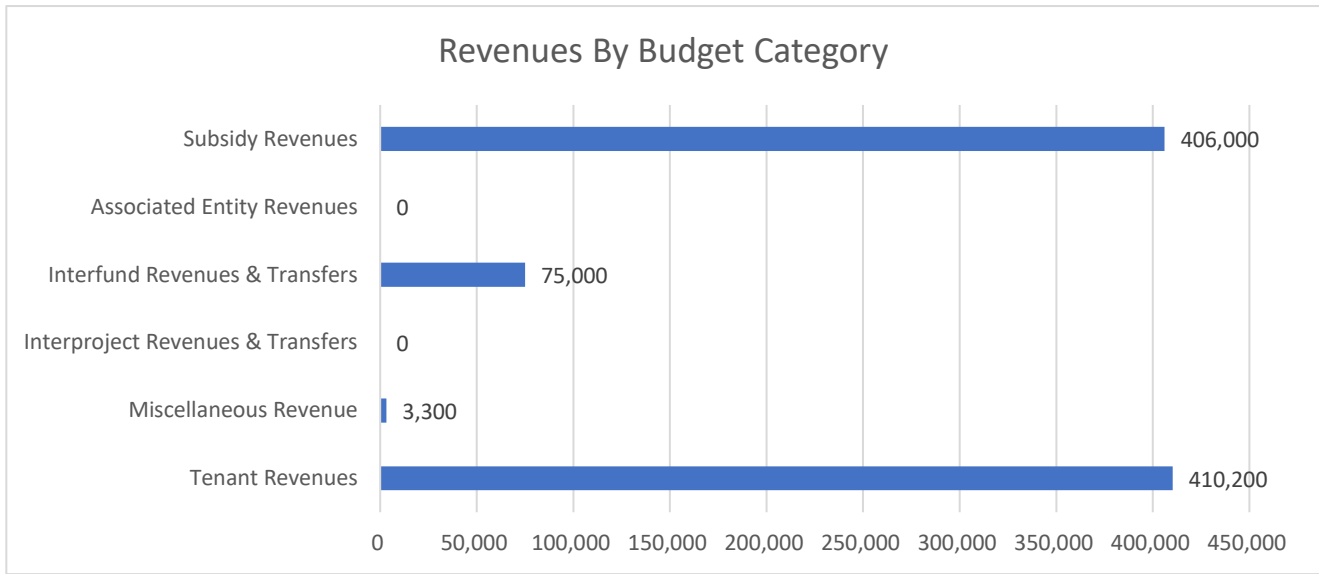
ROBERSONVILLE HOUSING AUTHORITY	Fiscal Year Ending
LOW RENT PUBLIC HOUSING FUND	Amended 9/30/2024
CURRENT TO AMENDED BUDGET COMPARISON SUMMARY FOR THE BOARD	

	ACTUAL REV & EXP		BUDGET REV & EXP		BUDGET CHANGES	
	12 Months Previous FY Ending 9/30/2023	9 Months Current FY To Date 6/30/2024	Current Budget FY Ending 9/30/2024	Amended Budget FY Ending 9/30/2024	Amended Budget Amount \$ More (Less)	Amended Budget Percent % More (Less)
REVENUES						
Tenant Revenues	399,756	308,262	384,500	410,200	25,700	6.7%
Miscellaneous Revenue	1,419	3,244	100	3,300	3,200	3200.0%
Interproject Revenues & Transfers						
Interfund Revenues & Transfers	75,000	75,000	75,000	75,000		
Associated Entity Revenues						
Subsidy Revenues	387,997	268,238	387,000	406,000	19,000	4.9%
Total Revenues	864,172	654,744	846,600	894,500	47,900	5.7%
EXPENDITURES						
Administrative Expense	212,261	157,300	226,400	219,600	(6,800)	-3.0%
Resident Services Expense	285	125	500	300	(200)	-40.0%
Utilities Expense	195,555	170,655	210,700	232,500	21,800	10.3%
Maintenance Expense	201,820	154,838	236,700	246,400	9,700	4.1%
Protective Services Expense						
General Expense	154,783	133,324	148,300	179,100	30,800	20.8%
Housing Assistance Payments						
Fss & Home Ownership						
Debt Service Payments						
Capital Expenditures & Other	9,971	49,054	63,000	59,100	(3,900)	-6.2%
Total Expenditures	774,675	665,296	885,600	937,000	51,400	5.8%
BUDGETARY ACCOUNTING BASIS NET REVENUES (DEFICIT)	89,497	(10,552)	(39,000)	(42,500)	(3,500)	

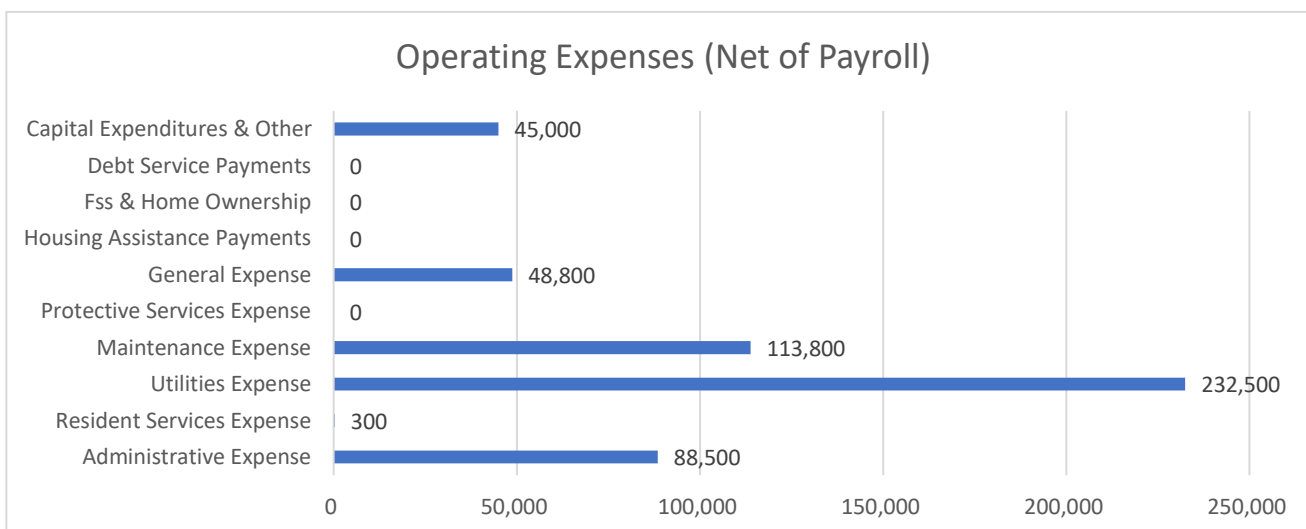
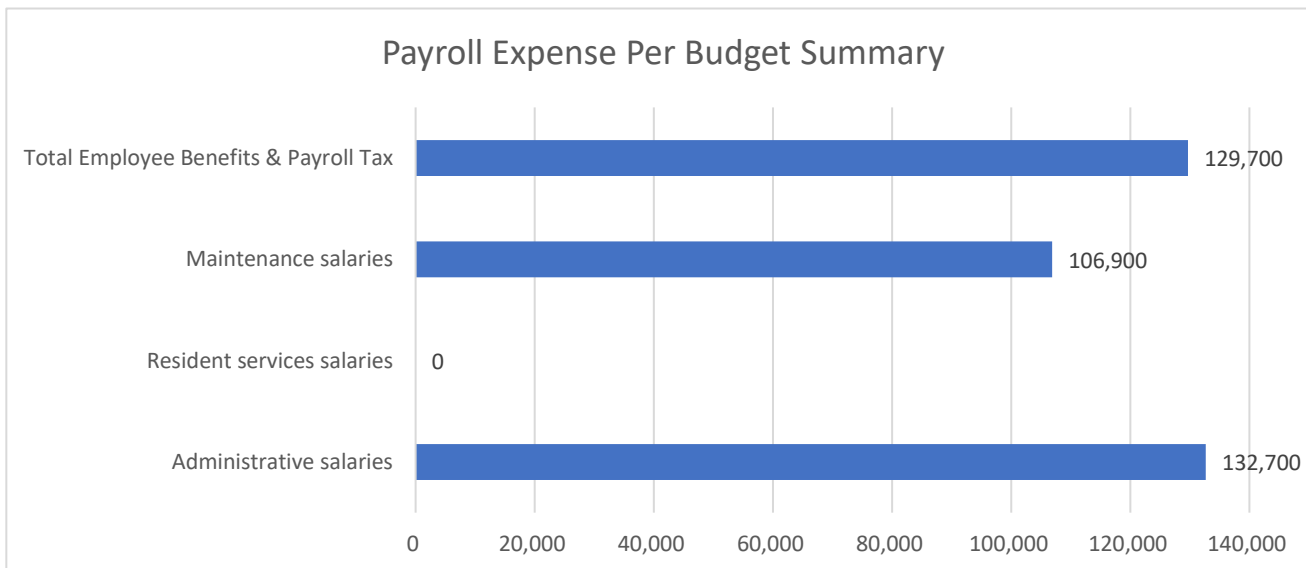
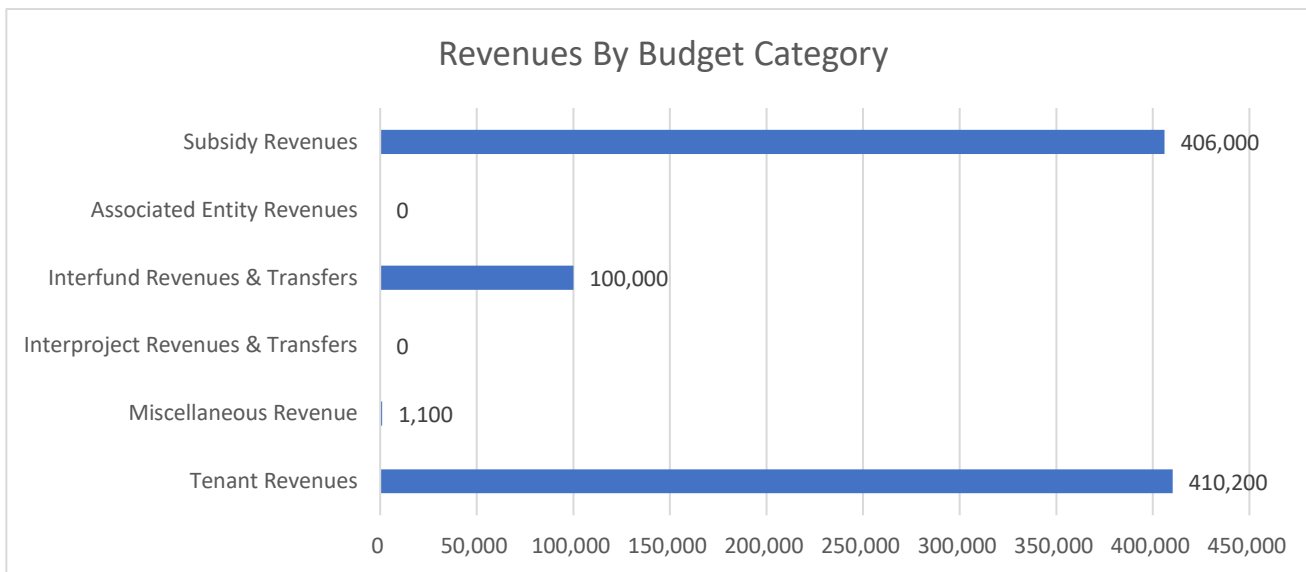
ROBERSONVILLE HOUSING AUTHORITY	Fiscal Year Ending	
LOW RENT PUBLIC HOUSING FUND	Original	9/30/2025
AMENDED TO ORIGINAL BUDGET COMPARISON SUMMARY FOR THE BOARD		

	ACTUAL REV & EXP		BUDGET REV & EXP		BUDGET CHANGES	
	12 Months Previous FY Ending 9/30/2023	9 Months Current FY To Date 6/30/2024	Amended Budget FY Ending 9/30/2024	Original Budget FY Ending 9/30/2025	Amended Budget Amount \$ More (Less)	Amended Budget Percent % More (Less)
REVENUES						
Tenant Revenues	399,756	308,262	410,200	410,200		
Miscellaneous Revenue	1,419	3,244	3,300	1,100	(2,200)	-66.7%
Interproject Revenues & Transfers						
Interfund Revenues & Transfers	75,000	75,000	75,000	100,000	25,000	33.3%
Associated Entity Revenues						
Subsidy Revenues	387,997	268,238	406,000	406,000		
Total Revenues	864,172	654,744	894,500	917,300	22,800	2.5%
EXPENDITURES						
Administrative Expense	212,261	157,300	219,600	221,200	1,600	0.7%
Resident Services Expense	285	125	300	300		
Utilities Expense	195,555	170,655	232,500	232,500		
Maintenance Expense	201,820	154,838	246,400	220,700	(25,700)	-10.4%
Protective Services Expense						
General Expense	154,783	133,324	179,100	178,500	(600)	-0.3%
Housing Assistance Payments						
Fss & Home Ownership						
Debt Service Payments						
Capital Expenditures & Other	9,971	49,054	59,100	45,000	(14,100)	-23.9%
Total Expenditures	774,675	665,296	937,000	898,200	(38,800)	-4.1%
BUDGETARY ACCOUNTING BASIS NET REVENUES (DEFICIT)	89,497	(10,552)	(42,500)	19,100	61,600	

ROBERSONVILLE HOUSING AUTHORITY	Fiscal Year Ending	
LOW RENT PUBLIC HOUSING FUND	Amended	9/30/2024
STATISTICAL ANALYSIS GRAPHICAL DATA		



ROBERSONVILLE HOUSING AUTHORITY	Fiscal Year Ending	
LOW RENT PUBLIC HOUSING FUND	Original	9/30/2025
STATISTICAL ANALYSIS GRAPHICAL DATA		



ROBERSONVILLE HOUSING AUTHORITY	Fiscal Years Ending
LOW RENT PUBLIC HOUSING FUND	Amended 9/30/2024
BUDGET ESTIMATE DETAIL FOR MANAGEMENT	Original 9/30/2025

Acct #	Account Name	ACTUAL PER BOOKS			FISCAL YEAR BUDGETS		
		12 Months Previous FY Ending 9/30/2022	12 Months Previous FY Ending 9/30/2023	9 Months Current FY To Date 6/30/2024	Current Budget FY Ending 9/30/2024	Amended Budget FY Ending 9/30/2024	Original Budget FY Ending 9/30/2025
TENANT REVENUES							
3110	Dwelling rental	362,755	376,879	294,033	360,000	388,600	388,600
3111	Net Tenant Deposits	(1,610)	(1,321)	(4,918)			
3112	Net uncoded deposits	2,636	(1,569)	2,314			
3120	Excess utilities	16,289	14,336	10,583	11,400	14,100	14,100
3310	Late charges	4,578	5,118	3,270	5,200	4,400	4,400
3410	Sales, service, work order billings	1,954	847		1,000		
3420	Pet fees						
3430	Fraud recovery	5,958		1,580		1,600	1,600
3450	Misc tenant charges	(10)	5,466	1,400	6,900	1,500	1,500
Total Tenant Revenues Recorded		392,550	399,756	308,262	384,500	410,200	410,200
MISCELLANEOUS REVENUE							
3610	Investment income	50	1,308	44	100	100	100
3620	Miscellaneous rentals						
3630	Realty sales						
3640	Equipment sales			3,200		3,200	1,000
3650	Insurance proceeds						
3690	Other income	62	111				
Total Miscellaneous Revenue Recorded		112	1,419	3,244	100	3,300	1,100
INTERPROJECT REVENUES & TRANSFERS							
3901	Management fees						
3902	Bookkeeping fees						
3903	Asset management fees						
3904	Administrative rentals						
3905	Maintenance rentals						
3909	Interproject cash transfers received						
Total Interproject Revenues & Transfers Recorded							
INTERFUND REVENUES & TRANSFERS							
3911.1	Management fees						
3913.1	Maintenance fees						
3914	Administrative rentals						
3915	Maintenance rentals						
3918	Admin equipment use						
3919	Cash transfers from Capital Funding	65,000	75,000	75,000	75,000	75,000	100,000
Total Interfund Revenues & Transfers Recorded		65,000	75,000	75,000	75,000	75,000	100,000
ASSOCIATED ENTITY REVENUES							
3921	Management fees						
3922	Bookkeeping fees						
3923	Maintenance fees						
3924	Administrative rentals						
3925	Maintenance rentals						

ROBERSONVILLE HOUSING AUTHORITY	Fiscal Years Ending
LOW RENT PUBLIC HOUSING FUND	Amended 9/30/2024
BUDGET ESTIMATE DETAIL FOR MANAGEMENT	Original 9/30/2025

Acct #	Account Name	ACTUAL PER BOOKS			FISCAL YEAR BUDGETS		
		12 Months Previous FY Ending 9/30/2022	12 Months Previous FY Ending 9/30/2023	9 Months Current FY To Date 6/30/2024	Current Budget FY Ending 9/30/2024	Amended Budget FY Ending 9/30/2024	Original Budget FY Ending 9/30/2025
Total Associated Entity Revenues Recorded							
SUBSIDY REVENUES							
8020	HUD operating subsidy	357,301	387,997	268,238	387,000	406,000	406,000
Total Subsidy Revenues Recorded		357,301	387,997	268,238	387,000	406,000	406,000
ADMINISTRATIVE EXPENSE							
4110	Administrative salaries	128,972	127,703	96,916	132,700	132,700	132,700
4112	Contract administrative personnel						
4130	Court costs, fees, etc.	1,409	240	(545)	400	500	500
4131	Attorney fees	2,369	150	150	200	200	200
4140	Admin training & education	1,799	100	675	1,600	700	700
4150	Admin travel expense	1,409	977	1,200	3,000	1,300	1,300
4170	Accounting fees	23,617	20,606	17,183	22,400	25,400	25,400
4171	Auditing fees	6,000	8,000	7,500	6,000	7,500	8,000
4180	Admin office & equip rentals	9,158	13,731	7,404	12,700	9,900	9,900
4181	Office janitorial expense	3,640	3,360	3,000	4,100	4,000	5,100
4182	Advertising & marketing	282	288	631	400	800	800
4190	Office supplies and expense	1,125	3,472	2,481	2,200	3,300	3,300
4191	Telephone & fax expense						
4192	Credit check expense						
4193	Bank service charges	744	664	537	800	700	700
4194	Dues & subscriptions	961	968	2,073	1,900	2,200	2,200
4195	Postage & box rent	1,199	1,269	251	1,500	1,500	1,500
4196	Admin veh/equip repair/oper exp			55		100	100
4197	Computer service & expense	26,389	29,443	17,520	31,500	23,400	23,400
4199	Other administrative expense	2,164	1,290	269	5,000	5,400	5,400
Total Administrative Expense Recorded		211,237	212,261	157,300	226,400	219,600	221,200
RESIDENT SERVICES EXPENSE							
4210	Resident services salaries						
4220	Recreation, publications, etc.						
4230	Contracted costs						
4231	Resident participation expense	400	285	125	500	300	300
Total Resident Services Expense Recorded		400	285	125	500	300	300
UTILITIES EXPENSE							
4310	Water expense	16,199	18,920	17,729	18,600	23,600	23,600
4320	Electricity expense	151,682	148,255	126,423	159,200	168,600	168,600
4330	Natural gas expense						
4340	Fuel oil expense						
4390	Sewerage expense	24,398	28,380	26,503	27,900	35,300	35,300
4398	Tenant utility allowances & payment						
4399	Other utility expenses				5,000	5,000	5,000
Total Utilities Expense Recorded		192,279	195,555	170,655	210,700	232,500	232,500

ROBERSONVILLE HOUSING AUTHORITY	Fiscal Years Ending
LOW RENT PUBLIC HOUSING FUND	Amended 9/30/2024
BUDGET ESTIMATE DETAIL FOR MANAGEMENT	Original 9/30/2025

Acct #	Account Name	ACTUAL PER BOOKS			FISCAL YEAR BUDGETS		
		12 Months Previous FY Ending 9/30/2022	12 Months Previous FY Ending 9/30/2023	9 Months Current FY To Date 6/30/2024	Current Budget FY Ending 9/30/2024	Amended Budget FY Ending 9/30/2024	Original Budget FY Ending 9/30/2025
MAINTENANCE EXPENSE							
4410	Maintenance salaries	101,017	106,265	77,775	105,700	105,800	106,900
4412	Maintenance employee uniforms	459	1,114		1,200	500	1,500
4420	Maintenance materials & supplies	23,185	28,718	17,066	27,000	25,000	25,000
4430	Pest control services & supplies			440		500	500
4431	Waste disposal service	18,746		20,085	20,100	43,000	23,000
4432	Heating & cooling repair service	332		781	500	1,000	2,000
4433	Snow removal service						
4434	Elevator maintenance repair service						
4435	Landscape & grounds service	7,995	8,304	7,405	22,000	18,000	16,000
4436	Dwelling unit turnaround service	30,938	39,246	13,115	35,000	23,000	23,000
4437	Electrical repair service				500	500	500
4438	Plumbing repair service				500	500	500
4439	Painting service						
4440	Other contracted maintenance serv	7,440					
4441	Maint equip/vehicle oper/repair exp	15,614	16,188	9,991	17,000	15,000	15,000
4442	Maintenance training & education	469	1,158	50	1,200	100	600
4443	Maintenance travel expense	277	827	880	1,000	1,200	1,200
4444	Maint building & equipment rentals						
4445	Contract maintenance personnel						
4446	Outside unit inspection fees			7,250		7,300	
4449	Other maintenance expense				5,000	5,000	5,000
Total Maintenance Expense Recorded		206,472	201,820	154,838	236,700	246,400	220,700
PROTECTIVE SERVICES EXPENSE							
4460	Protective services salaries						
4470	Materials						
4480	Contracted costs						
Total Protective Services Expense Recorded							
GENERAL EXPENSE							
4510	Property fire/flood insurance	18,452	18,137	20,460	18,200	18,200	18,200
4511	Vehicle/landlord liability insurance	2,423	2,423		2,500	2,500	2,500
4512	Bond & other insurance	150	444		500	500	500
4520	Payment in lieu of tax (PILOT)	17,150	18,059	18,059	17,200	22,600	22,600
4540	Social security tax expense	14,259	14,433	10,749	14,800	14,800	14,900
4541	Medicare tax expense	3,335	3,376	2,514	3,500	3,500	3,500
4542	NC unemployment tax expense						
4543	US unemployment tax expense						
4544	Empl medical insurance expense	64,050	64,612	45,923	55,800	66,000	66,000
4545	Empl life & other insurance exp	789		2,718	100	3,600	3,600
4546	Empl workmens comp insurance	3,850	4,067	4,070	4,100	4,100	4,100
4547	Emplr retirement expense	26,581	29,032	28,228	26,600	37,600	37,600
4548	Empl disability insurance expense						

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		12 Months Previous FY Ending 9/30/2022	12 Months Previous FY Ending 9/30/2023	9 Months Current FY To Date 6/30/2024	Current Budget FY Ending 9/30/2024	Amended Budget FY Ending 9/30/2024	Original Budget FY Ending 9/30/2025
4549	Other empl benefits/reimbursemen						
4550	Allocated employee benefits						
4560	Compensated absence expense						
4570	Net collection losses						
4590	Bond service fees						
4591	Alarm system monitoring						
4592	Energy audit expense			603		700	
4599	Other general expense	32	200		5,000	5,000	5,000
4601	Net uncoded expenditures						
4690	Depreciation expense						
4691	Amortization expense						
Total General Expense Recorded		151,071	154,783	133,324	148,300	179,100	178,500
DEBT SERVICE PAYMENTS							
5610	Interest expense						
Total Debt Service Payments Recorded							
CAPITAL EXPENDITURES & OTHER							
7520	Equipment purchases		4,298	49,054	53,000	49,100	5,000
7540	Realty additions & improvements		5,673		10,000	10,000	40,000
7540.1	CFP Uncoded Items						
7542	Insurance settlement expenditures						
7600	Other capital expenditues						
Total Capital Expenditures & Other Recorded			9,971	49,054	63,000	59,100	45,000

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BUDGET ESTIMATE DETAIL FOR MANAGEMENT	Original 9/30/2025
PAYROLL DETAIL SUB-SCHEDULE	

Wages by Position	1-Admin 2-Tent Svc 3-Maint 4-Prot Svc	Current Budget FY Ending 9/30/2024	Amended Budget Longevity Pay \$	Amended Budget FY Ending 9/30/2024	Original Budget Longevity Pay \$	Original Budget Payroll Increase %	Original Budget FY Ending 9/30/2025
Executive Director	1	73,724	3,300	73,724	3,300		73,724
Administrative Assistant	1	49,426	1,200	49,426	1,200		49,426
Maintenance Supervisor	3	55,938	1,700	55,938	1,700		55,938
Maintenance Mechanic	3	45,105		45,105	1,100		45,105
Contingency Admin	1	5,000		5,000			5,000
Contingency Maint	3						
Overtime	3	3,000		3,000			3,000
Longevity - Admin	1	4,500		4,500			4,500
Longevity - Maint	3	1,700		1,700			2,800
Total Salaries		238,393		238,393			239,493
Summary of Budgeted Salaries By Dept							
4110 Administrative salaries		132,700		132,700			132,700
4210 Resident services salaries							
4410 Maintenance salaries		105,700		105,800			106,900
4460 Protective services salaries							
Total Salaries *rounded		238,400		238,500			239,600

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OPERATING SUBSIDY SUB-SCHEDULE	

HUD Subsidy Calculation:

	Other Subsidy		Operating Subsidy	
	Collected Per Books	Estimated Remaining	Collected Per Books	Estimated Remaining
October - 2023			33,178	
November - 2023			33,178	
December - 2023			33,026	
January - 2024			27,003	
February - 2024			27,003	
March - 2024			27,026	
April - 2024			27,027	
May - 2024			27,027	
June - 2024			33,771	
July - 2024				(6,745)
August - 2024				
September - 2024				144,642
			268,239	137,897
TOTALS				406,136

USDA Subsidy Calculation:

HUD Rental Rate Per USDA-RD	
Less Budgeted Rental Income (GL Acct 3110)	
Add Budgeted Utility Allowance (GL Acct 4398)	
Less Note Payment (If deducted from subsidy)	
Estimated Operating Subsidy	

