

Transitional Aid Application for Fiscal Year 2015

Division of Local Government Services

Department of Community Affairs

General Instructions: This application must be submitted in its entirety by September 30, 2014 for funding consideration under this program. Information contained in the application is subject to independent verification by DLGS. Refer to Local Finance Notice 2014-12 when preparing this application for specific instructions and definitions, and review the Submission Checklist on Page 7.

Name of Municipality:	Camden City	County:	Camden
Contact Person:	Robert Corrales	Title:	Business Administrator
Phone:	856-757-7150	Fax:	856-968-4708
E-mail:	rocorrales@ci.camden.nj.us		

I. Aid History

List amount of Transitional Aid received for the last three years, if any:

SFY 2014	SFY 2013	SFY 2012
\$15,000,000.00	\$15,500,000.00	\$61,400,000.00

II. Aid Request for Application Year: (All municipalities currently operating under a Transitional Aid MOU are advised that a decrease from prior year funding is likely.)

Amount of aid requested for the Application Year:	\$14,500,000.00
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If not seeking a decrease, a letter from the Mayor is required. See Local Finance Notice 2014-12.

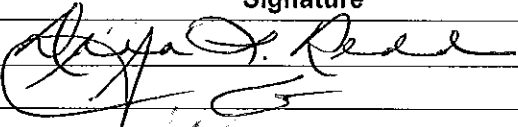
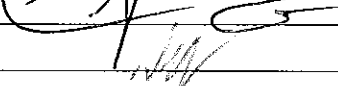
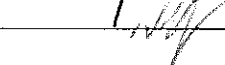
III. Submission Requirements

The following items must be submitted with, or prior to, submission of this application. Indicate date of submission of each.

Item	Date Submitted to DLGS
2014 Annual Financial Statement	9/5/14
2013 Annual Audit	3/2014
2013 Corrective Action Plan	3/2014
Application Year Introduced Budget	10/30/14
Budget Documentation Submitted to Governing Body	10/30/14

IV. Application Certification

The undersigned herewith certify that they he or she has reviewed this application and, to his or her knowledge, believe the contents to be accurate true and represent it accurately portrays the circumstances regarding the municipality's fiscal practices and need for financial assistance. By submitting the application, the municipality acknowledges that the law provides that the decision of the Director regarding aid awards is final and not subject to appeal.

Official	Signature	Date
Mayor/Chief Executive Officer		10/30/14
Governing Body Presiding Officer		10/29/14
Chief Financial Officer		10/29/14

V-A. Explanation of Need for Transitional Aid

Explain the circumstances that require the need for Transitional Aid in narrative form. Include factors that result in a constrained ability to raise sufficient revenues to meet budgetary requirements, and if such revenues were raised, how it would substantially jeopardize the fiscal integrity of the municipality.

1. The FY 2015 Introduced Budget is \$1. The FY2014 Adopted Budget was \$181,740,551;
2. The City is party to a Contract for Police Services with the County of Camden and related Funding Agreement. The FY2015 Introduced Budget anticipates a contract with the County of Camden under which the City would pay \$6 for police services for FY2015;
3. Even though FY2011 included implementation of the City's first property revaluation since 1992 that produced a doubling of the taxable values, the fact remains is that fifty-two (52%) percent of all properties are tax exempt, yet require services from the City's Fire and Public Works departments and the contracted costs for police services through the Camden County Police Department;
4. The City operates under the Municipal Rehabilitation and Economic Recovery Act, P.L. 2002, c. 43 ("MRERA"). Until January 18, 2010, MRERA prohibited the City from increasing the municipal portion of the tax rate. The January 18, 2010 amendment to MRERA permits the City to raise the tax levy by three (3%) percent per annum. With the approval of the Local Finance Board, the tax levy can be increased in excess of three (3%) percent. For FY2013 the tax levy \$24,247,215. For FY2014 the local levy was \$24,254,003. For FY2015 the local levy is \$2.
5. As stated in the Introduced Budget pension costs for FY2014 are \$6.5, down from FY2013 in the amount of \$12.1. However, under the Contract for Police Services with the County of Camden, the City pays the County \$5.8 for pension making the City's total pension payout \$12.3 Million; and
6. Contracts with the City's Fire collective bargaining units expired on December 31, 2013. The City is currently in arbitration with 788 and 2578. The civilian bargaining unit contracts will expire on 12/31/14. We have reached an agreement with the bargaining unit for the crossing guards affective 9/1/14.

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V-B. Demonstration of Revenue Loss/Substantial Cost Increase

Show: (1) specific, extraordinary revenue losses, but not as the aggregate of many revenue line items; and (2) specific, extraordinary increases in appropriations, but not as the aggregate of many appropriation line items. Describe the item on the cell below each entry. If applicable, indicate in the description of the extraordinary increase in expenditure if the increase was the result of a policy decision made by the municipality (i.e. a back-loaded debt service schedule, deferred payment, costs associated with additional hires, etc.)

Revenue or Appropriation	2014 Value	2015 Value	Amount of Loss/Increase
Rents City Properties	\$1,000,000.00	\$300,000.00	\$700,000.00
Description:			
Campbell Baseball, LLC	\$71,859.00	\$0.00	\$71,589.00
Description:			
Description:			
Description:			
Description:			
Description:			
Description:			
Description:			
Description:			
Description:			

V-C. Actions to Reduce Future Need for Aid

Detail the steps the municipality is taking to reduce the need for aid in the future. Include details about long-term cost cutting and enhanced revenue plans, impact of new development, potential for grants to offset costs, and estimated short and long-term annual savings. Use additional pages if necessary. (Items included in a Transition Plan submitted by a current recipient need not be repeated here.)

1. **Regionalized Police Services:** To enhance public safety, increase efficiency and reduce the cost of providing police service, the City entered into a Contract and related funding agreement with the County of Camden under which the County of Camden provide police services to the City;
2. **Workforce Reductions:** In FY2012 the implemented a layoff plan in for all departments reducing the workforce by 450 employees. In FY2013 the City laid off all the uniformed members of the police department and instead entered into a contract with the County of Camden for police services;
3. **Health Benefit Changes:** The City transitioned to the State Health Benefits Program (SHBP) effective January 1, 2013;
4. **Property Values:** In FY2012 completed implementation of a property revaluation and have since aggressively defended tax appeals;
5. **Economic Development:** In FY2011 the Mayor established her Business Growth and Development Team (BGDT) to serve as a single point of contact for developers. The Transition Plan which is incorporated details the City's economic development projects underway.
6. **Tax Collection:** The Tax Collection rate has remained stable for FY 2013 and FY 2014 at 89%.
7. **Municipal Court Revenue:** The City authorized a contract for the private collection of Municipal Court debt in the approximate amount of \$8 Million.
8. As many are now witnessing, there has been a tremendous surge in businesses seeking to locate or expand in the City of Camden due to the passage of the Economic Opportunity Act (EOA). Camden now has a real opportunity to attract new investment and grow our tax base. With the EOA in place, it has opened the door to attract investment for projects of all sizes in Camden, such as the Sixers, Holtec, WebiMax, PCM, and ShopRite. The EOA will yield a great return on investment and make the City more self-reliant.

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V-D. Discussion of Health Benefits

1. The City transitioned to the State Health Benefits Program (SHBP) effective January 1, 2013.

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VI. Historical Fiscal Statistics

Item	2013	2014	Introduced Application Year
1. Property Tax/Budget Information			
Municipal tax rate	\$1,378.00	\$1,413.00	\$1,436.00
Municipal Purposes tax levy	\$24,247,215.00	\$24,254,003.00	\$0.00
Municipal Open Space tax levy	\$323,984.00	\$350,233.00	\$334,321.00
Total general appropriations	\$2,489.00	\$2,667.00	\$2,688.00
2. Cash Status Information			
% Of current taxes collected	89.83%	91.34%	%
% Used in computation of reserve	85.33%	89.83%	91.34%
Reserve for uncollected taxes	\$7,304,195.00	\$6,739,400.00	\$4,316,508.00
Total year end cash surplus	\$0.00	\$0.00	
Total non-cash surplus	\$24,014,470.00	\$25,819,030.00	
Year end deferred charges	\$227,702.00	\$1,000,000.00	
3. Assessment Data			
Assessed value (as of 7/1)	\$1,765,579,001.00	\$1,728,812,148.00	\$1,717,353,620.00
Average Residential Assessment	\$55,000.00	\$54,752.00	\$55,300.00
Number of tax appeals granted	78	130	
Amount budgeted for tax appeals	\$0.00	\$0.00	\$0.00
Refunding bonds for tax appeals	\$0.00	\$0.00	\$0.00
4. Full time Staffing Levels			
Uniformed Police - Staff Number	274	0	0
Total S&W Expenditures	\$18,201,000.00	\$0.00	\$0.00
Uniformed Fire - Staff Number	205	196	180
Total S&W Expenditures	\$18,332,535.00	\$22,700,000.00	\$22,654,000.00
All Other Employees - Staff Number	386	368	418
Total S&W Expenditures	\$17,773,671.00	\$22,237,308.00	\$22,083,308.00
5. Impact of Proposed Tax Levy			
			Amount
Current Year Taxable Value			\$1,717,353,620.00
Introduced Tax Levy			\$24,980,621.13
Proposed Municipal Tax Rate	1.436	Average Res. Value (#4 above)	\$55,300.00
Current Year Taxes on Average Residential Value (#4 above)			\$794.00
Prior Year Taxes on Average Residential Value			\$774.00
Proposed Increase in average residential taxes			\$20.00

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VII. Application Year Budget Information

A. Year of latest revaluation/reassessment

2011

B. Proposed Budget – Appropriation Cap Information

Item	Yes	No
1. Was an appropriation cap index rate ordinance adopted last year? If YES: % that was used		X
2. Amount of appropriation cap bank available going into this year	\$3,401,569.00	
3. Is the Application Year budget at (appropriation) cap? If NO, amount of remaining balance	\$3,401,569.00	X
4. Does the Application Year anticipate use of a waiver to exceed the appropriation cap? If YES, amount:	\$	X

C. List the five largest item appropriation increases:

Appropriation	Prior Year Actual	Application Year Proposed	\$ Amount of Increase
Office of City Attorney-Other expenses	\$556,982.00	\$1,068,121.00	\$511,139.00
Group Insurance	\$20,580,000.00	\$22,750,000.00	\$1,170,000.00
DPW/Director-Other expenses	\$809,610.00	\$1,025,803.00	\$216,193.00
Neighborhood District-Other expenses	\$949,870.00	\$1,168,867.00	\$218,997.00
Human Services/Director-S & W	\$378,950.00	\$586,529.00	\$207,579.00

D. List all new property tax funded full-time positions planned in the Application Year:

Department/Agency	Position	Number	Dollar Amount

E. Display projected tax levies, local revenues (not grants), anticipated (gradually reduced) Transitional Aid, total salary and wages, and total other expenses projected for the three post-application years:

	Tax Levy	Local Revenues	Transitional Aid	Total S&W	Total OE
First year	\$25,730,639.00	\$18,661,008.00	\$14,000,000.00	\$46,240,297.00	\$52,269,738.00
Second year	\$26,501,941.00	\$19,034,228.00	\$13,500,000.00	\$47,165,103.00	\$53,315,133.00
Third year	\$27,296,999.00	\$19,414,913.00	\$13,000,000.00	\$48,108,405.00	\$54,381,436.00

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VIII. Financial Practices

A. Expenditure controls and practices:

Question	Yes	No
1. Is an encumbrance system used for the current fund?	X	
2. Is an encumbrance system used for other funds?	X	
3. Is a general ledger maintained for the current fund?	X	
4. Is a general ledger maintained for other funds?	X	
5. Are financial activities largely automated?	X	
6. Does the municipality operate the general public assistance program?		X
7. Are expenditures controlled centrally (Yes) or de-centrally by dept. (No)?	X	
8. At any point during the year are expenditures routinely frozen?	X	
9. Has the municipality adopted a cash management plan?	X	
10. Have all negative findings in the prior year's audit report been corrected?		X
If not, be prepared to discuss why not in your application meeting.		

B. Risk Management: Indicate ("x") how each type of risk is insured.

Coverage	JIF/HIF	Self	Commercial
General liability		X	
Vehicle/Fleet liability		X	
Workers Compensation		X	
Property Coverage			X
Public Official Liability		X	
Employment Practices Liability		X	
Environmental		X	
Health	SHBP		
	X		

C. 1) Salary and Employee Contract Information (when more than one bargaining unit for each category, use average):

Question	Police	Fire	Other Contract	Non-Contract
Year of last salary increase	N/A	1/1/13	1/1/14	
Average percentage increase	N/A	1.59%	2%	%
Last contract settlement date	N/A	1/1/09	1/1/09	
Contract expiration date	N/A	12/31/13	12/31/14	

2) Explain, if any, actions that have been taken or are under consideration for the Application Year:

Action	Police	Fire	Other Contract	Non-Contract
Furloughs (describe below)				
Wage Freezes (describe below)				
Layoffs (describe below)				

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D. Tax Enforcement Practices:

Question	Yes	No
1. Did the municipality complete its accelerated tax sale by December 31, if included in 2014 budget? If not, please include a letter from the tax collector explaining why he/she failed to complete the sale in a timely manner and what the impacts were on cash flow and lost investment earnings.	X	
2. When was the last foreclosure action taken or tax assignment sale held: Date:	7/13	
3. On what dates were tax delinquency notices sent out in 2014: Date:	9/13, 12/13, 3/14 & 5/14	
4. Date of last tax sale: Date:	6/23/14	

E. Specialized Service Delivery:

If the answer to either question is "Yes," provide (as an appendix) a cost justification of maintaining the service without changes.

Service	Yes	No
Sworn police or firefighters are used to handle emergency service call-taking and dispatch (in lieu of civilians)		X
The municipality provides rear-yard solid waste collection through the budget		X

F. Other Financial Practices

1. Amount of interest on investment earned in:

2013	\$40,383.00	2014	\$15,298.00	Anticipated Application Year:	\$12,000.00
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2. List the instruments in which idle funds are invested:

3. What was the average return on investments during SF2014?

.038%

4. Left Blank Intentionally

5. The name and firm of the municipality's auditor?

Bowman & Co., LLC

6. When was the last time the municipality changed auditors?

2014

G. Status of Collective Negotiation (Labor) Agreements: List each labor agreement by employee group, contract expiration date, and the status of negotiations of expired contracts.

Employee Group	Expiration Date	Status of Negotiations of Expired Agreement
CWA 1014 with units for Supervisors and Non-Supervisors.	12/31/14	Commencing
CWA 1014 for Crossing Guards	12/31/16	Effective as of 9/2014
Teamsters, Local 676	12/31/14	Commencing

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International association of Fire Fighters (IAFF), Local 2578, Fire Officers, AFLCIO, CLC	12/31/13	Arbitration
Camden City Fire fighters Union, International Association of Fire Fighters (IAFF), Local 788	12/31/13	Arbitration

IX-A. List actions that limited Salary and Wage costs: i.e., layoffs, furloughs, freezes, contract concessions, etc.

(See item C-3 in Local Finance Notice for details)

S&W Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change
The City is subject to the Memorandum of Understanding (MOU) with the New Jersey Department of community Affairs imposing a wage and hiring freeze except as approved by the Division of Local Government Services			Continues
In FY2013 the City laid off all uniformed members of the Police Department and instead contracted with the County of Camden for Police Services			To improve public safety, increase efficiency and reduce the costs of providing police services
Mayor's freeze on overtime			Continues
Sick leave verification			Continues
Automated time and attendance			Continues

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IX-B. List actions that limited or reduced Other Expense costs: i.e., reductions, changes, or elimination of services, procurement efficiencies or restraint. Include changes in spending policies that reduce non-essential spending.

Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change
The City is subject to the Memorandum of Understanding (MOU) with the New Jersey Department of community Affairs imposing a wage and hiring freeze except as approved by the Division of Local Government Services	Continues		
In FY2013 the City laid off all uniformed members of the Police Department and instead contracted with the County of Camden for Police Services	Since FY2013		
Transitioned to the State Health benefits Program in FY2013	Since FY 2013		
Entered into a Contract for the private collection of Municipal Court Debt	Since FY2013		
Mandatory Purchase Review Committee to control costs	Continues		

IX-C. Evaluate existing local revenues, as to whether or not the rates or collections can be increased or imposed, and if so, how changes will be implemented.

Local Revenues and services provided though the General/Current Fund	Check if services is provided	Are fees charged to cover the costs of the program?	If fees do not cover costs, what is the amount of subsidy?	If there is a subsidy, explain why fees cannot be increased to reduce or eliminate subsidy.
Recreation programs	✓	Not fully	Grant funded	Grant funded
Sewer Fees	✓	Yes		Increased 7/1/12
Water Fees	✓	Yes		Increased 7/1/12
Swimming Pool	✓	Yes		Partially grant funded
Uniform Construction Code	✓	Yes		Increased in FY2011
Uniform Fire Code	✓	Yes		Increased in FY2011
Land Use Fees	✓	Yes		Increased in FY2011
Parking Fees	N/A	Yes		Collected by the Parking Authority of the City of Camden
Beach Fees	N/A			
Insert other local fees below:	☐			

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X. Service Delivery

List all services that the municipality contracts to another organization: i.e., shared services with another government agency, including formal and informal shared services, memberships in cooperative purchasing program, private (commercial), or non-profit organization.

Service	Name of Contracted Entity	Estimated Amount of Contract	Year Last Negotiated (as applicable)
POLICE SERVICES			
In FY2013 the City laid off all uniformed members of the Police Department and instead contracted with the County of Camden for Police Services	County of Camden	\$62,000,000	FY2014
FIRE DEPARTMENT			
Standard Mutual Aid	Surrounding communities		
Technical Rescue	Surrounding communities		
Instructors for Camden County Fire Academy	Camden County Communities		
Emergency Management Trailer	Camden County		
Emergency Apparatus Repairs	Cherry Hill Township	As needed	Pilot 90 days
Memorandum of Understanding for the City's Receipt and Use of Public Safety Radio Communications Equipment for the Purpose of Interfacing with the Camden County Communications 700 MHZ Radio System	Camden County	None	2013
PUBLIC WORKS			
CSO	Camden County, Camden City Gloucester		
Storm Water Disinfection Program	Camden County, Camden City Gloucester		
Emergency Shared Services	Camden County Public Works		
Park Maintenance and Programming	Camden County		
Parking Enforcement	Parking Authority		
Maintenance of intersections with Light Rail	NJDOT		
Sign Making	Parking Authority		

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Public Works line painting	Camden County		
Snow Removal and Salting	Camden County		
Demolition and Snow Removal operations	Camden Redevelopment Agency		
Parking	Parking Authority and CRA		
Animal Shelter	Camden County	\$154,800	Annual
Parks Maintenance	Parking Authority	Licensed land for parking	Annual
PLANNING AND DEVELOPMENT			
Brownsfield Management	CRA	\$0	Annual
Management of UEZ	CRA	\$0	Annual
Services of Municipal Engineer on 7th and State Firehouse project	CRA	\$0	Annual
HOPWA Administration	Camden and Gloucester Counties	\$71,318.40	Annual
Planning services for North Camden Waterfront Study and redevelopment Plan	CRA	\$0	Annual
Planning services for the North Camden carve out of the former prison site	CRA	\$0	Annual
Recreational Facility Enhancements for Von Nieda Park	Camden County	\$0	2010 until complete
Live Where You Work program	NJHMFA	\$0	2010 and continuing
Shared Services with respect to financial assistance to residential properties to achieve energy efficiency by retrofitting systems to reduce energy consumption/cost	NJHMFA	Grant amount \$787,500	October 2010 and continuing
Management of the Carnegie Library Restoration project including applying for grant funding	Coopers Ferry Development Association	TBD	2011 and continuing
JOINT PURCHASING			
Various Goods and Services Under State Contract	Through State	\$0	Annual
Purchase of Road Salt and Calcium Chloride	Camden County	\$45,000	Annual
Sale of Road Salt and Calcium Chloride	Parking Authority of the City of Camden	TBD	Annual

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Fuel	Purchase by Camden County Sheriff	At cost	Annual
Office Supplies	Camden County	At cost	2010
Shared Services to reimburse costs of providing health and prescription drug benefits	Housing Authority of the City of Camden	City receives a 1% Administrative fee	Annual
MISCELLANEOUS			
Shared Services for Off-Site Back-Up Data Storage	Voorhees Township	TBD	Annual
Electronic employee time management	Camden County	\$0	Annual
Public Health	Camden County	\$0	Annual
Insurance Benefits	CRA	At cost	Annual
Affirmative Action	Camden County	\$20,000	Annual
Lease of City Hall	Camden County	Cost @ \$121,992 per year	Annual
Temporary parking during the demolition of the Parkade Building	Parking Authority of the City of Camden	\$0	2010 and continuing
Parking Surcharge	Parking Authority of the City of Camden	\$78,000	2014 and continuing.
Summer Food Service and Recreation Program	School District	\$0	Annual
Municipal Drug Alliance Program	Camden County	\$0	Annual
PARIS Grant Application	Surrounding Communities	\$0	Annual
Management of Section 3 compliance - the U.S. Fair Housing Act requires all agencies in receipt of federal funds for construction in an amount of \$100,000 or over to comply with Section 3 of the Act, which requires contractors to use their best efforts to hire at least 30% of all newly hired employees be comprised of persons of low-income from the surrounding area.	Housing Authority of the City of Camden	TBD	Annual
MUNICIPAL COURT			
The Municipal Court collects the State imposed costs for the State.	State	\$0	Annual
ENERGY/UTILITY SAVING			

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Develop a comprehensive energy strategy	CRA	\$0	2010
Sustainable New Jersey Registration	CRA	\$0	2010
Formed a "Green Team" for energy policy	CRA	\$0	2010
Reviewing solar farming on a landfill	Appropriate procurement	\$0	2010
Exploring shared services with the County for the purchase of natural gas, electricity, IT and telecommunications;	County		
Exploring shared services with the County for voice over the internet (VOIP) to save on telecommunications costs	County		

Section XI – Impact of Limited or No Aid Award

Describe in complete detail the impact if aid is not granted for the current fiscal year; **this priority setting requires that the municipality will maintain a minimum level of essential services.** List the appropriate category of impact if the aid is not received. Rank each item from both lists as to the order in which elimination will take place. If across the board cuts will be made, indicate under service. **For rank order purposes, consider the two sections as one list. The cuts outlined here are one that the municipality is committing to make if they do not receive aid.**

Rank Order	Department	# of Layoffs	Effective Date	2013 Full Time Staffing	2014 Full Time Staffing
	Would not be able to deliver any services				

If services will be reduced, describe the service, impact and cost savings associated with it.

Rank Order	Service	Cost Savings	Impact on Services
	Would not be able to deliver any services		

XII. Agreement to Improve Financial Position of Municipality

If aid is granted, the municipality will be required to submit to certain reporting conditions and oversight as authorized by law and a new Memorandum of Understanding will need to be signed. Please mark each box below indicating that the applicant understands, and agrees to comply with these broad reporting and oversight provisions.

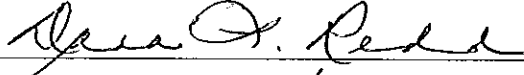
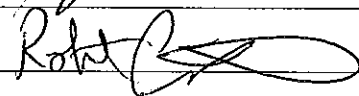
	Yes	No
1. Allow the Director of Local Government Services to assign management, financial, and operational specialists to assess your municipal operations.	X	

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2. Implement actions directed by the Director to address the findings of Division staff.	X	
3. Enter into a new Memorandum of Understanding and comply with all its provisions, without exception.	X	

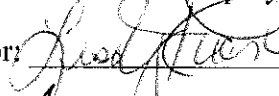
XIII. Certification of Past Compliance for Municipalities Currently Operating Under a Transitional Aid MOU:

The undersigned certify that the municipality is in substantial compliance with the conditions and requirements of the 2014 MOU and is moving in good faith to correct those area of noncompliance that have been identified, including, but not limited to, the following: establishment of a pay to play ordinance; termination of longevity pay for officers and employees not contractually entitled to longevity pay; termination of health benefits for part time officers and employees; receipt of signed approval forms as required prior to hiring personnel and contracting with professional service vendors.

Mayor:  Date: 10/30/14
 Chief Financial Officer:  Date: 10/29/14
 Chief Administrative Officer:  Date: 10/29/14

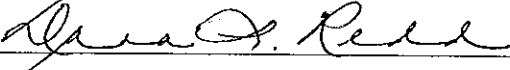
XIV. CAMPS Certification (County and Municipal Personnel System - Civil Service municipalities only)

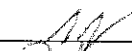
For Civil Service municipalities, the undersigned, being knowledgeable thereof, hereby certify that the municipality has placed the names of all current civil service employees in NJ "CAMPS".

Human Resources or Personnel Director:  Date: 10/30/14
 Chief Financial Officer:  Date: 10/29/14

XV. CERTIFICATION OF APPLICATION FOR TRANSITIONAL AID

The undersigned acknowledges the foregoing requirements with which the municipality must comply in order to receive aid as outlined above. In addition, included with this application is a copy (printed or electronic) of the budget documentation that supports the budget calculation that was provided to the governing body.

Mayor:  Date: 10/30/14

Chief Financial Officer:  Date: 10/29/14

Chief Administrative Officer:  Date: 10/29/14