

**BERKELEY HOUSING AUTHORITY  
DETAIL -DRAFT Budget  
For Fiscal Year 2024-2025  
Section 8 Only**

**EXHIBIT A**

	DESCRIPTION  HUD Authorized Units ==>	Grand Total PROPOSED BUDGET FY2025	HUD PROGRAMS				(RESTRICTED)	(UNREST.)	MODIFIED BUDGET FY2024	Increase (Decrease)	%
			HCV Program 1,989 Units	Mod. Rehab Program 98 Units	Mainstream 121 Units	EHV 51 Units	Other Federal Programs (Dispo Proceeds)	Other Local Programs			
		(a) = (b + c + d + e + f)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (a - h)	
<b>1</b>	<b>HOUSING ASSISTANCE PAYMENTS (HAP)</b>										
1.a	HAP Revenue from HUD	\$ 42,547,835	\$ 37,302,627	\$ 934,920	\$ 3,012,502	\$ 1,297,786			\$ 41,671,355	\$ 876,480	2%
1.b	HAP Expenses to Owners	\$ (38,679,469)	\$ (34,430,545)	\$ (934,920)	\$ (2,156,394)	\$ (1,157,610)			\$ (37,967,128)	\$ (712,342)	2%
1.c	MTW eligible expenses	\$ (219,407)	\$ (219,407)						\$ (311,080)	\$ 91,673	-29%
1.d	Transfer to Operating Revenue	\$ (399,878)	\$ (399,878)								
1.e	Estimated excess (shortfall) in HAP revenue	\$ 3,249,081	2,252,797.68	\$ -	\$ 856,108	\$ 140,176	\$ -	\$ -	\$ 3,704,227	\$ (455,146)	
	<b>UTILIZATION - BUDGET</b>		<b>79.0%</b>	<b>100%</b>	<b>84%</b>	<b>92%</b>					
<b>2</b>	<b>OPERATING REVENUE</b>										
2.a	Administrative Fees	\$ 2,941,783	\$ 2,510,316	\$ 183,933	\$ 169,355	\$ 78,179			\$ 2,863,839	\$ 77,944	3%
2.b	Administrative Fee earned for managed incoming ports	\$ -	\$ -	\$ -					\$ -	\$ -	0%
2.c	Administrative Fee Paid for managed outgoing ports	\$ (75,894)	\$ (49,766)	\$ -	\$ (12,442)	\$ (13,686)			\$ (105,965)	\$ 30,071	-28%
2.d	Net Administrative Fee	\$ 2,865,889	\$ 2,460,549	\$ 183,933	\$ 156,913	\$ 64,493			\$ 2,757,874	\$ 108,015	4%
2.e	Transfer from HAP funding	\$ 399,878	\$ 399,878						\$ 399,878		
2.f	BHA Oversight Fee	\$ 6,922	\$ 6,922	\$ -					\$ 6,720	\$ 202	3%
2.g	Preliminary Fee & Service Fee (Unit Turnover)	\$ 80,000	\$ 50,000		\$ 30,000				\$ 100,000	\$ (20,000)	-20%
2.h	Miscellaneous Income	\$ 60,600	\$ 57,200	\$ 3,400					\$ 8,000	\$ 52,600	658%
2.i	Interest Income on Disposition income	\$ 437,203					\$ 362,878	\$ 74,325			
<b>2</b>	<b>Total Operating Revenue</b>	\$ 3,850,492	\$ 2,974,549	\$ 187,333	\$ 186,913	\$ 64,493	\$ 362,878	\$ 74,325	\$ 2,872,594	\$ 977,898	34%
	<b>OPERATING EXPENSES</b>										
	<b>ADMINISTRATION</b>										
3.a	Salaries	\$ 1,400,840	\$ 1,175,472	\$ 95,809	\$ 67,792	\$ 28,017		\$ 33,750	\$ 1,228,695	\$ 172,145	14%
3.b	Employee Benefits	\$ 1,069,176	\$ 903,797	\$ 73,635	\$ 52,252	\$ 21,384		\$ 18,109	\$ 925,465	\$ 143,711	16%
<b>3</b>	<b>Sub-total salaries and employee benefits</b>	\$ 2,470,016	\$ 2,079,270	\$ 169,444	\$ 120,044	\$ 49,400		\$ 51,859	\$ 2,154,160	\$ 315,856	15%
4.a	Fee - Legal Expense - Outside Counsel	\$ 46,680	\$ 40,612	\$ 3,268	\$ 1,867	\$ 934			\$ 45,864	\$ 816	2%
4.b	Fee - Audit Fees	\$ 24,700	\$ 21,489	\$ 1,729	\$ 988	\$ 494			\$ 23,807	\$ 893	4%
4.c	Fee - Consultants - General Consultants	\$ 170,630	\$ 148,448	\$ 11,944	\$ 6,325	\$ 3,913			\$ 292,834	\$ (122,204)	-42%
4.d	Fee - Inspection	\$ 112,706	\$ 94,069	\$ 6,114	\$ 8,072	\$ 4,451			\$ 112,706	\$ -	0%
4.e	Office Rent	\$ 143,087	\$ 124,296	\$ 10,491	\$ 4,937	\$ 3,362			\$ 147,416	\$ (4,329)	-3%
4.f	Travel/Transportation	\$ 6,100	\$ 5,307	\$ 427	\$ 244	\$ 122			\$ 6,230	\$ (130)	-2%
4.g	Staff Training	\$ 17,578	\$ 15,293	\$ 1,230	\$ 703	\$ 352			\$ 29,379	\$ (11,801)	-40%
4.h	Publications & Subscriptions	\$ 7,293	\$ 6,345	\$ 511	\$ 292	\$ 146			\$ 7,658	\$ (365)	-5%
4.i	Memberships & Dues	\$ 18,861	\$ 16,409	\$ 1,320	\$ 754	\$ 377			\$ 16,885	\$ 1,976	12%
4.j	Telephone	\$ 9,180	\$ 7,987	\$ 643	\$ 367	\$ 184			\$ 6,930	\$ 2,250	32%
4.k	Office Supplies	\$ 14,400	\$ 12,528	\$ 1,008	\$ 576	\$ 288			\$ 13,860	\$ 540	4%
4.l	Postage	\$ 20,736	\$ 18,040	\$ 1,452	\$ 829	\$ 415			\$ 21,962	\$ (1,226)	-6%
4.m	Printing & Reproduction	\$ 9,600	\$ 8,352	\$ 672	\$ 384	\$ 192			\$ 10,080	\$ (480)	-5%
4.n	Equipment maintenance	\$ 1,300	\$ 1,131	\$ 91	\$ 52	\$ 26			\$ 1,300	\$ -	0%
4.o	Equipment Lease	\$ 14,880	\$ 12,946	\$ 1,042	\$ 595	\$ 298			\$ 14,880	\$ -	0%
4.p	Advertising	\$ 5,000	\$ 4,350	\$ 350	\$ 200	\$ 100			\$ 3,000	\$ 2,000	67%
9.xiii	Messenger/delivery service	\$ 0	\$ -	\$ -	\$ -	\$ 0			\$ 0	\$ (0)	-33%
4.q	Computer Service - City of Berkeley IT	\$ 72,000	\$ 62,640	\$ 5,040	\$ 2,400	\$ 1,920			\$ 71,783	\$ 217	0%
4.r	Software Maintenance	\$ 53,271	\$ 46,346	\$ 3,729	\$ 2,131	\$ 1,065			\$ 39,213	\$ 14,058	36%
4.s	Other Sundry Items	\$ 12,600	\$ 10,962	\$ 882	\$ 504	\$ 252			\$ 13,230	\$ (630)	-5%
<b>4</b>	<b>Total Administrative Expenses</b>	\$ 760,601	\$ 657,549	\$ 51,942	\$ 32,222	\$ 18,889	\$ -	\$ -	\$ 879,016	\$ (118,415)	-13%
<b>5</b>	<b>TENANT SERVICES</b>										
5.a	Unit Turn-over/Unit Navigation	\$ 80,000	\$ 50,000	\$ -	\$ 30,000				\$ 100,000	\$ (20,000)	-20%
<b>5</b>	<b>Total Tenant Services</b>	\$ 80,000	\$ 50,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 100,000	\$ (20,000)	-20%

**BERKELEY HOUSING AUTHORITY  
DETAIL -DRAFT Budget  
For Fiscal Year 2024-2025  
Section 8 Only**

**EXHIBIT A**

	DESCRIPTION  HUD Authorized Units ==>	Grand Total PROPOSED BUDGET FY2025	HUD PROGRAMS				(RESTRICTED)	(UNREST.)	MODIFIED BUDGET FY2024	Increase (Decrease)	%
			HCV Program 1,989 Units	Mod. Rehab Program 98 Units	Mainstream 121 Units	EHV 51 Units	Other Federal Programs (Dispo Proceeds)	Other Local Programs			
		(a) = (b + c + d + e + f)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (a - h)	
<b>6</b>	<b>ROUTINE MAINTENANCE</b>										
<b>6.a</b>	Facilities maintenance	\$ 5,860	\$ 5,098	\$ 410	\$ 234	\$ 117			\$ 4,000	\$ 1,860	47%
<b>6</b>	<b>Total Routine Maintenance</b>	\$ 5,860	\$ 5,098	\$ 410	\$ 234	\$ 117	\$ -	\$ -	\$ 4,000	\$ 1,860	47%
<b>7</b>	<b>GENERAL EXPENSES</b>										
<b>7.a</b>	Insurance	\$ 69,454	\$ 60,664	\$ 4,862	\$ 2,539	\$ 1,389			\$ 61,686	\$ 7,768	13%
<b>7.b</b>	Other General Expenses	\$ 13,000	\$ 11,310	\$ 910	\$ 520	\$ 260			\$ 35,311	\$ (22,311)	-63%
<b>7.c</b>	Depreciation	\$ 30,693	\$ 28,008	\$ 1,747	\$ 938				\$ 30,693	\$ 0	100%
<b>7</b>	<b>Total General Expenses</b>	\$ 113,147	\$ 99,982	\$ 7,519	\$ 3,997	\$ 1,649	\$ -	\$ -	\$ 127,690	\$ (14,543)	-11%
<b>8</b>	<b>TOTAL OPERATING EXPENSES</b>	\$ 3,429,625	\$ 2,891,899	\$ 229,315	\$ 186,497	\$ 70,055		\$ 51,859	\$ 3,264,866	\$ 164,759	5%
<b>9</b>	<b>CAPITAL EXPENDITURE</b>										
<b>9.a</b>	Website Development	\$ 70,000	\$ 60,900	\$ 4,900	\$ 2,800	\$ 1,400			\$ 24,000	\$ 46,000	192%
<b>9.b</b>	Laptop replacement	\$ 25,000	\$ 21,750	\$ 1,750	\$ 1,000	\$ 500			\$ -	\$ 25,000	0%
<b>9</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	\$ 95,000	\$ 82,650	\$ 6,650	\$ 3,800	\$ 1,900		\$ -	\$ 24,000	\$ 71,000	296%
<b>10</b>	<b>OPERATING SURPLUS (DEFICIT)</b>	\$ 325,867	\$ (0)	\$ (48,631)	\$ (3,383)	\$ (7,462)	\$ 362,878	\$ 22,466	\$ (392,272)	\$ 718,140	-183%
<b>11</b>	<b>INTEREST INCOME TRANSFERRED TO REST ACCT.</b>										
<b>11.a</b>	Interest Income on Notes Receivable and Dispo Proceeds	\$ (362,878)					\$ (362,878)		\$ 324,327	\$ (687,205)	-212%
<b>11</b>	<b>NET SURPLUS AND DEFICIT</b>	\$ (37,011)	\$ (0)	\$ (48,631)	\$ (3,383)	\$ (7,462)	\$ -	\$ 22,466	\$ (67,945)	\$ 30,934	-46%
<b>12</b>	<b>USE OF DISPOSITION PROCEEDS /PROGRAM RESERVES</b>	\$ 59,477	\$ 0	\$ 48,631	\$ 3,383	\$ 7,462	\$ -				
<b>13</b>	<b>NET SURPLUS (DEFICIT)</b>	\$ 22,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,466			
<b>DISPOSITION PROCEEDS OR OPERATING RESERVE BALANCE, 07/01/2024</b>			\$ 2,126,474	\$ 243,150	\$ 16,397	\$ 32,280					
<b>12</b>	<b>TOTAL NON-ROUTINE EXPENSES / CAPITAL IMPROVEMEN</b>	\$ -	\$ (0)	\$ (48,631)	\$ (3,383)	\$ (7,462)					
<b>PROJECTED RUNNING DISPO PROCEEDS BALANCE</b>			\$ 2,126,474	\$ 194,519	\$ 13,014	\$ 24,818					

ACCT #	FTE	TOTAL	ED	FM	MA	HCV Mgr	ACCT	HS (VJ)	HS (LD)	HS (AM)	AA/FSS	OAIL -Acctg	OAIL -Insp	OAI	OAIL -Eligibility	
		13	1	1	1	1	1	1	1	1	1	1	1	1	1	
	<b>Annual Salary</b>	\$ 1,400,840	\$ 225,000	\$ 145,158	\$ 121,909	\$ 118,211	\$ 104,126	\$ 101,296	\$ 102,727	\$ 102,727	\$ 81,643	\$ 77,673	\$ 75,215	\$ 67,486	\$ 77,670	3% COLA for staff
454011	PERS Misc ER Cont	\$ 171,141	\$ 14,335.45	\$ 24,590	\$ 20,651	\$ 20,025	\$ 8,517	\$ 17,160	\$ 17,402	\$ 17,402	\$ 6,678	\$ 6,354	\$ 6,153	\$ 5,520	\$ 6,353	Effective 07/01/2024 employer contributions are 16.94% of Gross Pay for "Classic employees" and 8.08% of Gross Pay for new members.
454011	PERS Misc Unfunded Liab	\$ 121,432	\$ 19,504	\$ 12,583	\$ 10,568	\$ 10,247	\$ 9,026	\$ 8,781	\$ 8,905	\$ 8,905	\$ 7,077	\$ 6,733	\$ 6,520	\$ 5,850	\$ 6,733	Classic \$119,200+ PEPRA \$2,232
454011	PERS Survivor Benefit	\$ 1,051	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81	\$6.74 per month per employee
454002	Kaiser	\$ 304,914	\$ 13,468	\$ 35,825	\$ 13,468	\$ 26,936	\$ 26,936	\$ 13,468	\$ 13,468	\$ 35,825	\$ 26,936	\$ 35,825	\$ 13,468	\$ 13,468	\$ 35,825	100% employer paid medical insurance premium. Includes an estimated 4% increase in premium beginning January 2025
454003	Dental Misc Exc IBEW	\$ 24,436	\$ 2,044	\$ 2,044	\$ 2,044	\$ 2,044	\$ 1,807	\$ 1,807	\$ 1,807	\$ 1,807	\$ 1,807	\$ 1,807	\$ 1,807	\$ 1,807	\$ 1,807	\$150.56 per month for all SEIU members and \$170.32 for Local One members
454017	RETMED	\$ 91,055	\$ 14,625	\$ 9,435	\$ 7,924	\$ 7,684	\$ 6,768	\$ 6,584	\$ 6,677	\$ 6,677	\$ 5,307	\$ 5,049	\$ 4,889	\$ 4,387	\$ 5,049	Actuarially Determined Contribution (ADC) is approx 6.5% of budgeted salary
454014	SRIP II	\$ 28,220	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	Supplemental Retirement and Income Plan in lieu of Social Security. 6.7% for the first \$32,400 or max of \$2170.80 per year
454015	Medicare ER Share	\$ 20,312	\$ 3,263	\$ 2,105	\$ 1,768	\$ 1,714	\$ 1,510	\$ 1,469	\$ 1,490	\$ 1,490	\$ 1,184	\$ 1,126	\$ 1,091	\$ 979	\$ 1,126	1.45% of Gross Pay
454016	SUI	\$ 2,457	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	\$ 189	State Unemployment Insurance, 2.7% of gross pay up to \$7,000.
454091	Commuter Check Benefit	\$ 7,800	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$50 per month
454004	Life Insurance Other	\$ 733	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	Group life insurance premium
454090	SRIP 2 Disability	\$ 2,423	\$ 389	\$ 251	\$ 211	\$ 205	\$ 180	\$ 175	\$ 178	\$ 178	\$ 141	\$ 134	\$ 130	\$ 117	\$ 134	Long Term Disability Insurance Premium calculated at 0.173% of Gross Pay
454090	YMCA/Gym Benefit	\$ 8,064	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$ 576	\$48 per month
411042	Car Allowance	\$ 4,320	\$ 4,320													
412000	Vacation/Sick Accrual	\$ 80,818	\$ 12,980.77	\$ 8,374	\$ 7,033	\$ 6,820	\$ 6,007	\$ 5,844	\$ 5,927	\$ 5,927	\$ 4,710	\$ 4,481	\$ 4,339	\$ 3,893	\$ 4,481	0
454011	GASB 68 adj (est)	\$ 150,000	\$ 24,093	\$ 15,543	\$ 13,054	\$ 12,658	\$ 11,150	\$ 10,847	\$ 11,000	\$ 11,000	\$ 8,742	\$ 8,317	\$ 8,054	\$ 7,226	\$ 8,317	Est GASB 68 expense
454017	GASB 75 adj (est)	\$ 50,000	\$ 8,031	\$ 5,181	\$ 4,351	\$ 4,219	\$ 3,717	\$ 3,616	\$ 3,667	\$ 3,667	\$ 2,914	\$ 2,772	\$ 2,685	\$ 2,409	\$ 2,772	Est GASB 75 expense
	<b>Total Emp. Benefits</b>	<b>1,069,176</b>	<b>120,726</b>	<b>119,604</b>	<b>84,745</b>	<b>96,224</b>	<b>79,291</b>	<b>73,423</b>	<b>74,192</b>	<b>96,549</b>	<b>69,169</b>	<b>76,271</b>	<b>52,808</b>	<b>49,328</b>	<b>76,270</b>	
	<b>Total Salary and Emp Ben.</b>	<b>\$ 2,470,016</b>	<b>\$ 345,726</b>	<b>\$ 264,762</b>	<b>\$ 206,654</b>	<b>\$ 214,435</b>	<b>\$ 183,417</b>	<b>\$ 174,719</b>	<b>\$ 176,919</b>	<b>\$ 199,276</b>	<b>\$ 150,812</b>	<b>\$ 153,944</b>	<b>\$ 128,023</b>	<b>\$ 116,814</b>	<b>\$ 153,940</b>	