

DEPARTMENT OF THE TREASURY

Summary of Appropriations by Program
(thousands of dollars)

Year Ending June 30, 1989					Year Ending June 30, 1991		
Orig. & Supplemental	Reapp. & Recpts.	Transfers & Emergencies	Total Available	Expended	1990 Adjusted Approp.	Kean Admin. Request	Recommended
6,815	6	637	7,458	7,309	Economic Regulation		
915	78	26	1,019	991	7,628	7,798	7,003
2,089	60	-58	2,091	2,071	913	972	819
6,284	801	-244	6,841	6,823	109	104	104
					Management and Administrative Services		
					6,866	6,965	6,196
16,103	945	361	17,409	17,194	15,516	15,839	14,122
					Governmental Review and Oversight		
2,182	19	362	2,563	2,549	2,456	2,600	2,192
653	2	-18	637	624	Office of State Planning		
					Employee Relations and Collective Negotiations		
6,441	613	-122	6,932	6,809	703	683	625
10,375	1,347	231	11,953	11,746	8,131	8,224	7,839
1,920	445	39	2,404	2,293	10,202	10,203	9,376
					2,047	2,105	1,755
21,571	2,426	492	24,489	24,021	23,539	23,815	21,787
					Financial Administration		
10,541	470	206	11,217	10,594	Special Procedures and Investigations		
20,424	948	657	22,029	21,493	11,354	12,701	12,063
45,804	708	815	47,327	45,138	20,515	24,478	21,606
21,351	246	150	21,747	21,420	48,313	46,557	42,984
1,781	1,681	-415	3,047	3,037	20,476	20,763	19,989
2,749	858	-48	3,559	3,544	1,684	1,652	1,645
102,650	4,911	1,365	108,926	105,226	2,925	2,773	2,643
					105,267	108,924	100,930
					General Government Services		
5,989	253	439	6,681	6,653	6,869	6,683	6,272
31,444	1,141	-3,870	28,715	28,649	Purchasing and Inventory Management		
					Physical Plant Operation and Maintenance		
1,340	5	1,273	2,618	2,609	28,082	27,293	26,508
7,950	374	697	9,021	8,946	2,840	2,811	2,800
20,875	458	479	21,812	21,674	7,677	8,328	7,294
					Construction Management Services		
					Management of Employee Benefits Programs		
					20,811	21,856	20,694
					Capital City Redevelopment Corporation		
403	20	10	433	426		769	
2,323	28	304	2,655	2,649	480	481	479
4,800	4,941	-1	9,740	5,879	2,325	2,328	2,273
					Real Property Management		
					Risk Management		
					Office of Telecommunications and Information Systems		
75,124	7,220	-669	81,675	77,485	69,084	70,549	66,320
					Management and Administration		
150		2	152	132	150	150	150
748		32	780	774	Federal Liaison Activities		
					Public Contracts Affirmative Action Office		
5,645	16	670	6,331	5,367	853	832	768
					Management and Administrative Services		
					5,242	5,916	4,612
6,543	16	704	7,263	6,273	6,245	6,898	5,530
221,991	15,518	2,253	239,762	230,199	219,651	226,025	208,689

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

04. **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.
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.

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.

99. **Administrative and Regulatory Support 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. Audits of the regulated utilities are conducted. The Board provides economic analysis of conditions affecting regulated utilities.

EVALUATION DATA

PROGRAM DATA	Actual FY 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
Utilities Regulated				
Electric	5	5	5	5
Gas	6	6	6	6
Telephone and telegraph	11	11	11	11
Water and sewer	105	110	102	110
Municipal water companies	164	170	170	170
Solid waste	803	800	777	716
Cases Pending June 30				
Cable TV	85	80	85	85
Electric	67	44	68	72
Gas	48	31	133	139
Telephone	44	41	44	42
Water and sewer	89	77	88	85
Solid waste	1,436	1,500	1,500	2,700
Pipeline safety inspections conducted/violations				
discovered	349/16	350/13	360/17	345/15
Cable television systems	52	56	53	48
Cable television subscribers	1,614,690	1,753,000	1,902,000	2,000,000

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

	Actual FY 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
Energy Conservation Programs				
Residential Audit Requests	61,000	120,000	130,000	130,000
Commercial/Industrial Audit Requests	3,000	7,500	10,000	10,000
Institutional Program Grants	80	40	20	20
Shared Savings Participants	50	75	80	80
Residential Conservation Program Participants	40,000	75,000	80,000	80,000

PERSONNEL DATA

Affirmative Action Data

Male Minority	46	46	47	47
Male Minority %	11.1	11.1	11.1	11.1
Female Minority	98	97	99	99
Female Minority %	23.5	23.3	23.4	23.4
Total Minority	144	143	146	146
Total Minority %	34.6	34.4	34.5	34.5

Position Data

Budgeted Positions	476	457	423	420
Regulation of Cable Television	27	27	27	27
Utility Regulation	204	204	204	209
Energy Resource Management	58	39	7	2
Administrative and Regulatory Support Services	187	187	185	182
Positions Budgeted in Lump Sum Appropriations				2
Authorized Positions—Federal	51	49	49	49
Authorized Positions—All Other	4	4	4	4
Total Positions	531	510	476	475

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1989					Year Ending June 30, 1991				
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recom- mended	
6,815	6	637	7,458	7,309	Distribution by Program				
915	78	26	1,019	991	54	7,628	7,798	7,003	
2,089	60	-58	2,091	2,071	Utility Regulation				
6,284	801	-244	6,841	6,823	55	913	972	819	
					Regulation of Cable Television				
					56	109	104	104	
					Energy Resource Management				
					99	6,866	6,965	6,196	
					Administrative and Regulatory Support Services				
16,103	945	361	17,409	17,194		15,516	15,839	14,122	
					Total Appropriation				
					Distribution by Object				
					Personal Services:				
13,685	6	779	14,470	14,463		13,961	13,864	12,538	
13,685	6	779	14,470	14,463		13,961 ^(a)	13,864	12,538	
					Salaries and Wages				
283	2	59	344	323		234	240	205	
1,280	5	363	1,648	1,628		776	615	579	
168	5	44	217	213		149	148	145	
					Materials and Supplies				
					Services Other Than Personal				
					Maintenance and Fixed Charges				
					Special Purpose:				
					54	—	400	252	
					Division of Solid Waste expansion				
					54	—	169	—	
					Division of Gas expansion				
150 ^S	—	-11	139	—	54	—	—	—	
					Public water - land study				

TREASURY

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

Year Ending June 30, 1989					Year Ending June 30, 1991			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recommended
—	68	-68	—	—	Control-Regulation of Cable Television	55	—	—
30	—	-30	—	—	Task Force on Market Based Pricing of Electricity	56	—	—
45	—	—	45	45	Affirmative action and equal employment opportunity program	99	45	46
—	549 244 ^R	-793	—	—	Control-Management and Administrative Services	99	—	—
—	3	-3	—	—	Compensation Awards	—	—	—
11	—	-11	—	—	Other Special Purpose	—	—	—
236	864	-916	184	45	<i>Total Special Purpose</i>	—	45	615
451	63	32	546	522	Additions, Improvements and Equipment	—	351	357

OTHER RELATED APPROPRIATIONS

Federal Funds								
—	108 ^R	—	108	87	Utility Regulation	54	107	103
—	79,412 6,237 ^R	-20,002	65,647	9,034	Energy Resource Management	56	760	650
—	85,757	-20,002	65,755	9,121	<i>Total Federal Funds</i>	—	867	753
All Other Funds								
—	134 261 ^R	—	395	199	Energy Resource Management	56	150	400
—	395	—	395	199	<i>Total All Other Funds</i>	—	150	400
16,103	87,097	-19,641	83,559	26,514	GRAND TOTAL	—	16,533	16,992

Notes: (a) The 1990 appropriation has been adjusted for the allocation of the salary program.

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, 1990 in this account be appropriated.

It is further recommended that fees, fines and penalties in excess of those anticipated 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.

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

- 4. To assure financial responsibility and accountability and provide current, relevant financial information for management and the public.
- 5. To assure the effectiveness of technology throughout State government.

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. **Budgeting, Planning and Control (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. An internal audit unit is engaged in developing procedures, revising accounting systems, and enhancing accounting controls and monitoring financial activities of various State agencies.

- 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.
- 08. **Management Services.** Provides consulting services in management sciences to assure the effectiveness of new technologies in administration of State Government. Services 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.

EVALUATION DATA

	Actual FY 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
PROGRAM DATA				
Fiscal notes processed	605	596	612	674
Checks issued	10,238,000	9,723,297	10,000,000	10,000,000
Revenue items processed	178,886	215,312	217,000	217,000
PERSONNEL DATA				
Position Data				
Budgeted Positions	428	436	435	449
Office of State Planning	30	36	36	41
Employee Relations and Collective Negotiations	16	16	16	16
Budgeting, Planning and Control	122	127	135	139
Accounting and Financial Reporting	215	215	207	212
Management Services	45	42	41	41
Total Positions	428	436	435	449

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

72. GOVERNMENTAL REVIEW AND OVERSIGHT

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1989					Year Ending June 30, 1991				
Orig. & Supplemental	Reapp. & (R) Recpts.	Transfers & (B) Emergencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recommended	
2,182	19	362	2,563	2,549					
653	2	-18	637	624					
6,441	613	-122	6,932	6,809					
10,375	1,347	231	11,953	11,746					
1,920	445	39	2,404	2,293					
21,571	2,426	492	24,489	24,021					
					Distribution by Program				
					02	2,456	2,600	2,192	
					03	703	683	625	
					05	8,131	8,224	7,839	
					07	10,202	10,203	9,376	
					08	2,047	2,105	1,755	
						23,539	23,815	21,787	
					Distribution by Object				
					Personal Services:				
12,759	—	1,093	13,852	13,840		14,693	14,962	13,851	
12,759	—	1,093	13,852	13,840		14,693 ^(a)	14,962	13,851	
491	—	408	899	879		557	615	524	
7,120	3	-213	6,910	6,888		7,081	7,197	6,371	
183	—	-45	138	138		201	184	184	
					Special Purpose:				
—	—	—	—	—	02	200 ^S	—	—	
—	675 ^R	-596	79	—	07	—	—	—	
—	—	1	1	1		—	—	—	
—	675	-595	80	1		200	—	—	
1,018	1,748	-156	2,610	2,275		807	857	857	
					OTHER RELATED APPROPRIATIONS				
500	—	—	500	—		—	—	—	
22,071	2,426	492	24,989	24,021		23,539	23,815	21,787	
					All Other Funds				
—	23,593	—	23,593	—		—	—	—	
—	10,076 ^R	-3,041	30,628	2,438	07	—	—	—	
—	33,669	-3,041	30,628	2,438		—	—	—	
22,071	36,095	-2,549	55,617	26,459		23,539	23,815	21,787	

Notes: (a) The 1990 appropriation has been adjusted for the allocation of the salary program.

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

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

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.
5. To manage the cash debt and unclaimed property in the State as effectively as possible.

PROGRAM CLASSIFICATIONS

13. **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.
14. **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.
15. **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.

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.
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

PROGRAM DATA

Special Procedures and Investigations

	Actual FY 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
Special Procedures				
Bankruptcy	767	915	800	800
Bulk sales	3,120	2,536	2,800	2,800
Liens, levies and seizures	1,633	2,409	3,000	3,000
Judgments	1,565	4,130	4,000	4,000

TREASURY

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

73. FINANCIAL ADMINISTRATION

	Actual FY 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
Deferred payment control	398	410	500	600
Investigations				
Field assignments completed	35,087	78,195	55,000	57,000
Tax Evasion Task Force - cases closed	1,000	1,000	1,200	1,300
Motor Fuels	2,000	2,800	2,800	2,900
Tax Counselor				
Legal actions	24,500	25,355	25,500	25,500
Taxpayer Information Services				
Telephone inquiries	828,965	820,000	750,000	750,000
Correspondence	3,231	2,150	3,500	3,500
Taxpayer Information Collection System	828	2,600	7,500	10,000
Taxpayer assisted at service locations	58,686	91,155	65,000	65,000
Tax Audit Services				
Audit Selection				
Audit selections	29,551	38,225	40,000	40,000
Subjectivity accounts	7,062	8,506	10,000	10,000
Review				
Hearings	1,976	1,409	1,450	1,500
Tax appeals	209	194	210	220
Office Audit				
Proclamations	33,827	— ^(a)	16,000	16,500
Reinstatements	597	2,119	2,250	2,400
Audits completed	33,534	26,778	35,000	35,000
Field Audit				
Regular audits	2,800	2,647	2,800	2,840
Special audits	275	198	200	200
Out of State Audits	—	200	220	260
Refund Branch				
Refunds Processed				
Regular	70,688	70,567	70,000	70,000
Income tax	2,815,041	2,700,083	2,700,000	2,700,000
Research and Statistics				
Publications	—	6	6	6
Fiscal Notes	—	190	200	209
Correspondence Referrals	—	35	35	40
Inheritance Tax				
Audits completed	25,569	25,130	27,000	27,000
Delinquent cases	1,681	1,720	1,800	1,800
Safe deposit box inventory	11,492	11,555	12,000	12,000
Assessments billed	13,935	12,606	13,000	13,000
Tax waivers issued	82,127	73,165	70,000	70,000
Processing and Administration				
Processing Branch				
Returns and Reports				
Regular	2,330,603	1,979,035	2,000,000	2,000,000
Deposit Processing				
Checks processed	1,592,973	1,460,445	1,480,000	1,500,000
Gross income tax checks processed	3,700,513	3,846,278	3,860,000	3,890,000
Licenses Issued				
Cigarette tax	41,000	32,548	32,000	32,000
Motor fuels tax	9,100	8,204	8,300	8,000
Registrations	49,208	50,898	51,000	51,500

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

73. FINANCIAL ADMINISTRATION

	Actual FY 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
Local Property Tax				
Assistance to assessors	21,800	22,600	22,500	22,000
Appraisals made and reviewed	217	178	210	225
Utility Excise Tax (Audits)	110	120	120	120
Systems and Methods				
Studies conducted	34	35	35	35
Gross Income Tax/Homestead Rebate Returns				
Gross income tax	7,187,438	7,507,273	7,300,000	7,400,000
Homestead rebates	1,592,725	1,611,400	1,600,000	—
Administration of State Lottery				
Agents	4,247	4,406	5,014	5,014
Drawings	769	843	843	843
Net Sales (millions)	\$1,174	\$1,247	\$1,265	\$1,285
Management of State Investments				
Transactions	36,410	32,269	33,000	33,500
Book value of investments as of 6/30 (millions)	\$22,443	\$22,116	\$27,000	\$31,000
Net investment earnings, cash basis (millions)	\$1,475	\$1,681	\$1,900	\$2,100
Effective interest on holdings	6.89%	7.31%	7.00%	7.00%
Funds managed	108	110	115	120
PERSONNEL DATA				
Position Data				
Budgeted Positions	1,770	2,037	2,009	1,992
Special Procedures and Investigations	336	320	315	383
Tax Audit Services	621	604	572	667
Processing and Administration	432	725	739	570
Administration of State Lottery	250	252	247	245
Financial Management	57	62	62	53
Management of State Investments	74	74	74	74
Authorized Positions—Property Tax Relief Fund	298	—	—	—
Total Positions	2,068	2,037	2,009	1,992

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

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1989					Year Ending June 30, 1991			
Orig. & (S)Supple- mental	Reapp. & (R)Recpts.	Transfers & (E)Emer- gencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recom- mended
10,541	470	206	11,217	10,594				
20,424	948	657	22,029	21,493				
45,804	708	815	47,327	45,138				
21,351	246	150	21,747	21,420				
1,781	1,681	-415	3,047	3,037				
2,749	858	-48	3,559	3,544				
102,650	4,911	1,365	108,926	105,226				
					Distribution by Program			
					13	11,354	12,701	12,063
					14	20,515	24,478	21,606
					15	48,313	46,557	42,984
					16	20,476	20,763	19,989
					18	1,684	1,652	1,645
					19	2,925	2,773	2,643
						105,267	108,924	100,930

TREASURY

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

Year Ending June 30, 1989					Year Ending June 30, 1991			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recommended
					Distribution by Object			
					Personal Services:			
55,330	1	2,516	57,847	57,838		61,550	61,154	57,409
					Salaries and Wages			
55,330	1	2,516	57,847	57,838		61,550 ^(a)	61,154	57,409
					<i>Total Personal Services</i>			
4,448	163	-263	4,348	4,331		4,384	4,484	3,959
					Materials and Supplies			
32,325	155	2,568	35,048	34,701		32,272	37,752	34,328
					Services Other Than Personal			
2,360	9	15	2,384	2,361		2,447	2,168	2,168
					Maintenance and Fixed Charges			
					Special Purpose:			
1,000	—	—	1,000	—		—	—	—
					Comprehensive assessment administration system			
—	—	—	—	—	15	—	—	—
					Leased personal property sales tax administration			
—	300	—	300	300	15	750 ^S	—	—
					Clean Communities and Recycling Act tax administration			
—	1,285 ^R	-1,285	—	—	15	—	—	—
					Financial Management Banking Services			
—	506 ^R	-506	—	—	18	—	—	—
					Control-Management of State Investments			
—	4	-4	—	—	19	—	—	—
					Compensation Awards			
500	—	-500	—	—		—	—	—
					Other Special Purpose			
1,500	2,095	-2,295	1,300	300		750	—	—
					<i>Total Special Purpose</i>			
6,185	—	—	—	—		—	—	—
502 ^S	2,488	-1,176	7,999	5,695		3,864	3,366	3,066
					Additions, Improvements and Equipment			
OTHER RELATED APPROPRIATIONS								
10,000	—	—	10,000	—		29,790	—	—
					Total Debt Service			
112,650	4,911	1,365	118,926	105,226		135,057	108,924	100,930
					Total General Fund			
24,504	—	1	24,505	24,494		25,122	26,200	25,082
					Total Casino Control Fund - Direct State Services			
137,154	4,911	1,366	143,431	129,720		160,179	135,124	126,012
					TOTAL STATE APPROPRIATIONS			
					All Other Funds			
—	462	—	462	—		—	—	—
					Financial Management			
—	462	—	462	—	18	—	—	—
					<i>Total All Other Funds</i>			
137,154	5,373	1,366	143,893	129,720		160,179	135,124	126,012
					GRAND TOTAL			

Notes: (a) The 1990 appropriation has been adjusted for the allocation of the salary program.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

73. FINANCIAL ADMINISTRATION

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 are 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, 1990 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 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, 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).

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.

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.

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.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

74. GENERAL GOVERNMENT SERVICES

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 thru 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. Roebling, 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 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.

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

43. 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. 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 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
PROGRAM DATA				
Purchasing and Inventory Management				
Vendor purchases	\$930,000,000	\$939,587,165	\$940,000,000	\$940,000,000
Term Contracts	3,530	3,550	3,750	3,825
Physical Plant Operation and Maintenance				
Building space maintained (square feet)	3,800,000	3,900,000	4,117,000	4,117,000
Other Property Management Services				
Leased facilities	682	690	720	735
Area in square feet	7,523,842	8,157,206	8,200,000	8,500,000
Management of Employee Benefits Programs				
Membership, All Funds				
Added	35,458	44,092	45,000	45,000
Removed	33,603	34,243	35,000	35,000
Ending balance	363,863	373,712	383,712	393,712
Beneficiaries, All Funds				
Added	10,805	10,522	10,000	10,000
Removed	3,638	3,758	4,000	4,000
Ending balance	111,737	118,501	124,501	130,501
Loans				
Number	87,164	87,495	96,607	98,829
Loans (thousands)	\$211,839	\$381,701	\$400,000	\$410,000
Assets, all funds (thousands)	\$18,720,159	\$21,511,734	\$23,487,420	\$26,775,659
Pension payments (thousands)	\$855,389	\$875,558	\$1,040,019	\$1,088,900
Lump sum death benefit payments (thousands)	\$80,120	\$70,132	\$110,844	\$119,712
Membership, Other Systems				
Supplemental annuity	6,610	5,886	5,800	5,800
Health benefits	272,854	307,375	313,242	320,579
State employee drug plan	93,982	96,399	98,000	99,000
State employee dental plan	66,780	68,229	69,000	70,000
PERSONNEL DATA				
Position Data				
Budgeted Positions	1,385	1,407	1,401	1,391
Purchasing and Inventory Management	156	169	160	162
Physical Plant Operation and Maintenance	496	483	457	413
Other Property Management Services	38	42	71	72
Construction Management Services	217	217	217	251
Management of Employee Benefits Programs	392	409	409	404
Real Property Management	12	12	12	12
Risk Management Services	74	75	75	77
Positions Budgeted in Lump Sum Appropriation	40	40	24	15
Total positions	1,425	1,447	1,425	1,406

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

Year Ending June 30, 1989					Year Ending June 30, 1991			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recommended
OTHER RELATED APPROPRIATIONS								
26,891	54,068	2,199	83,158	26,210		—	52,784	—
					<i>Total Capital Construction</i>			
102,015	61,288	1,530	164,833	103,695		69,084	123,333	66,320
					<i>Total General Fund</i>			
All Other Funds								
—	828 ^R	3,303	4,131	930	Physical Plant Operation and Maintenance	10	—	—
—	9	—	9	2	Other Property Management Services	11	—	—
—	428 ^R	1	429	428	Capital City Redevelopment Corporation	22	—	—
—	366 605 ^R	-1	970	443	Real Property Management	24	160	170
—	446 176 ^R	1	623	56	State Cafeterias	62	—	—
—	208 187 ^R	—	395	161	Travel Services Cost Share Incentive	63	175	171
—	3,253	3,304	6,557	2,020	<i>Total All Other Funds</i>	335	341	341
102,015	64,541	4,834	171,390	105,715	GRAND TOTAL	69,419	123,674	66,661

Notes: (a) The 1990 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, 1990, and the reimbursements thereto, be appropriated for the purpose of making payments for purchases under RS 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 unexpended balances in the accounts Gubernatorial Transition-Governor and Gubernatorial Transition-Governor-Elect as of June 30, 1990 be appropriated for the same purpose providing, however, that notwithstanding the provisions of C52:15A-4, the appropriation for the former Governor and the services and facilities authorized shall continue to be available to the former Governor for one year following the expiration of his term of 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.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

74. GENERAL GOVERNMENT SERVICES

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 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 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 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 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 the unexpended balances in the State Cafeteria accounts as of June 30, 1990, 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 (C52:18A-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.

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 the Pinelands Municipal Tax Stabilization Fund (C54:1-72).

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

75. STATE SUBSIDIES AND FINANCIAL AID

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.
33. **Homestead Exemptions.** Every citizen and resident of the State is entitled annually to a homestead exemption on a dwelling house which is owned and used by him as his principal residence. Such exemption is paid according to statutory formula relating to the assessed value of the property and the effective tax rate in the municipality where the exemption is granted. If the claimant qualifies as a senior citizen, or a totally disabled citizen, an additional exemption is provided. These payments are made by the State directly to the homeowner, upon application, annually in July. The Homestead exemption is 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, 1989					Year Ending June 30, 1991			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recommended
OTHER RELATED APPROPRIATIONS								
213,201	420	—	213,621	213,484	Total State Aid	220,687	219,862	219,862
213,201	420	—	213,621	213,484	Total General Fund	220,687	219,862	219,862
307,500	—	—	307,500	304,893	Total Property Tax Relief Fund - Grants-in-Aid	305,400	305,400	—
96,800	—	—	96,800	96,081	Total Property Tax Relief Fund - State Aid	66,300	63,850	43,850
404,300	—	—	404,300	400,974	Total Property Tax Relief Fund	371,700	369,250	43,850

TREASURY

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

Year Ending June 30, 1989					Year Ending June 30, 1991			
Orig. & Supplemental ^(S)	Reapp. & Recpts. ^(R)	Transfers & Emergencies ^(E)	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recommended
17,900	—	—	17,900	16,636				
					Total Casino Revenue Fund - State Aid	17,180	17,180	17,180
17,900	—	—	17,900	16,636	Total Casino Revenue Fund	17,180	17,180	17,180
635,401	420	—	635,821	631,094	TOTAL STATE APPROPRIATIONS	609,567	606,292	280,892
					All Other Funds			
	36,174	—						
—	750,638 ^R	—	786,812	734,215	Other Distributed Taxes	27	715,291	718,908
—	786,812	—	786,812	734,215	Total All Other Funds		715,291	718,908
635,401	787,232	—	1,422,633	1,365,309	GRAND TOTAL	1,324,858	1,325,200	999,800

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.

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 exercise general policy and administrative control over the operation of the divisions and offices of the Department. Within the Administrative Division, the Fiscal Section and Personnel Section provide fiscal, personnel and other facilitating service for the Department of Treasury.

EVALUATION DATA

	Actual FY 1988	Actual FY 1989	Revised FY 1990	Budget Estimate FY 1991
PERSONNEL DATA				
Affirmative Action Data				
Male Minority	357	364	387	450
Male Minority %	6.5	6.5	6.8	7.2
Female Minority	698	759	759	800
Female Minority %	12.6	13.5	13.5	14.0
Total Minority	1,055	1,123	1,146	1,250
Total Minority %	19.1	20.0	20.3	21.2
Position Data				
Budgeted Positions	143	142	148	150
Public Contracts Affirmative Action Office	22	28	27	27
Management and Administrative Services	121	114	121	123
Positions Budgeted in Lump Sum Appropriation	79	84	92	92
Total Positions	222	226	240	242

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL

76. MANAGEMENT AND ADMINISTRATION

APPROPRIATIONS DATA
(thousands of dollars)

Year Ending June 30, 1989					Year Ending June 30, 1991			
Orig. & (S) Supplemental	Reapp. & (R) Recpts.	Transfers & (E) Emergencies	Total Available	Expended	Prog. Class.	1990 Adjusted Approp.	Kean Admin. Request	Recommended
Distribution by Program								
150	—	2	152	132	01	150	150	150
748	—	32	780	774				
					98	853	832	768
5,645	16	670	6,331	5,367	99	5,242	5,916	4,612
6,543	16	704	7,263	6,273		6,245	6,898	5,530
Distribution by Object								
Personal Services:								
3,552	—	256	3,808	3,804		4,310	4,598	3,825
3,552	—	256	3,808	3,804		4,310 ^(a)	4,598	3,825
127	—	-8	119	118		143	143	111
473	—	120	593	592		556	923	860
72	—	10	82	82		80	77	77
Special Purpose:								
150	—	2	152	132	01	150	150	150
—	—	—	—	—	99	2 ^S	—	—
150	15	-165	—	—	99	—	—	—
1,690	—	-31	1,659	999	99	1,000	1,000	500
300 ^S	—	—	300	—	99	—	—	—
2,290	15	-194	2,111	1,131		1,152	1,150	650
29	1	520	550	546		4	7	7
OTHER RELATED APPROPRIATIONS								
32,000	9,000	—	41,000	3,783		—	—	—
38,543	9,016	704	48,263	10,056		6,245	6,898	5,530
All Other Funds								
—	7	—	7	—	99	—	—	—
—	7	—	7	—		—	—	—
38,543	9,023	704	48,270	10,056		6,245	6,898	5,530

Notes: (a) The 1990 appropriation has been adjusted for the allocation of the salary program.

(b) Additional sums in the amount of \$484,000 are provided in the recommended amounts for State departments which receive direct services from the Federal Liaison Office in Washington, D.C.

TREASURY

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

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, 1990 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 out of the Worker and Community Right to Know Fund such sums as may be necessary to carry out the provisions of P.L. 1983, c.315 (C34: 5A-1 et seq.).

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, 1990 be appropriated for the same purpose.

221,991	15,518	2,253	239,762	230,199	Total Appropriation, Department of the Treasury	219,651	226,025	208,689
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