

DEPARTMENT OF THE TREASURY
OVERVIEW

The Department of the Treasury is a complex and multifaceted Department. The mission of the Department encompasses: (1) *Revenue Collection and Generation* which consists of collecting 29 different taxes that are projected to generate State revenue of \$11.6 billion in Fiscal Year 1994 and operating instant and on-line lottery games that are projected to generate \$590 million for aid to education and institutions; (2) *Asset Management* which includes advising the Governor on budgeting State revenues and preparing the State budget; accounting for and distributing revenue to all State departments and monitoring expenditures; preparing the State's financial statements; investing and managing 120 funds with a book value of approximately \$39 billion including the Pension fund and the cash management portfolio; maintaining and preserving the State owned buildings and grounds in the capital complex and other State complexes; developing, implementing and monitoring the integrated State Development and Redevelopment Plan; providing liability, property and health insurance coverage to protect the State's human and physical resources; and buying and selling the State's real property holdings; (3) *Statewide Support Services* which mandates operating, maintaining, designing, and developing computer and telecommunications systems for all State departments; providing pension and health benefit services for over 500,000 public employees (active and retired); purchasing approximately \$900 million worth of goods and services for all State departments, overseeing 4,300 term contracts used by municipalities and school districts; supervising the design, construction, renovation and restoration of State facilities; negotiating and administering 480 leased facilities covering 7.5 million square feet of office and storage space statewide; procuring, maintaining and managing the vehicles in the State motor fleet; purchasing, storing and delivering over \$45 million of food and supplies to State departments, institutions and correctional facilities; handling all mail, both interoffice and U.S. postal service that is being sent or received by State departments and overseeing the printing and graphics services operations of State agencies.

In Fiscal Year 1994, the Division of Taxation will continue its enhanced tax enforcement effort to collect delinquent taxes in order to maximize tax revenue and tax compliance. This program displays a continued effort on the part of the Department to enforce compliance to the State's tax laws.

Currently there is pending legislation in the Division of Pensions and Benefits for administration of the Early Retirement Incentive Program and the Benefits Awareness Program. The Early Retirement Incentive Program is projected to reduce the State workforce by 2,100 employees, resulting in a \$66 million savings in Fiscal Year 1994. The Benefits Awareness Program which is a comprehensive outreach plan that will help State workers and their families make informed decisions on the type of health care coverage and other employee benefits that best meet their needs, is expected to result in savings of \$5 million in Fiscal Year 1994. These savings will be achieved as employees opt for plans which are more cost effective for both the employee and the State.

The General Services Administration which initiated a statewide lease reduction and consolidation policy in Fiscal Year 1993 will continue its efforts into Fiscal Year 1994. The continuation of this policy will allow for savings through the optimum use of State leased property. Other operational initiatives affecting improved service delivery and savings are anticipated with the implementation of Executive Order No. 65 and the guidelines established in P.L. 1992 c.130.

With the infusion of capital funding in Fiscal Year 1994, the General Services Administration will be actively supporting this renewed construction effort.

The Office of Management and Budget along with the General Services Administration will be implementing a new integrated accounting and purchasing system in Fiscal Year 1994 in order to streamline processing and maximize efficiencies.

The Department's budget is the largest source of state aid to New Jersey municipalities. Over \$1 billion in state aid is recommended this fiscal year, an amount commensurate with the current year's aid level. Included in this total are \$713 million from dedicated taxes, and \$252 million from general revenues, all in the form of direct payments of aid to support municipal programs. In addition, this budget provides \$59 million to fund fully local property tax deductions for senior and disabled homeowners and veterans.

This budget also includes \$315 million for continuation of the Homestead Rebate Program in its present abridged form. Senior citizens and disabled persons are eligible for rebates up to \$500, subject to income restrictions. Other households within a more stringent income limit are eligible for a \$90 homeowners' rebate or a \$30 tenants' rebate.

The Casino Control Commission is responsible for the regulation of the operations of the 12 casino hotel complexes in Atlantic City. This includes the licensing of all employees and ancillary companies conducting business with the casino industry. The Fiscal Year 1994 continuation budget recommendation will provide funding for these activities.

SUMMARY OF APPROPRIATIONS BY PROGRAM
(thousands of dollars)

Year Ending June 30, 1992					Year Ending June 30, 1994			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended		1993 Adjusted Approp.	Requested	Recommended
2,178	—	-173	2,005	1,970	Governmental Review and Oversight			
607	—	122	729	721	Office of State Planning	1,429	1,429	1,429
7,385	—	—	7,385	7,374	Employee Relations and Collective Negotiations	699	699	699
10,333	4,055	3,513	17,901	17,796	Budget, Management and Planning	7,386	7,386	7,386
					Accounting and Financial Reporting	9,078	9,078	9,078
<u>20,503</u>	<u>4,055</u>	<u>3,462</u>	<u>28,020</u>	<u>27,861</u>	<i>Subtotal</i>	<u>18,592</u>	<u>18,592</u>	<u>18,592</u>
					Financial Administration			
79,099	6,535	-5,219	80,415	79,464	Tax Collection Services and Administration	83,829	83,829	83,829
19,865	815	1	20,681	20,672	Administration of State Lottery	17,932	17,932	17,932
3,590	43	2	3,635	3,555	Management of State Investments	3,578	3,578	3,578
<u>102,554</u>	<u>7,393</u>	<u>-5,216</u>	<u>104,731</u>	<u>103,691</u>	<i>Subtotal</i>	<u>105,339</u>	<u>105,339</u>	<u>105,339</u>
					General Government Services			
6,068	156	859	7,083	7,033	Purchasing and Inventory Management	5,163	5,163	5,163
11,773	3	-1,456	10,320	10,268	Physical Plant Operation and Maintenance	10,425	10,425	10,425
2,735	—	—	2,735	2,719	Other Property Management Services	2,784	2,784	2,784
3,804	59	3,293	7,156	7,151	Construction Management Services	—	—	—
24,188	2	—	24,190	24,032	Pensions and Benefits	23,666	22,426	22,426
462	60	—	522	495	Real Property Management	371	371	371
2,394	16	-86	2,324	2,238	Risk Management	1,946	1,946	1,946
<u>51,424</u>	<u>296</u>	<u>2,610</u>	<u>54,330</u>	<u>53,936</u>	<i>Subtotal</i>	<u>44,355</u>	<u>43,115</u>	<u>43,115</u>
					Management and Administration			
138	—	—	138	138	Federal Liaison Activities	138	138	138
821	—	87	908	906	Public Contracts Affirmative Action Office	914	914	914
3,695	645	—	4,340	4,294	Management and Administrative Services	3,743	3,743	3,743
<u>4,654</u>	<u>645</u>	<u>87</u>	<u>5,386</u>	<u>5,338</u>	<i>Subtotal</i>	<u>4,795</u>	<u>4,795</u>	<u>4,795</u>
<u>179,135</u>	<u>12,389</u>	<u>943</u>	<u>192,467</u>	<u>190,826</u>	<i>Total Appropriation</i>	<u>173,081</u>	<u>171,841</u>	<u>171,841</u>

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.

EVALUATION DATA

	Actual FY 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
PROGRAM DATA				
Accounting and Financial Reporting				
Checks issued	8,717,539	8,900,000	9,000,000	9,100,000 ^(a)
Revenue items processed	216,533	217,500	218,000	220,000
PERSONNEL DATA				
Position Data				
Budgeted Positions	435	402	399	395
Office of State Planning	36	37	37	35
Employee Relations and Collective Negotiations	16	13	12	12
Budget, Management and Planning	180	141	134	136
Accounting and Financial Reporting	203	211	216	212
Total Positions	435	402	399	395

Notes: (a) This figure could increase by approximately 4 percent if the County Court Unification is fully implemented.

TREASURY

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

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1992					Year Ending June 30, 1994			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended
					Distribution by Program			
2,178	—	-173	2,005	1,970	02	1,429	1,429	1,429
607	—	122	729	721				
7,385	—	—	7,385	7,374	03	699	699	699
10,333	4,055	3,513	17,901	17,796	05	7,386	7,386	7,386
					07	9,078	9,078	9,078
20,503	4,055	3,462	28,020	27,861		18,592^(a)	18,592	18,592
					Distribution by Object			
					Personal Services:			
13,952	—	-391	13,561	13,545		12,887	12,887	12,887
13,952	—	-391	13,561	13,545		12,887	12,887	12,887
487	—	7	494	485		446	446	446
5,113	—	7,727	12,840	12,809		4,842	4,847	4,847
82	—	-11	71	69		78	54	54
					Special Purpose:			
42 ^S	—	—	42	42	07	42	42	42
—	354 ^R	-279	75	—	07	—	—	—
—	3,690 ^R	-3,690	—	—	07	—	—	—
42	4,044	-3,969	117	42		42	42	42
827	11	99	937	911		297	316	316
					OTHER RELATED APPROPRIATIONS			
—	250	—	250	—		—	—	—
20,503	4,305	3,462	28,270	27,861		18,592	18,592	18,592
					All Other Funds			
—	41,565 20,546 ^R	-10,948	51,163	11,129	07	—	—	—
—	62,111	-10,948	51,163	11,129		—	—	—
20,503	66,416	-7,486	79,433	38,990		18,592	18,592	18,592

Notes: (a) The fiscal year 1993 appropriation has been adjusted for the allocation of salary program and has been reduced to reflect the transfer of funds to the Employee Benefits accounts.

LANGUAGE PROVISIONS

It is recommended that the Office of State Planning be authorized to collect reasonable fees for the distribution of its publications, and that receipts derived from such fees be appropriated for the Office of State Planning.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

72. GOVERNMENTAL REVIEW AND OVERSIGHT

It is further 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, and the single audit.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

73. FINANCIAL ADMINISTRATION

OBJECTIVES

1. To administer the tax laws of the State so that all properly due taxes are collected.
2. To maximize revenues from the State lottery and minimize illegal organized gambling.
3. To invest and reinvest funds of the various State agencies and pension funds as effectively as possible.
4. 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

15. **Tax Collection Services 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. Specific functions performed include auditing tax returns and taxpaying entities; performing office and field audits; preparing tax refunds, certificates of tax lien search and certificates of tax lien release; holding taxpayer hearings and conferences; providing revenue analysis, research, and statistics for tax administration. Provides services involving

bankruptcies, judgments, bulk sales, liens, levies, seizures, proclamations and reinstatements; investigates tax related matters having criminal and/or civil potential; renders taxpayer service to the public.

16. **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.

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

PROGRAM DATA

Tax Collection Services and Administration

	Actual FY 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
Taxpayer Information Services				
Telephone inquiries	1,331,247	1,664,626	1,817,000	1,867,500
Correspondence	13,189	17,958	23,500	25,500
Legislative Review	437	222	302	332
Enforcement				
Audits				
Average Number of Auditors	256	256	281	281
Assessment Amount	203,300,000	200,900,000	226,700,000	247,700,000
Audits completed	37,900	43,500	49,100	56,200
Average Assessment/Auditor	790,000	850,000	868,000	880,000 ^(a)

TREASURY

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

	Actual FY 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
Compliance				
Number of Collectors	154	167	248	248
Collections	104,238,970	126,042,043	152,000,000	203,000,000
Number of Closed Cases	61,719	78,132	108,500	182,500
Average Collection Per Collector	676,876	754,743	665,100	689,500 ^(b)
Bankruptcy Claims	553	626	750	850
Judgments	5,633	6,663	8,320	10,000
Deferred Payment Plans	674	1,022	1,500	2,000
Criminal Investigations				
Prosecution Recommendations	70	62	65	68
Assessment Amount	1,900,000	4,968,649	6,000,000	7,000,000
Motor Fuels Audits	—	—	325	325
Processing and Administration Activity				
Returns Processed				
Individual	5,234,058	5,574,532	5,700,000	5,865,000
Homestead rebates	2,779,534	2,855,688	2,850,000	2,850,000
Business	4,009,603	4,023,889	4,140,000	4,180,500
Checks processed	5,812,382	5,691,111	5,925,000	5,925,000
Soil Setoffs	116,853	351,012	250,000	225,000
Licenses Processed	36,014	34,993	33,000	33,000
Business Taxpayers Registered	37,335	38,339	40,000	42,000
Property Administration				
Real Estate Appraisals	3,241	2,559	2,575	2,634
Sales Ratio Study				
Sales Prescreened	104,236	111,947	128,000	130,000
Sales Investigated	15,261	18,717	21,500	22,500
Billings Mailed				
Individual	108,671	156,356	270,000	168,500
Business	216,706	299,367	323,000	339,000
Refunds Reviewed				
Individual	168,793	161,635	81,000	58,800
Business	600	529	1,000	1,000
Intestates/Escheated Estates				
Escheated Estates	41	39	110	120
Open Estates Carried Forward	194	154	120	125
New Estates	161	103	175	180
Estates Closed	63	182	90	96
Administration of State Lottery				
Agents	5,014	5,000	5,150	5,150
Drawings	847	845	885	898
Net Sales (millions)	\$1,247	\$1,280	\$1,405	\$1,410
Management of State Investments				
Transactions	38,300	41,000	43,000	46,000
Book value of investments as of 6/30 (millions)	\$29,900	\$32,000	\$36,000	\$39,000
Net investment earnings, cash basis (millions)	\$2,001	\$2,100	\$2,300	\$2,500
Effective interest on holdings	6.93%	6.90%	6.00%	6.00%
Funds managed	115	120	120	120

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

	Actual FY 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
PERSONNEL DATA				
Position Data				
Budgeted Positions	1,938	1,701	1,695	1,905
Tax Collection Services and Administration	1,619	1,422	1,415	1,625
Administration of State Lottery	245	211	212	211
Management of State Investments	74	68	68	69
Positions Supported by Appropriated Receipts	—	50	50	—
Positions Budgeted in Lump Sum Appropriation	—	—	160	—
Authorized Positions — All Other	—	49	49	49
Total Positions	1,938	1,800	1,954	1,954

Notes: (a) Calculated based on the average number of auditors throughout the entire year.

(b) The Fiscal Year 1993 and the Fiscal Year 1994 figures reflect impact of Telecollections (Lower Liability Collections).
Outside vendor collections not included in this internal productivity measure.

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1992						Year Ending June 30, 1994			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended		Prog. Class.	1993 Adjusted Approp.	Requested	Recom- mended
79,099	6,535	-5,219	80,415	79,464	Distribution by Program				
19,865	815	1	20,681	20,672	Tax Collection Services and Administration	15	83,829	83,829	83,829
3,590	43	2	3,635	3,555	Administration of State Lottery	16	17,932	17,932	17,932
					Management of State Investments	19	3,578	3,578	3,578
102,554	7,393	-5,216	104,731	103,691	Total Appropriation		105,339^(a)	105,339	105,339
					Distribution by Object				
					Personal Services:				
58,584					Salaries and Wages		58,225	58,225	58,225
381 ^S		1,507	60,472	60,331	Positions Established From Lump Sum Appropriation		4,062	4,062	4,062
					Positions Established In Lieu of Appropriated Revenue		1,521	1,521	1,521
58,965	—	1,507	60,472	60,331	Total Personal Services		63,808	63,808	63,808
3,563	22	-331	3,254	3,214	Materials and Supplies		3,532	3,542	3,542
33,706					Services Other Than Personal		35,130	35,345	35,345
1,671 ^S	444	-331	35,490	35,212	Maintenance and Fixed Charges		2,126	2,046	2,046
2,214	22	-242	1,994	1,978	Special Purpose:				
	375		375	135	Leased personal property sales tax administration	15			
	4,117 ^R	-3,852	265		Tax Audit Services - Uncollected Revenue Recovery	15	(b)		
	327 ^R	-327			Communication Fees - Lottery	16			
	43 ^R	-43			Control-Management of State Investments	19			
—	4,862	-4,222	640	135	Total Special Purpose		—	—	—

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

73. FINANCIAL ADMINISTRATION

Year Ending June 30, 1992					Year Ending June 30, 1994			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended
2,370 65 ^S	2,043	-1,597	2,881	2,821	Additions, Improvements and Equipment	743	598	598
OTHER RELATED APPROPRIATIONS								
23,075	—	—	23,075	23,075	Total Casino Control Fund - Direct State Services	23,075	23,075	23,075
125,629	7,393	-5,216	127,806	126,766	TOTAL STATE APPROPRIATIONS	128,414	128,414	128,414
All Other Funds								
—	7 1,528 ^R	2	1,537	1,537	Tax Collection Services and Administration	15 1,512	1,512	1,512
—	513	—	513	—	Financial Management	18 —	—	—
—	2,048	2	2,050	1,537	Total All Other Funds	1,512	1,512	1,512
125,629	9,441	-5,214	129,856	128,303	GRAND TOTAL	129,926	129,926	129,926

Notes: (a) The fiscal year 1993 appropriation has been adjusted for the allocation of salary program and has been reduced to reflect the transfer of funds to the Employee Benefits accounts.

(b) Uncollected Revenue Recovery appropriation and receivable have been distributed to applicable operating accounts.

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 notwithstanding any other law to the contrary, there be appropriated out of receipts in the Solid Waste Services Tax Fund and the Resource Recovery Investment Fund sums as may be necessary for the cost of administration and collection of the taxes pursuant to P.L. 1985, c. 38, (C.13:1E-136 et seq.), subject to the approval of the Director of the Division of Budget and Accounting.

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 of the Revised Statutes, 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 and implementing games pursuant to Section 7 of P.L. 1970, c. 13(C5:9-7).

It is further recommended that in addition to the amounts herein above, 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 and the Joint Budget Oversight Committee.

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.

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 Benefits and the Division of Investments within the limits of the appropriations made herein, 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. In addition to the amounts hereinabove there shall be appropriated \$131,000 for the Securities "Roll" Program, \$195,000 for the International Stocks Program and \$158,000 for the Small Capitalization Stock Program in the Division of Investments and \$2,886,000 for Client Services in the Division of Pensions and Benefits and these appropriations shall be charged to the pensions 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).

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.

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.

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.
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, 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, and management of the fire and casualty insurance program to all State agencies.
11. To warehouse commodities by purchasing in large volume shipments, making goods available on request at the lowest possible prices, and to coordinate on a State-wide basis the

assembling, distribution, and sale of State-owned surplus personal property.

12. To provide a mail processing/delivery system at minimum cost.

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).** GSA/Division of Purchase and Property pursuant to the provisions of title 52 administers a centralized statewide purchasing system, including the setting of purchasing standards and specifications, makes available contracts for products and services to school districts, municipalities, and other political subdivisions through the cooperative purchasing program; Distribution and Support Services 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, and contracts major lease/purchase arrangements through the Master Lease Program.
10. **Physical Plant Operation and Maintenance (NJSA 52:18A-3).** The Division of Facilities Management 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; plus renovation and alteration services under \$32,500.
11. **Other Property Management Services (NJSA 52:18A-3).** The Office of Leasing Operations is charged with meeting and securing all leased office, warehouse and other State space requirements.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

74. GENERAL GOVERNMENT SERVICES

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 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. **Pensions and Benefits (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.

22. **Capital City Redevelopment Corporation (NJSA 52:9Q).** The Capital City Redevelopment Corporation (CCRC) was created to guide a revitalization effort in the Capital district of downtown Trenton. The CCRC acts as a central facilitator of the implementation of the Renaissance Plan.

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 of properties leased to other interests.

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 developing the Garden State Network, a statewide integrated communications network capable of carrying data and voice transmissions. The Hub, houses this telecommunications network, as well as providing data processing disaster recovery.

41. **Automotive Services.** Pursuant to Executive Order No. 33, dated June 7, 1991, the State Central Motor Pool administers central fleet management and 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. **Printing 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.

44. **Capitol Post Office (NJSA 52:27B-6).** The Capitol Post Office also operates as a revolving fund providing postal services to all State departments.

62. **State Cafeterias.** Provides food services 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 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
PROGRAM DATA				
Purchasing and Inventory Management				
Vendor purchases	\$805,000,000	\$845,250,000	\$890,000,000	\$900,000,000
Term Contracts	4,300	4,500	4,500	4,800
Physical Plant Operation and Maintenance				
Building space maintained (square feet)	4,117,000	4,117,000	4,627,000	4,961,792

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

74. GENERAL GOVERNMENT SERVICES

	Actual FY 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
Other Property Management Services				
Leased facilities	623	569	530	480
Area in square feet	9,200,000	8,343,000	8,042,000	7,542,000
Pensions and Benefits				
Membership, All Funds				
Added	33,770	24,739	23,077	21,526
Removed	31,768	39,291	36,015	19,939
Ending balance	391,881	393,720	401,610	409,658
Beneficiaries, All Funds				
Added	8,071	14,259	16,113	18,207
Removed	8,293	2,397	2,786	3,239
Ending balance	122,555	134,417	140,856	147,603
Loans				
Number	113,230	120,000	130,210	141,290
Loans Receivable (thousands)	\$466,589	\$504,786	\$558,109	\$617,064
Assets, all funds (thousands)	\$25,751,083	\$26,874,027	\$29,405,975	\$32,176,470
Benefit payments (thousands)	\$2,054,818	\$2,589,704	\$3,460,697	\$4,624,630
Lump sum death benefit payments (thousands)	\$61,907	\$73,102	\$71,094	\$69,141
Membership, Other Systems				
Supplemental annuity	5,044	3,533	3,166	2,837
Health benefits	319,066	309,153	319,471	330,132
Drug plan	97,484	95,467	95,863	96,260
Dental plan	75,078	75,279	77,589	79,971

PERSONNEL DATA

Position Data

	1,392	1,212	1,215	1,216
Budgeted Positions	1,392	1,212	1,215	1,216
Purchasing and Inventory Management	161	133	134	134
Physical Plant Operation and Maintenance	443	337	326	324
Other Property Management Services	72	68	71	73
Construction Management Services	224	201	201	196
Pensions and Benefits	404	392	398	403
Real Property Management	12	12	12	13
Risk Management	76	69	73	73
Positions Budgeted in Lump Sum Appropriation	2	34	4	—
Authorized Positions—All Other	9	14	14	14
Total positions	1,403	1,260	1,233	1,230

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1992					Year Ending June 30, 1994				
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended	
6,068	156	859	7,083	7,033					
11,773	3	-1,456	10,320	10,268	09	5,163	5,163	5,163	
2,735	—	—	2,735	2,719	10	10,425	10,425	10,425	
3,804	59	3,293	7,156	7,151	11	2,784	2,784	2,784	
					12	—(a)	—	—	

Distribution by Program

Purchasing and Inventory Management	09	5,163	5,163	5,163
Physical Plant Operation and Maintenance	10	10,425	10,425	10,425
Other Property Management Services	11	2,784	2,784	2,784
Construction Management Services	12	—(a)	—	—

TREASURY

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

Year Ending June 30, 1992					Year Ending June 30, 1994			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended
24,188	2	—	24,190	24,032		23,666	22,426	22,426
462	60	—	522	495	21	371	371	371
2,394	16	-86	2,324	2,238	24	1,946	1,946	1,946
51,424	296	2,610	54,330	53,936	37	44,355^(b)	43,115	43,115
Total Appropriation								
Distribution by Object								
Personal Services:								
30,184	—	—	—	—		25,534	—	—
3,530 ^S	—	3,824	37,538	37,471		2,650 ^S	28,334	28,334
—	—	—	—	—		120 ^S	120	120
33,714	—	3,824	37,538	37,471		28,304	28,454	28,454
Total Personal Services								
1,366	—	—	—	—		1,094	—	—
51 ^S	—	-14	1,403	1,363		60 ^S	1,124	1,124
12,189	—	-1,166	11,889	11,694		9,768	10,452	10,452
866 ^S	—	—	—	—		1,097 ^S	—	—
1,798	—	-228	1,570	1,525		1,894	1,872	1,872
Total Materials and Supplies								
—	—	—	—	—		—	—	—
—	147 ^R	-145	2	—	09	—	—	—
323	—	—	323	323	10	323	323	323
128 ^S	—	—	128	128	21	128	128	128
—	60 ^R	-60	—	—	24	—	—	—
—	16 ^R	—	16	—	37	—	—	—
451	223	-205	469	451		451	451	451
Total Special Purpose								
989	73	399	1,461	1,432		674	—	—
Additions, Improvements and Equipment						1,013^S	762	762
OTHER RELATED APPROPRIATIONS								
23,862	9,310	101	33,273	13,333		—	107,943	14,398
Total Capital Construction								
75,286	9,606	2,711	87,603	67,269		44,355	151,058	57,513
Total General Fund								
All Other Funds								
—	1,595	—	—	—		—	—	—
—	202 ^R	1	1,798	473	10	220	220	220
—	33	—	164	—		—	—	—
—	131 ^R	—	—	—	11	—	—	—
—	4	—	426	426		—	—	—
—	422 ^R	—	—	—	22	401	401	401
—	2	—	2	—	23	—	—	—
Physical Plant Operation and Maintenance								
Other Property Management Services								
Capital City Redevelopment Corporation								
Spill Compensation Fund Administration								

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

Year Ending June 30, 1992					Year Ending June 30, 1994				
Orig. & (S)Supplemental	Reapp. & (R)Recpts.	Transfers & (E)Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended	
—	1,427	—	2,073	1,065	24	170	170	170	
—	646 ^R	—	—	—	—	—	—	—	
—	452	—	511	14	62	—	—	—	
—	59 ^R	—	—	—	—	—	—	—	
—	148	—	319	152	63	171	171	171	
—	171 ^R	—	—	—	—	—	—	—	
—	5,292	1	5,293	2,130	<i>Total All Other Funds</i>			962	
75,286	14,898	2,712	92,896	69,399	<i>GRAND TOTAL</i>			45,317	
							152,020	58,475	

Notes: (a) Beginning in Fiscal Year 1993 the Division of Building and Construction has been fully supported by appropriated receipts.
(b) The fiscal year 1993 appropriation has been adjusted for the allocation of salary program and has been reduced to reflect the transfer of funds to the Employee Benefits accounts.

LANGUAGE PROVISIONS

It is recommended that the unexpended balance in the State Purchase Fund as of June 30, 1993, 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 the revenues received from the sale of surplus property sufficient sums for the administrative costs of the Distribution Center-Surplus Property Unit.

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 and the Office of Printing Control.

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 independent audits 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 Benefits and the Division of Investments within the limits of the appropriations made herein, 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. In addition to the amounts hereinabove there shall be appropriated \$131,000 for the Securities "Roll" Program, \$195,000 for the International Stocks Program and \$158,000 for the Small Capitalization Stock Program in the Division of Investments and \$2,886,000 for Client Services in the Division of Pensions and Benefits and these appropriations shall be charged to the pensions 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.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

74. GENERAL GOVERNMENT SERVICES

It is further recommended that subject to the approval of the Director of the Division of Budget and Accounting, receipts derived from the leasing of State surplus real property be appropriated for the maintenance of leased property, provided that a sum not to exceed \$100,000 shall be available 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.

It is further recommended that notwithstanding the provisions of any other law to the contrary, there be appropriated, out of receipts derived from third party subrogation, such sums as may be necessary for administrative expenses of this program.

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, 1993, 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 out of revenues derived from the rental and operation of the War Memorial, such sums as may be necessary to operate and maintain the above-cited facility.

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, and programs and strategies which will enhance the vitality of the district as a place to live, visit, work and conduct business, subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that notwithstanding the provision of any other law to the contrary, there be appropriated from receipts derived from vendor registration fees sufficient sums for services and expenses related to the development, letting and administration of commodity or service contracts.

It is further recommended that there be appropriated out of receipts derived from lease proceeds billed to the occupants of the James J. Howard Marine Science Laboratory, such sums as may be required to operate and maintain the facility and for the payment of interest and/or principal due from the issuance of bonds for the above cited facility.

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 (R.S.54:17-4). 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 (C.54:10B-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 (R.S.54:30A-24, and R.S.54:30A-49). The State also provides aid to municipalities to replace telecommunications franchise taxes no longer collected and distributed due to tax code changes (P.L. 1989, c. 2).

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 C.54:18A-1 et seq. for the current and the immediately preceding tax year.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

75. STATE SUBSIDIES AND FINANCIAL AID

28. **County Boards of Taxation.** A County Board of Taxation (R.S.54:3-1), consisting of three members, except in the first-class counties of Bergen, Essex and Hudson and the fifth-class county of Monmouth, 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 (C.54:4-2.2A et seq.). Also included is state aid to densely populated municipalities (P.L. 1990, c. 85; C.52:27D-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 and paid to each municipality in which Class II railroad property owned by the New Jersey Transit Corporation is located, 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 (C.54:11D-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. **Homestead Exemptions.** The Homestead Property Tax Rebate Act of 1990 (P.L. 1990, c. 61) entitles certain New Jersey homeowners and tenants to annual rebates of property taxes on their principal residence. Under modifications first effective in Fiscal Year 1993, senior citizen, blind and disabled 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. Qualified homeowners in this income range receive a minimum rebate of \$150, while qualified tenants in this income range receive a minimum rebate of \$65. Qualified homeowners with incomes between \$70,000 and \$100,000 receive rebates of \$100, and qualified tenants in this income range receive rebates of \$35. Homeowners and tenants who are neither senior citizens, nor blind nor disabled, are eligible for rebates only if their income does not exceed \$40,000. In these circumstances, homeowners' rebates are \$90 and tenants' rebates are \$30. 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.
33. **Reimbursement of Senior/Disabled Citizens' and Veterans' Tax Exemptions.** The State provides each municipality a direct payment in reimbursement of amounts deducted from the local property tax bills of senior citizens, disabled citizens and veterans. Based on certifications made annually by county boards of taxation and confirmed by the Director of the Division of Taxation, payments for the total amount due are made to municipalities 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 partly from the Property Tax Relief Fund and partly from the Casino Revenue Fund.
34. **Consolidated Police and Firemen's Pension Fund.** The Consolidated Police and Firemen's Pension Fund was established (R.S.43:16-1 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.
35. **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, 1992					Year Ending June 30, 1994			
Orig. & (S)Supplemental	Reapp. & (R)Recpts.	Transfers & (E)Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended
222,268	—	107	222,375	217,540		222,750	226,467	226,467
222,268	—	107	222,375	217,540	Total State Aid	222,750	226,467	226,467
					Total General Fund	222,750	226,467	226,467

OTHER RELATED APPROPRIATIONS

TREASURY

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

Year Ending June 30, 1992					Year Ending June 30, 1994			
Orig. & (S)Supplemental	Reapp. & (R)Recpts.	Transfers & (E)Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended
710,000	—	—	710,000	707,203				
					<i>Total Property Tax Relief Fund - Grants-in-Aid</i>	315,000	315,000	315,000
75,788	—	—	75,788	75,403				
					<i>Total Property Tax Relief Fund - State Aid</i>	75,404	74,697	74,697
785,788	—	—	785,788	782,606				
					<i>Total Property Tax Relief Fund</i>	390,404	389,697	389,697
17,180	—	—	17,180	17,180				
					<i>Total Casino Revenue Fund - State Aid</i>	17,180	17,180	17,180
17,180	—	—	17,180	17,180				
					<i>Total Casino Revenue Fund</i>	17,180	17,180	17,180
1,025,236	—	107	1,025,343	1,017,326				
					TOTAL STATE APPROPRIATIONS	630,334	633,344	633,344
					All Other Funds			
—	713,107 ^R	—	713,107	713,107	Other Distributed Taxes	27	722,483	716,381
					<i>Total All Other Funds</i>	<i>722,483</i>	<i>716,381</i>	<i>716,381</i>
—	713,107	—	713,107	713,107				
1,025,236	713,107	107	1,738,450	1,730,433	GRAND TOTAL	1,352,817	1,349,725	1,349,725

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

OBJECTIVES

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

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.

- 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.
- 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.

PROGRAM CLASSIFICATIONS

- 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

EVALUATION DATA

	Actual FY 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
PERSONNEL DATA				
Affirmative Action Data				
Male Minority	301	306	312	303
Male Minority %	6.2	6.0	6.2	6.3
Female Minority	661	666	680	657
Female Minority %	13.7	13.1	13.4	13.6
Total Minority	963	972	997	960
Total Minority %	19.9	19.1	19.6	19.9

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

	Actual FY 1991	Actual FY 1992	Revised FY 1993	Budget Estimate FY 1994
Position Data				
Budgeted Positions	154	138	138	140
Public Contracts Affirmative Action Office	27	26	26	26
Management and Administrative Services	127	112	112	114
Positions Budgeted in Lump Sum Appropriation	13	11	11	11
Positions Supported by Appropriated Receipts	—	7	7	7
Authorized Positions—All Other	—	14	14	14
Total Positions	167	170	170	172

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1992					Year Ending June 30, 1994			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recom- mended
Distribution by Program								
138	—	—	138	138	01	138	138	138
821	—	87	908	906	98	914	914	914
3,695	645	—	4,340	4,294	99	3,743	3,743	3,743
4,654	645	87	5,386	5,338		4,795^(a)	4,795	4,795
Distribution by Object								
Personal Services:								
3,670	12	625	4,307	4,301		4,008	4,008	4,008
3,670	12	625	4,307	4,301		4,008	4,008	4,008
53	1	46	100	96		29	29	29
726	27	2	755	731		512	512	512
66	2	-11	57	55		58	58	58
Special Purpose:								
138	—	—	138	138	01	138	138	138
—	—	—	—	—	99	50 ^S	50	50
—	100	-100	—	—	99	—	—	—
—	500 ^R	-489	11	—	99	—	—	—
138	600	-589	149	138		188	188	188
1	3	14	18	17		—	—	—
OTHER RELATED APPROPRIATIONS								
276,517	—	-3,651	272,866	264,930		299,102	305,918	111,338
281,171	645	-3,564	278,252	270,268		303,897	310,713	116,133

TREASURY

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

Year Ending June 30, 1992					Year Ending June 30, 1994			
Orig. & (S)Supplemental	Reapp. & (R)Recpts.	Transfers & (E)Emergencies	Total Available	Expended	Prog. Class.	1993 Adjusted Approp.	Requested	Recommended
	15,622				All Other Funds			
—	10,071 ^R	-9,010	16,683	5,804	99	10,000	10,000	10,000
					Management and Administrative Services			
—	25,693	-9,010	16,683	5,804		10,000	10,000	10,000
					Total All Other Funds			
281,171	26,338	-12,574	294,935	276,072		313,897	320,713	126,133
					GRAND TOTAL			

Notes: (a) The fiscal year 1993 appropriation has been adjusted for the allocation of salary program and has been reduced to reflect the transfer of funds to the Employee Benefits accounts and has been increased to reflect the transfer of funds from other appropriations in the department as authorized by language in the Appropriations Act.

(b) Additional sums in the amount of \$330,000 are provided in the recommended amounts for State departments which receive direct services from the 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, 1993 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 public finance activities.

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.

179,135	12,389	943	192,467	190,826	Total Appropriation, Department of the Treasury	173,081	171,841	171,841
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