

DEPARTMENT OF THE TREASURY
Summary of Appropriations by Program
(thousands of dollars)

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	1991 Adjusted Approp.	Requested	Recommended	
7,239	—	365	7,604	7,052	Economic Regulation			
868	32	23	923	905	Utility Regulation	7,499	7,501	7,501
104	29	92	225	183	Regulation of Cable Television	943	955	955
—	—	—	—	—	Energy Resource Management	—	—	—
6,521	963	-288	7,196	6,920	Regulatory Support Services	3,240	3,974	3,916
					Management and Administrative Services	5,027	4,392	4,337
14,732	1,024	192	15,948	15,060	<i>Subtotal</i>	16,709	16,822	16,709
					Governmental Review and Oversight			
2,393	20	-295	2,118	1,870	Office of State Planning	2,272	2,277	2,208
671	7	-67	611	604	Employee Relations and Collective Negotiations	652	610	610
9,042	221	1,217	10,480	10,456	Budget, Management and Planning	9,405	7,385	7,385
10,385	686	3,809	14,880	14,600	Accounting and Financial Reporting	10,583	10,291	10,291
22,491	934	4,664	28,089	27,530	<i>Subtotal</i>	22,912	20,563	20,494
					Financial Administration			
10,942	629	1,116	12,687	12,072	Special Procedures and Investigations	13,111	12,940	12,871
19,695	513	2,700	22,908	22,352	Tax Audit Services	23,068	22,644	22,584
46,783	1,327	-2,490	45,620	43,532	Processing and Administration	44,872	43,765	43,744
20,228	—	45	20,273	19,904	Administration of State Lottery	20,305	18,796	18,785
1,922	1,555	-130	3,347	3,343	Financial Management	605	—	—
2,845	637	-213	3,269	3,249	Management of State Investments	2,813	2,573	2,573
102,415	4,661	1,028	108,104	104,452	<i>Subtotal</i>	104,774	100,718	100,557
					General Government Services			
6,623	103	357	7,083	6,822	Purchasing and Inventory Management	6,603	6,068	6,068
27,620	111	16	27,747	27,553	Physical Plant Operation and Maintenance	27,030	24,800	24,800
2,708	1	127	2,836	2,822	Other Property Management Services	2,961	2,735	2,735
7,319	155	1,679	9,153	9,059	Construction Management Services	7,758	3,816	3,816
20,237	28	883	21,148	21,056	Management of Employee Benefits Programs	21,609	19,613	19,613
459	408	7	874	461	Real Property Management	508	467	467
2,225	3	24	2,252	2,224	Risk Management	2,498	2,404	2,404
—	3,933	—	3,933	3,308	Office of Telecommunications and Information Systems	—	—	—
67,191	4,742	3,093	75,026	73,305	<i>Subtotal</i>	68,967	59,903	59,903
					Management and Administration			
150	9	—	159	153	Federal Liaison Activities	150	138	138
813	8	-9	812	807	Public Contracts Affirmative Action Office	831	821	821
4,222	305	608	5,135	4,843	Management and Administrative Services	4,467	4,020	4,020
5,185	322	599	6,106	5,803	<i>Subtotal</i>	5,448	4,979	4,979
212,014	11,683	9,576	233,273	226,150	<i>Total Appropriation</i>	218,810	202,985	202,642

50. ECONOMIC PLANNING, DEVELOPMENT AND SECURITY

52. ECONOMIC REGULATION

OBJECTIVES

1. To ensure that utility services are provided at reasonable, non-discriminatory rates to all members of the public who desire such services.
2. To ensure that essential utility services are provided to the public in a safe, adequate and proper manner.
3. To provide administration and support services for operation of the Board of Public Utilities.
4. To improve the State's economy and environment through a comprehensive program of energy conservation. To develop the State's Energy Master Plan and to develop and implement a public energy policy assuring adequate supplies at reasonable cost. To intervene in federal, State and local litigation related to supply and price of energy. To provide a comprehensive emergency energy plan for the State of New Jersey.

PROGRAM CLASSIFICATIONS

54. **Utility Regulation.** The Board of Public Utilities controls, through its rate approval process, the charges paid by the public for gas, electric, water, sewer, telephone, telegraph, pipeline and solid waste collection services. A uniform system of accounts and quarterly and annual financial statements and reports are required for disclosure and to permit intelligent public participation in the process. Filings for both rate and fuel adjustment charge changes are approved only to generate sufficient revenues to cover allowable expenses and an equitable return on investment.

The Board assures the safety, adequacy and availability of utility services by conducting hearings which result in the promulgation of rules, regulations and orders, and their

enforcement through inspections and investigations. Regular tests are conducted by engineering personnel to minimize the possibility of disruptions or discontinuance of essential services.

55. **Regulation of Cable Television.** Assists local jurisdictions in preparing legislation, franchise agreements and consents; regulates operating and competitive practices to assure reasonable uniformity, reliability, economy and quality of cable television services; cooperates with other states and the Federal government in promoting and coordinating beneficial uses of cable television through balanced programming, including local and educational services.
56. **Energy Resource Management.** Provides a technical support structure to design, develop and implement energy conservation programs; initiates legal actions to limit energy cost increases and to assure supplies; undertakes research and planning of energy supply and use; manages federal funds for energy purposes; prepares, pursuant to N.J.S.A. 52:27F-16.2, a comprehensive report on the State emergency allocation program at least once every three years and prepares rules and regulations governing the State during an energy emergency.
97. **Regulatory Support Services.** Provides necessary support to the technical divisions for the accomplishment of Board activities and objectives. Conducts audits of the regulated utilities and provides economic analysis of conditions affecting regulated utilities.
99. **Management and Administrative Services.** Provides policy development and coordination, organizational staffing, fiscal and personnel administration, publications, space assignment and scheduling, supplies and other services necessary for the accomplishment of Board activities and objectives.

EVALUATION DATA

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
PROGRAM DATA				
Utilities Regulated				
Electric	5	5	5	5
Gas	6	5	5	5
Telephone and telegraph	11	11	11	11
Water and sewer	110	87	90	94
Municipal water companies	170	171	171	171
Solid waste	800	779	705	670
Cases Pending June 30				
Cable TV	80	129	104	120
Electric	44	45	47	49
Gas	31	62	140	140
Telephone	41	41	42	42
Water and sewer	77	69	80	87
Solid waste	1,500	1,881	1,000	600
Pipeline safety inspections conducted/violations				
discovered	350/13	381/12	390/14	400/18
Cable television systems	56	49	51	52
Cable television subscribers	1,753,000	1,880,000	2,000,000	2,100,000

50. ECONOMIC PLANNING, DEVELOPMENT AND SECURITY
52. ECONOMIC REGULATION

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
Energy Conservation Programs				
Residential Audit Requests	120,000	51,220	51,220	51,220
Commercial/Industrial Audit Requests	7,500	5,705	5,705	5,705
Institutional Program Grants	40	62	33	37
Shared Savings Participants	75	—	—	—
Residential Conservation Program Participants	75,000	—	—	—

PERSONNEL DATA

Affirmative Action Data

Male Minority	46	47	49	51
Male Minority %	11.1	12.2	12.4	12.9
Female Minority	97	98	101	104
Female Minority %	23.3	25.4	25.6	26.3
Total Minority	143	145	150	155
Total Minority %	34.4	37.6	38.0	39.2

Position Data

Budgeted Positions	457	423	405	374
Utility Regulation	204	204	206	185
Regulation of Cable Television	27	27	25	24
Energy Resource Management	39	7	—	—
Regulatory Support Services	—	—	15	50
Management and Administrative Services	187	185	159	115
Positions Budgeted in Lump Sum Appropriations	—	—	2	—
Authorized Positions—Federal	49	49	48	36
Authorized Positions—All Other	4	4	5	5
Total Positions	510	476	460	415

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recom- mended
Distribution by Program								
7,239	—	365	7,604	7,052	54	7,499	7,501	7,501
868	32	23	923	905				
104	29	92	225	183	55	943	955	955
—	—	—	—	—	56	—	—	—
6,521	963	-288	7,196	6,920	97	3,240	3,974	3,916
					99	5,027	4,392	4,337
14,732	1,024	192	15,948	15,060		16,709^(a)	16,822	16,709
Distribution by Object								
Personal Services:								
13,177	1	637	13,815	13,396		15,386	15,465	15,361
13,177	1	637	13,815	13,396		15,386 ^(b)	15,465	15,361
234	22	27	283	252		205	236	236
776	21	228	1,025	836		570	523	514
149	4	20	173	143		145	135	135

TREASURY

50. ECONOMIC PLANNING, DEVELOPMENT AND SECURITY
52. ECONOMIC REGULATION

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recommended
—	—	—	—	—				
					Special Purpose:			
					Division of Solid Waste expansion	54	— ^(c)	—
		9	9	9	Division of Gas expansion	54	—	—
45	—	—	45	45	Affirmative Action and Equal Employment Opportunity	99	46	48
	257							
	682 ^R	-866	73	—	Control-Management and Administrative Services	99	—	—
45	939	-857	127	54	<i>Total Special Purpose</i>		46	48
351	37	137	525	379	Additions, Improvements and Equipment		357	415
OTHER RELATED APPROPRIATIONS								
2,454	—	1,515	3,969	3,897	<i>Total Debt Service</i>		4,564	4,421
17,186	1,024	1,707	19,917	18,957	<i>Total General Fund</i>		21,273	21,243
Federal Funds								
	20				Utility Regulation	54	103	103
	103 ^R	—	123	103	Energy Resource Management	56	613	741
	37,257							
	20,242 ^R	-5,000	52,499	7,306	<i>Total Federal Funds</i>		716	844
	57,622	-5,000	52,622	7,409				
All Other Funds								
	191				Energy Resource Management	56	400	262
	242 ^R	—	433	284	<i>Total All Other Funds</i>		400	262
	433	—	433	284				
17,186	59,079	-3,293	72,972	26,650	GRAND TOTAL		22,389	22,349

Notes: (a) 1) Prior to fiscal year 1992, Division of Law legal services (estimated to be \$1,342,000 in fiscal year 1992) were not charged to the Board of Public Utilities because the appropriations for such charges were made to the Division of Law. In addition, 14 personnel providing direct legal services and administrative support were on the position complement of the Board of Public Utilities. In fiscal year 1992, the gross cost of such services is appropriated to the Board and the 14 personnel are transferred to the Division of Law. Also prior to fiscal year 1992, employee fringe benefits (estimated to be \$300,000 in fiscal year 1992) were not charged to the Board for services of the Office of Administrative Law. In fiscal year 1992, the cost of fringe benefits is appropriated to the Board. The fiscal year 1991 appropriation has been adjusted to reflect these changes.

2) The 1991 appropriation has been reduced by \$55,000 and the funds transferred to the Department of Personnel as a result of Executive Order 12, the consolidation of the employee training function.

(b) The 1991 appropriation has been adjusted for the allocation of the salary program.

(c) Appropriation of \$252,000 distributed to applicable operating accounts.

50. ECONOMIC PLANNING, DEVELOPMENT AND SECURITY
52. ECONOMIC REGULATION

LANGUAGE PROVISIONS

It is recommended that, in addition to the sum hereinabove, such other sums as the Director of the Division of Budget and Accounting shall determine, be considered as appropriated on behalf of the Board of Public Utilities under P.L.1968, c.173 (C48:2-59 et seq.) and P.L.1972, c.186 (C48:5A-32 et seq.), or other applicable statutes with respect to assessment of public utilities or the cable television industry.

It is further recommended that the unexpended balance as of June 30, 1991 in this account be appropriated.

It is further recommended that receipts derived from fees, fines and penalties be appropriated and the unexpended balance as of June 30, 1991 of such receipts be appropriated.

It is further recommended that fees received from the "Electric Facility Need Assessment Act", P.L.1983, c.115(C48:7-16 et seq.) be appropriated.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
72. GOVERNMENTAL REVIEW AND OVERSIGHT

OBJECTIVES

1. Prepare a State Development and Redevelopment Plan, issue annual status reports and publish current estimates and forecasts of population, employment, housing and land needs.
2. To assist the Governor's Employee Relations Policy Council in all matters regarding relations between the State and its employees.
3. To plan for, formulate and monitor the annual State Budget.
4. To assure financial responsibility and accountability and provide current, relevant financial information for management and the public.

PROGRAM CLASSIFICATIONS

02. **Office of State Planning (NJSA 52:18A-201).** Assists and supports the State Planning Commission to ensure that its responsibilities and duties are fulfilled and to facilitate a cooperative planning process with maximum involvement and participation of State, county, and local governments, as well as public and private sector interest, to enhance the development of the State and to formulate sound, consistent and integrated State, county, and local plans.
03. **Employee Relations and Collective Negotiations (Executive Order No. 4, 1970).** Staff assistance is provided to the Governor and his decisions are implemented concerning employee relations. Through the Governor's Employee Relations Policy Council, assistance in the development of overall policy and execution of policies is provided. Negotiations with unions and other representatives of State employees are conducted. Agencies are assisted and advised concerning employee relations activities.
05. **Budget, Management and Planning (NJSA 52:27B-12).** Coordinate the annual agency-based planning process, identify and project trends impacting on the demand for services, to provide information and planning support for the process of allocating available financial and human resources, and to evaluate strategic and long-term issues arising from the demand for the ability to provide services.

Plan for the most beneficial use of fiscal resources to meet the needs of the citizens of New Jersey within the policy framework set by the Governor in the immediate budget year. Continuous studies of State fiscal requirements are conducted by the Office. Based on these studies and on official requests for appropriations by State departments, determines the necessity and advisability of budget requests and formulates the annual budget submitted by the Governor to the Legislature. Evaluation of effectiveness and need for carrying out State programs is an ongoing budget activity. Reviewing legislation for its fiscal impact are additional activities. Develops and reviews State agency responses on proposed federal legislation and regulations to ensure that the broad State interest and fiscal policy is taken into account. Provides also for capital and development planning, evaluation of capital construction projects, research into financing of capital facilities and project review relative to coordinating federally financed construction projects for State, local and private agencies. A Management Services Unit provides services which include: needs analysis; communications and networking advice; organizational analysis and design; productivity studies; and office automation services and improvement of internal operations and procedures, program analysis and assisting agencies in management methods and administration.

07. **Accounting and Financial Reporting (NJSA 52:27B-33).** Provides for the receipt, processing, recording and reporting of all financial data of the State's various funds, in accordance with existing statutes and generally accepted accounting principles. All financial transactions and requests for payment are reviewed for propriety before entry into the computerized accounting system, from which official State monthly and annual fiscal reports are prepared. Bank accounts are reconciled with the accounting system. Also includes the Payroll unit, which is responsible for assuring that State employees are paid accurately and on a timely basis. An internal audit unit is engaged in developing procedures, revising accounting systems, and enhancing accounting controls and monitoring financial activities of various State agencies.

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 72. GOVERNMENTAL REVIEW AND OVERSIGHT

EVALUATION DATA

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
PROGRAM DATA				
Fiscal notes processed	596	612	674	674
Checks issued	9,723,297	9,513,288	10,000,000	10,000,000
Revenue items processed	215,312	215,736	217,000	217,000
PERSONNEL DATA				
Position Data				
Budgeted Positions	436	435	435	402
Office of State Planning	36	36	36	37
Employee Relations and Collective Negotiations	16	16	16	13
Budget, Management and Planning	169	176	180	141
Accounting and Financial Reporting	215	207	203	211
Total Positions	436	435	435	402

APPROPRIATIONS DATA (thousands of dollars)

Year Ending June 30, 1990					Year Ending June 30, 1992				
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recom- mended	
Distribution by Program									
2,393	20	-295	2,118	1,870	02	2,272	2,277	2,208	
671	7	-67	611	604	03	652	610	610	
9,042	221	1,217	10,480	10,456	05	9,405	7,385	7,385	
10,385	686	3,809	14,880	14,600	07	10,583	10,291	10,291	
22,491	934	4,664	28,089	27,530		22,912	20,563	20,494	
Distribution by Object									
Personal Services:									
13,645	—	524	14,169	14,168		15,068	14,021	13,952	
13,645	—	524	14,169	14,168		15,068 ^(a)	14,021	13,952	
557	—	107	664	638		524	487	487	
7,081	—	4,618	11,699	11,673		6,301	5,113	5,113	
201	—	-67	134	118		122	82	82	
Special Purpose:									
200 ^S	—	—	200	—	02	—	—	—	
—	—	—	—	—	07	40 ^S	—	—	
—	560 ^R	-332	228	—	07	—	—	—	
200	560	-332	428	—		40	—	—	
807	374	-186	995	933		857	860	860	

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
72. GOVERNMENTAL REVIEW AND OVERSIGHT

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recom- mended
OTHER RELATED APPROPRIATIONS								
—	250	—	250	—		—	—	—
<i>Total State Aid</i>								
22,491	1,184	4,664	28,339	27,530		22,912	20,563	20,494
<i>Total General Fund</i>								
All Other Funds								
—	28,194 12,298 ^R	-9,778	30,714	1,305	Accounting and Financial Reporting	07	—	—
<i>Total All Other Funds</i>								
—	40,492	-9,778	30,714	1,305		—	—	—
22,491	41,676	-5,114	59,053	28,835	GRAND TOTAL	22,912	20,563	20,494

Notes: (a) The 1991 appropriation has been adjusted for the allocation of the salary program.

LANGUAGE PROVISIONS

It is recommended that such sums as may be necessary for administrative expenses incurred in processing Federal benefit payments be appropriated from such sums as may be received or receivable for this purpose. It is further recommended that, in addition to the amounts hereinabove, there be appropriated such additional sums as may be necessary for an independent audit of the State's general fixed asset account group.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
73. FINANCIAL ADMINISTRATION

OBJECTIVES

- To administer the tax laws of the State so that all properly due taxes are collected.
- To maximize revenues from the State lottery and minimize illegal organized gambling.
- To invest and reinvest funds of the various State agencies and pension funds as effectively as possible.
- To insure that legalized gambling in New Jersey maintains the highest standard of integrity and serves as an effective method for rebuilding and developing existing facilities in Atlantic City, in order to provide a meaningful and permanent contribution to the resort, convention, and tourist industry of New Jersey.

PROGRAM CLASSIFICATIONS

- Special Procedures and Investigations (NJSA 54:1-2).** Provides services involving bankruptcies, judgments, bulk

sales, liens, levies, seizures, proclamations and reinstatements; investigates tax related matters having criminal and/or civil potential; provides tax counsellor support to all activities within the Division and liaison with the Attorney General's Office; renders taxpayer service to the public.

- Tax Audit Services (NJSA 54:1-2).** Audits tax returns and taxpaying entities; performs office and field audits; prepares tax refunds, certificates of tax lien search and certificates of tax lien release; holds taxpayer hearings and conferences; provides research and statistics for administration of the Transfer Inheritance Tax.
- Processing and Administration (NJSA 54:1-2).** Services include general administration, tax return processing, payment and accounting records, issuance of licenses and administration of local property and public utility functions.
- Administration of State Lottery (NJSA 5:9-1).** Daily and weekly lotteries are conducted. Lottery programs are continually reviewed so that State revenues are maximized.

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

73. FINANCIAL ADMINISTRATION

18. **Financial Management.** The mission of the Office of Financial Management is to maximize the value of the State's financial assets and minimize the size and duration of its financial liabilities by managing the State's revenue and general obligation debt, equipment financing, its General Fund cash balances, its bookkeeping operations related to finance, by administering collections and custody of unclaimed property, and by facilitating collection of non-tax accounts receivable. The Office maintains permanent records of State, authority, and local government debt and unclaimed property collections. The Office is also assigned the responsibility for establishing a central debt collection unit to materially improve the performance of State departments and agencies in collecting debts due the State.
19. **Management of State Investments (NJSA 52:18A-79).** Activities involve investment and reinvestment of State funds, including the various State pension funds, the State

Disability Benefits Fund, the General Investment Fund, and the State of New Jersey Cash Management Fund, together with the control of principal proceeds and interest receipts. Detailed reports of operations are published monthly and an annual report is presented to the Governor and Legislature. Investment functions are provided to other State agencies involving investment accounts.

25. **Administration of Casino Gambling (NJSA 5:12-1).** The Casino Control Commission is responsible for the collection of all license fees and taxes imposed by the Act. It promulgates regulations and carries on a continuous study of existing and developing methods to control the casino gaming and casino source industries, prevents the material involvement of undesirable persons in casino gaming, conducts hearings pertaining to Civil Violations of the Act or its regulations and levies and collects all penalties appropriate thereto.

EVALUATION DATA

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
PROGRAM DATA				
Special Procedures and Investigations				
Special Procedures				
Bankruptcy	915	795	800	800
Bulk sales	2,536	2,813	2,800	2,800
Liens, levies and seizures	2,409	2,010	2,000	1,800
Judgments	4,130	3,161	3,200	3,000
Deferred payment control	410	1,009	600	600
Investigations				
Field assignments completed	78,195	68,294	65,000	63,000
Tax Evasion Task Force - cases closed	1,000	1,200	1,300	1,400
Motor Fuels	2,800	1,800	1,600	2,000
Tax Counselor				
Legal actions	25,355	28,733	28,000	28,000
Taxpayer Information Services				
Telephone inquiries	820,000	913,993	1,000,000	1,000,000
Correspondence	2,150	2,801	3,000	3,000
Taxpayer Information Collection System	2,600	993	500	0
Taxpayers assisted at service locations	91,155	105,954	110,000	110,000
Tax Audit Services				
Audit Selection				
Audit selections	38,225	33,942	28,000	23,000
Subjectivity accounts	8,506	24,465	12,500	12,000
Review				
Hearings	1,409	1,607	1,400	1,400
Tax appeals	194	162	181	165
Office Audit				
Proclamations	—(a)	17,894	16,500	17,000
Reinstatements	2,119	3,111	3,000	3,000
Audits completed	26,778	24,847	24,000	23,200
Field Audit				
Regular audits	2,647	2,629	2,500	2,500
Special audits	198	212	130	130
Out of State Audits	200	189	159	143

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
73. FINANCIAL ADMINISTRATION

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
Refund Branch				
Refunds Processed				
Regular	70,567	27,501	50,000	45,000
Income tax	2,700,083	2,824,084	2,800,000	2,520,000
Research and Statistics				
Publications	6	8	10	10
Fiscal Notes	190	139	209	180
Correspondence Referrals	35	35	40	40
Inheritance Tax				
Audits completed	25,130	19,374	19,000	10,000
Delinquent cases	1,720	1,656	1,575	1,800
Safe deposit box inventory	11,555	11,585	11,750	3,000
Assessments billed	12,606	9,633	9,000	10,000
Tax waivers issued	73,165	59,695	57,750	70,000
Processing and Administration				
Processing Branch				
Returns and Reports				
Regular	1,979,035	2,007,308	2,050,000	2,100,000
Deposit Processing				
Checks processed	1,460,445	1,481,711	1,500,000	1,520,000
Gross income tax checks processed	3,846,278	3,797,078	3,890,000	3,920,000
Licenses Issued				
Cigarette tax	32,548	34,563	34,200	34,000
Motor fuels tax	8,204	7,979	7,700	7,500
Registrations	50,898	53,500	54,000	54,500
Local Property Tax				
Assistance to assessors	22,600	22,500	22,000	21,000
Appraisals made and reviewed	178	210	225	225
Utility Excise Tax (Audits)	120	120	120	120
Systems and Methods				
Studies conducted	35	35	35	41
Gross Income Tax/Homestead Rebate Returns				
Gross income tax	7,507,273	7,204,000	7,400,000	7,400,000
Homestead rebates	1,611,400	1,600,000	1,600,000	2,200,000
Administration of State Lottery				
Agents	4,406	5,014	5,014	5,014
Drawings	843	843	843	843
Net Sales (millions)	\$1,247	\$1,223	\$1,285	\$1,210
Management of State Investments				
Transactions	32,269	34,600	33,500	37,500
Book value of investments as of 6/30 (millions)	\$22,116	\$26,200	\$31,000	\$30,000
Net investment earnings, cash basis (millions)	\$1,681	\$1,900	\$2,100	\$2,000
Effective interest on holdings	7.31%	7.41%	7.00%	7.40%
Funds managed	110	121	125	130

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 73. FINANCIAL ADMINISTRATION

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
PERSONNEL DATA				
Position Data				
Budgeted Positions	2,037	2,009	2,000	1,679
Special Procedures and Investigations	320	315	382	334
Tax Audit Services	604	572	667	570
Processing and Administration	725	739	570	497
Administration of State Lottery	252	247	245	210
Financial Management	62	62	62	—
Management of State Investments	74	74	74	68
Total Positions	2,037	2,009	2,000	1,679

Notes: (a) No proclamations were filed due to the Tax Amnesty program.

APPROPRIATIONS DATA (thousands of dollars)

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recom- mended
10,942	629	1,116	12,687	12,072	Distribution by Program			
19,695	513	2,700	22,908	22,352	13	13,111	12,940	12,871
46,783	1,327	-2,490	45,620	43,532	14	23,068	22,644	22,584
20,228	—	45	20,273	19,904	15	44,872	43,765	43,744
1,922	1,555	-130	3,347	3,343	16	20,305	18,796	18,785
2,845	637	-213	3,269	3,249	18	605	—	—
					19	2,813	2,573	2,573
102,415	4,661	1,028	108,104	104,452		104,774^(a)	100,718	100,557
					Distribution by Object			
58,698	—	-144	58,554	58,464	Personal Services:			
58,698	—	-144	58,554	58,464		61,548	58,584	58,584
4,384	—	-100	4,284	4,013		3,959	3,563	3,563
32,272	—	2,405	34,677	34,472		34,268	33,967	33,806
2,447	—	-564	1,883	1,841		1,933	2,214	2,214
					Special Purpose:			
750 ^S	—	—	750	—	15	—	—	—
—	150 ^R	—	150	—	15	—	—	—
—	1,532 ^R	—	1,532	1,532	18	—	—	—
—	565 ^R	-65	500	500	19	—	—	—
750	2,247	-65	2,932	2,032		—	—	—
3,864	2,414	-504	5,774	3,630		3,066	2,390	2,390

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
73. FINANCIAL ADMINISTRATION

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recommended
OTHER RELATED APPROPRIATIONS								
29,790	—	-29,448	342	342	Total Debt Service	—	20,000	20,000
132,205	4,661	-28,420	108,446	104,794	Total General Fund	104,774	120,718	120,557
25,122	—	—	25,122	24,964	Total Casino Control Fund - Direct State Services	25,082	23,075	23,075
157,327	4,661	-28,420	133,568	129,758	TOTAL STATE APPROPRIATIONS	129,856	143,793	143,632
—	462	136	598	—	All Other Funds			
—	462	136	598	—	Financial Management	18	—	—
—	462	136	598	—	Total All Other Funds	—	—	—
157,327	5,123	-28,284	134,166	129,758	GRAND TOTAL	129,856	143,793	143,632

Notes: (a) The 1991 appropriation has been reduced by \$60,000 and the funds transferred to the Department of Personnel as a result of Executive Order 12, the consolidation of the employee training function.
(b) The 1991 appropriation has been adjusted for the allocation of the salary program.

LANGUAGE PROVISIONS

It is recommended that, so much of the receipts derived from the sale of confiscated equipment, materials and supplies under the "Cigarette Tax Act," P.L. 1948, c.65 (C54:40A-1), as may be necessary for confiscation, storage, disposal and other related expenses thereof, be appropriated.

It is further recommended that there be appropriated from funds recovered from audits or other collection activities an amount sufficient to pay vendors fees to compensate the vendors for services provided in order to support these recoveries, subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that the unexpended balance as of June 30, 1991 in the leased personal property sales tax administration account be appropriated for the same purpose.

It is further recommended that upon certification of the Director of the Division of Taxation, the State Treasurer pay, upon warrants of the Director of the Division of Budget and Accounting, such claims for refund as may be necessary under the provisions of Title 54, as amended and supplemented.

It is further recommended that there be appropriated, out of the State Lottery Fund such sums as may be necessary for costs required to implement the "State Lottery Law," P.L. 1970, c. 13(C5:9-1 et seq.) and for payment for commissions, prizes and expenses of developing games pursuant to Section 7 of P.L. 1970, c.13(C5:9-7).

It is further recommended that, notwithstanding the provisions of any other law to the contrary, there be appropriated out of receipts derived from communications fees such sums as may be necessary for telecommunications costs required in the administration of the State Lottery.

It is further recommended that there be appropriated, out of receipts derived from service fees billed to authorities for the handling of investment transactions, such sums as may be necessary to administer the above investment activity.

It is further recommended that in addition to the amounts hereinabove, State Lottery Fund Receipts in excess of anticipated contributions to Education and State Institutions, and reimbursements of administrative expenditures, be appropriated, subject to the approval of the Director of the Division of Budget and Accounting.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 73. FINANCIAL ADMINISTRATION

It is further recommended that, notwithstanding the provisions of any law to the contrary, the expenses of administration for the various retirements systems and employee benefit programs administered by the Division of Pensions and the Division of Investments shall be charged to the pension and health benefits funds established by law to receive employer contributions or payments or to make benefit payments under the programs, as the case may be. Receipts from such charges, payable on a schedule to be determined by the Director of the Division of Budget and Accounting, shall be deposited in the General Fund and anticipated as revenue thereto. The administrative expenses charged to each pension or health benefit fund shall be included as a liability of the retirement system or employee benefit program maintaining such fund by law, for the purpose of determining future employer contributions or payments to the fund, or the amount of benefits to be paid under the program, as appropriate.

It is further recommended that there be appropriated, out of receipts derived from the investments of State funds, such sums as may be necessary for bank service charges, custodial costs, mortgage servicing fees and advertising bank balances under Section 1 of P. L. 1956, c. 174 (C52:18-16.1).

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 74. GENERAL GOVERNMENT SERVICES

OBJECTIVES

1. To centralize all press and public relations services.
2. To provide a means for State, local and county governments and school districts to effect economy by purchasing against State contracts through cooperative purchasing; to coordinate on a Statewide basis, the assembling, distribution and sale of State-owned surplus personal property; to warehouse commodities by purchasing in large volume shipments making goods available on request at the lowest possible prices; to provide a mail/processing delivery system at minimum cost.
3. To provide maintenance and operation services for the preservation and protection of the buildings in the Capitol Complex.
4. To provide for centralized management of the rental and lease of real property, management of the fire and casualty insurance program, disposal of surplus State real property and purchase of real property, and effective management of employee housing.
5. To plan, program, design and supervise the construction of buildings and facilities for the various State agencies.
6. To administer all employee benefit programs at minimum cost.
7. To operate a central motor pool fleet at the lowest possible cost and provide State agencies with safe operating vehicles.
8. To provide printing services to agencies of the Department of the Treasury.
9. To provide food service in the State House Complex cafeterias and other State owned facilities in the Trenton area.
10. To provide risk management, loss prevention and claims services to all State agencies.

PROGRAM CLASSIFICATIONS

04. **Public Information Services.** Executive Order No. 30 dated January 14, 1976, centralized all press and public relations services of the various departments of State government.
09. **Purchasing and Inventory Management (NJSA 52:18A-3).** The Purchase Bureau administers a centralized State

purchasing system, including the setting of purchasing standards and specifications; maintains a centralized distribution center to permit bulk purchases for all State departments; performs testing and inspection functions; supervises the disposition of State surplus property, the inspection of vending machines and their products, the collection of vending machine proceeds and makes available to counties, school districts and municipalities, through cooperative purchasing, all contracts entered into for the procurement of materials, supplies and equipment. Encompasses the administration of central fleet management and functions related to the administration of parking areas and plans for future needs, and contracts major lease/purchase arrangements through the Master Lease Program; operates the State Capitol Post Office.

10. **Physical Plant Operation and Maintenance (NJSA 52:18A-3).** The Division of Building and Construction's Bureau of Capital Complex Facilities provides, in the Trenton area, full maintenance services for thirty-four State-owned buildings, including the State Records Storage Center, the Richard J. Hughes Justice Complex, Mary G. Roebing, William Ashby, War Memorial, and the Environmental Protection buildings; and partial maintenance for other leased buildings; plus renovation and alteration services under \$25,000.
11. **Other Property Management Services (NJSA 52:18A-3).** The Bureau of Real Estate is charged with meeting and securing all office, warehouse and other State space requirements.
12. **Construction Management Services (NJSA 52:18A).** Accomplishes all architectural and engineering design and construction supervision of new facilities, as well as the renovation and rehabilitation of existing facilities; provides technical advice and assistance to all State agencies in preliminary planning, programming, design, layout and cost estimating; administers construction and professional service contracts associated with building programs; provides for field supervision on State construction projects; insures that all building programs are completed, in accordance with the

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

74. GENERAL GOVERNMENT SERVICES

predetermined goals and objectives of the State agencies within established budgets; carries out all related contract administration services, including the processing of change orders, the inspection of construction for code compliance, pre-qualification of contractors, public advertising, awarding of bids, processing of invoices and payments to contractors; prepares and maintains central contract files and all other records, including plans and specifications.

- 21. **Management of Employee Benefits Programs (NJSA 52:18A-95).** Eligibility determinations are made for those who are required or optionally permitted to participate in the benefit programs. Certification of membership, of rates involving employer and employee contributions and the proper designation of beneficiaries for the several benefit schedules are provided.

Monies are accounted for in individual accounts of members, and to the credit of the several systems in the general and subsidiary ledgers. A complete and proper accounting of all disbursements to eligible employers and employees and their beneficiaries is provided.

- 24. **Real Property Management.** Disposal of surplus real property and purchase of all real property (exclusive of Department of Transportation highway and public transportation requirements and Department of Environmental Protection "Green Acres" and water supply acquisitions) is a responsibility of the Bureau of Real Property Management; also, encompasses management of employee housing.
- 37. **Risk Management.** Operates to reduce the adverse impact of catastrophic pure loss on State operations and budgets through a combination of risk management and loss prevention techniques. It administers claims against the State and its employees under Title 59, Tort Claims Act; R.S. 34 Workers Compensation statute and various Federal statutes and laws. Risk Management also administers claims on behalf of the State against others responsible for damage to the State, its employees and property.

- 40. **Office of Telecommunications and Information Systems (OTIS).** Pursuant to Executive Order No.84, dated October 17, 1984, the Office of Telecommunications and Information Systems was established within the Department of the Treasury to effect the consolidation and coordination of the information processing activities of the Executive Branch.

The Office of Telecommunications and Information Systems has operational responsibility for the State's major data centers and is in the process of developing the Garden State Network, a statewide integrated communications network capable of carrying data and voice transmissions. The Hub, a new building (dedicated in 1987) will house this telecommunications network, as well as providing data processing disaster recovery.

- 41. **State Central Motor Pool (Executive Order No. 2, 1962).** Maintains and operates central facilities for the repair and storage of State-owned motor vehicles. The pool has legal ownership of the vehicles and prescribes rules for the efficient and economical operation of the fleet. Since the pool is self-supporting, rental fees based on usage are billed to the using State agencies. The revenues collected are then used to purchase replacement vehicles and also cover all costs of the pool operation.
- 43. **44.62. Other Central Support Services (NJSA 52:27B-6).** The Treasury Print Shop operates as a revolving fund, with costs of labor and materials reimbursed by various agencies including the Department of the Treasury, the Office of the Chief Executive, the Legislature, Department of Law and Public Safety and Department of Banking. The Capital Post Office also operates as a revolving fund providing postal services to all State departments. State cafeterias are operated on a receipt basis as dedicated funds.
- 63. **Travel Services.** Provides all State agencies and departments with the most timely and cost effective travel arrangements consistent with the State Travel Regulations.

EVALUATION DATA

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
PROGRAM DATA				
Purchasing and Inventory Management				
Vendor purchases	\$939,587,165	\$940,000,000	\$940,000,000	\$940,000,000
Term Contracts	3,550	3,750	3,825	3,825
Physical Plant Operation and Maintenance				
Building space maintained (square feet)	3,900,000	4,117,000	4,117,000	4,117,000
Other Property Management Services				
Leased facilities	690	720	701	661
Area in square feet	8,157,206	8,200,000	8,750,000	9,200,000
Management of Employee Benefits Programs				
Membership, All Funds				
Added	44,092	41,562	40,371	40,381
Removed	34,243	25,395	27,373	27,363
Ending balance	373,712	389,879	402,877	415,895

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 74. GENERAL GOVERNMENT SERVICES

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
Beneficiaries, All Funds				
Added	10,522	7,713	8,743	9,087
Removed	3,758	3,437	5,340	5,684
Ending balance	118,501	122,777	126,180	129,583
Loans				
Number	87,495	103,292	108,456	113,879
Loans (thousands)	\$381,701	\$424,171	\$490,770	\$567,826
Assets, all funds (thousands)	\$21,511,734	\$23,208,082	\$26,290,927	\$29,783,282
Pension payments (thousands)	\$875,558	\$1,236,594	\$1,088,900	\$1,535,496
Lump sum death benefit payments (thousands)	\$70,132	\$57,872	\$58,294	\$58,719
Membership, Other Systems				
Supplemental annuity	5,886	5,308	5,001	4,711
Health benefits	307,375	319,151	342,299	337,170
State employee drug plan	96,399	98,686	101,038	95,390
State employee dental plan	68,229	74,035	77,662	74,999

PERSONNEL DATA

Position Data

	1,407	1,401	1,392	1,216
Budgeted Positions	169	160	161	131
Purchasing and Inventory Management	483	457	443	336
Physical Plant Operation and Maintenance	42	71	72	68
Other Property Management Services	217	217	224	207
Construction Management Services	409	409	404	393
Management of Employee Benefits Programs	12	12	12	12
Real Property Management	75	75	76	69
Risk Management	40	24	2	—
Positions Budgeted in Lump Sum Appropriation	9	9	9	9
Authorized Positions—All Other	1,456	1,434	1,403	1,225
Total positions				

APPROPRIATIONS DATA (thousands of dollars)

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recom- mended
Distribution by Program								
6,623	103	357	7,083	6,822				
					09	6,603	6,068	6,068
27,620	111	16	27,747	27,553	10	27,030	24,800	24,800
2,708	1	127	2,836	2,822	11	2,961	2,735	2,735
7,319	155	1,679	9,153	9,059	12	7,758	3,816	3,816
20,237	28	883	21,148	21,056	21	21,609	19,613	19,613
459	408	7	874	461	24	508	467	467
2,225	3	24	2,252	2,224	37	2,498	2,404	2,404
—	3,933	—	3,933	3,308	40	—	—	—
67,191	4,742	3,093	75,026	73,305		68,967	59,903	59,903
Total Appropriation								

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
74. GENERAL GOVERNMENT SERVICES

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recommended
					Distribution by Object			
					Personal Services:			
34,854	405 ^R	3,333	38,592	38,187				
					Salaries and Wages			
						36,120	30,184	30,184
34,854	405	3,333	38,592	38,187		36,120 ^(a)	30,184	30,184
					Total Personal Services			
12,284	—	1,066	13,350	13,268		12,941	12,566	12,566
					Materials and Supplies			
16,005	—	-1,270	14,735	14,566		16,328	14,339	14,339
					Services Other Than Personal			
2,574	—	-476	2,098	2,011		2,344	1,798	1,798
					Maintenance and Fixed Charges			
					Special Purpose:			
95								
95 ^S	—	—	190	34	09	—	—	—
					Gubernatorial Transition-Governor			
275	—	-1	274	272	09	—	—	—
					Gubernatorial Transition-Governor-Elect			
95 ^S	—	—	95	63	09	—	—	—
					Gubernatorial Inaugural Commission			
—	89 ^R	-85	4	—	09	—	—	—
					Control-Purchasing and Inventory Management			
115 ^S	—	—	115	115	21	122 ^S	—	—
					State pension system audit			
—	3,846	—	3,846	3,224	40	—	—	—
					Networking of data centers			
—	87	—	87	84	40	—	—	—
					Capitol Park consolidation			
675	4,022	-86	4,611	3,792		122	—	—
					Total Special Purpose			
799	315	526	1,640	1,481		1,112	1,016	1,016
					Additions, Improvements and Equipment			

OTHER RELATED APPROPRIATIONS

—	55,713	-1	55,712	28,057		—	15,816	10,000
					Total Capital Construction			
67,191	60,455	3,092	130,738	101,362		68,967	75,719	69,903
					Total General Fund			
					All Other Funds			
—	3,243	—	3,609	1,584		—	—	—
					Physical Plant Operation and Maintenance			
—	366 ^R	—	6	—	10	—	—	—
					Other Property Management Services			
—	6	—	6	—	11	—	—	—
—	5	—	532	532		700	690	690
					Capital City Redevelopment Corporation			
—	527 ^R	—	2	—	22	—	—	—
					Spill Compensation Fund Administration			
—	2	—	2	—	23	—	—	—
—	530	—	1,308	434		170	170	170
					Real Property Management			
—	778 ^R	—			24			

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 74. GENERAL GOVERNMENT SERVICES

Year Ending June 30, 1990					Year Ending June 30, 1992				
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recommended	
—	197 149 ^R	1	347	16	State Cafeterias	62	—	—	
—	240 187 ^R	—	427	130	Travel Services Cost Share Incentive	63	171	171	
—	6,230	1	6,231	2,696	<i>Total All Other Funds</i>	1,041	1,031	1,031	
67,191	66,685	3,093	136,969	104,058	GRAND TOTAL	70,008	76,750	70,934	

Notes: (a) The 1991 appropriation has been adjusted for the allocation of the salary program.

LANGUAGE PROVISIONS

It is recommended that the unexpended balance in the State Purchase Fund as of June 30, 1991, and the reimbursements thereto, be appropriated for the purpose of making payments for purchases under R.S. 52:25-1 et seq., and for the expenses of handling, storing and transporting purchases so made and for administration of the Distribution Center.

It is further recommended that there be appropriated, out of receipts derived from service fees billed to political subdivisions for the operating costs of the cooperative purchasing program, such sums as may be necessary to administer and operate the above purchasing activity.

It is further recommended that the Director of the Division of Budget and Accounting be empowered to transfer or credit to the Print Shop revolving fund from any appropriation made to any department for printing costs appropriated or allocated to such departments for their share of costs of the Print Shop.

It is further recommended that the Director of the Division of Budget and Accounting be empowered to transfer or credit to the Capitol Post Office revolving fund from any appropriation made to any department for postage costs appropriated or allocated to such departments for their share of costs of the Capitol Post Office.

It is further recommended that the Director of the Division of Budget and Accounting be empowered to transfer or credit to the Construction Management Services program classification, from appropriations for construction and improvements, a sufficient sum to pay for the cost of architectural work, superintendence and other expert services in connection with such work.

It is further recommended that, in addition to the amounts hereinabove, there be appropriated such additional sums as may be necessary for an independent audit of the State's Pension System, provided that such appropriations shall be reimbursed to the General Fund from the resources available to the various pension funds.

It is further recommended that, notwithstanding the provisions of any law to the contrary, the expenses of administration for the various retirements systems and employee benefit programs administered by the Division of Pensions and the Division of Investments shall be charged to the pension and health benefits funds established by law to receive employer contributions or payments or to make benefit payments under the programs, as the case may be. Receipts from such charges, payable on a schedule to be determined by the Director of the Division of Budget and Accounting, shall be deposited in the General Fund and anticipated as revenue thereto. The administrative expenses charged to each pension or health benefit fund shall be included as a liability of the retirement system or employee benefit program maintaining such fund by law, for the purpose of determining future employer contributions or payments to the fund, or the amount of benefits to be paid under the program, as appropriate.

It is further recommended that a sum, not to exceed \$60,000, be appropriated from receipts derived from the leasing of State surplus real property for the administrative expenses of the program.

It is further recommended that receipts from employee maintenance charges in excess of \$1,000,000 be appropriated for maintenance of employee housing and associated relocation costs; provided, however that a sum not to exceed \$170,000 be available for management of the program, the expenditure of which shall be subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that there be appropriated, out of receipts derived from service fees billed to Authorities for the handling of insurance procurement and risk management services, such sums as may be necessary to administer the above insurance and risk management activities.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

74. GENERAL GOVERNMENT SERVICES

It is further recommended that the Director of the Division of Budget and Accounting be empowered to transfer or credit to any central data processing center from any appropriation made to any department which had been appropriated or allocated to such department for its share of costs of such data processing center including the replacement of data processing equipment and the purchase of additional data processing equipment.

It is further recommended that the unexpended balances in the State Cafeteria accounts as of June 30, 1991, and receipts obtained from cafeteria operations, be appropriated for the improvement and extension of cafeteria services and facilities pursuant to Section 2 of P.L. 1951, c.312 (C.52:18A-19.6).

It is further recommended that a sum not to exceed \$171,000 from proceeds derived from commissions paid to the Travel Services Section be appropriated for administrative expenses of the program.

It is further recommended that there be appropriated from the Capital City Redevelopment Loan and Grant Fund such sums as may be required to provide for the administrative expenses of the Capital City Redevelopment Corporation, subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that funds sufficient to recruit and train a class for the Minority Opportunity Skills Training Program (MOST) shall be transferred to the Department of Personnel subject to the approval of the Director of the Division of Budget and Accounting.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

75. STATE SUBSIDIES AND FINANCIAL AID

PROGRAM CLASSIFICATIONS

27. **Other Distributed Taxes.** A two percent tax on premiums for fire insurance policies written by insurance companies of other states and countries is distributed to the New Jersey Firemen's Home and the New Jersey Firemen's Association (RS54:17-4). The tax on certain financial businesses which are in competition with national banks is dedicated for the purpose of making payments to local taxing districts in which the financial institutions maintain places of business (C54:10B-1 et seq.).

The State is responsible for the collection of the Public Utilities Franchise Tax and the Public Utilities Gross Receipts Tax. As collector of these taxes, the State distributes the funds to qualifying municipalities and places a portion of the taxes so collected in the Municipal Purposes Tax Assistance Fund (RS54:30A-24, and RS54:30A-49).

The State is responsible for the collection of certain insurance taxes. As collector of these taxes, the State distributes such funds to the municipality or county in which a domestic insurance company's principal office was situated on January 1, in an amount determined by increasing the total amount of the franchise tax on domestic insurance companies received by the local government in the prior calendar year by the percentage rate of change of all taxes paid by all insurance companies pursuant to (C54:18A-1 et seq.) for the current and the immediately preceding tax year (RS54:18A-3).

28. **County Boards of Taxation.** A County Board of Taxation (RS54:3-1), consisting of three members, except in the first-class counties of Bergen, Essex and Hudson where there are five members, is established in each county. The board hears appeals of taxpayers from local tax assessments, certifies tax duplicates to the collectors, determines local tax rates, prepares county abstracts of ratables, promulgates equalization tables, supervises the activities of assessors and does related work in the enforcement of local property tax laws.

29. **Locally Provided Services.** Payments for local services to State property in lieu of taxes on State property (C54:4-2.2A et seq.). Also included is state aid to densely populated municipalities (P.L. 1990, c. 85; C52:27D-384 et seq.), which is paid from the Property Tax Relief Tax Fund.

30. **Railroad Property Taxes.** The Railroad Property Tax law was amended in 1966 when the State imposed tax of \$4.75 per \$100 of true value was substituted for the former local tax on Class II railroad property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for that year, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966, for each year subsequent to 1967. The increase is reduced 10% until such time as the difference is eliminated.

31. **Business Personal Property Tax Replacement.** For the period from October 1, 1967 until December 31, 1976, the revenues of four State taxes—Unincorporated Business Tax, Retail Gross Receipts Tax, Business Personal Property Tax and a portion of the Corporation Business Tax on net income—were distributed to municipalities which formerly derived revenues from the repealed local tax on personal property used in business. Effective January 1, 1977, this law was changed following the repeal of the Unincorporated Business Tax and the Retail Gross Receipts Tax. The present statute (C54:11D-1) provides that the Legislature shall appropriate annually not less than the amount certified by the Director of the Division of Taxation on October 15, 1976 for payment to the municipalities of the State in accordance with the formula in the act.

32. **Revenue Sharing.** The State Revenue Sharing Act of 1976 (C54A:10-1 et seq.) established a revenue sharing fund from the proceeds of the Gross income tax. Revenue from this fund is distributed annually to all municipalities with an effective tax rate in excess of \$1.00 per \$100 of true valuation in the proportion which the population of a qualifying municipality bears to the total population of all qualifying municipalities.

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 75. STATE SUBSIDIES AND FINANCIAL AID

33. **Homestead Exemptions.** The Homestead Property Tax Rebate Act of 1990 (P.L. 1990, c. 61) entitles New Jersey homeowners and tenants with incomes up to \$100,000 to annual rebates of property taxes on their principal residence. Homeowners and tenants with incomes up to \$70,000 receive rebates in the amount by which their property taxes, or rents constituting property taxes, exceed 5 percent of their income, up to a maximum \$500. Homeowners in this income range receive a minimum rebate of \$150, while tenants in this income range receive a minimum rebate of \$65. Homeowners with incomes between \$70,000 and \$100,000 receive rebates of \$100, and tenants in this income range receive rebates of \$35. These payments are made by the State directly to homeowners and tenants, upon annual application, by the end of October. Homestead rebates are paid from the Property Tax Relief Fund.
34. **Reimbursement of Senior/Disabled Citizens' and Veterans' Tax Exemptions.** The State provides each municipality a direct payment in an amount equivalent to the senior/disabled citizens' deduction in the municipality and an amount equivalent to the veterans' deduction in the municipality. Based on certifications made annually by county boards of taxation, the Director of the Division of Taxation certifies to all municipalities the amount to which they are entitled for

such payments for the succeeding year. Such payments are made to municipalities for the total amount due on November 1 of each year. Veterans receive a \$50 tax deduction, paid from the Property Tax Relief Fund, while disabled and senior citizens receive a \$250 deduction paid from both the Property Tax Relief Fund and the Casino Revenue Fund.

35. **Consolidated Police and Firemen's Pension Fund.** The Consolidated Police and Firemen's Pension Fund was established (RS43:16-1 et seq.) to place 213 police and firemen's pension funds on an actuarial basis. The liabilities of these local funds are now being shared, two-thirds by the participating municipalities and one-third by the State. The commission administering this fund consists of two police representatives, two fire representatives, the State Treasurer and four persons appointed by the Governor.
36. **Municipal Purposes Tax Assistance Program.** A portion of the Public Utilities Franchise Tax and Public Utilities Gross Receipts Tax collected by the State is placed in a Municipal Purposes Tax Assistance Fund. These revenues are paid to qualifying and participating municipalities based upon formulas which reflect tax rates and per capita equalized valuation.

APPROPRIATIONS DATA (thousands of dollars)

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recommended
OTHER RELATED APPROPRIATIONS								
220,687	—	—	220,687	179,499		220,062	215,512	215,512
220,687	—	—	220,687	179,499		220,062	215,512	215,512
305,400	—	—	305,400	304,901		263,615	560,000	560,000
66,300	—	—	66,300	65,657		43,850	75,788	75,788
371,700	—	—	371,700	370,558		307,465	635,788	635,788
17,180	—	—	17,180	15,121		17,180	17,180	17,180
17,180	—	—	17,180	15,121		17,180	17,180	17,180
609,567	—	—	609,567	565,178		544,707	868,480	868,480
—	721,637 ^R	—	721,637	615,259		715,221	715,221	715,221
—	721,637	—	721,637	615,259		715,221	715,221	715,221
609,567	721,637	—	1,331,204	1,180,437		1,259,928	1,583,701	1,583,701
					27			

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
76. MANAGEMENT AND ADMINISTRATION

OBJECTIVES

1. To develop and exercise policy control over agency program planning and management, fiscal administration and personnel management in the Department of the Treasury.
2. To provide fiscal, personnel and other administrative and facilitating services to all agencies of the Department.
3. To assist all agencies of State government in securing grants and entitlements under various Federal grant programs.
4. To enforce public contracts affirmative action regulations.
5. To manage the cash debt and unclaimed property in the State as effectively as possible.

PROGRAM CLASSIFICATIONS

01. **Federal Liaison Activities.** Represents the Governor and assists State agencies in negotiating with federal agencies for approval of grants and entitlements, in order to maximize

New Jersey's share of total federal grant funds; maintains liaison with Congress, on behalf of the Governor and New Jersey government, in connection with proposed and pending federal legislation affecting the State and provides updated information on such matters to State agencies.

98. **Public Contracts Affirmative Action Office (P.L. 1975, c.127).** The Office oversees the contract awarding procedures of all State, county and local units of government in the State in order to ensure that affirmative action requirements are enforced.

99. **Management and Administrative Services (NJSA 52:27B-8).** The Office of the State Treasurer develops and exercises general policy and administrative control over the operations of the divisions and offices of the Department. Within the Administrative Division, the Fiscal Section and Personnel Section provide fiscal, personnel and other facilitating services for the Department of Treasury.

EVALUATION DATA

	Actual FY 1989	Actual FY 1990	Revised FY 1991	Budget Estimate FY 1992
PERSONNEL DATA				
Affirmative Action Data				
Male Minority	364	387	450	450
Male Minority %	6.5	6.8	7.2	7.2
Female Minority	759	759	800	800
Female Minority %	13.5	14.0	14.0	14.0
Total Minority	1,123	1,146	1,250	1,250
Total Minority %	20.0	20.8	21.2	21.2
Position Data				
Budgeted Positions	142	148	154	128
Public Contracts Affirmative Action Office	28	27	27	26
Management and Administrative Services	114	121	127	102
Positions Budgeted in Lump Sum Appropriation	84	38	29	29
Authorized Positions—All Other	—	—	—	51
Total Positions	226	186	183	208

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1990					Year Ending June 30, 1992			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recom- mended
150	9	—	159	153	Distribution by Program			
813	8	-9	812	807	01	150	138	138
4,222	305	608	5,135	4,843	98	831	821	821
					99	4,467	4,020	4,020
5,185	322	599	6,106	5,803		5,448^(a)	4,979	4,979
					Distribution by Object			
					Personal Services:			
3,927	—	141	4,068	4,067		4,046	3,670	3,670
3,927	—	141	4,068	4,067		4,046 ^(b)	3,670	3,670
					Total Personal Services			

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL 76. MANAGEMENT AND ADMINISTRATION

Year Ending June 30, 1990					Year Ending June 30, 1992				
Orig. & (S)Supplemental	Reapp. & (R)Recpts.	Transfers & (E)Emergencies	Total Available	Expended	Prog. Class.	1991 Adjusted Approp.	Requested	Recommended	
143	—	23	166	164		61	53	53	
556	—	142	698	696		784	726	726	
80	—	-13	67	66		77	66	66	
150	9	—	159	153					
—	300	—	300	195	01	150	138	138	
—	—	200	200	16	99	—	—	—	
323	—	—	323	323	99	—	—	—	
2 ^S	—	—	2	2	99	323	323	323	
475	309	200	984	689		473	461	461	
4	13	106	123	121		7	3	3	

OTHER RELATED APPROPRIATIONS

—	37,217	—	37,217	37,217		—	—	—
5,185	37,539	599	43,323	43,020		5,448	4,979	4,979
—	7	—	—	—		—	—	—
—	10,036 ^R	6,528	16,571	—		—	—	—
—	10,043	6,528	16,571	—		—	—	—
5,185	47,582	7,127	59,894	43,020		7,949	7,345	7,345

Notes: (a) The 1991 appropriation has been reduced by \$757,000 and the funds transferred to the Department of Personnel as a result of Executive Order 12, the consolidation of the employee training function. The 1991 appropriation has also been reduced by \$154,000 and the funds transferred to the New Jersey Fisheries Development Commission to reflect the designation of the Commission as a Miscellaneous Executive Commission.

(b) The 1991 appropriation has been adjusted for the allocation of the salary program.

(c) Additional sums in the amount of \$330,000 are provided in the recommended amounts for State departments which receive direct services from the Federal Liaison Office in Washington, D.C.

LANGUAGE PROVISIONS

It is recommended that fees collected on behalf of the Public contracts affirmative action program and the unexpended balance as of June 30, 1991 of such fees, be appropriated for program costs, subject to allotment by the Director of the Division of Budget and Accounting.

It is further recommended that there be appropriated from investment earnings of State funds, a sum, not to exceed \$500,000, for the administrative costs of the financial management program.

It is further recommended that there be appropriated, out of revenues derived from escheated property under the various escheat acts, such sums as may be necessary to administer such acts and such sums as may be required for refunds.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 76. MANAGEMENT AND ADMINISTRATION

It is further recommended that there be appropriated from the investment earnings of general obligation bond proceeds, such sums as may be necessary for the payment of debt service administrative costs.

It is further recommended that such sums as may be necessary for payment of expenses incurred by issuing officials appointed under the several bond acts of the State be appropriated for the purposes and from the sources defined in said acts.

It is further recommended that notwithstanding the provisions of any law to the contrary, there be appropriated from the Drug Enforcement Demand Reduction Fund such sums as may be required to provide for the administrative expenses of the Governor's Council on Alcoholism and Drug Abuse and for programs and grants to other agencies, subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that the unexpended balance in the Governor's Commission on Discrimination in Public Works Procurement and Construction Contracts account as of June 30, 1991 be appropriated for the same purpose.

212,014	11,683	9,576	233,273	226,150	Total Appropriation, Department of the Treasury	218,810	202,985	202,642
---------	--------	-------	---------	---------	--	---------	---------	---------