ANNUAL FINANCIAL STATEMENT FOR THE SFY YEAR 2015 (UNAUDITED)

SFY

POPULATION LAST CENSUS 77,344
NET VALUATION TAXABLE 20~~14~~ 15 1,704,835,808
MUNICODE 0408

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

MUNICIPALITIES - August 10, 2015

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

City of Camden, County of Camden

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.
DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature

Title Registered Municipal Accountant

(This must be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Doreen P. Chang, am the Chief Financial Officer, License # N-0821, of the City of Camden, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of June 30, 2015.

Signature

Title Chief Financial Officer

Address 520 Market Street, 2nd Floor, Camden, New Jersey 08101

Phone Number 856-968-3511

Fax Number 856-757-7354

Email Address dochang@ci.camden.nj.us

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the City **of** Camden **as of June 30, 2015 and have applied certain agree-uopn procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.**

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, except for circumstances as set forth below, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 6/30/2015 **is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.**

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

1. All daily activity is not posted to general ledger on a timely basis.
2. Prior years (FY14) required audit adjusting entries & closing entries, as well as FY15 closing entries were not posted to the general ledger. Therefor, trial balances provided were out of balance for various funds.
As a result, to ensure debits equaled credits, differences were adjusted through operations.
3. Bank reconciliations provided for current fund, trust funds, capital, water and sewer operating and capital funds did not reconcile to the general ledger as of June 30, 2015. Bank reconciliations were not provided for trust other, grant fund, temporary water & sewer fund, third party lien accounts and animal control trust fund. Bank statement was not provided for animal control trust fund.
4. Many of the interfund receivables and payables recorded in the general ledger did not agree among the applicable funds. As a result, adjusting journal entries were proposed and recorded to balance such among the funds.
5. Many of the non-cash journal entries to record tax transactions and utility consumer account transactions were not recorded in the general ledger. As a result, adjusting journal entries were proposed and recorded to balance such accounts in the general ledger with the records of the tax and utility (United Water) offices.
6. Liens Receivable balances did not tie to tax records for taxes, water charges, sewer charges and special assessments.
As a result, adjusting journal entries were proposed and recorded to balance such accounts.
7. Tax, Water and Sewer levy entries were not posted to the general ledger.
8. Adjustments were made on Sheets 47 and 61 to reconcile water and sewer lien receivable balances to tie to outstanding liens receivable per tax office records.
9. Collections per United Water reports on (sheet 47 and 61) did not tie to Revenue Budget account Status Reports (Sheet 41 and 58).

Wm A Broudy
(Registered Municipal Accountant)
Mercadien, P.C., Certified Public Accountants
(Firm Name)
3625 Quakerbridge Road
(Address)
Hamilton, NJ 08619
(Address)
609-689-9700
(Phone Number)
609-689-9720
(Fax Number
wbroudy@mercadien.com
(E-Mail Address)

Certified by me

This 29th day of September, 2015

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2015 as required under N.J.A.C. 5:23-4.17.

Printed Name: James Rizzo

Signature:

Certificate #: 7113

Date: 10-01-2015

Fed I.D. #

Municipality

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 6/30/2015

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 9,026,472	$ 4,466,128	$ 0

Type of Audit required by OMB A-133 and OMB 04-04:

X Single Audit

_____ Program Specific Audit

_____ Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 and OMB 04-04. The single audit threshold has been increased to $500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Doreen P. Lehany
Signature Of Chief Financial Officer

10/1/15
Date

sheet 1c

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____, County of _____ during the year 2015 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name _____

Title _____

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 1,704,835,808 .

SIGNATURE OF TAX ASSESSOR

City of Camden
MUNICIPALITY

Camden
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT June 30, 2015

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Cash	32,988,456.37	
Investments	448,365.77	
Due from State of NJ - Senior Citizens and Veterans Deduction	101,601.47	
Due from Bank	280,596.46	
Delinquent Taxes	357,306.64	
Tax Title Liens	58,400,122.72	
Property Acquired by Taxes	2,521,860.00	
Due from Local School	598,006.00	
Due from Water Utility Operating Fund	3,420,000.00	
Due from Sewer Utility Operating Fund	8,505,485.54	
Revenue Accounts Receivable	259,736.89	
Special Assessments Receivable	3,701,644.23	
Due from Animal Control Fund	4,909.27	
Due from Grant Fund	5,516,054.46	
Due from Public Trust Fund	4,456.51	
Due from Tax Lien Financing Corporation	8,144.35	
Due from Trust Funds - Various	593,010.94	
Sub-total Receivables with Full Reserves	84,171,334.01	
Deferred Charges:		
Emergency Authorization	600,000.00	
Over-expenditures		
Trust - SLETF	Reserve ~~K~~39,337.75	
Grant - was cancelled then expenditure	Grants 34,053.94	
Capital Downpayment to Capital	232,330.75	
Totals	118,615,480.06	

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT June 30, 2015

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

Title of Account	Debit		Credit	
Totals from Sheet 3	118,615,480.06			
Cash Liabilities:				
Appropriation Reserve			4,386,131.60	
Reserve for Encumbrances			6,326,783.70	
Due to Trust Funds			2,634,153.01	
Accounts Payable			1,567,726.09	
Due to State of New Jersey - Licenses, Fees and Permits			111,075.00	
Due to Camden County Municipal Utilities Authority			928,882.90	
Shared Services Payable			4,600.00	
Prepaid Taxes			176,416.09	
Tax Overpayments			307,375.70	
Reserve for Tax Maps			210,000.00	
Due to Camden County Clerk			91,251.94	
Reserve for Revaluation Program			291,400.00	
Tax Deposits Payable			55,783.17	
Due to Capital Fund			1,545,438.68	
Sub-total Cash Liabilities C			18,637,017.88	
Reserve for Receivables			84,171,334.01	
Fund Balance			15,807,128.17	
Totals	118,615,480.06		118,615,480.06	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*

AS AT June 30, 2015

Title of Account	Debit	Credit
NOT APPLICABLE		

(Do not crowd - add additional sheets)

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT June 30, 2015

Title of Account	Debit	Credit
Cash	2,582,664.57	
Federal and State Grants Receivable	23,609,480.46	
Deferred Charge	732.00	
Due to Trust Funds		947,883.34
Due to Current Fund		5,516,054.46
Appropriated Reserves		13,678,488.74
Unappropriated Reserves		382,445.47
Reserve for Encumbrances		5,668,005.02
Totals	26,192,877.03	26,192,877.03

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT June 30, 2015

Title of Account	Debit	Credit
Animal Control Trust Fund		
Cash	18,812.77	
Due from Current Fund		4,909.27
Due to State of New Jersey		100.20
Reserve for Animal Control Trust Fund Expenditures		13,803.30
Total Animal Control Trust Fund	18,812.77	18,812.77
Trust Funds - Other		
Cash	14,462,329.64	
Investments	591,351.27	
U.S. Department of Housing and Urban Development		
Community Development Block Grant Receivable	2,466,394.53	
Emergency Shelter Grant Receivable	252,994.83	
HOME Investment Partnership Receivable	1,482,389.53	
Housing Opportunities for Persons with AIDS Receivable	1,183,196.25	
Due from Federal and State Grant Fund	947,883.34	
Due from Current Fund	2,041,142.07	
Due to Bank		1,096.32
Due to Public Trust Fund		4,456.51
Due to Sewer Operating Fund		19,814.00
Due to General Capital Fund		81,465.26
Reserve for Payroll Deductions Payable		1,372,735.05
Reserve for Unemployment Compensation Insurance		996,568.99
Reserve for Self Insurnace		4,237,042.59
Reserve for Law Enforcement Trust Funds		347,948.65
Reserve for U. S. Department of Housing and Urban Development:		
Community Development Block Grant		3,455,282.46
Emergency Shelter Grant		173,148.37
HOME Investment Partnership Program		1,380,007.53
Housing Opportunities for Persons with AIDS		1,086,334.21
Totals	23,465,307.00	13,193,525.48

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT June 30, 2015

Title of Account	Debit	Credit
Totals for Sheet 6	23,465,307.00	13,193,525.48
Miscellaneous Trust - Other Reserves		10,260,229.67
Reserve for Local Law Enforcement Funds - Due Camden County		
County Prosecutor		6,889.05
Reserve for Seized Assets (Federal)		4,662.80
Public Trust Fund		
Due from CDBG	4,456.51	
Due to Current Fund		4,456.51
Total Trust Funds	23,469,763.51	23,469,763.51

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year SFY 2014 ..... (1) $ - x 25%

NOT APPLICA LE (2) $ _____

Municipal Public Defender Trust Cash Balance June 30, 2015: ..... (3) $ _____

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

Amount in excess of the amount expended: 3 - (1 +2) = ... $ _____

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Doreen P. Chang

Signature: Doreen P. Chang

Certificate #: N-0821

Date: _____

Schedule of Trust Fund Reserves

	Purpose	Amount June 30, 2014 per Audit Report	Additions	Reductions	Balance as at June 30, 2015
1.	City Property - Deposit Sale	$ 27,832.76	$	4,644.21	$ 23,188.55
2.	City Property - Pre-Sale Deposit	2,145.00			2,145.00
3.	Escrow Fees	853,997.89	378,738.32	358,826.69	873,909.52
4.	Vacated Property	8,327.68			8,327.68
5.	Plumbing Street Openings	118,711.40		5,960.00	112,751.40
6.	Planning Sub Division	256,723.57	21,201.88		277,925.45
7.	Admin Planning Fee	619,212.94	71,976.67	2,457.04	688,732.57
8.	Senior Citizens Bus Trip	1,900.00			1,900.00
9.	Ballfield Trust	9,125.92			9,125.92
10.	NJ Superior Court	19,991.09			19,991.09
11.	Outside Lien Holder	1,580,693.01	4,495,984.77	4,507,054.36	1,569,623.42
12.	Disposal of Forfeited Property	2,268.58			2,268.58
13.	Long Term Exempt Fees	110,415.18	1,115.26		111,530.44
14.	Camden City Development Co.	47,722.95	71.44		47,794.39
15.	POAA	142,468.23	24,656.00		167,124.23
16.	Demolition Trust	109,647.06			109,647.06
17.	Gasoline Reimbursement Fund	42,932.02			42,932.02
18.	TLFC Working Capital Account	1,002,230.52			1,002,230.52
19.	Public Service Surety Bond	500.00			500.00
20.	Fire Damage Settlement	360.00			360.00
21.	Outside Counsel Foreclosure	147,686.11			147,686.11
22.	New Camden Cemetery	682,415.35	15,465.32	8,805.00	689,075.67
23.	Outside Employment	1,074,242.25	22,944.50	6,462.50	1,090,724.25
24.	Accumulated Absence	262,006.11	1,000,000.00	565,331.58	696,674.53
25.	Found Money	194,773.85	15,555.42	7,372.50	202,956.77
26.	Premium on Tax Sale	1,500.00			1,500.00
27.	Donations	46,261.56	3,469.21	8,024.00	41,706.77
28.	HHS Activity Registration Fees	20.00			20.00
29.	MTBE Litigation	2,287,057.81	1.40		2,287,059.21
30.	Found Money (Law Enforcement)	30,818.52			30,818.52
	Totals:	$ 9,683,987.36	6,051,180.19	5,474,937.88	$ 10,260,229.67

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2014		RECEIPTS Assessments and Liens		Current Budget								Disbursements		Balance June 30, 2015	
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
NOT APPLICABLE																
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
*Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

*Show as a red figure

Sheet 7

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT June 30, 2015

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	195,365.82		XXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	XX	195,365.82	
Cash	17,434,002.67			
Loans Receivable - Rutgers University	328,213.21			
Deferred Charges to Future Taxation:				
Funded	13,354,841.70			
Unfunded	10,125,365.82			
Due from Current Fund	1,545,438.68			
Due from Trust Funds-CDBG	81,465.26			
Due from State of New Jersey	1,328,700.00			
Reserve for Loans Receivable - Rutgers University			328,213.21	
Reserve for Payment of NJDEP Loans			326,979.28	
Contracts Payable			7,056,149.19	
Bonds Payable			7,570,000.00	
Bond Anticipation Notes			8,730,000.00	
NJDEP Loans Payable			454,941.70	
Demolition Loans Payable			5,329,900.00	
Improvement Authorizations				
Funded			5,767,916.60	
Unfunded			6,663,344.15	
Capital Improvement Fund			-	
Due to State: MC4140			35,280.00	
Due to Current Fund			-	
Fund Balance			1,935,303.21	
Totals	44,393,393.16		44,393,393.16	

(Do not crowd - add additional sheets)

CASH RECONCILIATION June 30, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,566,205.43	32,077,727.65	207,110.94	33,436,822.14
Trust - Assessment				
Trust - Dog License		-		18,812.77
Trust - Other	2,795,200.62	12,446,824.08	188,343.79	15,053,680.91
General Capital		17,434,002.67		17,434,002.67
Water - Operating	222,510.98	7,383,074.29	637.95	7,604,947.32
Water - Capital		407,607.31		407,607.31
Sewer - Operating	284,151.94	9,077,205.27	343.51	9,361,013.70
Sewer - Capital		2,338,393.77		2,338,393.77
Federal and State Grant		2,582,664.57		2,582,664.57
Total	4,868,068.97	83,747,499.61	396,436.19	88,237,945.16

* - Include Deposits In Transit

** - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at June 30, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at June 30, 2015.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: Wm A Brown Title: RMA

CASH RECONCILIATION June 30, 2015 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund		
PNC Bank	31,492,014.15	
Bank of America	560,538.83	
Blackrock	24,181.65	
New Jersey Cash Management Fund	993.02	
Total Current Fund	32,077,727.65	
Federal and State Grant Fund		
PNC Bank	2,582,664.57	
Trust - Animal Control Fund		
PNC Bank	-	
Trust - Other Funds		
PNC Bank	11,425,042.75	
Bank of America	1,021,781.33	
Total Trust Funds	12,446,824.08	
General Capital Fund		
PNC Bank	17,405,402.56	
Santander	28,600.11	
Total General Capital Fund	17,434,002.67	
Water Utility Fund		
PNC Bank - Operating	7,330,162.07	
PNC Bank - Capital	387,602.00	
Bank of America	26,856.17	
Santander	46,061.36	
Total WaterUtility Fund	7,790,681.60	
Sewer Utility Fund		
PNC Bank - Operating	8,950,039.23	
PNC Bank - Capital	2,318,388.46	
Bank of America	101,066.68	
Santander	46,104.67	
Total Sewer Utility Fund	11,415,599.04	
Sub total	83,747,499.61	

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance July 1, 2014	SFY 2015 Budget Revenue Realized	Received	Cancelled		Balance June 30, 2015
SEE ATTACHED						
Totals						

Sheet 10

CITY OF CAMDEN
Federal and State Grant Fund

Federal and State Grants Receivable
For the Fiscal Year Ended June 30, 2015

	Balance 6/30/2014	Accrued	Received	Cancellations	Balance 6/30/2015
Federal Grants:					
U.S. Department of Agriculture:					
2011 Summer Food Service Program	$ 587,219.23	$ -	$ -	$ -	$ 587,219.23
2012 Summer Food Program #04-0614	758,828.86			-	758,828.86
2011 Summer Food Program (Surplus)	112,916.08				112,916.08
2013 Summer Food Program	916,384.31			-	916,384.31
2014 Summer Food Service Program	1,122,925.47		651,539.29	-	471,386.18
2015 Summer Food Service Program		1,052,651.47		-	1,052,651.47
U.S. Department of Energy:					
2010 Energy Efficiency Conservation	318,089.12		318,089.12		0.00
Energy Efficiency Community Block Grant Program	21,098.75			-	21,098.75
U.S. Environmental Protection Agency:					
Brownfield Recovery FY 2005	41,300.00			29,090.00	12,210.00
USEPA Waste Management XP07291604	890,750.00		545,391.44	-	345,358.56
U.S. Department of Justice:					
JABG FY 2010	1,923.37			1,923.37	0.00
FY 2011 Justice Assistance Grant	41,254.90		40,161.48	-	1,093.42
COPS Hiring Recovery Program (CHRP)	2,629,615.67			2,629,615.67	-
FY 2011 COPS Hiring Program	3,531,961.03			3,531,961.03	-
FEMA - Camden Neighborhood Renaissance 2001	22,046.00			-	22,046.00
FEMA - Fire Prevention and Safety 2005	18,065.00			-	18,065.00
FEMA #EMW-2005-FG-11503	60,300.00			47,922.75	12,377.25
FY 2010 Juvenile Accountability	14,259.83			-	14,259.83
FY 2011 Juvenile Accountability (JABG)	12,655.00			-	12,655.00

CITY OF CAMDEN
Federal and State Grant Fund

Federal and State Grants Receivable
For the Fiscal Year Ended June 30, 2015

	Balance 6/30/2014	Accrued	Received	Cancellations	Balance 6/30/2015
Juvenile Justice & Delinquency Prevention - 159		222,200.00		-	222,200.00
JABG FY 2009	6,607.58				6,607.58
2012 Justice Assistance Grant	71,348.00		49,556.72	-	21,791.28
FY 2013 Justice Assistance Grant (JAG) Program	120,912.00		42,525.72	-	78,386.28
FY 2014 Justice Assistance Grant (JAG) Program		289,135.00	24,684.00	-	264,451.00
FY 2012 National Forum on Youth Violence Prevention Expansion Project	3,500.00		4,500.00	-	(1,000.00)
FY 2012 National Forum on Youth Violence Prevention Expansion Project	245,223.00			-	245,223.00
FY 2012 National Forum on Youth Violence Prevention Expansion Project	1,416,420.00			-	1,416,420.00
U.S. Department of Labor:					
U.S. Department of Homeland Security:					
2011 SAFER Staffing Adequate Fire #97044	4,195,049.00		4,195,049.00	-	-
Station Generator / Technical Rescue	33,554.00		33,553.20	0.80	0.00
U.S. Department of Transportation:					
NJ TIP 2001 Resurface Various Streets	59,132.90				59,132.90
Federal Hwy Administration - Camden City Milling Resurfacing - STP AOOS-863	819,005.99			-	819,005.99
Federal TIP 2001 Signal STPA	69,521.93			-	69,521.93
NJ Dept. Recreational Trail Farnham Park	3,750.00				3,750.00
DVRPC-TCDI-Haddon Avenue Corridor Improvement	20,354.82			-	20,354.82
Delaware Valley Regional Planning	2,424.42			65.75	2,358.67
Delaware Valley Regional Cleveland Ave	500,000.00			-	500,000.00
Delaware Valley Regional (Haddon Ave.)	50,000.00		50,000.00	-	-
Delaware Valley Regional #15-61-060		25,000.00		-	25,000.00
Delaware Valley Regional #15-63-025		20,000.00		-	20,000.00
Delaware Valley Regional #14-63-027		20,000.00		-	20,000.00
Delaware Valley Regional #15-66-060		47,700.00		-	47,700.00

CITY OF CAMDEN
Federal and State Grant Fund

Federal and State Grants Receivable
For the Fiscal Year Ended June 30, 2015

	Balance 6/30/2014	Accrued	Received	Cancellations	Balance 6/30/2015
NJDOT - Cramer Street & Various	97,624.46			-	97,624.46
Milling / Resurfacing of Empire Ave and Various Streets	13,929.64			-	13,929.64
FY 2007 Transportation Trust Fund - Pedestrian Wayfinding Signage	79,345.56			-	79,345.56
NJDOT - Braid Blvd & South 10th Street	96,400.59			-	96,400.59
Milling and Resurfacing Rand Street and Various	464,950.00			-	464,950.00
NJTTFA FY 2008 Waterfront Roads	1,135.46			-	1,135.46
NJDOT Market to Riverline	42,500.00		18,783.64		23,716.36
Milling and Resurfacing of South 9th Street and Various	270,971.75		253,905.98	-	17,065.77
NJ Transportation Trust - Cooper Street and Riverside Drive (New Waterfront)	110,411.25			-	110,411.25
TIP Resurfacing Phase #3 FS-BOOS (840)	967,714.82			-	967,714.82
NJDOT Cleveland Ave Reconstruction STP4287 101	500,000.00		50,500.00	-	449,500.00
NJ Transportation Trust - Cooper St. & Riverside Dr.	1,500,000.00			-	1,500,000.00
Milling / Resurfacing Wayne Ave 7 Various	164,809.19			-	164,809.19
NJDOT Camden Waterfront South	719,524.20			-	719,524.20
NJDOT Battleship New Jersey #5808375	233,358.87		233,358.87	-	-
2012 NJDOT Municipal Aid Urban (Various)	143,676.50			-	143,676.50
2015 NJDOT Municipal Aid/Urban		145,000.00		-	145,000.00
NJDOT Roadway Improvements 7th Street	568,780.00		369,810.75	-	198,969.25
NJDOT Resurfacing Dudley & Various	193,000.00			-	193,000.00
NJDOT Resurfacing Dudley & Various		193,000.00		-	193,000.00
NJDOT Resurfacing Dudley & Various - 159		380,400.00		-	380,400.00
NJDOT FY2015 Morgan Village Safe Routes		317,200.00			317,200.00
NJDOT Haddon Avenue Transit Village Roadway	280,000.00			-	280,000.00
FY 2012 NJDOT River Road (CR 543) Improvements - Cramer Hill Project	250,000.00		47,791.40	-	202,208.60
Total Federal Grants	25,416,528.55	2,712,286.47	6,929,200.61	6,240,579.37	14,959,035.04

State Grants:

CITY OF CAMDEN
Federal and State Grant Fund

Federal and State Grants Receivable
For the Fiscal Year Ended June 30, 2015

	Balance 6/30/2014	Accrued	Received	Cancellations	Balance 6/30/2015
N.J. Department of Children and Families:					
DYFS - Multi-Youth 013 Beds	161,199.00		161,199.00	-	-
DYFS - Multi-Youth 015 Beds		322,395.00	80,598.00	-	241,797.00
N.J. Department of Community Affairs:					
SNJ - DCA Relocation Assistance Grant	191,447.56			-	191,447.56
SNJ - DCA Relocation Assistance Grant	3,957.19			-	3,957.19
Carnegie Library NJ Historic Trust 2004.2081	460,513.09				460,513.09
NJDCA Balanced Housing Program - Chelton Terrace II	50,500.00				50,500.00
Gateway Rehab Program	5,150.00			-	5,150.00
NJDCA Balanced Housing Program - Fairview Village	35,500.00				35,500.00
Cramer Hill Neighborhood Housing Rehab	150,000.00			-	150,000.00
UEZA Administration 07	59,780.02			59,780.02	-
FY 2009 UEZA Administrative 09-04	63,291.93			62,544.48	747.45
FY 2010 UEZA Administration Budget	49,655.08			-	49,655.08
FY 2011 UEZ Administration	34,323.03			29,801.70	4,521.33
UEZA FY 2004-05	24,867.83				24,867.83
NJUEZ - 301 Market Street	153,033.48			152,068.67	964.81
UEZA 05-14 Market Analysis Business	8,998.95			8,698.95	300.00
UEZA 05-13 Block 77 Master Plan	4,853.70			4,853.70	-
NJUEZ 301 Market Street	250,000.00			250,000.00	-
UEZ - Camden Main Street and Commercial (05-94-2)	190,766.63			164,455.17	26,311.46
NJUEZ Camden Gateway Program	10,000.00				10,000.00
NJUEZ 7th & Linden Streets	355,426.90			355,444.90	(18.00)
UEZA Brownfield's Consul 06-20	20,254.92			20,254.92	-
UEZA Market St. Community Revitalization UEZA 07-03	243,770.05			243,770.05	-
UEZA Commercial Revitalization Program / River Road	13,386.77			13,081.60	305.17

CITY OF CAMDEN
Federal and State Grant Fund

Federal and State Grants Receivable
For the Fiscal Year Ended June 30, 2015

	Balance 6/30/2014	Accrued	Received	Cancellations	Balance 6/30/2015
UEZA 07-150 Eye in the Sky Project	8,000.00			8,000.00	-
UEZA Economic Development Eyes in the Sky	939.04			939.00	0.04
N.J. Carnegie Library P35568	1,000,000.00			-	1,000,000.00
NJUEZA - Camden Special District 08-124	3,445.99			-	3,445.99
Urban Enterprise Zone (UEZA) ADM 08-04)	204,060.00			3,583.60	200,476.40
UEZA - Gateway Office Park Project #08-135	61,106.21				61,106.21
UEZA - Gateway Office Park Project #08-135	82,199.00			60,197.52	22,001.48
UEZA Fairview Main Street Program - Year II	46,135.31			46,114.71	20.60
NJ UEZ - Commerce Building (07-146)	42,600.00			42,600.00	-
Camden Police Technology	284,100.00			284,100.00	-
UEZA 09-12 Camden Police Technology Program Phase 1	14,804.48				14,804.48
Camden Police Technology Program Phase II	180,273.74				180,273.74
UEZA Camden CCTV Camera Program - Phase I	196,300.00			196,300.00	-
UEZ Camden CCTV Camera Program Phase I	3,700.00				3,700.00
NJUEZA - Comcast Advertising Program	7,029.00			-	7,029.00
NJUEZA - 2nd and 3rd Streetscape Project	87,656.66				87,656.66
UEZA Camden Clean Team Year III Project	123,083.69			46,658.00	76,425.69
UEZ Matching Façade Improvement Phase I	1,200,000.00			-	1,200,000.00
N.J. Department of Health and Senior Services:					
Municipal Court DWI 2004			29,525.43	-	(29,525.43)
2013 Municipal Court Alcohol Education		15,656.23	15,656.23		-
N.J. Department of Law and Public Safety (Office of the Attorney General):					
DWI Enforcement Fund Grant (Additional Fund)	9,055.35				9,055.35
FY 2008 Body Armor Replacement Program 9626	38,842.51				38,842.51
N.J. Department of Environmental Protection:					

CITY OF CAMDEN
Federal and State Grant Fund

Federal and State Grants Receivable
For the Fiscal Year Ended June 30, 2015

	Balance 6/30/2014	Accrued	Received	Cancellations	Balance 6/30/2015
FY2014 Clean Communities		104,829.39			104,829.39
2010 Recylcing Tonnage	30,063.15			-	30,063.15
CEZF 4th & Washington Park	40,000.00			-	40,000.00
Municipal Stormwater Regulation Program	5,155.00				5,155.00
HDSRF Cramer Hill Relocation Project 16564	2,799.00			-	2,799.00
HDS Remed Fund YAFFA Junkyard	5,821.00			-	5,821.00
NJDEA HWR Factory WS0001-P16797	4,072.00			-	4,072.00
NJEDA City's Five Year Consolidation Plan	36,000.00			36,000.00	-
HDS Kaighn Fire Station - P16720	2,785.00			-	2,785.00
Green Acres DEP Pyne Point Park Rehab	500,000.00			-	500,000.00
Green Acres DEP Von Neida Park Phase II Project - 159		500,000.00		-	500,000.00
SNJ - Dep Green Acres - Roosevelt Plaza	2,400,000.00		753,998.46	-	1,646,001.54
N.J. Department of State:					
FY 2010 Paris Grant	88,755.60			13,902.85	74,852.75
N.J. Department of Treasury:					
2014 Municipal Drug Alliance		61,461.00	20,207.60		41,253.40
MDA - Municipal Drug Alliance FY 2013 Additional Funding	30,980.50				30,980.50
Total State Grants	9,280,438.36	1,004,341.62	1,061,184.72	2,103,149.84	7,120,445.42
Other Grants:					
Sustainable Jersey Municipal School Recycling		20,000.00	10,000.00		10,000.00
FY 2013 Sustainable Jersey Small Grants Program		1,000.00	1,000.00		-
Community Stewardship Incentive Program		20,000.00			20,000.00
Camden Gateway Improvement #DRPA-09-014	1,500,000.00				1,500,000.00

CITY OF CAMDEN
Federal and State Grant Fund

Federal and State Grants Receivable
For the Fiscal Year Ended June 30, 2015

	Balance 6/30/2014	Accrued	Received	Cancellations	Balance 6/30/2015
Total Other Grants	1,500,000.00	41,000.00	11,000.00	-	1,530,000.00
Total Federal, State, and Other Grants	$ 36,196,966.91	$ 3,757,628.09	$ 8,001,385.33	$ 8,343,729.21	$ 23,609,480.46

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2014	Transferred from SFY 2015 Budget Appropriations			Expended	Cancel	Cancel Prior Encumbrance	Balance June 30, 2015
		Budget	Appropriation By 40A:4-87					
SEE ATTACHED								

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance July 1, 2014	Transferred from SFY 2015 Budget Appropriations			Expended	Cancel	Cancel Prior Encumbrance	Balance June 30, 2015
		Budget	Appropriation By 40A:4-87					
SEE ATTACHED								
Totals								

Sheet 11a

CITY OF CAMDEN
Federal and State Grant Fund

Appropriated Reserves
For the Fiscal Year Ended June 30, 2015

Account Number		Balance June 30, 2014 Encumbrances	Balance June 30, 2014 Reserved	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Due Current Fund - Cancellations	Balance June 30, 2015
	Federal Grants:							
	U.S. Department of Agriculture:							
11-833-900	2011 Summer Food Service Program	$ -	$ 700,144.22	$ -	$ -	$ -	$ -	$ 700,144.22
12-833-900	2012 Summer Food Service #04-0614		876,122.71					876,122.71
12-834-998	2011 Summer Food Program (Surplus Revenue)		91,306.03		40,955.60	5,273.79		45,076.64
13-833-900	2013 Summer Food Service Program		861,177.84		18,511.24			842,666.60
14-833-900	2014 Summer Food Service Program	$ 761,023.71	359,631.37		607,083.51	352,264.66		161,306.91
15-833-900	2015 Summer Food Service Program - Ch. 159			1,052,651.47		673,140.00		379,511.47
	U.S. Department of Justice:							
06-500-900	Edward Byrne Justice Asst (JAG)		3,390.72				3,390.72	
07-500-900	Edward Byrne FY06 Justice Assistance (JAG)		293.00				293.00	
10-500-900	2009 - DJ-BX-0802 Justice Assistance (JAG)		836.54					836.54
11-500-900	JABG FY 2010		1,923.37				1,923.37	
11-536-900	COPS Hiring Recovery Program (CHRP)		2,680,223.72				2,680,223.72	
12-536-900	FY 2011 COPS Hiring Program		3,531,961.03				3,531,961.03	
07-539-999	Program Income - Local Law Enforcement Block Grant		1,273.24				1,273.24	
04-538-998 / 999	2003 Bulletproof Vest Partnership Grant		1,628.85				1,628.85	
07-538-999	Bulletproof Vest Partnership - USDOJ		164.50				164.50	
09-538-999	U.S. Department of Justice Bulletproof Vest Partnership (FY 2008)		22,715.00					22,715.00
10-538-999	FY 2009 Bulletproof Vest Partnership		28,463.00				28,463.00	
11-538-999	FY 2010 Bulletproof Vest Partnership Award		21,563.70				21,563.70	
13-538-999	2012 Bulletproof Vest Partnership		12,187.50				12,187.50	
07-530-900	FY 2006 JAIBG Grant	13.02	66.76				79.78	
11-532-900	JABG FY 2009		6,583.67				6,583.67	
09-534-900	FY 2007 Juvenile Accountability Incentive Block Grant (JAGB)		155.00					155.00
12-500-900	FY 2011 Justice Assistance Grant		1,093.42					1,093.42
15-816-997	Juvenile Justice & Delinquency Prevention - Ch. 159			222,200.00				222,200.00
13-500-900	FY 2012 Justice Assistance Grant	55,353.00			41,988.72	13,266.00		98.28
14-500-900	FY 13 Justice Assistance Grant (JAG) Program	66,089.00	54,823.00		82,493.10	34,807.39		3,611.51
15-500-900	FY 2014 Justice Assistance Grant (JAG) Program			289,135.00	202,029.00	76,364.49		10,741.51
14-816-999	FY 2012 National Forum on Youth Violence Prevention Expansion Project		20,000.00		20,000.00			
14-816-998	FY 2012 National Forum on Youth Violence Prevention Expansion Project		245,223.00		38,990.00			206,233.00
14-816-997	FY 2012 National Forum on Youth Violence Prevention Expansion Project		1,416,420.00					1,416,420.00

CITY OF CAMDEN
Federal and State Grant Fund

Appropriated Reserves
For the Fiscal Year Ended June 30, 2015

Account Number		Balance June 30, 2014 Encumbrances	Balance June 30, 2014 Reserved	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Due Current Fund - Cancellations	Balance June 30, 2015
	U.S. Department of Transportation:							
05-542-999	Division of Highway Traffic Safety - Buckle Up South Jersey - Nov 04		1,790.85				1,790.85	
06-545-999	Click It or Ticket May 2006		4,000.00				4,000.00	
08-660-999	TCDI / DVRP	3,015.37	22,003.00			3,015.37		22,003.00
11-660-999	Delaware Valley Regional Planning		65.75				65.75	
12-651-999	Delaware Valley Regional (Cleveland Ave.)	500,000.00			494,625.64	5,374.36		(0.00)
12-660-999	Delaware Valley Regional (Haddon Ave.)	50,000.00			50,000.00			
15-660-999	Delaware Valley Regional #15-61-060			25,000.00	1,290.77			23,709.23
15-662-999	Delaware Valley Regional #15-63-025			20,000.00				20,000.00
15-664-999	Delaware Valley Regional #14-63-027			20,000.00				20,000.00
15-661-999	Delaware Valley Regional #15-66-060			47,700.00		47,700.00		
04-283-999	TIP Mill Resurface - FY 2003 - Phase 1		819,005.99					819,005.99
05-180-999	Federal Tip 2005 Signal Upgrade Group 11 STP-AOOS (864)		5,000.00					5,000.00
05-184-999	Federal Tip 2001 Signal STPA008		69,522.05					69,522.05
07-651-999	NJDOT - Cramer Street & Various	2,761.04						2,761.04
08-185-999	FY 2007 Transportation Trust Fund - Pedestrian Wayfinding Signage	79,345.56			74,405.00	4,940.56		(0.00)
08-177-999	Milling / Resurfacing of Empire Ave and Various Streets	85,495.82	1,588.28		25,281.29			61,802.81
08-651-999	NJDOT - Braid Blvd & South 10th Street		56,944.27					56,944.27
09-178-999	Milling and Resurfacing Rand Street and Various	61,340.93	401,187.00			61,340.93		401,187.00
09-179-999	NJTTFA FY 2008 Waterfront Roads	1,135.46				1,135.46		
10-178-999	Milling and Resurfacing of South 9th Street and Various	628.06	16,437.71					17,065.77
10-181-999	NJ Transportation Trust - Cooper Street and Riverside Drive (New Waterfront)	419,534.53			419,534.53			
11-181-999	Waterfront Roads, Cooper Street and Riverside Drive	1,500,000.00			908,843.78	591,156.22		
11-651-999	NJDOT Cleveland Ave Reconstruction STP4287 101	145,486.67			70,968.80	74,517.87		0.00
12-178-999	Milling and Resurfacing Wayne Av and Various	151,973.84			56,512.13	3,012.81		92,448.90
12-181-999	NJDOT Camden Waterfront South	1,086,752.32	217,502.59		971,789.10	114,963.22		217,502.59
12-661-999	NJDOT Battleship NJ Re-Paving #5808375	115,758.84			115,758.84			
12-665-999	NJDOT River Road Cramer Project HPP-4273		0.52					0.52
12-666-999	2012 NJDOT Municiipal Aid Urban	574,706.00			509,023.27	65,682.73		(0.00)
15-665-999	NJDOT - Municipal Aid/Urban Aid - ch. 159			145,000.00				145,000.00
13-651-999	NJDOT Roadway Improvements - 7th Street	518,481.00	50,299.00			518,481.00		50,299.00
14-648-999	NJDOT Resurfacing Dudley & Various		193,000.00			193,000.00		
14-664-999	NJDOT Haddon Avenue Transit Village Roadway		280,000.00			280,000.00		
14-665-999	FY 2012 NJDOT River Road (CR 543) Improvements - Cramer Hill Project	250,000.00			83,207.59	166,792.41		
	NJDOT FY 14 Resurfacing of Dudley and Various Streets			193,000.00				193,000.00
15-648-999	NJDOT FY 14 Resurfacing of Dudley and Various Streets - Additional Ch. 159			380,400.00		232,518.00		147,882.00

CITY OF CAMDEN
Federal and State Grant Fund

Appropriated Reserves
For the Fiscal Year Ended June 30, 2015

Account Number		Balance June 30, 2014 Encumbrances	Balance June 30, 2014 Reserved	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Due Current Fund - Cancellations	Balance June 30, 2015
	U.S. Department of Environmental Protection:							
05-415-999	USEPA Waste Management XP97291604	575,210.16			575,210.16			
	U.S. Department of Energy:							
10-606-900	2010 Energy Efficiency Conservation	73,429.69	213,819.02		91,977.81	7,245.00		188,025.90
10-622-999	Energy Efficiency Community Block Grant Program	942.50	20,156.25					21,098.75
	U.S. Department of Homeland Security:							
06-550-900	FEMA #EMO-2005-FG-11503		47,922.75				47,922.75	
11-556-900	Station Generator / Technical Rescue		17,722.26				17,722.26	
09-552-999	Emergency Management Performance Grant		10,000.00					10,000.00
11-541-999	FY 10 Office of Emergency Management #97020		20,000.00					20,000.00
13-552-998	Emergency Management Performance Grant		10,000.00					10,000.00
13-552-999	Emergency Management Performance Grant		20,000.00					20,000.00
	Total Federal Grants	7,078,476.52	13,437,338.48	2,395,086.47	5,500,479.88	3,525,992.27	6,361,237.69	7,523,191.63
	State Grants:							
	N.J. Department of Children and Families:							
11-815-100	DYFS 2011 Beds		1,009.82				1,009.82	
12-815-100	DYFS - Beds (2012)	246.72	18,286.04		246.72			18,286.04
13-815-100	DYFS Multi-Youth Services 13 Beds		29,818.73					29,818.73
14-815-100	DYFS - Multi-Youth 013 Beds	289.00	311,083.23		311,111.06			261.17
15-815-100	DYFS - Multi-Youth 015 Beds			544,809.00	128,391.60			416,417.40
	N.J. Department of Community Affairs:							
07-650-999	Neighborhood Preservation Grant - Fairview		5,000.00					5,000.00
00-616-999	Camden Neighborhood Program - Urban Coordination	8.00			8.00			
06-644-999	NJ Balanced Housing Chelton Terrace II		50,500.00					50,500.00
10-654-999	Cramer Hill Neighborhood Housing Rehab		150,000.00					150,000.00
09-663-999	Gateway Rehab Program	957.50	18,987.37			957.50		18,987.37
08-640-999	SNJ - DCA Relocation Assistance Grant		188,016.31		47,154.00			140,862.31
08-641-999	SNJ - DCA Relocation Assistance Grant		3,957.19					3,957.19
04-648-900	UEZA - 301 Market Street Project		152,068.67				152,068.67	

CITY OF CAMDEN
Federal and State Grant Fund

Appropriated Reserves
For the Fiscal Year Ended June 30, 2015

Account Number		Balance June 30, 2014 Encumbrances	Balance June 30, 2014 Reserved	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Due Current Fund - Cancellations	Balance June 30, 2015
05-650-999	UEZA 05-04 Market Analysis / Bus		8,698.95				8,698.95	
05-651-999	UEZA - 05-13 BLK 77 Master Plan		4,853.70				4,853.70	
05-653-999	UEZA Camden Brownfield's Recovery		29,090.00				29,090.00	
06-648-900	NJUEZ 301 Market Street		250,000.00				250,000.00	
06-654-999	UEZ Camden Main S. & Commercial		164,455.17				164,455.17	
06-664-999	NJUEZ 7th & Linden Streets		355,444.90				355,444.90	
06-665-999	UEZA Brownfield's Consul 06-20		20,254.92				20,254.92	
07-648-900	UEZA Market St. Community Revitalization UEZA 07-03		243,770.05				243,770.05	
07-654-900	UEZA Commercial Revitalization Program / River Road		13,081.60				13,081.60	
07-663-999	UEZA - Fairview Main Street Program		119.03				119.03	
07-667-999	UEZA 07-150 Eye in the Sky Project		8,000.00				8,000.00	
08-639-999	NJUEZA - Camden Special District 08-124	3,445.99				3,445.99		
08-662-900	UEZA - Gateway Office Park Project #08-135		11,577.21				11,577.21	
10-662-994	UEZA - Gateway Office Park Project #08-135		60,197.52				60,197.52	
08-663-900	UEZA Fairview Main Street Program - Year II		46,114.71				46,114.71	
08-668-999	NJ UEZ - Commerce Building (07-146)		42,600.00				42,600.00	
09-510-900	UEZA 09-12 Camden Police Technology Program Phase 1		180.63				180.63	
09-510-100	Camden Police Technology		284,100.00				284,100.00	
09-511-900	Camden Police Technology Program Phase II		2,179.10				2,179.10	
09-638-999	UEZA Camden CCTV Camera Program - Phase I		196,300.00				196,300.00	
10-639-999	UEZA Camden Special Service District - Clean Team II	12.27				12.27		
10-642-999	NJUEZA - Comcast Advertising Program		2,084.00					2,084.00
11-646-900	UEZA Camden Clean Team Year III Project		46,658.00				46,658.00	
11-658-999	UEZ Matching Façade Improvement Phase I	558,992.14			507,531.27	51,460.87		(0.00)
04-639-900	UEZA - Administration 04-04		56,417.49				56,417.49	
07-639-900	UEZA Administration 07		59,780.02				59,780.02	
08-639-900	Urban Enterprise Zone (UEZA) ADM 08-04)		3,583.60				3,583.60	
09-639-900	FY 2009 UEZA Administrative 09-04		62,544.48				62,544.48	
10-639-900	FY 2010 UEZA Administration Budget		45,487.93					45,487.93
11-639-900	FY 2011 UEZ Administration		29,801.70				29,801.70	
12-639-900	UEZA Administrative Budget 2012	720.43						720.43
12-515-998	UEZA Economic Development Eyes in the Sky	15,378.00	939.00		15,378.00		939.00	
12-634-999	UEZ Urban Enterprise Zone Authority		837,052.00					837,052.00
12-679-900	UEZ Urban Enterprise Zone Authority	600,000.00	1,244,140.23		508,964.13	91,035.87		1,244,140.23
13-604-999	UEZ Urban Enterprise Zone Authority - McCargo's Fry Factory	3,882.75			3,882.75			
13-639-999	UEZ Urban Enterprise Zone Authority - 2012 Additional		2,964.87					2,964.87

CITY OF CAMDEN
Federal and State Grant Fund

Appropriated Reserves
For the Fiscal Year Ended June 30, 2015

Account Number		Balance June 30, 2014 Encumbrances	Balance June 30, 2014 Reserved	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Due Current Fund - Cancellations	Balance June 30, 2015
13-647-999	UEZ Urban Enterprise Zone Authority - Camden Water Restaurant	500,000.00				500,000.00		
13-649-999	UEZ Urban Enterprise Zone Authority - Parkside Renew Building	500,000.00				500,000.00		
13-679-999	UEZ Urban Enterprise Zone Authority - Administration 2013		39,657.96		1,190.67			38,467.29
14-679-999	FY 2014 UEZ Administration	41,297.01			38,052.13	3,244.88		0.00
12-664-999	N.J. Carnegie Library P35568		1,000,000.00					1,000,000.00
	N.J. Department of Health and Senior Services:							
07-103-999	Municipal Court Alcohol Education Grant		1,198.83					1,198.83
07-104-999	Municipal Alcohol Ed Rehab Enforcement Fund		946.63					946.63
08-104-999	Municipal Alcohol Education Rehab & Enforcement		3,587.55					3,587.55
10-104-999	Municipal Court Alcohol Education Rehab		5,429.91					5,429.91
11-103-999	Mun Court Alcohol Ed Rehab		6,094.62					6,094.62
11-104-999	Municipal Court Alcohol Education Rehab and Enforcement Fund		6,083.04					6,083.04
13-104-999	Municipal Court Alcohol Education Rehab and Enforcement Fund		7,986.53					7,986.53
14-104-999	2012 Municipal Court Alcohol Education		10,238.29					10,238.29
15-104-999	2013 Municipal Court Alcohol Education			15,656.23				15,656.23
	N.J. Department of Human Services:							
07-450-999	Homeless Continuum of Care		481.00					481.00
	N.J. Department of Law and Public Safety (Office of the Attorney General):							
13-516-999	FY 2012 Body Armor Replacement Fund Program		23,165.19					23,165.19
13-517-999	FY 2013 Body Armor Replacement Fund Program		24,843.27					24,843.27
08-540-999	FY 2007 Drunk Driving Enforcement Fund		217.11					217.11
07-540-999	Drunk Driving Enforcement Grant		23,494.10					23,494.10
	N.J. Department of Environmental Protection:							
10-704-899/900	Clean Communities	2,356.73	360.78		1,889.22	467.51		360.78
11-704-999	FY 2011 Clean Communities	1,520.26			473.80	1,046.46		
13-704-999	2012 Clean Communities	3,699.92	61.52		1,611.92	910.00		1,239.52
13-706-999	FY 2013 Clean Communities Grant		93,089.13		88,565.09	560.00		3,964.04
15-704-999	FY 2014 Clean Communities Grant			104,829.39	24,595.99	12,724.40		67,509.00
07-703-999	Recycling Tonnage Grant	363.86			363.86			
08-702-999	Recycling Rebate Fund	3,151.54	2,503.35		3,151.54			2,503.35
11-703-999	FY 2007 Recycling Tonnage Grant		354.71					354.71
12-703-999	2009 Recycling Tonnage (Solid Waste Adm)		102.12					102.12

CITY OF CAMDEN
Federal and State Grant Fund

Appropriated Reserves
For the Fiscal Year Ended June 30, 2015

Account Number		Balance June 30, 2014 Encumbrances	Balance June 30, 2014 Reserved	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Due Current Fund - Cancellations	Balance June 30, 2015
13-703-999	2010 Recycling Tonnage		29,463.15		25,042.13			4,421.02
13-703-998	2012 Recycling Tonnage Grant		1,854.77					1,854.77
05-190-999	NJDEP - Municipal Stormwater Regulation Program		8,519.00					8,519.00
02-488-999	Fillmore Street P13243	1,760.00				1,760.00		
02-490-999	Police Mini Station Broadway P13251	1,598.00				1,598.00		
02-492-999	6th Street New Houses P13249	1,720.00				1,720.00		
03-497-999	NJEDA - Waterfront South - #7	4,058.00				4,058.00		
03-498-999	NJEDA - Waterfront South - #12	3,758.00				3,758.00		
11-602-999	NJEDA City's Five Year Consolidation Plan		45,325.00				45,325.00	
05-416-999	HDSRF Former Consolidated Foam		1,300.67					1,300.67
06-417-999	HDSRF Cramer Hill Relocation Project 16564		2,799.00					2,799.00
06-418-999	HDS Remed Fund Yaffa Junkyard		2,408.09					2,408.09
06-494-999	NJEDA HOR Factory OS0001-P16797		10,537.42					10,537.42
06-603-999	HDS Kaighn Fire Station - P16720		3,440.61					3,440.61
13-600-999	Green Acres DEP Pyne Point Park	234,793.16			234,793.16			
15-415-999	Green Acres - Von Neida Park Phase II Project - Ch. 159			500,000.00	295,813.52	204,186.48		(0.00)
08-701-999	CEZF 4th & Washington Park		40,000.00					40,000.00
09-645-999	SNJ - Dep Green Acres - Roosevelt Plaza	709,435.08	4,503.00			709,435.08		4,503.00
05-664-999	New Jersey Historic Trust Grant		301,852.70					301,852.70
	N.J. Department of State:							
07-300-900	State of New Jersey - Paris Grant II		810.14				810.14	
08-300-900	Paris Grant III Preservation / Conservation Program FY 2007-2008		1,333.34					1,333.34
09-300-900	FY 2008 Paris Grant IV	2,647.26	20,718.86			2,647.26		20,718.86
10-300-900	FY 2010 Paris Grant		13,902.85				13,902.85	
	N.J. Department of Treasury:							
12-414-900	2012 Municipal Drug Alliance		6,174.11					6,174.11
13-414-900	2013 Municipal Drug Alliance	99.94	3.92		96.98		0.09	6.79
14-414-900	MDA - Municipal Drug Alliance FY 2013 Additional Funding	1,020.00	815.33		704.38			1,130.95
	2014 Municipal Drug Alliance			122,922.00	81,813.31	26,684.18		14,424.51
	Total State Grants	3,197,211.56	6,806,855.77	1,288,216.62	2,320,825.23	2,121,712.75	2,213,858.35	4,635,887.62

CITY OF CAMDEN
Federal and State Grant Fund

Appropriated Reserves
For the Fiscal Year Ended June 30, 2015

Account Number		Balance June 30, 2014 Encumbrances	Balance June 30, 2014 Reserved	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Due Current Fund - Cancellations	Balance June 30, 2015
	Other Grants:							
15-708-999	Community Stewardship Incentive Program			20,000.00	1,915.00			18,085.00
15-400-998	Sustainable Jersey Small Grant			1,000.00				1,000.00
15-400-999	Sustainable Jersey Municipal School Recycling			20,000.00		20,000.00		
13-400-999	Sustainable Jersey Corp	628.75	1,371.25		1,375.51	300.00		324.49
10-659-999	Camden Gateway Improvement #DRPA-09-014		1,500,000.00					1,500,000.00
	Total Other Grants	628.75	1,501,371.25	41,000.00	3,290.51	20,300.00	-	1,519,409.49
	Total Federal, State, and Other Grants	$ 10,276,316.83	$ 21,745,565.50	$ 3,724,303.09	$ 7,824,595.62	$ 5,668,005.02	$ 8,575,096.04	$ 13,678,488.74

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2014	Transferred from SFY 2015 Budget Appropriations			Received			Balance June 30, 2015
		Budget	Appropriation By 40A:4-87					
SEE ATTACHED								
Totals								

Sheet 12

EXHIBIT A-35

CITY OF CAMDEN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR GRANTS - UNAPPROPRIATED
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	BALANCE JUNE 30, 2014	Received	Realized as Revenue	Cancellations	BALANCE JUNE 30, 2015
FEDERAL GRANTS:					
U.S. Department of Homeland Security:					
Emergency Management Performance Grant	$ 15,000.00	$ -		$ -	$ 15,000.00
Total Federal Gants	15,000.00	-	-	-	15,000.00
STATE GRANTS:					
N.J. Department of Health & Senior Services:					-
Municipal Court Alcohol Education Rehabilitation	15,656.23		15,656.23		-
N.J. Department of Transportation:					-
FY2015 Morgan Village Safe Routes	-	317,200.00			317,200.00
N.J. Department of Environmental Protection:					-
Clean Communities	104,829.39		104,829.39		-
Recycling Tonnage Grant	32,063.15				32,063.15
Recycling Tonnage Grant	18,182.32				18,182.32
Total State Grants	154,214.00	317,200.00	120,485.62	-	367,445.47
OTHER GRANTS:					
Sustainable Jersey Small Grants Program	11,000.00	-	11,000.00	-	-
Total Other Grants	11,000.00	-		-	-
Total	$ 441,153.00	$ 317,200.00	$ 120,485.62	$ -	$ 382,445.47

*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance July 1, 2014		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXX	XX	(598,006.00)	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXX	XX		
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	XX	7,449,009.00	
Levy Calendar Year		XXXXXXXX	XX		
Paid		7,449,009.00		XXXXXXXX	XX
Balance June 30, 2015		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85003-00	(598,006.00)		XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00			XXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		6,851,003.00		6,851,003.00	

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance July 1, 2014	85045-00	XXXXXXXX	XX		
2015 Levy	85105-00	XXXXXXXX	XX		
NOT APPLICABLE					
Interest Earned		XXXXXXXX	XX		
Expenditures				XXXXXXXX	XX
Balance June 30, 2015	85046-00			XXXXXXXX	XX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit		Credit	
Balance July 1, 2014		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85031-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	XX		
Levy Calendar Year		XXXXXXXX	XX		
Paid **NOT APPLICABLE**				XXXXXXXX	XX
Balance June 30, 2015		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85033-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85034-00			XXXXXXXX	XX

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

		Debit		Credit	
Balance July 1, 2014		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85041-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	XX		
Levy Calendar Year		XXXXXXXX	XX		
Paid **NOT APPLICABLE**				XXXXXXXX	XX
Balance June 30, 2015		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85043-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85044-00			XXXXXXXX	XX

Must include unpaid requisitions

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance July 1, 2014		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	80003-01	XXXXXXXX	XX	-	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX	-	
Levy:		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX	12,977,091.69	
County Library	80003-04	XXXXXXXX	XX	820,539.32	
County Health		XXXXXXXX	XX		
County Open Space Preservation		XXXXXXXX	XX	326,365.22	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	43,942.07	
Paid		14,167,938.30		XXXXXXXX	XX
Balance June 30, 2015		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes		-		XXXXXXXX	XX
Due County for Added and Omitted Taxes		-		XXXXXXXX	XX
		14,167,938.30		14,167,938.30	

SPECIAL DISTRICT TAXES

				Debit		Credit	
Balance July 1, 2014		80003-06		XXXXXXXX	XX		
Levy: (List Each Type of District Tax Separately - see Footnote)				XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00			XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00			XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00			XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00			XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00			XXXXXXXX	XX	XXXXXXXX	XX
				XXXXXXXX	XX	XXXXXXXX	XX
NOT APPLICABLE				XXXXXXXX	XX	XXXXXXXX	XX
Total Levy		80003-07		XXXXXXXX	XX		
Paid		80003-08				XXXXXXXX	XX
Balance June 30, 2015		80003-09					

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance July 1, 2014	80004-01	XXXXXXXX	XX		
State Library Aid Received 2015	80004-02	XXXXXXXX	XX		
NOT APPLICABLE					
Expended	80004-09			XXXXXXXX	XX
Balance June 30, 2015	80004-10				

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance July 1, 2014	80004-03	XXXXXXXX	XX		
State Library Aid Received 2015	80004-04	XXXXXXXX	XX		
Expended NOT APPLICABLE	80004-11			XXXXXXXX	XX
Balance June 30, 2015	80004-12				

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance July 1, 2014	80004-05	XXXXXXXX	XX		
State Library Aid Received 2015	80004-06	XXXXXXXX	XX		
Expended NOT APPLICABLE	80004-13			XXXXXXXX	XX
Balance June 30, 2015	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance July 1, 2014	80004-07	XXXXXXXX	XX		
Federal Library Aid Received 2015	80004-08	XXXXXXXX	XX		
Expended NOT APPLICABLE	80004-15			XXXXXXXX	XX
Balance June 30, 2015	80004-16				

STATEMENT OF GENERAL BUDGET REVENUES SFY 2015

Source		Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated	80101-	14,228,483.00		14,228,483.00		-	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-						
Miscellaneous Revenue Anticipated:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXXX	XX
Adopted Budget		136,758,056.39		143,654,605.64		6,896,549.25	
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXXX	XX
		2,300,251.47		2,300,251.47		-	
Total Miscellaneous Revenue Anticipated	80103-	139,058,307.86		145,954,857.11		6,896,549.25	
Receipts from Delinquent Taxes	80104-	900,000.00		2,234,729.27		1,334,729.27	
Amount to be Raised by Taxation:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
(a) Local Tax for Municipal Purposes	80105-	24,980,621.13		XXXXXXXX	XX	XXXXXXXX	XX
(b) Addition to Local District School Tax	80106-			XXXXXXXX	XX	XXXXXXXXX	XX
(c) Minimun Library Tax	80121-			XXXXXXXX	XX	XXXXXXXXX	XX
Total Amount to be Raised by Taxation	80107-	24,980,621.13		24,415,594.22		(565,026.91)	
		179,167,411.99		186,833,663.60		7,666,251.61	

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	XX	41,716,032.61	
Amount to be Raised by Taxation		XXXXXXXX	XX	XXXXXXXXX	XX
Local District School Tax	80109-00	7,449,009.00		XXXXXXXXX	XX
Regional School Tax	80119-00			XXXXXXXXX	XX
Regional High School Tax	80110-00			XXXXXXXXX	XX
County Taxes	80111-00	14,167,938.30		XXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00			XXXXXXXXX	XX
Special District Taxes	80113-00			XXXXXXXXX	XX
Municipal Open Space Tax	80120-00			XXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	XX	4,316,508.91	
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	XX		
Balance for Support of Municipal Budget (or)	80116-00	24,415,594.22		XXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	XX		
		46,032,541.52		46,032,541.52	

* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES SFY 2015

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget		Realized		Excess or Deficit	
NJDOT Resurfacing of Dudley & Various Sts	380,400.00		380,400.00		-	
NJDEP Green Acres - Von Neida Park Phase II	500,000.00		500,000.00		-	
Summer Food Service Program	1,052,651.47		1,052,651.47		-	
USDOJ - Juvenile Justice & Delinquency Preventic	222,200.00		222,200.00		-	
NJDOT - Municipal Aid/Urban Aid	145,000.00		145,000.00		-	
Total (Sheet 17)	2,300,251.47		2,300,251.47		-	

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Sinature: Doreen - P - Rehany

STATEMENT OF GENERAL BUDGET APPROPRIATIONS SFY 2015

SFY 2015 Budget as Adopted		80012-01	176,867,160.52	
SFY 2015 Budget - Added by N.J.S. 40A:4-87		80012-02	2,300,251.47	
Appropriated for SFY 2015 (Budget Statement Item 9)		80012-03	179,167,411.99	
Appropriated for SFY 2015 by Emergency Appropriation (Budget Statement Item 9)		80012-04	-	
Total General Appropriations (Budget Statement Item 9)		80012-05	179,167,411.99	
Add: Overexpenditures (see footnote)		80012-06		
Total Appropriations and Overexpenditures		80012-07	179,167,411.99	
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	170,449,934.92		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	4,316,508.91		
Reserved	80012-10	4,386,131.60		
Total Expenditures		80012-11	179,152,575.43	
Unexpended Balances Canceled (see footnote)		80012-12	14,836.56	

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

SFY 2015 Authorizations				
N.J.S. 40A:4-46 (After adoption of Budget)				
N.J.S. 40A:4-20 (Prior to adoption of Budget)				
Total Authorizations				
Deduct Expenditures:				
Paid or Charged	**NOT APPLICABLE**			
Reserved				
Total Expenditures				

RESULTS OF SFY 2015 OPERATION

CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	XX	6,896,549.25	
Delinquent Tax Collections	80013-02	XXXXXXXX	XX	1,334,729.27	
		XXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXX	XX		
Unexpended Balances of SFY 2015 Budget Appropriations	80013-04	XXXXXXXX	XX	14,836.56	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	XX	507,061.29	
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	XX	591,206.32	
Sale of Municipal Assets		XXXXXXXX	XX	60,342.08	
Unexpended Balances of SFY 2014 Appropriation Reserves	80013-05	XXXXXXXX	XX	9,923,050.04	
Prior Years Interfunds Returned in SFY 2015	80013-06	XXXXXXXX	XX		
Grant Reserves Cancelled		XXXXXXXX	XX	8,575,096.04	
		XXXXXXXX	XX		
		XXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XX	XXXXXXXX	XX
Balance July 1, 2014	80013-07			XXXXXXXX	XX
Balance June 30, 2015	80013-08	XXXXXXXX	XX		
Deficit in Anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXX	XX
				XXXXXXXX	XX
Required Collection of Current Taxes	80013-11	565,026.91		XXXXXXXX	XX
Interfund Advances Originating in SFY 2015	80013-12			XXXXXXXX	XX
Grants Receivable Canceled		8,343,729.21		XXXXXXXX	XX
Creation of Reserves for interfunds		5,582,130.68		XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	13,411,984.05		XXXXXXXX	XX
		27,902,870.85		27,902,870.85	

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
State Inspection Fines	18,262.38
Restitution	5,181.95
Cashier Overage/Shortage	71.14
Adm Cost Protest Check	240.00
Refund Prior Yr Appr-Police OT	1,365.00
Refund Prior Yr Approp	1,199.93
Unclaimed Bail	6,067.80
Refund Prior Yr Approp	474,673.09
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$ 507,061.29

SURPLUS - CURRENT FUND
YEAR SFY 2015

		Debit		Credit	
1. Balance July 1, 2014	80014-01	XXXXXXXX	XX	16,623,627.12	
2.		XXXXXXXX	XX		
3. Excess Resulting from SFY 2015 Operations	80014-02	XXXXXXXX	XX	13,411,984.05	
4. Amount Appropriated in the SFY 2015 Budget - Cash	80014-03	14,228,483.00		XXXXXXXX	XX
5. Amount Appropriated in the SFY 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXX	XX
6.				XXXXXXXX	XX
7. Balance June 30, 2015	80014-05	15,807,128.17		XXXXXXXX	XX
		30,035,611.17		30,035,611.17	

ANALYSIS OF BALANCE JUNE 30, 2015
(FROM CURRENT FUND - TRIAL BALANCE)

Cash			80014-06	32,988,456.37	
Investments			80014-07	448,365.77	
Sub Total				33,436,822.14	
Deduct Cash Liabilities Marked with "C" on Trial Balance			80014-08	18,637,017.88	
Cash Surplus			80014-09	14,799,804.26	
Deficit in Cash Surplus			80014-10		
Other Assets Pledged to Surplus: *					
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	101,601.47			
Deferred Charges #	80014-12	905,722.44			
Cash Deficit #	80014-13				
Total Other Assets			80014-14	1,007,323.91	
			80014-15	15,807,128.17	

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2015 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	$ 46,398,512.64
or			
(Abstract of Ratables)		82113-00	$
2. Amount of Levy Special District Taxes		82102-00	$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		82103-00	$ 65,562.86
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	$ 75,998.68
5a. Subtotal 2015 Levy	$ 46,540,074		
5b. Reductions due to tax appeals **	$		
5c. Total 2015 Tax Levy		82106-00	$ 46,540,074.18
6. Transferred to Tax Title Liens		82107-00	$ 4,063,680.47
7. Transferred to Foreclosed Property		82108-00	$
8. Remitted, Abated or Canceled		82109-00	$ 698,200.17
9. Discount Allowed		82110-00	$
10. Collected in Cash: In 2014	82121-00 $ 278,407.53		
In 2015 *	82122-00 $ 40,631,438.04		
Homestead Benefit Credit	82124-00 $ 536,356.86		
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00 $ 269,830.18		
Total to Line 14	82111-00 $ 41,716,032.61		
11. Total Credits			$ 46,477,913.25
12. Amount Outstanding June 30, 2015		83120-00	$ 62,160.93

13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is 89.63% (82112-00)

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ___ **& complete sheet 22a**

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,500,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 / $1,500,000 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2015 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2015

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....$ _____

LESS: Proceeds from Accelerated Tax Sale..... _____

NET Cash Collected .....**NOT APPLICABLE** _____

Line 5c (sheet 22) Total 2015 Tax Levy.....$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... _____ %

---

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....$ _____

LESS: Proceeds from Tax Levy Sale (excluding premium)..... _____

NET Cash Collected .....$ _____

Line 5c (sheet 22) Total 2015 Tax Levy.....$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... _____ %

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit		Credit	
1. Balance July 1, 2014	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	63,739.32		XXXXXXXX	XX
Due To State of New Jersey	XXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	258,500.00		XXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	93,000.00		XXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	12,250.00		XXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	XX	93,919.82	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXX	XX	-	
9. Received in Cash from State	XXXXXXXX	XX	231,968.03	
10.				
11.				
12. Balance June 30, 2015	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	XXXXXXXX	XX	101,601.47	
Due To State of New Jersey			XXXXXXXX	XX
	427,489.32		427,489.32	

Calculation of Amount to be included on Sheet 22, Item 10-
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	258,500.00
Line 3	93,000.00
Line 4	12,250.00
Sub-Total	363,750.00
Less: Line 7	93,919.82
To Item 10, Sheet 22	269,830.18

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING
(N.J.S.A. 54:3-27)

			Debit		Credit	
Balance July 1, 2014			XXXXXXXX	XX		
Taxes Pending Appeals			XXXXXXXX	XX	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXX	XX	XXXXXXXX	XX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXX	XX		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)					XXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXX	XX
NOT APPLICABLE						
Balance June 30, 2015					XXXXXXXX	XX
Taxes Pending Appeals*			XXXXXXXX	XX	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXX	XX	XXXXXXXX	XX

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2015

Signature of Tax Collector

License #

Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN SFY 2016 MUNICIPAL BUDGET

			YEAR SFY 2016		YEAR SFY 2015	
1. Total General Appropriations for SFY 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxe		80015-			XXXXXXXX	XX
2. Local District School Tax -	Actual	80016-				
	Estimate**	80017-			XXXXXXXX	XX
3. Regional School District Tax -	Actual	80025-				
	Estimate*	80026-			XXXXXXXX	XX
4. Regional High School Tax -	Actual	80018-				
School Budget	Estimate*	80019-			XXXXXXXX	XX
5. County Tax	Actual	80020-				
	Estimate*	80021-			XXXXXXXX	XX
6. Special District Taxes	Actual	80022-				
	Estimate*	80023-			XXXXXXXX	XX
7. Municipal Open Space Tax	Actual	80027-				
	Estimate*	80028-			XXXXXXXX	XX
8. Total General Appropriations & Other Taxes		80024-01				
9. Less: Total Anticipated Revenues from SFY 2016 in Municipal Budget (Item 5)		80024-02				
10. Cash Required from SFY 2016 Taxes to Support Local Municipal Budget and Other Taxes		80024-03				
11. Amount of item 10 Divided by [ ] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		[820034-04] 80024-05				

Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)		
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		

* Must not be stated in an amount less than "actual" Tax of year SFY 2015.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget	80024-07		

Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) $ _____

B. Reserve for Uncollected Taxes Exclusion
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of _____
Collection (Item 16)

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____%
[(2016 Estimated Total Levy - 2015 Total Levy)/2015 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount $ _____
[(B x C) + B]

E. Net Reserve for Uncollected Taxes Appropriation in Current Budget $ _____
(A - D)

NOT APPLICABLE

2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. **Subtotal General Appropriations (item8(L) budget sheet 29)** $ _____
2. **Taxes not Included in the budget (AFS 25, items 2 thru 7)** $ _____

   Total $ _____
3. **Less: Anticipated Revenues (item 5, budget sheet 11)** $ _____
4. **Cash Required** $ _____
5. **Total Required at _____% (items 4+6)** $ _____
6. **Reserve for Uncollected Taxes (item E above)** $ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit		Credit	
1. Balance July 1, 2014			52,664,126.96		XXXXXXXX	XX
A. Taxes	83102-00	598,036.83	XXXXXXXX	XX	XXXXXXXX	XX
B. Tax Title Liens	83103-00	52,066,090.13	XXXXXXXX	XX	XXXXXXXX	XX
2. Canceled:			XXXXXXXX	XX	XXXXXXXX	XX
A. Taxes		83105-00	XXXXXXXX	XX		
B. Tax Title Liens		83106-00	XXXXXXXX	XX		
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XX	XXXXXXXX	XX
A. Taxes		83108-00	XXXXXXXX	XX		
B. Tax Title Liens		83109-00	XXXXXXXX	XX		
4. Added Taxes		83110-00			XXXXXXXX	XX
5. Added Tax Title Liens		83111-00			XXXXXXXX	XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX	XX	XXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXX	XX	(1) 4,063,680.47	
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 4,063,680.47		XXXXXXXX	XX
7. Balance Before Cash Payments			XXXXXXXX	XX	52,664,126.96	
8. Totals			56,727,807.43		56,727,807.43	
9. Balance Brought Down			56,727,807.43		XXXXXXXX	XX
10. Collected:			XXXXXXXX	XX	2,243,181.80	
A. Taxes	83116-00	302,891.12	XXXXXXXX	XX	XXXXXXXX	XX
B. Tax Title Liens	83117-00	1,940,290.68	XXXXXXXX	XX	XXXXXXXX	XX
11. Interest and Costs - SFY 2015Tax Sale		83118-00	146,962.33		XXXXXXXX	XX
12. SFY 2015 Taxes Transferred to Liens		83119-00	4,063,680.47		XXXXXXXX	XX
13. SFY 2015 Taxes		83123-00	62,160.93		XXXXXXXX	XX
14. Balance June 30, 2015			XXXXXXXX	XX	58,757,429.36	
A. Taxes	83121-00	357,306.64	XXXXXXXX	XX	XXXXXXXX	XX
B. Tax Title Liens	83122-00	58,400,122.72	XXXXXXXX	XX	XXXXXXXX	XX
15. Totals			61,000,611.16		61,000,611.16	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 3.95%

17. Item No. 14 multiplied by percentage shown above is 2,323,438.93 and represents the maximum amount that may be anticipated in SFY 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit		Credit	
1. Balance July 1, 2014	84101-00	2,521,860.00		XXXXXXXX	XX
2. Foreclosed or Deeded in SFY 2015		XXXXXXXX	XX	XXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXX	XX
5A.	84102-00			XXXXXXXX	XX
5B.	84105-00	XXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	XX		
8. Sales		XXXXXXXX	XX	XXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXX	XX
14. Balance June 30, 2015	84114-00	XXXXXXXX	XX	2,521,860.00	
		2,521,860.00		2,521,860.00	

CONTRACT SALES

		Debit		Credit	
15. Balance July 1, 2014	84115-00			XXXXXXXX	XX
16. SFY 2015 Sales from Foreclosed Property	84116-00			XXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXX	XX		
18. **NOT APPLICABLE**	84118-00	XXXXXXXX	XX		
19. Balance June 30, 2015	84119-00	XXXXXXXX	XX		

MORTGAGE SALES

		Debit		Credit	
20. Balance July 1, 2014	84120-00			XXXXXXXX	XX
21. SFY 2015 Sales from Foreclosed Property	84121-00			XXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXX	XX		
23. **NOT APPLICABLE**	84123-00	XXXXXXXX	XX		
24. Balance June 30, 2015	84124-00	XXXXXXXX	XX		

Analysis of Sale of Property: $ 0

* Total Cash Collected in SFY 2015 (84125-00)

Realized in SFY 2015 Budget 0

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By	Amount June 30, 2014 per Audit Report	Amount in SFY 2015 Budget	Amount Resulting from SFY 2015	Balance as at June 30, 2015
1. Emergency Authorization	$ 1,000,000.00	$ 400,000.00	$	$ 600,000.00
2. Overexpenditures	$ Sheet 3	$	$ 305,722.44	$ 305,722.44
3.	$	$	$	$
4.	$	$	$	$
5.	$	$	$	$
6.	$	$	$	$
7.	$	$	$	$
8.	$	$	$	$
9.	$	$	$	$
10.	$	$	$	$

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

Date	Purpose	Amount
1.		$
2.		$
3. NOT APPLICABLE		$
4.		$
5.		$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year SFY 2016
1.			$	
2. NOT APPLICABLE			$	
3.			$	
4.			$	

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance June 30, 2014	REDUCED IN SFY 2015		Balance June 30, 2015
					By SFY 2015 Budget	Canceled by Resolution	
	NOT APPLICABLE						
	Totals						
					80025-00	80026-00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance June 30, 2015" must be entered here and then raised in the SFY 2016 budget.

Sheet 29

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance June 30, 2014	REDUCED IN SFY 2015		Balance June 30, 2015
					By SFY 2015 Budget	Canceled by Resolution	
	NOT APPLICABLE						
	Totals						
					80027-00	80028-00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and are recorded on this page

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance June 30, 2015" must be entered here and then raised in the 2016 budget.

Sheet 30

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND SFY 2016 DEBT SERVICE FOR BONDS

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit		Credit		SFY 2016 Debt Service
Balance July 1, 2014	80033-01	XXXXXXXX	XX	-		
Issued	80033-02	XXXXXXXX	XX	8,000,000.00		
Paid	80033-03	430,000.00		XXXXXXXX	XX	
Balance June 30, 2015	80033-04	7,570,000.00		XXXXXXXX	XX	
		8,000,000.00		8,000,000.00		
SFY 2016 Bond Maturities - General Capital Bonds				80033-05	$	440,000.00
SFY 2016 Interest on Bonds *		80033-06	$	250,300.00		
ASSESSMENT SERIAL BONDS						
Balance July 1, 2014	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
NOT APPLICABLE						
Balance June 30, 2015	80033-10			XXXXXXXX	XX	
SFY 2016 Bond Maturities - Assessment Bonds				80033-11	$	
SFY 2016 Interest on Bonds *		80033-12	$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	$	

LIST OF BONDS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity		Amount Issued		Date of Issue	Interest Rate
Fund Ordinance MC-4828						
Demolition & Removal of abandoned						
buildings and structures in the City	440,000.00		8,000,000.00		7/15/2015	3-4%
Total	440,000.00		8,000,000.00			
	80033-14		80033-15			

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND SFY 2016 DEBT SERVICE FOR LOANS

URBAN AND RURAL CENTERS UNSAFE BUILDING DEMOLITION LOAN

		Debit		Credit		SFY 2016 Debt Service
Balance July 1, 2014	80033-01	XXXXXXXX	XX	5,861,000.00		
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	531,100.00		XXXXXXXX	XX	
Balance June 30, 2015	80033-04	5,329,900.00		XXXXXXXX	XX	
		5,861,000.00		5,861,000.00		
SFY 2016 Loan Maturities				80033-05	$	531,100.00
SFY 2016 Interest on Loans		80033-06			$	-
Total SFY 2016 Debt Service for		Loan		80033-13	$	

NJ DEPARTMENT ENVIRONMENTAL PROTECTION _ LOAN

Balance July 1, 2014	80033-07	XXXXXXXX	XX	518,946.34		
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09	64,004.64		XXXXXXXX	XX	
Balance June 30, 2015	80033-10	454,941.70		XXXXXXXX	XX	
		518,946.34		518,946.34		
SFY 2016 Loan Maturities				80033-11	$	65,263.80
SFY 2016 Interest on Loans				80033-12	$	8,774.68
Total SFY 2016 Debt Service for		Loan		80033-13	$	

LIST OF LOANS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity		Amount Issued		Date of Issue	Interest Rate
NOT APPLICABLE						
Total						
	80033-14		80033-15			

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND SFY 2016 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit		Credit		SFY 2016 Debt Service
Balance July 1, 2014	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
NOT APPLICABLE						
Balance June 30, 2015	80034-03			XXXXXXXX	XX	
SFY 2016 Bond Maturities - Term Bonds	80034-04	$				
SFY 2016 Interest on Bonds *	80034-05	$				
TYPE I SCHOOL SERIAL BOND						
Balance July 1, 2014	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
NOT APPLICABLE						
Balance June 30, 2015	80034-09			XXXXXXXX	XX	
SFY 2016 Interest on Bonds *	80034-10	$				
SFY 2016 Bond Maturities - Serial Bonds	80034-11	$				
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	$				

LIST OF BONDS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity -01		Amount Issued -02		Date of Issue	Interest Rate
NOT APPLICABLE						
Total 80035-						

SFY 2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding June 30, 2015	SFY 2016 Interest Requirement
1. Emergency Notes	80036-	$ _____	$ _____
2. Special Emergency Notes	80037-	$ _____	$ _____
3. Tax Anticipation Notes	80038-	$ _____	$ _____
4. Interest on Unpaid State and County Taxes	80039-	$ _____	$ _____
5. _____		$ _____	$ _____
6. _____		$ _____	$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Judgement in Settlement of Litigation	2,000,000	3/6/2013	1,200,000	3/24/2016	1.16%	1,200,000	13,920	3/24/2016
2. Various Capital Improvements	2,900,000	6/26/2015	2,900,000	4/24/2016	1.16%	-	27,926	4/24/2016
3. Improvements to Various Firehouses	2,370,000	6/26/2015	2,370,000	4/24/2016	1.16%	-	22,822	4/24/2016
4. Installation of Security Cameras	2,260,000	6/26/2015	2,260,000	4/24/2016	1.16%	-	21,763	4/24/2016
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	9,530,000.00		8,730,000.00			1,200,000.00	86,430.81	
						80051-01	80051-02	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type I School Notes should be separately listed and totaled.

* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of SFY 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted with statement.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

Sheet 33

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4. **NOT APPLICABLE**								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total						80051-01	80051-02	

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of June 30, 2013 or prior must be appropriated in full in the SFY 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding June 30, 2015		SFY 2016 Budget Requirement			
			For Principal		For Interest/Fees	
1						
2. **NOT APPLICABLE**						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
Total						
			80051-01		80051-02	

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2014		SFY 2015 Authorizations		Expended	Authorizations Canceled	Balance - June 30, 2015	
	Funded	Unfunded					Funded	Unfunded
SEE SCHEDULE ATTACHED								

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2014		SFY 2015 Authorizations		Expended	Authorizations Canceled	Balance - June 30, 2015	
	Funded	Unfunded					Funded	Unfunded
SEE SCHEDULE ATTACHED								
Total 70000-								

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization

Sheet 35a

EXHIBIT C-9

CITY OF CAMDEN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 2015

ORDINANCE NUMBERS	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE JUNE 30, 2014 FUNDED	BALANCE JUNE 30, 2014 UNFUNDED	AMENDMENT OF ORDINANCE	AUTHORIZATIONS	TRANSFERRED FROM CONTRACTS PAYALBLE	DISBURSEMENTS	TRANSFERRED TO CONTRACTS PAYALBLE	BALANCE JUNE 30, 2014 FUNDED	BALANCE JUNE 30, 2014 UNFUNDED
General Improvements:												
MC 3661&	Acquisition of Various Pieces of Equipment &											
MC4649	Construction of Various Capital Improvements:											
MC4756	Demolition	06/08/01,12/31/11	$ 5,300,000	$ 59,284.99	$ -						$ 59,284.99	
	Construction of Firehouses	06/08/01,12/31/11	1,660,000	42,182.61				834.10			42,182.61	
	Improvement to Community Centers	06/08/01,12/31/11	2,000,000	16,679.00							16,679.00	
	Acquisition of Recreation Equipment	06/08/01,12/31/11	2,000,000	150,316.12	99,407.00			470.12				250,193.24
	Acquisition of Public Works Equipment	06/08/01,12/31/11	1,500,000		33,209.00							33,209.00
	Acquisition of Various Equipment	06/08/01,12/31/11	500,000		38.00							38.00
	Renovations to the Police Administration Building Parking Lot	06/08/01,12/31/11	40,000		40,000.00							40,000.00
	Replacement of Roofs at Liberty Station and Headquarters Facilities	5/14/13	1,000,000		471,765.00			52,538.10				524,303.10
	Improvement and Moderization of Heating Cooling and elevator Systems at Police Administration Building	5/14/13	1,800,000		1,765,581.00							1,765,581.00
MC-4509	Judgment in Settlement of Litigation	12/29/09	1,175,000	25,000.00								25,000.00
MC-4698	Demolition of Unsafe Buildings	10/09/12	2,000,000					824,909.00		809,909.00		15,000.00
MC-4731	Judgment in Settlement of Litigation	3/12/13	2,000,000		114,768.83							114,768.83
MC-4828	Demolition and Removal of Abandoned Builds and Structures	4/23/14	8,000,000		8,000,000.00					2,470,230.00	5,529,770.00	
MC-4877	Various Capital Improvements	3/10/15	3,050,000				3,050,000.00		121,738.83	1,635,712.19		1,292,548.98
MC-4888	Improvements to Various Firehouses	3/10/15	2,490,000				2,490,000.00				120,000.00	2,370,000.00
MC-4889	Installation of Security Cameras	3/10/15	2,373,000				2,373,000.00			2,140,298.00		232,702.00
	Total Improvement Authorizations			$ 293,462.72	$ 10,524,768.83	$ -	$ 7,913,000.00	$ 878,751.32	$ 121,738.83	$ 7,056,149.19	$ 5,767,916.60	$ 6,663,344.15

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance July 1, 2014	80031-01	XXXXXXXX	XX	150,669.25	
Received from SFY 2015 Budget Appropriation *	80031-02	XXXXXXXX	XX	-	
Deferred Charge set up in current fund		XXXXXXXX	XX	232,330.75	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	XX		
Cancellation of Reserve Balance					
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XX	XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	383,000.00		XXXXXXXX	XX
				XXXXXXXX	XX
Balance June 30, 2015	80031-05	-		XXXXXXXX	XX
		383,000.00		383,000.00	

* The full amount of the SFY 2015 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance July 1, 2014	80030-01	XXXXXXXX	XX		
Received from SFY 2015 Budget Appropriation *	80030-02	XXXXXXXX	XX		
Received from SFY 2015 Emergency Appropriation *	80030-03	XXXXXXXX	XX		
NOT APPLICABLE					
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXX	XX
				XXXXXXXX	XX
Balance June 30, 2015	80030-05			XXXXXXXX	XX
		-		-	

*The full amount of the SFY 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN SFY 2015 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of SFY 2015 or Prior Years	
Various Capital Improvements	3,050,000.00		2,900,000.00		150,000.00		-	
Improvement to Various Firehouse	2,490,000.00		2,370,000.00		120,000.00		-	
Installation of Security Cameras	2,373,000.00		2,260,000.00		113,000.00		-	
Total 80032-00	7,913,000.00		7,530,000.00		383,000.00		-	

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS
YEAR - SFY 2015

		Debit		Credit	
Balance July 1, 2014	80029-01	XXXXXXXX	XX	1,935,303.21	
Premium on Sale of Bonds		XXXXXXXX	XX		
Fund Improvement Authorizations Canceled		XXXXXXXX	XX		
Cancellation of Prior Year Balance					
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXX	XX
Appropriated to SFY 2015 Budget Revenue	80029-03			XXXXXXXX	XX
Balance June 30, 2015	80029-04	1,935,303.21		XXXXXXXX	XX
		1,935,303.21		1,935,303.21	

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding June 30, 2014 $ _____

2. Amount of Cash in Special Trust Fund as of June 30, 2015 (Note A) $ _____

3. Amount of Bonds Issued Under Item 1 Maturing in SFY 2016 $ _____

4. Amount of Interest on Bonds with a Covenant - SFY 2016 Requirement **NOT APPLICABLE** $ _____

5. Total of 3 and 4 - Gross Appropriation $ _____

6. Less Amount of Special Trust Fund to be Used $ _____

7. Net Appropriation Required $ _____

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the SFY 2016 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.

1. Total Tax Levy for the Year SFY 2015 was $ 46,540,074.18
2. Amount of Item 1 Collected in SFY 2015 $ 40,909,845.57
3. Seventy (70) percent of Item 1 $ 32,578,051.93

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year SFY 2015?
   Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before June 30, 2015

   Answer YES or NO: YES If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

C. Does the appropriation required to be included in the SFY 2016 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

1. Cash Deficit SFY 2014 $ _____
2. 4% of SFY 2014 Tax Levy for all purposes:
   Levy - - $ 46,958,008.07 = $ 1,878,320.32
3. Cash Deficit SFY 2015 $ _____
4. 4% of SFY 2015 Tax Levy for all purposes:
   Levy - - $ 46,540,074.18 = $ 1,861,602.97

E.

Unpaid	SFY 2014	SFY 2015	Total
1. State Taxes	$	$	$
2. County Taxes	$	$	$
3. Amounts due Special Districts	$	$	$
4. Amounts due School Districts for Local School Tax	$ (598,006.00)	$	$ (598,006.00)

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year SFY 2015, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT JUNE 30, 2015

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit		Credit	
WATER UTILITY OPERATING FUND				
Cash	7,552,035.10			
Investments	52,912.22			
Consumer Accounts Receivable	3,037,311.08			
Water Liens Receivable	9,105,647.07			
Due from Water Utility Capital Fund	3,071,094.95			
Deferred Charge - Deficit	1,166,964.30			
Cash Liabilities				
Due to Current Fund			3,420,000.00	
Accrued Interest on Bonds			270,574.80	
Reserve for Encumbrances			256,891.60	
Appropriations Reserve			127,058.15	
Due to Sewer Utility Operating Account			272,142.78	
Accounts Payable			8,979.37	
Prepaid Water Rents			471,985.32	
Total Cash Liabilities			4,827,632.02	C
Reserve for Receivables			12,142,958.15	
Fund Balance			7,015,374.55	
	23,985,964.72		23,985,964.72	

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT JUNE 30, 2015

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
WATER UTILITY CAPITAL FUND		
Cash	387,602.00	
Investments	20,005.31	
Fixed Capital	87,177,924.39	
Fixed Capital Authorized and Incomplete	25,950,000.00	
Due from State - NJEIT Loans Receivable	4,562,683.00	
Contracts Payable		1,430,755.80
Due to Water Utility Operating Fund		3,071,094.95
New Jersey Environmental Infrastructure Trust Loans Payable		31,119,040.59
Improvement Authorizations		
Funded		1,379,307.14
Unfunded		4,661,087.46
Reserve for Amortization		73,840,424.70
Reserve for Deferred Amortization		1,995,000.00
Reserve for Excess NJEIT Loan Receipts		207,519.00
Capital Improvement Fund		393,985.06
Estimated Proceeds Bonds and Notes	6,280,238.46	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	6,280,238.46
	124,378,453.16	124,378,453.16

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT JUNE 30, 2015

Title of Account	Debit		Credit	
NOT APPLICABLE				

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2014		RECEIPTS										Disbursements		Balance June 30, 2015	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
NOT APPLICABLE																
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"*	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

*Show as red figure

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - SFY 2015

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	91301-	1,300,000.00		1,300,000.00		-	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-						
Rents	91303-	9,950,000.00		12,131,332.02		2,181,332.02	
Fire Hydrant Service	91304-						
Miscellaneous	91305-	635,225.00		634,188.27		(1,036.73)	
Merchantville Pennsauken Water Commission		194,049.00		179,582.48		(14,466.52)	
Capacity Fee		100,000.00		476,577.38		376,577.38	
Added by N.J.S. 40A:4-87: (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal		12,179,274.00		14,721,680.15		2,542,406.15	
Deficit (General Budget) **	91306-						
	91307-	12,179,274.00		14,721,680.15		2,542,406.15	

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget) agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations			XXXXXX	XX
Adopted Budget			12,179,274.00	
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations			12,179,274.00	
Add: Overexpenditures (See Footnote)			-	
Total Appropriations and Overexpenditures			12,179,274.00	
Deduct Expenditures:				
Paid or Charged	12,052,215.85			
Reserved	127,058.15			
Surplus (General Budget) **	-			
Total Expenditures			12,179,274.00	
Unexpended Balance Canceled (See Footnote)			-	

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregat this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Ove penditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF SFY 2015 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	14,721,680.15		
Miscellaneous Revenue Not Anticipated	546,827.51		
2014 Appropriation Reserves Canceled *	46,406.87		
Total Revenue Realized			15,314,914.53
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged	12,052,215.85		
Reserved	127,058.15		
Expended Without Appropriation	4,266,137.57		
Cash Refund of Prior Year's Revenue	36,467.26		
Overexpenditure of Appropriation Reserves	-		
Total Expenditures	16,481,878.83		
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			16,481,878.83
Excess			
Budget Appropriation - Surplus (General Budget) **	-		
Remainder= Balance of "Results of 2015 Operation" ("Excess in Operations" - Sheet 46)			
Deficit			(1,166,964.30)
Anticipated Revenue - Deficit (General Budget) **			
Remainder= Balance of "Results of 2015 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)	(1,166,964.30)		

SECTION 2:

The following Item of "SFY 2014 Appropriation Reserves Canceled in SFY 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of SFY 2014 for an Anticipated Deficit in theWater Utility for SFY 2014:

SFY 2014 Appropriation Reserves Canceled in SFY 2015			
Less: Anticipated Deficit in SFY 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
*Excess (Revenue Realized)			

**Items must be shown in same amounts on Sheet 44.

RESULTS OF SFY 2015 OPERATIONS - WATER UTILI

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	2,542,406.15	
Unexpended Balances of Appropriations	XXXXXX	XX	-	
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	546,827.51	
Unexpended Balances of SFY 2014 Appropriation Reserves *	XXXXXX	XX	46,406.87	
Deficit in Anticipated Revenue			XXXXXX	XX
Expended without budget appropriation	4,302,604.83		XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX	1,166,964.30	
Excess in Operations - to Operating Surplus			XXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2	4,302,604.83		4,302,604.83	

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX	8,315,374.55	
Excess in Results of SFY 2015 Operations	XXXXXX	XX		
Amount Appropriated in SFY 2015 Budget - Cash	1,300,000.00		XXXXXX	XX
Amount Appropriated in SFY 2015 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance June 30, 2015	7,015,374.55		XXXXXX	XX
	8,315,374.55		8,315,374.55	

ANALYSIS OF BALANCE June 30, 2015

(FROM WATER UTILITY - TRIAL BALANCE)

Cash			7,552,035.10	
Investments			52,912.22	
Interfund Accounts Receivable			3,071,094.95	
Subtotal			10,676,042.27	
Deduct Cash Liabilities Marked with "C" on Trial Balance			4,827,632.02	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			5,848,410.25	
Other Assets Pledged to Operating Surplus*				
Deferred Charges #				
Operating Deficit #	1,166,964.30			
Total Other Assets			1,166,964.30	✓
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2016 BUDGET.			7,015,374.55	

* In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2014		$ 4,706,353.18
Increased by:		
Water Rents Levied		$ 11,931,398.82
Decreased by:		
Collections	$ 12,233,303.66	
Overpayments applied	$ 423,509.41	
Transfer to Water Liens	$ 662,525.85	
Other	$ 281,102.00	
		$ 13,600,440.92
Balance June 30, 2015		$ 3,037,311.08

SCHEDULE OF WATER UTILITY LIENS

Balance June 30, 2014		$ 8,627,584.85
Increased by:		
Transfers from Accounts Receivable	$ 662,525.85	
Penalties and Costs	$ 12,204.57	
Other	$ 64,162.00	
		$ 738,892.42
Decreased by:		
Collections	$ 260,830.20	
Other	$	
		$ 260,830.20
Balance June 30, 2015		$ 9,105,647.07

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	Caused by	Amount June 30, 2014 per Audit Report	Amount in SFY 2015 Budget	Amount Resulting from SFY 2015	Balance as at June 30, 2015
1.	Emergency Authorization - *	$	$	$	$
2.		$	$	$	$
3.		$	$	$	$
4.	NOT APPLICABLE	$	$	$	$
5.		$	$	$	$
6.		$	$	$	$
7.		$	$	$	$
8.		$	$	$	$
9.		$	$	$	$
10.		$	$	$	$

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

	Date	Purpose	Amount
1.			$
2.			$
3.		NOT APPLICABLE	$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year SFY 2016
1.				$	
2.				$	
3.		NOT APPLICABLE		$	
4.				$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND SFY 2016 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit		Credit		SFY 2016 Debt Service
Outstanding July 1, 2014	XXXXXX	XX			
Issued	XXXXXX	XX			
NOT APPLICABLE					
Paid			XXXXXX	XX	
Outstanding June 30, 2015			XXXXXX	XX	
SFY 2016 Bond Maturities - Assessment Bonds				$	
SFY 2016 Interest on Bonds *		$			

WATER UTILITY CAPITAL BONDS

Outstanding July 1, 2014	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
NOT APPLICABLE					
Outstanding June 30, 2015			XXXXXX	XX	
SFY 2016 Bond Maturities - Capital Bonds				$	
SFY 2016 Interest on Bonds *		$			

INTEREST ON BONDS - WATER UTILITY BUDGET

SFY 2016 Interest on Bonds (*Items)	$	
Less: Interest Accrued to 6/30/2015 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 6/30/2016	$	
Required Appropriation SFY 2016	$	

LIST OF BONDS ISSUED DURING 2015

Purpose	SFY 2016 Maturity		Amount Issued		Date of Issue	Interest Rate
NOT APPLICABLE						

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND SFY 2016 DEBT SERVICE FOR LOANS

WATER UTILITY NJEIT LOAN

	Debit		Credit		SFY 2016 Debt Service
Outstanding July 1, 2014	XXXXXX	XX	29,828,026.07		
Issued	XXXXXX	XX	4,562,683.00		
Paid	3,271,668.48		XXXXXX	XX	
Outstanding June 30, 2015	31,119,040.59		XXXXXX	XX	
	34,390,709.07		34,390,709.07		
SFY 2016 Loan Maturities				$	3,202,709.39
SFY 2016 Interest on Loans *		$	633,019.88		

WATER UTILITY LOAN

Outstanding July 1, 2014	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
NOT APPLICABLE					
Outstanding June 30, 2015			XXXXXX	XX	
SFY 2016 Loan Maturities				$	
SFY 2016 Interest on Loans *		$			

INTEREST ON LOANS - WATER UTILITY BUDGET

2016 Interest on Loans (*Items)	$	633,019.88	
Less: Interest Accrued to 6/30/2015 (Trial Balance)	$	270,574.80	
Subtotal	$	362,445.08	
Add: Interest to be Accrued as of 6/30/2016	$	357,821.97	
Required Appropriation SFY 2016			$ 720,267.05

LIST OF LOANS ISSUED DURING 2015

Purpose	SFY 2016 Maturity		Amount Issued		Date of Issue	Interest Rate
NJEIT Loan	62,639.48		4,562,683.00		5/27/2015	4-5%

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		
						For Principal	For Interest **	
1.								
2. NOT APPLICABLE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in SFY 2016 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET		
2016 Interest on Notes	$	
Less: Interest Accrued to 06/30/2015 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 06/30/2016	$	
Required Appropriation - SFY 2016	$	

(Do not crowd - add additional sheets)

Sheet 50

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3. **NOT APPLICABLE**								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Important: If there is more than one utility in the municipality, identify each note.

Memo *See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of June 30, 2013 or prior must be appropriated in full in the SFY 2016Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

Sheet 51

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding June 30, 2015		SFY 2016 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2. **NOT APPLICABLE**						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

(Do not crowd - add additional sheets)

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2014		SFY 2015 Authorizations		Expended	Authorizations Canceled	Balance - June 30, 2015	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED								
Total 70000-								

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

Sheet 52

EXHIBIT D-16

CITY OF CAMDEN
WATER UTILITY CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE JUNE 30, 2014 FUNDED	BALANCE JUNE 30, 2014 UNFUNDED	AUTHORIZATIONS	TRANSFERRED FROM CONTRACTS PAYABLE	DISBURSEMENTS	TRANSFERRED TO CONTRACTS PAYABLE	AUTHORIZATIONS CANCELLED	BALANCE JUNE 30, 2015 FUNDED	BALANCE JUNE 30, 2015 UNFUNDED
MC-3592	Improvements to Parkside Water Treatment Plant	07/27/00	$ 3,200,000.00	$ 454,098.94	$ 123,973.00		$ -	$ -	$ -	$ -	$ 454,098.94	$ 123,973.00
MC-3597	Looping of Broadway Water Mains	07/27/00	3,200,000.00	291,214.43	72,792.00		-	-	-	-	291,214.43	72,792.00
MC-3843	Upgrading of the Morris-Delair Water Treatment Plant	06/25/03	6,990,000.00	390,143.85	-		-	-	14,123.12	-	376,020.73	-
MC-4479	Acquisition, Installation & Replacement of Fire Hydrants, Water Valves, Lead Water, Service Lines & Water Meters	07/14/09	3,500,000.00	-	1,125,141.70		23,929.44	-	23,917.60	-	-	1,125,153.54
MC-4497	Rehabilitation & Repair of Drinking Water Facilities & Water Tanks	09/22/09	3,660,000.00	257,973.04	1,835,000.00			-	-		257,973.04	1,835,000.00
MC-4812	Various Improvements to 3 Water Storage Tanks	2/11/14	5,400,000.00		1,821,575.00		3,578,425.00	2,503,116.00	1,392,715.08		-	1,504,168.92
				$ 1,393,430.26	$ 4,978,481.70	$ -	$3,602,354.44	$ 2,503,116.00	$1,430,755.80	$ -	$ 1,379,307.14	$ 4,661,087.46

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX	393,985.06	
Received from SFY 2015 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance June 30, 2015	393,985.06		XXXXXX	XX
	393,985.06		393,985.06	

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX		
Received from SFY 2015 Budget Appropriation *	XXXXXX	XX		
Received from SFY 2015 Emergency Appropriation *	XXXXXX	XX		
NOT APPLICABLE				
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance June 30, 2015			XXXXXX	XX

*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2015
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2015 or Prior SFY Years	
NOT APPLICABLE								
Total								

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR SFY 2015

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
NOT APPLICABLE				
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to SFY 2015 Budget Revenue			XXXXXX	XX
Balance June 30, 2015			XXXXXX	XX

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - . SEWER UTILITY FUND

AS AT JUNE 30, 2015

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit		Credit	
SEWER UTILITY OPERATING FUND				
Cash	9,233,847.66			
Investments	127,166.04			
Consumer Accounts Receivable	3,670,313.94			
Liens Receivable	5,992,940.54			
Due from Trust - Other	19,814.00			
Due from Water Operating	272,142.78			
Deferred Charge - Deficit	1,104,150.57			
Cash Liabilities				
Appropriation Reserve			95,615.47	
Due to Current Fund			8,505,485.54	
Reserve for Encumbrance			741,534.38	
Accrued Interest			137,086.96	
Accounts Payable			51,117.43	
Due to Sewer Utility Capital Fund			1,084,368.48	
Prepaid Sewer Rents			141,912.79	
Total Cash Liabilities			10,757,121.05	C
Reserve for Receivables			9,663,254.48	
Fund Balance			-	
	20,420,375.53		20,420,375.53	

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - . SEWER. . . .UTILITY FUND

AS AT JUNE 30, 2015

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		
Cash	2,318,388.46	
Investments	20,005.31	
Fixed Capital	61,712,918.00	
Fixed Capital Authorized and Incomplete	24,165,000.00	
Due from Sewer Operating Fund	1,084,368.48	
Due from State of New Jersey - NJEIT	136,718.00	
Due from State of New Jersey - NJEIT	4,658,102.00	
Reserve for Amortization		52,809,322.17
Deferred Reserve for Amortization		4,410,085.00
Contracts Payable		4,664,377.31
NJEIT Loans Payable		26,860,475.38
Improvement Authorizations		
Funded		136,718.00
Unfunded		2,463,058.01
Capital Improvement Fund		1,308,553.53
Fund Balance		1,442,910.85
Estimated Proceeds Bonds and Notes	1,798,035.45	XXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXX	1,798,035.45
Totals	95,893,535.70	95,893,535.70

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT JUNE 30, 2015

Title of Account	Debit		Credit	
NOT APPLICABLE				

(Do not crowd - add additional sheets)

ANALYSIS OF _____ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2014		RECEIPTS										Disbursements		Balance June 30, 2015	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
NOT APPLICABLE																
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced" *	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

* Show as red figure

Sheet 57

SCHEDULE OF SEWER UTILITY BUDGET - SFY 2015

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	01	2,950,000.00		2,950,000.00		-	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02						
Sewer Rents		6,950,000.00		8,536,632.68		1,586,632.68	
Miscellaneous		500,000.00		789,362.73		289,362.73	
Capacity Fee		110,000.00		589,870.97		479,870.97	
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal		10,510,000.00		12,865,866.38		2,355,866.38	
Deficit (General Budget) **	07						
	08	10,510,000.00		12,865,866.38		2,355,866.38	

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:			XXXXXX	XX
Adopted Budget			10,510,000.00	
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations			10,510,000.00	
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures			10,510,000.00	
Deduct Expenditures:				
Paid or Charged	10,414,384.28			
Reserved	95,615.47			
Surplus (General Budget) **				
Total Expenditures			10,509,999.75	
Unexpended Balance Canceled (See Footnote)			0.25	

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCE CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF SFY 2015 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the SFY 2015 _____ Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")	12,865,866.38			
Miscellaneous Revenue Not Anticipated	87,489.74			
2014 Appropriation Reserves Canceled * (Excess Revenue Realized)	135,303.08			
Total Revenue Realized			13,088,659.20	
Expenditures:	XXXXXX	XX		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged	10,414,384.28			
Reserved	95,615.47			
Expended Without Appropriation	3,662,202.01			
Cash Refund of Prior Year's Revenue	20,608.01			
Overexpenditure of Appropriation Reserves				
Total Expenditures	14,192,809.77			
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted			14,192,809.77	
Excess				
Budget Appropriation - Surplus (General Budget) **				
Remainder = Balance of "Results of SFY 2015 Operation" ("Excess in Operations" - Sheet 60)	-			
Deficit			(1,104,150.57)	
Anticipated Revenue - Deficit (General Budget) **	-			
Remainder = Balance of "Results of SFY 2015 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	(1,104,150.57)			

SECTION 2:

The following Item of "SFY 2014 Appropriation Reserves Canceled in SFY 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of SFY 2014 for an Anticipated Deficit in the _____ Utility for SFY 2014:

SFY 2014 Appropriation Reserves Canceled in SFY 2015				
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current SFY Fund - If none, enter "None"				
* Excess (Revenue Realized)				

**Items must be shown in same amounts on Sheet 58.

RESULTS OF SFY 2015 OPERATIONS SEWER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	2,355,866.38	
Unexpended Balances of Appropriations	XXXXXX	XX	0.25	
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	87,489.74	
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXX	XX	135,303.08	
Deficit in Anticipated Revenue			XXXXXX	XX
Expended without budget appropriation	3,682,810.02		XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX	1,104,150.57	
Excess in Operations - to Operating Surplus	-		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	3,682,810.02		3,682,810.02	

OPERATING SURPLUS - SEWER UTILITY

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX	4,054,150.57	
Excess in Results of SFY 2015 Operations	XXXXXX	XX	-	
Amount Appropriated in SFY 2015 Budget - Cash	2,950,000.00		XXXXXX	XX
Amount Appropriated in SFY 2015 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
	1,104,150.57			
Balance June 30, 2015	-		XXXXXX	XX
	4,054,150.57		4,054,150.57	

ANALYSIS OF BALANCE June 30, 2015
(FROM SEWER UTILITY - TRIAL BALANCE)

Cash			9,233,847.66	
Investments			127,166.04	
Interfund Accounts Receivable			291,956.78	
Subtotal			9,652,970.48	
Deduct Cash Liabilities Marked with "C" on Trial Balance			10,757,121.05	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			(1,104,150.57)	
*Other Assets Pledged to Operating Surplus				
Deferred Charges #				
Operating Deficit #	1,104,150.57			
Total Other Assets			1,104,150.57	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET			(0.00)	

* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2014		$ 4,326,466.22
Increased by:		
Sewer Rents Levied		$ 7,869,143.93
Decreased by:		
Collections	$ 7,940,103.17	
Overpayments applied	$ 103,988.07	
Transfer to Sewer Liens	$ 481,204.97	
Other	$	
		$ 8,525,296.21
Balance June 30, 2015		$ 3,670,313.94

SCHEDULE OF SEWER LIENS

Balance June 30, 2014		$ 5,708,354.61
Increased by:		
Transfers from Accounts Receivable	$ 481,204.97	
Penalties and Costs	$ 14,441.08	
Other	$	
		$ 495,646.05
Decreased by:		
Collections	$ 168,651.78	
Other	$ 42,408.34	$ 211,060.12
Balance June 30, 2015		$ 5,992,940.54

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

_____ UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	Caused by	Amount June 30, 2014 per Audit Report	Amount in SFY 2015 Budget	Amount Resulting from SFY 2015	Balance as at June 30, 2015
1.	Emergency Authorization - *	$	$	$	$
2.		$	$	$	$
3.	NOT APPLICABLE	$	$	$	$
4.		$	$	$	$
5.		$	$	$	$
6.		$	$	$	$
7.		$	$	$	$
8.		$	$	$	$
9.		$	$	$	$
10.		$	$	$	$

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

	Date	Purpose	Amount
1.			$
2.			$
3.		NOT APPLICABLE	$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year SFY 2016
1.				$	
2.	NOT APPLICABLE			$	
3.				$	
4.				$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND SFY 2016 DEBT SERVICE FOR BONDS

_____ UTILITY ASSESSMENT BONDS

	Debit		Credit		SFY 2016 Debt Service
Outstanding July 1, 2014	XXXXXX	XX			
Issued	XXXXXX	XX			
NOT APPLICABLE					
Paid			XXXXXX	XX	
Outstanding June 30, 2015			XXXXXX	XX	
SFY 2016 Bond Maturities - Assessment Bonds				$	
SFY 2016 Interest on Bonds *		$			

_____ UTILITY CAPITAL BONDS

Outstanding July 1, 2014	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
NOT APPLICABLE					
Outstanding June 30, 2015			XXXXXX	XX	
SFY 2016 Bond Maturities - Capital Bonds				$	
SFY 2016 Interest on Bonds *		$			

INTEREST ON BONDS - _____ UTILITY BUDGET

2016 Interest on Bonds (*Items)	$	
Less: Interest Accrued to 6/30/2015 (Trial Balance)	$	
Subtotal **NOT APPLICABLE**	$	
Add: Interest to be Accrued as of 6/30/2016	$	
Required Appropriation SFY 2016	$	

LIST OF BONDS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity		Amount Issued		Date of Issue	Interest Rate
NOT APPLICABLE						

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND SFY 2016 DEBT SERVICE FOR LOANS

SEWER **UTILITY LOAN**

	Debit		Credit		SFY 2016 Debt Service
Outstanding July 1, 2014	XXXXXX	XX	17,999,502.13		
Issued	XXXXXX	XX	10,435,000.00		
Paid	1,574,026.75		XXXXXX	XX	
Outstanding June 30, 2015	26,860,475.38		XXXXXX	XX	
	28,434,502.13		28,434,502.13		
SFY 2016 Loan Maturities				$	1,483,479.00
SFY 2016 Interest on Loans *		$	217,071.25		

UTILITY LOAN

Outstanding July 1, 2014	XXXXXX	XX			
Issued	XXXXXX	XX			
			XXXXXX	XX	
Paid					
Outstanding June 30, 2015			XXXXXX	XX	
SFY 2016 Loan Maturities				$	
SFY 2016 Interest on Loans *		$			

INTEREST ON LOANS - SEWER UTILITY BUDGET

SFY 2016 Interest on Loans (*Items)	$	217,071.25	
Less: Interest Accrued to 6/30/2015 (Trial Balance)	$	137,086.96	
Subtotal	$	354,158.21	
Add: Interest to be Accrued as of 6/30/2016	$	165,313.54	
Required Appropriation SFY 2016			$ 519,471.75

LIST OF BONDS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity		Amount Issued		Date of Issue	Interest Rate
NJEIT Loan	244,035.08		10,435,000.00		5/27/2015	4-5%

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		
						For Principal	For Interest **	
1.								
2. NOT APPLICABLE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES -	UTILITY BUDGET
SFY 2016 Interest on Notes	$
Less: Interest Accrued to 06/30/2015 Trial Balance)	$
Subtotal	$
Add: Interest to be Accrued as of 06/30/2016	$
Required Appropriation - 2016	$

(Do not crowd - add additional sheets)

Sheet 64

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3. **NOT APPLICABLE**								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Important: If there is more than one utility in the municipality, identify each note.

Memo: *See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of June 30, 2013 or prior must be appropriated in full in the SFY 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

Sheet 65

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding June 30, 2015	SFY 2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. **NOT APPLICABLE**			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2014		SFY 2015 Authorizations		Expended	Authorizations Canceled	Balance - June 30, 2015	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED								
Total 70000-								

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

Sheet 66

EXHIBIT E-19

CITY OF CAMDEN
SEWER UTILITY CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE JUNE 30, 2014 FUNDED	BALANCE JUNE 30, 2014 UNFUNDED	AUTHORIZATIONS	TRANSFER FROM CONTRACTS PAYABLE	PAID OR CHARGED	TRANSFER TO CONTRACTS PAYABLE	BALANCE JUNE 30, 2015 FUNDED	BALANCE JUNE 30, 2015 UNFUNDED
MC-4364	Relocation of Approximately 900 Linear Feed of 20-inch Combined Sewer from Memorial Avenue to St. Mihiel Avenue as Part of the Gateway Sewer Relocation Project, Together with the Acquisition of all Materials & Equipment & Completion of all Work Necessary Therefore or Related Thereto all as More Particularly Described in the Application Prepared by the City Engineer (Project S340366-08), on File & Available for Inspection in the Office of the City Engineer	03/25/08	$ 3,405,000.00	$ 136,718.00	$ 24,500.00		$ -	$ -		$ 136,718.00	$ 24,500.00
MC-4478	Repair & Reconstruction of Various Sewer Lines Throughout the City, Together with the Acquisition of all Materials & Equipment & Completion of all Work Necessary Therefore or Related Thereto, all as More Particularly Described in the Application Prepared by the City Engineer (Project S340641-03), on File & Available for Inspection	07/14/09	10,000,000.00		1,473,506.04		21,020.38		644,760.79		849,765.63
MC-4813	Repair and Rehabilitation of 9 Wastewater Pump Stations in the City of Camden (Project S340366-09)		10,760,000.00		1,675,160.00		9,084,840.00	5,151,591.10	4,019,616.52		1,588,792.38
Total Improvements				$ 136,718.00	$ 3,173,166.04	$ -	$ 9,105,860.38	$ 5,151,591.10	$ 4,664,377.31	$ 136,718.00	$ 2,463,058.01

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX	1,308,553.53	
Received from SFY 2015 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance June 30, 2015	1,308,553.53		XXXXXX	XX
	1,308,553.53		1,308,553.53	

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX		
Received from 2015 Budget Appropriation *	XXXXXX	XX		
Received from 2015 Emergency Appropriation *	XXXXXX	XX		
NOT APPLICABLE				
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance June 30, 2015			XXXXXX	XX

*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2015
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2015 or Prior Years	
NOT APPLICABLE								

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR SFY 2015

	Debit		Credit	
Balance July 1, 2014	XXXXXX	XX	1,442,910.85	
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to SFY 2015 Budget Revenue			XXXXXX	XX
Balance June 30, 2015	1,442,910.85		XXXXXX	XX
	1,442,910.85		1,442,910.85	