



Cathy Hoog, Executive Director

2025 SEP -5 AM 8:05

CITY CLERK
SALEM, MASS

Main Office and Public Housing Department
27 Charter Street, Salem, MA 01970

Section 8 Department & Procurement/Modernization
136 Canal Street, Suite 2, Salem, MA 01970

Telephone: 978-744-4431 Fax: 978-744-9614
Website: www.salemha.org

September 4, 2025

Ilene Simons, City Clerk
Office of the Clerk
City Hall, 93 Washington Street
Salem, MA 01970

Dear Ms. Simons:

In accordance with Chapter 30A, Section 20 of the General Laws, as amended, Notice of REGULAR MEETING of the SALEM HOUSING AUTHORITY to be held on WEDNESDAY, SEPTEMBER 10, 2025 at 6:00 p.m. at the Salem Housing Authority's Section 8 Office located at 136 Canal Street, Unit 1 and Unit 2 Salem, Massachusetts.

Hybrid Meeting Notice: Members of the public are welcome to attend this in-person at the Salem Housing Authority's Section 8 Office located at 136 Canal Street, Unit 1 and Unit 2 Salem, Massachusetts. or via the remote zoom webinar invite provided below. Please note that the in-person meeting will not be suspended or terminated if technological problems interrupt the remote connection.

You are invited to a Zoom webinar!

When: Sep 10, 2025 06:00 PM Eastern Time (US and Canada)

Topic: Regular Board of Directors Meeting - September 10, 2025 @ 6:00 p.m.

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/82554222435?pwd=oxgVl4NbU4m8uf29ivuieOdOYB85oi.1>

Passcode:120025

Phone one-tap:

+13126266799,,82554222435#,,,,*120025# US (Chicago)

+16465588656,,82554222435#,,,,*120025# US (New York)

Join via audio:

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 646 931 3860 US

This notice posted on "Official Bulletin Board"
City Hall, Salem, Mass. on 9-5-2025
at 8:05 am in accordance with MGL Chap. 30A,
Sections 18-25.

Equal Opportunity Employer



+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US

+1 309 205 3325 US

+1 669 900 9128 US (San Jose)

+1 689 278 1000 US

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 360 209 5623 US

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 669 444 9171 US

Webinar ID: 825 5422 2435

Passcode: 120025

International numbers available: <https://us02web.zoom.us/j/82554222435>

The Chair anticipates that the matters outlined in the agenda below will be addressed, as well as any other unforeseen business that may lawfully come before it.

**AGENDA FOR THE
REGULAR BOARD OF DIRECTORS MEETING
WEDNESDAY, SEPTEMBER 10, 2025
6:00 p.m.**

I. Call Meeting to Order

II. Roll Call

III. Tenant/Public Engagement

IV. Acceptance of the Minutes of Previous Meeting(s)

- Acceptance of Minutes of the Regular Meeting of August 13, 2025

V. Report of the Executive Director

- Executive Director Report – September 2025

VI. Communications

- Updated Waitlist
- SHA Department Reports (Move In, Move Out, State and Federal,
- CHAMP Report, Modernization Report, Voucher Report, Family Self-Sufficiency Report (Quarterly), Resident Service Coordinators' Reports and Completed Work Orders for Month of August 31. 2025)

- EOHLC – Budget Guidelines - 2026

VII. Reports of the Committees

VIII. Recommendations of the Chair

IX. Report of the Treasurer

- Bills for the period August 1, 2025 through August 31, 2025
- Balance Sheet and Statements of Revenues and Expenses through July 31, 2025

X. Unfinished Business

- Salem Housing Authority “Draft” Internal Controls Policy
- Election of Board Officer (Treasurer) of the Salem Housing Authority
- Revisions to Chapters 4 and 12 of the Salem Housing Authority Section 8 Housing Choice Voucher Program Administrative Plan

XI. New Business

- New Hire – Finance Coordinator
- PHA Board Resolution – U.S. Department of Housing and Urban Development
- 2025 Federal Public Housing Flat Rents
- 2025 Payment Standards
- Section 8 Utility Allowance Study
- Pre-2004 Section 8 Monies

XII. Other Business /Late Communications

XIII. Adjournment

Very truly yours,


Cathy Hoog
Executive Director

Copy: SHA Board Members
Charter Street Tenants Association
Pioneer/Bertram Terrace Tenants Organization
Dalton House Tenants Organization
Rainbow Terrace Tenants Organization

4 de septiembre de 2025

Ilene Simons, Secretaria Municipal
Oficina de la Secretaría
Ayuntamiento, 93 Washington Street
Salem, MA 01970

Estimada Sra. Simons:

De conformidad con el Capítulo 30A, Sección 20 de las Leyes Generales, y sus enmiendas, se notifica la REUNIÓN ORDINARIA de la AUTORIDAD DE VIVIENDA DE SALEM, que se celebrará el miércoles 10 de septiembre de 2025 a las 18:00 h en la Oficina de la Sección 8 de la Autoridad de Vivienda de Salem, ubicada en Canal Street 136, Unidades 1 y 2, Salem, Massachusetts.

Aviso de reunión híbrida: El público puede asistir presencialmente a esta reunión en la Oficina de la Sección 8 de la Autoridad de Vivienda de Salem, ubicada en Canal Street 136, Unidades 1 y 2, Salem, Massachusetts, o a través de la invitación al seminario web remoto por Zoom que se proporciona a continuación. Tenga en cuenta que la reunión presencial no se suspenderá ni finalizará si la conexión remota se ve interrumpida por problemas tecnológicos.

¡Le invitamos a un seminario web de Zoom!

Cuándo: 10 de septiembre de 2025, 18:00 h, hora del este (EE. UU. y Canadá)

Tema: Reunión ordinaria de la Junta Directiva - 10 de septiembre de 2025, 18:00 h

Únete desde PC, Mac, iPad o Android:

<https://us02web.zoom.us/j/82554222435?pwd=oxgVl4NbU4m8uf29ivuieOdOYB85oi.1>

Código de acceso: 120025

Conexión telefónica con un solo toque:

+13126266799,,82554222435#,,,*120025# EE. UU. (Chicago)

+16465588656,,82554222435#,,,*120025# EE. UU. (Nueva York)

Únete por audio:

+1 312 626 6799 EE. UU. (Chicago)

+1 646 558 8656 EE. UU. (Nueva York)

+1 646 931 3860 EE. UU.

+1 301 715 8592 EE. UU. (Washington D. C.)

+1 305 224 1968 EE. UU.

+1 309 205 3325 EE. UU.

+1 669 900 9128 EE. UU. (San José)

+1 689 278 1000 EE. UU.

+1 719 359 4580 EE. UU.

+1 253 205 0468 EE. UU.

+1 253 215 8782 EE. UU. (Tacoma)

+1 346 248 7799 EE. UU. (Houston)

+1 360 209 5623 EE. UU.

+1 386 347 5053 EE. UU.

+1 507 473 4847 EE. UU.

+1 564 217 2000 EE. UU.

+1 669 444 9171 EE. UU.

ID del seminario web: 825 5422 2435

Contraseña: 120025

Números internacionales disponibles: <https://us02web.zoom.us/j/82554222435>

El Presidente prevé que se abordarán los asuntos descritos en el orden del día a continuación, así como cualquier otro asunto imprevisto que legalmente pueda presentarse.

ORDEN DEL DÍA DE LA REUNIÓN ORDINARIA DE LA JUNTA DIRECTIVA MIÉRCOLES, 10 DE SEPTIEMBRE DE 2025

18:00

I. Apertura de la sesión

II. Lista de asistencia

III. Participación de los inquilinos/el público

IV. Aceptación de las Actas de las Reuniones Anteriores

- Aceptación de las Actas de la Reunión Ordinaria del 13 de agosto de 2025

V. Informe del Director Ejecutivo

- Informe del Director Ejecutivo – Septiembre de 2025

VI. Comunicaciones

- Lista de Espera Actualizada
- Informes de los Departamentos de SHA (Ingreso, Salida, Estatales y Federales,
- Informe CHAMP, Informe de Modernización, Informe de Cupones, Informe de Autosuficiencia Familiar (Trimestral), Informes de los Coordinadores de Servicios para Residentes y Órdenes de Trabajo Completadas para el mes del 31 de agosto de 2025)
- EOHLIC – Directrices Presupuestarias - 2026

VII. Informes de los Comités

VIII. Recomendaciones del Presidente

IX. Informe del Tesorero

- Facturas del período del 1 al 31 de agosto de 2025
- Balance General y Estados de Ingresos y Gastos hasta el 31 de julio de 2025

X. Asuntos Pendientes

- Borrador de la Política de Control Interno de la Autoridad de Vivienda de Salem
- Elección del Tesorero de la Junta Directiva de la Autoridad de Vivienda de Salem
- Revisiones a los Capítulos 4 y 12 del Plan Administrativo del Programa de Vales de Elección de Vivienda de la Sección 8 de la Autoridad de Vivienda de Salem

XI. Nuevos Asuntos

- Nueva Contratación: Coordinador de Finanzas
- Resolución de la Junta de la PHA: Departamento de Vivienda y Desarrollo Urbano de los Estados Unidos
- Alquileros de Vivienda Pública Federal de Pisos para 2025
- Estándares de Pago para 2025
- Estudio de la Subvención de Servicios Públicos de la Sección 8
- Fondos de la Sección 8 anteriores a 2004

XII. Otros Asuntos/Comunicaciones Atrasadas

XIII. Levantamiento de la sesión

Atentamente,


Cathy Hoog
Directora Ejecutiva

Copia: Miembros de la Junta Directiva de SHA
Asociación de Inquilinos de Charter Street
Organización de Inquilinos de Pioneer/Bertram Terrace
Organización de Inquilinos de Dalton House
Organización de Inquilinos de Rainbow Terrace



Cathy Hoog, Executive Director

Main Office and Public Housing Department
27 Charter Street, Salem, MA 01970

Section 8 Department & Procurement/Modernization
136 Canal Street, Suite 2, Salem, MA 01970

Telephone: 978-744-4431 Fax: 978-744-9614
Website: www.salemha.org

**DISCUSSIONS FOR THE
REGULAR BOARD OF DIRECTORS MEETING
WEDNESDAY, SEPTEMBER 10, 2025
6:00 p.m.**

This meeting will be a hybrid meeting. The meeting will take place in person at the Salem Housing Authority, 136 Canal Street, Unit 1 and Unit 2, Salem, MA and via Zoom Webinar.

I. Call Meeting to Order

II. Roll Call

Present

Absent

Also Present:

III. Tenant/Public Engagement

IV. Minutes of Previous Meeting(s)

() moves to accept the Minutes of the Regular Board of Directors Meeting/held on Wednesday, August 13, 2025. () seconds the motion and the vote is as follows:

Ayes

Nays

V. Report of the Executive Director

- See attached report of the Executive Director – September 2025



VI. Communications

- Updated Waitlist
- SHA Department Reports (Move In, Move Out, State and Federal, CHAMP Report, Family Self-Sufficiency Report (Quarterly), Modernization Report, Voucher Report, Resident Service Coordinator Reports and Completed Work Orders for Month of August 2025)
- EOHLC Budget Guidelines - 2026

VII. Reports of the Committees

VIII. Recommendations of the Chair

IX. Report of the Treasurer

Bills

() moves to acknowledge receipt of the bills for the period August 1, 2025 through August 31, 2025 as presented. () seconds the motion and the roll call vote is as follows:

Ayes

Nays

Balance Sheet and Statements of Revenues and Expenses

Cathy Hoog will present the Balance Sheet and Statements of Revenues and Expenses to the Board of Directors for acceptance.

() moves to accept the Balance Sheet and Statements of Revenues and Expenses prepared by Paul Pavia of Fenton, Ewald & Associates, P.C. for Ten (10) months ending July 31, 2025. () seconds the motion and the **roll call** vote is as follows:

Ayes

Nays

X. Unfinished Business

- Salem Housing Authority "Draft" Internal Controls Policy
- Election of Board Officer (Treasurer) of the Salem Housing Authority

Office of the Treasurer

() moves to nominate () for the Office of Treasurer. () seconds the motion and the vote is as follows:

Ayes

Nays

() moves that the nominations for the Office of Treasurer be closed. () seconds the motion and the vote is as follows:

Ayes

Nays

() moves that () be elected to the Office of Treasurer. () seconds the motion and the vote is as follows:

Ayes

Nays

Revisions to Chapters 4 and 12 of the Salem Housing Authority Section 8 Housing Choice Voucher Program Administrative Plan

Cathy Hoog will present to the Board of Directors and discuss the revisions to Chapter 12 of the Salem Housing Authority Section 8 Housing Choice Voucher Program Administrative Plan.

() moves to approve the revisions to Chapters 4 and 12 of the Salem Housing Authority Section 8 Housing Choice Voucher Program Administrative Plan. () seconds the motion and the roll call vote was as follows:

Ayes

Nays

XI. New Business

New Hire – Finance Coordinator

Cathy Hoog will present Peyton Dixey to the Board of Directors to make a conditional offer of employment to her. Cathy will provide the Board with the details.

() moves to make a conditional offer of employment to Peyton Dixey with a six (6) month probationary period for a full-time position (35 hours per week) as Finance Coordinator for the Salem Housing Authority at an annual salary of \$65,000.00 with a start date TBD. Employment is also conditioned upon receipt of a passed SHA paid physical examination including drug test (not marijuana) and a favorable Criminal Offense Record Information (CORI) check. () seconds the motion, and the **roll call** vote is as follows:

Ayes

Nays

PHA Board Resolution – U.S. Department of Housing and Urban Development

Cathy Hoog will present the PHA Board Resolution to the Board of Directors. She will explain that it is a yearly requirement of HUD. The PHA Board Resolution states that the SHA will continue to use the budget for FYE 9/30/24 until the SHA receives the new budget guidelines.

() moves to approve the PHA Board Resolution from the U.S. Department of Housing and Urban Development, PHA Name-Salem Housing Authority, PHA Code MA-055, PHA Fiscal

Year Beginning: 10/01/2025 and authorize Chair Aaron Paternoster to execute said PHA Board Resolution. () seconds the motion, and the **roll call** vote is as follows:

Ayes

Nays

2025 Federal Public Housing Flat Rents

Cathy Hoog, Executive Director, will present the 2025 Federal Public Housing Flat Rents and explain to the Board as to how the Federal Public Housing Flat Rents are determined.

() moves to approve the following 2025 Federal Public Housing Flat Rents, as submitted, effective fiscal year beginning October 1, 2025:

1 Bedroom:	\$1,981.00
2 Bedroom:	\$2,353.00
3 Bedroom:	\$2,821.00
4 Bedroom:	\$3,115.00

() seconds the motion, and the roll call vote is as follows:

Ayes

Nays

2025 Payment Standards

Cathy Hoog, Executive Director, will present the 2025 Payment Standards and explain to the Board as to how the Payment Standards are determined.

() moves to approve the following 2025 Payment Standards, as submitted, effective fiscal year beginning October 1, 2025:

0 Bedroom:	\$2,359.00
1 Bedroom:	\$2,476.00
2 Bedroom:	\$2,941.00
3 Bedroom:	\$3,526.00
4 Bedroom:	\$3,894.00

() seconds the motion, and the **roll call** vote is as follows:

Ayes

Nays

Section 8 Utility Allowance Study

Cathy Hoog will present to the Board the results of the Section 8 Utility Allowance Study to become effective October 1, 2025 prepared by Jacqueline Guzman.

() moves that all Allowances for Tenant-Furnished Utility and other services provided by Happy Software be adopted, as presented, effective October 1, 2025. () seconds the motion and the **roll call** vote is as follows:

Ayes

Nays

Pre-2004 Section 8 Monies

On August 8, 2012, the Board of Directors authorized the former Executive Director spend Pre-2004 Section 8 Reserve Monies up to Five Thousand (\$5,000.00) Dollars without further Board approval. Cathy Hoog, Executive Director requested the Board to restore the Five Thousand (\$5,000.00) Dollars using the same guidelines as the Board authorized on August 8, 2012.

() moves to authorize Cathy Hoog to restore the Five Thousand (\$5,000.00) Dollars from the Section 8 Reserve Monies using the same guidelines as authorized by the Board

on August 8, 2012. () seconds the motion and the **roll call** vote was as follows:
Ayes Nays

XII. Other Business/Late Communications

XIII. Adjournment

() moves that the Board adjourn the Regular Meeting of Wednesday, September 10, 2025 at () p.m. () seconds the motion and the roll call vote is as follows:
Ayes Nays



Cathy Hoog, Executive Director

Main Office and Public Housing Department
27 Charter Street, Salem, MA 01970

Section 8 Department & Procurement/Modernization
136 Canal Street, Suite 2, Salem, MA 01970

Telephone: 978-744-4431 Fax: 978-744-9614
Website: www.salemha.org

**MINUTES OF THE
REGULAR BOARD OF DIRECTORS MEETING
WEDNESDAY, AUGUST 13, 2025
6:00 p.m.**

This meeting will be a hybrid meeting. The meeting will take place in person at the Salem Housing Authority, 27 Charter Street, Community Room, Salem, MA and via Zoom Webinar.

I. Called Meeting to Order at 6:03 p.m.

II. Roll Call

Present

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Absent

Romell Kidd

Also Present: Cathy Hoog, Executive Director, Gary Dean, Director of Maintenance, Debra Tucker, Assistant Executive Director, Anne Cameron, Executive Assistant, Jacqui Guzman, Director of Leased Housing, Maureen Thomas, Director of Public Housing, Joshua Bocko, Assistant Director of Public Housing

Patric Bishop and Alex Vega Lopez, Maintenance Staff

III. Tenant/Public Engagement

Cynthia McCullough, 27 Charter Street, Salem made the following comment;

Ms. McCullough stated that the cleaning company clean the first floor at Charter Street but are not cleaning the other floors or the trash shoots. She said that she hadn't conveyed that to Gary until this evening.

Cathy Moskavitz – 27 Charter Street, Salem made the following comments/question:



Ms. Moskavitz asked if there was a policy on having a personal door camera on apartment doors.

Cathy Hoog – You cannot modify, adjust or drill into the door. You would have to adhere the camera to the door by way of something that sticks to the door. Some residents feel safe having the camera.

Ann Friedgen, Bertram Terrace, Salem made the following comment:

Ms. Friedgen commented on the landscaping at Pioneer Terrace in front of the two Pioneer Terrace buildings facing the water. She said that the plantings that are in place now are scruffy looking. Maybe the landscapers could plant some bushes and flowers such as hydrangea or a type of rose bush.

Judith Reilly – Salem, MA – Informed the Board of Directors she was recording the mortgage with her phone.

IV. Minutes of Previous Meeting(s)

Emily Ullman moves to accept the Minutes of the Regular Board of Directors Meeting/held on Wednesday, July 9, 2025 Aaron Paternoster seconded the motion and the vote was as follows:

Ayes

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Nays

See Attached Summary Sheet of the Minutes of the Regular Board Meeting August 13, 2025, Articles V. - XIII

V. Report of the Executive Director

- See attached report of the Executive Director – August 2025

VI. Communications

- Updated Waitlist
- SHA Department Reports (Move In, Move Out, State and Federal, CHAMP Report, Family Self-Sufficiency Report (Quarterly), Modernization Report, Voucher Report,

Resident Service Coordinator Reports and Completed Work Orders for Month of July 2025)

- Proposed dates for Housing Opportunities of Salem, Inc. Board Meeting (Monday, August 18, 2025 at 4:00 p.m., Tuesday, September 2, 2025 at 4:00 p.m. or Wednesday, September 3, 2025 at 4:00 p.m.)
- The Salem Housing Authority applied grant to increase internet access for affordable and public housing residents through the Massachusetts Broadband Institute. This grant expands reliable, high-speed internet service by addressing inadequate wiring and infrastructure. We were awarded for 665 units of low income elderly and family units at 21 of our properties. Aervivo, Inc will be providing this upgrade service.

VII. Reports of the Committees

There were no reports of the Committees.

VIII. Recommendations of the Chair

There were no recommendations of the Chair.

IX. Report of the Treasurer

Bills

Aaron Paternoster moved to acknowledge receipt of the bills for the period July 1, 2025 through July 31, 2025 as presented. Doneeca Thurston-Chavez seconded the motion and the roll call vote was as follows:

Ayes

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Nays

Balance Sheet and Statements of Revenues and Expenses

Cathy Hoog presented the Balance Sheet and Statements of Revenues and Expenses to the Board of Directors for acceptance.

Aaron Paternoster moved to accept the Balance Sheet and Statements of Revenues and Expenses prepared by Paul Pavia of Fenton, Ewald & Associates, P.C. for Six (6) months ending March 30, 2025. seconds the motion and the **roll call** vote is as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Aaron Paternoster moved to accept the Balance Sheet and Statements of Revenues and Expenses prepared by Paul Pavia of Fenton, Ewald & Associates, P.C. for Nine (9) months ending June 30, 2025. Emily Ullman seconded the motion and the **roll call** vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Quarterly Variances Report prepared by Paul Pavia, Fenton, Ewald & Associates

X. Unfinished Business

- Section 8 -Pre-2004 Use of Funds Memorandum is being Prepared by SHA Counsel and will be presented at the August 13, 2025 Regular Board Meeting.
- Salem Housing Authority "Draft" Internal Controls Policy

XI. New Business

Election of Board Officers of the Salem Housing Authority

Office of the Chair

Veronica Miranda moved to nominate Aaron Paternoster for the Office of Chair. Aaron Paternoster seconded the motion and the vote is as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Doneeca Thurston-Chavez moved that the nominations for the Office of Chair be closed.
Veronica Miranda seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Doneeca Thurston-Chavez moved that Aaron Paternoster be elected to the Office of Chair. Veronica Miranda seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Office of the Vice-Chair

Veronica Miranda moved to nominate Emily Ullman for the Office of Vice-Chair.
Doneeca Thurston-Chavez seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman (with protest)
Veronica Miranda

Veronica Miranda moved that the nominations for the Office of Vice-Chair be closed.
seconds the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman (with protest)
Veronica Miranda

Veronica Miranda moved that Emily Ullman be elected to the Office of Vice-Chair.
Doneeca Thurston-Chavez seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez

Emily Ullman (with protest)
Veronica Miranda

Office of the Second Vice-Chair

Veronica Miranda moved to nominate Doneeca Thurston-Chavez for the Office of Second Vice-Chair. Aaron Paternoster seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Veronica Miranda moved that the nominations for the Office of Second Vice-Chair be closed. Doneeca Thurston-Chavez seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Veronica Miranda moved that Doneeca Thurston-Chavez be elected to the Office of Second Vice-Chair. Aaron Paternoster seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman (with protest)
Veronica Miranda

Office of the Treasurer

Veronica Miranda move to table the election for the Office of Treasurer until the September 10, 2025 Board of Directors Meeting. Doneeca Thurston-Chavez seconded the motion and the vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez

Emily Ullman (with protest)
Veronica Miranda

Vote to Elect Emily Ullman as a Director of Housing Opportunities of Salem Inc.

Doneeca Thurston-Chavez moved to elect Emily Ullman as a Director of Housing Opportunities, of Salem, Inc. Veronica Miranda seconded the motion and the roll call vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Bid - EOHLC Project 258150 Electrical Upgrade at Pioneer Terrace 667-4

Cathy Hoog presented the low bid of \$1,104,000.00 from Laracy Electrical Contractors, Inc for EOHLC Project 258150 Electrical Upgrade at Pioneer Terrace 667-4.

Veronica Miranda moved to accept the lowest, responsive and responsible bid of \$1,104,000.00 from Laracy Electrical Contractors, Inc for EOHLC Project 258150 Electrical Upgrade at Pioneer Terrace 667-4. Emily Ullman seconded the motion and the roll call vote is as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Bid for Roof Replacement at 292 Essex Street

Cathy Hoog presented the bid for Roof Replacement at 292 Essex Street to the Board of Directors for acceptance.

Veronica Miranda moved to accept the lowest responsive and responsible bid of \$388,600.00 from Leading Way Construction, Inc. for Roof Replacement at 292 Essex Street. Emily Ullman seconded the motion and the roll call vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman

Veronica Miranda

Price Quote for Snow Removal Services at 7 Locations from November 1, 2025 through April 30, 2026

Cathy Hoog presented to the Board of Directors price quote for snow removal services at 7 Locations from November 1, 2025 through April 30, 2026.

Emily Ullman moved to accept the price quote of \$149,940.00 for snow removal services at 7 locations from November 1, 2025 through April 30, 2026 as presented by DeStefano Landscape & Snow Company. Doneeca Thurston-Chavez seconded the motion and the roll call vote was as follows:

Ayes

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Nays

Bid for Interior Painting of Vacant Units as They Become Vacant for 2 years or the completion of \$150,000.00, whichever occurs first.

The bids are due in on August 13, 2025 at 10:00 a.m. We will provide the bid sheet to you at the Board Meeting as a handout.

Cathy Hoog presented to the Board of Directors bid for Interior Painting of Vacant Units as They Become Vacant for 2 years or the completion of \$150,000.00, whichever occurs first.

Veronica Miranda moved to accept the lowest responsive and responsible bid of \$145,300.00 from John Skouras & Co. Inc. for Interior Painting of Vacant Units as They Become Vacant for 2 years of the completion of \$150,000.00, whichever occurs first.

Emily Ullman seconded the motion and the roll call vote was as follows:

Ayes

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Nays

Annual Employee Appreciation Luncheon

Cathy Hoog requested the Board of Directors approval to hold the annual Employee Appreciation Luncheon at TBD on TBD for Salem Housing Authority and Marblehead Housing Authority Employees.

Emily Ullman moved to authorize Cathy Hoog, Executive Director to hold the annual Employee Appreciation Luncheon on TBD at TBD from 12:00 noon to 2:00 p.m. using Pre-2004 Monies at the cost of approximately Two Thousand Dollars (\$2,000.00).

Doneeca Thurston-Chavez seconded the motion and the **roll call** vote was as follows:

Ayes

Nays

Aaron Paternoster

Doneeca Thurston-Chavez

Emily Ullman

Veronica Miranda abstained.

Revisions to Chapters 4 and 12 of the Salem Housing Authority Section 8 Housing Choice Voucher Program Administrative Plan

Cathy Hoog presented to the Board of Directors and discuss the revisions to Chapter 12 of the Salem Housing Authority Section 8 Housing Choice Voucher Program Administrative Plan.

Veronica Miranda moved to table conversations and the revisions to Chapters 4 and 12 of the Salem Housing Authority Section 8 Housing Choice Voucher Program Administrative Plan to the Board of Directors Meeting on September 10, 2025. Aaron Paternoster seconded the motion and the roll call vote was as follows:

Ayes

Nays

Aaron Paternoster

Doneeca Thurston-Chavez

Emily Ullman

Veronica Miranda

XII. Other Business/Late Communications

Change Order #1 258187 Siding and Window Replacement at Farrell Court

Cathy Hoog presented to the Board of Directors the Change Order #1 258187 Siding and Window Replacement at Farrell Court.

Change Order #1 in the amount of \$6,863.79 is presented for approval. This represents additional work for a deluxe color change to the vinyl siding (\$2,355.79) and to add plywood at the gable ends of the buildings, where there was none originally (\$4,508.00). There is no time extension for this work.

Veronica Miranda moved to approve Change Order #1 in the amount of \$6,863.79 presented by Drizos Contracting, LLC for EOHLC project #258187 Siding and Window Replacement at Farrell Court 705-3. Presented for additional work for a deluxe color change to the vinyl siding and to add plywood at gable ends of the buildings. There is no time extension. Doneeca Thurston-Chavez seconded the motion and the roll call vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

XIII. Adjournment

Emily Ullman moved that the Board adjourn the Regular Meeting of Wednesday, August 13, 2025 at 7:17 p.m. Doneeca Thurston-Chavez seconded the motion and the roll call vote was as follows:

Ayes

Nays

Aaron Paternoster
Doneeca Thurston-Chavez
Emily Ullman
Veronica Miranda

Summary Sheet of the Minutes of the Regular Board Meeting August 13, 2025, Articles V. - XIII

Executive Director Report

Cathy Hoog, Executive Director reports that the Salem Housing Authority has been awarded services for 665 units across 21 properties through the Massachusetts Broadband Institute to increase internet connectivity for low-income housing residents. She also announces that their Section 18 application was approved by HUD, the Section 8 program cannot issue new vouchers with 1,161 currently under lease, and the FSS program has grown to 30 participants with over \$80,000 in earned escrow. The maintenance department completed 261 work orders last month, and the service coordinators are working with 66 residents for ongoing case management.

Board Leadership Transition Vote

Veronica Miranda leads the board through several votes, including accepting balance sheets and statements of revenues and expenses. The board discusses the election of new officers, with Veronica Miranda announcing she is stepping down as chair after serving for a year and 8 months and nominating Aaron Paternoster for the position. A brief debate ensues about whether to hold an interim vote now or wait until all members are present, but the board decides to proceed with the election as planned, with Doneeca expressing confidence in moving forward with new leadership.

Board Officer Elections and Transitions

Aaron Paternoster is elected as the new Chair, with Veronica Miranda congratulating him and members acknowledging Veronica's hard work in the previous term. When Emily Ullman is nominated for Vice Chair, she requests to hold the vote until more members are present, but Veronica Miranda explains that vacated positions must be filled according to the bylaws. Despite discussion about possibly tabling the vote, Veronica Miranda who made the nomination refuses to withdraw it.

The board conducts elections for officer positions, with Emily Ullman elected as Vice Chair and Doneeca Thurston Chavez elected as Second Vice Chair. They decide to table the election for Treasurer until the next meeting despite the previous conversation about positions needing to be filled.

Emily Ullman is also elected as Director of Housing Opportunities of Salem, Inc..

Electrical Bid Review

The board reviews a bid for electrical upgrades at Pioneer Terrace, with Laracy Electrical Contractors, Inc. submitting the lowest responsive bid of \$1,104,000.

Board Approves Modernization Bids/Quotes and Employee Appreciation Luncheon

The board approves several items including a roof replacement bid, a snow removal services quote for seven locations from November 31 to April 30, 2026, and an interior painting bid from John Skouras and Company for \$145,300.

The Board approved the Annual Employee Appreciation Luncheon using pre-2004 funds up to \$2,000, though Veronica Miranda abstains after raising concerns about the appropriate use of these funds for staff celebrations. Cathy Hoog clarifies that the attorneys have confirmed such expenditures are compliant with regulations regarding housing purposes including staff retention activities.

Section 8 Administrative Plan Revisions – Chapters 4 and 12

Cathy presents revisions to Chapters 4 and 12 of the Section 8 Administrative Plan, primarily adding language about rehousing families terminated due to insufficient funding. The board discusses the changes, with Veronica Miranda expressing concerns about the harsh language and requesting more protections for vulnerable families. Cathy explains that HUD requires housing authorities to have a plan for terminating families if funding is cut, and clarifies that Category 1 terminations involve program abuse or fraud, not missed rent payments. The board votes to table the decision until the next meeting

Other Business/Late Communications

The Board briefly discusses a \$6,863.79 change order request from Drizos Contracting, LLC.

Veronica Miranda: Stated that she had sent an email, blind copying board members, SHA, LTO leaders, the Mayor of Salem, the DEI Director of Salem, and the Housing Authority Executive Director. Veronica summarized the email and thought it really important to share and asked for support.. There's been a call to mobilize from Alexandra Paneros Fields. Veronica read the email

word for word re: Blanca, who Veronica Miranda stated is a Salem Housing Authority tenant who will be presenting herself to ICE on Friday morning, August 15, 2025 and the ask was to show up at ICE Field Office, 1000 District Avenue, Burlington, MA 01803.

ED Summary September 2025

The following summary is provided as a guide for the SHA Board of Commissioners to review monthly SHA Department outcomes. Additional Department reports provide more detailed statistical data related to SHA finance, modernization, public housing vacancy, section 8 vouchers, maintenance work orders, resident services, Family Self Sufficiency (FSS) programs, Housing Now, champ wait list data and property management. The detailed reports are attached in the monthly Board packet with this summary.

Administration/Personnel

- The State Family Self-Sufficiency Resident Services Coordinator for the Salem/Marblehead SSP program gets a name-Future Forward and marketing has been issued.
- Draft Internal Control Policy Presented to the Board this month (6th month).

Financial

- See Financial reports included for specific details on monthly financials.
- Budget Guidelines for 2025-2026 have been issued.

Property/Modernization

- **268 Work orders completed this month.** See work order reports and move in/move out reports for detailed information related to work order data and public housing vacancies/move ins.
- **12 State modernization projects are currently in design or under construction.** See modernization report for more detailed updates on each project. 1 Federal modernization project is being planned for construction.
- **200 CHAMP applications pulled and being reviewed for placement.** See CHAMP report for more detailed information on champ waitlist pulls and offers for public housing units.
- **2 New Admissions in Public Housing**

Section 8 Program

- **1167 units under lease,** See Voucher report for additional specifics related to Section 8 vouchers issued.
- The Section 8 program cannot issue any new vouchers per HUD orders.
- FSS Program- 28 voucher holders (19 is the target goal for HUD) have been enrolled into the program and signed contracts, \$81,957 in earned escrow amongst the participants.

received. Our first graduate to the program is next month! **Quarterly FSS reports will be provided with information on the FSS program and participant statistics.**

Residents and Community

- **7 new Referrals** were made to the Service Coordinators this month for resident assistance. **27 residents served** for ongoing case management
- **Housing Now Program-** 8 Families have been leased up and receiving comprehensive case management services with Family Success Plans in place. Six families have remained successfully leased up for 6 months and two families have remained successfully leased up for 5 months.
- Ongoing programs for residents-
- Holiday events in planning
- Wellness Wednesdays will be back due to popular demand starting September 3rd.
- Two Community Garden plots have been secured for senior residents to participate in summer gardening programs with the SHA Service Coordinators
- Another summer ice cream event for families of Garden Terrace, Phillips and Farrell Court planned for September 23, 2025
- Advertising the State Family Self Sufficiency program has begun.
- RSC's continue attendance at local REACT meetings with Salem PD and area providers.
- Planning for fire safety talks in motion with Salem FD
- **See monthly Service Coordinator reports for specific data related to engagement/service coordination categories for residents.**

Funding Awards/Grant Applications Summary for 2019-2024

Fiscal Year 2019-2020

Awards total: \$1,161,681.29 (RSC grant (annual), health/safety initiative, PEHO, Gateway Cities, CPA, Creative Placemaking)

Fiscal Year 2020-2021

Awards total: \$4,407,082.00 (Section 8 HAP, HILAP, Action Inc. Sustainability, CDBG)

Fiscal Year 2021-2022

Awards total: \$2,400,946.00 (CPA, DHCD Target Award, Solar Farm Savings(annual)/Sign on Bonus, New Section 8 Vouchers and Admin Fee (annual))

Fiscal Year 2022-2023

Awards total: \$24,041,404.30 plus Leefort Profit Sharing (CDBG wifi, RSC funding, FSS funding, ARPA development for Leefort, HOME funding for Leefort, HILAP for Leefort, CPA roof,

\$14,500,000 in soft bond and five years of tax credits for Leefort, Bertram Terrace Compliance funds) Leefort Profit Sharing: Approx \$2.8 million

Fiscal Year 2023-2024

SHA has received **\$88,420** in additional shortfall funding to assist with the needs to cover the section 8 program.

An application was submitted to Mass Housing Partnership for feasibility costs related to an RFP for the vacant land at Farrell Court. **\$35,000** was awarded to SHA this past month to explore the feasibility of developing the land next to Farrell Court. Testing will soon begin on the ledge to further determine the scope of possibilities for the land.

An application was made to Salem CPA committee for **\$160,000** for upgrades and repairs to the Barton Square elevator. **SHA was awarded \$160,000 for the elevator upgrades at Barton Square.**

An application was made to Salem CDBG program for **\$41,400** to offer residents a series of yoga, meditation, art therapies and pet therapy. Stay tuned.

RSC award made to SHA for \$70,000.00 to continue RSC service coordination for residents of SHA and BHA.

EOHLC Housing Now Grant application submitted last month for Case Management services along with family housing unit designations to assist families dealing with homelessness. **SHA awarded \$96,000 per EOHLC fiscal year, initial award is \$80,000 due to months into fiscal year.**

Fiscal Year 2025 Family Self Sufficiency grant application submitted to HUD November 2024

SHA partnering with City and local St. Peter's San Pedro Church next to Morency building on geothermal networking grant opportunities for further studying the feasibility for municipal downtown buildings to network on Geothermal.

HUD Shortfall funding application was submitted for 2024 to cover landlord rent increases. **SHA was awarded \$658,000.00**

Fiscal Year 2024-2025

SHA submitted the 2025 Comprehensive Modernization grant program to EOHLC May 2025. The project scope will include replacement windows, building envelope repairs and roof repairs for the Charter Street building. The grant was submitted in May 2025 totaling over \$2million for work at Charter Street. Stay tuned.

A Community Preservation Funding application was submitted to the City Community Preservation Committee for funding the roof replacement at the Zisson development. **The application was approved and funded \$378,000.00**

A CDBG grant application was submitted to the City for programming for technical assistance to seniors for computer use and basic applications along with training materials/equipment. Stay tuned.

The HUD FSS program grant application was awarded for an additional two years of funding, initial year award is \$110,000.

The State Self-Sufficiency Grant program was submitted for funding in March in partnership with the Marblehead Housing Authority. The grant was awarded to SHA/MHA for \$100,000 annually.

SHA applied for the State Residential Retrofit Program for Public Housing Units in an effort to increase access to reliable internet services for residents. The grant addresses inadequate wiring and infrastructure. The grants are intended to increase connectivity, reduce cost burdens and improve digital access for low-income residents. SHA was awarded services for 665 units spread over 21 properties as part of Aervivo Inc. Connectivity Platform.

Development/Redevelopment Updates

The Leefort Terrace construction has begun and anticipated completion/re-housing of residents is Fall of 2026.

The voluntary pre-proposal site meeting for 17-27 First Street took place on Wednesday, September 3, 2025. Twenty-nine (29) designers and developers were in attendance for review of the RFP and any additional questions. A site tour followed the pre-proposal meeting and attendees walked the site. Interested parties have requested the full RFP package.

The RFP due date for the First Street land has been extended to November 3, 2025.

State Estimated Waiting Period for Applications:

As of September 2, 2025

P-1,2,3,4,6

Family	6 mos.-1 yr.
Elderly	6 mos.-1 yr.
NE (Eld./Disabled)	6 mos.-1 yr.
Modified	1+ yrs.

P- 7

Family (Local)	2 + yrs.
Family (Non-Local)	3 + yrs.
Elderly (Local)	2 + yrs.
Elderly (Non-Local)	3 + yrs.
NE (Elderly/Disabled)	3 + yrs.
Congregate	1 + yrs.
Modified	3 + yrs.

VETERANS

Family	6 mos.-1 yr.
Elderly	6 mos.-1 yr.

Federal Waiting Period for Applications:**FEDERAL**

Family	3 + yrs.
Elderly	2 + yrs.

SECTION 8

Local/Preference	5 + yrs.
Non Local	10 + yrs.
PBV/Pequot	4 + yrs.
PBV/ARC	0 mos.-3 mos.

STATE PUBLIC HOUSING
WAITING LIST
CHAMP

As of September 2, 2025

Number of Family Applicants	44,527
Number of Elderly/Handicapped Applicants	12,003

FEDERAL PUBLIC HOUSING
WAITING LIST

Federal Family	Pending	0
	Eligible	23
	Total	23
Federal Elderly	Pending	0
	Eligible	237
	Total	237

SECTION 8

Section 8 HCV

Centralized Waitlist Salem Preference	Pending	0
	Eligible	2274
	Total	2274

Pequot Highlands Project-Based Voucher Program	Pending	30
	Eligible	1441
	Total	1471

New Point Acquisition PBV	Pending	16
	Eligible	678
	Total	694

ARC PBV Program	Pending	0
	Eligible	0
	Total	0

(MRVP Converted to Housing Choice Voucher 07/04-08/04)

(Federal Family closed 12/02)

(Federal Family opened 06/21/05 – 07/31/05)

(Federal Family closed 07/31/05)

(Federal Family opened 06/11/12)

(Federal Family closed 10/31/2012)

(Federal Preferences Changed To Local Only 12/17/2012)

(Section 8 closed 12/02)

(Joined Centralized 04/03/2006)

(State Family Closed 11/01/06)

(State Family Reopened 05/06/08 – 07/31/08 2 & 3 BR Only)

(State Family Extended thru 09/30/08 2 & 3 BR Only)

(State Family Closed 09/30/08)

(State Family Reopened 07/01/11 – 10/31/11 2 & 3 BR Only)

(State Family Closed 10/31/2011)

(State Family Reopened 12/15/15 - 03/31/2016 2 & 3 BR Only)(State Family Closed 3/31/16)

July 19, 2018 State Waitlist Migrated to CHAMP (new applications after this date logged into CHAMP) (Oct. 15 – 30, 2018 Applications received entered into Lottery Nov. 9, 2018)

Unit Address	Bedroom Size	Admission Date	Action Type	Move Out Reason	Effective Date
7 Garden Terrace	2	08/08/2025	New Admission		08/08/2025

	Bedroom	Admission	Action	Move Out	Effective
Unit Address	Size	Date	Type	Reason	Date
5 Barton Sq #2407	1	08/22/2025	New Admission		08/22/2025
73 Boston St. #6003	2	02/24/2014	End Participation		08/21/2025

Unit Address	Bedroom Size	Admission Date	Action Type	Move Out Reason	Effective Date
8D Pioneer Terrace	1	05/05/2006	End Participation		08/18/2025
27 Charter St Unit: 805	1	05/17/2011	End Participation		08/22/2025
45 St Peter St Unit: 205	1	06/28/2022	End Participation		08/04/2025
45 St Peter St Unit: 202	1	08/07/2025	New Admission		08/07/2025

Salem CHAMP List report

Date Pulled	List ID	Criteria	# Applicants Pulled	DNR & Deselected	Eligible candidates	Offers	Offers Accepted	Rejected Units	List Status
6/11/2024	26354163	2 BR Family	100		2	2	2	n/a	List is closed
8/5/2024	26698507	1BR Eld Stairs	50		2	2	2	1	List is closed
8/5/2024	26699508	1BR Eld No Stairs	50		6	3	2	1	List is closed
8/30/2024	26879688	3BR Family WC	100		0	2	0	0	List is closed
10/15/2024	27170979	1BR Eld Minority Stairs	50		10	1	8	1	List is closed
10/17/2024	27195007	1BR Eld Stairs	50		7	5	4	1	List is closed
12/18/2024	27571383	1BR Eld No Stairs	50		0	0	0	0	List is closed
1/9/2025	27678490	2BR Family	100		3	2	2	0	List is closed
1/9/2025	27683495	3BR Family	100		1	0	0	0	List is closed
2/20/2025	27965777	1BR Elderly No Stairs	50		7	6	5	1	List is closed
3/18/2025	28143955	1 BR Elderly Stairs	50		0	0	0	0	List is closed
5/6/2025	28494309	2BR Family	100		3	3	3	0	Pending applicant response
5/8/2025	28522337	3BR Family	100		0	0	0	0	No vacancies available
6/2/2025	28652467	1BR Elderly No Stairs	50		3	3	1	2	Pending applicant response
6/2/2025	28654469	1 BR Elderly Stairs	50		1	0	0	0	Pending applicant response
8/7/2025	29097912	2BR Family	100		3	2	0	0	Pending applicant response
8/12/2025	29124936	1BR Elderly No stairs	50		1	1	0	1	Pending applicant response
8/27/2025	29227045	1BR Elderly Stairs	50		0	0	0	0	Pending applicant response

Update on Capital Modernization Projects

The following are items either underway in design or under construction. These projects are funded by our 5-year state Capital Improvement Plan (EOHLC) and annual federal capital plan (HUD).

STATE-FUNDED PROJECTS

Our latest annual state formula funding award is \$796,966 to be used at 14 state developments (626 units in 82 buildings).

Underway (In Design or Under Construction)

258150 **Electrical Upgrade** at Pioneer Terrace

Project is to upgrade the electrical service. The project was bid and Laracy is the apparent low bidder at \$1,104,000.00. Awaiting contracts.

258173 **Exterior Upgrades Water Infiltration (HILAPP)** at Charter St.

Project to solve the leaking in 2 units and the office. EOHLC awarded architect contract. In design. EOHLC authorized going forward with work to be performed in a sample unit on the 2nd floor as a test case. This work occurred. There are larger flashing and other issues being investigated with the Architect and EOHLC. SHA met with EOHLC and architect 5/30/24. Many design issues were discussed. A larger scope of work will be designed. The east elevation will be the scope. Plans and cost estimate are under review with EOHLC.

258182 **Exterior Door Replacement** at Bates, Norton, Dalton, Park/Prince

Derby Square Architects was assigned by EOHLC. Architect visited the site and will submit initial schematic design for review.

258187 **Siding and Window Replacement** at Farrell

Drizos Contracting LLC was awarded the contract in the amount of \$278,000. The project has been completed.

258188 **ARPA Federal Pacific Electric Panel Replacement and Gas Stove Replacement** at Rainbow, Leefort, Bertram, Colonial, Norton, Pioneer, Morency, Ruane, Dalton, and Phillips.

Rogue Engineering's bid document package was approved by EOHLC. The project will soon be advertised for bids.

258189 **Walk-in tub/shower study** at Charter St. and Morency Manor and Phillips House

Environmental Restoration Inc. has begun work in the available Charter St. vacant unit. They are finding serious plumbing issues behind the walls due to the age of the building. There will be one unit in each building identified as a unit to be used as temporary bathroom facilities for units where work is being performed.

258194 **Elevator upgrades** at Charter

Work to update the elevators to new code to be completed by our current elevator company under contract. Delta Beckwith Elevator Co. has begun the work.

258197 **Site Work and Concrete Repair** at Colonial Terrace

Design work has been completed and reviewed. Due to the time required for bidding and contract execution and the approaching winter season public bidding will be delayed until January 2026 for better and more accurate pricing. Work is anticipated to begin in Spring 2026.

258198 **Sustainability Study- flood zone, rising sea level** at Pioneer and Congress

Project with EOHLC. No information yet.

258199 **Roof Replacement** at Ruane

Derby Square Architects was assigned by EOHLC. A fee of \$21,600 has been agreed upon. Design work has begun. This building is in a historic district. Awaiting initial schematic design.

258200 **Boilers and HW Tanks Replacement** at Phillips

The equipment is at the end of its useful life. BLW Engineers has been assigned. Design work is under review at EOHLC.

258203 **Aging in Place at Routine Turnovers** at 667

Small accessibility/adaptability upgrades will be incorporated during the routine vacancy turnover process

Projects to be Assigned to a Designer, Designed and Bid

TBA Kitchen & bath modernization at Bertram as funding will allow.

258202 Charter St. Window Replacement

FEDERALLY-FUNDED PROJECTS

Zisson Roof Replacement:

The SHA was awarded CPA funds to help fund this work. Andrew Brockway is the architect on the project. Project received approval by the Historic Commission, Redevelopment Authority, and the Design Review Board. Low bidder is Leading Way Construction Co. Inc. with a bid of \$388,600.00. Contracts have been signed. Work to begin this month.

Report to the Board 8/4/2025

9/1/2025

0 New Voucher Out-Looking

Voucher's Out-looking Time Frame:

Under 30 Days	0
30-60 Days	0
60-90 Days	0
90-120 Days	0
120+	0

Voucher

Issued since: 8/1/2025	0
------------------------	---

PBV Admission	0
---------------	---

**Units Under Lease as of
September 1, 2025**

1167

Salem Housing Authority

27 Charter Street
Salem, MA 01970

(978)744-4431



Cathy Hoog
Executive Director

August 1- 31, 2025
Mary Ann Kairouz

RSC MONTHLY REPORT

Total Referrals to RSC:

New Referrals: 7

On-Going Referrals: 17

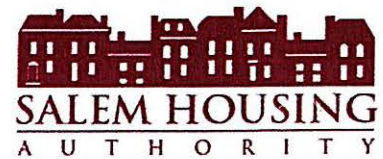
Categories of services and the number of tenants provided services:

<u>Mental-behavioral health</u>	<u>2</u>
Housing stabilization support, one-time deep cleaning	<u>2</u>
Re-certification assistance	<u>1</u>
Housekeeping, laundry services through agency referrals	<u>4</u>
Wellness and fitness workshops	<u>0</u>
<u>Nutrition-SNAP application and list food pantry resources</u>	<u>2</u>
<u>healthy food access-assisting at food panty & emergency food shopping</u>	<u>62</u>
<u>Community Engagement, Socialization-----</u>	<u>158</u>
<u>Family social-----</u>	
<u>Health insurance, Health supportive services</u>	<u>5</u>
<u>Other- resources posted in buildings</u>	<u>38</u>
<u>Other-passed out to tenants</u>	<u>5</u>
<u>Other- robo calls of events or services</u>	
A. <u>Families Robo call</u>	<u>0</u>
B. <u>Elderly Robo Calls</u>	<u>197</u>

Referrals made out to other places:

Salem Housing Authority

27 Charter Street
Salem, MA 01970



(978)744-4431

Cathy Hoog
Executive Director

- Salem COA, Salem Pantry, Life Bridge, Gather Health HOU, MassHealth, Element Care, AgeSpan, Disability Resource Center, Element Care, REACT, Salem Fire Department, Salem PD, Bootstrap, SAVERS, Aldi.

Other important info to include:

- RSCs brainstorming dates TBA for Holiday Events
- Brainstorming Meeting for Fall Wellness Fair, Vet Van, Flu/COVID Vaccine Clinic, and Families Events
- Heritage Week RSCs joined COA on 8/6/25 helping with Winter Island Meals.
- COA/RSC Pioneer Coffee Social Aug 26, 2025- COA paid for food and RSC flex funds paid for drinks supplies. 16 people were in attendance.
- Planning Ice Cream Social and Games for Ruane tenants for October.
- Planning 250th event for fall or spring with RSCs Kathryn and Alex
- Wellness Wednesday with Kelley Annese will be starting September 3rd, 2025 – wellness classes will be the Morency Community Room and Pioneer Terrace Community Room
- Ingrid with the COA is working with RSCs to set up September 24th for Morency/Dalton/Pioneer/Bertrum tenants.
- Lunch with tenants at Ruane, on 8/5/25, nice turn out RCS flex funds helped with desserts and sides.
- Planning social monthly at community engagement Morency, Dalton, and Pioneer community rooms (Coffee hour, snacks, movies, games, etc.)
- Working on coordinating Workshops that are funded through AgeSpan.
- Ice Cream Social for Garden, Farrell, Phillips families on 9/23- 3:30pm-5:30pm.
- Gather Health is planning on doing some Bingo and Learn for September and October TBA
- Weekly Salem Community Garden volunteer meeting, scheduled for Mondays 9am-11am
- REACT meeting on 8/6/25.
- Posted informative pamphlets to upcoming workshops and Events
- Socialize and interact as well as Supervision of Salem Pantry distribution to residents on Monday at Morency Manor and Dalton Place.
- Weekly office hours at Morency Manor and some office hrs. at Pioneer
- Charter St Monday Pantry hours assist with helping tenants with mobility limitations with putting them in bags or assisting with carrying.
- Meet with other community organizations- COA, EPNG, NorthShore REACT, City of Salem Members, Local Providers and/or Medical Professionals.
- Mandatory Fire Safety Q & A at Ruanne rescheduled for TBA with Salem FD.

Salem Housing Authority

27 Charter Street
Salem, MA 01970

(978)744-4431



Cathy Hoog
Executive Director

August 1- 31, 2025
Alexandra Dominguez

RSC MONTHLY REPORT

Total Referrals to RSC:

New Referrals: 0

On-Going Referrals: 10

Categories of services and the number of tenants provided services:

<u>Mental-behavioral health</u>	<u>2</u>
Housing stabilization support, one-time deep cleaning	<u>2</u>
Re-certification assistance	<u>2</u>
Housekeeping, laundry services through agency referrals	<u>0</u>
Wellness and fitness workshops	<u>0</u>
<u>Nutrition-SNAP application and list food pantry resources</u>	<u>0</u>
<u>healthy food access-assisting at food panty & emergency food shopping</u>	<u>95</u>
<u>Community Engagement, Socialization</u>	<u>95</u>
<u>Health insurance, Health supportive services</u>	<u>1</u>
<u>Other- resources posted in buildings</u>	<u>0</u>
<u>Other-passed out to tenants</u>	<u>95</u>
<u>Other- robo calls of events or services</u>	
A. <u>Families Robo call</u>	<u>0</u>
B. <u>Elderly Robo Calls</u>	<u>0</u>

Referrals made out to other places:

- Salem Mobile Pantry, Elliot, MassHealth, Pathways for Children/Pathways Family Resource Center, Advinia Care of Salem (back to school free supplies) Salem Public Schools, Mass Hire, Gifts that Matter, Dept. of EEC,

Salem Housing Authority

27 Charter Street
Salem, MA 01970



(978)744-4431

Cathy Hoog
Executive Director

Other important info to include:

- RSCs organized an Ice Cream Truck event for Farrell, Phillips, and Garden residents for Tuesday, September 23rd from 3:30-5:30pm. The truck will visit each development separately.
- RSCs are working on a Holiday Event for residents at Rainbow and all of the Housing NOW participants tentatively scheduled for Wednesday, December 10th from 3:30 – 5:30pm at the Salem State University Business building. RSC's are looking into donations from local businesses to raffle off prizes/giveaways for the event.
- Socialize and interact at Salem Pantry distribution to residents on Wednesday at Rainbow.
- Resources/flyers on 'Back to School' events taking place in Salem were passed out during the mobile pantry hours.
- Attended EOHLC's Specialized Family & Supportive Services (SFSS) Open Office Hours (OOH) virtually on topics including: DTA Programs, DESE: Homeless Students Enrollment Information Session (about EA school-aged children enrollment in the new school year, facilitated by the Educational Stability Team at the Department of Elementary and Secondary Education)
- Gifts that Matter has been a great resource in helping one of our Housing NOW tenants purchase a washing machine.
- Six Families on the Housing Now Program have been housed for 6 months and are striving in their new homes, getting access to community resources, and services.
- Two Families on the Housing Now Program have been housed for 5 months.
- Six of the Housing Now families are at Rainbow, One at Garden, and One at Phillips.

Salem Housing Authority
Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-1A: Bertram Terrace

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	4	1	3	0.34	0.11
Routine	5	1	4	22.88	5.72
Totals:	9	2	7	23.22	3.32

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	4	1	3	0.34	0.11
Michael Fitzgerald	5	1	4	22.88	5.72
Totals:	9	2	7	23.22	3.32

Salem Housing Authority
Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-1: Leefort Terrace

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

No Information For Selected Criteria

No Information For Selected Criteria

No Information For Selected Criteria

268 Total work orders this month

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-2: Colonial Terrace

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	2	0	2	0.08	0.04
Routine	1	0	1	2.08	2.08
Totals:	3	0	3	2.16	0.72

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	2	0	2	0.08	0.04
Patric Bishop	1	0	1	2.08	2.08
Totals:	3	0	3	2.16	0.72

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-3: Norton (3A) and Bates (3B)

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	6	0	6	0.87	0.15
Routine	1	1	0	0.00	N/A
Inspection UPCS	5	1	4	7.34	1.84
Totals:	12	2	10	8.21	0.82

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	9	0	9	2.29	0.25
Bill Norris	1	1	0	0.00	N/A
Craig Powers	1	0	1	2.96	2.96
Michael Fitzgerald	1	0	1	2.96	2.96
Patric Bishop	1	1	0	0.00	N/A
Totals:	12	2	10	8.21	0.82

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-4: Pioneer Terrace

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	15	0	15	15.15	1.01
Routine	12	2	10	65.81	6.58
Vacant	1	1	0	0.00	N/A
Inspection UPCS	4	1	3	15.80	5.27
Totals:	32	4	28	96.76	3.46

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	15	0	15	12.35	0.82
Bill Norris	1	0	1	8.04	8.04
Craig Powers	4	1	3	3.01	1.00
Etienne Fabrone	1	0	1	2.92	2.92
John DeBenedictis	1	1	0	0.00	N/A
Michael Fitzgerald	9	2	7	59.94	8.56
Patric Bishop	3	0	3	10.50	3.50
Totals:	32	4	28	96.76	3.46

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-5: 27 Charter St.

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	12	1	11	6.36	0.58
Routine	29	3	26	88.40	3.40
Vacant	1	1	0	0.00	N/A
Totals:	42	5	37	94.76	2.56

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	15	1	14	4.74	0.34
Christian Rudloff	1	1	0	0.00	N/A
Craig Powers	11	2	9	21.50	2.39
Etienne Fabrone	1	0	1	0.13	0.13
Michael Fitzgerald	9	1	8	29.18	3.65
Patric Bishop	7	0	7	39.21	5.60
Totals:	42	5	37	94.76	2.56

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-6: Morency Manor

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	6	1	5	0.99	0.20
Routine	12	2	10	30.67	3.07
Vacant	1	1	0	0.00	N/A
Totals:	19	4	15	31.66	2.11

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	7	1	6	2.53	0.42
Charlie Felton	2	1	1	0.33	0.33
Craig Powers	1	0	1	0.04	0.04
Michael Fitzgerald	4	1	3	11.63	3.88
Patric Bishop	5	1	4	17.13	4.28
Totals:	19	4	15	31.66	2.11

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-7A: Ruane Building

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

No Information For Selected Criteria

No Information For Selected Criteria

No Information For Selected Criteria

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 667

Project(s): State Elderly 667-7B: Dalton Building

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:
All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	5	0	5	2.46	0.49
Routine	4	0	4	3.16	0.79
Totals:	9	0	9	5.62	0.62

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	4	0	4	2.42	0.61
Craig Powers	1	0	1	0.04	0.04
Etienne Fabrone	1	0	1	0.04	0.04
Patric Bishop	4	0	4	3.12	0.78
Totals:	9	0	9	5.62	0.62

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 200

Project(s): State Family 200-1: Garden Terrace

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:
All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	6	0	6	4.14	0.69
Routine	4	0	4	4.38	1.10
Totals:	10	0	10	8.52	0.85

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	8	0	8	4.68	0.59
Christian Rudloff	1	0	1	1.00	1.00
Etienne Fabrone	2	0	2	1.21	0.61
Ken Sousa	1	0	1	0.13	0.13
Patric Bishop	1	0	1	1.50	1.50
Totals:	10	0	10	8.52	0.85

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 200

Project(s): State Family 200-2: Rainbow Terrace

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	29	2	27	26.34	0.98
Routine	50	6	44	73.16	1.66
Preventive	13	4	9	116.82	12.98
Inspection UPCS	9	2	7	8.45	1.21
Totals:	101	14	87	224.77	2.58

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	32	3	29	26.14	0.90
Bill Norris	4	0	4	58.91	14.73
Charlie Felton	3	0	3	11.41	3.80
Christian Rudloff	2	0	2	10.58	5.29
Craig Powers	10	3	7	27.41	3.92
Etienne Fabrone	1	0	1	1.00	1.00
Gary Dean	34	2	32	10.89	0.34
Luis Lopez	36	4	32	10.89	0.34
Michael Fitzgerald	11	2	9	47.92	5.32
Patric Bishop	9	2	7	19.62	2.80
Totals:	101	14	87	224.77	2.58

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): Federal Public Housing

Project(s): Federal Elderly: Barton and Zisson

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	3	0	3	2.29	0.76
Routine	9	2	7	41.16	5.88
Totals:	12	2	10	43.45	4.35

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	4	0	4	1.87	0.47
Craig Powers	3	1	2	22.62	11.31
Ken Sousa	1	1	0	0.00	N/A
Michael Fitzgerald	3	0	3	18.00	6.00
Patric Bishop	1	0	1	0.96	0.96
Totals:	12	2	10	43.45	4.35

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): Federal Public Housing

Project(s): Federal Family: 122.5 Boston, 73 Boston, 121.5 Br

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:
All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	1	0	1	0.13	0.13
Totals:	1	0	1	0.13	0.13

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	1	0	1	0.13	0.13
Totals:	1	0	1	0.13	0.13

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 705

Project(s): State Family 705-2A: 33 Park St./26 Prince St.

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:
All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	1	0	1	21.12	21.12
Routine	1	0	1	0.67	0.67
Totals:	2	0	2	21.79	10.90

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	2	0	2	7.71	3.86
Craig Powers	1	0	1	7.04	7.04
Patric Bishop	1	0	1	7.04	7.04
Totals:	2	0	2	21.79	10.90

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 705

Project(s): State Family 705-2B: 117 Congress St.

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	5	0	5	0.75	0.15
Routine	2	0	2	2.79	1.40
Totals:	7	0	7	3.54	0.51

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	3	0	3	0.50	0.17
Craig Powers	3	0	3	0.33	0.11
Michael Fitzgerald	1	0	1	2.71	2.71
Totals:	7	0	7	3.54	0.51

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): State 705

Project(s): State Family 705-3: Farrell Court

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	3	0	3	1.79	0.60
Inspection UPCS	1	0	1	5.21	5.21
Totals:	4	0	4	7.00	1.75

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Alex Vega Lopez	3	0	3	1.00	0.33
Craig Powers	1	0	1	5.21	5.21
Etienne Fabrunne	1	0	1	0.79	0.79
Totals:	4	0	4	7.00	1.75

Salem Housing Authority

Work Order Complete/Incomplete Report

Program(s): State 705

Project(s): State Family 705-4: Phillips (84, 86, 88 Essex)

Status: All, Status Included: Emergency, Urgent, Routine, Preventive, Vacant, Inspection UPCS, Contract, Inspection Other, Employee:

All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Emergency	1	0	1	2.96	2.96
Routine	3	0	3	15.55	5.18
Inspection UPCS	1	1	0	0.00	N/A
Totals:	5	1	4	18.51	4.63

Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Bill Norris	1	1	0	0.00	N/A
Charlie Felton	1	0	1	3.17	3.17
Christian Rudloff	1	0	1	3.17	3.17
Michael Fitzgerald	2	0	2	9.84	4.92
Patric Bishop	1	0	1	2.33	2.33
Totals:	5	1	4	18.51	4.63

Salem Housing Authority Work Order Complete/Incomplete Report

Program(s): Federal Public Housing, State 689, State 705, State 667 +17

Project(s): Federal Elderly: Barton and Zisson, Federal Family: 122.5 Boston, 73 Boston, 121.5 Br +41

Status: All, Status Included: **Vacant**, Employee: All, Created From: 8/1/2025, Created Through: 8/31/2025, Completed From: 1/1/1900, Completed Through: 12/31/9999

Work Order By Priority					
Priority	Count	Incomplete	Complete	Tot. Days	Avg. Days
Vacant	3	3	0	0.00	N/A
Totals:	3	3	0	0.00	N/A

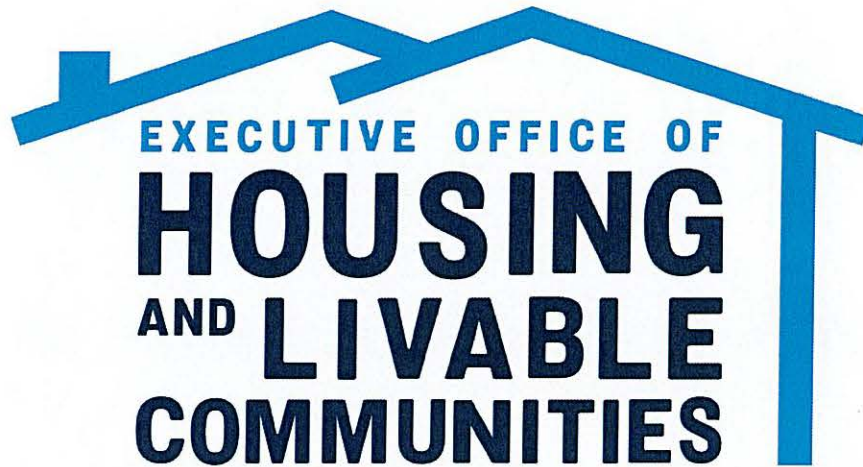
Work Order By Employee					
Assigned Employee	Count	Incomplete	Complete	Tot. Days	Avg. Days
Charlie Felton	1	1	0	0.00	N/A
Christian Rudloff	1	1	0	0.00	N/A
John DeBenedictis	1	1	0	0.00	N/A
Totals:	3	3	0	0.00	N/A

W/O #	Priority	Unit Address	Tenant Name	Created Date	Completed Date	Mat.	Labor	Actual	Billed
Program: State 667									
Project: State Elderly 667-6: Morency Manor									
76048	Vacant	45 St Peter St Unit: 205		08/04/2025 08:00 AM		\$0.00	\$0.00	\$0.00	\$0.00
		Description: repair vacancy							
		Task Description: 507 - Rec vacancy for repair							
State Elderly 667-6: Morency Manor		Incomplete: 1		Complete: 0		\$0.00	\$0.00	\$0.00	\$0.00
Project: State Elderly 667-4: Pioneer Terrace									
76132	Vacant	8D Pioneer Terrace		08/18/2025 08:00 AM		\$0.00	\$0.00	\$0.00	\$0.00
		Description: repair vacancy							
		Task Description: 507 - Rec vacancy for repair							
State Elderly 667-4: Pioneer Terrace		Incomplete: 1		Complete: 0		\$0.00	\$0.00	\$0.00	\$0.00
Project: State Elderly 667-5: 27 Charter St.									
76175	Vacant	27 Charter St Unit: 805		08/22/2025 08:00 AM		\$0.00	\$0.00	\$0.00	\$0.00
		Description: repair vacancy							
		Task Description: 507 - Rec vacancy for repair							

W/O #	Priority	Unit Address	Tenant Name	Created Date	Completed Date	Mat.	Labor	Actual	Billed
Program: State 667									
Project: State Elderly 667-5: 27 Charter St.									
State Elderly 667-5: 27 Charter St.			Incomplete: 1	Complete: 0		\$0.00	\$0.00	\$0.00	\$0.00
State 667			Incomplete: 3	Complete: 0		\$0.00	\$0.00	\$0.00	\$0.00
Grand Totals:			Incomplete: 3	Complete: 0		\$0.00	\$0.00	\$0.00	\$0.00



Maura T. Healey, Governor ♦ Kimberley Driscoll, Lieutenant Governor
Edward M. Augustus Jr., Secretary



Public Housing Notice 2025-11

FY26 Local Housing Authority Budget Guidelines
August 28, 2025

Fatima Razzaq
Acting Director, Division of Public Housing



Commonwealth of Massachusetts
**EXECUTIVE OFFICE OF HOUSING &
LIVABLE COMMUNITIES**

Maura T. Healey, Governor ♦ Kimberley Driscoll, Lieutenant Governor ♦ Edward M. Augustus Jr., Secretary

August 28, 2025

To Our Housing Partners,

EOHLC is excited to announce the Fiscal Year 2026 budget guidelines. We understand that FY 2026 presents multiple challenges for LHAs, including higher costs and uncertainties related to federal policy changes. We are committed to supporting you, our partners, during this difficult period through technical support, creative problem solving, and leveraging resources across EOHLC and beyond to meet the needs of our public housing residents. Another increase for ANUEL, enhanced Capital funding, streamlined processes, sustained commitment from the Commonwealth on Resident Service Coordinators, and continued progress on vacancies are bright spots in state-aided public housing for this year. Together, we will continue and build upon this success in the coming year.

Despite a difficult fiscal environment, and thanks to the support of the legislature (and advocacy by Housing Authorities), these budget guidelines authorize an **increase** in Allowable Non-Utility Expense Levels of **5% above FY25 levels**. We hope that these funding increases will help LHAs deal with continued high insurance and contract costs, retain staff in a competitive labor market, and continue to improve maintenance and resident services.

In addition to the overall funding increases, these budget guidelines include several policy initiatives and adjustments for FY 2026 that we believe offer Housing Authorities more flexibility in managing their operations:

- 2% increase to *maximum* unit-based Executive Director Salaries with board approval in accordance with [PHN 2022-02 Executive Director Salary & Qualifications Schedule](#) released January 26, 2022 and updated through the FY26 budget guidelines;
- 3% maximum increase to administrative salaries line item; increases above that threshold require submission of re-organization plan with the LHA budget;
- LHAs may increase the maintenance salaries line item by a maximum of 3%; increases above that threshold require submission of re-organization plan with budget. EOHLC reminds LHAs that DLWD wage rates are a *minimum* requirement;
- Increased budget exemption funding for Regional Legal Services for participating LHAs.
- Quick Turnover Incentive Pilot (See [PHN 2025-07](#)): LHAs that achieve the following metrics for each of the twelve (12) months between July 2025-June 2026 will be eligible to receive a 5% increase to their Formula Funding and an EOHLC Directed Exemption equal to a 2% increase to their ANUEL.
 - 667s leased up within 30 days of vacancy
 - 200s and 705s leased up within 45 days of vacancy
- Vacant Unit Task Forces (See PHN 2025-07): EOHLC awarded funding to the Taunton and

Worcester Housing Authorities to enable them to create Vacant Unit Turnover Task Forces which will provide on-site turnover assistance to LHAs in those territories. This program should roll out by the Fall.

- Vacant Unit Design Guidance and Best Practices. These documents are meant as a technical resource to assist LHAs who are trying to decrease turnover times. See PHN 2025-07 for links.

Finally, we recognized that the HAFIS system needed a significant revamp. We are happy to announce that we will begin rolling out the upgraded HAFIS system in the FY 2026 budget cycle. More details will follow about the new system.

We at EOHLC recognize the hard work that all of you do every day in providing affordable housing to low-income elderly households, young disabled individuals, and families throughout the state. On behalf of the Administration, EOHLC, and the entire staff of the Division of Public Housing, thank you all for your commitment to preserve and enhance public housing across the Commonwealth.

Sincerely,

Fatima Razzaq, Acting Director, Division of Public Housing

Table of Contents

I.	INTRODUCTION & KEY HIGHLIGHTS	1
II.	HOUSING AUTHORITY BUDGETS: AN OVERVIEW	8
A.	What does a housing authority budget represent?	8
B.	How is an authority's performance rated?	10
C.	How much flexibility does an authority have in preparing its budget?	10
D.	Budget Consolidation	11
E.	Quarterly Operating Statements and Year End Statements by Program	11
F.	c. 167/689 Program Budgets	12
G.	Rental Assistance Budgets	12
H.	Increases in Administrative Salaries	13
I.	Maintenance Salaries	15
J.	Security-Related Expenses	16
K.	Submission Deadlines	16
L.	Required Elements of Budget Submission	16
M.	Budget Review Process	17
N.	Approved Budget Implementation	19
O.	Increase to Allowable Non-Utility Expense Level (ANUEL)	19
P.	How is an Initial Occupancy Period (IOP) budget established?	19
Q.	Budget Revisions	20
R.	Calculation of Reimbursable Deficits	21
S.	Program Based Reporting	21
T.	Vacant Unit Fee Assessment	22
III.	DETAILED INSTRUCTIONS FOR BUDGET PREPARATION	22
V.	ATTACHMENTS	
A.	<u>Executive Director Salary Chart</u>	
B.	<u>FY26 Executive Director Salary Calculation Worksheet</u>	
C.	<u>Schedule of Net Metering Credit Savings</u>	
D.	<u>Budget Flexibility for Housing Authorities with Retained Revenue</u>	

I. INTRODUCTION & KEY HIGHLIGHTS

These Budget Guidelines apply to state Fiscal Year 2026, which begins July 1, 2025 and includes local housing authorities (LHAs) with budget years of:

- July 1, 2025 – June 30, 2026,
- October 1, 2025 – September 30, 2026,
- January 1, 2026 – December 31, 2026, and
- April 1, 2026 – March 31, 2027.

It is the responsibility of the LHA to understand the Budget Guidelines and implement them effectively and in accordance with applicable provisions of the [Accounting Manual for State-Aided Housing Programs](#). We encourage you to contact Executive Office of Housing & Livable Communities (EOHLC) staff if any part of the Guidelines or the Accounting Manual is unclear to you.

There are several key points to highlight in the Guidelines this year, as noted below.

KEY HIGHLIGHTS:

1. Allowable Non-Utility Expense Level (ANUEL)

The Allowable Non-Utility Expense Level (ANUEL) **will increase by 5% above FY 2025 levels for FY 2026**. Please do not submit a budget that exceeds the housing authority's approvable ANUEL. EOHLC will revert all budgets that exceed the ANUEL and EOHLC-approved budget exemptions and will not approve until modified.

See below chart for estimated Per Unit/Per Month (PUM) budget caps for each program – note that individual LHA ANUEL may deviate from these figures for a variety of reasons:

Program	FY24 PUM	FY25 PUM	FY26 PUM
c.200*	\$633.80	\$709.85	\$745.34
c.667*	\$368.04	\$412.20	\$432.81
c.705*	\$693.59	\$776.82	\$815.66

*LHAs must complete and make modifications where necessary to ensure the Report of Total Units is accurate. This will ensure that the LHA calculated ANUEL is correct. **The unit count by program should match the information in CPS**. Should you discover it does not, please notify your Housing Management Specialist and correct CPS, HAFIS or both.

Before submitting your budget, **please verify your unit count** and correct CPS, HAFIS, or both. Please notify your Housing Management Specialist **BEFORE** submitting your budget if you have updated your unit count.

If you have a recent or in-process redevelopment or federalization project, please reach out to Real Estate & Redevelopment Specialist matthew.martin3@mass.gov to confirm how these units should be treated in the budget submission.

2. Increase to Salaries Line (#4110 and #4410)

A. Administrative Salaries:

LHAs have flexibility to propose salary changes for all administrative staff, except the Executive Director, provided that the total increase in overall salaries charged to state programs (excluding the Executive Director's salary), does not exceed 3% of last year's (FY2025) approved #4110 account.

LHAs may exceed this 3% cap if they present a staffing reorganization plan. LHAs must justify increases above 3% in this line item in the **Budget Dialogue Box** with their budget submission. EOHLC will review the justification for reasonableness and whether the LHA's ANUEL can support the reorganization.

The LHA must be able to support any salary increase within the FY26 ANUEL and must be able to appropriately prorate the salary to state and federal or other funds based on program units. LHAs may NOT charge bonuses to any state-funded housing programs.

B. Maintenance Salaries:

The Maintenance Labor Account #4410, excluding seasonal help and overtime, must use the current rate published by the Department of Labor and Workforce Development (DLWD) as a **minimum** rate. Generally, LHAs may set maintenance rates as needed to attract and retain staff. The LHA must support the increased rate within its ANUEL. EOHLC will not provide budget exemptions to increase maintenance wage rates over the DLWD minimums.

LHAs have flexibility to propose salary changes for all maintenance staff, provided that the total increase in overall salaries charged to state programs does not exceed 3% of last year's FY 2025 amount for Account #4410.

LHAs may exceed this 3% cap if they present a staffing reorganization plan for the maintenance department. LHAs must justify increases above 3% in this line item in the **Budget Dialogue Box** with their budget submission. EOHLC will review the justification for reasonableness and whether the LHA's ANUEL can support the reorganization.

An LHA shall notify EOHLC in writing of its intention to begin collective bargaining with unionized maintenance employees.

C. Executive Director Salary:

- EOHLC issued an Executive Director Salary and Qualifications Schedule on January 26, 2022 as [Public Housing Notice 2022-02](#).

Based on the executive salary study and budget constraints this year, the increase for FY 2026 is 2%. Boards may vote to increase Executive Director salaries to any level less than or equal to these revised maximums, at their discretion and only if affordable within ANUEL. The family and program factors have not changed. This implements and adjusts the policy laid out in [PHN 2022-02](#) page 3.

See updated salary chart ([Attachment A](#)) and the Executive Director Salary Worksheet V2.5 ([Attachment B](#)) for FY26 as well as [Addendum 2 to PHN 2022-02](#).

- Executive Director Salary Cap:
 - An Executive Director's total salary, from direct employment at one or two LHAs, shall not exceed a maximum aggregate of **\$214,726** for all LHA budgets governed by EOHLC's FY2026 Budget Guidelines.
 - An Executive Director's total salary that includes a portion of salary from other program activities, such as Management Services Agreement fees for day-to-day operations of another LHA and other contracts with any other public or private entities that are temporary or otherwise may terminate, shall not exceed a maximum aggregate of **\$236,198**.
 - An increase in Executive Director salary paid from the management fee where the Executive Director's salary exceeds the global salary cap can receive a bonus capped at 10% of the management fee, subject to approval by the board of the Management Agent. This increase **CANNOT** be added to the Executive Director's composite salary nor used as a calculation toward retirement benefits. The bonus must be recorded on a separate line (Line 2) in the Schedule of Positions and Salaries.
- Executive Director Salary Increases:
 - LHA boards may, at their discretion and pursuant to a board vote, increase salary up to the allowable maximum in these budget guidelines for an Executive Director whose salary is less than the FY 2026 maximum. LHA boards may vote this increase for budget year FY 2026 (FY2027 for 3/31/2027 FYE LHAs), so long as the increase can be absorbed in the LHA's FY 2026 ANUEL (FY 2027 for 3/31/2027 FYE LHAs). While LHAs must reflect these changes in budget submissions, the LHA does not need to amend and submit the contract itself to EOHLC if the board is only adjusting the salary within the allowable maximums.
 - Executive Directors whose contract salary is less than \$43,888 are allowed to earn additional compensation for hours worked above their contract hours, but only up to the point where their total compensation meets this \$43,888 threshold.
 - An Executive Director whose current EOHLC-approved salary already exceeds the maximum in the adjusted schedule may continue to receive said salary without increase until such time that EOHLC issues a new schedule showing that the existing salary is less than the allowable maximum.
- Executive Director Salary Policy Note
 - **Local Programs:** Similar to c. 167 and c. 689 programs being counted as one (1) program, one (1) or more Local Program(s) are counted as one program and can only receive one (1) additional program factor. Local Program(s) are Housing units owned by the LHA that are not federal or state public housing, and are recorded on either Line 12, 13 or 14 in Step 1 of the Salary Calculation Worksheet (SCW) New Local Program(s) added in FY24 forward will be counted as one (1) program. This will not affect program factors already approved in the calculation of an existing Executive Director's salary, or for future salary and contract for that Executive Director. This standard will be applied for all new Executive Director hires, effective as of the date of these budget guidelines.

LHAs managing units or programs on behalf of their municipality or other entities may include Executive Director compensation for these programs as "other program activities/contract fees" in Step 6 of the Salary Calculation Worksheet (SCW).

- **Redeveloped Properties:** Many LHAs have or plan to redevelop state-aided and federally-aided properties through public-private partnerships where the developer partners will operate and manage the redeveloped units. LHAs should **remove properties they no longer directly manage** from their program and unit count at occupancy or when state-aided operating subsidy ends (whichever is earlier) for purposes of salary calculation; however, they may put Executive Director compensation funded through asset management, monitoring, or fees from those developments as “other Program Fees” in Step 6 of the Salary Calculation Worksheet. These fees are only subject to the overall cap (\$236,198) in this budget year) on Executive Director salary compensation.

Effective FY23 and continued in the FY26 budget, any budget submission that includes an Executive Director salary in excess of the guidelines will not be rejected by EOHLC. Instead, EOHLC will modify the Executive Director salary in accordance with the guidelines, thus disapproving the submitted salary, and will approve the budget submission with the allowable salary allowing the LHA to spend at the approvable ANUEL level.

The LHA must be able to support any salary increase within the ANUEL and must be able to appropriately prorate the salary to state and/or federal funds based on program units. LHAs may not charge bonuses to any state housing programs. Longevity payments are allowed, provided the payment is considered a bonus and is not paid from state funds. Longevity payments like other bonuses are not considered salary and should not affect retirement calculations. Do not include bonuses on the Salary Calculation Worksheet.

3. New Wage Transparency Law

A newly enacted Fair Wage Act (Mass. General Laws. Ch. 149, § 105F) law will become effective on October 29, 2025 and should be considered by LHAs when making salary decisions as part of the FY26 budgeting process. This new law applies to LHAs that employ 25 or more employees. This law mandates that covered employers:

- Provide the salary range reasonably anticipated to be paid for a position in any advertisement for the position;
- Provide disclosure of salary range information to any employee or applicant who requests salary for a job or position, whether or not that position is one that is being currently posted;
- Will be subject to litigation and enforcement by the Attorney General if they retaliate against employees who have requested salary disclosure information.

EOHLC’s Regional Legal Service Program will be offering LHAs guidance and training to help LHAs prepare for the implementation of this law.

4. Federal Uniform Guidance Financial Audit

We remind all LHAs that are required to perform Federal Uniform Financial (Single Audit - current

threshold is \$750,000 starting 9/1/2025) that a copy of the audited financial statements must be submitted to EOHLC as soon as the financial statements are released. When sending a copy of the audit to EOHLC, each housing authority must certify that it has no significant budgetary, financial management, or operating deficiencies noted in its most recent audit (including audits conducted by the State Auditor or others in conformance with the federal Single Audit\Uniform Financial act) which have gone uncorrected, or which have not been successfully refuted.

5. Air Source Heat Pump (ASHP) Budget Exemption

Many LHAs have installed ASHPs through EOHLC Sustainability funding or the Utility-funded Mass Save program. While these ASHPs lower energy consumption, decrease greenhouse gas emissions, and provide an important cooling function for residents, they require significantly more maintenance than electric baseboard heat. As EOHLC covers utility costs for deficit LHAs, these LHAs do not directly see the benefits of the utility savings from ASHPs while bearing the cost of maintenance. In order to recognize the cost of maintaining ASHPs and incentivize continued installation of these systems, EOHLC will provide in FY26 **a \$300 annual budget exemption for each unit with an ASHP.** The exemption is provided for every unit with an ASHP where:

- i) The LHA is a “deficit” authority based on the FY26ANUEL and budget forecast; and
- ii) LHA certifies that they perform or contract for the annual maintenance on each ASHP unit.
- iii) The ASHP is a ducted or ductless (aka mini-split) heat pump. Window-mounted or through-wall heat pumps are not eligible for this budget exemption.

NOTE: LHAs participating in a regional HVAC maintenance pilot are not eligible for this exemption, as annual service costs are funded centrally. LHAs receiving maintenance funds from LEAN are also ineligible for this exemption.

Recognizing that maintenance costs often exceed utility savings, surplus authorities may request a \$150 budget exemption for each ASHP that they maintain or contract to maintain, with certification that they do so.

Please check your Air Source Heat Pump count, update CPS, and contact your Housing Management Specialist and Sustainability Program Developer, Greg Abbe (gregory.abbe@mass.gov), to revise the budget exemption. *We recommend reaching out upon receipt of these budget guidelines, rather than at budget submission.*

LHAs should enter this budget exemption on the ANUEL & Subsidy Worksheet, Section 4. LHAs should also include a comment in **Budget Dialogue Box** asserting they perform or have contracted to perform annual maintenance on each ASHP unit.

6. Chapter 689 and Chapter 167 minimum rent

The minimum rent, effective for contracts signed or amended after January 1, 2025 is \$350 per unit (Bed), per month. There is no longer a separate maintenance fee. EOHLC and DMH/DDS will adjust this figure after the Social Security Administration issues the 2026 Cost of Living Adjustment (COLA).

LHAs and vendors may negotiate rents above this minimum figure.

7. Net Metering Credits, Renewable Energy Generation, and Alternative Energy Credits (AECs)

Effective for the FY25 budget guidelines and moving forward, LHAs may retain 100% of net meter credit savings. Please refer to [Attachment C: Schedule of Net Metering Credit Savings](#).

Similarly, LHAs with Power Purchasing Agreements (PPAs) for onsite solar generation may retain 100% of the savings from these contracts, and should reflect these savings as an estimated budget exemption at budget submission and reconcile with actuals at time of year-end settlement. See instructions in [PHN 2023-13](#) and Account 3691 in these budget guidelines.

Lastly, [Alternative Energy Credits](#) (AECs) may be available to LHAs who install many types of renewable thermal technologies, such as air source heat pumps, geothermal systems, solar hot water, etc. Recipients may sell these AECs on energy markets for fair market value, and LHAs may retain 100% of the proceeds of this sale.

More details about AECs may be [found here](#), and LHAs have two options to monetize their AECs:

- 1) Contact an [aggregator company](#) to sell AECs on an LHA's behalf (for a fee)
- 2) Utilize state contract ENE57 to procure a company to sell AECs on the LHA's behalf

In either case, LHAs may enter revenue from sale of AECs in Account 3691 for Other Revenue – Retained.

8. Employee Health Insurance Incentive

These budget guidelines update the incentive for employees who choose to be insured through a family member's insurance plan rather than use the LHA's insurance from \$1,000 to \$5,000. See line item 4540 – Employee Benefits for more details.

9. Legal Costs

EOHLC recommends that LHAs budget *minimum* for legal expenses of \$6,500 for an LHA having 200 or fewer state-aided conventional public housing units and \$8,500 for an LHA with more than 200 state-aided conventional public housing units.

Small and medium LHAs not served by a Regional Attorney should additionally budget funds available to it through the Regional Legal Services Program. EOHLC will also increase Regional Legal Services Program allocations to eligible LHAs in FY26. EOHLC will notify all eligible LHAs of their specific allocations. Participating LHAs are reminded to certify their legal spending to maintain program eligibility. LHAs can select from a variety of pre-approved counsel to meet their legal needs, and we are pleased to notify program participants that EOHLC has recently completed a new procurement for pre-qualified Regional Legal Services Program counsel. All eligible LHAs will receive a program package directly. For further information please contact our

program team at sarah.oleary@mass.gov and EOHLCrlspadmin@mass.gov.

10. Local Tenant Organization (LTO) Budgets

Pursuant to 760 CMR 6.09(3)(c), LHAs must fund LTOs at an annual rate of \$25 per state-aided public housing unit occupied or available for occupancy by residents represented by such LTOs, or an annual total of \$500 prorated among all such LTOs, whichever is more. LHAs must provide funding to LTOs on this unit-based formula rather than on a reimbursement basis. Please refer to [PHN 2024-25: Guidance Related to Local Tenant Organizations \(LTOs\) and Tenant Participation Under 760 CMR 6.09](#).

Allowable uses for LTO funds to include a wider range of “resident engagement activities” than in the past. See account #4191 and [PHN 2024-25](#) for details.

11. Budget Submission Dates

These Budget Guidelines apply to Fiscal Year 2026 (2027 for March FYEs), which begins July 1, 2025 and includes LHA budget years of:

Budget Year	Budget Due By
July 1, 2025 – June 30, 2026	September 29, 2025
October 1, 2025 – September 30, 2026	November 7, 2025
January 1, 2026 – December 31, 2026	December 5, 2025
April 1, 2026 – March 31, 2027	February 6, 2026

Please keep in mind that the above dates for the budget due dates are the EOHLC’s preferred submission dates. However, LHAs are not penalized, nor do they face any adverse action for late-submission of budgets, as long as its budgets are submitted within a reasonable time period of the LHA starting its fiscal year. LHAs are reminded that until the LHAs budget submission is approved the LHA can only spend at the last EOHLC approved budget amounts.

12. REMINDER - Budget Dialogue Box

Please use the Budget Dialogue Box to:

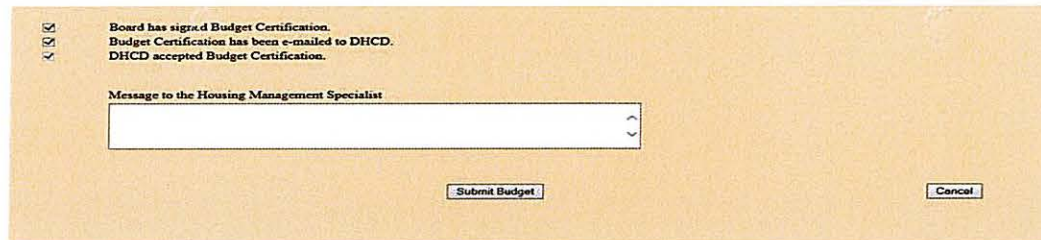
- Describe any requests for budget exemptions;
- Explain items that do not conform to budget guidelines, such as:
 - Admin salary increases >3% (requires explanation of reorganization plan)
- Describe how the LHA uses the HUD Central Office Cost Center (COCC), if applicable; or
- Provide other information the LHA deems important to a timely review of the LHA budget.

LHAs must include notes regarding any budget line item that does not conform to these budget guidelines, as well as budget revisions submitted by the LHAs. These notes should be detailed in the Dialogue Box section of the Budget. **If an LHA does not enter notes in the comments section of the budget form for line items that deviate from these budget guidelines the budget *will* be reverted.**

These budget comments greatly reduce back-and-forth between the LHA and EOHLC and expedite review and approval of LHA budgets. We appreciate your help in this process.

Examples of items that require comments and/or explanations include:

- Requests for budget exemptions;
- Items that do not conform to budget guidelines, such as:
 - Admin salary increases >3% (requires explanation of reorganization plan) An LHA will see the Dialogue Box prior to budget submission.



- LHAs that use the HUD Central Office Cost Center (COCC) cost allocation methodology should communicate in the Dialogue Box of its budget submission that: 1) the LHA uses the COCC methodology; 2) explain how it arrived at the COCC number in the Schedule of All Positions and Salaries; and 3) identify the COCC per unit cost for both state and federal units. EOHLC will review budgets to ensure that this information is included in the Dialogue Box - see more details under Budget Line Items – Operating Expenses – Administrative Salaries.

II. HOUSING AUTHORITY BUDGETS: AN OVERVIEW

Every year, each LHA is responsible for preparing an operating budget for submission to state and federal funding agencies (EOHLC and HUD), and for submitting a Capital Improvement Plan. These budgets show how an LHA will fund its activities during the upcoming fiscal year. The budget is the basic document through which housing authorities convey their plan for their use of public funds to the state and federal agencies, their residents, the public, and most importantly to the authorities themselves.

A housing authority budget will have real value, only if: (a) carefully and openly prepared with the full understanding of the authority's board and of its tenants; (b) fairly reviewed by the funding agencies, so that each authority is measured against the same guidelines; and (c) the authority lives within its approved budget.

EOHLC will monitor housing authority spending for adherence to the budget, compliance with regulations, and sound management practices. The LHA's residents, as well as the public, will be able to review and comment on the approved budget through the Annual Plan process. The LHA, however, is responsible for formulating and living within the budget. To assist the authority, the fee accountant or the authority's staff accountant will provide quarterly operating statements to the Executive Director. These operating statements will include budget-to-actual reports for all state programs, including a report of variances from approved budgets of minus 5% or plus fifteen percent (15%) or more. The Executive Director will provide the report and a written explanation of variances to each of the board members quarterly.

EOHLC understands that a budget is only a plan for how an authority intends to allocate its resources and as such is subject to change. LHA expenditures should generally not vary from approved budget by more

than plus or minus fifteen percent (15%) by line item, with the exceptions of administrative salary and travel, which are more tightly monitored and may affect the operating subsidy allocated to the LHA for the fiscal year.

Retained revenue LHAs that are budgeting above the allowable expense level for non-utilities should budget these expenses in the correct line items and take special care that projected revenues are realized. See [Attachment D](#) for Budget Flexibility for Housing Authorities with Retained Revenue. The following sections answer some of the basic questions about the budget itself, and the budget submission process.

A. What does a housing authority budget represent?

A housing authority's budget is the document through which its financial resources are managed. The budget establishes the estimated amount that will be spent on any line item for a particular program within a particular period, usually one year. **The Commonwealth's obligation to fund this budget will not exceed allowable non-utility expense level (ANUEL) set for the budget, plus utilities and any approved budget exemptions, minus applicable income.** ANUEL is a unit-based calculation, with different budget levels for c.667, c.200, and c.705 units. EOHLC sets these budget levels each year in budget guidelines based on funding availability. EOHLC approves authority budgets with the understanding that the established budget limits will accurately represent how the authority will fund its operating costs. EOHLC approves operating subsidy (deficit) under the following formula:

Budgeted ANUEL + Approved Budget Exemptions
Plus Actual Utility Cost for the fiscal year
Minus Revenue from Designated Accounts (3110+3111+3115+3190+3690+ 3693)
Equals *Adjusted Budget Deficit (Operating Subsidy)*

Considering the emphasis placed on local responsibility in the budget process, salary, travel and bottom-line non-utility budget overruns will be treated very seriously. These items will be reviewed and may affect the operating subsidy allocated to the LHA for the fiscal year. Deficit LHAs with overruns in administrative salaries (account #4110) and travel (account #4150) may have their earned operating subsidy reduced by that overrun amount. Housing authorities will be held accountable to operate within the approved budgets, and their fiscal performance will be reviewed throughout the year and at year-end by EOHLC. EOHLC will review the total income/expense category and the bottom line.

LHAs may budget expenditures up to their projected income level or the allowable non-utility expense level (ANUEL), plus utilities, whichever is higher. EOHLC, however, only guarantees subsidy to an LHA under the formula above and **will not cover LHA non-utility expenses in excess of ANUEL unless they are approved budget exemptions.** LHAs should conservatively estimate projected income and costs to protect the financial position of the Authority.

The Authority has sole responsibility for any amount budget above the approved expense level. EOHLC's approval is merely of the authority's plan of expenditure of excess income generated from tenant rents and other income.

EOHLC recognizes the fact that energy costs are difficult to budget, given uncertainties regarding energy costs and the severity of the winter heating and summer cooling seasons. Accordingly, EOHLC will reimburse **deficit LHAs** for actual utility costs incurred. EOHLC strongly encourages LHAs to pursue measures to reduce utility consumption and greenhouse gas emissions to meet the state's climate goals, as well as allow for future increases in ANUEL within the operating subsidy.

We urge LHAs to pursue energy saving opportunities through the Mass Save [Income-Eligible](#) program and request EOHLC's [sustainability funding](#) for energy-saving capital projects. LHAs may also [pursue on-site solar projects](#), or offsite virtual net metering projects as a way to reduce utility costs; LHAs will retain 100% of the savings from these agreements. EOHLC strongly recommends that all authorities, especially those that have not conducted a comprehensive review of their energy consumption systems in the past three years, perform such an audit this year. A reduction in energy costs will benefit everyone; retained revenue LHAs, of course, will retain 100% of any savings, while lower utility costs at deficit LHAs have funded significant increases in the ANUEL for all LHAs over the past ten years by reducing the demand for operating subsidy.

Please contact Senior Climate Programs Specialist Greg Abbe (gregory.abbe@mass.gov) with questions about sustainability programs.

B. How is an authority's performance rated?

EOHLC runs a Performance Management Review (PMR) of local housing authorities, in accordance with Chapter 235 of the Acts of 2014 ("[An Act Relative to Local Housing Authorities](#)").¹ The PMR reviews the administrative and management operations of each housing authority in several key areas:

- Occupancy rates
- Tenants accounts receivable (TAR)
- Completion of board member training
- Timeliness of certifications and reporting submissions
- Adjusted net income (ANI)
- Operating reserve level (OR)
- Tenant selection through Common Housing Application for Massachusetts Public Housing (CHAMP)
- Inspection standards and practices
- Vacancy turnover standards and practices
- Preventative maintenance standards and practices
- Work order types and systems
- Annual Plan submission
- Contract for Financial Assistance processing
- Availability of staff certifications and training

EOHLC administers PMRs for most housing authorities on a *biennial basis* – meaning only approximately half of LHAs will have Published PMRs each year. All applicable Public Housing Notices related to the Performance Management Review and Agreed Upon Procedures can be [accessed here](#).

EOHLC requires LHAs to have a biennial Agreed Upon Procedures(AUP), conducted by an EOHLC pre-qualified Certified Public Accountants in accordance with Chapter 235 of the Acts of 2014 ("[An Act Relative to Local Housing Authorities](#)").

The AUP reviews the financial management and operations of each housing authority in several key areas:

A. General Accounting

¹ PMR: M.G.L. 121B Section 26B; AUP: M.G.L. 121B Section 29

- B. Tenant Accounting
- C. Payroll
- D. Accounts Payable
- E. Procurement
- F. Eligibility Compliance

EOHLC requires AUPs for most housing authorities on a *biennial basis* – meaning only approximately half of LHAs will have conducted AUPs each year. *Please see [Public Housing Admin Notices](#) on the Mass.gov website for all applicable Public Housing Notices related to the Agreed Upon Procedures.*

In the future, PMR ratings or AUP results *may* play a role in the budget approval process at EOHLC. For FY2026, however, *EOHLC will not consider performance review in the budget process.*

C. How much flexibility does an authority have in preparing its budget?

EOHLC guidance gives significant latitude in formulating LHA budgets. Three specific restrictions will apply to all local housing authorities as follows:

- Increases in total administrative salaries will be restricted (See Section H, page 13);
- Increases in total maintenance salaries will be restricted, and salaries should not be lower than the DLWD rates or those in union contracts (See Section I, page 15); and
- Bottom line cap with exceptions for retained revenue housing authorities will apply.

All LHAs continue to face certain obligations as provided in the General Laws and EOHLC regulations. For example, M.G.L. c.121B and [760 CMR 6](#) requires all housing authorities to provide support for the local tenant organization (LTO) (account #4191). These provisions are spelled out in greater detail in Section III, [Detailed Instructions for Budget Preparation](#).

D. Budget Consolidation

Budget consolidation applies only to your conventional state public housing programs (c.667, c.200 and c.705). All federal, rental assistance, and most c.167/689 programs must remain separate. The c.167/689 budgets for expense approval and reporting will be consolidated on a program basis with only the project reserves and tenants accounts receivable remaining separate on your balance sheet. Budgets for the c.689 programs may only be consolidated when the same vendor operates the programs. **The c.167/689 budget must reflect the number of units (beds) provided for in the applicable CFA, not the number of current residents or separate apartments.** If you are unsure of that number, please contact your Housing Management Specialist (HMS). Please also let your HMS know if the number of units/beds for your c.167/689 property does not match CPS.

Except for those authorities that manage a small number of mixed-finance redevelopments, the only program designations that should be used are 400-1, c.167/689 and state rental assistance (MRVP). If a new development is added to the LHAs portfolio, you must contact your Housing Management Specialist to arrange for a designated budget to be set-up on-line during the Initial Operating Period (IOP).

Redeveloped properties owned and operated by private entities should not appear on the consolidated

budget; they will have their own, separate budgets if still receiving subsidy.

E. Quarterly Operating Statements and Year End Statements by Program

LHAs must file a cost breakdown by program each quarter and at year-end (4th quarter). LHAs should attribute charges to the program that actually incurred the expense to the greatest extent possible. LHAs need to delegate expenses by program from the beginning of the fiscal year, to ensure the required information is available for year-end reporting. Both expenses and income must be reported by program (c.667, c.200 & c.705). The c.167/689 program statements must clearly show reserve balances for each c.167/689 property. Reserve amounts for the c.167/689 program cannot be consolidated regardless of the vendor.

Quarterly operating statements and year-end operating statements (4th quarter) must be submitted within sixty (60) days after the quarter-end. EOHLC will not advance operating subsidy to a deficit housing authority until the statements are submitted. If the year-end (4th quarter) operating statements are not submitted within the required time frame, EOHLC will not advance operating subsidy for the second quarter of that LHA's current fiscal year, or for any future fiscal quarters, until the statements are submitted.

EOHLC will restrict the use of surplus LHAs' Operating Reserves (OR) for LHAs that fail to meet the quarterly operating statement submission deadline until the statements are submitted. If the year-end (4th quarter) operating statements are not submitted within the required time frame, EOHLC will restrict surplus LHAs from using their OR for the second quarter of their current fiscal year, or for any future fiscal quarters until the statements are submitted.

F. c. 167/689 Program Budgets

The c.167/689 program expense level is limited by the contribution available under the contract between the housing authority and the sponsor. Authorities are allowed -- but not required -- to make c.167/689 related program payments in lieu of taxes (PILOT) to their communities. PILOT payments should be computed using the same formula used for the c.705 program. EOHLC expects that PILOT payments, as well as all operating costs, can be accommodated within current operating receipts from the sponsor.

In accordance with [PHN 2022-12 Updates to c.167 and c.689 Housing Contracts](#) and effective January 1, 2025, the minimum monthly rents for these programs are set at a minimum of \$350 per CFA unit per bed with the understanding that most rents will be above that minimum. LHAs must negotiate with vendors and include justification for higher rents. If your current monthly rent is less than \$350 per CFA unit (bed), please contact your service provider/vendor to discuss increasing the rent. There is no longer a separate maintenance fee in the minimum rent.

Note that your c.167/689 lease includes the expectation that the rent will increase each year by at least the amount of the Social Security Cost of Living Adjustment (COLA), which was 2.5% for calendar year 2026.² The Social Security COLA will be effective in December 2025 and can be found on the Social Security website. See the Social Security Administration's [Cost-of-Living Adjustment \(COLA\) Information page](#).

² <https://www.ssa.gov/cola/>

In formulating budgets for the c.167/689 program, LHAs should ensure that adequate maintenance services are assigned to each program development. Housing authorities are expected to prorate costs such as administrative salaries and related benefits, and other administrative costs in direct proportion to the percentage of an authority's portfolio that the leased units (beds) comprise. Other costs such as travel, insurance, and accounting services should be charged based on actual cost to the c.167/689 program. If you have questions on pro-rations, contact your Housing Management Specialist for clarifications before you submit your budget. Those developments which are seeing a change in configuration as a result of Department of Mental Health (DMH) and Department of Developmental Services (DDS) policy changes should negotiate rents that are sufficient to cover all costs. This may result in higher per unit (bed) monthly rent as they still need to pay rent based on the number of units (beds) as listed in the CFA.

LHAs must maintain separate reserve balances for each of their c.167/689 properties. Reserve balances and expenses for each c.167/689 property must be attributable to the subject property and shown as such. However if the 167/689 budget is consolidated, the LHA expenses and reserve balance is reported as a consolidated amount. To calculate the expenditures and reserve amount for each 689 development within the consolidated budget, the LHA must prorate the expenditures and reserve balance by units. LHA should be aware of available reserve for each property.

For a more complete discussion of budgeting for the c.689 program, LHAs should refer to the c.689 Management Handbook, [PHN 2009-14](#) and updated minimum rent policies in [PHN 2022-12](#).

G. Rental Assistance Budgets

Please note: As of writing, there is an issuance pause for both MRVP and AHVP, so mobile vouchers cannot be issued.

The rental assistance spending level is based on the administrative fee for the program. The Massachusetts Rental Voucher Program (MRVP) administrative fee is \$55 per unit per month. Any expenditure from MRVP reserve funds needs prior written approval from EOHLIC. EOHLIC will not approve any budget submission or expenditure which will exhaust the operating reserve for the rental assistance program. LHAs must closely monitor any loss of units in the program and adjust expenses accordingly. The LHA will need to project voucher-months leased multiplied by the \$55 fee to calculate the projected administrative income for the upcoming year.

Alternative Housing Voucher Program (AHVP) and Department of Mental Health Rental Subsidy Program (DMHRSP) income and expenses should be included in the authority's MRVP budget. The AHVP rental assistance administrative fee is also \$55 per unit per month. DMHRSP administrative fee for all vouchers is \$55 per client per month.

EOHLIC expects LHAs to prorate costs such as administrative salaries and related benefits in direct proportion to the percentage of an authority's portfolio represented by leased state rental assistance units. Other costs such as travel, insurance, and accounting services should be charged based on actual cost to state rental assistance programs. If you have questions on pro-rations, contact your Housing Management Specialist for clarifications before you submit your budget.

Please remember: MRVP, AHVP, and DMHRSP are state programs and as such are subject to all limitations on salaries and other restrictions as outlined in these Budget Guidelines.

LHAs with 25 or more employees should familiarize themselves with the new legal requirements required by the Wage Transparency Law which will be enforced beginning October 29, 2025. Please refer to page 4 for more information. Questions can be directed to Sarah O’Leary, Risk Management Specialist and Legal Services Program Coordinator, sarah.oleary@mass.gov.

H. Increases in Administrative Salaries

Administrative Salaries

LHAs have flexibility to propose salary changes for all administrative staff, except the Executive Director, provided that the total increase in overall salaries charged to state programs, excluding the Executive Director’s salary, does not exceed 3% of last year’s (FY 2025) approved #4110 account.

The 3% cap is not intended to apply to LHA reorganizations where positions are changed and/or added. LHAs can determine appropriate staffing levels and positions. A reorganization of the administrative staff, including increases of duties and responsibilities of existing staff and/or addition of administrative position(s) are acceptable, however, the increase in salary and benefits must be budgeted within the LHA’s approvable ANUEL.

Where a reorganization applies, the **LHA must include in the Budget Dialogue Box for the administrative salaries line item** a description of the re-organization for EOHLC review to ensure reasonableness and that the re-organization can be supported within the LHA’s ANUEL.

The “Schedule of All Positions and Salaries” must list all positions with salaries and bonuses. It must reflect total compensation of all administrative positions in the LHA’s operating budget submission. All positions must be shown even if the LHA does not charge any salary for that position to state programs. EOHLC will not accept an Excel spreadsheet for the “Schedule of All Positions and Salaries”. Each individual position must be listed on the Schedule. Bonuses, from non-state funds, must be clearly listed on the schedule on a separate line from salary in a way that clearly identifies the bonus. Compensation for an Executive Director is captured in Line 1 (Salary only), and if receiving a bonus, it must be captured on Line 2 (Bonus only) of the schedule. Bonuses for one or multiple staff may be submitted as one amount on a separate line on the Schedule. This allows LHAs to determine later in the fiscal year which staff receive a bonus. **The LHA must be able to support any salary increase within the ANUEL.** Bonuses cannot be charged to any state housing programs, with the exception of RCAT administrative fee (see [RCAT resources page](#)). Longevity payments are only allowed if funded from a non-state source and not included as salary or in retirement calculations.

Executive Director Salary

[PHN 2022-02](#) sets salary limits for LHA Executive Directors based on unit count, a program factor, and a family factor for state-aided family units.

Effective for FY2026 budgets (FY2027 budgets for 3/31 FYE LHAs) EOHLC increases the unit-based salary maximum and overall salary maximums by 2% over those in the FY2025 budget guidelines. See [updated salary bands here](#), and attached as Addendum 2 at PHN 2022-02. The family and program factors have not changed.

An Executive Director whose salary is less than the maximum may, pursuant to a Board vote, receive up to the allowable maximum for FY2026 budgets governed by these guidelines per the Schedule, so long as the increase can be absorbed within the LHA's ANUEL.

If the Executive Director receives a salary increase pursuant to a Board vote, the LHA must submit to their assigned Housing Management Specialist the completed, chairperson-signed "EOHLC Local Housing Authority Executive Director Salary Calculation Worksheet," no later than the LHA's budget submission/revision deadline. The Budget Certification includes a space to input the Board-approved salary. An Executive Director whose current approved salary already exceeds the new maximum may continue to receive said salary without increase until such time that EOHLC issues a new Schedule showing that the existing salary is less than the allowable maximum ([PHN 2022-02](#)).

An Executive Director's total salary, from direct employment at one or two LHAs, shall not exceed a maximum aggregate of \$214,726 for all LHA budgets governed by EOHLC's FY2026 Budget Guidelines. Additionally, an Executive Director's total salary that includes a portion of salary from other program activities, such as Management Services Agreement fees for day-to-day operations of another LHA and other contracts with any other public or private entities that are temporary or that may otherwise terminate (e.g., providing management or administrative services on behalf of other housing authorities, private developers, non-profit entities, grant recipients, municipalities, etc.), shall not exceed a maximum aggregate of \$236,198.

Executive Director's receiving payment for administering the RCAT program must include the payment amount in total salary. This payment is not subject to the salary cap.

○ Program Factor:

- EOHLC will not approve salaries that count HUD's Section 8 Mobility Program (also known as Section 8 Portability) as a distinct program. This program is already part of the Section 8 Housing Choice Voucher Program.
- Chapter 167 and Chapter 689 units count as one program for purposes of salary calculation (i.e., if an LHA has 4 c.167 units and 8 c.689 units, they can only add one program to the program count).
- All Local Programs (i.e., two separate locally funded affordable housing properties) count as one program for the purposes of salary calculation.

○ Family Factor:

- The State Family Factor component of the Executive Director's salary, as calculated in accordance with the Executive Director Salary and Qualifications Schedule, must only be included in the "Other S-1" column, to ensure the state proration is accurate.

○ Management and Other Program Fees:

- LHAs with redeveloped units owned and operated by other entities should not include them in unit count if they do not directly receive subsidy for them. Instead, they may reflect contributions to the Executive Director's salary from asset management and monitoring fees in the schedule of "Other Program Fees". These are not subject to unit-based salary maximum, but are subject to the overall salary cap (\$236,198). **The LHA must be able to support any salary increase within the ANUEL.** Bonuses cannot be charged to any state housing programs, and longevity payments are allowed if funded from a non-state funding source and are not included as salary or included in retirement calculations.

I. Maintenance Salaries

The Maintenance Labor Account #4410, excluding seasonal help and overtime, **must not pay less** than the current rate published by the Department of Labor and Workforce Development (DLWD). Generally, LHAs may set maintenance rates as needed to attract and retain staff. The LHA must support any increased rate within its ANUEL. EOHLC will not provide budget exemptions to increase maintenance wage rates over the DLWD minimums.

LHAs have flexibility to propose salary changes for all maintenance staff, provided that the total increase in overall salaries charged to state programs (excluding the Executive Director's salary), does not exceed 3% of last year's FY25 amount for Account #4410.

LHAs may exceed this 3% cap if they present a staffing reorganization plan for the maintenance department. LHAs must justify increases above 3% in this line item in the Budget Dialogue Box with their budget submission. EOHLC will review the justification for reasonableness and whether the LHA's ANUEL can support the reorganization.

An LHA shall notify EOHLC in writing, accordance with [760 CMR 4.10 \(1\) \(a\)](#), of its intention to begin collective bargaining with unionized maintenance employees. The LHA shall promptly schedule and participate in a pre-bargaining conference with EOHLC to discuss pertinent matters pertaining to the collective bargaining. The LHA shall provide EOHLC with a description of the bargaining unit. In consultation with EOHLC, the LHA may increase the rate, subject to EOHLC review and approval of the LHA annual operating budget.

The LHA must be able to support any rate/salary increase within the ANUEL. Bonuses cannot be charged to any state housing programs, and longevity payments are only allowed if funded from non-state sources and not included as salary or included in retirement calculations.

J. Security-Related Expenses

An LHA can expend state operating funds on security, within its existing bottom line. The LHA must submit a written request to the Bureau of Housing Management that includes the following:

1. Documentation of a compelling need for additional security measured by such factors as: extremely high crime rates, dramatic increases in certain types of crimes, or unique crime problems;
2. A "maintenance of effort" (MOE) agreement with the municipality and police chief executed by the LHA. The MOE must certify that the provision of local law enforcement services remain unaffected by the LHA security measures ; and
3. A statement that documents the following information for all persons who will perform LHA security functions:
 - Whether or not they will carry firearms;
 - Confirm if they are graduates of a police academy certified by the Massachusetts Criminal Justice Training Council and have passed a standard psychological screening for law enforcement personnel;
 - Assert all security personnel must participate in continuing education/training, and be recertified annually for firearms use, as appropriate.

Once EOHLC approves the security expense, the LHA does not need to submit yearly documentation unless requested by EOHLC.

K. Submission Deadlines

These Budget Guidelines apply to FY2026 which begins July 1, 2025 and includes LHA budget years of:

Budget Year	Budget Due By
July 1, 2025 – June 30, 2026	September 29, 2025
October 1, 2025 – September 30, 2026	November 7, 2025
January 1, 2026 – December 31, 2026	December 5, 2025
April 1, 2026 – March 31, 2027	February 6, 2026

Please keep in mind that the above dates for the budget due dates are the EOHLC's preferred submission dates, however, LHAs are not penalized, nor do they face any adverse action for late-submission of budgets, as long as its budgets are submitted within a reasonable time period of the LHA starting its fiscal year. LHAs cannot spend above the last approved budget amounts.

Budgets will be reviewed and approved as soon as possible, but within no more than sixty (60) working days of acceptance of a complete LHA budget submission. The LHA's budget submission must be complete and incorporate all relevant explanatory material. Incomplete submissions will be reverted to an authority for correction or completion, restarting the "60 day" time limit. Budgets requesting special exemption or requiring follow-up documentation may take longer.

L. Required Elements of Budget Submission

An authority must submit an operating budget for each state housing program having contracted/leased units. All submissions must be submitted electronically through the EOHLC on-line Housing and Financial Information System (HAFIS). These budgets must include all required data and all applicable justification, with detailed notes on budget lines not in conformance with budget guidelines in the Dialogue Box Section (Comments) of the Budget. EOHLC will revert budgets that do not contain necessary comments in the Dialogue Box. Data and applicable justification include the Executive Director Salary Calculation Worksheet for any proposed Executive Director Salary increases and for newly hired Executive Directors, which must be submitted outside of HAFIS.

Board Approval and Budget Certification

All budgets require Board approval prior to submission, and **all** board members must sign the Budget Certification Form. An electronic Budget Certification for each program budget (400-1, 400-9, c. 689, MRVP, and 400-A etc.) must be submitted and accepted by EOHLC to allow for the submission of the LHAs operating budget(s).

LHAs must complete the fillable Budget Certification Form. The form is set up to allow you to move from each point that needs to be completed using the tab key. Information to be completed is indicated by red text. Once you complete a field that repeats in the form, such as the housing authority name, it will automatically populate where needed throughout the form.

The fillable Budget Certification Form includes the Executive Director's annual salary for the fiscal

year. The LHA Board must vote to approve the Executive Director's salary, which must be included in the LHA's fiscal year's operating budget. The Budget Certification will provide evidence of Board approval for both the annual operating budget and the Executive Director's annual salary.

This fillable Budget Certification Form must be used by an LHA prior to submitting an original or revised state budget for each fiscal year. Once the form is completed, the LHA must submit a scanned/PDF copy of the fully completed and executed Budget Certification to EOHLC via email to: EOHLChafiscert@mass.gov. An authorized administrator from EOHLC will review the submission and send an email to the LHA within seven (7) working days of receipt accepting the submission or stating that the submission is not acceptable and identifying incomplete or missing information and requesting correction and resubmission. Please refer to [PHN 2016-12](#).

LHAs cannot submit the Operating Budget(s) prior to notification from EOHLC that the Budget Certification(s) is acceptable.

Once you receive notification of acceptance of the Budget Certification, the LHA will submit the Operating Budget(s) through HAFIS.

M. Budget Review Process

Once the LHA submits its budget, the Housing Management Specialist (HMS) will receive a HAFIS system generated email stating the budget has been submitted to EOHLC. Then the review process is as follows; each step is sequential to the one preceding:

1. The HMS has **seven (7) calendar days to accept budget(s)**.
 - a. The HMS verifies that the **LHA has submitted a budget for each of the state funded programs** administered by the LHA. HMS will re-verify that the budget certification has been accepted for all state programs and record date of the budget certification submission in the Tracking Notes in HAFIS.
 - If a program budget has not been submitted (e.g., c. 689, MRVP, etc.), HMS will call the LHA, verify that programs exist, request the missing budget to be submitted in **seven (7) calendar days**, and **the budget(s) will be reverted to the LHA**. HMS will follow-up with an email.
2. The HMS has **seven (7) calendar days to verify the unit count and salaries**:
 - a. Unit count must include state, federal, and all other programs/units the LHA owns and manages directly. LHAs should not include program/units contained in a Management Services Agreement or other management contract in this unit count.
 - HMS will call the LHA with questions regarding unit count. If the unit count is incorrect or HMS is unable to verify, HMS will **revert the budget(s) to the LHA** to correct the unit count and will request the information be submitted within **seven (7) calendar days**. HMS will follow-up with an email.
 - b. HMS will review administrative salaries, the Executive Director salary, and maintenance salaries to determine if salaries, including any increases and salary pro-rations, comply with the EOHLC Budget Guidelines.

- HMS will call the LHA with questions regarding salaries. If salaries, including any increases and salary pro-rations, do not comply with the EOHLC Budget Guidelines, HMS will revert the budget(s) to the LHA to correct any increases and salary pro-rations and will request the budget(s) be re-submitted within **seven (7) calendar days**. HMS will follow-up with an email.
- c. HMS will verify that LHA utilized the Dialogue Box to detail exemptions. LHAs must include notes regarding any budget line items that do not conform to these budget guidelines as well as any budget revisions submitted by the LHA. These notes should be detailed in the Dialogue Box section of the Budget. **If the LHA does not include required notes in the Dialogue Box, EOHLC will revert the budget for LHAs to add those comments.**

Please note that the total time for HMS review is fourteen (14) calendar days, if the budget(s) is not reverted to the LHA for correction.

3. The HMS forwards LHA budget(s) to Finance with comments in the Tracking Notes that will include details such as: Budget Certification has been reviewed and accepted, all program budget(s) have been submitted, budget(s) includes all programs and units counts, and salaries, including any increases and salary pro-rations are in compliance with EOHLC Guidelines. HMS will also note if there is a Management Services Agreement in place and identify the contracting authorities.
4. Finance receives budget(s), reviews the Tracking Notes and the Dialogue Box and begins the budget review process **within seven (7) calendar days**.
5. Finance will begin reviewing a complete budget(s) or revert the budget(s) to the HMS and the HMS will revert the budget(s) to the LHA if any of the required schedules are missing.
6. Review Schedules for adherence to Budget Guidelines (required schedules):
 - a. Program Specific Pages
 - b. Schedule of All Positions and Salaries for both administrative salaries and maintenance wages.
 - c. Schedule of Insurance & Employee Benefits
 - d. Schedule of Capital and Other Expenses, listed as Extraordinary Maintenance, Equipment Replacement Capitalized, Betterments & Additions Capitalized, Equipment Purchases Non-Capitalized
 - e. Expenditures in Excess of ANUEL
 - f. ANUEL and Subsidy Worksheet
 - g. Schedule of Exemptions
 - h. Operating Reserve Analysis
 - i. Admin Other (4190)
 - j. Contract Costs (4430)
 - k. Schedule of Management Agreements
7. Finance records notes regarding ANUEL, reserve level, and any other modifications to the

budget in the Tracking Notes and the Dialogue Box in HAFIS. This is to be completed **within thirty (30) calendar days**.

- a. Recommends approval of the budget(s) and forwards budget(s) to Finance Manager/Budget Director
 - b. If unanswered questions or discrepancies, budget(s) are reverted to LHA for correction.
8. Finance Manager/Budget Director receives budget for review and approval
- a. Reviews for completeness, accuracy, and approval **within nine (9) calendar days**
 - b. If questions, reverts budget to Finance
 - c. Approves budget(s) electronically and by letter

Budgets electronically submitted that fully comply with the EOHLC Budget Guidelines will be processed and approved within sixty (60) days.

N. Approved Budget Implementation

An authority's approved operating budget is that budget which has been approved electronically by the EOHLC's Finance Manager/Budget Director for the Bureau of Housing Management. An authority must present an approved budget to the Board of the authority for formal Board acceptance if there have been any modifications.

The effective date for the implementation of the new budget is the first day of the new fiscal year, or the date approved by the Finance Manager/Budget Director, whichever is later. **Until the LHA has received an approved budget, it is authorized to spend at a level no greater than the prior fiscal year's approved level, less any one-time budget exemptions. No new expenditures for additional staffing or salary increases may be made until the new budget has been formally approved by EOHLC.**

O. Increase to Allowable Non-Utility Expense Level (ANUEL).

The Allowable Non-Utility Expense Level (ANUEL) will increase by 5% for FY2025.

P. How is an Initial Occupancy Period (IOP) budget established?

When an authority has a new development opening and beginning initial occupancy, the LHA or the LHA's development partner on behalf of the LLC partnership, must prepare and submit an operating budget for that development. In addition, the authority must consider the effects of the new development on its existing program budgets in terms of changes in prorated charges (See Section III, Detailed Instructions for Budget Preparation, page, 21). In redevelopment projects, replacement units from the previous development may need to be transferred out of the LHA typical budget submission and into the budget of the LLC entity when PH replacement units maintain their state operating subsidy. In federalized redevelopment projects, the units and or overall development are removed from the LHA budget entirely. Each redevelopment project is unique. Always consult the CFA and Disposition, Relocation and Operating Agreement from the project closing documents for specific details related to initial budget preparation.

We encourage authorities to contact their Housing Management Specialist (HMS) when developing an Initial Occupancy Period budget for any new state-aided public housing.

Q. Budget Revisions

EOHLC encourages LHAs to review quarterly operating statements for adherence to the budget and

make the necessary operational changes to ensure that expenditures are no more than plus or minus 15% of the budgeted amounts. This could require increases in collections, changes to spending and perhaps revisions to the budget.

Revisions are required under certain exceptional circumstances, such as large, extraordinary maintenance or legal settlement expenses, the addition or disposition of state-aided public housing units, or the termination of a management agreement. Revisions are also needed to accept significant new budget exemptions. LHAs should not submit frequent revisions solely to align budget with actual spending.

As noted above in Section II A, “What Does a Housing Authority Budget Represent,” EOHLC will treat salary, travel and bottom-line non-utility budget overruns very seriously. These items will be reviewed and may affect the operating subsidy allocated to the LHA for the fiscal year. Deficit LHAs with overruns in salaries (account #4110) and travel (account #4150) will have their earned operating subsidy reduced by that overrun amount. Housing authorities will be strictly held accountable to operate within the approved budgets, and their fiscal performance will be reviewed throughout the year and at year end by EOHLC.

A budget revision requires Board approval prior to submission, and **all** board members are required to sign the Budget Certification Form. LHAs must submit an electronic Budget Certification for each program budget revised (400-1, 400-9, c. 689, MRVP, or 400-A etc.) and EOHLC must accept it to process the LHA’s operating budget(s).

When submitting a budget revision, columns 1 and 2 of the budget page will automatically reflect the approved budget for the current fiscal year. Columns 3 and 4 should reflect the LHA's requested amounts proposed for the revised budget. The appropriate schedule of costs should be revised where applicable. A budget revision must be complete when it is submitted, with the appropriate supporting data and applicable information and justification, including detailed notes of which line items were adjusted in the Dialogue Box Section of the Budget.

If a budget revision includes a salary increase for the Executive Director pursuant to a Board vote, the LHA must submit, no later than the LHA’s budget submission/revision deadline, to their assigned Housing Management Specialist (HMS) the completed, chairperson-signed “EOHLC Local Housing Authority Executive Director Salary Calculation Worksheet,” (see [Public Housing Notice 2022-02](#)). The Budget Certification includes a space to input the Board-approved salary.

LHAs must submit any Budget revisions electronically to EOHLC no later than the first (1st) day of the eleventh (11th) month of the authority's current fiscal year. The Budget Certification with all the board member signatures, and any supporting documentation required that cannot be submitted through HAFIS, should be received by EOHLC before submitting the Budget revision in HAFIS.

R. Calculation of Reimbursable Deficits

The amount that an authority is reimbursed is called the Adjusted Budget Deficit. The deficit will be calculated as follows:

Budgeted ANUEL + Approved Budget Exemptions
 PLUS Actual Utility Cost for the fiscal year
 MINUS Revenue from Designated Accounts (3110+3111+3115+3190+3690)
EQUALS *Adjusted Budget Deficit*

S. Program Based Reporting

EOHLC conducts an analysis of expenses by total consolidated program. LHAs must keep records by program. LHAs are required to submit, at year-end, a breakdown of expenses by program with its year-end consolidated operating statements. Rental income will need to be reported by **program**.

Quarterly operating statements and Year End operating statements must be submitted within sixty (60) days after the quarter ends.

For deficit LHAs that fail to meet the quarterly operating statement submission deadline, operating subsidy will not be advanced to the housing authority until the statements are submitted. If the year-end (4th quarter) operating statements are not submitted within the required time frame, deficit LHAs will not be advanced operating subsidy for the second quarter of their current fiscal year, or for any future fiscal quarters until the statements are submitted.

For surplus LHAs that fail to meet the quarterly operating statement submission deadline, EOHLC will restrict the use of the LHA's Operating Reserves (OR) until the statements are submitted. If the year-end (4th quarter) operating statements are not submitted within the required time frame, surplus LHAs will be restricted from using their OR for the second quarter of their current fiscal year, and for any future fiscal quarters until the statements are submitted.

Other Program Based Certifications and Submission Reporting Requirements

LHAs must submit the required LHA certifications and submissions of various reports. Please refer to [Public Housing Notice 2022-06](#), or any update to said Schedule for specific reporting requirements.

LHAs are required to use the web-based monthly reporting systems for submission of the following:

- Board Attendance Report & Certification (Due 30 days after month end);
- Energy Reports (Due 30 days after month end);
- Mod & Development Quarterly Cost Report (Due 30 days after quarter end);
- Quarterly Certification & Vacancy System Utilization Report (Due 30 days after quarter end);
- Budget Submission & Certifications (Due 30 days before the commencement of the LHA's fiscal year or per EOHLC Budget Guidelines);
- Operating Statements & Year-end Statements (Due 60 days after quarter end);
- Certification of Executive Director/Board Approval Regarding Wage Match (Due 60 days after fiscal year end);
- Certification of Tenant Lead Notification (Due 60 days after fiscal year end);
- Certification of Salary and Compensation – "Top Five" (Due 60 days after fiscal year end);
- CIP Submission (Due two (2) months prior to the LHA's fiscal year end); and
- LHA Annual Report/Plan (Due two (2) months prior to LHA's fiscal year end).

T. Vacant Unit Fee Assessment

Current Process and Fee Structure:

As per [PHN 2022-15](#), for budget years starting July 1, 2022, the Housing Authority Financial Information System (HAFIS) automatically imports assessed vacancy fees from the vacancy waiver systems into Section 12 of the ANUEL and Subsidy Worksheet. The automation of reporting assessed vacancy fees in the LHA year-end operating statements was effective for FYE 6/30/2023 and beyond.

EOHLC also updated vacancy fees in FY2023 and going forward to apply different fees for vacancies without approved waivers that occur in the c. 667 program vs the family program (c. 200 and c. 705).

[PHN 2024-03](#) clarified documentation needed and the waiver lengths approvable for various waiver categories. Please review this PHN and [table of waiver types](#) for more details.

III. DETAILED INSTRUCTIONS FOR BUDGET PREPARATION

The following sections explain the budget forms and how they are to be prepared.

Individual Program Budgets vs. Consolidated Budgets

For the conventional housing programs, (c.667, c.200, c.705) one budget should be prepared for the consolidated operation and listed in the spaces provided. Budgets are required for all occupied developments even if not yet financially closed into "management." This period of occupancy, prior to the closing from development into management, is called Initial Occupancy Period (IOP). A separate budget must be submitted for these units, then consolidated the following year. Authorities must prepare and electronically submit a budget for any such development thirty (30) days prior to the projected date of lease-up. For Rental Assistance, one budget should be submitted encompassing all program components, including AHVP.

Program/Units

The cover sheet for each program's budget should indicate the total number of units, by bedroom size, currently in each housing program. For example, in the 400-1 budget, the LHA must list each individual development (i.e., 667-1, 40 one-bedroom units; 667-2, 30 one-bedroom units; 200-1, 10 two-bedroom units, 10 three-bedroom units, 5 four-bedroom units; 705-1, 5 two-bedroom units; 705-2, 10 three-bedroom units).

State Voucher (MRVP, AHVP, DMHRSP) and federal Housing Choice Voucher (Section 8) units should list both the number of contract units and the number projected for occupancy as of the first day of the fiscal year. For budgetary purposes, the number of state and federal Housing Choice Voucher units will remain constant for the fiscal year. AHVP, although included in the state voucher programs budget for expense purposes, needs to be reported separately as the number of occupied units.

LHAs must include federal public housing units and any other units managed by the LHA (e.g., local funded initiatives, non-profit partnerships) in the LHA's budget submission. LHAs managing units for another LHA (Owner LHA) should not include units managed by a management agreement. The Owner LHA should report its units even when it has entered into an agreement to have another LHA manage the units. LHAs that do not submit all program units will have their budget reverted.

Calculating Per-Unit-Month (PUM) Costs

A Per-Unit-Month (PUM) cost is calculated to determine the monthly operating cost of a single unit of housing. It serves as a basis for setting guaranteed budget levels and thus subsidy amounts, per the formula in Section R. The computer calculates the PUM automatically when the LHA inputs cost totals. (NOTE: Currently, the PUMs reported in HAFIS by program (i.e., c.667, c.200, c.705) are estimates. EOHLC will modify this in a future update to the HAFIS system.) See below for standard PUMs for each program type for FY2026:

Program	FY25 PUM	FY26 PUM
c.200*	\$709.85	\$745.34
c.667*	\$412.20	\$432.81
c.705*	\$776.82	\$815.66

*LHAs must complete and make modifications where necessary to ensure the Report of Total Units is accurate. This will ensure that the LHA calculated ANUEL is correct. **The unit count by program should match the information in CPS.** Should you discover it does not, please notify your Housing Management Specialist and correct CPS, HAFIS or both.

Budget Description (Forms 050 and 070)

The electronic version of the budget has both a PUM and a total amount column for the prior year approved budget, rather than just one field.

BUDGET LINE ITEMS: REVENUE

The following section explains how each of the line items under "Revenue" is to be prepared.

3110: Shelter Rent

Included in this account are the total rent receipts anticipated from residents assuming an occupancy rate of not less than 98% for the projected twelve-month period. *Should the LHA believe that it will not achieve a 98% annual occupancy rate, the LHA must submit information explaining the reasons for a lower occupancy rate together with information on the LHA's efforts to mitigate the reduced occupancy rate.* In addition, the shelter rent projection should be based on the current rent roll plus anticipated increases expected from annual rent re-determinations. Rents for residents of family public housing are calculated at 27%, 30% or 32% of household income. Residents of elderly/handicapped housing are calculated at 25% or 30% of household income. LHAs should include notes in the Dialogue Box Section of the budget that include how the rent projection was calculated (i.e., current rent roll of \$50,000 per month, with an anticipated increase of 5% due to COLA increases).

EOHLC allows LHAs to request a regulatory waiver to perform rent re-determinations every two years rather than every year for tenant households residing in c.667 developments. However, the failure to capture the usual rent increase from the Social Security Cost of Living Adjustment (COLA) for the "off" year would likely require additional state subsidy costs, which EOHLC cannot afford to divert for this purpose. Therefore, LHAs seeking a waiver of [760 CMR 6.04\(4\)](#) will need to increase the portion of tenant rents from sources tied to the Social Security COLA (i.e., Social Security or Social Security Disability Income) in the "off" year by an amount equal to the percentage increase in the COLA. It is important to note that **this rent increase only applies to the fixed income benefit from Social Security, not wages or any other source of income.** Before doing so, the LHA will also need to execute an amendment to the tenant's lease. Tenants will continue to have the right to request a re-determination if the rent calculated in the manner described exceeds the rent due under the regulations. Contact your Housing Management Specialist for guidance.

Any tenant household that is over-housed and fails to move to an appropriately sized apartment when requested to do so by an LHA will be charged rent at 150% of what otherwise would be due. In addition, a late fee penalty of \$25 will be charged to any tenant household that fails to pay rent within 30 days of its due date.

Fraud/Retroactive balances owed should not appear as part of account number 3110, instead, they should be separated out into account 3111.

3111: Shelter Rent – Tenants – Fraud/Retroactive

This account should be used to report total rent receipts from residents due to unreported income. These are often called fraud or retroactive balances.

In cases where deficit LHAs discover, pursue cases, and enter into a written fraud/retroactive re-payment agreement **with a tenant in possession or a vacated tenant that has not reported income**, the LHA will be allowed to retain two-thirds of the funds recovered. One third of the total dollar amount recovered should be included in the LHA's quarterly or year-end Operating Statement as Shelter Rent, account #3111, and two-thirds of this total dollar amount should be included in Other Revenue-Retained, account #3691.

3115: Shelter Rent – Section 8/State Voucher Programs Lease-Up Fee

EOHLC no longer serves as a contract administrator for any Section 8 New Construction/Substantial Rehab properties. No LHA should enter anything related to the Federal Section 8 program in this line item. LHAs may use this line item to budget for the anticipated one-time \$500 per unit fees at lease up for newly issued MRVP vouchers. Please note: As of writing, there is an issuance pause for both MRVP and AHVP, so mobile vouchers cannot be issued.

3190: Non-Dwelling Rental

This account should be credited with the rent, including charges for utilities and equipment, billed to lessees of non-dwelling facilities and of dwelling units rented for non-dwelling purposes.

Include income from space rented to non-residential agencies. Before an authority enters into an agreement for rental of space for non-dwelling purposes, it must obtain written authorization from the Bureau of Housing Management. The Bureau of Housing Management must also approve any lease agreement. The request should include all pertinent details for the proposed arrangement, including evidence of adequate lessee insurance and an executed lease, even if no rent is to be paid. The authority should also include justification that such use of the space does not deprive the authority of needed operating or dwelling space and is in the best interest of both the authority and its residents. In general, rent should cover all operating expenses to the authority including janitorial, maintenance, and utility costs. An authority should not incur costs because of space being rented to other agencies and should not give space to federal programs free of charge. When the LHA's central administration or maintenance offices are in a state-aided development, rent should be charged to federal programs on a prorated basis. Rental charges should be shown as income to the specific program providing the facilities.

3400: Administrative Fee – MRVP/AHVP/DMHRSP

This account should be credited with Administrative Fees to be received for the MRVP/AHVP/DMHRSP Program. The MRVP/AHVP/DHMRSP administrative fee is \$55 per unit per month. Actual cash amounts received will agree with the amounts approved on line 7 of Form 076.

Please book the new one-time leased up of \$500 per unit in account number 3115, see instructions above. Please note: As of writing, there is an issuance pause for both MRVP and AHVP, so mobile vouchers cannot be issued.

3610: Interest on Investments – Unrestricted

This account should be credited with interest earned on unrestricted administrative fund investments.

A local housing authority should review its investment policy and practices periodically. Interest rates fluctuate and future investments may vary substantially from the past, both as to amount and time. The budget estimate of interest income should be based on a realistic appraisal of these circumstances as indicated by future operating plans, projection of funds available for investment, and a commitment to maximize investment income while safeguarding investment funds.

For IOP budgets, authorities must be careful to assign the appropriate share of investment income to both its management and development books. The proration of investment income should be based on the relationship of unused development funds to available operating reserves.

MRVP/AHVP program interest income should be estimated based on the program's operating reserve. Interest earned on subsidy funds is not income to an authority and will be returned to EOHLC through the subsidy requisition process.

EOHLC's Accounting Manual for State-Aided Housing Programs includes a sample Investment Policy for LHAs. Housing authorities are encouraged to review Section 16 of the Manual. Please note that the Manual describes a requirement for collateralization of LHA deposits. Insurance may be available to cover LHA deposits. For example, FDIC provisions offer coverage up to \$250,000 per investor per institution. LHAs are required to ensure that their depositories, except for the Massachusetts Municipal Depository Trust, fully secure the uninsured balance on deposit with them. LHAs are reminded that under MGL c.121B, they are prohibited from placing any state funds or any other funds entrusted to the state/LHA from the federal government at risk. Therefore, the only acceptable investments are those outlined in the EOHLC Accounting Manual, Section 16.

3611: Interest on Investments – Restricted

This account should be credited with interest earned on restricted administrative fund investments. See EOHLC Accounting Manual, Section 16 (B), Investment Policy and Cash Management.

3690: Other Operating Revenues

This account should be credited with income from the operation of the project that cannot be otherwise classified. Income credits to this account include but are not limited to: penalties for delinquent payments, rental of equipment, charges for use of community space, charges to other projects or programs for the use of central office management and maintenance space, commissions and profits from vending machines, including washing machines, and rental of space in community or administration buildings for laundry equipment on a contractual or other basis.

Example sources of income include:

- (a) Funds from shared commercial ventures such as coin-operated laundry facilities. This is an area that requires close attention from a senior staff member at the LHA. Income from coin-operated machines may not be transferred to local tenant organizations, but rather must be shown in the Other Operating Receipts line item.

In addition, all local housing authorities must enter into a written agreement regarding the upkeep of the machines, the method of income collection, and the percentage split of the income between

the vendor and the LHA. Agreements may contain multi-year terms but should not have automatic renewal clauses or extend beyond five years and are not valid until approved by the Bureau of Housing Management.

(b) Charges to residents for additional services, materials, and/or repairs of damage caused by neglect or abuse in accordance with the Executive Office's regulations on lease provisions. LHAs may choose, rather than showing these payments as income, to treat them as reimbursements to the accounts from which the charges were originally made. This is allowable provided the following criteria are met: the charges are actually collected, the work has an itemized list of materials used, and any charge for labor is only for hours outside the normal workday. This means you can charge tenants for maintenance time, but only those hours outside of the normal workday may be reimbursed to the labor line. Reimbursement for normal working hours must be treated as income to the local housing authority.

3691: Other Revenue - Retained

This account should be credited with all miscellaneous revenue to be retained by the LHA. These items are not included in the computation of operating subsidy. The most common example for this account is receipts for the rental of roof antennas. Also include in this account any other revenue items that are approved by EOHLC that do not affect the computation of operating subsidy.

This should include any net meter credits earned from Net Meter Power Purchase Agreements (PPAs) which the LHA is permitted to retain pursuant to these Budget Guidelines. Many LHAs have entered into Virtual Net Meter Credit Power Purchase Agreements (PPAs). In these deals, an LHA executes a contract with a solar power developer who constructs and owns an off-site solar electricity-generating site. In exchange for contracting to purchase a percentage of the solar power produced, the LHA receives a credit on its utility electric bill for each kWh purchased (or, in some cases, the credits are paid as cash to the LHA by their utility company).

Beginning in FY2024 and continuing through FY 2026, EOHLC permitted deficit LHAs to retain **100%** of their net meter credit savings. The reporting requirements for net meter credits are incorporated in the descriptions of the individual budget line items in this Section III. See Attachment C: "[Schedule of Net Metering Credits](#)", for assistance in organizing the net meter credit data to be entered. Also, **please refer to PHN #2020-36, which describes this process in more detail.** This policy does not apply to credits earned in previously completed and closed LHA fiscal years. It also does not apply to the small number of LHAs that have pledged a portion of their credit savings for capital improvements through the HILAPP program or other agreements. This latter group will be reviewed on a case-by-case basis.

Example: If you earned total net meter credits worth \$80,000 and paid \$50,000 to the solar operator in account #4391 (below), your "net savings" would be \$30,000 (\$80,000 - \$50,000).

LHAs may also put revenue from sale of Alternative Energy Credits into this account.

Solar PPA instructions

Additionally, beginning in FY2024 and continuing in FY2026 EOHLC permits all LHAs to retain 100% of electricity cost savings created by on-site solar purchased through a Power Purchasing Agreement (PPA). In these deals, an LHA executes both a lease agreement and a PPA with a solar developer, giving them permission to build a solar array on LHA property and committing the LHA to purchase electricity at a reduced rate.

The monetary savings from these deals is simply the cost difference between normal utility rates and the lower electricity rate of the PPA.

To calculate the savings, LHAs will estimate savings at the beginning of their Fiscal Year. The solar developer should provide estimates for annual cost savings for each array, and the LHA may use this estimate. At the end of fiscal year during budget reconciliation, the LHA should compare the cost savings between what they would've spent on electricity versus what they spent on the PPA agreement, and how that real value compares to the earlier estimate. The LHA may keep the savings as a budget exemption.

Example: An LHA's PPA estimates they will save \$10,500 in 2024. The LHA would request a \$10,500 budget exemption for this estimated amount when submitting budgets at the start of their FY. At the end of the FY, the LHA reviews the output of the solar array and sees that it produced 142,000 kWh. The LHA then multiplies this production by their utilities' rate, which establishes what the LHA *would have paid* if they bought this electricity from the grid. In this case, the utility rate is \$0.20/kWh, which multiplied by 142,000 kWh is \$28,400. The LHA paid the solar developer \$17,400, and so the actual cost savings is $\$28,400 - \$17,400 = \$11,000$. \$11,000 is the final budget exemption value, slightly higher than the estimated \$10,500. The LHA must submit backup from utility bills to support the final budget exemption number. See [PHN 2023-13](#). **To summarize: This revenue should NOT be booked in 3691, and instead requested as a budget exemption.**

3692: Other Revenue – Operating Reserves

This account should be credited with funds that LHAs plan to utilize from their operating reserve accounts in excess of the Allowable Non-Utility Expense Level (ANUEL). To be approvable, LHA must maintain the EOHLC prescribed operating reserve minimum level after deducting the amount budgeted. The only exception to this is when the expenses are for health and safety issues. LHAs must also provide the details of the expenses in the schedule of Expenditures in Excess of ANUEL and budget said expenses in the correct line-item accounts.

3693: Other Revenue – Energy Net Meter

Please note that beginning in FY24, all LHAs may retain 100% of their total net meter credit savings. Therefore, no net meter credits are recorded in this line. For detailed information and examples on how to enter net meter credit financial information in your operating statements, please see Account 3691 and [PHN 2020-36](#), updated alongside these budget guidelines.

3801: Operating Subsidy – EOHLC (400-1)

This account represents all operating subsidy received and/or earned for the fiscal year. This account should be credited with all operating subsidy forward funding payments received during the fiscal year. At the end of each quarter the operating subsidy earned is calculated on the EOHLC schedule called Operating Subsidy Calculation "ANUEL".

During the first three quarters the advance is debited or credited respectively to Account 2291 for financial statement purposes only. At the end of the fiscal year the underpayment is debited to Account 1125 and credited to Account 3801, and the overpayment is debited to Account 3801 and credited to Account 2118.

3802: Operating Subsidy – State Voucher Programs (MRVP/AHVP/DMHRSP) Landlords

The credit balance in this account represents the anticipated total receipts from EOHLC during the fiscal year for housing assistance payments to landlords. At the end of each fiscal year this account will be

adjusted to equal the actual subsidy earned. The balance in this account at the end of each fiscal year should be equal to the total housing assistance payment as recorded in account 4715. For the difference between the actual receipts and the amount determined to be earned, account 1125 will be debited for amount due from EOHLC and account 2118 will be credited for amount due to EOHLC.

3920: Gain/Loss from Sale or Disposition of Property (Capitalized or Non-Capitalized)

The debit or credit balance of this account represents the following items:

- a) Cash proceeds from the sale of property that was either: 1) non-capitalized; or 2) capitalized and has been fully depreciated.
- b) Realized gain or loss from the sale or disposition of capitalized property that has not been fully depreciated.
- c) Any gains from sale of property, with exception of vacant c.705s sold without replacement (see [M.G.L. c.121B section 26](#)) are retained by the LHA and not deducted from subsidy.

BUDGET LINE ITEMS: OPERATING EXPENSES

The following section explains how each of the line items under "Expenses" is to be prepared.

4110: Administrative Salaries

This account should be charged with the gross salaries of LHA personnel engaged in administrative duties and in the supervision, planning, and direction of maintenance activities and operating services during the operations period. It should include the salaries of the Executive Director, assistant Executive Director, accountants, accounting clerks, clerks, secretaries, project managers, management aides, purchasing agents, engineers, draftsmen, maintenance superintendents, and all other employees assigned to administrative duties.

Please see Key Highlights, pages 2-3 and Section II (H), Increases in Administrative Salaries, pages 12-14 for details regarding administrative salaries and the Executive Director's salary.

If EOHLC's Executive Director Hiring Guidelines and staff hiring procedures are not adhered to, EOHLC reserves the right to withhold or withdraw state funding for those positions as provided for in 760 CMR 4.04. All positions must be shown in the "Schedule of All Positions and Salaries," whether or not there is a pro-ration of any share of the salary charged to state programs. EOHLC will not accept an Excel spreadsheet for the "Schedule of All Positions and Salaries." Each position must be listed on the Schedule. Bonuses must be listed separately from the position's salary line.

The "Schedule of All Positions and Salaries" must list all positions and salaries and must reflect total compensation of all administrative positions in the LHA's operating budget submission. In FY2020, the Schedule of All Positions and Salaries was revised to include as a source, fees from management contracts budgeted as salary for each administrative and maintenance staff. The revised Schedule includes a new field titled "Mgmt. Contracts" as a source of salary. In this field LHAs must include the budgeted salary from Management Services Agreement and other management contract fees for each **administrative** and **maintenance** staff, as applicable. LHAs will continue to enter Executive Director salary earned from these fees in the Schedule of Management Contracts.

Executive Directors at or beyond the global cap of \$231,567 in FY2025 can request a compensation increase from the management fee, with approval from the Owner board, to be received as a bonus to the Executive Director. This represents a specific exemption to the general EOHLC policy disallowing bonuses from state payments and the bonus cannot be added to the Executive Director's composite salary, nor used as a calculation towards retirement benefits. In addition, any bonus requested and approved by each Board for Executive Director's at or beyond the global maximum will be capped at 10% of the allowable management fee. Any other Executive Director awarded bonuses must be paid from non-state funds. Bonuses are to be recorded in the Schedule of All Positions and Salaries on line Two (2) directly under the Executive Director composite salary. See PHN 2022-02, page 13.

For those LHAs that maintain a Central Office Cost Center (COCC), the LHA should input the amounts in the "Other F-1" field, only. This applies to all HAFIS Schedules where the LHA is applying COCC. If the LHA is maintaining a COCC, the LHA must also include in the budget submission Dialogue Box: 1) the LHA uses the COCC methodology; 2) explain how it arrived at the COCC number; and 3) include the COCC per unit cost for both the state and federal units. EOHLC will be reviewing budgets to ensure that this information is included in the Dialogue Box. If additional space is required, the LHA may use the Comments Section of the Schedule of All Positions and

Salaries to supplement its explanation.

Any funding received that is not state funding or would be considered part of a COCC should be entered as “Other F2” or “Other Sources”. This could include, but is not limited to, management agreements or development fees associated with nonprofit-owned housing or USDA Housing Assistance.

If the LHA is receiving fees for services (i.e. from Management Services Agreement(s), or other management contracts where the LHA is providing a service for a separate public or private entity), the LHA must also include those fees in the Schedule of Management Contracts. The total salary input for the Executive Director in the Schedule of Management Contracts will be auto-calculated in the Executive Director line item of the Schedule of All Positions and Salaries. However, as stated above, the LHA should input the salary for all other administrative and maintenance staff taken from management fees in the Schedule of All Positions and Salaries.

Authorities must indicate under the column headed “Code” on the Schedule of All Positions and Salaries which pro-rata is used and include a description of each code. During the development period for a property, the annual salary as approved by EOHLC’s Bureau of Housing Development and Construction for the Executive Director or any other personnel must be listed under “Development” on the schedule.

Other important guidance to note:

- The state Family Factor component of the Executive Director’s salary, as calculated in accordance with the Executive Director Salary and Qualifications Schedule, must only be included in the “Other S-1” column, to ensure the state proration is accurate.
- LHAs should maintain the Executive Director line item as one position, despite any change that may occur to personnel holding that position within a given fiscal year.
- LHAs should explain any change that may occur to personnel holding that position within a given fiscal year in the dialogue box.
- Although bonuses and longevity payments for the Executive Director are permitted, they cannot be charged to any state housing program(s). Permitted bonuses and longevity payments (i.e., not from state sources) should be entered as a separate line item in the Schedule of All Positions and Salaries. Bonuses should be booked under the sources in which the bonuses are being paid or “Other - F2” or “Other Sources,” as appropriate.

The Budget Certification, which must be executed by the Board, provides two statements addressing the existence or non-existence of relationships at LHAs. The Board must select the appropriate statement and provide documentation as necessary upon execution of the Budget Certification. **A complete disclosure of all relationships of staff to any Board or other staff member must be part of the budget submission. This must be done on an annual basis.**

LHAs are reminded that as programs, unit counts, or unit composition change, the allowable state share of salaries also changes. If new state-aided units are added to the LHA stock, then the state share increases; if, however, the new units are federal, or other (i.e., private affordable housing) units, then the state percentage and share is reduced. If an LHA loses federal or state units, the percentage and the allowable state share of salaries must be re-determined.

LHAs have control over staffing levels and positions, provided they operated within the Budget Guidelines' ANUEL and administrative salary limits. LHAs do not need to seek EOHLC approval to re-organize their staffing levels and responsibilities, provided they implement the re-organization within these criteria. **However, the LHA must provide EOHLC with the changes and the reasons for implementation of the re-organization if administrative salaries OR maintenance salaries will increase by greater than 3% or the DLWD published rates.** In these situations, the LHA must include in their Budget submission a description of the re-organization for EOHLC review to ensure reasonableness and that the re-organization can be supported within the LHA's ANUEL. EOHLC will also review new management agreement submissions to ensure that there is staffing presence at the Owner LHA office during regular hours.

4120: Compensated Absences

The debit balance in this account represents the actual cost incurred during the fiscal year for vacation, paid holidays, vested sick leave and earned compensatory time. This account includes both the direct compensated absences cost and associated employer payroll expenses (employment taxes, pension cost, etc.).

4130: Legal Expenses

This account should be charged with retainers and fees paid to attorneys for legal services relating to the operation of the state-aided developments. EOHLC recommends a *minimum* budget for legal expenses of \$6,500 for an LHA having 200 or fewer state-aided conventional public housing units and \$8,500 for an LHA with more than 200 state-aided conventional public housing units. These costs would include filing costs, service fees, document and scanning expenses, and legal fees for services that are not provided by a Regional Attorney, Regional Legal Services Program, or through the Retained Risk Liability Program.

An authority's expense for legal services should be fixed in its budget, and as legal fees can escalate quickly, Authorities should keep a close watch on legal costs and contact EOHLC's risk management department for guidance when a legal matter appears to have costs escalating beyond the Authority's ability to pay. Some Authorities may find that engaging in community mediation to resolve a tenant dispute before it goes to litigation or considering another early resolution strategy is an effective way to control legal costs.

EOHLC strongly recommends that LHAs review PHN 2024-22, and its claim reporting guidelines attachment, and immediately provide notification as directed in the PHN if they become aware of a litigation claim.

Budgeting instructions for specific legal service arrangements:

LHA engages counsel of its own choosing: Where a housing authority directly engages legal services from attorneys of their own choosing, the terms of an authority's approved contract with its attorney, which specifies an amount for either an hourly rate or set fees for legal work of a specific or extraordinary nature, should be consistent with EOHLC guidelines for legal contracts and must be approved by the EOHLC. If an authority chooses not to enter a contract for legal services, but rather engages services on an as-needed basis, it should contact its Housing Management Specialist. Legal charges must be reasonable and not exceed EOHLC guidelines. Please note that funds for legal service contracts may not be expended until EOHLC approves said contracts.

LHA works with Regional Attorney: Authorities with a EOHLC Regional Attorney available should maintain adequate funding for legal expenses in its annual operating budget. For legal costs, expenses and

other incidental costs related to legal issues, EOHLC recommends a *minimum* budget of \$6,500 for an LHA having 200 or fewer state-aided conventional public housing units and \$8,500 for an LHA with more than 200 state-aided conventional public housing units. Each LHA is required to directly pay for its costs for mailing of notices or responses as well as costs associated with filing litigation, including court filing fees and constable service. As the LHA approaches its fiscal year end, any funds budgeted for legal services that remain unexpended or uncommitted may be transferred to another line item as allowed under these budget guidelines. Any LHA with concerns about budgeting for the minimum recommended legal expenses should discuss with their Housing Management Specialist and develop a plan to build up this line item over time.

LHA participates in Regional Legal Services Program with pre-qualified Attorney: This program is available to eligible LHAs in communities served by the Massachusetts Housing Courts MetroSouth Division, Northeastern Division, Southeast Division and Western Division. LHAs eligible for the Regional Legal Services Program will be reimbursed up to a pre-designated dollar amount for legal services provided by pre-qualified attorneys. All eligible LHAs will receive an announcement with their program funding for FY2026.

In addition to including the minimum recommended budget amount for legal services stated above (\$6,500 or \$8,500), LHAs that have signed the Regional Legal Services Participation Agreement should also add the designated annual amount for legal expenses in this line item.

For example, an LHA with over 200 state-aided units has signed the agreement, and has been allotted \$11,000, for Regional Legal Services Program expenses. This LHA should enter \$19,500 in the Legal Services budget line; \$8,500 from its own funds, and \$11,000 to be included as a EOHLC Directed budget exemption. EOHLC will reconcile the exemption amount to the actual expenses not to exceed \$11,000 at the LHAs fiscal year end. If, at year end, this LHA has not spent its budgeted \$8,500 these funds can be reallocated. The EOHLC Directed budget exemption amount of \$11,000 for the Regional Legal Services Program that is not expended at the end of the fiscal year will not be transferable or reimbursed. For further information, please see the program documents or you can contact Sarah O’Leary (sarah.oleary@mass.gov) or Ayo Yakubu-Owolewa (ayo.yakubu-owolewa@mass.gov) for more information.

Retained Risk Liability Program: When an Authority incurs legal expenses through EOHLC’s Retained Risk Liability Program, which can occur when a legal case against the LHA has been settled, the LHA should follow the specific budgeting instructions contained in the Payment Authorization letter sent by the program administrator.

Account Exclusions: Housing Authorities should not charge this account with legal fees incurred for collection of amounts owed by former tenants. Such fees, if not recovered through court action, shall be charged to Account 4190.

4140: Compensation to Authority Board Members

A local authority may compensate its members for performance of their duties and such other services as they may render to the authority in connection with its Chapter 200 development(s). State law does not authorize compensation for any other program. LHAs must base such compensation only on the actual rent receipts for the Chapter 200 developments plus a prorated share of other operating receipts of funds on a per unit basis. The precise amount that members may be compensated is defined by statute to a maximum of \$40 per member or \$50 for the chairperson per day. The total of all compensation to all

board members is not to exceed two percent (2%) of actual gross income of Chapter 200 developments in any given year, consistent with the approved budget amount. In no case shall the payment of compensation exceed \$12,500 annually for the chairperson, or \$10,000 for any member other than the chairperson. Please note the statute requires the member to perform housing authority business in order to receive compensation.

4150: Travel and Related Expense

Travel practices and policies are to be consistent with EOHLC policy. Legitimate travel expenses incurred by board members and staff in the discharge of their duties for any **state-aided program** are reimbursable from this account based upon the following considerations:

1. Registration fees for conferences are allowable for a reasonable number of LHA members and the Executive Director.
2. Charges for overnight accommodations are allowable if the conference is located at a site at least 40 miles from the community where the LHA is located. If two people, one of whom is not associated with the LHA, are occupying the room being rented by the LHA, the allowable reimbursable amount is based upon the single occupancy. The difference between single and double occupancy is borne by the individual LHA member or staff member.
3. Private auto mileage incurred in the course of authority business is reimbursable at the rate of sixty-two cents (\$0.62) per mile. In addition, reasonable associated costs for parking and tolls for authorized business travel are reimbursable. A flat rate, either calculated on a weekly or monthly basis, for the business use of private vehicle is not allowable under any circumstances.
4. When employees use an authority-owned vehicle for travel, reimbursement for tolls and parking is permissible if parking charges are reasonable and cover solely the period of time during which business is conducted. All state-funded authority owned vehicles must be permanently marked with the authority name. In addition, such vehicles must be garaged at the authority, not at the employee's home, and must be used only for authority business (not commuting to work, etc.). Exceptions to this rule must have prior written approval from the Director of the Bureau of Housing Management.
5. Reimbursement for meals is allowed as below:

Breakfast: Travel begins no later than 6:00 a.m. -
\$6.00 maximum allowable.

Lunch: Travel must exceed 24 hours -
\$8.00 maximum allowable.

Supper: Travel must end after 6:00 p.m. -
\$16.00 maximum allowable.

Those traveling 24 hours may take advantage of a more flexible policy that allows reimbursement of \$30 a day rather than a meal specific policy.

6. Limited out-of-state day travel is allowable provided that the LHA can document that such travel

directly benefits the LHA's administration of state housing programs. The LHA must receive prior written approval from the Director of the Bureau of Housing Management for any such travel. Allowable travel costs are limited.

In summary, the following items are not allowable as reimbursable from state funds:

- Flat rate allowances for cars, trucks, or other vehicles;
- Flat rate allowances for cell phone use;
- Payment for meals in excess of allowable amounts;
- Reimbursement for alcoholic beverages; this applies even if the total food bill is less than the maximum allowable;
- Reimbursement for car rentals; and
- Travel outside of Massachusetts without prior written EOHLC approval.

All expenses must be vouchered and have the proper documentation attached prior to payment. No expenses are allowable that exceed the approved budgeted amount in Account 4150, Travel and Related Expenses.

State funds should only be used for conferences and events relevant to state-aided housing programs.

Remember, training is shown and broken down on its own as a subdivision of 4190.

4170: Contractual Accounting Services

Only the accounting services provided routinely and performed on a contractual basis (fee accountant) should be included in this item. Full or part-time LHA accounting staff that provide routine accounting services should be included in Account 4110, Administrative Salaries. The major elements measured by EOHLC in evaluating accounting services are the timeliness with which the required financial reports are filed and their accuracy. An authority should be careful that it is satisfied that its contractual accounting services are fulfilling the authority's financial obligations since those services reflect on the authority's performance. Authorities should be sure that the fee accountant is providing the required services as outlined in the Accounting Manual.

LHAs have the flexibility to negotiate accounting fees, which they determine to be appropriate within the ANUEL.

4171: Audit Costs

Federal Uniform Guidance Financial Audit

We are reminding all LHAs that are required to perform Federal Uniform Financial (Single Audit - current threshold is \$750,000 starting 9/1/2025) that a copy of the audited financial statements must be submitted to EOHLC as soon as the financial statements are released. When sending a copy of the audit to EOHLC, each housing authority must certify that it has no significant budgetary, financial management, or operating deficiencies noted in its most recent audit (including audits conducted by the State Auditor or others in conformance with the federal Single Audit/Uniform Financial act) which have gone uncorrected, or which have not been successfully refuted.

This account includes the state program's prorated share of audit fees paid to an Independent Public Accountant (IPA). The procurement of an IPA is necessary to satisfy the Federal Government's requirements of Uniform Guidance (formerly Circular A-133) and the single audit requirements. Costs for these services should be shared with all state and federal programs of the LHA. **Audit costs are to be**

absorbed within the ANUEL. The new Agreed Upon Procedures (AUP) audit costs should also be included in this account.

LHA Size	Maximum Hours	Hourly Cost	Total Maximum Cost
1-50 units	15	\$255	\$3,825
51-199 units	18	\$255	\$4,590
200-499 units	21	\$255	\$5,355
500-999 units	24	\$255	\$6,120
1,000+ units	26	\$255	\$6,630

Agreed Upon Procedures (AUP)

LHAs must contract at most every two years with an EOHLC pre-qualified Independent Certified Public Accounting firm, to conduct an Agreed Upon Procedures (AUP) financial review of the LHA's state-aided programs, including MRVP, AHVP, and DMHRSP, for the prior 12 months as of the LHA's fiscal year end. LHAs must procure a new auditor at least once every 5 years. LHAs may find the most recently qualified CPA firms at this link: [PHN 2024-06 AUP Auditors List](#).

EOHLC will shortly, pursuant to the Affordable Homes Act, implement a biennial AUP schedule for most LHAs. EOHLC will publish guidance on the new AUP process shortly after these budget guidelines.

The review will include: rent collections/tenant accounts receivable/account write-offs; payroll/fringe benefits; disbursements/accounts payable; inventory (fixed assets); procurement/public bidding for goods and services; cash management and investment practices; and operating subsidy; and annual rent calculation and compliance.

LHAs must absorb the cost of the AUP financial review within the LHA's ANUEL.

Please refer to [PHN 2021-12](#) and [PHN 2020-26](#) for AUP reminders and updates. See [PHN 2018-15](#) for EOHLC guidelines on Seeking CPA firms for the AUP Program and the most recently issued guidelines regarding compensation firms may receive, as detailed in [Addendum 1 to PHN 2018-15](#). Compensation for services is based on the number of units that are under management by the LHA. The Addendum 1 reflects the maximum compensation firms may earn for the AUP, not including reimbursable expenses.

Reimbursable Expenses:

At the completion of the AUP report, firms should submit to the LHA invoices for payment for reimbursable expenses incurred. These submissions should be supported by invoices or receipts. The following are the only allowable reimbursable expenses:

- The cost of printing more than five copies of required submissions.
- Mileage reimbursement for driving in MA only, at a rate of \$0.62 per mile.
- Any other specially authorized reimbursement deemed essential by EOHLC in writing.

Non-Reimbursable Expenses:

- An LHA shall not reimburse the firm for telephone, postage, and delivery.
- The firm shall not be entitled to compensation for the services of sub-consultants.

4180: Penalties and Interest

The LHA should manage its cash flow and accounts payable effectively. Housing Authorities will include any expenses incurred from penalties, fees, and interest paid on delinquent accounts in this line item.

4190: Administrative Other

This account is provided for recording the cost of administrative items for which no specific amount is prescribed in the 4100 group of accounts. It includes, but is not limited to: office supplies; postage; telephone and internet services; office space rental, advertising for bids; management consultants, or other technology costs. This account shall also be charged for the following and only for charges directly related to state-aided housing programs.

1. Publications:

- A. Costs incurred for publications (i.e. preparation, printing and distribution of annual reports and other informational literature relating to low-income programs).
- B. Cost of periodicals, books and other literature deemed useful to the low-income housing programs.

2. Membership Dues and Fees:

- A. Agency membership must be limited to professional organizations supplying housing information relevant to state-aided programs whether or not an Agency membership includes individual board members and /or staff. If it does not, the cost of membership for those individuals is not borne by the authority, but by the individual. For example, Agency membership in the Massachusetts Chapter of the National Association of Housing and Redevelopment Officials (NAHRO) includes the five board members and the Executive Director, but an "Agency" membership in National NAHRO includes only the agency and not the individuals which it encompasses.
- B. Dues and fees for membership in, and payment of services of, organizations supplying technical service for computer or professional information and/or service concerning housing programs, computer licenses.

3. Telephone:

A housing authority's expense for telephone service depends in large part on the size of its programs and staff and the complexity of its organization.

The LHA shall reimburse an LTO for the minimum cost of basic in-state telephone service so long as the telephone service has been used solely for in state calls concerning representation of residents in state-aided public housing and for no other purpose, and so long as the LTO's need for in-state telephone service continues and is adequately documented when the LHA so requests. The

LTO must present the monthly statement to the LHA for reimbursement.

Cellular Phones: The use of cellular phones at LHAs is a common practice. As a result, and as stated in the [FY2007 EOHLC Budget Guidelines](#), a few basic rules need to be applied to the use of such phones.

- a. Employee access approved by the board.
- b. Use should be work-related only. In instances where there are charges due to personal calls, reimbursement must be made by the user to the authority.
- c. An itemized bill will need to be received and signed by the employee using the cell phone.
- d. There should be a statement attached to the bill, where the employee signs and attests to the fact that no personal phone charges have been made by him/her on the phone, and that all personal charges have been reimbursed to the authority.

EOHLC strongly recommends providing an agency cell phone to staff that require a cell phone for work. LHAs should not reimburse staff or provide flat-rate allowance for use of personal phone.

4. Rental Office Space: If state programs rent space in a federal development, include yearly rental charge here. All rental agreements relating to the authority renting office space require prior written EOHLC approval.
5. Forms, Stationery, And Office Supplies: This includes consumable supplies as well as service contracts on office machinery. Large authorities should purchase supplies in bulk and should [consider Operational Services Division's statewide contracts](#) whenever viable.
6. Shipping Charges: This includes incidental express, freight, or other shipping charges not identified with the charges to the same account as the article shipped.
7. Training: This includes all conference fees, staff training, educational rebates and other such costs.
8. Management Fee: Service contracts paid by LHA to another entity for cost of managing day-to-day operations.
9. Other: This includes all administrative costs, including contract computer support not described elsewhere. This may also include costs for a tenant management system and other software. Internet access should be budgeted here. Legal costs specifically related to collection of debts owed by former tenants, which are not paid by the debtor, should also be included here.

4191: Tenant Organization

1. LTO Funding by the LHA.

- Upon request, the LHA shall fund all LTOs in a city or town at the annual rate of \$25 per state-aided public housing unit occupied or available for occupancy by residents represented by such LTO(s), or an annual total of \$500.00 prorated among all such LTO(s), whichever is more. For more information on the creation and funding of LTOs, refer to [760 CMR 6.09](#).
- The LHA shall disburse such funds to an LTO pursuant to an approved budget, which provides that funds will be used only for the LTO's ordinary and necessary business expenses and authorized activities with respect to state-aided housing programs. While purely social activities are not eligible expenditures, LTOs may expend funds for activities that facilitate resident engagement with the LTO and LHA – for example, a

LTO may provide light refreshments at meetings.

- To request and receive state LTO funding (not funding from other sources) an LTO must: adopt an annual budget at a meeting of its members; submit the adopted budget for LHA approval; submit a year-end financial statement, approved by the LTO, to receive next year's funding; and make the year-end financial statement available to its members. Further detail is provided in [PHN 2024-25](#).
- These funds shall only be provided to the tenant organization for purposes that enable it to carry out its primary function. Namely, effective participation in the administration and management of the housing authority. Examples of allowable expenses include: office equipment; special stationery; telephone costs beyond basic service; attendance at relevant conferences; payment of dues to state tenant organizations, or light refreshments at a tenants' meeting. Ineligible expenses would include: any item or activity prohibited by law; political or religious contributions; recreational or social events; or payments to benefit individual tenants or household members.
- In addition, pursuant to Tenant Participation Regulations, each housing authority should make available to each duly recognized tenant organization upon request: reasonable space for an office; a reasonable supply of office furniture and consumable office supplies, such as a computer, lockable filing cabinet, access to a printer and copier; the installation and basic service costs for a private telephone line (the tenant organization must pay for its own long-distance calls) or reimbursement for the minimum cost of basic in-state telephone service, LHAs are encouraged to support LTOs in securing internet services, such as through access to office Wi-Fi; and to provide the use of available common rooms for tenant organization meetings.

2. Authorities which operate computer learning centers, which are funded in the state consolidated budget or by other sources (which are typically recorded in line #3691 as "Other Revenue Retained"), should budget the cost of the centers on this line.

4310: Water

This account should be charged with the cost of water and sewer charges purchased for all purposes.

4320: Electricity

This account should be charged with the total cost of electricity purchased for all purposes. Many LHAs have entered into Virtual Net Meter Credit Power Purchasing Agreements (PPAs). In these deals, an LHA executes a contract with a solar power developer who constructs and owns an off-site solar electricity-generating power station. In exchange for contracting to purchase a percentage of the solar power produced, the LHA receives a credit on its electric utility bill for each kWh purchased or in some cases receives a direct cash payment from their utility company. **Please ensure that the amount charged to this account is the total cost of electricity BEFORE any reductions due to the receipt of net meter credits.** The LHA electric bill should state both the total cost of electricity used, as well as the payment due, which will be smaller than the total cost if the LHA has had credits applied to their bill. **Please enter the pre-credit cost here.**

Note that LHAs should reflect savings from onsite PPA as a budget exemption; see instructions in [PHN 2023-13](#) and above in section 3691.

4330: Gas

This account should be charged with the cost of natural gas used as part of the utilities purchased for heating and water supplies, as well as for ranges and stoves.

4340: Fuel

This account should be charged with the cost of coal, fuel oil, steam, propane, kerosene and any other fuels (except electricity and natural gas) used in connection with LHA operation of plants for the heating of space or water supplied to tenants as a part of rent.

4360: Net Meter Utility Debit/Energy Conservation

This account should record the total net meter credits earned as reported on Line 4392, MINUS the Solar Operator Costs reported on Line 4391, with the result expressed as a positive number. For example, if you reported -\$20,000 in Net Meter Utility Credits on Line 4392 and \$15,000 in Solar Operator Costs on Line 4391, you would add the \$15,000 reported on Line 4391 to the -\$20,000 reported on Line 4392 and post the remainder of \$5,000 on Line 4360 as a positive number. This number—shown as positive income—essentially represents the “net” savings the LHA earned from its net meter credit contract. (Note: In addition, this account is to be charged with costs incurred for energy conservation measures. Authorities are encouraged to identify conservation measures with a short-term payback period (approximately one year or less) and to budget funds in Account 4360 of the utility section of the budget to implement those measures.

4390: Other Utilities

This account should be charged with the cost of utilities which are not provided for in accounts 4310 through 4360.

The cost of utility services is also a substantial element of operating expense. Good budgetary planning requires a thorough study of operating policies and practices that control the supply, use, and costs of utility services.

Budgeted amounts for utility expenses should be related to actual costs experienced by the authority, as opposed to a previous budget amount. A useful tool for the LHA in preparing the budget is the web-based monthly energy consumption report. You are reminded that these reports are to be submitted to EOHLC 30 days after the close of the previous month.

In addition, with continued emphasis on conservation, authorities should build consumption savings into budget estimates.

EOHLC will assist LHAs with funding for capital projects to reduce utility consumption or will assist LHAs with securing projects through the utility-funded LEAN program.

Please remember: LHAs may include septic system pumping in the other utility section of the budget rather than in the maintenance contract cost section.

4391: Solar Operator Costs

Many LHAs have entered into Net Meter Credit PPAs. In these deals, an LHA executes a contract with a solar power developer who constructs and owns an off-site solar electricity-generating power station. The LHA makes regular (usually monthly) payments to the developer for its contracted share of the solar electricity produced by the site. Those payments should be entered in this account.

4392: Net Meter Utility Credit (Negative Amount)

As noted in account #4391 above, many LHAs have executed Net Meter Credit PPAs. In exchange for contracting to purchase a percentage of the solar power produced, the LHA receives a credit on its utility electric bill for each kWh purchased from the developer, which reduces the balance on its electric bill, or, in some cases, the credits are paid in cash to the LHA by the utility company. The total gross amount of the net meter credits that appear on the LHA's utility bills, or that it receives in cash payments, should be carried in this account and entered as a negative number. In cases where credits are paid in cash for multiple solar project offtakers to a "Host" LHA, the net balance retained by the Host LHA after paying out the amounts due the participating housing authorities should also be carried in this account and entered as a negative number.

4410: Maintenance Labor

This account should be charged with the gross salaries and wages, or applicable portions thereof, for LHA personnel engaged in the routine maintenance of the development.

Include all labor charges, including working maintenance supervisor, directly attributable to maintenance activities, such as repairs and maintenance of structure and grounds. The state prorated share of salaries should be equal to the dollar value of all approved positions or parts of positions approved for funding in the various state programs.

The Maintenance Labor Account #4410, excluding seasonal help and overtime, must not pay less than the current rate published by the Department of Labor and Workforce Development (DLWD). Generally, LHAs may set maintenance rates as needed to attract and retain staff. The LHA must support any increased rate within its ANUEL. EOHLC will not provide budget exemptions to increase maintenance wage rates over the DLWD minimums.

LHAs have flexibility to propose salary changes for all maintenance staff, provided that the total increase in overall salaries charged to state programs (excluding the Executive Director's salary), does not exceed 3% of last year's (FY25) amount for Account #4410.

LHAs may exceed this 3% cap if they present a staffing reorganization plan for the maintenance department. LHAs must justify increases above 3% in this line item in the Budget Dialogue Box with their budget submission. EOHLC will review the justification for reasonableness and whether the LHA's ANUEL can support the reorganization.

A LHA shall notify EOHLC in writing, accordance with [760 CMR 4.10 \(1\) \(a\)](#), of its intention to begin collective bargaining with unionized maintenance employees. The LHA shall promptly schedule and participate in a pre-bargaining conference with EOHLC to discuss pertinent matters pertaining to the collective bargaining. The LHA shall provide EOHLC with a description of the

bargaining unit. In consultation with EOHLC, the LHA may increase the rate, subject to EOHLC review and approval of the LHA annual operating budget.

The LHA must be able to support any salary increase within the ANUEL and must be able to appropriately prorate the salary to state and/or federal funds based on program units.

Bonuses cannot be charged to any state housing programs. Longevity payments are allowed provided the payment is funded from a non-state funding source. Bonuses and longevity payments are not considered salary and should not affect retirement calculations.

4420: Materials & Supplies

This account should be charged with the cost of materials, supplies, and expendable equipment used in connection with the routine maintenance of the development. This includes the operation and maintenance of automotive and other movable equipment (such as gasoline, oil, grease, batteries, tires and tubes, etc.).

This account should also be charged with the cost of materials, supplies, and expendable equipment used in connection with operating services. This includes such items as janitorial services, elevator services, extermination of rodents and household pests, and rubbish and garbage collection.

The cost of materials, supplies, and expendable equipment furnished by a contractor (firm or individual) in connection with the performance of routine maintenance or operating services should not be charged to this account, but to Account 4430.

4430: Contract Costs

This account should be charged with contract costs (i.e., the cost of services for labor, materials, and supplies furnished by a firm or by persons other than Local Authority employees) incurred in connection with the routine maintenance of the development, including the maintenance of automotive and other movable equipment (such as washing, greasing, polishing, and repair services). This account should also be charged with contract costs incurred in connection with such operating services as janitorial services, elevator service, extermination of rodents and household pests, and rubbish and garbage collection.

Include on this line the projected cost for all maintenance work not performed by housing authority maintenance staff. This includes contracts for snow removal, landscape services, refuse collection, extermination, oil burner maintenance, etc. Also included are payments to outside tradesmen who may be called for minor electrical or plumbing repairs outside the scope of the skills of authority staff.

Include on this line any condominium fees. Also include any requests for budget exemptions related to condo fees. The exemption amount and the amount recorded on this line should be included in Section 4 of the Operating Subsidy Calculation "ANUEL" page. Please include a brief comment in the Budget Dialogue Box describing the basis for the condo fees. While supporting documentation is not required with the budget submission, EOHLC reserves the right to request an LHA submit paperwork in support of the amount requested.

Remember that all purchases of materials and supplies as well as service contracts must comply with M.G.L. c. 30B, as enforced by the Office of the Inspector General. Contracts bid in accordance with applicable state statutes and for which the Authority has adequate funding no longer require advance EOHLC review and approval. EOHLC may, however, request to see certain contracts in the event of AUP findings on contracting or other concerns around procurement.

Any service contract that involves repairs to buildings or their systems must be procured as construction in accordance with [M.G.L. c. 149](#). Those with an estimated value over \$50,000 must be procured through sealed bids and must be submitted for EOHLC review.

See [Procurement Charts Revised November 2022](#) for more detail.

“Schedule of Contract Costs.” LHAs should list any anticipated contract cost individually on this schedule. Items include, but are not limited to:

- a) Maintenance of automotive and other movable equipment (such as washing, greasing, polishing and repair services, c. 30B);
- b) Janitorial services;
- c) Lawn maintenance;
- d) Power washing;
- e) Elevator service, if the service is limited to grease and oil changes and “no repairs” it may be procured as a service under c. 30B (\$10K-\$35K seek written quotes. More than \$35K advertise in newspaper – this includes any options to renew). If the LHA wants to include repairs, then must bid as c. 149. In any event, whether bid pursuant to c. 30B for just services or c. 149 to include repairs, prevailing wage rates are applicable;
- f) Fire Alarm, c. 149 per the Attorney General;
- g) Extermination of rodents and household pests, c. 30B;
- h) Rubbish and garbage collection, exempt from c. 30B;
- i) Snow removal, exempt from c. 30B;
- j) Oil burner maintenance, c. 30B – service only, no repairs. If the LHA wants to include repairs, it must bid as c. 149. Both cases require applicable prevailing wage rates;
- k) Condo fees; and
- l) Trades workers who may be called for electrical or plumbing repairs which are outside the scope of authority staff, procure per c. 149, never c. 30B. If work is less than \$10K sound business practices can be used or the LHA may select the contractor from the state-contract list up to \$10K cumulatively. Anything over \$10K LHAs must follow c.149 requirements. This may include contracted work for vacant unit turnovers.

“Contract Register”

The LHA Contract Register should include both goods and services as well as modernization contracts.

4510: Insurance

Includes the total amount of premiums charged for the period for all forms of insurance. Fire and extended coverage, boiler & machinery, and crime are handled by EOHLC on a statewide basis. Other necessary insurance policies include Workers' Compensation, vehicle liability and owner, etc. Because failure to anticipate personnel separations can lead to financial difficulties for LHAs, particularly since the Massachusetts Unemployment Insurance Law requires reimbursable method employers to reimburse DUA for benefits paid to former employees (in circumstances under which contributory employers normally are not charged), EOHLC recommends that all reimbursable method LHAs convert to quarterly contributing employers. You may change from one financing method to another by providing notice to DUA through UI Online. Once selected, that method is in effect for at least two calendar years. LHAs are required to provide notice by December 31 of the year preceding the changeover year. Guidance to make this change can be found on pages 38 and 39 of the [Employers Guide to Unemployment Insurance](#).

Authorities should review insurance policies annually to take advantage of potentially lower rates or

beneficial coverage terms that can be added. LHAs are not provided with liability insurance but can avail themselves of legal representation through the Retained Risk Liability Program and liability protection under the Massachusetts Tort Claims Act. Authorities are still required to show a more detailed breakdown of these costs on the schedule of insurance.

4520: Payments in Lieu of Taxes

This account should be charged and Account 2137 credited with all payments in lieu of taxes accruing to a municipality or other local taxing body. See Section 15(G) of the EOHLC Accounting Manual for State-Aided Housing Programs.

Payments in Lieu of Taxes (PILOT) should be determined and charged separately for each program as follows:

- Chapter 667 - None
- MRVP - None
- Chapter 200 - Maximum \$3.00 PUM
- Chapter 705 - Not to exceed the amount of 1/2 Full Value Tax Rate + \$100 times the number of bedrooms.
- Chapter 689/167 - Same formula as Chapter 705.

The housing authority should determine that all public services provided for in the cooperation agreement with the municipality are being received at no additional expense. If there are any such authority expenditures, the PILOT should be reduced to reflect these payments.

The above PILOT payments are the maximum allowed. No authority may pay any amount greater than those shown above. LHAs who have cooperation agreements with cities/towns that allow them to pay less or retain PILOT payments to cover other expenses that have been agreed upon may do so.

4540: Employee Benefits

This account should be charged with LHA contributions to employee benefit plans such as pension, retirement, and health and welfare plans. It should also be charged with administrative expenses paid to the State or other public agencies in connection with a retirement plan, if such payment is required by State Law, and with Trustee's fees paid in connection with a private retirement plan, if such payment is required under the retirement plan contract. Workers' Compensation Insurance is not charged to this account, but to Account 4510.

For the conventional housing and rental assistance budgets, this section includes payments made to employee pension and retirement funds by the authority as a supplement to contributions by its employees. Deductions from employees' salaries for pension or retirement funds shall not be included in this account but shall be considered as a part of gross salaries. Housing authority employees are eligible for inclusion in either the state or local benefit plans. **Please note that retirement costs cannot be paid from any state capital sources.**

Authorities must continue to absorb all costs associated with early retirement programs within their approved ANUEL. As stated previously, early retirement typically results in increased operating expenses due to increased pension costs, if not in the fiscal year the program was implemented, then in subsequent fiscal years. EOHLC will not make additional operating funds available to pay increased costs resulting from a housing authority's prior approval of an early retirement program.

Employee benefits are based upon a given percentage of the total payroll; therefore, the total amount approved in this account will be based on the approved budgeted salaries representing the state's fair share.

Authorities offering health insurance are restricted by law to the State Group Insurance Plan and the percentage outlined within it. Dental and vision plans may be offered. EOHLC must approve any such plan adopted. Please show detailed information on the schedule of insurance. A number of authorities have added this benefit in recent years. Plans offered should be similar to those offered to state employees.

These budget guidelines update incentive for employees who choose to be insured through a family member's insurance plan rather than use the LHA's insurance from \$1,000 to \$5,000; provided that the net result yields an overall savings to the LHA. If the LHA offers this incentive, it must be provided to employees that have already opted to be insured through a spouse's plan and to those that opt to do it now. The authority will maintain the same Total Non-Utility Spending Level. The incentive payment would continue to be recorded in this line item; however, the savings from this action may be reallocated to another line item. This allows LHAs to examine their operating budget and determine where these funds should be budgeted to best serve the LHA. The LHA must certify on an annual basis that all eligible employees are insured. The employee is required to pay back a prorated amount of the cash incentive if the need should arise for the employee to return to the authority's insurance plan within the same fiscal year.

4541: Employee Benefits - GASB 45

Other post-employment benefits (OPEB) are part of an exchange of salaries and benefits for employee services rendered. Of the total benefits offered by employers to attract and retain qualified employees, some benefits, including salaries and active-employee healthcare are taken while the employees are in active service, whereas other benefits, including post-employment healthcare and other OPEBs, are taken after the employees' services have ended. Nevertheless, both types of benefits constitute compensation for employee services.

4542: Pension Expense – GASB 68

The Commonwealth of Massachusetts continues to be required to use the GAAP (Generally Accepted Accounting Principles) accounting format for financial reporting. GAAP Accounting provides for two forms of reporting, either governmental or enterprise. EOHLC has adopted the enterprise form of reporting.

GASB's (Governmental Accounting Standards Board) Codification, Section 1300.104, states that the enterprise fund type may be used:

- *To account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses), including depreciation of providing goods or services to the general public on a continuing basis be financed or recovered through user charges; or (b) where the governing body has decided that periodic income determination or revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability or other purposes.*

Further reasons for using the enterprise version are as follows:

- It is the most accurate form for statement presentation.
- It is the HUD-preferred version and, thereby, will make LHA statements uniform across the Commonwealth.
- It is the format preferred by lending and other financial institutions.

EOHLC believes that the enterprise model provides for the use of full accrual accounting. Accordingly, EOHLC requires all LHAs to adopt the **enterprise** requirements of GAAP. (See EOHLC's Accounting Manual for State-Aided Housing Programs, Section 19 for further details.) Budget forms are available and must be completed in the web-based HAFIS application.

GASB 68

The primary objective of GASB 68 Statement is to improve accounting and financial reporting for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions since it enables decision-useful information, supports assessments of accountability and inter-period equity, and creates additional transparency.

GASB 68 utilizes changes made by GASB 65 – Items Previously Classified as Assets and Liabilities, which introduces Deferred Outflows and Deferred Inflows of Resources. Under GASB 65, the accounting formula is now expressed as: Assets plus Deferred Outflows of Resources equals Liabilities plus Deferred Inflows of Resources plus Net Position. When accounting for accrued pension in accordance with GASB 68, it may be necessary to report deferred inflows and outflows of resources.

Operating statement:

- Account # 4542: Pension Expense – GASB 68

Balance sheet:

- Account # 1291: Deferred Outflows of Resources (GASB 68 related)
- Account # 2140: Accrued Pension Liability (GASB 68 related)
- Account # 2293: Deferred Inflows of Resources (GASB 68 related)
- Account # 2806: Net Assets - Unrestricted (excluding GASB 45 & GASB 68 Liabilities)
- Account # 2806.1: Net Assets - Unrestricted for GASB 45 Liability
- Account # 2806.2: Net Assets – Unrestricted for GASB 68 Liability

4570: Collection Loss

The balance in this account represents the estimated expense to cover projected losses for tenant rents.

Note: Do not include losses from fraud/retroactive balances here. Report them in Account 4571 – Collection Loss – Fraud/Retroactive.

Per GAAP accounting, LHAs shall adopt an allowance method for uncollected tenant rents. Each year, LHAs should move a certain percentage of their uncollected tenant rents into Account 1123 (Allowance for Doubtful Accounts). By looking at prior years' rent charged vs. rent collected, LHAs can arrive at accurate estimates of what percentage of rent is uncollected on average per year. This estimated percentage should be set aside in Allowance for Doubtful Accounts. LHAs may also consider the age of outstanding receivables in determining this percentage. Each time LHAs set aside amounts in Allowance for Doubtful Accounts, it increases the Collection Loss Account 4570.

EOHLC issued an important Public Housing Notice ([PHN 2017-13](#)) with guidance relating to Tenants Accounts Receivable (TAR), including several significant changes. Please review [PHN 2017-13](#) in detail, as it provides comprehensive information on:

- Clarification about what balances should appear within TAR;
- How LHAs prepare for the AUP & PMR; reporting requirements for the quarterly TAR application to be released later this year;
- Changes in accounting practices for fraud/retroactive repayment agreements and details about quarterly reporting requirements in the TAR application for these agreements;
- Clarification on accounting for normal repayment agreements and details about quarterly reporting requirements per the TAR application for these agreements;
- Changes in accounting practice for Allowance for Doubtful Accounts;
- New rules for writing off uncollected rent.

4571: Collection Loss – Fraud/Retroactive

The balance in this account represents the estimated expense to cover projected losses for tenant rents due to unreported income, i.e., fraud/retroactive balances.

4580: Interest Expense

The debit balance in this account represents the interest expense paid and accrued on loans and notes payable. This debt can be from operating borrowings or capital borrowings. This account includes interest payments on debt service for Section 8 New Construction or Substantial Rehabilitation developments.

4590: Other General Expenses

This account represents the cost of all items of general expense for which no specific account is prescribed in the general group of accounts. This account includes the principal debt service payment for Section 8 New Construction or Substantial Rehabilitation developments.

4610: Extraordinary Maintenance – Non-Capitalized

This account should be debited with all *costs* (labor, materials and supplies, expendable equipment—such as many tools or routine replacement parts—and contract work) of repairs, replacements (but not replacements of non-expendable equipment), and rehabilitation of such a substantial nature that the work is clearly not a part of the routine maintenance and operating program. The items charged to this account should not increase the useful life or value of the asset being repaired. These items are not capitalized and are not added as an increase to fixed assets at the time of completion, nor are these items depreciated. An example of non-capitalized extraordinary maintenance would be mass replacement of battery-operated smoke/fire alarms.

4611: Equipment Purchases – Non-Capitalized

This account should be debited with equipment costs that do not meet the LHA's criteria for capitalization. Because these items are being expended when paid, they should not be categorized as fixed assets and therefore will not be depreciated. These items include stoves, refrigerators, small tools, most computers and software, etc.

The budget is a planning tool and, as our portfolio ages, it is essential that LHAs evaluate their properties annually and plan for extraordinary maintenance.

4715: Housing Assistance Payments

This account should be debited monthly with all housing assistance payments paid to landlords for state

rental assistance programs.

4801: Depreciation Expense

This account should be debited with annual fixed asset depreciation expense as determined by the LHA's capitalization policy (see EOHLC Accounting Manual for State-Aided Housing Programs, Section 16).

7520: Replacement of Equipment - Capitalized

This account should be debited with the acquisition cost (only the net cash amount) of non-expendable equipment purchased as a replacement of equipment of substantially the same kind. These items, such as vehicles or furniture, meet the LHA's criteria for capitalization and will also be added to fixed assets and therefore depreciated over the useful life of the asset.

7540: Betterments & Additions - Capitalized

This account should be debited with the acquisition cost (only the net cash amount) of non-expendable equipment and major non-routine repairs that are classified as betterments or additions. These items meet the LHA's criteria for capitalization and will also be added to fixed assets (and therefore depreciated over the useful life of the asset). Examples include major roof replacements or structural repairs, such as siding or paving work.

In accordance with GAAP accounting, inventory purchases (Replacement of Equipment and Betterments & Additions) are distinguished between capitalized and non-capitalized items. Any inventory or equipment purchase greater than \$5,000 is required by EOHLC to be capitalized, inventoried, and depreciated. Any inventory or equipment purchase costing between \$1,000 to \$4,999 should be inventoried by LHA staff (for control purposes only) but is not subject to capitalization or depreciation; it is, however, required to be expensed when the items are paid for. An LHA's inventory listing should include both capitalized and non-capitalized items of \$1,000 and more, as well as all refrigerators and stoves of any value. All items that appear on the inventory listing should be tagged with a unique identification number, and all refrigerators and stoves (regardless of value) should also be tagged. LHAs may adopt a capitalization policy that capitalizes inventory purchases at a lesser amount than the \$5,000 requirement (i.e., \$1,000 - \$4,999); however, no capitalization policy can have an amount higher than \$5,000. Any inventory or equipment purchases costing \$0 to \$999 are to be expensed when paid for. Please reference EOHLC's Accounting Manual for State-Aided Housing Programs, Section 15 (D) for further detail.

Operating Reserve and Operating Reserve Analysis Form

In an effort to provide an appropriate operating reserve ("OR") comparison from prior years to the current year, EOHLC has provided the Operating Reserve Analysis Form to adjust your GAAP operating reserve balance to the prior EOHLC accounting method.

EOHLC has rules for minimum OR thresholds that require EOHLC approval when spending below this threshold **unless the expenses are to resolve health and safety issues**. For further guidance, please review [PHN 2018-04](#).

All LHAs, whether deficit or retained, that are budgeting above the ANUEL, paid for from OR, should budget these expenses in the correct line item.

All LHAs are responsible for any expenditures above the ANUEL paid for from OR. EOHLC will not provide additional assistance, now or in the future.

Net Assets (Balance Sheet Account 2806)

Any expenditure from OR that will result in a projected OR of less than 35% of the maximum reserve level requires prior written approval from EOHLC, unless the expense is to resolve health and safety issues. LHAs should submit the [operating reserve request form](#) for approval.

Other Expenses and Capital Expenditures Sections

The Other Expenses and Capital Expenditures section of the budget, like the rest of it, is a blueprint. All predictable and/or planned expenditures for the upcoming 12 months need to be included in the schedule of expenses. EOHLC gives LHAs with sufficient reserves the latitude to incur these costs without prior approval to assist them in making needed expenditures in a timely manner for unanticipated or emergency situations that arise during the fiscal year. LHAs must adhere to the bid laws during procurement. LHAs are encouraged to show as many expenses on their budget as they can reasonably predict. Only expenditures known to EOHLC will be taken into consideration when determining the level of OR available for dedication to an LHA's contribution toward modernization.

LHAs may execute, without EOHLC review and approval, contracts for capital work in amounts less than \$50,000 as a result of expenditures made pursuant to the above, provided that the Authority follows the bidding requirements of applicable statutes and regulations. EOHLC has temporarily waived the provisions of the CFA that require housing management review and approval for the contracts mentioned.

Certain force account projects will need approval from the Bureau of Housing Development & Construction.

All modernization work approved by EOHLC and funded by LHA reserves will continue to be allowed to use up to 10% of the original construction contract, excluding contingency, for administrative costs. For AIMM qualified housing authorities, this amount is 13% (See [Admin Fee Guidelines](#)). These costs may be budgeted at the discretion of the LHA, subject to EOHLC's approval.

FY 2026 (Effective July 1, 2025 - Ji

FULL-TIME UNIT-BASED SALARY				
Total Units	Base Number of Units	At Lowest Unit Count in Range	At Highest Unit Count in Range	Increment Factor
1 - 29	1	\$ 58,356	\$ 80,969	\$ 887.76
30 - 59	30	\$ 84,210	\$ 87,799	\$ 123.76
60 - 169	60	\$ 87,800	\$ 96,505	\$ 79.86
170 - 399	170	\$ 96,506	\$ 106,073	\$ 41.78
400 - 699	400	\$ 106,074	\$ 122,240	\$ 54.06
700 - 999	700	\$ 122,241	\$ 142,814	\$ 68.81
1000 - 1499	1,000	\$ 142,815	\$ 154,464	\$ 23.34
1500 - 1999	1,500	\$ 154,465	\$ 168,568	\$ 28.26
2000 - 2999	2,000	\$ 168,569	\$ 184,526	\$ 15.97
3000 - 4999	3,000	\$ 184,527	\$ 201,719	\$ 8.60
5000 - 7999	5,000	\$ 201,721	\$ 214,726	\$ 4.34
EOHLC salary cap for single / dual LHA:			\$ 214,726	

PROGRAM FACTOR	
# of Programs	Additional Compensation
1	\$ -
2	\$ 1,500
3	\$ 2,500
4	\$ 3,500
5	\$ 5,500
6	\$ 7,500
7	\$ 10,000
8	\$ 12,500
9	\$ 14,500
10	\$ 16,500

STATE FAMILY FACTOR	
Number of Chapter 200 / 705 Units Managed	Additional Compensation
1 - 49	\$ 1,500.00
50 - 99	\$ 2,500.00
100 - 199	\$ 3,500.00
200 - 399	\$ 4,500.00
400 - 699	\$ 5,500.00
700+	\$ 6,500.00

FY 2026 (Effective July 1, 2025 - J

FULL-TIME UNIT-BASED SALARY				
Total Units	Base Number of Units	At Lowest Unit Count in Range	At Highest Unit Count in Range	Increment Factor
1 - 29	1	\$ 58,356	\$ 80,969	\$ 887.76
30 - 59	30	\$ 84,210	\$ 87,799	\$ 123.76
60 - 169	60	\$ 87,800	\$ 96,505	\$ 79.86
170 - 399	170	\$ 96,506	\$ 106,073	\$ 41.78
400 - 699	400	\$ 106,074	\$ 122,240	\$ 54.06
700 - 999	700	\$ 122,241	\$ 142,814	\$ 68.81
1000 - 1499	1,000	\$ 142,815	\$ 154,464	\$ 23.34
1500 - 1999	1,500	\$ 154,465	\$ 168,568	\$ 28.26
2000 - 2999	2,000	\$ 168,569	\$ 184,526	\$ 15.97
3000 - 4999	3,000	\$ 184,527	\$ 201,719	\$ 8.60
5000 - 7999	5,000	\$ 201,721	\$ 214,726	\$ 4.34
EOHLC salary cap for single / dual LHA:			\$ 214,726	

PROGRAM FACTOR	
# of Programs	Additional Compensation
1	\$ -
2	\$ 1,500
3	\$ 2,500
4	\$ 3,500
5	\$ 5,500
6	\$ 7,500
7	\$ 10,000
8	\$ 12,500
9	\$ 14,500
10	\$ 16,500

STATE FAMILY FACTOR	
Number of Chapter 200 / 705 Units Managed	Additional Compensation
1 - 49	\$ 1,500.00
50 - 99	\$ 2,500.00
100 - 199	\$ 3,500.00
200 - 399	\$ 4,500.00
400 - 699	\$ 5,500.00
700+	\$ 6,500.00

Attachment C: FY2026 Budget Guidelines, Schedule of Net Metering Credit Savings

⁴	⁴ Net Metering Credits Earned	Solar Operator Invoice	Net Savings (Col. B minus Col. C)
January		\$ -	\$ -
February	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -
1st Quarter Total:	\$ -	\$ -	\$ -
April		\$ -	\$ -
May	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -
Cumulative 2nd Quarter Total:	\$ -	\$ -	\$ -
July	\$ -	\$ -	\$ -
August	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -
Cumulative 3rd Quarter Total:	\$ -	\$ -	\$ -
October	\$ -	\$ -	\$ -
November	\$ -	\$ -	\$ -
December	\$ -	\$ -	\$ -
Cumulative 4th Quarter Total:	\$ -	\$ -	\$ -

How to account for net meter credit savings in LHA operating statements:

1. In the chart above, record the total Net Meter Credits your LHA earns each month in Column B ("Net Metering Credits Earned"). Then, in each quarterly Operating Statement, enter the applicable quarterly total figure (from the yellow boxes in Column B) in Budget line #4392 ("Net Meter Utility Credit (Negative Amount)").

2. Similarly, record the total amount paid each month to the solar developer in the appropriate row in column C. Then, in each quarterly Operating Statement, enter the applicable "Solar Operator Invoice" quarterly total figure (the yellow boxes in Column C) in Line #4391 ("Solar Operator Costs").

3. Once the first two steps are completed, the net savings will auto-populate in Column D. In each quarterly Operating Statement, enter the applicable "Net Savings" quarterly total figure (the yellow boxes in Column D) in Line #4392 ("Net Meter Utility Credit (Negative Amount)"). Enter this as a negative amount (e.g., if the total is \$10,000, then enter -\$10,000).

NOTE: Adjust months in Column A as needed to align with the LHA's fiscal year (this example assumes an LHA with a January fiscal year start).

FY26 Budget Guidelines ATTACHMENT D
BUDGET FLEXIBILITY FOR HOUSING AUTHORITIES
WITH RETAINED REVENUE

Definition of an Eligible LHA: An Eligible LHA is one whose:

- o operating reserve is above the maximum reserve level, (total operating expenses x 50%),
and
- o does not owe EOHLC money (i.e., operating subsidy or payment on debt service, where applicable) or is in the process of negotiating with EOHLC whether an amount is owed, **and**
- o had retained revenue at the end of the previous fiscal year.

Please note that currently, LHA ratings are not criteria for retained revenue status. EOHLC may in the future issue guidance regarding management ratings affecting retained revenue status based on results of an LHAs Performance Management Review (PMR) and AUP.

LHAs that have had Capital awards in which EOHLC has taken or assigned operating reserve monies to pay for part or all of a work plan will not have to comply with the above full reserve rule, but LHA reserves will need to be at 50% of the operating reserve level in year 2, 70% in year 3, 90% in year 4 and 100% at year 5 to qualify for budget flexibility. Any additional taking of reserves starts the process again.

Definition of Budget Flexibility: The ability of an eligible LHA to exceed the ANUEL by spending a portion of the surplus earned in the current year and/or operating reserve funds, for other operating expenses, including but not limited to, additional staff positions such as service coordinators and Self Sufficiency Program coordinators, maintenance staff, etc.

Conditions for Budget Flexibility: In order to be eligible for budget flexibility EOHLC must find that an LHA:

- 1) meets the above definition of an Eligible LHA;
- 2) has submitted a Capital Improvement Plan (CIP) approved by EOHLC's modernization and housing management staffs;
- 3) has certified that it is, and will remain, in compliance with all state procurement laws;
- 4) operates a preventive maintenance plan acceptable to the Bureau of Housing Management;
- 5) has and strictly follows an annual unit and property inspection program.
- 6) complies with EOHLC's policy limiting the use of state funds for out of state travel;
- 7) has set up a restricted maintenance reserve account at year's end for any excess cash generated by state program budgets. Spending from this account will be allowed if it is consistent with the EOHLC approved Capital Improvement Plan;
- 8) limits Executive Director salary increases in compliance with EOHLC Executive Director Salary Schedule and EOHLC budget guidelines;
- 9) follows EOHLC hiring guidelines for all staff hires;

- 10) limits maintenance salaries on state budgets to Department of Labor and Workforce Development (DLWD) rules or as allowed by the Budget Guidelines or existing salaries as approved in existing collective bargaining agreements; and
- 11) files accurate budgets and operating statements within the required time frame.

EOHLC reserves the right to withdraw budget flexibility authority if any of the above conditions are not met.

LHAs are reminded that they are responsible for any non-utility cost budgeted above the ANUEL level. If an LHA fails to achieve its budgeted retained earnings it cannot turn to EOHLC for additional assistance until its income drops below the total of the ANUEL plus actual utility costs. In such an event it will be eligible for subsidy funds equal to the shortfall between its income and the ANUEL plus utilities, but non-utility costs in excess of the ANUEL are not eligible for subsidy and must be absorbed by the LHA.

12)

Salem Housing Authority

August 2025 Bills

Filter Criteria Includes: 1) Type: Payment History, 2) Date Range From: 8/1/2025 Thru: 8/31/2025, 3) Program: Revolving Fund

Check Name

Aflac

1

CHK

08-25: Aflac

\$450.36

AFSCME Council 93

08-03-25: Union Dues

08-10-25: Union

08-17-25: Union Dues

08-24-25: Union Dues

\$416.52

Appliance Parts Center

Stove Parts

\$507.20

BC Jaclen Tower Limited

09/25: Rent

\$1,670.00

Beals and Thomas, Inc.

Site Work and Concrete
Repair, sidewalk,
parking lots, stairs @ PT
#11

\$2,500.00

Bell Fund VI Salem LLC

09-25: Rent

\$8,559.07

Bid Docs ONLINE, Inc.

"Zisson Roof ebid"

\$791.10

Blue Triton Brands, Inc.

RT: 8/5 Gal, Water
Charter: Water & Cups

\$125.41

BLW Engineers, Inc.

Boiler/Water Tank
Replacement 705 #1
Schemantics

\$28,000.00

BOFF LLC d/b/a Proxima

1 Eviction

\$3,150.00

Boston Automatic Time Clock

Repair Time/Date
Stamp

\$180.00

Breen & Sullivan

Bates: Mini Split Repair

\$649.00

Canal Realty Development, LLC

09-25: Rent

\$5,043.90

Caribe Communications &

MHA: AD: Property
Manager

\$270.00

Casey Lundregan Burns, P.C.

Legal Services

\$50,423.88

CBIZ CPAs P. C.

2

CHK

2024 Audit, Board
Matters & AP
procedures

\$12,309.88

City Of Salem

200:160,925 Cu. Ft.
667: 124,285 Cu. Ft.
705: 16,832 Cu. Ft.
705-4: 9,340 Cu. Ft.
30: 12,823 Cu. Ft.

\$47,064.25

Comcast

3

CHK

Various Sites: Cable,
Wifi Camera Connection

\$1,430.34

4

CHK

Various Sites: Cable,
Wifi Camera Connection

\$270.85

5

CHK

Various Sites: Cable,
Wifi Camera Connection

\$1,405.64

6

CHK

Various Sites: Cable,
Wifi Camera Connection

\$557.45

\$3,664.28

Commonwealth of
Massachusetts

7

CHK

07/29/25: Toll

8

CHK

Sec. 8: Toll

\$12.60

Commonwealth Of
Massachusetts

9

CHK

08-25: Health Opins
LTD

\$13,454.22

Conditioning Leaders

06-30-25: Mediation:
Planning & Design

\$4,999.50

Delta Beckwith Elevator

11-24: Maintenance
Power: Compliance
Change

\$5,820.00

Donald R. Famico d/b/a M.F.G.

26 Constable Services

\$780.00

Drizos Contracting LLC

ARPA: Siding & Window
Replacement at Farrell
#1

\$246,337.85

Elan Financial Services

INV

CC Payment
06/27/2025-7/28/2025

\$6,887.81

Empower Retirement

10	CHK	08-03-25: Deferred Comp.	\$1,365.00
11	CHK	08-10-25: Deferred Comp	\$1,365.00
12	CHK	08-17-25: Deferred Comp.	\$1,365.00
13	CHK	08-24-25: Deferred Comp	\$1,365.00
			<hr/> \$5,460.00

Empower Retirement

14	CHK	08-03-25: Deferred Comp."OBRA"	\$198.65
15	CHK	08-10-25: Deferred Comp."OBRA"	\$198.65
16	CHK	08/17/25: Deferred Comp " OBRA"	\$196.78
17	CHK	08-24-25: Deferred Comp " OBRA"	\$187.17
			<hr/> \$781.25

F. W. Webb Company

Kitchen Faucets	\$544.60
667-6/#: 2/Shower Valves	\$483.43
Tub Spouts	
GT: HTWT & Parts	\$1,294.30
GT: HTWT & Parts	
6/Kitchen Faucets & 6/Strainers	\$1,438.90
	<hr/>
	\$3,761.23

Fairweather Preservation Assoc.

09-25: Rent	\$8,000.00
	<hr/>
	\$8,000.00

Fenton, Ewald & Associates,

07-25 Accounting	
	<hr/>
	\$5,266.00

Forshaw, Inc.

Extermination Products	\$2,229.18
Extermination Supplies	\$138.54
	<hr/>
	\$2,367.72

Greater Salem Employees

08-03-25: Credit Union	\$675.00
08-10-25: Credit Union	\$675.00
08-17-25: Credit Union	\$800.00
08-24-25: Credit Union	\$800.00
	<hr/>
	\$2,950.00

H. T. Berry Company, LLC a

4 Cases/Scouring Pads	
Maintenance Supplies	
1/Waste picker	
	<hr/>
	\$435.67

Haier US Appliance Solutions,

RT: 3/20' Gas Stoves	\$2,055.00
----------------------	------------

\$2,055.00**Hayden's Safe & Lock Co., Inc.**

RT: 4/Lock Sets
667-5/: Repair Lock
Philips: Repair Lock
Phillips: Repair Lock
PT: Mailbox Repair

\$1,844.20**Hayden's Systems, Inc.**

PT: Troubleshoot Fire
Alarm Panel
16A RT: Repair Motion
Detector
Ruane: Elevator
Inspection

\$1,973.60**HD Supply Facilities**18 **CHK**

Maintenance Supplies

\$826.3319 **CHK**

Maintenance Supplies

\$844.1120 **CHK**

Maintenance Supplies

\$2,312.65

\$3,983.09**HD Supply Inc. f/k/a The Home**

Maintenance Supplies

\$4,775.11**Home Decor Group, LLC**

7 Bags Durabond

\$134.93**Home Depot Commercial Credit**21 **CHK**

FC: Door Bells

FC: Exterior Lighting

Sec.8: Chair Rail
Supplies

PT: Toilet Parts

\$1,257.09

\$1,257.09**Jilcraft Inc.**

Sec.8: 1,000 Laser
Checks
Sec.8: Business Cards
R. Sousa
5,000 Reg. Envelopes
20/PO Books
HOS: Letterhead

\$1,642.50**Employee**

07-23: Tutition
Reimburse Plumbing
Course

\$1,950.00**Klein Hornig LLP**

HOS: 7-31-25 Board
Training

\$1,276.50**Labor Logic LLC d/b/a Harpers**

07-25: Time & Labor

\$136.50**Lambros S. Koulouris, d/b/a**

30: Paint Common Area
Hallways
RT: 2 Bedroom
667-6: 1 Bedroom
667-6: 1 Bedroom
YMCA Office: Paint

\$4,650.00

Lines By Hines, Inc.

667-5: Reline Parking
Lot
Power: Reline Parking
Lot
667-4: Reline Parking
Lot
NT: Reline Parking Lot
Bates: Reline Parking
Lot
667-6 & 667-7B: Reline
Parking Lot
Zisson: Reline Parking
Lot
122.5 Boston St. Reline
Parking Lot
73 Boston St: Reline
Parking Lot
667-7A: Reline Parking
Lot
RT: Reline Parking Lot
FC: Reline Parking Lot
117 Congress St. Reline
Parking Lot

\$14,040.00

Employee

08-26: Reimburse.
Flexible Funds

\$56.00

Mass Floors, Inc.

CT: VCT Flooring
667-6: VCT Flooring
Zisson/Office: LVT
Flooring

\$24,069.90

McCarthy & Son Landscaping,

07-25 Landscaping

\$6,951.75

Mini Warehousing, Inc.

07/30-08/28: 16RT
Storage

\$120.00

Nan McKay & Associates, Inc.

11-25/10-26: Public
Hsing Revision

\$239.00

National Grid

22 CHK

667: 258 KWH

200: 167 KWH

\$119.78

23 CHK

667: 1,807 KWH

200: 5 KWH

705-4: 18 KWH

30: 185 KWH

Sec.8: 1,835 KWH

\$1,947.89

24 CHK

667: 669 KWH

200: 180 KWH

			705-4: 5 KWH	
			30: 201 KWH	\$450.94
				<u>\$2,518.61</u>
National Grid				
	25	CHK	667: 1,572.89 Therms.	
			705-4: 0 Therms.	
			30: 0 Therms.	
			200: 0 KWH	\$1,556.22
	26	CHK	6667: .8 Therms.	
			30: 187.6 Therms.	\$370.46
				<u>\$1,926.68</u>
New England Mobile Systems				
			8/25: GPS Monitoring	\$237.86
				<u>\$237.86</u>
North of Boston Media				
			Ad: Zisson Roof Replacement	
			Ad: Interior Paint Bid	
				<u>\$1,089.15</u>
NRG Business Marketing				
	27	CHK	667: 840 Therms.	
				<u>\$436.80</u>
O'D Answering Services, LLC				
			7/21-8/20: Answering System	
				<u>\$1,099.00</u>
OnLine Information Services				
			Sec.8: 10/Criminal Reports	
			Sec.8: 30/Verification Reports	
			Sec. 8: 31 Income Verifications	
			Sec. 8: 2 Criminal Reports	
			20 Criminal Reports	
			6 Income Verifications	
			Sec. 8: Collections S. Solino	
				<u>\$3,476.07</u>
Pitney Bowes Bank Inc. Reserve				
	28	CHK	08-25: Postage	
				<u>\$5,000.00</u>
Pitney Bowes Global Financial				
	29	CHK	06-23/09-22: Sec.8: Mail Machine	\$1,066.14
	30	CHK	06-30/09-29: 16A RT Mail Machine	\$195.99
	31	CHK	06-30/09-29: 667-5 Mail	\$920.64
				<u>\$2,182.77</u>
Rafael Batista				
			07/25 Maintenance	
				<u>\$3,500.00</u>
Recap Advisors, LLC D/B/A				
			07-25 Public Hsing. Repositioning	
				<u>\$958.75</u>
Reworld Sustainable Solution				

07-21-25: Trash
Disposal
07-1-25/07-11-25:
Trash Disposal
08-04/08-15: Trash
Disposal

\$268.69

Robert Half, Inc.

08-04/08-10: Temp. 22
Hrs.
08-11/08-17: Temp.
20.75 Hrs.

\$1,837.40

Rogue Engineering and Design,

Fed Pac Panel & Fire
Alarm Syst Upgrade #4

\$55,000.00

Sustainability Initiative
for Energy
Conservation #1

\$19,480.00

\$74,480.00

\$74,480.00

S&D Petroleum Inc.d/b/a Salem

235: Oil Service and
Brakes
243: Tire Sensor & A/C
Service
230: Brakes & Oil
Change
243: A/C Service
236: Repair Leak
230: Repair Starting
problem
237: Inspection & A/C
Service

\$7,521.94

Salem Contributory Retirement

08-03-25: Retirement
08-10-25: Retirement
08-17-25: Retirement
08-24-25: Retirement

\$21,125.19

Section 8 Administrator's

32

CHK

09-25/08-26:
Membership

\$425.00

Sperling Interactive

Web Design: HOS

07-25: Website
Maintenance

\$942.50

Staples Advantage

16A RT: Supplies
SSP: Presentation
Books

\$379.86

The Guardian Life Insurance

33

CHK

08-25: Admin
08-25: Dental

\$2,974.50

\$2,974.50

Thomas Mackey & Sons, Inc.

NT: Repair Catch Basin

\$7,828.19

Toshiba America Business

08-15/09-15: Sec.8 &
667-5
08-15/09-14: Sec.8 &
667-5

\$1,155.00

Total Administrative Services

08-07-25: TASC:

\$180.75

08-14-25: TASC

\$180.75

08-21-25: TASC:

\$180.75

08-28-25: TASC

\$180.75

\$723.00

Total Administrative Services

08-07-25: TASC:

\$96.15

08-14-25: TASC

\$96.15

08-21-25: TASC:

\$96.15

08-28-25: TASC

\$96.15

\$384.60

Tough Stuff Recycling, LLC

7-23-25: 25 Mattresses

\$825.00

Town of Marblehead

34

CHK

07-07/07-28: Trash
Disposal

\$812.80

Uline, Inc.

SSP: Office Furniture

\$3,075.49

Verizon

35

CHK

07-11/08-10: Cell
Phones

\$1,540.30

W. B. Mason Co., Inc.

Sec.8: Coffee Supplies

Office Supplies

\$2,469.88

W. W. Grainger

Maintenance Supplies

\$577.71

Waste Management/WM

36

CHK

GT: Dumpster Day

RT: Dumpster Day

\$2,349.93

Windows In Stock.Com

122.5: Window Repair

\$199.00

Winer Bros.

Files & Hardware

\$153.07

H. arpers Payroll

08-07 Payroll

\$40,814.51

State & Federal Withholding

\$10,450.17

Harpers Invoice

\$105.73

08-14 Payroll

\$38,672.04

State & Federal Withholding

\$9,639.54

Harpers Invoice

\$105.53

08-21 Payroll

\$40,269.10

State & Federal Withholding	\$10,221.82
Harpers Invoice	\$105.53
08-28 Payroll	\$38,143.32
State & Federal Withholding	\$9,546.85
Harpers Invoice	\$103.63
	\$208,819.84

Check Total: 36

Grand Total: **\$907,537.55**

FENTON, EWALD & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
280 HILLSIDE AVENUE
NEEDHAM, MA 02494-1365

OFFICE: (781) 444-6630
(800) 369-7660
FAX: (781) 444-6836
EMAIL: office@feacpa.com

To the Board of Commissioners
Salem Housing Authority
27 Charter Street
Salem, MA 01970

We have compiled the accompanying balance sheets of the Salem Housing Authority as of **July 31, 2025**, and the related statements of Revenues and Expenses for the **10** months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. The information included in the accompanying Agency Wide Revenue and Expenses and Analysis of Non-routine Expenditures and Credits are presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management, without audit or review, and accordingly, we do not express an opinion or provide any assurance on such data.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the authority's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Fenton, Ewald & Associates, P.C

Needham, Massachusetts
Dated: August 22, 2025

Salem Housing Authority
10 months ending
July 31, 2025

AGENCY WIDE OPERATING STATEMENT

Fenton, Ewald & Associates, P.C.

8/22/2025

Year To Date Actual

Account Number	Classification	Federal Conventional	Section 8 HCVP	State Consolidated 400-1	Admin. Management Program	MRVP	Total	Pro-Rated Budget	\$ Favorable (Unfavorable)	% Favorable (Unfavorable)
OPERATING RECEIPTS										
3110	Shelter Rent - Tenant	157,494		3,141,449			3,298,943	3,352,470	(53,527)	-2%
3115	Shelter Rent - Federal Sect. 8			0			0	0	0	0%
3190	Non Dwelling Rentals	0		0			0	0	0	0%
3400	Administrative Fees (S8, MOB, MRVP)		1,641,705	0	108,937	25,465	1,776,107	1,760,718	15,389	1%
3810	Interest on Investments - Unrestricted	22,152	19,029	30,207	0	496	71,885	92,167	(20,282)	-22%
3811	Interest on Investments - Restricted			0		0	0	0	0	0%
3690	Other Revenue	18,108	75,802	27,267	22,540	0	143,717	239,323	(95,608)	-40%
3950	Operating Grants			0			0	0	0	0%
3691	Other Revenue Retained			303,273		0	303,273	116,101	187,172	161%
3801	Operating Subsidy	115,978		1,346,749		740,535	2,203,262	3,675,480	(1,472,218)	-40%
TOTAL OPERATING RECEIPTS		313,732	1,736,536	4,848,945	131,477	766,496	7,797,186	9,236,259	(1,439,073)	-16%
OPERATING EXPENDITURES										
ADMINISTRATIVE										
4110	Administration Salaries	36,265	1,059,441	768,712	65,150	11,451	1,941,018	1,617,463	(323,556)	-20%
4120	Compensated Absences	0	0	0	0	0	0	19,170	19,170	100%
4130	Legal	743	55,420	218,657	0	38	274,858	322,917	48,059	15%
4140	Compensation-Board Members			26,804		0	26,804	21,938	(4,866)	-22%
4150	Travel And Related Expenses	759	1,208	2,695	0	0	4,662	16,667	12,005	72%
4170	Accounting Services	8,431	22,594	15,864	0	1,251	48,140	53,868	5,728	11%
4171	Audit Services	333	11,604	18,729	0	234	30,900	30,000	(900)	-3%
4180	Office Rent	0	56,418	0		0	56,418	57,107	689	1%
4190	Administrative Other	13,738	259,361	170,066	13,685	2,258	459,107	518,448	59,341	11%
4190.1	Mixed Population Salary		0	0		0	0	123,152	123,152	100%
TOTAL ADMINISTRATIVE EXPENSE		60,268	1,466,045	1,221,527	78,835	15,232	2,841,907	2,780,728	(61,179)	-2%
4230	Resident Services	0		13,295		0	13,295	9,458	(3,837)	-41%
UTILITIES										
4310	Water & Sewer	21,146		392,974			414,120	444,610	30,490	7%
4320	Electricity	22,862		454,753			477,614	736,433	258,819	35%
4330	Gas	17,412		70,574			87,986	108,138	20,151	19%
4340	Fuel	0		0			0	0	0	0%
4360	Energy Conservation	0		0			0	0	0	0%
4390	Other	0		115,015			115,015	0	(115,015)	#DIV/0!
TOTAL UTILITIES EXPENSE		61,419	0	1,033,316	0	0	1,094,735	1,289,180	194,445	15%
ORDINARY MAINTENANCE										
4410	Maintenance Labor	39,593		679,518			719,110	761,761	42,651	6%
4420	Materials And Supplies	19,364		246,580			265,944	265,000	(944)	0%
4430	Contract Costs	36,604		435,424			472,028	418,333	(53,694)	-13%
TOTAL ORDINARY MAINTENANCE		95,561	0	1,361,521	0	0	1,457,082	1,445,094	(11,988)	-1%
GENERAL EXPENSE										
4510	Insurance	84,611	39,407	219,638	1,757	259	345,672	1,637,910	1,292,238	79%
4520	Pilot	9,607		11,100			20,707	21,153	445	2%
4540	Employee Benefits	37,789	372,280	616,593	33,511	3,440	1,063,613	959,067	(104,546)	-11%
4570	Collection Losses	629		45,368		0	45,997	34,167	(11,830)	-35%
4590	COVID related Costs		0	0		0	0	0	0	0%
4580/90	Other General Expenses - Port Out Fees	0	133,982				133,982	133,333	(649)	0%
TOTAL GENERAL EXPENSES		132,636	545,668	892,700	35,268	3,699	1,609,971	2,785,629	1,175,658	42%
TOTAL OPERATING EXPENSES		349,885	2,011,713	4,522,359	114,103	18,930	7,016,990	8,310,089	1,293,099	16%
NET INCOME (DEFICIT) BEFORE SUBSIDY and NON-ROUTINE EXPENSES		(152,131)	(275,176)	(1,020,164)	17,374	7,031	(1,423,067)	(2,749,310)	1,326,243	-48%
NET INCOME (DEFICIT) BEFORE NON-ROUTINE, and INCLUDING SUBSIDY		(36,153)	(275,176)	326,586	17,374	747,566	780,196	926,170	(145,974)	-16%
NONROUTINE EXPENSES AND (CREDITS)										
4610	Extraordinary Maintenance / Direct Use of Reserves	81,670	0	160,235		0	241,905	279,167	37,261	13%
4611	Equip. Purchased - Non Capitalized			48,595		0	48,595	62,500	13,905	22%
4612	Restricted Reserve Expenditures			0		0	0	0	0	0%
4715	Housing Assistance Payments			0		740,535	740,535	740,535	0	0%
7520	Replacement of Equipment	0	0	0			0	90,000	90,000	100%
7540	Betterments & Additions	0		0			0	0	0	0%
4801	Depreciation Expense			0			0	0	0	0%
TOTAL NONROUTINE EXPENSES		81,670	0	208,830	0	740,535	1,031,035	1,172,202	141,167	12%
2700 NET INCOME (DEFICIT)		(117,823)	(275,176)	117,756	17,374	7,031	(250,839)	(246,032)	(4,807)	2%

See Accountants' Compilation Report

Salem Housing Authority
PROJECT MA06-P055-003,7
BALANCE SHEET - July 31, 2025

ASSETS

CASH - GENERAL FUND - DEV AND/OR OPS	\$ 643,884.90	
PETTY CASH	0.00	\$ 643,884.90
ACCOUNTS RECEIVABLE TENANTS - Net	9,846.73	
ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(3,130.25)	
ACCOUNTS RECEIVABLE - HUD	0.00	
ACCOUNTS RECEIVABLE - Other	0.00	6,716.48
ADVANCE - LIMITED REV FUND		25,000.00
PREPAID INSURANCE	55,409.00	
INVENTORY - MATERIALS	0.00	
DEFERRED CHARGES - OTHER	0.00	
DEFERRED CHARGES - RETIREMENT	17,468.00	
INTERPROGRAM DUE TO / DUE FROM	0.00	72,877.00
ACCUMULATED DEPRECIATION - STRUCTURES & EQUIP	(3,272,211.45)	
LAND	258,293.38	
BUILDINGS	3,419,497.90	
FURNITURE, EQUIP AND MACH - DWELLINGS	0.00	
FURNITURE, EQUIP AND MACH - ADMIN	23,218.00	
WORK IN PROGRESS	548,095.05	
BUILDINGS - EQ. TRANSFERRED IN	0.00	
DEFERRED OUTFLOW OF RESOURCES	67,300.00	1,044,192.88

TOTAL ASSETS

\$ 1,792,671.26

LIABILITIES AND SURPLUS

ACCOUNTS PAYABLE	\$ -	
BID DEPOSIT	0.00	
TENANT PET DEPOSITS	522.39	
ACCOUNTS PAYABLE - HUD	0.00	
PREPAID RENTS	1,064.00	
ACCOUNTS PAYABLE REV FUND	526,044.12	\$ 527,630.51
ACCRUED PAYROLL	2,281.78	
ACCRUED OTHER	124,296.40	
ACCRUED COMPENSATED ABSCENCES	10,762.96	
ACCRUED PILOT	9,607.46	146,948.60
DEFERRED INFLOWS	74,788.00	74,788.00
ACCRUED OPEB LIABILITY	133,014.00	
NET PENSION LIABILITY	133,654.00	266,668.00
INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT	829,392.88	
UNRESTRICTED NET ASSETS 96% of Max	191,345.05	
UNRESTRICTED NET ASSETS - OPEB	(168,429.00)	
UNRESTRICTED NET ASSETS - Pension Liab	(105,727.00)	
OPERATING TRANSFERS IN	0.00	746,581.93
CURRENT YEAR NET INCOME (DEFICIT)		30,054.22
OPEB and PENSION RELATED EXPENSES		0.00
PYA NOT AFFECTING RESIDUAL RECEIPTS		0.00
GAIN OR LOSS ON SALE OF EQUIP.		0.00
EXPENDITURES FOR PROPERTY - CONTRA		0.00

TOTAL LIABILITIES AND SURPLUS

\$ 1,792,671.26

See Accountants' Compilation Report

Salem Housing Authority 10 months ending		MA06-P055-003,7 7/31/2025		39 390	units unit months	FENTON, EWALD & ASSOCIATES, P.C. 22-Aug-25		PSP	
ACCOUNT		APPROVED BUDGET	PRO RATA BUDGET	BUDGET	ACTUAL TO DATE	ACTUAL TO DATE	Favorable AS A	ACTUAL FACTOR OF	AVAILABLE REMAINDER
NUMBER CLASSIFICATION		AMOUNT	10 Months	P.U.M.	P.U.M.	AMOUNT	(Unfavorable)	PRO RATA	OF YEAR
OPERATING RECEIPTS									
3110	Dwelling Receipts	183,783	153,153	392.70	403.83	157,493.75	4,341	1.028	26,289
3120	Excess Utilities	0	0	0.00	0.00	0.00	0		0
3190	Non-dwelling Rent	0	0	0.00	0.00	0.00	0		0
3610	Interest Income	30,000	25,000	64.10	56.80	22,152.46	(2,848)	0.886	7,848
3690	Other Income	22,200	18,500	47.44	46.43	18,108.00	(392)	0.979	4,092
7530	Sale of Equipment	0	0	0.00	0.00	0.00	0		
TOTAL OPERATING RECEIPTS		235,983	196,653	504.24	507.06	197,754.21	1,102	1.006	38,229
OPERATING EXPENDITURES									
ADMINISTRATIVE									
4110	Salaries	39,891	33,243	85.24	92.99	36,264.81	(3,022)	1.091	3,626
4120	Compensated Absences	937	781	2.00	0.00	0.00	781	0.000	937
4130	Legal	5,000	4,167	10.68	1.90	742.77	3,424	0.178	4,257
4150	Travel	370	308	0.79	1.95	758.91	(451)	2.461	(389)
4170	Accounting Services	9,984	8,320	21.33	21.62	8,431.00	(111)	1.013	1,553
4171	Audit Fees	555	463	1.19	0.85	333.00	130	0.720	222
4180	Office Rent	0	0	0.00	0.00	0.00	0		0
4190	Sundry Admin	12,585	10,488	26.89	35.23	13,737.98	(3,250)	1.310	(1,153)
TOTAL ADMINISTRATIVE EXPENSE		69,322	57,768	148.12	154.53	60,268.47	(2,500)	1.043	9,054
4230	RESIDENT SERVICES	975	813	2.08	0.00	0.00	813	0.000	975
UTILITIES									
4310	Water	24,663	20,553	52.70	54.22	21,145.84	(593)	1.029	3,517
4320	Electricity	24,474	20,395	52.29	58.62	22,861.58	(2,467)	1.121	1,612
4330	Gas	15,821	13,184	33.81	44.65	17,411.74	(4,228)	1.321	(1,591)
4340	Fuel	0	0	0.00	0.00	0.00	0		0
4350	Utility Labor	0	0	0.00	0.00	0.00	0		0
4390	Other Utility Expenses	0	0	0.00	0.00	0.00	0		0
TOTAL UTILITIES EXPENSE		64,958	54,132	138.80	157.49	61,419.16	(7,287)	1.135	3,539
ORDINARY MAINTENANCE									
4410	Labor	53,771	44,809	114.90	101.52	39,592.55	5,217	0.884	14,178
4420	Materials And Supplies	18,000	15,000	38.46	49.65	19,364.34	(4,364)	1.291	(1,364)
4430	Contract Costs	41,000	34,167	87.61	93.86	36,604.05	(2,437)	1.071	4,396
TOTAL ORDINARY MAINTENANCE		112,771	93,976	240.96	245.03	95,560.94	(1,585)	1.017	17,210
4480	PROTECTIVE SERVICES	0	0	0.00	0.00	0.00	0		0
GENERAL EXPENSES									
4510	Insurance	128,309	106,924	274.16	216.95	84,611.40	22,313	0.791	43,698
4520	Pilot	11,883	9,903	25.39	24.63	9,607.46	295	0.970	2,276
4530	Terminal Leave Payments	0	0	0.00	0.00	0.00	0		0
4540	Employee Benefits	37,749	31,458	80.66	96.89	37,788.88	(6,331)	1.201	(40)
4541	Employee Benefits - OPEB	0	0	0.00	0.00	0	0		0
4542	Employee Benefits - Pension	0	0	0.00	0.00	0	0		0
4570	Collection Losses	1,000	833	2.14	1.61	628.60	205	0.754	371
4590	Sundry	0	0	0.00	0.00	0.00	0		0
TOTAL GENERAL EXPENSES		178,941	149,118	382.35	340.09	132,636.34	16,481	0.889	46,305
TOTAL ROUTINE EXPENSES		426,967	355,806	912.32	897.14	349,884.91	5,921	0.983	77,082
NONROUTINE EXPENSES									
4610	Nonroutine Maintenance	35,000	29,167	74.79	209.41	81,670.00	(52,503)	2.800	(46,670)
7520	Replacement of Equip	0	0	0.00	0.00	0.00	0		0
7540	Betterments & Additions	0	0	0.00	0.00	0.00	0		0
TOTAL NONROUTINE EXPENDITURES		35,000	29,167	74.79	209.41	81,670.00	(52,503)	2.800	(46,670)
Prior Yr. Adj. Affect Res. Rec.		0	0	0.00	0.00	0.00			
TOTAL OPERATING EXPENSES		461,967	384,973	987.11	1,106.55	431,554.91	(46,582)	1.121	30,412
NET INCOME(DEFICIT)BEFORE SUBSIDY		(225,984)	(188,320)	(482.87)	(599.49)	(233,800.70)	(45,481)		
8020	Operating Subsidy	180,162	150,135	384.96	297.38	115,977.92	(34,157)	0.772	64,184
8020	Capital Fund	0	0	0.00	379.17	147,877.00	147,877		(147,877)
RESIDUAL RECEIPTS (DEFICIT)		(45,822)	(38,185)	(97.91)	77.06	30,054.22	68,239		

See Accountants' Compilation Report

HUD-52598					
ANALYSIS OF NONROUTINE EXPENDITURES					
Name of Local Authority Salem Housing Authority			Fiscal Year Ending Date 9/30/25		
Locality 27 Charter Street			Report for Period Ended 7/31/2025		
Development Nos. MA06-P055-003,7			Contract Nos. B-1632		
Part II - Analysis Of Expenditures For Extraordinary Maintenance, Replacement Of Equipment, And Property Betterments And Additions					
WORK PROJECT NUMBER	Salem Housing Authority JOB DESCRIPTION	PROJECT NUMBER	TOTAL BUDGETED COST	ACTUAL COST	% Complete
				Current Year	
	EXTRAORDINARY MAINTENANCE - ACCOUNT 4610				
	Turnover		30,000	81,670.00	
	Total - Account 4610		30,000	81,670.00	
	PRIOR YEAR ADJUSTMENTS - ACCOUNT 6010				
	Total - Account 6010			0.00	
	REPLACEMENT OF NONEXPENDABLE EQUIP. - ACCT. 7520				
	Stoves		5,000		
	Total - Account 7520		5,000	0.00	
	PROPERTY BETTERMENTS AND ADDITIONS - ACCT. 7540				
	Total - Account 7540		0	0.00	
Prepared by:					
Signature: Fenton, Ewald & Associates, PC					
Title: Fee Accountants Date 08/22/25					

SALEM HOUSING AUTHORITY
SECTION 8 VOUCHER
BALANCE SHEET - JULY 31, 2025

ASSETS

Cash - Voucher	\$1,267,048.82	
Petty Cash	0.00	\$1,267,048.82
Accounts Receivable - Hud	0.00	
Accounts Receivable (Payable) - Mobilities	8,321.91	
Accounts Receivable -Fraud	231,304.70	
Accounts Receivable -Interprogram	0.00	239,626.61
Advances To Revolving Fund		60,000.00
Investments	0.00	
FSS Escrow Balances	76,472.35	76,472.35
Prepaid Insurance	22,346.00	
Deferred Outflows - Retirement	205,832.00	
Deferred Charges -Other	10,087.80	
Deferred Expenses - COVID-19 Related	0.00	238,265.80
Land, Structures And Equipment - Net		618,496.51
Deferred Outflow of Resources		646,051.00
<u>TOTAL ASSETS</u>		<u>\$3,145,961.09</u>

LIABILITIES AND SURPLUS

Accounts Payable - Revolving Fund	(\$598,407.77)	
Accounts Payable - HUD	99,004.00	
Current Portion Capital Project/Mortgage	39,408.00	(\$459,995.77)
Accrued Compensated Absences - Current	66,029.80	
Accrued Payroll	20,962.36	
Accrued Liabilities	57,335.82	
Fss Escrow	76,472.35	220,800.33
Deferred Fraud Income Charges	231,304.70	
Accrued Compensated Absences - Non-Current	73,631.98	
Long Term Portion Capital Project/Mortgage	327,781.00	
Accrued OPEB Liability	1,354,086.00	
Accrued Pension Liability	1,322,773.00	
Deferred Inflows of resources	752,821.00	4,062,397.68
Invested in Capital Assets - net	251,307.51	
Unrestricted Net Assets - Admin	2,069,941.75	
Unrestricted Net Assets - OPEB	(1,714,606.00)	
Unrestricted Net Assets - Pension	(1,069,023.00)	
Restricted Net Assets - HAPs	147,579.00	(314,800.74)
HUD PHA Grants - HAPs	20,419,657.00	
Less HAP Expenses	(20,564,816.00)	
Plus: Interest on HAP Reserves		
Plus: Fraud Receipts - HAP portion	57,895.00	(87,264.00)
Expenditures for Equipment - Contra		0.00
Depreciation Expense		0.00
Net Surplus (Deficit) from Operations		(275,176.41)
<u>TOTAL LIABILITIES AND SURPLUS</u>		<u>\$3,145,961.09</u>

See Accountants' Compilation Report

PSP
22-Aug-25

SALEM HOUSING AUTHORITY
SECTION 8 VOUCHER
MONTHLY OPERATING STATEMENT
10 Months Ending July 31, 2025

8/22/25

PSP

Fenton, Ewald & Associates, P.C.

Leasing %
Current Month: 87.89%
Year to Date: 88.81%

COMPUTATION OF ADMINISTRATIVE FEE EARNED:

	1st 600	rate	HUD % funding	> 600	rate	HUD % funding	Total
Oct	600	152.40	91.749%	617	142.23	91.749%	164,410.00
Nov	600	152.40	91.749%	596	142.23	91.749%	161,670.00
Dec	600	152.40	91.749%	586	142.23	91.749%	160,365.00
Jan	600	157.17	91.749%	584	146.68	91.749%	165,114.00
Feb	600	157.17	91.749%	579	146.68	91.749%	164,441.00
Mar	600	157.17	91.749%	593	146.68	91.749%	166,325.00
Apr	600	157.17	91.749%	584	146.68	91.749%	165,114.00
May	600	157.17	91.749%	584	146.68	91.749%	165,114.00
Jun	600	157.17	91.749%	584	146.68	91.749%	165,114.00
Jul	600	157.17	91.749%	576	146.68	91.749%	164,038.00
Aug	-	157.17	91.749%	-	146.68	91.749%	0.00
Sep	-	157.17	91.749%	-	146.68	91.749%	0.00
HUD Retro admin Fee - prior year							0.00
							<u>1,641,705.00</u>
6,000 11,883 5,883							
CARES Act Administrative Fees							0.00
TOTAL ADMINISTRATIVE FEE EARNED							<u>1,641,705.00</u>

STATEMENT OF OPERATING RECEIPTS AND EXPENDITURES

	BUDGET	PRO RATA BUDGET 10 months	ACTUAL 10 months	Favorable (Unfavorable)	% favorable (unfavorable)
ADMINISTRATIVE FEE EARNED	1,951,630	1,626,358	1,641,705.00	15,346.67	0.9%
INTEREST ON RESERVE FUNDS INVESTED	20,000	16,667	19,029.34	2,362.67	14.2%
MOBILITY FEE INCOME	24,738	20,615	16,907.13	(3,707.87)	-18.0%
FRAUD RECOVERY RECEIPTS	80,000	66,667	57,895.00	(8,771.67)	-13.2%
FSS COORDINATOR	110,250	91,875	0.00	(91,875.00)	-100.0%
OTHER INCOME	0	0	1,000.00	1,000.00	
TOTAL OPERATING RECEIPTS	<u>2,186,618</u>	<u>1,822,182</u>	<u>1,736,536.47</u>	<u>(85,645.20)</u>	-4.7%
ADMINISTRATIVE SALARIES	1,103,338	919,448	1,059,440.67	(139,992.34)	-13.2%
COMPENSATED ABSENCES	22,067	18,389	0.00	18,389.17	
LEGAL	110,000	91,667	55,420.30	36,246.37	65.4%
TRAVEL	12,782	10,652	1,207.59	9,444.08	782.1%
ACCOUNTING	28,192	23,493	22,594.00	899.33	4.0%
AUDIT FEE	19,173	15,978	11,604.00	4,373.50	37.7%
OFFICE RENT	68,528	57,107	56,417.51	689.16	1.2%
SUNDRY ADMINISTRATIVE	393,152	327,627	259,360.57	68,266.10	26.3%
DIRECT CHARGES TO PRE 2004 RESERVES	0	0	0.00	0.00	
INSURANCE	52,283	43,569	39,406.50	4,162.67	10.6%
EMPLOYEE BENEFITS	444,700	370,583	372,279.92	(1,696.59)	-0.5%
COVID19-related expenses	0	0	0.00	0.00	
OTHER GENERAL EXPENSES Ports Out Admin Fee	160,000	133,333	133,981.82	(648.49)	-0.5%
TOTAL ROUTINE NON-HAP EXPENSES	<u>2,414,215</u>	<u>2,011,846</u>	<u>2,011,712.88</u>	<u>132.95</u>	0.0%
NET INCOME BEFORE NONROUTINE	<u>(227,597)</u>	<u>(189,664)</u>	<u>(275,176.41)</u>	<u>(85,512.24)</u>	45.1%
DIRECT CHARGES TO PRE 2004 RESERVES	0	0	0.00	0.00	
EMPLOYEE BENEFITS OPEB	0	0	0.00	0.00	
EMPLOYEE BENEFITS Pension	0	0	0.00	0.00	
EXPENDITURES FOR EQUIPMENT	0	0	0.00	0.00	
TOTAL NONROUTINE EXPENSES	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	
NET OPERATING INCOME (LOSS)	<u>(227,597)</u>	<u>(189,664)</u>	<u>(275,176.41)</u>	<u>(85,512.24)</u>	
					(275,176.41)

COMPUTATION OF EXCESS OR DEFICIENCY OF FUNDS RECEIVED

		Voucher
4715	HOUSING ASSISTANCE PAYMENTS (HAPs)	20,564,816.00
	less: Fraud Receipts - HAP portion Max ACC	(57,895.00)
	less: Interest Earned on Excess Funds - HAP portion	
	TOTAL ANNUAL CONTRIBUTION USED TO DATE percent used	100.4% 20,506,921.00
3801	AMOUNT OF ACC GRANT RECEIVED FROM HUD	20,419,657.00
	Amount (OVER) / UNDER Utilized	<u>(87,264.00)</u>

**Analysis and Summary of Housing Choice Voucher Program Expenditures
ABA Fund Limits, Amounts Available, Amounts Used and Balances Remaining**

number of units used as basis		1,344		Restricted Net Assets - HAPs 9/30/2024							147,579			
		2021	2022	2023	2024	2025	Less: Amount used Oct-Dec, '24							
Annual ABA		\$16,449,831	\$18,597,433	\$21,779,939	\$22,720,644	\$23,617,467	= Net HAP Reserve Surplus							
average monthly ABA		\$1,370,819	\$1,549,786	\$1,814,995	\$1,893,387	\$1,968,122	Available for current year use			147,579				
ABA per unit calculation		\$1,019.95	\$1,153.11	\$1,350.44	\$1,408.77	\$1,464.38	Projected amount (used) or accumulated in Fiscal Year			(87,264)				
							Amount (used) or accumulated in Current Year							
							Estimated Current HAP Reserve balance			60,315				
										NRA				
		Actual Units Leased	% Unit Utilization	Actual Monthly Payments	Actual Average HAP	adjustments	Actual Adjusted Net	ABA available	HUD - Program Reserves	% Dollar Utilization	compare to ABA rec'd	Amount used (above) or below ABA	Cumulative Amount used (above) or below ABA	Program Reserves Balance
													(369,379)	
October	23	1,234	91.8%	1,849,725	1,499	(5,076)	1,844,649	1,814,995	(60,415)	101.6%	1,901,288	56,639	(312,740)	(180,307)
November	23	1,235	91.9%	1,841,231	1,491	(5,614)	1,835,617	1,814,995	(163,829)	101.1%	1,918,409	82,792	(229,948)	(283,721)
December	23	1,230	91.5%	1,842,074	1,498	(8,145)	1,833,930	1,814,995	(224,683)	101.0%	1,875,849	41,920	(188,029)	(344,575)
January	24	1,227	91.3%	1,825,364	1,488	(4,224)	1,821,140	1,893,387	(379,511)	96.2%	2,048,215	227,075	39,046	(499,403)
February	24	1,228	91.4%	1,855,316	1,511	(6,602)	1,848,714	1,893,387	(392,957)	97.6%	1,906,833	58,119	97,165	(512,849)
March	24	1,227	91.3%	1,889,386	1,540	(12,527)	1,876,860	1,893,387	(407,510)	99.1%	1,907,940	31,081	128,246	(527,402)
April	24	1,219	90.7%	1,889,588	1,550	(4,797)	1,884,792	1,893,387	(478,189)	99.5%	1,964,066	79,275	207,520	(598,081)
May	24	1,210	90.0%	1,954,550	1,615	(6,691)	1,947,860	1,893,387	(549,685)	102.9%	1,964,883	17,024	224,544	(669,577)
June	24	1,204	89.6%	1,956,477	1,625	(4,741)	1,951,736	1,893,387	(548,720)	103.1%	1,892,422	(59,314)	185,230	(668,612)
July	24	1,206	89.7%	2,018,248	1,674	(9,506)	2,008,742	1,893,387	(547,755)	106.1%	1,892,422	(116,320)	48,910	(667,647)
August	24	1,205	89.7%	2,019,373	1,676	(13,625)	2,005,749	1,893,387	(649,761)	105.9%	1,995,393	(10,356)	38,554	(769,653)
September	24	1,194	88.8%	2,045,819	1,713	(5,838)	2,039,981	1,893,387	(536,001)	107.7%	1,779,627	(260,354)	(221,800)	(655,893)
October	24	1,217	90.6%	2,000,838	1,644	(6,793)	1,994,046	1,893,387	(638,007)	105.3%	1,995,393	1,348	(220,452)	(757,899)
November	24	1,196	89.0%	2,007,803	1,679	(5,788)	2,002,015	1,893,387	(579,804)	105.7%	1,835,184	(166,831)	(387,283)	(699,696)
December	24	1,186	88.2%	2,018,092	1,702	(5,310)	2,012,782	1,893,387	(751,262)	106.3%	2,064,845	52,063	(335,220)	(871,154)
January	25	1,184	88.1%	1,995,912	1,686	(7,708)	1,988,204	1,968,122	(883,468)	101.0%	2,100,328	112,124	(223,096)	(1,003,360)
February	25	1,179	87.7%	2,081,822	1,766	(6,141)	2,075,682	1,968,122	(986,969)	105.5%	2,071,623	(4,059)	(227,155)	(1,106,861)
March	25	1,193	88.8%	2,080,813	1,744	(4,040)	2,076,773	1,968,122	(1,066,805)	105.5%	2,047,959	(28,814)	(255,969)	(1,186,697)
April	25	1,184	88.1%	2,073,824	1,752	(6,948)	2,066,876	1,968,122	(1,146,642)	105.0%	2,047,959	(18,917)	(274,886)	(1,266,534)
May	25	1,184	88.1%	2,087,600	1,763	(2,740)	2,084,860	1,968,122	(1,201,697)	105.9%	2,023,177	(61,683)	(336,569)	(1,321,589)
June	25	1,184	88.1%	2,121,930	1,792	(4,911)	2,117,019	1,968,122	(1,343,276)	107.6%	2,109,701	(7,318)	(343,887)	(1,463,168)
July	25	1,176	87.5%	2,096,182	1,782	(7,517)	2,088,665	1,968,122	(1,498,641)	106.1%	2,123,488	34,823	(309,064)	(1,618,533)
August	25	-					-		-					-
September	25	-					-		-					-
October	25													
November	25													
December	25													
		26,502	164.3%	43,551,967	1,643	(145,278)	43,406,689	41,942,485		99.9%	43,467,004	(87,264)		

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT
BALANCE SHEET

Salem Housing Authority
7/31/2025 Period Ended
4001 Program Number

ACCOUNT NUMBER	ASSETS		X Administration Modernization Development
CASH			
1111	Cash Development or Modernization fund - Unrestricted	0.00	
1111.1	Cash Development or Modernization fund - Restricted	0.00	
1112	Cash Administration Fund - Unrestricted	65,151.27	
1112.1	Cash Administration Fund - Restricted	0.00	
1113	Cash - Escrow	0.00	
1114	Pet Deposit Fund Cash	8,265.94	
1117	Petty Cash	100.00	
1118	Change Fund	0.00	73,517.21
ACCOUNTS RECEIVABLE			
1121	Federal and DHCD--Section 8 Subsidy-Shelter Rent	0.00	
1122	Tenants Accounts Receivable	120,337.51	
1122.1	Tenants Accounts Receivable - Repayment (Contra)	0.00	
1123	Allowance for Doubtful Accounts - Dwelling Rents	(49,612.93)	
1124	Accounts Receivable - Fraud/Retroactive	199,077.33	
1124.1	Fraud/Retroactive- Contra	(199,077.33)	
1125	Accounts Receivable Subsidy	1,173,638.95	
1129	Accounts Receivable - Other Federal	0.00	
1130	Interprogram Due From	350,000.00	
1131	Allowance for Doubtful Accounts - Other	0.00	
1145	Accrued Interest Receivable	0.00	1,594,363.53
INVESTMENTS			
1162	Investments - Unrestricted		3,342,567.46
DEFERRED CHARGES			
1211	Prepaid Expenses	77,329.00	
1212	Inventory/Net - Supplies	0.00	
1290	Deferred Charges - Other	1,337,483.00	1,414,812.00
FIXED ASSETS			
1400.2	Cost Control Account - Development/Modernization	0.00	
1401	Land	2,074,807.00	
1402	Building and Building Improvements	41,005,881.54	
1403	Furniture, Equipment and Machinery - Dwellings	0.00	
1404	Other Equipment - Administration/Maintenance	686,419.12	
1405	Leasehold Improvements	0.00	
1406	Accumulated Depreciation	(38,297,772.06)	
1407	Infrastructure	0.00	
1408	Capital Leases		5,469,335.60
TOTAL ASSETS			11,894,595.80
LIABILITIES AND EQUITY			
ACCOUNTS PAYABLE			
2106	Bank Overdraft	0.00	
2111	Accounts Payable <=90 Days	0.00	
2111.1	Accounts Payable >90 Days Past Due	0.00	
2112	Contract Retentions	0.00	
2114	Pet Deposits	8,265.94	
2115	Bid Deposits	0.00	
2117	Employee 's Payroll Deductions	0.00	
2118	Accounts Payable - Subsidy Overpayment	1,919,924.00	
2119	Accounts Payable - Interfund	799,212.28	
2120	Accounts Payable - Other	0.00	2,727,402.22
ACCRUED LIABILITIES			
2130.2	Accrued Contingent Liability	0.00	
2135	Accrued Compensated Absences - Current Portion	80,844.46	
2137	Payment in Lieu of Taxes (PILOT)	11,100.00	
2138	Accrued Payroll	26,770.31	
2139	Accrued Liabilities - Other	160,173.39	278,888.16
DEFERRED CREDITS			
2240	Tenants Prepaid Rents	77,416.02	
2290	Undistributed Credits	13,043.00	
2291	Deferred Revenue - Subsidy	0.00	
2292	Deferred Revenue - Other	1,212,519.00	1,302,978.02
NOTES PAYABLE			
2299	Notes Payable Capital Borrowings - Current Portion	0.00	
2299.1	Notes Payable Operating Borrowings - Current Portion	0.00	0.00
NON-CURRENT LIABILITIES			
2301	Notes Payable Capital Borrowings - Non-Current Portion	0.00	
2301.1	Notes Payable Operating Borrowings - Non-Current Portion	0.00	
2335.01	Accrued Compensated Absences - Non-Current Portion	90,152.30	
2339	Other Non-Current Liabilities	0.00	
2339.1	Accrued OPEB Liability	4,244,626.00	4,334,778.30
EQUITY (NET ASSETS)			
2700	Net Income (Deficit)	117,755.86	
2802	Invested in Capital Assets, net of Related Debt	5,469,335.60	
2805	Net Assets - Restricted	0.00	
2806	Net Assets - Unrestricted	Max % 59.72%	2,075,565.64
2806.1	Net Assets - OPEB	(4,412,108.00)	3,250,549.10
TOTAL LIABILITIES AND EQUITY			11,894,595.80

See Accountants' Compilation Report

Salem Housing Authority
10 months ending
July 31, 2025

4001

676 units
6760 unit months

Fenton, Ewald & Associates, P.C.
PSP

08/22/25

Number	Account Classification	Approved Budget Amount	Pro Rate Budget 10 Months	Budget P.U.M.	Actual To Date P.U.M.	Actual To Date Amount	Amount Favorable (Unfavorable)	Actual As a Factor of Pro Rate	Available Remainder of the Year
OPERATING RECEIPTS									
3110	Shelter Rent - Tenant	3,839,181	3,199,318	473.27	464.71	3,141,448.84	(57,869)	0.982	697,732
3115	Shelter Rent - Federal Sect. 8	0	0	0.00	0.00	0.00	0		0
3190	Non Dwelling Rentals	0	0	0.00	0.00	0.00	0		0
3400	Administrative Fees - MRVP	0	0	0.00	0.00	0.00	0		0
3610	Interest on Investments - Unrestricted	60,000	50,000	7.40	4.47	30,206.88	(19,793)	0.604	29,793
3611	Interest on Investments - Restricted	0	0	0.00	0.00	0.00	0		0
3690	Other Revenue	30,000	25,000	3.70	4.03	27,266.85	2,267	1.091	2,733
3950	Operating Grants	0	0	0.00	0.00	0.00	0		0
3691	Other Revenue Retained	139,321	116,101	17.17	44.86	303,272.63	187,172	2.612	(163,952)
3692	Restricted Reserve Transfer	0	0	0.00	0.00	0.00	0		0
3693	Other Revenue - Net Metering	0	0	0.00	0.00	0.00	0		0
3801	Operating Subsidy	3,341,772	2,784,810	411.95	199.22	1,346,749.41	(1,438,061)	0.484	1,995,023
TOTAL OPERATING RECEIPTS		7,410,274	6,175,228	913.50	717.30	4,848,944.61	(1,326,284)	0.785	2,561,329
OPERATING EXPENDITURES									
ADMINISTRATIVE									
4110	Administration Salaries	706,989	589,158	87.15	113.71	768,711.59	(179,554)	1.305	(61,723)
4120	Compensated Absences	0	0	0.00	0.00	0.00	0		0
4130	Legal	270,000	225,000	33.28	32.35	218,657.21	6,343	0.972	51,343
4140	Compensation-Board Members	26,325	21,938	3.25	3.97	26,803.89	(4,866)	1.222	(479)
4150	Travel And Related Expenses	6,848	5,707	0.84	0.40	2,695.43	3,011	0.472	4,153
4170	Accounting Services	19,542	16,285	2.41	2.35	15,864.00	421	0.974	3,678
4171	Audit Services	15,630	13,025	1.93	2.77	18,729.00	(5,704)	1.438	(3,099)
4180	Penalties & Interest	0	0	0.00	0.00	0.00	0		0
4190	Administrative Other	195,900	163,250	24.15	25.16	170,065.94	(6,816)	1.042	25,834
4190.1	Mixed Population	147,782	123,152	18.22	0.00	0.00	123,152	0.000	147,782
4191	Resident Services	10,375	8,646	1.28	1.97	13,294.85	(4,649)	1.538	(2,920)
TOTAL ADMINISTRATIVE EXPENSE		1,399,391	1,166,159	172.51	182.67	1,234,821.91	(68,663)	1.059	164,569
UTILITIES									
4310	Water & Sewer	508,869	424,058	62.73	58.13	392,974.24	31,083	0.927	115,895
4320	Electricity	859,245	716,038	105.92	67.27	454,752.62	261,285	0.635	404,492
4330	Gas	113,944	94,953	14.05	10.44	70,574.43	24,379	0.743	43,370
4340	Fuel	0	0	0.00	0.00	0.00	0		0
4360	Energy Conservation	0	0	0.00	0.00	0.00	0		0
4390	Other	0	0	0.00	0.00	0.00	0		0
4391	Solar Operator Costs	0	0	0.00	17.01	115,014.66	(115,015)		0
4392	Net Meter Utility Credit (Negative Number)	0	0	0.00	0.00	0.00	0		0
TOTAL UTILITIES EXPENSE		1,482,058	1,235,048	182.70	152.86	1,033,315.95	201,732	0.837	563,757
ORDINARY MAINTENANCE									
4410	Maintenance Labor	860,342	716,952	106.06	100.52	679,517.59	37,434	0.948	180,824
4420	Materials And Supplies	300,000	250,000	36.98	36.48	246,580.03	3,420	0.986	53,420
4430	Contract Costs	461,000	384,167	56.83	64.41	435,423.77	(51,257)	1.133	25,576
TOTAL ORDINARY MAINTENANCE		1,621,342	1,351,118	199.87	201.41	1,361,521.39	(10,403)	1.008	259,821
GENERAL EXPENSE									
4510	Insurance	1,781,993	1,484,994	219.67	32.49	219,637.99	1,265,356	0.148	1,562,355
4520	Pilot	13,500	11,250	1.66	1.64	11,100.00	150	0.987	2,400
4540	Employee Benefit Contr.	631,833	526,528	77.89	91.21	616,593.19	(90,066)	1.171	15,240
4541	Employee Benefit Contr. OPEB	0	0	0.00	0.00	0.00	0		0
4570	Collection Losses	40,000	33,333	4.93	6.71	45,368.48	(12,035)	1.361	(5,368)
4580/90	Interest & Other General Exp COVID-19	0	0	0.00	0.00	0.00	0		0
TOTAL GENERAL EXPENSES		2,467,326	2,056,105	304.16	132.06	892,699.66	1,163,405	0.434	1,574,626
TOTAL OPERATING EXPENSES		6,970,117	5,808,431	859.24	668.99	4,522,358.91	1,286,072	0.779	2,562,773
NET INCOME (DEFICIT) BEFORE SUBSIDY and NON-ROUTINE Expenses									
		(2,901,615)	(2,418,013)	-357.69	-150.91	(1,020,163.71)	1,397,849	0.422	(1,996,466)
NET INCOME (DEFICIT) before NON-ROUTINE, and INCLUDING SUBSIDY									
		440,157	366,798	54.26	48.31	326,585.70	(40,212)	0.890	(1,443)
NONROUTINE EXPENSES AND (CREDITS)									
4610	Extraordinary Maintenance	300,000	250,000	36.98	23.70	160,235.18	89,765	0.641	139,765
4611	Equip. Purchased - Non Capitalized	75,000	62,500	9.25	7.19	48,594.66	13,905	0.778	26,405
4612	Restricted Reserve (Grant) Expenditures	0	0	0.00	0.00	0.00	0		0
4715	Housing Assistance Payments	0	0	0.00	0.00	0.00	0		0
TOTAL NONROUTINE EXPENSES		375,000	312,500	46.23	30.89	208,829.84	103,670		
CAPITAL EXPENDITURES									
7520	Replacement of Equipment-Capitalized	108,000	90,000	13.31	0.00	0.00	90,000		
7540	Betterments & Additions - Capitalized	0	0	0.00	0.00	0.00	0		
TOTAL CAPITAL EXPENDITURES		108,000	90,000	13.31	0.00	0.00	90,000		
Operating Subsidy Earned year-to-date \$1,346,749									
Operating Subsidy Rec'd year-to-date \$173,110									
Amount (Over) or Under Subsidized \$1,173,639									
2700	NET INCOME (DEFICIT) FROM OPERATIONS	(42,843)	(35,702)	-5.28	17.42	117,755.86	153,458		
4801	Depreciation Expense	0	0	0.00	0.00	0.00	0		
4541	Employee Benefits - GASB 75	0	0	0.00	0.00	0.00	0		
4542	Pension Expense - GASB 68	0	0	0.00	0.00	0.00	0		
NET CHANGE IN NET ASSETS		(42,843)	(35,702)	-5.28	17.42	117,755.86	153,458		

See Accountants' Compilation Report

[illegible]

Fenton, Ewald & Associates, PC
PSP 08/22/25

See Accountants' Compilation Report

**Salem Housing Authority
Management Fund
Balance Sheet - July 31, 2025**

Assets

Cash - Management Services		\$0.00
A/R - Marblehead Housing Authority	10,961.00	
A/R - Revolving Fund	<u>126,773.67</u>	137,734.67
Deferred Charges - Prepaid Expenses		15,445.00
Fixed Assets - Net		0.00
Deferred Outflows of Resources		30,122.00
Total Assets		<u><u>\$183,301.67</u></u>

Liabilities and Surplus

Accounts Payable - Vendors		\$0.00
Accounts Payable - Revolving Fund		0.00
Accrued Compensated Absences	8,696.26	
Accrued Payroll	1,557.70	
Other Accrued Liabilities	<u>5,190.88</u>	15,444.84
Accrued OPEB Liability		119,333.00
Accrued Pension Liability		0.00
Deferred Inflows of Resources		61,893.00
Unrestricted Net Assets	120,361.18	
Invested in Capital Assets	0.00	
OPEB Reserves - GASB 75	(151,104.00)	
Pension Reserves - GASB 68	<u>0.00</u>	(30,742.82)
Net Income (Deficit) - Current Year		17,373.65
Total Liabilities and Surplus		<u><u>\$183,301.67</u></u>

See Accountants' Compilation Report

**Salem Housing Authority
Management Fund
Monthly Operating Statement**
10 months ending July 31, 2025

Fenton, Ewald & Associates, P.C.

Account Number	Classification	Approved Budget Amount	Pro Rata Budget	Actual To Date Amount	Variance Favorable (Unfavorable)
Operating Receipts					
3110.1	Management Fees	131,532.00	109,610.00	108,937.10	(672.90)
3610	Interest On Investments	-	-	-	-
3690	Other Operating Receipts	20,000.00	16,667.00	22,539.90	5,872.90
Total Operating Receipts		<u>151,532.00</u>	<u>126,277.00</u>	<u>131,477.00</u>	<u>5,200.00</u>
Operating Expenditures					
4110	Administration Salaries	76,972.00	64,143.00	65,150.38	(1,007.38)
4120	Compensated Absences	-	-	-	-
4130	Legal	2,000.00	1,667.00	-	1,667.00
4150	Travel and Related Expenses	-	-	-	-
4170	Accounting Services	5,256.00	4,380.00	-	4,380.00
4171	Audit Services	-	-	-	-
4190	Administrative Other	18,000.00	15,000.00	13,684.57	1,315.43
4510	Insurance	2,468.00	2,057.00	1,757.00	300.00
4540	Employee Benefits	31,074.00	25,895.00	33,511.40	(7,616.40)
Total Administrative Expenses		<u>135,770.00</u>	<u>113,142.00</u>	<u>114,103.35</u>	<u>(961.35)</u>
Net Income (Deficit) before Non Cash Expenses		15,762.00	13,135.00	17,373.65	4,238.65
4541	Post Employment Benefits - OPEB	-	-	-	-
4542	Pension Expense - GASB 68	-	-	-	-
4801	Depreciation Expense	-	-	-	-
Net Income (Deficit) after Non Cash Expenses		<u>15,762.00</u>	<u>13,135.00</u>	<u>17,373.65</u>	<u>4,238.65</u>

See Accountants' Compilation Report

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT
BALANCE SHEET

Salem Housing Authority
7/31/2025 Period Ended
MRVP/DMH Program Number

ACCOUNT NUMBER	ASSETS		X Administration Modernization Development
CASH			
1111	Cash Development or Modernization fund - Unrestricted	0.00	
1111.1	Cash Development or Modernization fund - Restricted	0.00	
1112	Cash Administration Fund - Unrestricted	211,005.78	
1112.1	Cash Administration Fund - Restricted	0.00	
1113	Cash - Escrow	0.00	
1114	Security Deposit and Pet Deposit Fund Cash	0.00	
1117	Petty Cash	0.00	
1118	Change Fund	0.00	211,005.78
ACCOUNTS RECEIVABLE			
1121	Federal and DHCD—Section 8 Subsidy-Shelter Rent	0.00	
1122	Tenants Accounts Receivable	0.00	
1122.1	Tenants Accounts Receivable - Repayment (Contra)	0.00	
1123	Allowance for Doubtful Accounts - Dwelling Rents	0.00	
1125	Accounts Receivable Subsidy	0.00	
1129	Accounts Receivable - Other	0.00	
1130	Interprogram Due From	43,011.67	
1131	Allowance for Doubtful Accounts - Other	0.00	
1145	Accrued Interest Receivable	0.00	43,011.67
INVESTMENTS			
1162	Investments - Unrestricted		0.00
DEFERRED CHARGES			
1211	Prepaid Expenses	192.00	
1212	Inventory/Net - Supplies and Fuel	0.00	
1290	Deferred Charges - Other	8,311.00	8,503.00
FIXED ASSETS			
1400.2	Cost Control Account - Development/Modernization	0.00	
1401	Land	0.00	
1402	Building and Building Improvements	0.00	
1403	Furniture, Equipment and Machinery - Dwellings	0.00	
1404	Other Equipment - Administration/Maintenance	70,839.58	
1405	Leasehold Improvements	0.00	
1406	Accumulated Depreciation	(70,839.58)	
1407	Infrastructure	0.00	
1408	Capital Leases	0.00	0.00
TOTAL ASSETS			262,520.45
LIABILITIES AND EQUITY			
ACCOUNTS PAYABLE			
2106	Bank Overdraft	0.00	
2111	Accounts Payable <=90 Days	0.00	
2111.1	Accounts Payable >90 Days Past Due	0.00	
2112	Contract Costs	0.00	
2114	Tenants Security Deposits & Pet Deposits	0.00	
2115	Bid Deposits	0.00	
2117	Employee 's Payroll Deductions	0.00	
2118	Accounts Payable - Subsidy Overpayment	10,070.00	
2119	Accounts Payable - Interfund	0.00	
2120	Accounts Payable - Other	0.00	10,070.00
ACCRUED LIABILITIES			
2130.2	Accrued Contingent Liability	0.00	
2135	Accrued Compensated Absences - Current Portion	587.68	
2137	Payment in Lieu of Taxes (PILOT)	0.00	
2138	Accrued Payroll	160.87	
2139	Accrued Liabilities - Other	407.27	1,155.82
DEFERRED CREDITS			
2240	Tenants Prepaid Rents	0.00	
2290	Undistributed Credits	0.00	
2291	Deferred Revenue - Subsidy	80,778.00	
2292	Deferred Revenue - Other	7,021.00	87,799.00
NOTES PAYABLE			
2299	Notes Payable Capital Borrowings - Current Portion	0.00	
2299.1	Notes Payable Operating Borrowings - Current Portion	0.00	0.00
NON-CURRENT LIABILITIES			
2301	Notes Payable Capital Borrowings - Non-Current Portion	0.00	
2301.1	Notes Payable Operating Borrowings - Non-Current Portion	0.00	
2335.01	Accrued Compensated Absences - Non-Current Portion	655.34	
2339	Other Non-Current Liabilities	22,449.00	23,104.34
EQUITY (NET ASSETS)			
2700	Net Income (Deficit)	7,030.61	
2802	Invested in Capital Assets, net of Related Debt	0.00	
2805	Net Assets - Restricted	0.00	
2806	Net Assets - Unrestricted	Max % 35.92% 157,071.68	
2806.1/2	Net Assets - Unrestricted for OPEB & Pension Liability	(23,711.00)	140,391.29
TOTAL LIABILITIES AND EQUITY			262,520.45

See Accountants' Compilation Report

Salem Housing Authority MRVP/DMH
10 months ending
July 31, 2025

16 units
463 unit months

Fenton, Ewald & Associates, P.C.
PSP 08/22/25

Account Number	Classification	Approved Budget Amount	Pro Rata Budget 10 Months	Budget P.U.M.	Actual To Date P.U.M.	Actual To Date Amount	Amount Favorable (Unfavorable)	Actual As a Factor of Pro Rata	Available Remainder of the Year
OPERATING RECEIPTS									
3400	Administrative Fees - MRVP	29,700	24,750	53.46	55.00	25,465.00	715	1.029	4,235
3610	Interest on Investments - Unrestricted	600	500	1.08	1.07	495.95	(4)	0.992	104
3611	Interest on Investments - Restricted	-	-	-	-	-	0		0
3690	Other Revenue	-	-	-	-	-	0		0
3691	Other Revenue Retained	-	-	-	-	-	0		0
3802	Operating Subsidy - MRVP Landlords	888,642	740,535	1,599.43	1,599.43	740,535.00	0	1.000	148,107
TOTAL OPERATING RECEIPTS		<u>918,942</u>	<u>765,785</u>	<u>1,653.96</u>	<u>1,655.50</u>	<u>766,495.95</u>	<u>711</u>	<u>1.001</u>	<u>152,446</u>
OPERATING EXPENDITURES									
ADMINISTRATIVE									
4110	Administration Salaries	13,765	11,471	24.78	24.73	11,450.92	20	0.998	2,314
4120	Compensated Absences	-	-	-	-	-	0		0
4130	Legal	500	417	0.90	0.08	37.83	379	0.091	462
4140	Compensation-Board Members	-	-	-	-	-	0		0
4150	Travel And Related Expenses	-	-	-	-	-	0		0
4170	Accounting Services	1,668	1,390	3.00	2.70	1,251.00	139	0.900	417
4171	Audit Services	642	535	1.16	0.51	234.00	301	0.437	408
4180	Penalties & Interest	-	-	-	-	-	0		0
4190	Administrative Other	2,500	2,083	4.50	4.88	2,257.94	(175)	1.084	242
4190.1	Mixed Population Salary	-	-	-	-	-	0		0
4191	Resident Services	-	-	-	-	-	0		0
TOTAL ADMINISTRATIVE EXPENSE		<u>19,075</u>	<u>15,896</u>	<u>34.33</u>	<u>32.90</u>	<u>15,231.69</u>	<u>664</u>	<u>0.958</u>	<u>3,843</u>
GENERAL EXPENSE									
4510	Insurance	439	366	0.79	0.56	259.00	107	0.708	180
4540	Employee Benefit Contr.	5,524	4,603	9.94	7.43	3,439.65	1,164	0.747	2,084
4570	Collection Losses	-	-	-	-	-	0		0
4580/90	Interest & Other General Expenses	-	-	-	-	-	0		0
TOTAL GENERAL EXPENSES		<u>5,963</u>	<u>4,969</u>	<u>10.73</u>	<u>7.99</u>	<u>3,698.65</u>	<u>1,271</u>	<u>0.744</u>	<u>2,264</u>
TOTAL OPERATING EXPENSES		<u>25,038</u>	<u>20,865</u>	<u>45.06</u>	<u>40.89</u>	<u>18,930.34</u>	<u>1,935</u>	<u>0.907</u>	<u>6,108</u>
NET INCOME (DEFICIT) BEFORE SUBSIDY and NON-ROUTINE EXPENSES		<u>5,262</u>	<u>4,385</u>	<u>9.47</u>	<u>15.18</u>	<u>7,030.61</u>	<u>2,646</u>	<u>1.603</u>	<u>(1,769)</u>
NET INCOME (DEFICIT) before NON-ROUTINE, and INCLUDING SUBSIDY									
		<u>893,904</u>	<u>744,920</u>	<u>1,608.90</u>	<u>1,614.61</u>	<u>747,565.61</u>	<u>2,646</u>	<u>1.004</u>	<u>146,338</u>
NONROUTINE EXPENSES AND (CREDITS)									
4610	Extraordinary Maintenance	-	-	-	-	-	0		0
4611	Equip. Purchased - Non Capitalized	-	-	-	-	-	0		0
4612	Restricted Reserve Expenditures	-	-	-	-	-	0		0
4715	Housing Assistance Payments	888,642	740,535	1,599.43	1,599.43	740,535.00	0	1.000	148,107
TOTAL NONROUTINE EXPENSES		<u>888,642</u>	<u>740,535</u>	<u>1,599.43</u>	<u>1,599.43</u>	<u>740,535.00</u>	<u>0</u>	<u>1.000</u>	<u>148,107</u>
NET INCOME (DEFICIT) FROM OPERATIONS									
2700		<u>5,262</u>	<u>4,385</u>	<u>9.47</u>	<u>15.18</u>	<u>7,030.61</u>	<u>2,646</u>	<u>1.603</u>	<u>(1,769)</u>
4801	Depreciation Expense	-	-	-	-	-			
4541	Employee Benefits - GASB 45	-	-	-	-	-			
4542	Pension Expense - GASB 68	-	-	-	-	-			
NET CHANGE IN UNRESTRICTED NET ASSETS		<u>5,262</u>	<u>4,385</u>	<u>9.47</u>	<u>15.18</u>	<u>7,030.61</u>	<u>2,646</u>	<u>1.603</u>	<u>(1,769)</u>

See Accountants' Compilation Report

Salem Housing Authority's Internal Control Policy

INTRODUCTION

Financial control is both the process of managing and reporting the financial position of the Salem Housing Authority (SHA) and the procedures for authorizing and expending funds that provide adequate oversight and safeguards to ensure the use of public funds in accordance with policy, regulation, and public trust. The SHA also has other applicable Policies and Procedures in place for proper control and delegation of authority.

The SHA will maintain its finances such that at the end of each fiscal year the Authority is reasonably within budget and finances are managed in a manner that is in compliance with this policy, the U.S. Department of Housing and Urban Development (HUD), the Executive Office of Housing and Livable Communities (EOHLC) and all other applicable financial management, procurement, and audit rules and regulations.

The Executive Director (ED) is responsible for the overall financial management of the Authority. As the Chief Procurement Officer and Contract Officer of the Authority, the Executive Director has access to all financial accounts. The ED and the Director of Finance in conjunction with the contracted fee accounting firm will develop annual budgets according to guidelines for state and federal programs. The Board of Directors will examine and approve the annual budget. The ED is authorized to expend funds in accordance with the annual budget.

The Director of Finance, Director of Leased Housing, and Director of Public Housing are responsible for the day-to-day accounting and cash management. The Executive Director, Director of Finance, and Fee Accountant are responsible for budgeting, financial forecasting, HUD reporting, report management, and financial processes. The Director of Finance through the Fee Accountant shall provide to the ED and the Board of Directors a monthly report on the annual budget which includes any variances. The Director of Finance is responsible for managing the finance department in compliance with all financial controls and policies. SHA staff will follow procedures to ensure proper recording of SHA financial transactions.

All authority account paper checks are stored in a locked cabinet in the Finance Office and in the Section 8 Office. Signature stamps are stored in a locked cabinet in the offices of the Executive Assistant and Assistant Director of Leased Housing.

A: VENDOR ACCOUNTING PAYMENT PROCESS

Purpose

To make payments to vendors, and other parties in an accurate, prompt and efficient manner.

Policy

The SHA will process payments timely, accurately, and in a manner consistent with Housing and Urban Development (HUD), Executive Office of Housing and Livable Communities (EOHLC), and Generally Accepted Accounting Principal (GAAP) standards.

Condition

The finance department must receive all invoices and check requests prior to the check run day(s). Check run days are normally weekly.

Procedures

Responsibility and Actions

All Departments

1. Should submit requisitions to the Finance Department for the issuance of a Purchase Order (PO). No payment will be made without a PO for routine goods and services. Signatures will acknowledge receipt of goods or services.
2. For some services (utilities, telephone, etc.) or non-routine payments, management staff may sign the invoice.
3. Mail is opened by the Receptionist. Invoices are given to the Finance Department for review and processing of payment.

Finance Department

1. The Accounting Coordinator creates and edits information in the Vendor File in the accounting software system and it is verified by the Director of Finance.
2. The Accounting Coordinator receives approved invoices for processing, attaches prior requested purchase order and any supporting documentation, and enters the invoice data into the accounting software A/P system for payment.
3. For utility invoices, the Accounting Coordinator directly receives the invoices and enters consumption and amount information on Excel spreadsheet, then enters invoices into the accounting software A/P system and onto the EOHLC's required software.
4. Before each A/P run the Accounting Coordinator will generate a cover voucher listing the invoices in the run and give it to the Executive Director with the invoices to be paid for review and approval.
5. The Accounting Coordinator will then process the payments. Paper checks and/or ACH payments are then created in the accounting software system. A laser printer is used to print paper checks. The Accounting Coordinator processes payment. The paper checks are signed in accordance with the Check Signing and Security Policy.
6. The Accounting Coordinator matches paper check copy to invoices and purchase documentation, staples them together and files. The Accounting Coordinator puts paper checks into envelopes with remittance advice and mails them.
7. Any payments that need to be made over the phone or online for any reason as determined by the Executive Director or Director of Finance will be recorded with the invoice back-up and receipt of payment and included in all vendor payments listed each month.

Housing Choice Vouchers (HCV), DMH Program, & Other Payables

Condition – All paper checks and ACH payments are processed by the Section 8 Coordinator.

Procedures

Responsibility and Actions

The monthly process to pay Housing Assistance Payments (HAP) to Landlords and Utility Reimbursement Payments (URP) to tenants as well as payments for the Department of Mental Health (DMH) will be completed as follows:

HAP Payments

1. The payment runs are performed monthly.
2. Near the end of each month, a "HAP Accounting Monthly Recurring Transactions" listing is pulled from the accounting software and balanced against the monthly reconciliation report by the Assistant Director of Leased Housing.
3. The Section 8 Housing Coordinator processes payment through the software program where the ACH file and any checks are created.
4. Checks are printed and signed in accordance with the Employee Check Signing Policy.
5. The Director of Leased Housing reviews and uploads the ACH file to the bank for processing and payment.

DMH Payments

1. The payment runs are performed monthly.
2. Near the end of each month, the tenant and landlord listing is pulled from the accounting software and balanced against the monthly reconciliation report by the Director of Public Housing.
3. Payment is processed through the software program where the ACH file
4. Checks are printed and signed in accordance with the Employee Check Signing Policy.
5. The Director of Public Housing reviews and uploads the ACH file to the bank for processing and payment.
6. In the absence of the Director of Public Housing the Assistant Director of Public Housing will perform the tasks.

B. CAPITAL/FIXED ASSETS - EQUIPMENT

Purpose

To account for equipment capital/fixed asset items by program.

Policy

The Fee Accountant will capitalize all equipment assets whose individual items costs exceed \$5,000.00 and have a useful life greater than 1 year. SHA will account for all expenditures, disposals, and transfers of capital/fixed assets in accordance with GAAP, EOHLC, and HUD guidelines.

Condition

SHA does not use a fixed asset system but rather relies on an Excel based depreciation schedule to track and depreciate capital equipment over the \$5,000.00 threshold. Disposal of equipment will be handled in a manner that complies with the disposition policy.

Definitions

Real Property. Real property comprises all land and buildings and all fixtures permanently attached thereto or installed in a fixed position.

Personal Property. Personal property comprises all material and supplies, equipment, and fixtures not attached to the land or building and not installed in a fixed position. Personal property is divided into three classes:

1. Material and Supplies- defined as items of property which (a) can be used only once; (b) are spent in use; or (c) lose their identity or become integral part of other property when put into use. The term "materials and supplies" also includes items of small tools and equipment having a value of less than \$5,000.00.
2. Expendable Equipment- defined as items of equipment having a useful life of less than one year. The cost of such property will not be treated as a capital expenditure.
3. Non-expendable Equipment- defined as items of equipment having a useful life of more than one year and having a value of \$5,000.00 or more. The cost of such property shall be treated as a capital expenditure.

Procedures

Responsibility and Actions

Finance Department

1. Annually, as part of the year-end process, the Fee Accountant will ensure all newly acquired capital equipment is accounted for and is included in the depreciation schedule. This will also be done with the year-end "hard/soft" costs analysis of the CFP program expenditures.
2. Annually, the Fee Accountant will research if any capital equipment items were disposed of during the fiscal year and adjust the depreciation schedules as needed.
3. Annually the Fee Accountant will reconcile capital/fixed asset listing and depreciation schedule to the G/L, enter applicable journal entries.
4. The SHA shall take a physical inventory and count of all non-expendable equipment at least every two years.

C. RENT RECEIPTS / PAYMENTS AND POSTING

Purpose

To receive and record payments by tenants and to update tenant accounts for payments in a timely and accurate manner.

Policy

SHA tenants of Low-Income Public Housing (LIPH) units are issued payment coupons for use as well as the ability to set up an online account with the SHA through a tenant portal in the SHA's

software program. Rent payments must be made either by mailing the payment in the form of a check or a money order to the lockbox address or by making the payment through the online portal system. Other payments received such as repayment agreements or maintenance charges will also be collected and recorded in this manner. Cash is not accepted.

Condition

The lock box company sends tenant payment information to the SHA for crediting to their accounts.

Procedures

Responsibility and Actions

Public Housing staff and Tenants

1. The lock box company sends an electronic file of payment information to the SHA.
2. The Housing Administrative Coordinator will post payments to tenants' accounts within 2 business days of receipt of payment.
3. The Director of Finance will act as back in the absence of the Housing Administrative Coordinator.

D. COLLECTION LOSS WRITE-OFF OF TARS

Purpose

To account for and write off tenant account receivable balances of tenants that have vacated the unit and left a balance past due and to keep SHA TARs (Tenant Accounts Receivable) in order.

Policy

The Director of Public Housing will write off vacated tenant accounts quarterly with proper Board of Directors' approval. The Fee Accountant will update the allowance for TAR balances on the general ledger.

Condition

A tenant moves out and terminates his/her lease or passes away, leaving an unpaid balance owed after all debits and credits have been entered to his/her account (charges for damages and other items, credits for unearned rent, etc.).

Procedures

Public Housing Managers

1. Mail the tenant a letter requesting payment of the amount owed to the last known address.

Director of Public Housing

1. On a quarterly basis any vacated accounts with balances will be placed on a list for the approval of the Board of Directors to write the account off of the books, at which time the account will then be sent to collections if the balance is over \$100.00.
2. A previous tenant who has not paid his/her account and who has had amounts charged off to Collection Losses by the SHA or any other housing authority as recorded on the housing authority software system, may make application for housing, but will not be declared eligible until the

amount written off has been paid in full. Program staff will then review the applicant's current status and determine his/her eligibility for housing.

Fee Accountant

1. The Fee Accountant will adjust the allowance TARs annually at the end of the fiscal year (September 30th).

E. CREDIT CARD

Purpose

The purpose of the Credit Card Policy is to facilitate the purchase of necessary goods or services where use of a credit card would expedite the transaction in an efficient manner. The purpose of the use of card(s) is "not" to override the procedures set forth in SHA's Procurement Policy, but to provide an alternative method of purchase for necessary goods and services.

Policy

SHA credit cards may be used for necessary purchases of goods and services when deemed for efficiency or emergency.

Condition

The Executive Director determines which staff are issued SHA credit cards or any vendor credit cards such as Home Depot. Staff that are authorized by the Executive Director to carry a credit card are listed with the Finance Department.

Procedures

Responsibility and Actions

Accounting Coordinator

1. Credit card users give receipts for purchases to the Accounting Coordinator/Director of Finance as they are incurred. All expenditures by credit card must have an accompanying purchase order for the purchase.
2. The Accounting Coordinator logs into the Bank and downloads each user's credit card detail for the current bill.
3. After receipts are matched to detail, the Accounting Coordinator processes credit card payments through the accounting software system and pays the current credit card bill each month in a timely manner.

F. PAYROLL

Purpose

To accurately record time worked and attendance and to pay employees their correct rate of pay.

Policy

The SHA will ensure that an employee's time and attendance is accounted for, and that the employee receives the correct amount of pay. Employees can access their payroll records and time accrued information through the online system.

Condition

The SHA uses a payroll service, currently Harpers Payroll Services. Employees will enter their time accurately and record their hours both worked and any paid time off used each week. Requests for pre-approved time off and overtime worked are entered into this system as well. Department Supervisors are responsible for reviewing and approving time records through this online system. Department Supervisors are responsible for reviewing and approving employee time through this online system.

The SHA will utilize a payroll service for employee data entry, approval of time off requests, approval of overtime requests, and to process payroll weekly. The online payroll service will provide the necessary reporting and carry out tax payment responsibilities on behalf of the SHA. The payroll service will also generate end of the year tax documents for employees and the SHA.

Procedure

1. Employees will enter their time worked and paid time off used in the employee portal and submit requests for time off and overtime.
2. At the end of the pay period, Department Heads will utilize the automated payroll system to approve the time of the employees they supervise. The Executive Director will approve the time off that Department Heads submitted through the automated payroll system.
3. The Accounting Coordinator will review the weekly payroll and provide to the Director of Finance for approval and then submit to the payroll company for processing.
4. The Accounting Coordinator will print the related payroll reports and review them for accuracy. These payroll reports will be used to process payroll related payments such as tax withholding, retirement, credit union, union dues, deferred compensation, etc.
5. The Accounting Coordinator will file and maintain the payroll records. The Director of Finance will perform any payroll functions in the absence of the Accounting Coordinator.

G. DAILY CASH AND MISCELLANEOUS RECEIPTS**Purpose**

To properly record and deposit the daily cash receipts and miscellaneous cash receipts to the appropriate accounts.

Policy

SHA will ensure that all receipts are appropriately accounted for and deposited into the correct account.

Condition

On a regular basis the SHA receives ACH deposits from HUD, EOHLC, and other sources for various SHA programs. The SHA also receives Housing Choice Vouchers, Department of Mental

Health Vouchers, and public housing repayments and other 'miscellaneous receipts' each month in the form of checks or money orders.

Procedures

Responsibility and Actions

Accounting Coordinator

1. The Accounting Coordinator logs into the appropriate Massachusetts vendorweb accounting portals/bank accounts daily, prints out deposits made, and disseminates them to the ED, Assistant Executive Director, Director of Finance, and appropriate department heads.
2. The Accounting Coordinator researches and verifies each deposit amount and identifies the nature of the cash (PH operating subsidy, HCV or Mod/Rehab subsidy, CFP draws ...etc.).
3. The Accounting Coordinator sends this information to the appropriate departments as well as the Fee Accountant. The Fee Accountant will review the journal entry and post it to the G/L.
4. The Accounting Coordinator saves a copy of all the daily journal entries with backup for later review and for audit purposes.

Miscellaneous Receipts:

1. The Accounting Coordinator, Director of Public Housing, or Assistant Director of Leased Housing may receive miscellaneous checks and program repayments on a daily basis and determine the what, who, and why of the receipt to provide the information to the appropriate employee/department for recording and processing.
2. All checks will be recorded and deposited within 2 business days. Copies of the checks and any relevant correspondence should be made for backup purposes.

H. BANK RECONCILIATION

Purpose

To ensure that the G/L accounts are properly reflecting current banking information for all bank accounts.

Policy

The appropriate SHA staff, Director of Finance and Director of Leased Housing, will reconcile bank statements within 30 days after the end of the month. This information is provided to the Fee Accountant.

Condition

All bank statements will be reconciled monthly by the appropriate SHA staff. Completed bank reconciliations will be reviewed and approved by the Fee Accountant and then filed for review by Auditor or other parties.

Procedures

Responsibility and Actions

Appropriate Staff

1. Monthly bank statements shall be retrieved from the banking systems by the appropriate staff after the end of each month and reconciled. This information will then be submitted to the Fee Accountant.
2. Bank accounts that carry balances in excess of FDIC insured limit must be fully collateralized.

I. JOURNAL ENTRIES

Purpose

To ensure that journal entries are prepared and entered in an accurate and timely manner.

Policy

The SHA Fee Accountant will prepare journal entries based on a standard format to be entered into the Authority's G/L. Only the Fee Accountant is authorized to post journal entries in the accounting software system.

Condition

SHA will follow standard procedures for the preparation, review, approval and posting of all entries.

Procedures

Responsibility and Actions

Finance Department Staff and Fee Accountant

1. Will prepare and set up all information for Journal Entries into the system using the Authority's standard entries and provide clear concise explanations and descriptions for all entries based on available data.
2. Will prepare all supporting documentation for all entries prepared
3. The Fee Accountant will interface and post all subsidiary financial systems into the G/L.

J. FINANCIAL STATEMENTS AND BOARD REPORT PREPARATION

Purpose

To provide Management and the Board of Directors with timely and accurate financial operating results.

The SHA's Fee Accountant will prepare and present monthly, quarterly, and annual financial statements to the Executive Director for dissemination to the Board Members.

Condition

The Fee Accountant is responsible for board financial report preparation and any presentations requested on a monthly, quarterly, and annual basis.

The Director of Finance is responsible for the monthly listing of bills paid for Board review and approval. The Director of Finance will submit this report to the Executive Director for review and dissemination to the Board Members.

Procedures

Responsibility and Actions

Fee Accountant

1. The Fee Accountant will create financial reports for the various housing programs. This report contains all income and expense accounts for all funds and programs. The report is distributed to the Executive Director for review and approval. The Executive Director will then present the information to the Board of Directors at the monthly Board Meetings.

K. BUDGETS

Purpose

To ensure that the SHA submits accurate budgets to the Board of Directors and/or HUD, EOHLC, and other funding sources in a timely manner.

The Executive Director in conjunction with the Fee Accountant will prepare budgets annually as prescribed by HUD and EOHLC and any other required agency.

Condition

Budgets/subsidy submission will be created and submitted by the established deadlines or the suggested timelines if no hard deadline is required. The SHA's fiscal year ends September 30th.

Procedures

1. The Executive Director, Director of Finance, Director of Maintenance, the Director of Leased Housing, Director of Public Housing, and others will compile and provide the required budget data necessary to prepare budgets to the Fee Accountants. Information is gathered from Department Heads as necessary. This information includes rent rolls, occupancy reports, HUD's inflation factor, utility consumption, utility rates, units offline, VMS reports, program reserves, etc.
2. The Operating Budgets for all programs will be established and once approved by the Executive Director will be submitted to the Board of Directors for approval.
3. The Board of Directors will review and approve the budgets as appropriate and sign all related documents required for submission.

L. CAPITAL FUND GRANT USE AND REPORTING

Purpose

The purpose is to distinguish the proper expenditure of the Capital Funds and to report grant activity to HUD and EOHLC in an accurate and timely manner in accordance with HUD and EOHLC requirements and deadlines.

Policy

SHA is allotted funds for property improvements and operational support to Public Housing Properties. The funds are contracted and confirmed through a Consolidated Annual Contributions Contract (ACC) and Contract for Financial Assistance (CFA). The SHA is responsible for the obligation and expenditures of these funds and to the proper PH Asset Management Projects (AMPS) and CAPHUB software systems. Under no circumstance will the Capital funds be used for any other purpose. The SHA will maintain source documentation for all grant receipts and expenditures by grant number and award date.

Condition

Grant receipts and expenditures will be reconciled on a monthly basis by the Fee Accountant. The responsibility for federal grant draws and the grant accounting process is assigned to the Executive Director or his/her designee.

Procedures

Responsibility and Actions

The SHA manages the Capital Fund Programs and all required reporting is performed by the Fee Accountant and other appropriate staff.

Finance Department staff

1. The Executive Director calculates amount to draw. Federal drawdowns are executed in the HUD E-LOCCs system by the Executive Director or his/her designee to ensure a segregation of duties. State requisitions are submitted and managed by the Executive Director and Assistant Executive Director.
2. The Executive Director and the Director of Leased Housing reconcile each grant E-LOCCs income and expense line item and report the information to the Fee Accountant to update the G/L each month.
3. The Fee Accountant ensures expenditures are posted to the grant G/L according to the budget detail of the grant.
4. The Fee Accountant ensures the close out information is sent by the Executive Director to the HUD Local office or EOHHC in a timely manner.

M. PETTY CASH POLICY

Purpose

SHA has a fiduciary duty to safeguard the assets of the Authority. Cash is a primary asset and therefore a petty cash procedure is in existence.

Policy

Petty cash disbursements are limited to a reasonable amount as determined by the Executive Director.

Condition

SHA has only one petty cash fund that is in existence and the custodian is Director of Finance. The amount kept available is \$100.00.

Procedures**Responsibilities and Actions**Accounting Coordinator

1. The Executive Director will preapprove expenditures from Petty Cash. Employee will give the Accounting Coordinator an original receipt and a Petty Cash slip which has been approved by the Executive Director.
2. The Accounting Coordinator will give Petty Cash to the employee and record the transaction on the appropriate form.
3. Periodically, the Director of Finance will replenish Petty Cash to \$100.00 by entering an expense entry, having the Executive Director approve, and giving the Petty Cash slip to the Accounting Coordinator for a replenishment check to be issued.
4. The Accounting Coordinator will cash the check at the bank, put the cash in Petty Cash box, and record the transaction on the expense form.

N. YEAR-END CLOSING**Purpose**

To ensure that the SHA submits timely and accurate year-end financial statements to HUD, EOHLC, and as required by any other regulatory agencies.

Policy

SHA will close its books of accounts in a timely and efficient manner.

Condition

The Fee Accountant will ensure that the books of accounts are closed on a timely and accurate schedule. The Authority's fiscal year ends on September 30th.

Procedures**Responsibility and Actions**Accounting Coordinator

1. Accrue all payables (salaries, employee benefits, utility expenses, vendors & contractors, Section 8 HAP payments).
Create Vendor payable list from system as of September 30th. Print payroll report of period salaries will be accrued (if any). Determine if any utility invoices need to be accrued. Post any entries and have Fee Accountant approve and post to G/L.
2. Make copy of all quarterly 941 reports and pension payments made during year.
3. Compute compensated absences for employees for Fee Accountant posting.

Fee Accountant

1. Adjust tenant receivable G/L balances to agree to accounting software LIPH system detailed tenant balance report for 9/30.
2. Calculate allowance for write-off resident accounts and make adjustments.
3. Record pre-paid rent as of 9/30 for all programs (deferred revenue).
4. Reconcile FSS accounts for ensuring the FSS detail ledgers agree to the liability accounts and the investments accounts agree to the bank accounts and the bank accounts are fully funded.
5. Verify that the insurance register pre-paid at the end of the year is correct and agree to the G/L.
6. Reconcile all bank accounts as of September 30th and record all adjustments.
7. Update the property depreciation schedules ensuring it agrees to the asset accounts, for additions as well as dispositions. Enter depreciation entry and post.
8. Ensure all ledgers and the inter-fund accounts are in balance.
9. Complete analysis of grant expense versus grant income requested through LOCCS, and accrues income receivable due from HUD.
10. Request operating departments to send unit months leased and unit months available for the fiscal year.
11. Reconcile management, bookkeeping, and asset management fees to final unit/month numbers.
12. Make entries to record receivables/payables due to/from HUD for HCV and other Section 8 programs and post to G/L.
13. Complete other Section 8 year-end settlement reports (HUD 52681) and record related adjustments.
16. Accrue all receivables (interest on investments, Section 8 portables, and any other income receivables).
17. Reconcile all receivables and payables and prepare detailed analysis of any balances
18. Accrue contract retention expense per contract register.
19. Close the income and expense accounts out for the year that is reconciled to final audited FDS submission.
20. Prepare a GAAP trial balance report and a Financial Data Schedule (FDS).
21. Transmit FDS to the Real Estate Assessment Center (REAC) prior to HUD's deadline including the 15 day grace period. (Before September 15th)

O. UPDATING CHART OF ACCOUNTS

Purpose

To account for all transactions in a manner suggested by the Department of Housing and Urban Development (HUD) and the Executive Office of Housing and Livable Communities (EOHLC).

Policy

The SHA will account for all transactions in accordance with GAAP and the applicability of GASB regulations and all other applicable regulatory requirements. The SHA uses the chart of account coding system as the G/L chart of accounts.

Procedures

Responsibility and Actions

Fee Accountant

1. Must take necessary action to ensure that accounting classifications used throughout SHA is in accordance with OMB A-87 and REAC guidelines.
2. Add accounts as necessary. For internal control purposes, only the Accountant is authorized to edit the GL chart of accounts.
3. When accounts are added to the GL chart of accounts, the account may need to be added to any customized financial reports.

P. COST ALLOCATION PLAN

Purpose

Cost of salaries, services, and goods should be charged to the proper federal or non-federal program.

Policy

All costs that have a direct correlation to a program or programs are allocated directly to those programs. These costs could include: Maintenance, Capital Improvements, and Administrative expenses. Costs that pertain to Public Housing are allocated on a per unit basis for all Authority Units. In the HCV and other Section 8 programs as well as the MRVP program, vouchers per program are used. For costs that need to be allocated across multiple programs one of the following guidelines should be used for allocation.

Procedures

Responsibility and Actions

Finance Department

Invoices are reviewed by the Accounting Coordinator to decide what type of allocation should be used or if a direct allocation is needed. If the Accounting Coordinator is not sure which allocation should be used or if it is a direct cost, the Fee Accountant will be consulted and make the final decision. The allocation methods can be altered where necessary. As the Authority's structure changes the cost allocation methods will either be changed or new allocations will be added. The allocation methods of choice will be in accordance to OMB A-87.

Q. CENTRAL OFFICE COST CENTER (COCC) FEE FOR SERVICE MONTHLY BILLINGS

Purpose

To ensure that the COCC Billings to Public Housing, HCV, and other programs are for the maximum supportable amounts that are consistent with HUD policies and regulations.

Policy

The Finance department shall bill the Public Housing, HCV and other programs on a monthly basis and record such billings in the G/L.

Condition

Monthly spreadsheets are kept in by the Accountant to track amounts billed by the COCC.

Procedures

1. The Fee Accountant will update the Section 8, Public Housing billings monthly for units occupied from information in the accounting software system and with confirmation from the appropriate Department Heads.
2. The Fee Accountant will prepare a journal entry and key the entry into the G/L
3. The Fee Accountant will post the journal entry to the G/L.

R. FINANCIAL DATA SCHEDULE (FDS)

The Unaudited Financial Data Schedule is due 2 months after the fiscal year end with a 15 day grace period. This form is electronically submitted to the Real Estate Assessment Center.

The Audited Financial Data Schedule is due 9 months after the fiscal year end, (there is no grace period). This form is electronically submitted to the Real Estate Assessment Center, after the auditor has performed the attestation function.

S. HOUSING CHOICE VOUCHER PORTABILITY-IN and PORTABILITY-OUT**Purpose**

To properly record Portability-In and Portability-Out transactions.

Policy

The Fee Accountant will ensure transactions are recorded into the G/L and operational reports reconcile to the G/L.

Procedures

Port In's are voucher holders from another PHA that request to transfer their voucher to SHA. This voucher can be either absorbed into the SHA HCV Program or it can be administered on behalf of the initial PHA.

1. If it is determined that SHA will absorb the voucher, then SHA takes full control of the voucher.
2. If the SHA administers the voucher, it would be the same as absorbed with the exception that SHA must notify the initial PHA with every change.
3. Monthly, the initial PHA will reimburse SHA 100% for the voucher and 80% of the initial PHA's administrative fee for the voucher. Director of Leased Housing posts the payment from the initial PHA into the accounting software and makes the deposit of the check.

Port Outs are voucher holders that request a transfer to another PHA jurisdiction.

1. The voucher can either be absorbed by the receiving PHA or the receiving PHA will administer the voucher on behalf of SHA. The SHA receives notification (HUD Form 50058) from the administering PHA of the HAP amount paid on behalf of the voucher holder and will reimburse them 100% for the voucher and 80% of the initial PHA's administrative fee for the voucher.
2. The Section 8 Housing Coordinator processes payment through the software program where the ACH file and any checks are created.
3. Paper checks are printed and signed in accordance with the Employee Check Signing Policy.
4. The Director of Leased Housing reviews and uploads the ACH file to the bank for processing and payment.

T. FRAUD RECOVERY

Purpose

To record payments received for Tenant Repayment Agreements which reimburse the PHA for a voucher holder or public housing tenant's failure to report income or not fully report income.

Policy

The SHA will ensure transactions are recorded properly and update the accounting software program accounts. In accordance with state and federal regulations, Section 8 program the SHA keeps 50% and 50% offsets against HAP landlord payments, Federal Public Housing the SHA keeps 100%, and State Public Housing 2/3rds are retained by the SHA and 1/3rd is offset against subsidy due from EOHLC.

Procedures

1. Appropriate housing staff will set up Tenant Repayment Agreements in the tenant data base once signed by the tenant.
2. Appropriate housing staff receives and posts payments received in the tenant accounting software system.
3. Appropriate housing staff reconciles the monthly receipts for the repayment report and forwards the information to the Fee Accountant.
4. Fee accountant records, allocates, and reports the calculation of the fraud revenue.

U. FAMILY SELF SUFFICIENCY (FSS) PROGRAM

Purpose

To ensure proper financial management of the FSS program and track escrow proceeds and disbursements. SHA is required to deposit all escrowed funds into a single depository account for FSS participants.

Policy

The Director of Leased Housing will track escrow proceeds and disbursements from reports received from the software program from information input by the Section 8 Housing Coordinators. The Director of Leased Housing reviews operational reports and FSS bank

accounts. The FSS Coordinator approves and authorizes disbursement to any FSS participant from their escrow account.

Procedures

1. A report delineating escrows to be deposited into each FSS participant's bank account is generated by the SHA software and processed by Section 8 Housing Coordinator.
2. Director of Leased Housing tracks the information and records and reports interest income earned annually.

V. VOUCHER MANAGEMENT SYSTEM (VMS)

Purpose

To report monthly HAP expense, leased units, administrative expenses, UNP, and NRP into the REAC system for all HCV Programs. Primary purpose of the VMS is for HUD to monitor PHA use of vouchers and to provide data to HUD to fund, obligate and disburse funds to PHA based on actual voucher use.

Policy

To submit monthly reports on leasing and expense information to the HUD REAC system for the prior month, to reconcile VMS to the G/L and ensure VMS submissions are accurate.

Procedures

1. The Director of Leased Housing providing VMS entries documentation and reports to the Fee Accountant monthly.
2. The Fee Accountant downloads information from the accounting software VMS module including units leased and HAP dollars.
3. The Fee Accountant calculates NPR, UNP and cash balance from the G/L. Reviews entries in the VMS module to record any HAP adjustments and HAP retro payments.
4. The Fee Accountant enters information into REAC – VMS submission link.
5. The Fee Accountant reconciles VMS to the G/L and identifies retroactive lease and HAP expenses.
6. The Fee Accountant enters retro-active corrections into HUD REAC system to update lease and HAP expense.

General Bid Log

Date: 06/09/2025 at 5:12PM EDT

Page 1 of 2

Bidder	Info	Base Bid	Alternates	Final Bid	Status
Laracy electrical Contractors, Inc 9 Perry Dr Unit #1 Foxboro, MA 02035		\$1,104,000.00		\$1,104,000.00	Anticipated Contract Award
LeVangle Electric Co., Inc. 59 Old Webster Street Hanover, MA 02339		\$1,620,000.00		\$1,620,000.00	—
Jupiter Electric 142B Lafayette Road Salisbury, MA 01952		\$1,750,000.00		\$1,750,000.00	—
CDS Contracting Services, LLC 275 Centre Street STE 1 Holbrook, MA 02343		\$1,960,848.00		\$1,960,848.00	—
Brite Lite Electric 11 Front St. Weymouth, MA 02188		\$1,988,000.00		\$1,988,000.00	—

BDO Project B25-DV78
Salem Housing Authority
Electrical Upgrades, 667-4
Client Project #258150

General Bid Log

Date: 06/09/2025 at 5:12PM EDT

Page 2 of 2

Bidder	Info	Base Bid	Alternates	Final Bid	Status
Systems Contracting Inc. 7 Scobee Circle Plymouth, MA 02360		\$2,030,000.00		\$2,030,000.00	—
Brothers Electrical Corp 18 Graf Rd, Unit #31 Newburyport, MA 01950		\$2,118,000.00		\$2,118,000.00	—
Tilton Electric Inc. 398 Court St. Rear Plymouth, MA 02360		\$2,199,621.00		\$2,199,621.00	—

Chapter 4

APPLICATIONS, WAITING LIST AND TENANT SELECTION

INTRODUCTION

When a family wishes to receive assistance under the HCV program, the family must submit an application that provides the PHA with the information needed to determine the family's eligibility. HUD requires the PHA to place all families that apply for assistance on a waiting list. When HCV assistance becomes available, the PHA must select families from the waiting list in accordance with HUD requirements and PHA policies as stated in the administrative plan and the annual plan.

The PHA is required to adopt clear policies and procedures for accepting applications, placing families on the waiting list, and selecting families from the waiting list, and must follow these policies and procedures consistently. The actual order in which families are selected from the waiting list can be affected if a family has certain characteristics designated by HUD or the PHA that justify their selection. Examples of this are the selection of families for income targeting and the selection of families that qualify for targeted funding.

HUD regulations require that all families have an equal opportunity to apply for and receive housing assistance, and that the PHA affirmatively further fair housing goals in the administration of the program [24 CFR 982.53, HCV GB p. 4-1]. Adherence to the selection policies described in this chapter ensures that the PHA will be in compliance with all relevant fair housing requirements, as described in Chapter 2.

This chapter describes HUD and PHA policies for taking applications, managing the waiting list and selecting families for HCV assistance. The policies outlined in this chapter are organized into three sections, as follows:

Part I: The Application Process. This part provides an overview of the application process, and discusses how applicants can obtain and submit applications. It also specifies how the PHA will handle the applications it receives.

Part II: Managing the Waiting List. This part presents the policies that govern how the PHA's waiting list is structured, when it is opened and closed, and how the public is notified of the opportunity to apply for assistance. It also discusses the process the PHA will use to keep the waiting list current.

Part III: Selection for HCV Assistance. This part describes the policies that guide the PHA in selecting families for HCV assistance as such assistance becomes available. It also specifies how in-person interviews will be used to ensure that the PHA has the information needed to make a final eligibility determination.

PART I: THE APPLICATION PROCESS

4-I.A. OVERVIEW

This part describes the PHA policies for making applications available, accepting applications making preliminary determinations of eligibility, and the placement of applicants on the waiting list. This part also describes the PHA's obligation to ensure the accessibility of the application process to elderly persons, people with disabilities, and people with limited English proficiency (LEP).

4-I.B. APPLYING FOR ASSISTANCE [HCV GB, pp. 4-11 – 4-16, Notice PIH 2009-36]

Any family that wishes to receive HCV assistance must apply for admission to the program. HUD permits the PHA to determine the format and content of HCV applications, as well how such applications will be made available to interested families and how applications will be accepted by the PHA. The PHA must include Form HUD-92006, Supplement to Application for Federally Assisted Housing, as part of the PHA's application.

PHA Policy

The Salem Housing Authority has elected to utilize the Centralized Application and Waiting List process. The Department of Housing and Urban Development has encouraged the use of a Centralized Waiting List by Public Housing Authorities (PHAs). In the Commonwealth of Massachusetts, the PHA Centralized Waiting List is administered by the Massachusetts Chapter of the National Association of Housing and Redevelopment Officials (MassNAHRO) and its subcontractor ~~GoSection8~~ Affordablehousing.com.

The Centralized Section 8 Housing Choice Voucher (HCV) Waiting List affords the Housing Authority and its clients the following benefits:

1. Ease of application process for applications who may apply at the office of any Housing Authority participating in the Centralized Waiting List option or online at ~~www.gosection8.com/MassCWL~~ www.affordablehousing.com.
2. Eliminate the procedural hardship on families and administrative burden to the Housing Authority of closing and opening of the Section 8 HCV Waiting List. The Centralized Section 8 HCV Waiting List is maintained as an open waiting list.
3. Increase housing opportunities for families who now have the option of placement at a number of locations throughout the Commonwealth through the submission of a Preliminary Application.

4-I.C. ACCEPTANCE OF APPLICATIONS

The PHA must review each complete application received and make a preliminary assessment of the family's eligibility. The PHA must accept applications from families for whom the list is open unless there is good cause for not accepting the application (such as denial of assistance) for the grounds stated in the regulations [24 CFR 982.206(b)(2)]. Where the family is determined

to be ineligible, the PHA must notify the family in writing [24 CFR 982.201(f)]. Where the family is not determined to be ineligible, the family will be placed on a waiting list of applicants.

No applicant has a right or entitlement to be listed on the waiting list, or to any particular position on the waiting list [24 CFR 982.202(c)].

PHA Policy

A single, standardized ~~Preliminary Application~~ Massachusetts Section 8 Centralized Waiting List Preliminary Application is available at each participating Housing Authority and online at ~~www.gosection8.com/MassCWL~~ www.affordablehousing.com. A master list of all participating PHAs is maintained at the office of MassNAHRO, at each participating Housing Authority and online at ~~www.gosection8.com/MassCWL~~ www.affordablehousing.com. Only one Massachusetts Section 8 Centralized Waiting List Preliminary Application is accepted for each Family¹.

The Massachusetts Section 8 Centralized Waiting List Preliminary Application requests information as required to administer the Section 8 HCV Program such as;

- Name
- city or town (where Head of Household and spouse/partner live and work)
- telephone number
- total number of family members
- Head of Household's social security number
- if client is 62 years of age or older or disabled
- total gross family income, race and ethnicity
- Information regarding preferences adopted by participating Housing Authorities is also elicited on this Preliminary Application.

MassNAHRO reserves the right to modify the Preliminary Application to change or include other information required or useful to administer the Section 8 HCV Program.

Preliminary Applications are available for completion at the Salem Housing Authority in Person between the hours of ~~8:00~~ 8:30 am and 4:00 pm on Monday and Tuesday and ~~Wednesday, 8:00~~ 8:30 am to 7:00 5:30 pm on Thursdays and ~~8:00~~ 8:30 am to 12:00 pm on Fridays. Blank Massachusetts Section 8 Centralized Waiting List Preliminary Applications may be mailed or faxed to a family by a Participating PHA for completion by the family.

¹There is an exception when an application has been rejected by a participating PHA for a reason which may not make the family ineligible at another participating PHA. The family may then reapply to the PHA where the application was rejected to be placed on the Waiting List for that participating PHA according to a new date and time. The original application will remain in the system for all other PHAs where the family could potentially be eligible.

Upon completion of the **Massachusetts Section 8 Centralized Waiting List Preliminary Application**, it shall be marked by the PHA staff with date and the time of submission, and the family will mail a standard receipt evidencing submission of the **Massachusetts Section 8 Centralized Waiting List Preliminary Application**. The Salem Housing Authority will then enter the information from the **Massachusetts Section 8 Centralized Waiting List Preliminary Application** into the Centralized Waiting List.

Preliminary Applications may also be submitted online anytime at www.gosection8.com/MassCWL ~~www.affordablehousing.com~~

Families are notified at time of application that PHA's may have open waiting lists for the public housing programs, project-based voucher programs or moderate rehabilitation programs and often other State funded programs and if the other program includes units suitable for the applicant, the family should contact the PHA directly for placement in its waiting list for other program(s). Information as to availability of many of these program(s) is online on the **Salem Housing Authority's website: www.salemha.org** Upon completion of a **Massachusetts Section 8 Centralized Waiting List Preliminary Application**, if there is another open waitlist for any other program administered by any participating PHA for which applicant may be eligible which is operated through ~~Gosection8.com~~ ~~www.affordablehousing.com~~, the family will receive automatic notification on the website and by email and may elect to apply instantly online. In this instance there is no need to fill out an additional **Massachusetts Section 8 Centralized Waiting List Preliminary Application**.

4-I.D. DETERMINATION OF ELIGIBILITY

Once a family has been selected from the Centralized Section 8 Waiting List in the manner set forth in the Salem Housing Authority's Administrative Plan from the Section 8 Housing Choice Voucher Program, eligibility determination shall be made according to federal law, regulations governing State law and any applicable procedures set forth in the Salem Housing Authority's Administrative Plan for the Section 8 Housing Choice Voucher Program.

4-I.E. DETERMINATION OF INELIGIBILITY

Ineligibility for Assistance

If a family is denied assistance by the Salem Housing Authority, they will have the right to the appeal procedures set forth in the Salem Housing Authority's Administrative Plan and federal regulations.

The removal shall not occur until the appeal procedure³ when requested or time period for the family to request this appeal has expired. Appeals rights and procedures are governed by the applicable code for federal regulations and the contents of the Administrative Plan for the Housing Authority making the denial. Further to the extent that a denial is based upon CORI or Immigration Status information, regulations and PHA plan procedures governing denials on such basis including any appeals rights related thereto shall apply.

³ Informal Review or Informal Hearing as applicable

Ineligibility for Assistance Based Upon PHA Policy-Removal from the Centralized Waiting List for a Particular PHA Only

If the family could be eligible under another participating PHA's policies, the family's name will not be removed by the Salem Housing Authority from the Centralized Section 8 HCV Waiting List. However, the family will not again be selected by the Salem Housing Authority unless a new Preliminary Application has been submitted to the Salem Housing Authority.

Certain items which are considered mandatory denial categories still result within a removal from the particular PHA only because there is some component of PHA Policy associated with such denial (i.e. the family does not qualify on the basis of citizenship or the eligible immigration status of family members as required in 24 CFR Part 5 Subpart E, Restriction on Assistance to Noncitizens insofar as PHAs may *elect* to require documentation to verify Citizenship or when the family does not meet the Social Security Number disclosure and documentation requirements as set forth in 24 CFR 5.216 insofar as for pending disclosure and documentation of social security numbers, the HA may allow the family to retain its place on the Waiting List for differing times based upon PHA policy.)

Mandatory Ineligibility for Assistance-Removal from the Centralized Waiting List for all PHAs

If the Family is removed from the Waiting List because it is deemed ineligible for a reason which is mandatory the name shall be removed from the Waiting List for all PHAs. Mandatory grounds for all PHAs are as follows:

1. The Family fails to sign and submit the consent form for obtaining information in accordance with 24 CFR 5, Subparts B and F [24 CFR 982.552 (b) (3)].
2. Any household member has ever been convicted of drug-related criminal activity for the production or manufacture of methamphetamine on the premises of federally assisted housing as set forth in 24 CFR 982.553 (a) (1) (ii) (C) (i).
3. Any household member is subject to a lifetime registration requirement under a state sex offender registration program as set forth in 982.553 (a) (2) (i).

Mandatory Ineligibility for Assistance due to Income Limits – Removal from Centralized Waiting List Dependent on Location for Income Limit Determination

When the family income limit exceeds that required for participation in the HCV Program pursuant to 24 CFR 982.201 they shall be denied participation in the HCV Program. If the family is denied participation in the HCV Program because it is over the applicable income limits for the program, the family's name will be removed from the Centralized Section 8 HCV Waiting List for the Housing Authority making the determination and all other PHA's in the area with income limits at or below the level of the PHA making the determination. The family's name shall remain on the list for other participating PHA's in areas with income limits above that of the PHA's making the denial. If the family later reapplies it shall be provided with a new

(later) Preliminary Application date for the PHA's from which the family's name was previously removed due to the over income denial.

PHA's which have adopted specific policies to admit a low-income family that meets additional eligibility criteria specified in the PHA Administrative Plan which could impact their particular PHA income limits will notify GoSection8 to make certain a different level should not be on file for the particular PHA in relation to denials under this section.

4-1.F NO RESPONSE TO PHA- REMOVAL FROM CENTRALIZED WAITING LIST FOR A PARTICULAR PHA ONLY

If the family does not respond to a letter sent by a participating Housing Authority to attend and eligibility determination appointment or to otherwise respond to the Housing Authority, the Housing Authority who request said response may remove the family's name from the Centralized Section 8 HCV Waiting List for their particular PHA only. The manner for said removal and any applicable appeal procedure shall be governed by the Administrative Plan for the Housing Authority making said removal.

The family's name shall not be removed by the Salem Housing Authority from the entire Centralized Section 8 HCV Waiting List. However, the family will not again be selected by the Salem Housing Authority unless a new Preliminary Application has been submitted to the Salem Housing Authority.

PART II: MANAGING THE WAITING LIST

4-IL.A. OVERVIEW

The PHA must have policies regarding various aspects of organizing and managing the waiting list of applicant families. This includes opening the list to new applicants, closing the list to new applicants, notifying the public of waiting list openings and closings, updating waiting list information, purging the list of families that are no longer interested in or eligible for assistance, as well as conducting outreach to ensure a sufficient number of applicants.

In addition, HUD imposes requirements on how a PHA may structure its waiting list and how families must be treated if they apply for assistance from a PHA that administers more than one assisted housing program.

4-IL.B SELECTION FROM THE WAITING LIST

Except for Special Admissions (SEE 25 CFR 982.203 (2018)), HCV participants will be selected from the Waiting List. The selection criteria set forth in the Salem Housing Authority's Administrative Plan shall govern the manner in which individual and families are selected by the Salem Housing Authority from the Centralized Section 8 HCV Waiting List. Further, when HUD awards a Housing Authority program funding for a specified category of families on the Waiting List (See 24 CFR 982.204 (e) (2018)), the PHA must select applicant families in the specified category. This is further described in the PHA's Administrative Plan, HUD award and/or Notice of Funding Availability for said funding.

PHA policies which dictate the order of selection are described within the PHA's Section 8 HCV Administrative Plan on December 12, 2018.

Pursuant to 24 CFR 982.201(b)(2) (2018), not less than 75 percent of the families admitted to a PHA's HCV program (tenant based and project based where applicable) during the PHA fiscal year from the PHA waiting list shall be extremely low income families. The PHA may skip a family with an income above the extremely low income limit on the waiting list in order to select an extremely low income family to meet this requirement

4-IL.C OPENING AND CLOSING OF THE WAITING LIST AND MARKETING

The Centralized Waiting List was opened in January of 2013 and at that time notice of the opening of the Waiting List was published in a local newspaper of general circulation as well as within minority media.

The list remained open since that date. As individual PHAs join the Centralized Waiting List the individual PHA give notice by publication in a local newspaper of general circulation and also by minority media and/or other suitable means.

Ongoing marketing of the Section 8 HCV Program to those least likely to apply is a combined effort between the participating PHAs, MassNahro and ~~GoSection8-Affordablehousing.com~~. Specifically, publication of the initial participation in the Centralized Waiting list is the

responsibility of the PHA. ~~GoSection8 Affordablehousing.com~~ maintains an up to date website which includes the following information: a description of the Centralized Waiting List and how it operates; a list of participating PHAs; instructions as to how to apply; program eligibility information; the online ~~Massachusetts Centralized Waiting List Preliminary Application and the printable paper Preliminary Application~~ which are is available in multiple languages; manner in which to perform a status check and modify a Preliminary Application as well as responses to frequently asked questions. ~~Printable paper Massachusetts Centralized Waiting List Preliminary Application~~ are available at participating Housing Authority's office.

Further ~~GoSection8 Affordablehousing.com~~ performs outreach and education to advocates and community service agencies by providing free training sessions as to the application process. In addition ~~GoSection8 Affordablehousing.com~~ provides informational as well as toll-free live telephone support.

Individual PHAs and/or other parties as applicable may also perform marketing on as needed basis with regard to their specific programs

4-II.D WAITING LIST UPDATES; PURGING OF WAITING LIST

While the family is on the waiting list, within 10 business days of the occurrence of a change, the family must inform the PHA of changes in contact information (including current residence, mailing address and phone number) household composition, preferences and total household income. The changes must be submitted in writing to a participating PHA or online via the ~~GoSection8 Application-affordablehousing.com~~ portal within 10 business days of said change.

In order to make certain the Waiting List remains up to date ~~GoSection8-Affordablehousing.com~~ will send email reminder for families to keep their mailing addresses up to date. Families may also elect to receive optional text reminders.

MassNAHRO will, on a biennial bases, send a letter to each applicant on the Centralized Section 8 HCV Waiting List. This letter will be sent to the address on the Section 8 HCV Preliminary Application or on any written change of status request that was completed and sent to a participating Housing Authority. Applicants will be requested to respond to the mailing, either online at ~~www.gosection8.com/MassCWL~~ affordablehousing.com or by mailing back the response card, within a time parameter set forth in the letter and the letter shall indicate that failure to respond will result in the removal of his/her name from the Centralized Section 8 HCV Waiting List. In the event that the applicant does not respond within the applicable time parameter, his/her name shall be removed from the Centralized Section 8 HCV Waiting List.

Applicants removed by MassNAHRO due to no response to the update mailing may appeal to MassNAHRO during the posted reinstatement period. After the reinstatement period MassNAHRO will consider appeals which are requested as a reasonable accommodation for a person with a disability.

4-IL.E. UPDATING THE APPLICATIONS

A family may update its **Massachusetts Centralized Waiting List** Preliminary Application (i.e. change of address) for Section 8 HCV Assistance online at www.gosection8.com/MassCWLaffordablehousing.com or at the office of any PHA participating in the Centralized Waiting List Application process regardless of where the original Preliminary Application was submitted. To update the Preliminary Application through a PHA, a written request must be submitted to the PHA by the family.

In the event of a family break up into two otherwise eligible families, only one family will retain the original **Massachusetts Centralized Waiting List** Preliminary Application. The second family may submit a new **Massachusetts Centralized Waiting List** Preliminary Application for assistance which will have a new date and time.

In the absence of a judicial determination with regard to who should retain the original application, the family will generally determine who retains the original **Massachusetts Centralized Waiting List** Preliminary Application. The PHA will allow the Head of Household to report who remains on the original **Massachusetts Centralized Waiting List** Preliminary Application to reflect this family decision. However, if MassNAHRO or the PHA is informed that the matter is in dispute they shall make the decision as to who will retain the original **Massachusetts Centralized Waiting List** Preliminary Application taking into consideration the following factors: (1) The interest of minor children including custody arrangements. (2) The interest of ill, elderly, or disabled family members. (3) The interest of a victim of an occurrence of domestic violence, dating violence, sexual assault, or stalking². (4) The relevant recommendations of social service professionals involved with the family. (5) The Head of Household who is listed on the original application.

4-IL.F JURISDICTION REGARDING CERTAIN DECISIONS

When a family expresses a problem with a decision made by a Housing Authority involved in the Centralized Section 8 HCV Waiting List, that family shall be referred to the Housing Authority who made the determination in question. This includes when a family is removed from the Centralized Waiting List for failure to reply to the PHA.

When a family expresses a problem with a decision made by MassNAHRO, that family shall be instructed to send a written request for reinstatement along with supporting documentation to MassNAHRO's Centralized Waiting List Administrator at: Massachusetts Centralized Waiting List, PO Box 308, Dedham, MA 02027.

4-IL.G NONDISCRIMINATION AND PROGRAM ACCESSABILITY

Massachusetts Centralized Waiting List Preliminary Application will be accepted without regard to race, color, sex, religion, familial status, age, disability, national origin, marital status, gender

identity, sexual orientation, receipt of public assistance or housing subsidies, ancestry, military or veteran status, or generic information.

PHA's will provide reasonable accommodations as required under the law to assist individuals with disabilities. Upon request, this may include provision of appropriate auxiliary aids and services necessary to ensure effective communication e.g., Braille, audio, large type, assistive listening devices, and sign language interpreters. Reasonable accommodations may also include a change in policy or procedure to make the program accessible. Such request will be considered and made a required according to applicable law. Applicants are advised of their right to request a reasonable accommodations both on the website and the hard copy of the ~~Massachusetts Centralized Waiting List~~ Preliminary Application.

²To the extent that the provisions set forth in 24 CFR part 5, subpart L (Protection for Victims of Domestic Violence, Dating Violence, Sexual Assault, or Stalking apply the PHA will adhere to such requirements.

Person with hearing and/or speech impairments may access the ~~GoSection8~~ Affordablehousing.com via ~~text~~ telephone (TTY) using Massachusetts Relay at 711 for English and (866) 930-9252 for Spanish.

PHA's, MassNAHRO and ~~GoSection8- affordablehousing.com~~ will take reasonable steps to ensure meaningful access by persons with Limited English Proficiency (LEP). Such steps will include translation of common written materials into those languages frequently spoken by applicants. Further on an as needed basis ~~GoSection8~~ affordablehousing.com or the participating PHA (depending upon the point of contact) may arrange for telephonic or in person interpretation. The online Preliminary Application queries the "preferred language" and once selected the computerized ~~Massachusetts Centralized Waiting List~~ Preliminary Application process is in that language. There are multiple language on the site which are those most commonly encountered in Massachusetts with regard to LEP individuals. ~~GoSection8~~ Affordablehousing.com has bilingual staff that speak English, Spanish, French, and Haitian Creole. Further, telephonic interpretation is available in any other languages needed.

Amendment. The PHA Executive Director, MassNAHRO and ~~GoSection8~~ affordablehousing.com are authorized by the Board of Commissioners to institute other changes as long as such changes are consistent with the authorizations granted herein.

PART III: SELECTION FOR HCV ASSISTANCE

4-III.A. OVERVIEW

As vouchers become available, families on the waiting list must be selected for assistance in accordance with the policies described in this part.

The order in which families are selected from the waiting list depends on the selection method chosen by the PHA and is impacted in part by any selection preferences for which the family qualifies. The availability of targeted funding also may affect the order in which families are selected from the waiting list.

The PHA must maintain a clear record of all information required to verify that the family is selected from the waiting list according to the PHA's selection policies [24 CFR 982.204(b) and 982.207(e)].

4-III.B. SELECTION AND HCV FUNDING SOURCES

Special Admissions [24 CFR 982.203]

HUD may award funding for specifically-named families living in specified types of units (e.g., a family that is displaced by demolition of public housing; a non-purchasing family residing in a HOPE 1 or 2 projects). In these cases, the PHA may admit such families whether or not they are on the waiting list, and, if they are on the waiting list, without considering the family's position on the waiting list. These families are considered non-waiting list selections. The PHA must maintain records showing that such families were admitted with special program funding.

The following are examples of types of program funding that may be designated by HUD for families living in a specified unit:

- A family displaced because of demolition or disposition of a public or Indian housing project;

- A family residing in a multifamily rental housing project when HUD sells, forecloses or demolishes the project;

- For housing covered by the Low Income Housing Preservation and Resident Homeownership Act of 1990;

- A family residing in a project covered by a project-based Section 8 HAP contract at or near the end of the HAP contract term; and

A non-purchasing family residing in a HOPE 1 or HOPE 2 project.

Applicants who are admitted under Special Admissions, rather than from the waiting list, are maintained on separate lists].

A family applying for the Section Eight Project Based Program Assistance that has been defined eligible by the Salem Housing Authority and the Department of Mental Retardation (ARC).

Households which reside within the City of Salem or it's designated jurisdiction and participate in the Massachusetts Rental Voucher Program whom are at risk of displacement due to changes in the affordability requirements, administrative delivery or level of subsidy available for said program, and who are income eligible pursuant to HUD requirements, shall be given vouchers, provided that compliance with the requirement that not less than 75% of all families admitted to the PHA's tenant based voucher program during the fiscal year shall be extremely low income families.

4-III.C. SELECTION METHOD

PHAs must describe the method for selecting applicant families from the waiting list, including the system of admission preferences that the PHA will use [24 CFR 982.202(d)].

Local Preferences [24 CFR 982.207; HCV p. 4-16]

PHAs are permitted to establish local preferences, and to give priority to serving families that meet those criteria. HUD specifically authorizes and places restrictions on certain types of local preferences. HUD also permits the PHA to establish other local preferences, at its discretion. Any local preferences established must be consistent with the PHA plan and the consolidated plan, and must be based on local housing needs and priorities that can be documented by generally accepted data sources.

PHA Policy

The PHA will offer public notice when changing its preference system and the notice will be publicized using the same guidelines as those for opening and closing the waiting list.

The PHA uses the following local preference system:

Terminated HCV Families due to Insufficient Funding: For applicants that were terminated from the Section 8 program due to insufficient Funding

Salem HA Project-Based Voucher Preference: For applicants that currently participate in a project-based voucher program with the Salem Housing Authority.

Residency Preference: For applicants who live, work, or have been hired to work in the City of Salem, Massachusetts.

Veteran's Preference: For applicants who are currently members of the U. S. Armed Forces, a veteran whose last discharge or release from the armed forces of the United States was under other than dishonorable conditions, or surviving spouses of veterans

Victims of Domestic Violence: For applicants that have been displaced because of domestic violence or lives in a unit with a person who engages in violence. Actual or threatened physical violence directed against the applicant or the applicant's family by a spouse or other household member who lives in the unit with the family and must have occurred within the past **6 months** or be of a continuing nature.

The family must have been displaced as a result of fleeing violence in the home or they are currently living in a situation where they are being subjected to or victimized by violence in the home.

The Applicant must certify that the abuser will not reside with the applicant unless the PHA gives prior written approval.

Involuntary Displacement: For applicants who have been involuntarily displaced and are not living in standard, permanent replacement housing, or will be involuntarily displaced within no more than six months from the date of [preference status certification by the family/verification by the PHA].

Families are considered involuntarily displaced if they are required to vacate housing as a result of:

1. A disaster (fire, flood, earthquake, etc.) that has caused the unit to be uninhabitable.
2. Federal, State or local government action related to code enforcement, public improvement or development.
3. Action by a housing owner which is beyond an applicant's ability to control, and which occurs despite the applicant's having met all previous conditions of occupancy and is other than a rent increase.

If the owner is an immediate family relative and there has been no previous rental agreement, and the applicant has been part of the owner's family immediately prior to application, the applicant will not be considered involuntarily displaced.

For the purposes of this definitional element, reasons for an applicant having to vacate a housing unit include, but are not limited to:

Conversion of an applicant's housing unit to non-rental or non-residential use;

Closure of an applicant's housing unit for rehabilitation or non-residential use;

Notice to an applicant that s/he must vacate a unit because the owner wants the unit for the owner's personal or family use or occupancy;

Sale of a housing unit in which an applicant resides under an agreement that the unit must be vacant when possession is transferred; or

Any other legally authorized act the results, or will result in the withdrawal by the owner of the unit or structure from the rental market.

4. Displacement by Non-Suitability of the Unit: For families where a member of the family has mobility or other impairment that makes the person unable to use critical elements of the unit and the owner is not legally obligated to make changes to the unit.

Critical elements are: [entry and egress of the unit and building/ a sleeping area/ a full bathroom/a kitchen if the person with a disability must do their own food preparation/other]

5. Due to HUD disposition of a multifamily project under Section 203 of the Housing and Community Development Amendments of 1978.

In order to receive the displacement preference, applicants who have been displaced must not be living in "standard, permanent replacement housing."

Standard replacement housing is defined as housing that is decent, safe and sanitary [according to Housing Quality Standards/local housing code/other], that is adequate for the family size according to [Housing Quality Standards/local/state / BOH code], and the family is occupying pursuant to a written or oral lease or occupancy agreement.

Standard replacement housing does not include transient facilities, hotels, motels, temporary shelters, and (in the case of Victims of Domestic Violence) housing occupied by the individual who engages in such violence.

It does not include any individual imprisoned or detained pursuant to State Law or an Act of Congress. Share housing with family or friends is not considered temporary and is considered standard replacement housing.

Substandard Housing: For Applicants who live in substandard housing are families whose dwelling meets one or more of the following criteria [**provided that the family did not cause the condition**]:

Is dilapidated as cited by the Board of Health and does not provide safe, adequate shelter, has one or more critical defects or a combination of defects requiring considerable repair, endangers the health , safety, and well-being of family.

Does not have operable indoor plumbing.

Does not have usable flush toilet in the unit for the exclusive uses of the family.

Does not have usable bathtub or shower in the unit for exclusive family use.

Does not have adequate, safe electrical service.

Does not have an adequate, safe source of heat.

Should, but does not, have a kitchen. (Single Room Occupancy (SRO) housing is not substandard solely because it does not contain sanitary and/or food preparation facilities in the unit).

Has been declared unfit for habitation by a government agency.

Is overcrowded according to [HQS/local/State/BOH Code].

Persons who reside as part of a family unit shall not be considered a separate family unit for substandard housing definition preference purposes.

Applicants living in public housing [or publicly assisted housing] shall not be denied this preference in unit meets the criteria for the substandard preference.

An applicant who is a "homeless family" is considered to be living in substandard housing.

"Homeless Families":

Lack of a fixed, regular and adequate nighttime residence; and

Have a primary nighttime residence that is a supervised public, or private shelter proving temporary accommodations (including welfare hotels, congregate shelters and transitional housing), or an institution providing temporary residences for individuals intended to be institutionalized, or a public or private place not ordinarily used as a sleeping accommodation for human beings.

Homeless families may maintain their place on the waiting list while completing a transitional housing program.

Families who are residing with friends or relatives on a temporary basis will not be included in the homeless definition.

Persons who reside as part of a family unit shall not be considered a separate household.

Rent Burden: For families paying more than 50% of their income for rent and utilities for at least 90 days [commencing before they were selected from the Waiting List/and continuing through the verification of preference].

For the purpose of this preference, “family income” is gross monthly income as defined in the regulations.

“Rent” is defined as the actual amount due under the lease or occupancy agreement calculated on a monthly basis without regards to the amount actually paid, plus the monthly of tenant-supplied utilities which can be either:

The PHA’s reasonableness estimate of the cost of such utilities, using the Section 8 Utility Allowance Schedule: or

The average monthly payments the family actually made for these utilities in the most recent 12-month period, or if information is not obtainable for the entire period, the average of at least the past 3 months.

An applicant family may choose which method to use to calculate utilities expense. Any amounts paid to or on behalf of a family under any energy assistance program must be subtracted from the total rent burden if included in family income. The applicant must show that they actually paid the utilities, regardless of whose name the service is under.

To qualify for the rent burden preference, the applicant must pay rent directly to the landlord or agent.

If the applicant pays their share of rent to a cohabitant and is not named on the lease, the PHA will require both verification from the landlord that the applicant resides in the unit, and verification from the cohabitant of the amount of rent paid by the applicant.

If the applicant is subletting, the lessor must have a legal right to sublet.

If an applicant owns a mobile home, but rent the space upon which it is located, then “rent” must include the monthly payment made to amortize the purchase price of the home.

Members of a cooperative are “renters” for the purposes of qualifying for the preference. In this case, “rent” would mean the charges under the occupancy agreement.

Order of Selection

The PHA system of preferences may select families based on local preferences according to the date and time of application [24 CFR 982.207(c)]. If a PHA does not have enough funding to assist the family at the top of the waiting list, it is not permitted to skip down the waiting list to a family that it can afford to subsidize when there are not sufficient funds to subsidize the family at the top of the waiting list [24 CFR 982.204(d) and (e)].

PHA Policy

The PHA's method for selecting applicants from a preference category leaves a clear audit trail that can be used to verify that each applicant has been selected in accordance with the method specified in the administrative plan.

Local Preferences

Local preferences will be used to select families from the waiting list.

The PHA has selected the following system to apply local preferences:

Local Preferences will be numerically ranked, with number 1 being the highest preference, in the following order:

- Preference 1-** For applicants that were terminated from the Section 8 program due to insufficient Funding
- Preference 1 2-** Applicants that currently participate in a project-based voucher program with the Salem Housing Authority. (Not Applicable to Federal Public Housing)
- Preference 2 3-** Applicants that are currently members of the U.S. Armed Forces, Veterans or surviving spouses of veterans, live or work or have been hired to work in the City of Salem and have one of the following local preferences: Involuntarily displaced, victim of domestic violence, living in substandard housing including homelessness or rent burdened more than 50%.
- Preference 3 5-** Applicants that live, work or have been hired to work in the City of Salem, MA and have one of the following local preferences: involuntarily displaced, victim of domestic violence, living in substandard housing including homelessness or rent burdened more than 50%.
- Preference 4 5** Applicants that are currently members of the U.S. Armed Forces, Veterans or surviving spouses of veterans, do not live, work or have been hired to work in the City of Salem and have one of the following local preferences: Involuntarily displaced, victim of domestic violence, living in substandard housing including homelessness or rent burdened more than 50%.

Preference 5-6- Applicants that do not live, work or have been hire to work in the City of Salem, MA and have one of the following local preferences: Involuntarily displaced, victim of domestic violence, living in substandard housing including homelessness or rent burdened more than 50%.

Preference 6-7 -Applicants that are currently members of the U.S. Armed Forces, Veterans or surviving spouses of veterans and live, work or have been hired to work in the City of Salem, MA.

Preference 7 8- Applicants that live, work or have been hired to work in the City of Salem, MA.

Preference 8-9- Applicants that are currently members of the U.S. Armed Forces, Veterans or surviving spouses of veterans and **do not live**, work or have been hired to work in the City of Salem, MA.

Preference 9-10 Applicants that do not live, work or have been hired to work in the City of Salem, MA.

4-III.D. NOTIFICATION OF SELECTION

When a family has been selected from the waiting list, the PHA must notify the family [24 CFR 982.554(a)].

PHA Policy

The PHA will notify the family by first class mail when it is selected from the waiting list. The notice will inform the family of the following:

All documents that must be provided at the interview, including information about what constitutes acceptable documentation

Date due for requested information

If a notification letter is returned to the PHA with no forwarding address, the family will be removed from the waiting list. A notice of denial (see Chapter 3) will be sent to the family's address of record, as well as to any known alternate address.

4-III.E. THE APPLICATION INTERVIEW

HUD recommends that the PHA obtain the information and documentation needed to make an eligibility determination though a face-to-face interview with a PHA representative [HCV GB, pg. 4-16]. Being invited to attend an interview does not constitute admission to the program.

Assistance cannot be provided to the family until all SSN documentation requirements are met. However, if the PHA determines that an applicant family is otherwise eligible to participate in the program, the family may retain its place on the waiting list for a period of time determined by the PHA [Notice PIH 2012-10].

Reasonable accommodation must be made for persons with disabilities who are unable to attend an interview due to their disability.

PHA Policy

Families selected from the waiting list are required to participate in an eligibility interview.

The head of household and the spouse/cohead must attend the interview together. However, either the head of household or the spouse/cohead may attend the interview on behalf of the family. Verification of information pertaining to adult members of the household not present at the interview will not begin until signed release forms are returned to the PHA.

The head of household or spouse/cohead must provide acceptable documentation of legal identity. (Chapter 7 provides a discussion of proper documentation of legal identity.) If the family representative does not provide the required documentation at the time of the interview, he or she will be required to provide it within 10 business days.

Pending disclosure and documentation of social security numbers, the PHA will allow the family to retain its place on the waiting list for **30 calendar days**. If not all household members have disclosed their SSNs at the next time the PHA is issuing vouchers, the PHA will issue a voucher to the next eligible applicant family on the waiting list.

The family must provide the information necessary to establish the family's eligibility and determine the appropriate level of assistance, as well as completing required forms, providing required signatures, and submitting required documentation. If any materials are missing, the PHA will provide the family with a written list of items that must be submitted.

Any required documents or information that the family is unable to provide at the interview must be provided within 10 business days of the interview. If the family is unable to obtain the information or materials within the required time frame, the family may request an extension. If the required documents and information are not provided within the required time frame (plus any extensions), the family will be sent a notice of denial (See Chapter 3).

An advocate, interpreter, or other assistant may assist the family with the application and the interview process.

Interviews will be conducted in English. For limited English proficient (LEP) applicants, the PHA will provide translation services in accordance with the PHA's LEP plan.

4-III.F. COMPLETING THE APPLICATION PROCESS

The PHA must verify all information provided by the family (see Chapter 7). Based on verified information, the PHA must make a final determination of eligibility (see Chapter 3) and must confirm that the family qualified for any special admission, targeted funding admission, or selection preference that affected the order in which the family was selected from the waiting list. Verifications may not be more than 60 days old at the time of issuance of the voucher.

PHA Policy

If the PHA determines that the family is ineligible, the PHA will send written notification of the ineligibility determination within 10 business days of the determination. The notice will specify the reasons for ineligibility, and will inform the family of its right to request an informal review (Chapter 16).

If a family fails to qualify for any criteria that affected the order in which it was selected from the waiting list (e.g. targeted funding, extremely low-income), the family will be placed back on the Centralized Section 8 Waiting List and will be selected again by the Salem Housing Authority if the family claims a change in preference. The PHA will notify the family in writing that it has been returned to the waiting list, and will specify the reasons for it.

If an applicant fails to appear by deadline date, the PHA will automatically send a second notice. If the applicant misses the second deadline without prior approval, the application will be denied.

If an applicant fails to appear for their interview without prior approval of the PHA, their application will be denied unless they can provide acceptable documentation to the PHA that an emergency prevented them from calling.

Reasonable accommodation will be made for persons with a disability who require an advocate or accessible offices. A designee will be allowed to participate in the interview process, but only with permission of the person with a disability.

If an application is denied due to failure to attend the full application interview, the applicant will be notified in writing and offered an opportunity to request an informal review.

All adult members must sign the HUD Form 9886, Release of Information, the application/the application form and all supplemental forms required by the PHA, the declarations and consents related to citizenship/immigration status and any other documents required by the PHA. Applicants will be required to sign specific verification forms for information that is not covered by the HUD form 9886. Failure to do so will be cause for denial of the application for failure to provide necessary certifications and release as required by the PHA.

If the PHA determines at or after the interview that additional information or document(s) are needed, the PHA will request the document(s) or information in writing. The family will be given 10 business days to supply the information.

If the information is not supplied in this time period, the PHA will provide the family a notification of denial for assistance.

If the PHA determines that the family is eligible to receive assistance, the PHA will invite the family to attend a briefing in accordance with the policies in Chapter 5.

Chapter 12

TERMINATION OF ASSISTANCE AND TENANCY

HUD regulations specify mandatory and optional grounds for which a PHA can terminate a family's assistance. They also specify the circumstances under which an owner may terminate the tenancy of an assisted family. This chapter describes the policies that govern mandatory and optional terminations of assistance, and termination of tenancy by the owner. It is presented in three parts:

Part I: Grounds for Termination of Assistance. This part describes the various circumstances under which assistance under the program can be terminated by the family or by the PHA.

Part II: Approach to Termination of Assistance. This part describes the policies and the process that the PHA will use in evaluating decisions on whether to terminate assistance due to actions or inactions of the family where termination is an option. It specifies the alternatives that the PHA may consider in lieu of termination, the criteria the PHA will use when deciding what action to take, and the steps the PHA must take when terminating a family's assistance.

Part III: Termination of Tenancy by the Owner. This part describes the HUD policies that govern the owner's right to terminate an assisted tenancy.

PART I: GROUNDS FOR TERMINATION OF ASSISTANCE

12-I.A. OVERVIEW

HUD requires the PHA to terminate assistance for certain actions and inactions of the family and when the family no longer requires assistance due to increases in family income. HUD permits the PHA to terminate assistance for certain other actions or inactions of the family. In addition, a family may decide to withdraw from the program and terminate their HCV assistance at any time by notifying the PHA.

12-I.B. FAMILY NO LONGER REQUIRES ASSISTANCE [24 CFR 982.455]

As a family's income increases, the amount of the housing assistance payment decreases. If the amount of assistance provided by the PHA is reduced to zero, the family's assistance terminates automatically 180 days after the last HAP payment.

PHA Policy

If a participating family receiving zero assistance experiences a change in circumstances that would result in a HAP payment to the owner, the family must notify the PHA of the change and request an interim reexamination before the expiration of the 180-day period.

12-I.C. FAMILY CHOOSES TO TERMINATE ASSISTANCE

The family may request that the PHA terminate housing assistance payments on behalf of the family at any time.

PHA Policy

The request to terminate assistance should be made in writing and signed by the head of household, and spouse or cohead if applicable. Before terminating the family's assistance, the PHA will follow the notice requirements in Section 12-II.F.

12-I.D. MANDATORY TERMINATION OF ASSISTANCE

HUD requires the PHA to terminate assistance in the following circumstances.

Eviction [24 CFR 982.552(b)(2), 24 CFR 5.2005(c)(1)]

The PHA must terminate assistance whenever a family is evicted from a unit assisted under the HCV program for a serious or repeated violation of the lease. As discussed further in section 12-II.E, incidents of actual or threatened domestic violence, dating violence, sexual assault, stalking, or human trafficking may not be construed as serious or repeated violations of the lease by the victim or threatened victim of such violence or stalking.

PHA Policy

A family will be considered *evicted* if the family moves after a legal eviction order has been issued, whether or not physical enforcement of the order was necessary.

If a family moves after the owner has given the family an eviction notice for serious or repeated lease violations but before a legal eviction order has been issued, termination of assistance is not mandatory. In such cases the PHA will determine whether the family has committed serious or repeated violations of the lease based on available evidence and may terminate assistance or take any of the alternative measures described in section 12-II.C. In making its decision, the PHA will consider the factors described in sections 12-II.D and 12-II.E. Upon consideration of such factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Serious and repeated lease violations will include, but not be limited to, nonpayment of rent, disturbance of neighbors, destruction of property, or living or housekeeping habits that cause damage to the unit or premises and criminal activity. Generally, the criterion to be used will be whether or not the reason for the eviction was the fault of the tenant or guests.

Failure to Provide Consent [24 CFR 982.552(b)(3)]

The PHA must terminate assistance if any family member fails to sign and submit any consent form they are required to sign for a regular or interim reexamination. See Chapter 7 for a complete discussion of consent requirements.

Upon the PHA's HOTMA 102/104 compliance date, the below policy on failure to provide consent is added:

PHA Policy

The PHA will also terminate assistance if the family revokes consent for the PHA to collect information from financial institutions.

Failure to Document Citizenship [24 CFR 982.552(b)(4) and [24 CFR 5.514(c)]

The PHA must terminate assistance if (1) a family fails to submit required documentation within the required timeframe concerning any family member's citizenship or immigration status; (2) a family submits evidence of citizenship and eligible immigration status in a timely manner, but United States Citizenship and Immigration Services (USCIS) primary and secondary verification does not verify eligible immigration status of the family; or (3) a family member, as determined by the PHA, has knowingly permitted another individual who is not eligible for assistance to reside (on a permanent basis) in the unit.

For (3) above, such termination must be for a period of at least 24 months. This does not apply to ineligible noncitizens already in the household where the family's assistance has been prorated. See Chapter 7 for a complete discussion of documentation requirements.

Failure to Disclose and Document Social Security Numbers [24 CFR 5.218(c), Notice PIH 2018-24]

The PHA must terminate assistance if a participant family fails to disclose the complete and accurate social security numbers of each household member and the documentation necessary to verify each social security number.

However, if the family is otherwise eligible for continued program assistance, and the PHA determines that the family's failure to meet the SSN disclosure and documentation requirements was due to circumstances that could not have been foreseen and were outside of the family's control, the PHA may defer the family's termination and provide the opportunity to comply with the requirement within a period not to exceed 90 calendar days from the date the PHA determined the family to be noncompliant.

PHA Policy

The PHA will defer the family's termination and provide the family with the opportunity to comply with the requirement for a period of 90 calendar days for circumstances beyond the participant's control such as delayed processing of the SSN application by the SSA, natural disaster, fire, death in the family, or other emergency, if there is a reasonable likelihood that the participant will be able to disclose an SSN by the deadline.

Methamphetamine Manufacture or Production [24 CFR 982.553(b)(1)(ii)]

The PHA must terminate assistance if any household member has ever been convicted of the manufacture or production of methamphetamine on the premises of federally assisted housing.

Lifetime Registered Sex Offenders [Notice PIH 2012-28]

Should a PHA discover that a member of an assisted household was subject to a lifetime registration requirement at admission and was erroneously admitted after June 25, 2001, the PHA must immediately terminate assistance for the household member.

In this situation, the PHA must offer the family the opportunity to remove the ineligible family member from the household. If the family is unwilling to remove that individual from the household, the PHA must terminate assistance for the household.

Failure of Students to Meet Ongoing Eligibility Requirements [24 CFR 982.552(b)(5) and FR 4/10/06]

If a student enrolled at an institution of higher education is under the age of 24, is not a veteran, is not married, does not have dependent children, is not residing with their parents in an HCV assisted household, and is not a person with disabilities receiving HCV assistance as of November 30, 2005, the PHA must terminate the student's assistance if, at the time of reexamination, either the student's income or the income of the student's parents (if applicable) exceeds the applicable income limit.

If a participant household consists of both eligible and ineligible students, the eligible students shall not be terminated but must be issued a voucher to move with continued assistance in accordance with program regulations and PHA policies or must be given the opportunity to lease in place if the terminated ineligible student members elect to move out of the assisted unit.

Death of the Sole Family Member [24 CFR 982.311(d) and Notice PIH 2010-9]

The PHA must immediately terminate program assistance for deceased single member households.

12-I.E. MANDATORY POLICIES AND OTHER AUTHORIZED TERMINATIONS

Mandatory Policies [24 CFR 982.553(b) and 982.551(l)]

HUD requires the PHA to establish policies that permit the PHA to terminate assistance if the PHA determines that:

- Any household member is currently engaged in any illegal use of a drug, or has a pattern of illegal drug use that interferes with the health, safety, or right to peaceful enjoyment of the premises by other residents
- Any household member's abuse or pattern of abuse of alcohol may threaten the health, safety, or right to peaceful enjoyment of the premises by other residents
- Any household member has violated the family's obligation not to engage in any drug-related criminal activity
- Any household member has violated the family's obligation not to engage in violent criminal activity

Use of Illegal Drugs and Alcohol Abuse

PHA Policy

The PHA will terminate a family's assistance if any household member is currently engaged in any illegal use of a drug or has a pattern of illegal drug use that interferes with the health, safety, or right to peaceful enjoyment of the premises by other residents.

The PHA will terminate assistance if any household member's abuse or pattern of abuse of alcohol threatens the health, safety, or right to peaceful enjoyment of the premises by other residents.

Currently engaged in is defined as any use of illegal drugs during the previous three-months.

The PHA will consider all credible evidence, including but not limited to, any record of arrests, convictions, or eviction of household members related to the use of illegal drugs or abuse of alcohol.

A record or records of arrest will not be used as the sole basis for the termination or proof that the participant engaged in disqualifying criminal activity.

In making its decision to terminate assistance, the PHA will consider alternatives as described in Section 12-II.C and other factors described in Sections 12-II.D and 12-II.E. Upon consideration of such alternatives and factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Drug-Related and Violent Criminal Activity [24 CFR 5.100]

Drug means a controlled substance as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802).

Drug-related criminal activity is defined by HUD as the illegal manufacture, sale, distribution, or use of a drug, or the possession of a drug with intent to manufacture, sell, distribute or use the drug.

Violent criminal activity means any criminal activity that has as one of its elements the use, attempted use, or threatened use of physical force substantial enough to cause, or be reasonably likely to cause, serious bodily injury or property damage.

PHA Policy

The PHA will terminate a family's assistance if any household member has violated the family's obligation not to engage in any drug-related or violent criminal activity during participation in the HCV program.

The PHA will consider all credible evidence, including but not limited to, any record of arrests and/or convictions of household members related to drug-related or violent criminal activity, and any eviction or notice to evict based on drug-related or violent criminal activity.

A record or records of arrest will not be used as the sole basis for the termination or proof that the participant engaged in disqualifying criminal activity.

In making its decision to terminate assistance, the PHA will consider alternatives as described in Section 12-II.C and other factors described in Sections 12-II.D and 12-II.E. Upon consideration of such alternatives and factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Other Authorized Reasons for Termination of Assistance
[24 CFR 982.552(c), 24 CFR 5.2005(c), 24 CFR 984.101(d)]

HUD permits the PHA to terminate assistance under a number of other circumstances. It is left to the discretion of the PHA whether such circumstances in general warrant consideration for the termination of assistance. As discussed further in section 12-II.E, the Violence against Women Act prohibits PHAs from considering incidents of, or criminal activity directly related to, domestic violence, dating violence, sexual assault, stalking, or human trafficking as reasons for terminating the assistance of a victim of such abuse.

Additionally, per 24 CFR 984.101(d), PHAs are no longer permitted to terminate assistance to a family due to the family's failure to meet its obligations under the Family Self-Sufficiency (FSS) contract of participation.

PHA Policy

The PHA **will** terminate a family's assistance if:

The family has failed to comply with any family obligations under the program. See Exhibit 12-1 for a listing of family obligations and related PHA policies.

Any family member has been evicted from federally assisted housing in the last three years.

Any family member has committed fraud, bribery, or any other corrupt or criminal act in connection with any federal housing program.

The family currently owes rent or other amounts to any PHA in connection with Section 8 or public housing assistance under the 1937 Act.

The family has not reimbursed any PHA for the amount the PHA paid to an owner under a HAP contract for rent, damages to the unit, or other amounts owed by the family under the lease.

The family has breached the terms of a repayment agreement entered into with the PHA.

A family member has engaged in or threatened violent or abusive behavior toward PHA personnel.

Abusive or violent behavior towards PHA personnel includes verbal as well as physical abuse or violence. Use of racial epithets, or other language, written or oral, that is customarily used to intimidate may be considered abusive or violent behavior.

Threatening refers to oral or written threats or physical gestures that communicate intent to abuse or commit violence.

In making its decision to terminate assistance, the PHA will consider alternatives as described in Section 12-II.C and other factors described in Sections 12-II.D and 12-II.E. Upon consideration of such alternatives and factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Family Absence from the Unit [24 CFR 982.312]

The family may be absent from the unit for brief periods. The PHA must establish a policy on how long the family may be absent from the assisted unit. However, the family may not be absent from the unit for a period of more than 180 consecutive calendar days for any reason. Absence in this context means that no member of the family is residing in the unit.

PHA Policy

If the family is absent from the unit for more than 180 consecutive calendar days, the family's assistance will be terminated. Notice of termination will be sent in accordance with Section 12-II.F.

Upon the PHA's HOTMA 102/104 compliance date, the below section on the asset limitation is added:

Asset Limitation [24 CFR 5.618; Notice PIH 2023-27]

The PHA has discretion with respect to the application of the asset limitation at annual and interim reexamination. The PHA may adopt a written policy of total nonenforcement, enforcement, or limited enforcement as well as adopting exception policies.

PHA Policy

The PHA has adopted a policy of total nonenforcement of the asset limitation for all program participants. The asset limitation only applies to initial eligibility determinations for new admissions to the PHA's HCV program.

Insufficient Funding [24 CFR 982.454]

The PHA may terminate HAP contracts if the PHA determines, in accordance with HUD requirements, that funding under the consolidated ACC is insufficient to support continued assistance for families in the program. The PHA must identify in the administrative plan, in the event of insufficient funding, taking into account any cost saving measures taken by the PHA, a description of the factors the PHA will consider when determining which HAP contracts to terminate first [24 CFR 982.54(d)(26)].

PHA Policy

The PHA will determine whether there is sufficient funding to pay for currently assisted families according to the policies in Part VIII of Chapter 16. If the PHA determines there is a shortage of funding, prior to terminating any HAP contracts, the PHA will determine if any other actions can be taken to reduce program costs.

In the event that the PHA decides to stop issuing vouchers as a result of a funding shortfall, and the PHA is not assisting the required number of special purpose vouchers (NED families, HUD-Veterans Affairs Supportive Housing (VASH) families, and family unification program (FUP) families), when the PHA resumes issuing vouchers, the PHA will issue vouchers first to the special purpose voucher families on its waiting list until it has reached the required number of special purpose vouchers, when applicable.

If after implementing all reasonable cost cutting measures there is not enough funding available to provide continued assistance for current participants, the PHA will terminate HAP contracts as a last resort.

Prior to terminating any HAP contracts, the PHA will inform the local HUD field office. The PHA will terminate the minimum number needed in order to reduce HAP costs to a level within the PHA's annual budget authority.

If the PHA must terminate HAP contracts due to insufficient funding, the PHA will do so in accordance with the following criteria and instructions:

Families comprising the required number of special purpose vouchers, including nonelderly disabled (NED), HUD-Veteran's Affairs Supportive Housing (HUDVASH), and family unification program (FUP) will be the last to be terminated. Families not qualifying as elderly or disabled will be terminated before elderly and/or disabled families. Mobile vouchers will be terminated prior to Project-Based Vouchers.

The PHA will terminate HAP contracts starting with Category 1 families. The PHA will only move to the next category when there are no families remaining in the current category and more HAP contract terminations are necessary.

Category 1: Families who have committed program abuse or fraud.

Within each group below, the PHA will terminate HAP contracts according to the date the PHA first notified the family of the debt, starting with the most recent. If more than one family received notice on the same day, the PHA will rank the notices for that date using a random method, excluding families that include elderly or disabled family members and project-based voucher families.

First, the PHA will terminate families who owe the PHA money but are not yet under repayment agreement.

Second, the PHA will terminate families who owe the PHA money, are under repayment agreement, but have made at least one late payment.

Third, the PHA will terminate families who owe the PHA money, are under repayment agreement, and have made all payments in accordance with the repayment agreement.

Category 2:-Families with the lowest HAP payments in the HCV program will be the ~~first~~ next to be terminated, excluding families that include elderly or disabled families members and Project based Voucher families

Category 3: Families who have been assisted in the HCV program the longest will be the ~~second~~ next to be terminated. SHA shall utilize a First in, first out methodology whereby HAP contracts are terminated based on the date of the family's initial participation in the HCV program with the oldest participant(s) terminated first, excluding families that include elderly or disabled family members and project-based voucher families.

Reinstatement: If the PHA determines that there is insufficient funding after a voucher has been issued, the PHA may rescind the voucher and place the affected family back on the waiting list in its original position. No action will be required by the family for the initial placement back on the waiting list, but the family will still be required to respond to requests for information. All eligibility requirements must still be met. Terminated families will be placed on a waiting list for terminated families. After HUD notifies the PHA to resume issuing vouchers, the PHA will select families from the terminated families waiting list and make voucher offers to them before moving on to other waiting lists.

Upon SHA's determination that sufficient funding is available to issue vouchers to some or all eligible families whose HAP contracts have previously been terminated due to insufficient funding, SHA shall use the following criteria:

1. Families will be given the Insufficient Funding Preference and shall be issued vouchers in chronological order based on the family's initial date of participation in the HCV program (prior to termination of the HAP contract), starting with the oldest date of initial participation. No action will be required by the family for the initial preference designation, but the family will still be required to respond to requests for information
2. The voucher issuance is contingent upon the family's continued eligibility for the HCV Program and compliance in relations with previous money owed to the Housing Authority at the time of termination.

PART II: APPROACH TO TERMINATION OF ASSISTANCE

12-II.A. OVERVIEW

The PHA is required by regulation to terminate a family's assistance for certain actions or inactions of the family. For other types of actions or inactions of the family, the regulations give the PHA the authority to either terminate the family's assistance or to take another action. This part discusses the various actions the PHA may choose to take when it has discretion and outlines the criteria the PHA will use to make its decision about whether or not to terminate assistance. It also specifies the requirements for the notification to the family of the PHA's intent to terminate assistance.

12-II.B. METHOD OF TERMINATION [24 CFR 982.552(a)(3)]

Termination of assistance for a participant may include any or all of the following:

- Terminating housing assistance payments under a current HAP contract,
- Refusing to enter into a new HAP contract or approve a lease, or
- Refusing to process a request for or to provide assistance under portability procedures.

12-II.C. ALTERNATIVES TO TERMINATION OF ASSISTANCE

Change in Household Composition

As a condition of continued assistance, the PHA may require that any household member who participated in or was responsible for an offense no longer resides in the unit [24 CFR 982.552(c)(2)(ii)].

PHA Policy

As a condition of continued assistance, the head of household must certify that the culpable family member has vacated the unit and will not be permitted to visit or to stay as a guest in the assisted unit. The family must present evidence of the former family member's current address upon PHA request.

Repayment of Family Debts

PHA Policy

If a family owes amounts to the PHA, as a condition of continued assistance, the PHA will require the family to repay the full amount or to enter into a repayment agreement, within 30 days of receiving notice from the PHA of the amount owed. See Chapter 16 for policies on repayment agreements.

12-II.D. CRITERIA FOR DECIDING TO TERMINATE ASSISTANCE

Evidence

For criminal activity, HUD permits the PHA to terminate assistance if a *preponderance of the evidence* indicates that a household member has engaged in the activity, regardless of whether the household member has been arrested or convicted [24 CFR 982.553(c)].

PHA Policy

The PHA will use the concept of the preponderance of the evidence as the standard for making all termination decisions.

Preponderance of the evidence is defined as evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence which as a whole shows that the fact sought to be proved is more probable than not.

Preponderance of the evidence may not be determined by the number of witnesses, but by the greater weight of all evidence

Use of Criminal Conviction Records after Admission [24 CFR 5.903]

The regulation at 24 CFR 5.903 governs a PHA's access to and use of criminal conviction records obtained from a "law enforcement agency" such as the National Crime Information Center (NCIC), police departments, and other law enforcement agencies that hold criminal conviction records. While the regulatory listing of permitted uses for these records includes PHA screening of applicants for admission to the HCV program, it specifically excludes the use of records for lease enforcement and eviction of HCV participants and excludes by omission a PHA's use of records to terminate assistance for participants. While a PHA has regulatory authority to use criminal conviction records for the purpose of applicant screening for admission, there is no corresponding authority to use these records to check for criminal and illegal drug activity by participants, and therefore, PHAs may not use records for this purpose. The limitations, however, do not apply to criminal conviction information searches from non-federal sources (i.e., sources other than the "law enforcement agencies" defined in 24 CFR 5.902(b)). There is no prohibition that bars a PHA from using non-federal sources to conduct criminal background checks of program participants.

Consideration of Circumstances [24 CFR 982.552(c)(2)(i)]

The PHA is permitted, but not required, to consider all relevant circumstances when determining whether a family's assistance should be terminated.

PHA Policy

The PHA will consider the following facts and circumstances when making its decision to terminate assistance:

The seriousness of the case, especially with respect to how it would affect other residents' safety or property

The effects that termination of assistance may have on other members of the family who were not involved in the action or failure to act

The extent of participation or culpability of individual family members, including whether the culpable family member is a minor or a person with disabilities or (as discussed further in section 12-II.E) a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking

The length of time since the violation occurred, including the age of the individual at the time of the conduct, as well as the family's recent history and the likelihood of favorable conduct in the future

While a record or records of arrest will not be used as the sole basis for termination, an arrest may, however, trigger an investigation to determine whether the participant actually engaged in disqualifying criminal activity. As part of its investigation, the PHA may obtain the police report associated with the arrest and consider the reported circumstances of the arrest. The PHA may also consider:

- Any statements made by witnesses or the participant not included in the police report

- Whether criminal charges were filed

- Whether, if filed, criminal charges were abandoned, dismissed, not prosecuted, or ultimately resulted in an acquittal

- Any other evidence relevant to determining whether or not the participant engaged in disqualifying activity

Evidence of criminal conduct will be considered if it indicates a demonstrable risk to safety and/or property

In the case of drug or alcohol abuse, whether the culpable household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program or has otherwise been rehabilitated successfully

The PHA will require the participant to submit evidence of the household member's current participation in or successful completion of a supervised drug or alcohol rehabilitation program, or evidence of otherwise having been rehabilitated successfully.

In the case of program abuse, the dollar amount of the overpaid assistance and whether or not a false certification was signed by the family (See Chapter 16-IV.B. Repayment Policy, Criminal Prosecution for Program Fraud/Abuse).

Reasonable Accommodation [24 CFR 982.552(c)(2)(iv)]

If the family includes a person with disabilities, the PHA's decision to terminate the family's assistance is subject to consideration of reasonable accommodation in accordance with 24 CFR Part 8.

PHA Policy

If a family indicates that the behavior of a family member with a disability is the reason for a proposed termination of assistance, the PHA will determine whether the behavior is related to the disability. If so, upon the family's request, the PHA will determine whether alternative measures are appropriate as a reasonable accommodation. The PHA will only consider accommodations that can reasonably be expected to address the behavior that is the basis of the proposed termination of assistance. See Chapter 2 for a discussion of reasonable accommodation.

12-II.E. TERMINATIONS RELATED TO DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, STALKING, OR HUMAN TRAFFICKING

This section describes the protections against termination of assistance that the Violence against Women Act (VAWA) provides for victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking. For general VAWA requirements, key VAWA definitions, and PHA policies pertaining to notification, documentation, and confidentiality, see section 16-IX of this plan.

VAWA Protections against Termination

VAWA provides four specific protections against termination of HCV assistance for victims of domestic violence, dating violence, sexual assault or stalking. (*Note:* The second, third, and fourth protections also apply to terminations of tenancy or occupancy by owners participating in the HCV program, as do the limitations discussed under the next heading.)

- Although the VAWA 2022 statute does not specifically include human trafficking in the list of victims protected under VAWA, in 2022 HUD began including human trafficking as part of the list of victims protected under VAWA (as seen in Notices PIH 2022-06, PIH 2022-22, and PIH 2022-24). In the absence of a final rule implementing VAWA 2022 and to mirror HUD's recent usage, this policy includes human trafficking in addition to domestic violence, dating violence, sexual assault, and stalking anywhere such a list appears.

First, VAWA provides that a PHA may not terminate assistance to a family that moves out of an assisted unit in violation of the lease, with or without prior notification to the PHA, if the move occurred to protect the health or safety of a family member who is or has been the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, and who reasonably believed they were imminently threatened by harm from further violence if they remained in the unit [see 24 CFR 982.354(b)(4)].

Second, it provides that an incident or incidents of actual or threatened domestic violence, dating violence, sexual assault, stalking, or human trafficking may not be construed either as a serious or repeated lease violation by the victim or as good cause to terminate the assistance of the victim [see 24 CFR 5.2005(c)(1)].

Third, it provides that criminal activity directly related to domestic violence, dating violence, sexual assault, stalking, or human trafficking may not be construed as cause for terminating the assistance of a tenant if a member of the tenant's household, a guest, or another person under the tenant's control is the one engaging in the criminal activity and the tenant or affiliated individual or other individual is the actual or threatened victim of the domestic violence, dating violence, sexual assault, stalking, or human trafficking [see 24 CFR 5.2005(c)(2)].

Fourth, it gives PHAs the authority to terminate assistance to any tenant or lawful occupant who engages in criminal acts of physical violence against family members or others without terminating assistance to, or otherwise penalizing, the victim of the violence [24 CFR 5.2009(a)].

PHAs and owners may not coerce, intimidate, threaten, interfere with, or retaliate against any person who exercises or assists or encourages a person to exercise any rights or protections under VAWA [FR Notice 1/4/23].

Limitations on VAWA Protections [24 CFR 5.2005(d) and (e)]

VAWA does not limit the authority of a PHA to terminate the assistance of a victim of abuse for reasons unrelated to domestic violence, dating violence, sexual assault, stalking, or human trafficking so long as the PHA does not subject the victim to a more demanding standard than it applies to other program participants [24 CFR 5.2005(d)(1)].

Likewise, VAWA does not limit the authority of a PHA to terminate the assistance of a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking if the PHA can demonstrate an actual and imminent threat to other tenants or those employed at or providing service to the assisted property if the victim is not terminated from assistance [24 CFR 5.2005(d)(2)].

HUD regulations define *actual and imminent threat* to mean words, gestures, actions, or other indicators of a physical threat that (a) is real, (b) would occur within an immediate time frame, and (c) could result in death or serious bodily harm [24 CFR 5.2005(d)(2) and (e)]. In determining whether an individual would pose an actual and imminent threat, the factors to be considered include:

- The duration of the risk
- The nature and severity of the potential harm
- The likelihood that the potential harm will occur
- The length of time before the potential harm would occur [24 CFR 5.2005(e)]

In order to demonstrate an actual and imminent threat, the PHA must have objective evidence of words, gestures, actions, or other indicators. Even when a victim poses an actual and imminent threat, however, HUD regulations authorize a PHA to terminate the victim's assistance "only when there are no other actions that could be taken to reduce or eliminate the threat" [24 CFR 5.2005(d)(3)].

PHA Policy

In determining whether a program participant who is a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking is an actual and imminent threat to other tenants or those employed at or providing service to a property, the PHA will consider the following, and any other relevant, factors:

Whether the threat is toward an employee or tenant other than the victim of domestic violence, dating violence, sexual assault, stalking or human trafficking

Whether the threat is a physical danger beyond a speculative threat

Whether the threat is likely to happen within an immediate time frame

Whether the threat to other tenants or employees can be eliminated in some other way, such as by helping the victim relocate to a confidential location or seeking a legal remedy to prevent the perpetrator from acting on the threat

If the participant wishes to contest the PHA's determination that they are an actual and imminent threat to other tenants or employees, the participant may do so as part of the informal hearing.

Documentation of Abuse [24 CFR 5.2007]

PHA Policy

When an individual facing termination of assistance for reasons related to domestic violence, dating violence, sexual assault, stalking, or human trafficking claims protection under VAWA, the PHA will request that the individual provide documentation supporting the claim in accordance with the policies in section 16-IX.D of this plan.

The PHA reserves the right to waive the documentation requirement if it determines that a statement or other corroborating evidence from the individual will suffice. In such cases the PHA will document the waiver in the individual's file.

Terminating the Assistance of a Domestic Violence Perpetrator

Although VAWA provides protection against termination of assistance for victims of domestic violence, it does not provide such protection for perpetrators. VAWA gives the PHA the explicit authority to "terminate assistance to any individual who is a tenant or lawful occupant and who engages in criminal acts of physical violence against family members or others" without terminating assistance to "or otherwise penalizing the victim of such violence who is also a tenant or lawful occupant" [24 CFR 5.2009(a)]. This authority is not dependent on a bifurcated lease or other eviction action by an owner against an individual family member. Further, this authority supersedes any local, state, or other federal law to the contrary. However, if the PHA chooses to exercise this authority, it must follow any procedures prescribed by HUD or by applicable local, state, or federal law regarding termination of assistance. This means that the PHA must follow the same rules when terminating assistance to an individual as it would when terminating the assistance of an entire family [FR Notice 3/16/07].

If the perpetrator remains in the unit, the PHA continues to pay the owner until the PHA terminates the perpetrator from the program. The PHA must not stop paying HAP until 30 days after the owner bifurcates the lease to evict the perpetrator. The PHA may pay HAP for the full month if the 30-day period will end mid-month [Notice PIH 2017-08].

If the perpetrator is the only participant eligible to receive assistance, the PHA will provide any remaining participant a chance to establish eligibility for the program. If the remaining participant cannot do so, the PHA will provide them with 30 days to establish eligibility for another housing program prior to termination of the HAP contract.

PHA Policy

The PHA will terminate assistance to a family member if the PHA determines that the family member has committed criminal acts of physical violence against other family members or others. This action will not affect the assistance of the remaining, nonculpable family members.

In making its decision, the PHA will consider all credible evidence, including, but not limited to, a signed certification (form HUD-5382) or other documentation of abuse submitted to the PHA by the victim in accordance with this section and section 16-IX.D. The PHA will also consider the factors in section 12-II.D. Upon such consideration, the PHA may, on a case-by-case basis, choose not to terminate the assistance of the culpable family member.

If the PHA does terminate the assistance of the culpable family member, it will do so in accordance with applicable law, HUD regulations, and the policies in this plan.

12-II.F. TERMINATION NOTICE

HUD regulations require PHAs to provide written notice of termination of assistance to a family only when the family is entitled to an informal hearing. However, since the family's HAP contract and lease will also terminate when the family's assistance terminates [form HUD-52641], it is a good business practice to provide written notification to both owner and family anytime assistance will be terminated, whether voluntarily or involuntarily.

PHA Policy

Whenever a family's assistance will be terminated, the PHA will send a written notice of termination to the family and to the owner. The PHA will also send a form HUD-5382 and form HUD-5380 to the family with the termination notice. The notice will state the date on which the termination will become effective. This date generally will be at least 30 calendar days following the date of the termination notice, but exceptions will be made whenever HUD rules, other PHA policies, or the circumstances surrounding the termination require.

When the PHA notifies an owner that a family's assistance will be terminated, the PHA will, if appropriate, advise the owner of their right to offer the family a separate, unassisted lease.

If a family whose assistance is being terminated is entitled to an informal hearing, the notice of termination that the PHA sends to the family must meet the additional HUD and PHA notice requirements discussed in section 16-III.C of this plan. VAWA requires PHAs to provide notice of VAWA rights and the HUD 5382 form when a PHA terminates a household's housing benefits.

PHA Policy

Whenever the PHA decides to terminate a family's assistance because of the family's action or failure to act, the PHA will include in its termination notice the VAWA information described in section 16-IX.C of this plan and a form HUD-5382 and form HUD-5380. The PHA will request in writing that a family member wishing to claim protection under VAWA notify the PHA within 14 business days.

Still other notice requirements apply in two situations:

- If a criminal record is the basis of a family's termination, the PHA must provide a copy of the record to the subject of the record and the tenant so that they have an opportunity to dispute the accuracy and relevance of the record [24 CFR 982.553(d)(2)].
- If immigration status is the basis of a family's termination, as discussed in section 12-I.D, the special notice requirements in section 16-III.D must be followed.

PART III: TERMINATION OF TENANCY BY THE OWNER

12-III.A. OVERVIEW

Termination of an assisted tenancy is a matter between the owner and the family; the PHA is not directly involved. However, the owner is under some constraints when terminating an assisted tenancy. Termination of tenancy for certain reasons will also result in termination of assistance as discussed in this section.

12-III.B. GROUNDS FOR OWNER TERMINATION OF TENANCY [24 CFR 982.310, 24 CFR 5.2005(c), and Form HUD-52641-A, Tenancy Addendum]

During the term of the lease, the owner is not permitted to terminate the tenancy except for serious or repeated violations of the lease, certain violations of state or local law, or other good cause.

Serious or Repeated Lease Violations

The owner is permitted to terminate the family's tenancy for serious or repeated violations of the terms and conditions of the lease, except when the violations are related to incidents of actual or threatened domestic violence, dating violence, sexual assault, stalking, and human trafficking and the victim is protected from eviction by the Violence against Women Act (see section 12-II.E). A serious lease violation includes failure to pay rent or other amounts due under the lease. However, the PHA's failure to make a HAP payment to the owner is not a violation of the lease between the family and the owner.

Violation of Federal, State, or Local Law

The owner is permitted to terminate the tenancy if a family member violates federal, state, or local law that imposes obligations in connection with the occupancy or use of the premises.

Criminal Activity or Alcohol Abuse

The owner may terminate tenancy during the term of the lease if any *covered person*—meaning any member of the household, a guest, or another person under the tenant's control—commits any of the following types of criminal activity (for applicable definitions see 24 CFR 5.100):

- Any criminal activity that threatens the health or safety of, or the right to peaceful enjoyment of the premises by, other residents (including property management staff residing on the premises)
- Any criminal activity that threatens the health or safety of, or the right to peaceful enjoyment of their residences by, persons residing in the immediate vicinity of the premises
- Any violent criminal activity on or near the premises
- Any drug-related criminal activity on or near the premises

However, in the case of criminal activity directly related to domestic violence, dating violence, sexual assault, stalking, or human trafficking if the tenant or an affiliated individual is the victim, the criminal activity may not be construed as cause for terminating the victim's tenancy (see section 12-II.E).

The owner may terminate tenancy during the term of the lease if any member of the household is:

- Fleeing to avoid prosecution, custody, or confinement after conviction for a crime or an attempt to commit a crime that is a felony under the laws of the place from which the individual flees, or that, in the case of the State of New Jersey, is a high misdemeanor; or
- Violating a condition of probation or parole imposed under federal or state law.

The owner may terminate tenancy during the term of the lease if any member of the household has engaged in abuse of alcohol that threatens the health, safety, or right to peaceful enjoyment of the premises by other residents.

Evidence of Criminal Activity

The owner may terminate tenancy and evict by judicial action a family for criminal activity by a covered person if the owner determines the covered person has engaged in the criminal activity, regardless of whether the covered person has been arrested or convicted for such activity and without satisfying the standard of proof used for a criminal conviction. This is the case except in certain incidents where the criminal activity directly relates to domestic violence, dating violence, sexual assault, stalking, or human trafficking, and the tenant or an affiliated individual is the victim or threatened victim of the domestic violence, dating violence, sexual assault, stalking, or human trafficking.

Other Good Cause

During the initial lease term, the owner may not terminate the tenancy for “other good cause” unless the owner is terminating the tenancy because of something the family did or failed to do. During the initial lease term or during any extension term, other good cause includes the disturbance of neighbors, destruction of property, or living or housekeeping habits that cause damage to the unit or premises.

After the initial lease term, “other good cause” for termination of tenancy by the owner includes:

- Failure by the family to accept the offer of a new lease or revision
- The owner’s desire to use the unit for personal or family use, or for a purpose other than as a residential rental unit
- A business or economic reason for termination of the tenancy (such as sale of the property, renovation of the unit, or desire to lease the unit at a higher rent)

After the initial lease term, the owner may give the family notice at any time, in accordance with the terms of the lease.

If a property is subject to foreclosure, during the term of the lease, the new owner of the property does not have good cause to terminate the tenant’s lease, unless the new owner will occupy the unit as their primary residence and has provided the tenant with at least a 90-day notice. In that case, the lease may be terminated effective on the date of sale, although the tenant is still entitled to a 90-day notice to vacate. See Section 13-II.G for a discussion of PHA policies relating to units in foreclosure.

12-III.C. EVICTION [24 CFR 982.310(e) and (f) and Form HUD-52641-A, Tenancy Addendum]

The owner must give the tenant a written notice that specifies the grounds for termination of tenancy during the term of the lease. The tenancy does not terminate before the owner has given this notice, and the notice must be given at or before commencement of the eviction action.

The notice of grounds may be included in, or may be combined with, any owner eviction notice to the tenant.

Owner eviction notice means a notice to vacate, or a complaint or other initial pleading used under state or local law to commence an eviction action. The owner may only evict the tenant from the unit by instituting a court action. The owner must give the PHA a copy of any eviction notice at the same time the owner notifies the family. The family is also required to give the PHA a copy of any eviction notice (see Chapter 5).

PHA Policy

If the eviction action is finalized in court, the owner must provide the PHA with documentation related to the eviction, including notice of the eviction date, as soon as possible, but no later than 5 business days following the court-ordered eviction.

12-III.D. DECIDING WHETHER TO TERMINATE TENANCY [24 CFR 982.310(h), 24 CFR 982.310(h)(4)]

An owner who has grounds to terminate a tenancy is not required to do so, and may consider all of the circumstances relevant to a particular case before making a decision. These might include:

- The nature of the offending action
- The seriousness of the offending action;
- The effect on the community of the termination, or of the owner's failure to terminate the tenancy;
- The extent of participation by the leaseholder in the offending action;
- The effect of termination of tenancy on household members not involved in the offending activity;
- The demand for assisted housing by families who will adhere to lease responsibilities;
- The extent to which the leaseholder has shown personal responsibility and taken all reasonable steps to prevent or mitigate the offending action;
- The effect of the owner's action on the integrity of the program.

The owner may require a family to exclude a household member in order to continue to reside in the assisted unit, where that household member has participated in or been culpable for action or failure to act that warrants termination.

In determining whether to terminate tenancy for illegal use of drugs or alcohol abuse by a household member who is no longer engaged in such behavior, the owner may consider whether such household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program or has otherwise been rehabilitated successfully (42 U.S.C. 13661). For this purpose, the owner may require the tenant to submit evidence of the household member's current participation in, or successful completion of, a supervised drug or alcohol rehabilitation program or evidence of otherwise having been rehabilitated successfully.

The owner's termination of tenancy actions must be consistent with the fair housing and equal opportunity provisions in 24 CFR 5.105.

An owner's decision to terminate tenancy for incidents related to domestic violence, dating violence, sexual assault, stalking, or human trafficking is limited by the Violence against Women Act (VAWA) and the conforming regulations in 24 CFR Part 5, Subpart L. (See section 12-II.E.)

12-III.E. EFFECT OF TENANCY TERMINATION ON THE FAMILY'S ASSISTANCE

If a termination is not due to a serious or repeated violation of the lease, and if the PHA has no other grounds for termination of assistance, the PHA may issue a new voucher so that the family can move with continued assistance (see Chapter 10).

EXHIBIT 12-1: STATEMENT OF FAMILY OBLIGATIONS

Following is a listing of a participant family's obligations under the HCV program:

- The family must supply any information that the PHA or HUD determines to be necessary, including submission of required evidence of citizenship or eligible immigration status.
- The family must supply any information requested by the PHA or HUD for use in a regularly scheduled reexamination or interim reexamination of family income and composition.
- The family must disclose and verify social security numbers and sign and submit consent forms for obtaining information.
- Any information supplied by the family must be true and complete.
- The family may be held responsible for a breach of housing quality standards caused by the family's failure to pay tenant-provided utilities or appliances or damages to the dwelling unit or premises beyond ordinary wear and tear caused by any member of the household or guest.

PHA Policy

Damages beyond ordinary wear and tear will be considered to be damages which could be assessed against the security deposit under state law or in court practice.

- The family must allow the PHA to inspect the unit at reasonable times and after reasonable notice, as described in Chapter 8 of this plan.
- The family must not commit any serious or repeated violation of the lease.

PHA Policy

The PHA will determine if a family has committed serious or repeated violations of the lease based on available evidence, including but not limited to, a court-ordered eviction or an owner's notice to evict, police reports, and affidavits from the owner, neighbors, or other credible parties with direct knowledge.

Serious and repeated lease violations will include, but not be limited to, nonpayment of rent, disturbance of neighbors, destruction of property, living or housekeeping habits that cause damage to the unit or premises, and criminal activity. Generally, the criterion to be used will be whether or not the reason for the eviction was the fault of the tenant or guests. Any incidents of, or criminal activity related to, domestic violence, dating violence, sexual assault, stalking, or human trafficking will not be construed as serious or repeated lease violations by the victim [see 24 CFR 5.2005(c)(1)].

- The family must notify the PHA and the owner before moving out of the unit or terminating the lease.

PHA Policy

The family must comply with lease requirements regarding written notice to the owner.

The family must provide written notice to the PHA at the same time the owner is notified.

- The family must promptly give the PHA a copy of any owner eviction notice.

- The family must use the assisted unit for residence by the family. The unit must be the family's only residence.
- The composition of the assisted family residing in the unit must be approved by the PHA. The family must promptly notify the PHA in writing of the birth, adoption, or court-awarded custody of a child. The family must request PHA approval to add any other family member as an occupant of the unit.

PHA Policy

The request to add a family member must be submitted in writing and approved prior to the person moving into the unit. The PHA will determine the eligibility of the new member in accordance with the policies in Chapter 3.

- The family must promptly notify the PHA in writing if any family member no longer lives in the unit.
- If the PHA has given approval, a foster child or a live-in aide may reside in the unit. The PHA has the discretion to adopt reasonable policies concerning residency by a foster child or a live-in aide, and to define when PHA consent may be given or denied. For policies related to the request and approval/disapproval of foster children, foster adults, and live-in aides, see Chapter 3 (Sections I.K and I.M), and Chapter 11 (Section II.B).
- The family must not sublease the unit, assign the lease, or transfer the unit.

PHA Policy

Subleasing includes receiving payment to cover rent and utility costs by a person living in the unit who is not listed as a family member.

- The family must supply any information requested by the PHA to verify that the family is living in the unit or information related to family absence from the unit.
- The family must promptly notify the PHA when the family is absent from the unit.

PHA Policy

Notice is required under this provision only when all family members will be absent from the unit for an extended period. An extended period is defined as any period greater than 30 calendar days. Written notice must be provided to the PHA at the start of the extended absence.

- The family must pay utility bills and provide and maintain any appliances that the owner is not required to provide under the lease [Form HUD-52646, Voucher].
- The family must not own or have any interest in the unit, (other than in a cooperative and owners of a manufactured home leasing a manufactured home space).
- Family members must not commit fraud, bribery, or any other corrupt or criminal act in connection with the program. (See Chapter 14, Program Integrity for additional information).

- Family members must not engage in drug-related criminal activity or violent criminal activity or other criminal activity that threatens the health, safety or right to peaceful enjoyment of other residents and persons residing in the immediate vicinity of the premises. See Chapter 12 for HUD and PHA policies related to drug-related and violent criminal activity.
- Members of the household must not engage in abuse of alcohol in a way that threatens the health, safety or right to peaceful enjoyment of the other residents and persons residing in the immediate vicinity of the premises. See Chapter 12 for a discussion of HUD and PHA policies related to alcohol abuse.
- An assisted family or member of the family must not receive HCV program assistance while receiving another housing subsidy, for the same unit or a different unit under any other federal, state or local housing assistance program.
- A family must not receive HCV program assistance while residing in a unit owned by a parent, child, grandparent, grandchild, sister or brother of any member of the family, unless the PHA has determined (and has notified the owner and the family of such determination) that approving rental of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities. [Form HUD-52646, Voucher]

PEYTON DIXEY

PROFILE

A competent administrative professional offering strong experience in business support services and a self starting attitude for ongoing professional development. Highly motivated for continued growth.

RELEVANT SKILLS

- Ability to record transactions accurately, proficiency with the accounting software Quickbooks.
- Excellent communication and interpersonal skills with positive professional disposition.
- Extensive experience managing administrative duties.
- Highly self starting and organized, strong attention to detail.
- Proven ability to effectively multitask assignments.

PROFESSIONAL EXPERIENCE

PRECISION REMODELING & CONSTRUCTION LLC, MARBLEHEAD, MA - 2015 - 2024

BOOKKEEPER - OFFICE MANAGER - EXECUTIVE ASSISTANT

- Managing accounts receivable, accounts payable and reconciling bank accounts.
- Reconcile expenses that are passed onto customers through weekly invoicing.
- Ensure timely processing of payroll, process 1099's and year end filings.
- Obtain permits and licenses from appropriate authorities.
- Handle vendor correspondence.
- Facilitate and organize supply orders and designate to each job.
- Hire contractors and allocate responsibilities and timelines.
- Plan construction operations and schedule phases to ensure deadlines are met.
- Purchase office supplies, maintain office equipment, arrange travel plans and itineraries.
- Management of insurance policies and renewals. Registration renewals and yearly excise taxes. Implement maintenance schedule on all vehicles, trailers and machines.

KELLEY TREE SERVICES, DANVERS, MA - 2015 - 2016

(PART TIME)

BOOKKEEPER - OFFICE MANAGER

- Managing accounts receivable, accounts payable and reconciling bank accounts.
- Answer phone lines and scheduling estimates to the appropriate sales rep.
- Obtain permits and licenses from appropriate authorities.

HR TECHNOLOGY ADVISORS, MARBLEHEAD, MA - 2009 - 2015

BOOKKEEPER - OFFICE MANAGER - EXECUTIVE ASSISTANT

- Managing accounts receivable, accounts payable and reconciling bank accounts.
- Answering phone calls and greeting visitors.
- Maintaining petty cash fund.
- Submitting payroll figures to payroll company, assisting in HR questions and qualifying events.
- Monitor accounts for overdue payments and contact costumers by phone or email.
- Coordinate travel plans and manage itineraries,

SPINAS AUTO BODY, LYNN, MA - 1997 - 2012

(PART TIME)

BOOKKEEPER - OFFICE MANAGER

- Responsible for a combination of customer service and office administration functions to support efficient operation of automotive service company including:
- Managing accounts receivable, accounts payable and reconciling bank accounts.
- Preparing sales tax, 941/940 documentation and filings.

SAMUELS & ASSOCIATES, BOSTON, MA - 2004 - 2007

ACCOUNTANTS ASSISTANT

- Responsible for accounts payable, accounts receivable on real estate and associated business transactions.
- Daily corporate banking contact, including reconciling bank accounts.
- Tracking and executing corporate bill back transactions.
- Fielding telephone calls for all real estate disciplines (leasing/development/construction, property management).

SCHWARTZ AND BENJAMIN, LYNN, MA - 2001 - 2004

ADMINISTRATIVE ASSISTANT

- Responsible for complete office organization including answering multiple phone lines.
- Project multi tasking on behalf of the President and the Vice President of Finance.
- Coordinating travel schedules including airline and hotel reservations.
- Drafting letters, memos and invitations where applicable.
- Keeping inventory of office, shipping and computer supplies.
- Quality Control:
 - Checking orders processed, correcting shipping and order errors.
- Preparing product brochures with company's "Shoes" program.

PHA Board Resolution
Approving Operating Budget

**U.S. Department of Housing and
Urban Development**
Office of Public and Indian Housing

OMB Approval No. 2577-0029 (exp. 04/30/2027)

Public reporting burden for this collection of information is estimated to average 136.2 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, completing the operating budget and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information including suggestions for reducing this burden, to the Reports Management Officer, QDAM, Department of Housing and Urban Development, 451 7th Street, SW, Room 4176, Washington, DC 20410. When providing comments, please refer to OMB Approval No. 2577-0029. 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 and 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 budget adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA complies with HUD prescribed procedures. PHA boards must approve the operating budget and HUD requires boards to certify their approval through this form. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: **Salem Housing Authority** PHA Code: **MA055**

PHA Fiscal Year Beginning **10/01/2025** 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):

- ☒ Operating Budget approved by Board resolution on: **09/10/2025** ^{DATE}
- ☐ 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/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct.

WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012; 31 U.S.C. §3729, 3802).

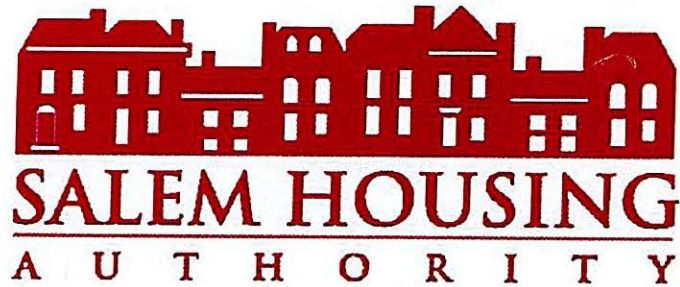
Print Board Chairperson's Name:	Signature:	Date:
Aaron Paternoster		09/10/2025



**FEDERAL PUBLIC HOUSING
FLAT RENT AMOUNTS EFFECTIVE
October 1, 2025**

1 BR	2 BR	3 BR	4 BR
\$1,981	\$2,353	\$2,821	\$3,115

mrtflatrent



Memo

To: Cathy Hoog, Executive Director
From: Jacqueline A. Guzman, Director of Leased Housing
Date: September 2, 2025
Re: Payment Standards Fy 2026

The Payment Standard adopted for **Beverly, Lynn, Marblehead, Nahant, Peabody, Revere, Salem and Swampscott** for all bedroom sizes at **100% of the Fair Market Rent (FMR)** for the Boston-Cambridge, MA-NH HMFA FY 2026.

0 Bedroom	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedrooms
\$2359	\$2476	\$2941	\$3526	\$3894

The Payment Standard Adopted for **Lawrence** for all bedroom sizes at **100% of the FMR** for the Lawrence, MA-NH HMFA.

0 Bedroom	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedrooms
\$1565	\$1730	\$2270	\$2722	\$3006

Current Payment Standards and Published Fair Market Rents for Boston-Cambridge, MA-NH HMFA-FY 2025

0 Bedroom	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedrooms
\$2263	\$2394	\$2837	\$3418	\$3761

Current Payment Standards and Fair Market Rents for Lawrence-FY 2025

0 Bedroom	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedrooms
\$1346	\$1498	\$1963	\$2365	\$2603

The New Payment standards will be utilized for new lease-ups, moves and annual re-exams effective October 1, 2025.



Effective October 1, 2025 (With all Utilities Included)

	0BR	1 BR	2BR	3BR	4BR
Beverly	\$2359	\$2476	\$2941	\$3526	\$3894
Lawrence	\$1565	\$1730	\$2270	\$2722	\$3006
Lynn	\$2359	\$2476	\$2941	\$3526	\$3894
Marblehead	\$2359	\$2476	\$2941	\$3526	\$3894
Nahant	\$2359	\$2476	\$2941	\$3526	\$3894
Peabody	\$2359	\$2476	\$2941	\$3526	\$3894
Revere	\$2359	\$2476	\$2941	\$3526	\$3894
Salem	\$2359	\$2476	\$2941	\$3526	\$3894
Swampscott	\$2359	\$2476	\$2941	\$3526	\$3894

Payment Standards Reflect the following:

Payment Standards for Beverly, Lynn, Marblehead, Nahant, Peabody, Salem, and Swampscott are set at 100% of the FMR-Boston-Cambridge-Quincy, MA-NH HMFA.

Payment Standard for Lawrence is set at 100% of the FMR-Lawrence, MA-NH HMFA.

These new payment standards will be utilized for new lease-ups, moves, and annuals re-exams effective October 1, 2025.

Adopted by the Salem Housing Authority Board of Directors on September 10, 2025.

MASSACHUSETTS continued

METROPOLITAN FMR AREAS

0 BR	1 BR	2 BR	3 BR	4 BR	Components of FMR AREA within STATE
------	------	------	------	------	-------------------------------------

Barnstable Town, MA MSA.....	1834	1846	2422	2985	3428	Hatfield town, Huntington town, Middlefield town, Northampton city, Pelham town, Plainfield town, Southampton town, South Hadley town, Ware town, Westhampton town, Williamsburg town, Worthington town Barnstable County towns of Barnstable Town city, Bourne town, Brewster town, Chatham town, Dennis town, Eastham town, Falmouth town, Harwich town, Mashpee town, Orleans town, Provincetown town, Sandwich town, Truro town, Wellfleet town, Yarmouth town
Berkshire County, MA (part) HMFA.....	1250	1302	1709	2206	2867	Berkshire County towns of Alford town, Becket town, Clarksburg town, Egremont town, Florida town, Great Barrington town, Hancock town, Monterey town, Mount Washington town, New Ashford town, New Marlborough town, North Adams city, Otis town, Peru town, Sandisfield town, Savoy town, Sheffield town, Tyringham town, Washington town, West Stockbridge town, Williamstown town, Windsor town
Boston-Cambridge-Quincy, MA-NH HMFA.....	2359	2476	2941	3526	3894	Essex County towns of Amesbury Town city, Beverly city, Danvers town, Essex town, Gloucester city, Hamilton town, Ipswich town, Lynn city, Lynnfield town, Manchester-by-the-Sea town, Marblehead town, Middleton town, Nahant town, Newbury town, Newburyport city, Peabody city, Rockport town, Rowley town, Salem city, Salisbury town, Saugus town, Swampscott town, Topsfield town, Wenham town Middlesex County towns of Acton town, Arlington town, Ashby town, Ashland town, Ayer town, Bedford town, Belmont town, Boxborough town, Burlington town, Cambridge city, Carlisle town, Concord town, Everett city, Framingham city, Holliston town, Hopkinton town, Hudson town, Lexington town, Lincoln town, Littleton town, Malden city, Marlborough city, Maynard town, Medford city, Melrose city, Natick town, Newton city, North Reading town, Reading town, Sherborn town, Shirley town, Somerville city, Stoneham town, Stow town, Sudbury town, Townsend town, Wakefield town, Waltham city, Watertown city, Wayland town, Weston town, Wilmington town, Winchester town, Woburn city Norfolk County towns of Bellingham town, Braintree Town city, Brookline town, Canton town, Cohasset town, Dedham town, Dover town, Foxborough town, Franklin Town city, Holbrook town, Medfield town, Medway town, Millis town, Milton town, Needham town, Norfolk town, Norwood town, Plainville town, Quincy city, Randolph city, Sharon town, Stoughton town, Walpole town, Wellesley town, Westwood town, Weymouth Town city, Wrentham town Plymouth County towns of Carver town, Duxbury town, Hanover town, Hingham town, Hull town, Kingston town, Marshfield town, Norwell town, Pembroke town, Plymouth town, Rockland town, Scituate town, Wareham town Suffolk County towns of Boston city, Chelsea city, Revere city, Winthrop Town city

MASSACHUSETTS continued

METROPOLITAN FMR AREAS

	0 BR	1 BR	2 BR	3 BR	4 BR	Components of FMR AREA within STATE
Brockton, MA HMFA.....	1631	1761	2311	2889	3060	Norfolk County towns of Avon town Plymouth County towns of Abington town, Bridgewater city, Brockton city, East Bridgewater town, Halifax town, Hanson town, Lakeville town, Marion town, Mattapoisett town, Middleborough town, Plympton town, Rochester town, West Bridgewater town, Whitman town
Eastern Worcester County, MA HMFA.....	1493	1651	2166	3012	3380	Worcester County towns of Berlin town, Blackstone town, Bolton town, Harvard town, Hopedale town, Lancaster town, Mendon town, Milford town, Millville town, Southborough town, Upton town
Easton-Raynham, MA HMFA.....	1931	1943	2550	3057	3679	Bristol County towns of Easton town, Raynham town
Fitchburg-Leominster, MA HMFA.....	1206	1410	1749	2247	2637	Worcester County towns of Ashburnham town, Fitchburg city, Gardner city, Leominster city, Lunenburg town, Templeton town, Westminster town, Winchendon town
Lawrence, MA-NH HMFA.....	1565	1730	2270	2722	3006	Essex County towns of Andover town, Boxford town, Georgetown town, Groveland town, Haverhill city, Lawrence city, Merrimac town, Methuen city, North Andover town, West Newbury town
Lowell, MA HMFA.....	1621	1792	2351	2819	3113	Middlesex County towns of Billerica town, Chelmsford town, Dracut town, Dunstable town, Groton town, Lowell city, Pepperell town, Tewksbury town, Tyngsborough town, Westford town
New Bedford, MA HMFA.....	1203	1230	1527	1831	2289	Bristol County towns of Acushnet town, Dartmouth town, Fairhaven town, Freetown town, New Bedford city
Pittsfield, MA HMFA.....	1245	1269	1626	2109	2577	Berkshire County towns of Adams town, Cheshire town, Dalton town, Hinsdale town, Lanesborough town, Lee town, Lenox town, Pittsfield city, Richmond town, Stockbridge town
Providence-Fall River, RI-MA HMFA.....	1318	1402	1729	2087	2480	Bristol County towns of Attleboro city, Fall River city, North Attleborough Town city, Rehoboth town, Seekonk town, Somerset town, Swansea town, Westport town
Springfield, MA MSA.....	1219	1382	1734	2127	2296	Hampden County towns of Agawam Town city, Blandford town, Brimfield town, Chester town, Chicopee city, East Longmeadow town, Granville town, Hampden town, Holland town, Holyoke city, Longmeadow town, Ludlow town, Monson town, Montgomery town, Palmer Town city, Russell town, Southwick town, Springfield city, Tolland town, Wales town, Westfield city, West Springfield Town city, Wilbraham town
Taunton-Mansfield-Norton, MA HMFA.....	1433	1584	2078	2562	2751	Bristol County towns of Berkley town, Dighton town, Mansfield town, Norton town, Taunton city
Western Worcester County, MA HMFA.....	1096	1200	1532	2131	2570	Worcester County towns of Athol town, Hardwick town, Hubbardston town, New Braintree town, Petersham town, Phillipston town, Royalston town, Warren town
Worcester, MA HMFA.....	1588	1599	2056	2548	2825	Worcester County towns of Auburn town, Barre town, Boylston town, Brookfield town, Charlton town, Clinton town, Douglas town, Dudley town, East Brookfield town, Grafton town, Holden town, Leicester town, Millbury town, Northborough town, Northbridge town, North Brookfield town, Oakham town, Oxford town, Paxton town, Princeton town, Rutland town, Shrewsbury town, Southbridge Town city, Spencer town, Sterling town, Sturbridge town, Sutton town,



Cathy Hoog, Executive Director

Main Office and Public Housing Department
27 Charter Street, Salem, MA 01970

Section 8 Department & Procurement/Modernization
136 Canal Street, Suite 2, Salem, MA 01970

Telephone: 978-744-4431 Fax: 978-744-9614
Website: www.salemha.org

Memo

To: Cathy Hoog, Executive Director
From: Jacqueline A. Guzman, Director of Leased Housing
Date: September 2, 2025
Re: Utility Allowance for Fiscal Year Beginning 10/01/2025

Enclosed please find the results of the Utility Survey completed by MRI-Happy Software.

The results of survey were as follows:

➤ **Heating by:**

- Natural gas increased by 31% for all bedroom sizes.
- Oil decreased by about 5% for all bedroom sizes.
- Electricity increased by 14% for all bedroom sizes.

➤ **Water Heating by:**

- Natural gas increased by 31 % for one bedroom, 28 % for two bedrooms, 32% for the three bedrooms and 33% for the four bedrooms.
- Oil decreased by 4% for one bedroom and four bedrooms, by 3% for the two bedrooms, 5 % for the three bedrooms.
- Electricity increased by 17% for one bedroom, by 13% for the two bedrooms and four bedrooms, by 14 % for the three bedrooms.



Equal Opportunity Employer



➤ **Cooking by:**

- Natural gas increased by 27% for one bedroom, by 36% for two bedrooms, by 28% for three bedrooms and by 32% for the four bedrooms.
- Electricity increased by 17% for one bedroom, by 12% for the two bedrooms and three bedrooms and by 14% for the four bedrooms.

➤ **Other Electricity increased by 13% for the two bedrooms and by 14% for the One, three and four bedrooms.**

I recommend that all Allowances for Tenant-Furnished Utility and other services scheduled provided by MRI Happy Software be adopted effective October 1, 2025.

Attached you will find the utility charts provided by MRI Happy Software.

If you have any questions or suggestions, please let me know.

Jacqueline Guzman

From: Professional Services - Utility Schedules <PS.UtilitySchedules@mrisoftware.com>
Sent: Wednesday, August 6, 2025 9:44 AM
To: Jacqueline Guzman
Subject: MRI Software: 2025 Utility Schedule Delivery - Salem Housing Authority
Attachments: Utility Schedule - Salem Housing Authority.pdf

Thank you for choosing HAPPY Software to update your Utility Schedule(s).

We recommend saving the PDF document to your Desktop for quick access. Please also take a moment to review the PDF before deploying the updated Utility Schedule. Although it is normal for schedules to change based on annual fluctuations in utility costs, the values should be consistent with your expectations for the reasonable average monthly utility costs within your area.

The Utility Schedule PDF includes the following documents, which you should retain for your records:

- 1. Rate Data:** Provides documentation for establishing the rates charged for electricity, natural gas, oil, and bottled gas.
- 2. Rate and Average Consumption Report:** Combines usage and rates to produce utility charges for a two-bedroom unit in an Older Home Converted structure type. This information is then converted into Utility Schedules using a system of formulas provided by HUD for all unit types.
- 3. Utility Schedules and Summary Sheet:** Includes copies of the schedule for each unit type, as well as a consolidated summary sheet that shows all unit types.

If you have any questions, comments, or suggestions regarding your Utility Schedule, please do not hesitate to contact us.

Thank you,

HAPPY Software Utility Schedule Service

HAPPY Software, An MRI Software Company

1.888.484.2779 Option 4 for HAPPY Billing Department



This electronic message transmission contains information from MRI Software LLC which is (i) confidential; or (ii) otherwise the exclusive property of the intended recipient or MRI Software LLC (neither of which is waived nor lost by mistaken delivery). This information is intended for the use of the individual or entity that is the intended recipient. If you are not the designated recipient, please be aware that any dissemination, distribution or copying of this communication is strictly prohibited. Please notify

us if you have received this message in error, and remove both emails from your system. Any unauthorized use is expressly prohibited. Thank you for your assistance.

Summary Allowance for Tenant-Furnished Utilities and Other Services

Locality : **Salem Housing Authority - X867999**

National Grid / City of Salem

Date : **10/01/2025**

5600 AHDD	Monthly Dollar Allowances							
Unit Type	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR	7 BR
Mobile Home (Manufactured Home)*								
a. Natural Gas	68	82	105	135	169			
b. Electric	89	107	139	178	222			
c. Bottle Gas	96	116	150	193	241			
d. Oil	95	114	148	190	237			
High-Rise with Elevator								
a. Natural Gas	69	79	94	113	128	160	184	209
b. Electric	80	99	121	149	185	216	248	280
Row House/Garden Apt (Rowhouse/Townhouse)*								
a. Natural Gas	67	90	122	152	183	213	245	277
b. Electric	88	118	160	199	241	281	323	365
c. Bottle Gas	96	128	173	216	262	304	350	395
d. Oil	94	126	171	213	257	299	344	389
Two-Three Family/Duplex (Semi-Detached)*								
a. Natural Gas	81	105	139	172	202	230	264	299
b. Electric	107	138	182	227	266	302	347	393
c. Bottle Gas	116	150	198	246	288	328	377	426
d. Oil	114	147	195	242	283	322	371	419
Older Multi-Family (Low Rise)*								
a. Natural Gas	73	95	127	157	189	217	250	283
b. Electric	96	126	167	207	249	286	329	372
c. Bottle Gas	104	136	181	224	270	310	356	403
d. Oil	102	134	179	221	266	305	351	396
Older Home Converted (Semi Detached)*								
a. Natural Gas	78	100	133	165	197	221	254	287
b. Electric	102	131	175	217	259	291	334	378
c. Bottle Gas	111	142	190	236	281	315	362	409
d. Oil	109	140	187	232	276	310	356	403
Single Family Detached								
a. Natural Gas	89	120	144	181	205	239	274	310
b. Electric	117	158	189	239	270	314	361	408
c. Bottle Gas	127	171	205	259	293	340	391	442
d. Oil	125	169	202	255	288	335	385	435
All Unit Types-Cooking								
a. Natural Gas	11	14	19	23	29	31	36	41
b. Electric	22	28	37	46	57	62	71	80
c. Bottle Gas	16	20	27	33	41	44	51	58
All Unit Types-Electricity	75	96	128	159	197	213	245	277
All Unit Types-Water Heat								
a. Natural Gas	14	17	23	29	36	39	44	50
b. Electric	26	34	45	56	69	74	86	97
c. Bottle Gas	19	25	33	41	51	55	63	72
d. Oil	20	25	34	42	52	56	64	72
Range (Tenant Owned)								
Refrigerator (Tenant Owned)								
Water	23	34	44	57	64	75	84	94
Sewer	40	58	75	97	111	128	145	162

Allowance for Tenant-Furnished Utilities and Other Services - Rate Data

Locality : Salem Housing Authority - X867999	National Grid / City of Salem	
---	-------------------------------	--

Electric and Natural Gas

[Monthly Charge + Total Adjustments + Energy Charge Total] ÷ Average Total Usage

National Grid	10.0000	Monthly Charge
Electricity	311.1681	Total Adjustments
Rate: R-1 Residential	105.3770	Energy Charge Total
All Uses Including Heating	1178.8458	Average Total Usage
	\$0.362	per kwh

National Grid	12.0000	Monthly Charge
Natural Gas	133.7650	Total Adjustments
Rate: R-3B	59.1137	Energy Charge Total
All Uses Including Heating	74.8754	Average Total Usage
	\$2.736	per therm

Liquid Fuel

Energy Information Administration	\$3.8898	Oil
-----------------------------------	----------	-----

Energy Information Administration	\$3.5469	Bottle Gas
-----------------------------------	----------	------------

Sewer

City of Salem	.0000	Monthly Charge
	9.6264	Average Total Usage
	\$7.819	per CCFs

Water

City of Salem	.0000	Monthly Charge
	9.6264	Average Total Usage
	\$4.552	per CCFs

Rate-Consumption Report Allowance for Tenant-Furnished Utilities and Other Services

Locality : Salem Housing Authority - X867999	National Grid / City of Salem	Date : 10/01/2025
--	--------------------------------------	-----------------------------

	average consumption	*	rate	* 5600 AHDD =	2 Bedroom Older Home Converted
HEATING					
Natural Gas	59.42 therms		\$2.736		\$133.33
Electric	591.06 kwh		\$0.362		\$175.37
Bottled Gas	65.36 gal (factored)		\$3.5469		\$190.11
Oil	58.64 gal		\$3.8898		\$187.04
COOKING					
Natural Gas	6.88 therms		\$2.736		\$18.82
Electric	103.03 kwh		\$0.362		\$37.28
Bottled Gas	7.57 gal (factored)		\$3.5469		\$26.84
OTHER ELECTRIC	354.92 kwh		\$0.362		\$128.42
WATER HEATING					
Natural Gas	8.52 therms		\$2.736		\$23.31
Electric	124.14 kwh		\$0.362		\$44.92
Bottled Gas	9.37 gal (factored)		\$3.5469		\$33.23
Oil	8.64 gal		\$3.8898		\$33.59
AIR CONDITIONING			\$0.362	< 2000 ACDD	

Summary - Air Conditioning Allowance for Tenant-Furnished Utilities and Other Services

Locality : Salem Housing Authority - X867999		National Grid / City of Salem				Effective 10/01/2025
						Expires 09/30/2026
5600 AHDD		Monthly Dollar Allowances				
Unit Type	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Mobile Home (Manufactured Home)*						
High-Rise with Elevator						
Row/House Garden Apt. (Rowhouse/Townhouse)*						
Two-Three Family Duplex (Semi-Detached)*						
Older Multi-Family (Low Rise)*						
Older Home Converted (Semi-Detached)*						
Single Family Detached						

Utility Allowance Schedule

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 7/31/2022)

Locality		Salem Housing Authority - X867999 National Grid / City of Salem			Unit Type Mobile Home (Manufactured Home)*		Effective Expires	10/01/2025 09/30/2026
Utility or Service		Monthly Dollar Allowances						
5600		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	
Heating	a. Natural Gas	68	82	105	135	169		
	b. Electric	89	107	139	178	222		
	c. Bottle Gas	96	116	150	193	241		
	d. Oil	95	114	148	190	237		
	e. Heat Pump							
Cooking	a. Natural Gas	11	14	19	23	29		
	b. Electric	22	28	37	46	57		
	c. Bottle Gas	16	20	27	33	41		
Other Electricity		75	96	128	159	197		
Air Conditioning								
Water Heating	a. Natural Gas	14	17	23	29	36		
	b. Electric	26	34	45	56	69		
	c. Bottle Gas	19	25	33	41	51		
	d. Oil	20	25	34	42	52		
Water		23	34	44	57	64		
Sewer		40	58	75	97	111		
Trash Collection								
Other – specify								
Range/Microwave								
Refrigerator								

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.

Utility or Service		per month cost
Heating		\$
Cooking		
Other Electric		
Air Conditioning		
Water Heating		
Water		
Sewer		
Trash Collection		
Range/Microwave		
Refrigerator		
Other		
Total		\$

Head of Household Name

Unit Address

Number of Bedrooms

Allowance for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 7/31/2022)

Locality		Salem Housing Authority - X867999 National Grid / City of Salem			Unit Type		High Rise (High Rise with Elevator)*		Effective	10/01/2025
									Expires	09/30/2026
Utility or Service		Monthly Dollar Allowances								
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR			
Heating	a. Natural Gas	69	79	94	113	128	160			
	b. Electric	80	99	121	149	185	216			
	c. Bottle Gas									
	d. Oil									
	e. Heat Pump									
Cooking	a. Natural Gas	11	14	19	23	29	31			
	b. Electric	22	28	37	46	57	62			
	c. Bottle Gas									
Other Electricity		75	96	128	159	197	213			
Air Conditioning										
Water Heating	a. Natural Gas	14	17	23	29	36	39			
	b. Electric	26	34	45	56	69	74			
	c. Bottle Gas									
	d. Oil									
Water		23	34	44	57	64	75			
Sewer		40	58	75	97	111	128			
Trash Collection										
Other – specify										
Range/Microwave										
Refrigerator										
Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.								Utility or Service	per month cost	
Head of Household Name _____ Unit Address _____ Number of Bedrooms _____								Heating	\$	
								Cooking		
								Other Electric		
								Air Conditioning		
								Water Heating		
								Water		
								Sewer		
								Trash Collection		
								Range/Microwave		
								Refrigerator		
								Other		
								Total	\$	

Allowance for Tenant-Furnished Utilities and Other Services

**U.S. Department of Housing
and Urban Development**
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 7/31/2022)

Locality		Unit Type				Effective	10/01/2025
Salem Housing Authority - X867999 National Grid / City of Salem		Row House / Garden Apartment (Rowhouse/Townhouse)*				Expires	09/30/2026
Utility or Service		Monthly Dollar Allowances					
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Heating	a. Natural Gas	67	90	122	152	183	213
	b. Electric	88	118	160	199	241	281
	c. Bottle Gas	96	128	173	216	262	304
	d. Oil	94	126	171	213	257	299
	e. Heat Pump						
Cooking	a. Natural Gas	11	14	19	23	29	31
	b. Electric	22	28	37	46	57	62
	c. Bottle Gas	16	20	27	33	41	44
Other Electricity		75	96	128	159	197	213
Air Conditioning							
Water Heating	a. Natural Gas	14	17	23	29	36	39
	b. Electric	26	34	45	56	69	74
	c. Bottle Gas	19	25	33	41	51	55
	d. Oil	20	25	34	42	52	56
Water		23	34	44	57	64	75
Sewer		40	58	75	97	111	128
Trash Collection							
Other – specify							
Range/Microwave							
Refrigerator							

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.

		Utility or Service	per month cost
Head of Household Name		Heating	\$
		Cooking	
		Other Electric	
		Air Conditioning	
		Water Heating	
		Water	
		Sewer	
		Trash Collection	
		Range/Microwave	
		Refrigerator	
Unit Address		Other	
		Total	\$
Number of Bedrooms			

Allowance for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 7/31/2022)

Locality		Salem Housing Authority - X867999 National Grid / City of Salem		Unit Type	Older Multi Family (Low Rise)*		Effective	10/01/2025	
Utility or Service		Monthly Dollar Allowances						Expires	09/30/2026
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR		
Heating	a. Natural Gas	73	95	127	157	189	217		
	b. Electric	96	126	167	207	249	286		
	c. Bottle Gas	104	136	181	224	270	310		
	d. Oil	102	134	179	221	266	305		
	e. Heat Pump								
Cooking	a. Natural Gas	11	14	19	23	29	31		
	b. Electric	22	28	37	46	57	62		
	c. Bottle Gas	16	20	27	33	41	44		
Other Electricity		75	96	128	159	197	213		
Air Conditioning									
Water Heating	a. Natural Gas	14	17	23	29	36	39		
	b. Electric	26	34	45	56	69	74		
	c. Bottle Gas	19	25	33	41	51	55		
	d. Oil	20	25	34	42	52	56		
Water		23	34	44	57	64	75		
Sewer		40	58	75	97	111	128		
Trash Collection									
Other -- specify									
Range/Microwave									
Refrigerator									

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.

		Utility or Service	per month cost
Head of Household Name		Heating	\$
		Cooking	
		Other Electric	
		Air Conditioning	
		Water Heating	
		Water	
		Sewer	
		Trash Collection	
		Range/Microwave	
		Refrigerator	
Unit Address		Other	
		Total	\$
Number of Bedrooms			

Allowance for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 7/31/2022)

Locality		Unit Type				Effective	10/01/2025
Salem Housing Authority - X867999 National Grid / City of Salem		Older Home Converted (Semi-Detached)*				Expires	09/30/2026
Utility or Service		Monthly Dollar Allowances					
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Heating	a. Natural Gas	78	100	133	165	197	221
	b. Electric	102	131	175	217	259	291
	c. Bottle Gas	111	142	190	236	281	315
	d. Oil	109	140	187	232	276	310
	e. Heat Pump						
Cooking	a. Natural Gas	11	14	19	23	29	31
	b. Electric	22	28	37	46	57	62
	c. Bottle Gas	16	20	27	33	41	44
Other Electricity		75	96	128	159	197	213
Air Conditioning							
Water Heating	a. Natural Gas	14	17	23	29	36	39
	b. Electric	26	34	45	56	69	74
	c. Bottle Gas	19	25	33	41	51	55
	d. Oil	20	25	34	42	52	56
Water		23	34	44	57	64	75
Sewer		40	58	75	97	111	128
Trash Collection							
Other – specify							
Range/Microwave							
Refrigerator							

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.		Utility or Service	per month cost
Head of Household Name		Heating	\$
		Cooking	
		Other Electric	
Unit Address		Air Conditioning	
		Water Heating	
		Water	
		Sewer	
		Trash Collection	
		Range/Microwave	
		Refrigerator	
		Other	
Number of Bedrooms			
		Total	\$

Allowance for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 7/31/2022)

Locality		Unit Type				Effective	10/01/2025
Salem Housing Authority - X867999 National Grid / City of Salem		Duplex & Two/Three Family (Semi Detached)*				Expires	09/30/2026
Utility or Service		Monthly Dollar Allowances					
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Heating	a. Natural Gas	81	105	139	172	202	230
	b. Electric	107	138	182	227	266	302
	c. Bottle Gas	116	150	198	246	288	328
	d. Oil	114	147	195	242	283	322
	e. Heat Pump						
Cooking	a. Natural Gas	11	14	19	23	29	31
	b. Electric	22	28	37	46	57	62
	c. Bottle Gas	16	20	27	33	41	44
Other Electricity		75	96	128	159	197	213
Air Conditioning							
Water Heating	a. Natural Gas	14	17	23	29	36	39
	b. Electric	26	34	45	56	69	74
	c. Bottle Gas	19	25	33	41	51	55
	d. Oil	20	25	34	42	52	56
Water		23	34	44	57	64	75
Sewer		40	58	75	97	111	128
Trash Collection							
Other -- specify							
Range/Microwave							
Refrigerator							

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.

		Heating	\$
Head of Household Name		Cooking	
		Other Electric	
Unit Address		Air Conditioning	
		Water Heating	
		Water	
		Sewer	
		Trash Collection	
		Range/Microwave	
		Refrigerator	
		Other	
Number of Bedrooms		Total	\$

Allowance for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 7/31/2022)

Locality		Unit Type					Effective
Salem Housing Authority - X867999 National Grid / City of Salem		Single Family Detached					10/01/2025
Utility or Service		Monthly Dollar Allowances					Expires 09/30/2026
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Heating	a. Natural Gas	89	120	144	181	205	239
	b. Electric	117	158	189	239	270	314
	c. Bottle Gas	127	171	205	259	293	340
	d. Oil	125	169	202	255	288	335
	e. Heat Pump						
Cooking	a. Natural Gas	11	14	19	23	29	31
	b. Electric	22	28	37	46	57	62
	c. Bottle Gas	16	20	27	33	41	44
Other Electricity		75	96	128	159	197	213
Air Conditioning							
Water Heating	a. Natural Gas	14	17	23	29	36	39
	b. Electric	26	34	45	56	69	74
	c. Bottle Gas	19	25	33	41	51	55
	d. Oil	20	25	34	42	52	56
Water		23	34	44	57	64	75
Sewer		40	58	75	97	111	128
Trash Collection							
Other – specify							
Range/Microwave							
Refrigerator							

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.

Actual Family Allowances - May be used by the family to compute allowance while searching for a unit.		Utility or Service	per month cost
Head of Household Name		Heating	\$
		Cooking	
		Other Electric	
Unit Address		Air Conditioning	
		Water Heating	
		Water	
		Sewer	
		Trash Collection	
		Range/Microwave	
		Refrigerator	
Number of Bedrooms		Other	
		Total	\$

Summary Allowance for Tenant-Furnished Utilities and Other Services

Locality : Salem Housing Authority - X867999		National Grid / City of Salem						Date : 10/01/2024	
5600 AHDD		Monthly Dollar Allowances							
Unit Type		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR	7 BR
Mobile Home (Manufactured Home)*									
a. Natural Gas		52	62	80	103	129			
b. Electric		78	94	122	156	195			
c. Bottle Gas		96	115	149	192	239			
d. Oil		99	120	155	199	249			
High-Rise with Elevator									
a. Natural Gas		53	60	71	86	98	122	140	159
b. Electric		71	87	106	131	162	189	218	246
Row House/Garden Apt (Rowhouse/Townhouse)*									
a. Natural Gas		51	68	93	115	140	162	187	211
b. Electric		78	104	140	175	212	246	283	320
c. Bottle Gas		95	127	172	214	260	302	347	393
d. Oil		99	132	179	223	270	314	361	408
Two-Three Family/Duplex (Semi-Detached)*									
a. Natural Gas		62	80	106	131	154	175	201	227
b. Electric		94	121	160	199	233	265	305	345
c. Bottle Gas		115	149	196	244	286	325	374	423
d. Oil		119	154	204	253	297	338	389	439
Older Multi-Family (Low Rise)*									
a. Natural Gas		55	73	97	120	144	165	190	215
b. Electric		84	110	147	182	219	251	289	326
c. Bottle Gas		103	135	180	223	268	308	354	400
d. Oil		107	140	187	231	278	320	368	415
Older Home Converted (Semi Detached)*									
a. Natural Gas		59	76	102	126	150	168	193	219
b. Electric		90	115	154	191	227	255	293	332
c. Bottle Gas		110	141	189	234	279	313	360	406
d. Oil		114	146	196	243	290	325	374	422
Single Family Detached									
a. Natural Gas		68	92	110	138	156	182	209	236
b. Electric		103	139	166	209	237	275	317	358
c. Bottle Gas		126	170	204	257	290	338	388	439
d. Oil		131	177	212	267	302	351	403	456
All Unit Types-Cooking									
a. Natural Gas		8	11	14	18	22	24	27	31
b. Electric		19	24	33	41	50	54	62	70
c. Bottle Gas		16	20	27	33	41	44	51	58
All Unit Types-Electricity		66	84	113	140	173	187	215	243
All Unit Types-Water Heat									
a. Natural Gas		10	13	18	22	27	29	34	38
b. Electric		23	29	40	49	61	65	75	85
c. Bottle Gas		19	25	33	41	51	55	63	71
d. Oil		20	26	35	44	54	58	67	76
Range (Tenant Owned)		6	6	6	6	6	6	6	6
Refrigerator (Tenant Owned)		4	4	6	6	6	8	8	8
Water		21	31	40	52	59	69	77	86
Sewer		39	56	73	95	107	125	141	157

[illegible][illegible]