

DEPARTMENT OF THE TREASURY

SUMMARY BY PROGRAM
(amounts expressed in thousands)

| -----Year Ending June 30, 1985----- | | | | | Year Ending -----June 30, 1987----- | | |
|-------------------------------------|--------------------|-----------------------------------|--------------------|----------|--|-----------|------------------|
| Orig. & (S)Supplemental | Reapp. & (R)Rec | Transfers (E) Emer- gencies | Total Available | Expended | 1986 Adjusted Approp | Requested | Recom- mended |
| 512 | --- | 22 | 534 | 510 | | | |
| | | | | | Government Review and Oversight | | |
| | | | | | | | |
| 2,731 | 5 | 363 | 3,099 | 3,098 | | | |
| 7,746 | 148 | 1,003 | 8,897 | 8,876 | 584 | 566 | 566 |
| 1,920 | 6 | 265 | 2,191 | 2,186 | 6,112 | 5,900 | 5,900 |
| | | | | | 7,305 | 8,483 | 8,483 |
| | | | | | 2,006 | 2,219 | 2,219 |
| 12,909 | 159 | 1,653 | 14,721 | 14,670 | 16,007 | 17,168 | 17,168 |
| | | | | | | | |
| | | | | | Financial Administration | | |
| 7,779 | 2 | 836 | 8,617 | 8,588 | | | |
| | | | | | | | |
| 13,643 | 55 | 1,264 | 14,962 | 14,831 | 9,087 | 9,082 | 9,082 |
| 10,338 | 120 | 4,302 | 14,760 | 14,635 | 16,420 | 16,274 | 16,274 |
| | | | | | 16,652 | 16,075 | 16,075 |
| 1,779 | 59 | 162 | 2,000 | 1,955 | 1,358 | 1,335 | 1,335 |
| | | | | | 2,360 | 2,143 | 2,143 |
| 33,539 | 236 | 6,564 | 40,339 | 40,009 | 45,877 | 44,909 | 44,909 |
| | | | | | | | |
| | | | | | General Government Services | | |
| 3,785 | 8 | 620 | 4,413 | 4,411 | | | |
| | | | | | | | |
| 8,446 | 95 | 1,835 | 10,376 | 10,354 | 4,518 | 4,098 | 4,098 |
| | | | | | | | |
| 628 | 11 | -10 | 629 | 628 | 17,913 | 21,944 | 21,944 |
| 3,557 | 2 | 244 | 3,803 | 3,752 | 728 | 739 | 739 |
| 10,689 | 202 | 6,115 | 17,006 | 17,006 | 4,296 | 4,698 | 4,698 |
| | | | | | | | |
| 360 | 3 | 1 | 364 | 357 | 17,891 | 19,008 | 19,008 |
| 162 | 46 | 1,057 | 1,265 | 1,250 | 376 | 360 | 360 |
| 26,000 | --- | --- | 26,000 | 15,420 | 1,288 | 1,360 | 1,360 |
| | | | | | | | |
| | | | | | | 10,000 | 10,000 |
| 53,627 | 367 | 9,862 | 63,856 | 53,178 | 47,010 | 62,207 | 62,207 |
| | | | | | | | |
| | | | | | Management and Administration | | |
| 100 | --- | --- | 100 | 99 | 100 | 100 | 100 |
| 525 | 114 | 46 | 685 | 685 | | | |
| | | | | | | | |
| 3,436 | 1,009 | 623 | 5,068 | 4,865 | 592 | 597 | 597 |
| | | | | | | | |
| | | | | | | | |
| 4,061 | 1,123 | 669 | 5,853 | 5,649 | 4,383 | 4,398 | 4,398 |
| | | | | | | | |
| 104,136 | 1,885 | 18,748 | 124,769 | 113,506 | 5,075 | 5,095 | 5,095 |
| | | | | | | | |
| | | | | | Total Appropriation, Department of the Treasury | | |
| | | | | | 113,969 | 129,379 | 129,379 |

82. DEPARTMENT OF THE TREASURY
70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
72. GOVERNMENTAL REVIEW AND OVERSIGHT

OBJECTIVES

1. To assist the Governor's Employee Relations Policy Council in all matters regarding relations between the State and its employees.
2. To identify issues and trends and develop capability to solve problems and monitor activities in order to provide for the effective, efficient utilization of the State's resources to accomplish the Governor's priorities.
3. To assure financial responsibility and accountability and provide current, relevant financial information for management.
4. To assure the effectiveness of technology throughout State government.

Program Classifications

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 (NJSAS2:27B-12)--Serves State government, including the Governor, Departments, Legislature and Judiciary, by creating an annual budget and by providing problem solving services to ensure effective and efficient utilization of State funding consistent with the Governor's priorities and policies. Primary services provided include, planning, budgeting, and monitoring to ensure on-going adherence to the Governor's policies and priorities. 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 on-going budget activity. Improvement of internal operations and procedures, program analysis and assisting agencies in management methods and administration and 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 (NJSAS2:27B-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 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 of Technology--Provides consulting services in management sciences to assure the effectiveness of new technologies in administration of State Government. Services include: needs analysis; capacity planning; communications and networking advice; organizational analysis and design; productivity studies; and office automation services.

| | Actual FY 1984 | Actual FY 1985 | Revised FY 1986 | Budget Estimate FY 1987 |
|---|-------------------|-------------------|--------------------|-------------------------------|
| EVALUATION DATA | | | | |
| Fiscal notes processed..... | 700 | 463 | 600 | 700 |
| Checks issued..... | 8,864,719 | 8,732,096 | 9,000,000 | 9,000,000 |
| Purchase orders processed..... | 37,033 | 45,568 | 50,000 | 50,000 |
| Revenue items processed..... | 231,790 | 265,660 | 250,000 | 255,000 |
| POSITION DATA | | | | |
| Budgeted Positions..... | 363 | 353 | 340 | 394 |
| Employee Relations and Collective Negotiations..... | 16 | 16 | 16 | 16 |
| Budgeting, Planning and Control..... | 79 | 124 | 131 | 131 |
| Accounting and Financial Reporting..... | 218 | 158 | 150 | 204 |
| Management of Technology..... | 50 | 55 | 43 | 43 |
| Positions Budgeted in Lump Sum Appropriation..... | --- | --- | 54(a) | --- |
| Total Positions..... | 363 | 353 | 394 | 394 |

(a) Positions reflect the Payroll unit, which was funded by a lump sum in the Information Processing minor object account.

82. DEPARTMENT OF THE TREASURY--Continued
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 72. GOVERNMENTAL REVIEW AND OVERSIGHT

APPROPRIATION DATA (amounts expressed in thousands)

| -----Year Ending June 30, 1985----- | | | | | Year Ending -----June 30, 1987----- | | | | |
|-------------------------------------|----------------------|-----------------------------------|--------------------|----------|--|------------|----------------------------|-----------|------------------|
| Orig. & (S)Supple- mental | Reapp. & (R)Rec | Transfers (E) Emer- gencies | Total Available | Expended | PROGRAM CLASSIFICATIONS | Ref Key | 1986 Adjusted Approp | Requested | Recom- mended |
| 512 | --- | 22 | 534 | 510 | Employee Relations and Collective Negotiations | 03 | 584 | 566 | 566 |
| 2,731 | 5 | 363 | 3,099 | 3,098 | Budgeting, Planning and Control | 05 | 6,112 | 5,900 | 5,900 |
| 7,746 | 148 | 1,003 | 8,897 | 8,876 | Accounting and Financial Reporting | 07 | 7,305 | 8,483 | 8,483 |
| 1,920 | 6 | 265 | 2,191 | 2,186 | Management of Technology | 08 | 2,006 | 2,219 | 2,219 |
| 12,909 | 159 | 1,653 | 14,721 | 14,670 | Total Appropriation | | 16,007 | 17,168 | 17,168 |
| <u>Distribution by Object</u> | | | | | | | | | |
| <u>Personal Services--</u> | | | | | | | | | |
| 7,923 | --- | 287 | 8,210 | 8,210 | Salaries and wages | | 9,353 | 9,383 | 9,383 |
| --- | --- | --- | --- | --- | Positions established from lump sum appropriation | | 1,113 | 1,113 | 1,113 |
| 7,923 | --- | 287 | 8,210 | 8,210 | Total Personal Services | | 10,466(a) | 10,496 | 10,496 |
| 285 | --- | 4 | 289 | 263 | Materials and Supplies | | 285 | 335 | 335 |
| 4,623 | --- | -373 | 4,250 | 4,245 | Services Other Than Personal | | 4,519(b) | 5,321 | 5,321 |
| 77 | --- | 17 | 94 | 86 | Maintenance and Fixed Charges | | 72 | 86 | 86 |
| <u>Special Purpose--</u> | | | | | | | | | |
| --- | --- | 750 | 750 | 750 | Data processing initiative project funds | 07 | --- | --- | --- |
| --- | --- | 14 | 14 | 9 | Compensation awards | | --- | --- | --- |
| --- | 114 R | -109 | 5 | --- | Control | 07 | --- | --- | --- |
| --- | 114 | 655 | 769 | 759 | Total Special Purpose | | --- | --- | --- |
| 1 | 45 | 1,063 | 1,109 | 1,107 | Additions, Improvements and Equipment | | 665 | 930 | 930 |
| <u>OTHER RELATED APPROPRIATIONS</u> | | | | | | | | | |
| <u>All Other Funds</u> | | | | | | | | | |
| --- | { 6,997 1,894 R } | --- | 8,891 | 4,625 | Accounting and Financial Reporting | 07 | --- | --- | --- |
| --- | 8,891 | --- | 8,891 | 4,625 | Total All Other Funds | | --- | --- | --- |
| 12,909 | 9,050 | 1,653 | 23,612 | 19,295 | Grand Total | | 16,007 | 17,168 | 17,168 |

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.

(a) The 1986 appropriation has been adjusted for the allocation of the salary program.

(b) Adjusted to reflect the allocation of funds from the Interdepartmental appropriation for continuation and expansion of data processing systems.

82. DEPARTMENT OF THE TREASURY--Continued
 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 (NJS 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 counselor 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 (NJS 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 (NJS 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 (NJS 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. Consolidated within the Office of Financial Management are cash management functions, debt management, and unclaimed property recovery, previously housed in the Division of Budget and Accounting and the Office of the State Treasurer. The Office was 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 (NJS 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 (NJS 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.

| | Actual FY 1984 | Actual FY 1985 | Budgeted FY 1986 | Budget Estimate FY 1987 |
|--|-------------------|-------------------|---------------------|-------------------------------|
| EVALUATION DATA | | | | |
| Special Procedures and Investigations | | | | |
| Special Procedures | | | | |
| Bankruptcy..... | 2,100 | 2,129 | 2,750 | 2,800 |
| Bulk sales..... | 2,505 | 2,005 | 3,200 | 2,700 |
| Liens, levies and seizures..... | 751 | 2,106 | 1,000 | 2,500 |
| Proclamations..... | 14,319 | 9,388 | 17,000 | 20,000 |
| Reinstatements..... | 2,158 | 2,015 | 2,500 | 2,700 |
| Judgments..... | 3,564 | 3,769 | 4,250 | 4,300 |
| Deferred payment control..... | 388 | 519 | 600 | 680 |
| Investigations | | | | |
| Field assignments completed..... | 24,682 | 15,786 | 32,000 | 36,000 |
| Tax Evasion Task Force..... | 1,458 | 1,600 | 1,000 | 1,000 |
| Motor Fuels..... | 2,160 | 2,496 | 2,300 | 2,500 |
| Tax Counselor | | | | |
| Legal actions..... | 20,209 | 22,791 | 25,312 | 25,700 |
| Tax service cases..... | 171,640 | 188,068 | 183,500 | 175,000 |

82. DEPARTMENT OF THE TREASURY--Continued
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 73. FINANCIAL ADMINISTRATION

| | Actual FY 1984 | Actual FY 1985 | Budgeted FY 1986 | Budget Estimate FY 1987 |
|---|-------------------|-------------------|---------------------|-------------------------------|
| Tax Audit Services | | | | |
| Audit Selection | | | | |
| Audit selections..... | 16,224 | 11,809 | 17,000 | 22,000 |
| Subjectivity accounts..... | 11,306 | 8,977 | 12,000 | 20,000 |
| Audit servicing..... | 103,516 | 79,114 | 110,000 | 115,000 |
| Review | | | | |
| Field..... | 3,041 | 2,874 | 3,200 | 3,650 |
| Beverage..... | 2,000 | 1,180 | 2,000 | 2,100 |
| Cigarette..... | 1,250 | 1,380 | 1,300 | 1,300 |
| Hearings..... | 980 | 1,338 | 1,000 | 1,000 |
| Tax appeals..... | 217 | 192 | 200 | 200 |
| Office Audit | | | | |
| Audits completed..... | 26,952 | 27,469 | 27,000 | 28,000 |
| Field Audit | | | | |
| Regular audits..... | 2,926 | 2,875 | 3,200 | 3,650 |
| Special audits..... | 371 | 260 | 350 | 350 |
| Refund Branch | | | | |
| Refunds Processed | | | | |
| Regular..... | 136,546 | 84,034 | 150,000 | 133,000 |
| Income tax..... | 2,039,697 | 1,954,027 | 2,100,000 | 2,050,000 |
| Research and Statistics | | | | |
| Reports issued..... | 81 | 84 | 75 | 75 |
| Inheritance Tax | | | | |
| Audits completed..... | 44,257 | 38,930 | 42,000 | 43,000 |
| Delinquent cases..... | 1,882 | 916 | 1,600 | 1,625 |
| Safe deposit box inventory..... | 12,616 | 12,245 | 13,000 | 13,500 |
| Assessments billed..... | 30,422 | 30,800 | 30,000 | 17,000 |
| Tax waivers issued..... | 101,385 | 105,718 | 105,000 | 107,000 |
| Processing and Administration | | | | |
| Processing Branch | | | | |
| Returns and Reports | | | | |
| Regular..... | 1,898,422 | 1,856,096 | 1,875,000 | 1,895,000 |
| Deposit Processing | | | | |
| Checks processed..... | 1,379,056 | 1,400,000 | 1,415,000 | 1,425,000 |
| Licenses Issued | | | | |
| Cigarette tax..... | 44,890 | 44,189 | 45,650 | 45,750 |
| Motor fuels tax..... | 11,904 | 13,863 | 13,000 | 13,500 |
| Registrations..... | 58,454 | 53,694 | 62,000 | 65,000 |
| Local Property Tax | | | | |
| Assistance to assessors..... | 18,900 | 18,119 | 20,000 | 20,000 |
| Appraisals made and reviewed..... | 215 | 176 | 200 | 260 |
| Utility excise tax (audits)..... | 118 | 106 | 120 | 120 |
| Systems and Methods | | | | |
| Studies conducted..... | 28 | 30 | 27 | 30 |
| Gross Income Tax/Homestead Rebate Returns | | | | |
| Gross income tax..... | 5,965,434 | 6,372,012 | 6,250,000 | 6,350,000 |
| Homestead rebates..... | 1,523,800 | 1,525,000 | 1,543,000 | 1,600,000 |
| Management of State Investments | | | | |
| Book value of investments as of 6/30 (million)..... | \$12,715 | \$14,912 | \$16,000 | \$17,500 |
| Net investment earnings, cash basis (million)..... | \$933 | \$1,134 | \$1,100 | \$1,100 |
| Effective interest on holdings..... | 8.86% | 8.14% | 8.50% | 7.75% |
| Transactions..... | 27,403 | 31,598 | 30,000 | 30,000 |
| Funds managed..... | 91 | 99 | 95 | 100 |
| POSITION DATA | | | | |
| Budgeted Positions..... | 1,524 | 1,520 | 1,511 | 1,516 |
| Special Procedures and Investigations..... | 375 | 371 | 358 | 358 |
| Tax Audit Services..... | 547 | 647 | 609 | 609 |
| Processing and Administration..... | 540 | 440 | 430 | 430 |
| Financial Management..... | --- | --- | 40 | 45 |
| Management of State Investments..... | 62 | 62 | 74 | 74 |

82. DEPARTMENT OF THE TREASURY--Continued
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 73. FINANCIAL ADMINISTRATION

APPROPRIATION DATA (amounts expressed in thousands)

| -----Year Ending June 30, 1985----- | | | | | -----Year Ending June 30, 1987----- | | | | |
|-------------------------------------|------------------|---------------------------|-----------------|----------|--|---------|----------------------|-----------|-------------|
| Orig. & (S) Supplemental | Reapp. & (R) Rec | Transfers (E) Emergencies | Total Available | Expended | PROGRAM CLASSIFICATIONS | Ref Key | 1986 Adjusted Approp | Requested | Recommended |
| 7,779 | 2 | 836 | 8,617 | 8,588 | Special Procedures and Investigations | 13 | 9,087 | 9,082 | 9,082 |
| 13,643 | 55 | 1,264 | 14,962 | 14,831 | Tax Audit Services | 14 | 16,420 | 16,274 | 16,274 |
| 10,338 | 120 | 4,302 | 14,760 | 14,635 | Processing and Administration | 15 | 16,652 | 16,075 | 16,075 |
| --- | --- | --- | --- | --- | Financial Management | 18 | 1,358 | 1,335 | 1,335 |
| 1,779 | 59 | 162 | 2,000 | 1,955 | Management of State Investments | 19 | 2,360 | 2,143 | 2,143 |
| 33,539 | 236 | 6,564 | 40,339 | 40,009 | Total Appropriation | | 45,877 | 44,909 | 44,909 |
| <u>Distribution by Object</u> | | | | | | | | | |
| 26,750 | --- | 348 | 27,098 | 27,098 | Personal Services-- | | | | |
| --- | --- | --- | --- | --- | Salaries and wages | | 31,017 | 30,264 | 30,264 |
| --- | --- | --- | --- | --- | New positions | | --- | 94 | 94 |
| 26,750 | --- | 348 | 27,098 | 27,098 | Total Personal Services | | 31,017(a) | 30,358 | 30,358 |
| 935 | --- | 175 | 1,110 | 1,062 | Materials and Supplies | | 1,130 | 1,272 | 1,272 |
| 4,715 | --- | 1,175 | 5,890 | 5,807 | Services Other Than Personal | | 10,487(b) | 9,895 | 9,895 |
| 633 | --- | -18 | 615 | 593 | Maintenance and Fixed Charges | | 893 | 912 | 912 |
| 102 | --- | --- | 102 | 102 | Special Purpose-- | | | | |
| --- | --- | --- | --- | --- | Out of State audits | 14 | 108 | 108 | 108 |
| --- | --- | --- | --- | --- | Out of State office | 14 | 500 | --- | --- |
| --- | --- | --- | --- | --- | Farmland Act Administration | 15 | 6 | 6 | 6 |
| --- | --- | --- | --- | --- | Assessing officers conference | 15 | 50 | --- | --- |
| --- | --- | --- | --- | --- | Northeastern State Tax Officials Association | | | | |
| --- | --- | 3,600 | 3,600 | 3,599 | Conference | 15 | --- | 30 | 30 |
| --- | --- | --- | --- | --- | Data processing initiative project funds | 15 | --- | --- | --- |
| --- | --- | 31 | 31 | 18 | Control-Financial Management | 18 | --- | 92 | 92 |
| --- | --- | --- | --- | --- | Data processing initiative project funds | 19 | --- | --- | --- |
| 64 | --- | 50 | 114 | 107 | Compensation awards | 19 | 64 | 92 | 92 |
| --- | 45 R | -45 | --- | --- | Control-Authorities | 19 | --- | --- | --- |
| 172 | 45 | 3,636 | 3,853 | 3,832 | Total Special Purpose | | 728 | 328 | 328 |
| 334 | 191 | 1,248 | 1,773 | 1,617 | Additions, Improvements and Equipment | | 1,622 | 2,144 | 2,144 |
| <u>OTHER RELATED APPROPRIATIONS</u> | | | | | | | | | |
| 23,005 | --- | -23,005 | --- | -1,901 | Total Debt Service | | 6,475 | 8,000 | 8,000 |
| 56,544 | 236 | -16,441 | 40,339 | 38,108 | Total General Fund | | 52,352 | 52,909 | 52,909 |
| 19,432 | --- | --- | 19,432 | 19,383 | Total Property Tax Relief Fund | | 24,055 | 28,480 | 28,480 |
| 17,148 | --- | --- | 17,148 | 17,119 | Total Casino Control Fund | | 19,374 | 21,051 | 21,051 |
| 93,124 | 236 | -16,441 | 76,919 | 74,610 | Total State Appropriations | | 95,781 | 102,440 | 102,440 |
| --- | 19,141 R | --- | 19,141 | 19,137 | All Other Funds | | | | |
| --- | --- | --- | --- | --- | Administration of State Lottery | 16 | 20,227 | 22,945 | 22,945 |
| --- | 19,141 | --- | 19,141 | 19,137 | Total All Other Funds | | 20,227 | 22,945 | 22,945 |
| 93,124 | 19,377 | -16,441 | 96,060 | 93,747 | Grand Total | | 116,008 | 125,385 | 125,385 |

82. DEPARTMENT OF THE TREASURY--Continued
70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
73. FINANCIAL ADMINISTRATION

It is recommended that so much of the receipts derived from the sale of confiscated equipment, materials and supplies under the Cigarette Tax Act as may be necessary for confiscation, storage, disposal and other related expenses thereof, be appropriated.

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 any appropriation herein or heretofore made for administration of the Emergency Transportation Tax Act (CS4:8A-1 et seq.) and the Transportation Benefits Tax Act (CS4:8A-58 et seq.) first be charged to the Transportation Fund or the Transportation Benefits Fund, respectively, established in said acts and, in addition thereto, such sums as may be necessary for additional expenses of administration of said acts be appropriated from the receipts thereof.

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 (CS:9-1 et seq.) and for payment for commissions, prizes and expenses of developing games (CS:9-7).

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 out of receipts derived from the investment of State funds such sums as may be necessary for bank service charges.

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

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

It is further recommended that 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 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 (CS2:18-16.1).

- (a) The 1986 appropriation has been adjusted for the allocation of the salary program.
- (b) Adjusted to reflect allocation of interdepartmental appropriation for continuation and expansion of data processing systems.
- (c) Out of State office funded in object accounts in FY 87.

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

OBJECTIVES

1. To centralize control of 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.
3. To provide maintenance for the preservation and protection of the buildings in the Capitol Complex.
4. To provide for centralized management of the rental and lease of real property, management of the fire and casualty insurance program, disposal of surplus State real property and purchase of real property, and effective management of employee housing.
5. To plan, program, design and supervise the construction of buildings and facilities for the various State agencies.
6. To administer all employee benefit programs at minimum cost.
7. To operate a central motor pool fleet at the lowest possible cost and provide State agencies with safe operating vehicles.
8. To provide printing services to agencies of the Department of the Treasury.
9. To provide food service in the State House Complex cafeterias and Transportation cafeteria.
10. To provide risk management, loss prevention and claims services to all State agencies.

82. DEPARTMENT OF THE TREASURY--Continued
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 74. GENERAL GOVERNMENT SERVICES

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 (N.J.S.A. 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.
10. Physical Plant Operation and Maintenance (N.J.S.A. 52:18A-3)--The Capital Services Bureau provides, in the Trenton area, full maintenance services for various State-owned buildings, including the State Records Storage Center, full maintenance for the Richard J. Hughes Justice Complex and those buildings currently being constructed, including the Environmental Protection, Commerce and General Office buildings; and partial maintenance for other leased buildings; plus renovation and alteration services.
11. Other Property Management (N.J.S.A. 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 (N.J.S.A. 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 pre-determined 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 Program (N.J.S.A. 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 five data centers (Treasury, Human Services, Labor, Law and Public Safety and Transportation), and is in the process of developing an integrated communications network capable of carrying data, voice and image transmissions.
41. State Central Motor Pool (Executive Order No. 2, 1962)--Maintains and operates central facilities for the repair and storage of State-owned motor vehicles. The pool has legal ownership of the vehicles and prescribes rules for the efficient and economical operation of the fleet. Since the pool is self-supporting, rental fees based on usage are billed to the using State agencies. The revenues collected are then used to purchase replacement vehicles and also cover all costs of the pool operation.
- 43, 62. Other Central Support Services (N.J.S.A. 52:27B-6)--The Treasury Print Shop operates as a revolving fund, with costs of labor and materials reimbursed by various agencies within the Department of the Treasury, the Office of the Chief Executive, the Legislature, Department of State and Department of Civil Service. State cafeterias are operated on a receipt basis as dedicated funds.
63. Travel Services--To provide all State agencies and departments with the most timely and cost effective travel arrangements consistent with the State Travel Regulations.

| | Actual FY 1984 | Actual FY 1985 | Budgeted FY 1986 | Budget Estimate FY 1987 |
|---|-------------------|-------------------|---------------------|-------------------------------|
| EVALUATION DATA | | | | |
| Purchasing and Inventory Management | | | | |
| Vendor purchases..... | \$562,588,315 | \$703,000,734 | \$600,000,000 | \$700,000,000 |
| Term Contracts..... | 2,302 | 3,645 | 2,600 | 3,700 |
| Physical Plant Operation and Maintenance | | | | |
| Building space maintained (square feet)..... | 2,922,308 | 2,947,308 | 3,587,919 | 3,748,144 |

82. DEPARTMENT OF THE TREASURY--Continued
70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
74. GENERAL GOVERNMENT SERVICES

| | Actual FY 1984 | Actual FY 1985 | Budgeted FY 1986 | Budget Estimate FY 1987 |
|--|-------------------|-------------------|---------------------|-------------------------------|
| Other Property Management Services | | | | |
| Leased facilities..... | 600 | 600 | 622 | 622 |
| Area in square feet..... | 6,200,000 | 6,500,000 | 6,600,000 | 6,800,000 |
| Management of Employee Benefits Programs | | | | |
| Membership, All Funds | | | | |
| Added..... | 36,915 | 36,188 | 36,549 | 36,914 |
| Removed..... | 27,444 | 31,036 | 32,691 | 33,018 |
| Ending balance..... | 380,598 | 385,750 | 389,608 | 393,504 |
| Beneficiaries, All Funds | | | | |
| Added..... | 5,665 | 7,530 | 7,906 | 8,301 |
| Removed..... | 2,886 | 3,119 | 3,134 | 3,291 |
| Ending balance..... | 91,023 | 95,434 | 100,206 | 105,216 |
| Loans | | | | |
| Number..... | 87,938 | 88,192 | 89,074 | 89,965 |
| Loans (thousands)..... | \$182,677 | \$188,676 | \$194,336 | \$200,166 |
| Assets, all funds (thousands)..... | \$10,886,651 | \$12,664,841 | \$13,931,325 | \$15,324,458 |
| Pension payments (thousands)..... | \$605,775 | \$669,807 | \$723,392 | \$781,263 |
| Lump sum death benefit payments (thousands)..... | \$66,584 | \$81,266 | \$87,767 | \$94,789 |
| Membership, Other Systems | | | | |
| Supplemental annuity..... | 8,333 | 7,770 | 7,459 | 7,161 |
| Health benefits..... | 264,192 | 270,050 | 270,258 | 270,522 |
| Social security..... | 435,461 | 435,100 | 434,882 | 434,665 |
| State employee drug plan..... | 82,502 | 84,880 | 85,729 | 86,586 |
| State employee dental plan..... | 43,936 | 51,809 | 53,881 | 56,037 |

POSITION DATA

| | 1,042 | 1,009 | 1,030 | 1,296 |
|---|-------|-------|-------|-------|
| Budgeted Positions..... | 152 | 124 | 123 | 123 |
| Purchasing and Inventory Management..... | 313 | 304 | 313 | 574 |
| Physical Plant Operation and Maintenance..... | 22 | 23 | 23 | 23 |
| Real Estate Management Services..... | 125 | 125 | 125 | 125 |
| Construction Management Services..... | 374 | 375 | 378 | 383 |
| Management of Employee Benefits Program..... | --- | --- | 11 | 11 |
| Real Property Management..... | 56 | 58 | 57 | 57 |
| Risk Management Services..... | 124 | 140 | 337 | 52 |
| Positions Budgeted in Lump Sum Appropriation..... | 1,166 | 1,149 | 1,367 | 1,348 |
| Total positions..... | | | | |

APPROPRIATION DATA (amounts expressed in thousands)

| -----Year Ending June 30, 1985----- | | | | | | Year Ending -----June 30, 1987----- | | | |
|-------------------------------------|--------------------|-----------------------------------|--------------------|----------|---|--|----------------------------|---------------|------------------|
| Orig. & (S)Supple- mental | Reapp. & (R)Rec | Transfers (E) Emer- gencies | Total Available | Expended | PROGRAM CLASSIFICATIONS | Ref Key | 1986 Adjusted Approp | Requested | Recom- mended |
| 3,785 | 8 | 620 | 4,413 | 4,411 | Purchasing and Inventory Management | 09 | 4,518 | 4,098 | 4,098 |
| 8,446 | 95 | 1,835 | 10,376 | 10,354 | Physical Plant Operation and Maintenance | 10 | 17,913 | 21,944 | 21,944 |
| 628 | 11 | -10 | 629 | 628 | Other Property Management Services | 11 | 728 | 739 | 739 |
| 3,557 | 2 | 244 | 3,803 | 3,752 | Construction Management Services | 12 | 4,296 | 4,698 | 4,698 |
| 10,689 | 202 | 6,115 | 17,006 | 17,006 | Management of Employee Benefits Programs | 21 | 17,891 | 19,008 | 19,008 |
| 360 | 3 | 1 | 364 | 357 | Real Property Management | 24 | 376 | 360 | 360 |
| 162 | 46 | 1,057 | 1,265 | 1,250 | Risk Management | 37 | 1,288 | 1,360 | 1,360 |
| 26,000 | --- | --- | 26,000 | 15,420 | Office of Telecommunications and Information Systems | 40 | --- | 10,000 | 10,000 |
| 53,627 | 367 | 9,862 | 63,856 | 53,178 | Total Appropriation | | 47,010 | 62,207 | 62,207 |
| Distribution by Object | | | | | | | | | |
| Personal Services-- | | | | | | | | | |
| 15,702 | --- | 2,358 | 19,110 | 19,107 | Salaries and wages | | 22,847 | 23,331 | 23,331 |
| 1,050 | --- | --- | --- | --- | Positions established from lump sum appropriation | | 2,052 | 2,818 | 2,818 |
| --- | --- | --- | --- | --- | Positions converted | | --- | 121 | 121 |
| --- | --- | --- | --- | --- | New positions | | --- | 365 | 365 |
| 16,752 | --- | 2,358 | 19,110 | 19,107 | Total Personal Services | | 24,899(a) | 26,635 | 26,635 |

82. DEPARTMENT OF THE TREASURY--Continued
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 74. GENERAL GOVERNMENT SERVICES

| -----Year Ending June 30, 1985----- | | | | | Year Ending -----June 30, 1987----- | | | |
|-------------------------------------|---|---------------------------|-----------------|----------|--|----------------------|-----------|-------------|
| Orig. & (S)Supplemental | Reapp. & (R)Rec | Transfers (E) Emergencies | Total Available | Expended | Ref Key | 1986 Adjusted Approp | Requested | Recommended |
| 4,733 | --- | 1,109 | 5,842 | 5,823 | | 6,003 | 6,480 | 6,480 |
| 4,909 } 250 S } | --- | 108 | 5,267 | 5,246 | | 10,427(b) | 11,946 | 11,946 |
| 560 | --- | 2 | 562 | 545 | | 546 | 623 | 623 |
| --- | --- | --- | --- | --- | | --- | --- | --- |
| --- | --- | --- | --- | --- | | --- | --- | --- |
| --- | --- | 261 | 261 | 261 | | --- | --- | --- |
| --- | --- | 60 | 60 | 60 | | --- | --- | --- |
| 10 | --- | --- | 10 | 10 | | --- | --- | --- |
| --- | --- | --- | --- | --- | | --- | --- | --- |
| --- | --- | --- | --- | --- | | 2,634 | 3,308 | 3,308 |
| --- | --- | --- | --- | --- | | 692 | 2,375 | 2,375 |
| --- | --- | 290 | 290 | 290 | | 33 | 33 | 33 |
| --- | --- | --- | --- | --- | | 324 S | --- | --- |
| --- | --- | --- | --- | --- | | 350 S | --- | --- |
| --- | --- | 4,000 | 4,000 | 4,000 | | 100 S | --- | --- |
| 26,000 | --- | --- | 26,000 | 15,420 | | --- | --- | --- |
| 65 | --- | 39 | 104 | 93 | | --- | 10,000 | 10,000 |
| --- | --- | 28 | 28 | 28 | | 66 | 76 | 76 |
| 269 S | --- | -269 | --- | --- | | --- | --- | --- |
| 26,344 | --- | 4,409 | 30,753 | 20,162 | | 4,469(c) | 15,792 | 15,792 |
| 79 | 367 | 1,876 | 2,322 | 2,295 | | 666 | 731 | 731 |
| --- | --- | --- | --- | --- | | --- | --- | --- |
| 7,190 | 227 | -617 | 6,800 | 3,857 | | --- | --- | --- |
| 60,817 | 594 | 9,245 | 70,656 | 57,035 | | --- | --- | --- |
| --- | --- | --- | --- | --- | | --- | --- | --- |
| --- | 61 | --- | 61 | --- | | --- | --- | --- |
| --- | { 32 } { 2,304 R } { 70 } { 39 R } | -576 | 1,760 | 103 | | 120 | 120 | 120 |
| --- | --- | --- | 109 | 15 | | --- | --- | --- |
| --- | --- | --- | --- | --- | | --- | 169 | 169 |
| --- | 2,506 | -576 | 1,930 | 118 | | 120 | 289 | 289 |
| 60,817 | 3,100 | 8,669 | 72,586 | 57,153 | | 86,506 | 133,421 | 83,201 |

It is recommended that the unexpended balance in the State Purchase Fund as of June 30, 1986, and the reimbursements thereto, be appropriated for the purpose of making payments for purchases (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 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.

82. DEPARTMENT OF THE TREASURY--Continued
70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
74. GENERAL GOVERNMENT SERVICES

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

It is further recommended that 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 unexpended balances in the Networking of data centers account as of June 30, 1986 be appropriated for the same purpose.

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 for data processing costs 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 \$1,300,000 be appropriated for maintenance of employee housing; provided, however that a sum not to exceed \$120,000 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, 1986, and receipts obtained from cafeteria operations, be appropriated for the improvement and extension of cafeteria services and facilities (C52:18A-19.6).

It is further recommended that a sum not to exceed \$169,000 from proceeds derived from commissions paid to the Travel Services Section be appropriated for administrative expenses of the program.

- (a) The 1986 appropriation has been adjusted for the allocation of the salary program, the allocation of Data Processing Initiative funds from the interdepartmental account, and the allocation of funds from the Justice Complex Services, Other Capitol Building Services and Lease Compliance special purpose accounts.
- (b) Adjusted to reflect the allocation of the interdepartmental appropriation for continuation and expansion of data processing systems.
- (c) Adjusted to reflect the transfer of \$1,341,000 operating funds for the Taxation Building and \$964,000 for the Motor Vehicle Building to the Inter-Departmental account of Property Rentals; also, adjusted to reflect the transfer of \$450,000 in the special purpose Electrical Transformer account to the Department of Treasury Capital Construction account.

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 (RS 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 (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 (RS 54:30A-24, and RS 54:30A-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 C:54:18A-1 et seq., for the current and the immediately preceding tax year (RS 54:18A-3).

28. County Boards of Taxation--A County Board of Taxation (RS 54:3-1), 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. It 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).
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. The Federal Economic Recovery Act of 1981 exempts Conrail from the payment of State imposed taxes.

82. DEPARTMENT OF THE TREASURY--Continued
70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
75. STATE SUBSIDIES AND FINANCIAL AID

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 (CS4:11D-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 (CS4A: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 home owner, upon application, annually in July. The Homestead exemption is paid from the Property Tax Relief Fund.
34. Reimbursement--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. The 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 (RS 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.
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 formulae which reflect tax rates and per capita equalized valuation.

APPROPRIATION DATA (amounts expressed in thousands)

| -----Year Ending June 30, 1985----- | | | | | -----Year Ending June 30, 1987----- | | | | |
|-------------------------------------|------------------------|---------------------------|-----------------|-----------|-------------------------------------|---------|----------------------|-----------|-------------|
| Orig. & (S) Supplemental | Reapp. & (R) Rec | Transfers (E) Emergencies | Total Available | Expended | PROGRAM CLASSIFICATIONS | Ref Key | 1986 Adjusted Approp | Requested | Recommended |
| 240,956 | --- | --- | 240,956 | 239,820 | OTHER RELATED APPROPRIATIONS | | | | |
| | | | | | Total State aid | | 241,473 | 209,421 | 209,421 |
| 240,956 | --- | --- | 240,956 | 239,820 | Total General Fund | | 241,473 | 209,421 | 209,421 |
| 362,600 | --- | --- | 362,600 | 360,957 | Total Property Tax Relief Fund | | 398,600 | 395,600 | 395,600 |
| 51,400 | --- | --- | 51,400 | 50,698 | Total Casino Revenue Fund | | 17,900 | 17,900 | 17,900 |
| 654,956 | --- | --- | 654,956 | 651,475 | Total State Appropriations | | 657,973 | 622,921 | 622,921 |
| | | | | | All Other Funds | | | | |
| --- | { 4,535 693,199 R } | --- | 697,734 | 683,776 | Other distributed taxes | 27 | 716,500 | 716,500 | 716,500 |
| --- | 697,734 | --- | 697,734 | 683,776 | Total All Other Funds | | 716,500 | 716,500 | 716,500 |
| 654,956 | 697,734 | --- | 1,352,690 | 1,335,251 | Grand Total | | 1,374,473 | 1,339,421 | 1,339,421 |

82. DEPARTMENT OF THE TREASURY--Continued
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 76. MANAGEMENT AND ADMINISTRATION

OBJECTIVES

1. To develop and exercise policy control over agency program planning and management, fiscal administration and personnel management in the Department of the Treasury.
2. To provide fiscal, personnel and other administrative and facilitating services to all agencies of the Department.
3. To assist all agencies of State government in securing grants and entitlements under various Federal grant programs.
4. To enforce public contracts affirmative action regulations.
5. To provide a mail processing/delivery system at minimum cost.

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.
22. New Jersey Building Authority--The Authority (P.L. 1981, c.120), through the issuance of bonds and notes to private investors, obtains capital resources for acquiring, constructing, reconstructing, rehabilitating or improving office buildings and related facilities for State agencies.
98. Public Contracts Affirmative Action Office (P.L. 1975, c.127)--The Office oversees the contract awarding procedures of all State, county and local units of government in the State in order to ensure that affirmative action requirements are enforced.
99. Management and Administrative Services (NJSA 52:27B-8)--The Office of the State Treasurer develops and exercises general policy and administrative control over the operations of the divisions and offices of the Department, including The State Planning Commission. Within the Administrative Division, the Fiscal Section and Personnel Section provide fiscal, personnel and other facilitating services for the Department of Treasury and provide central services for telephone billing statewide. The State Planning Commission coordinates inter-governmental and public/private sector planning.

| | Actual FY 1984 | Actual FY 1985 | Budgeted FY 1986 | Budget Estimate FY 1987 |
|--------------------------------|-------------------|-------------------|---------------------|-------------------------------|
| AFFIRMATIVE ACTION DATA | | | | |
| Male Minority | 227 | 265 | 265 | 340 |
| Male Minority % | 5.4 | 5.3 | 5.3 | 6.4 |
| Female Minority | 492 | 583 | 583 | 630 |
| Female Minority % | 11.5 | 11.7 | 11.7 | 11.8 |
| Total Minority | 719 | 848 | 848 | 970 |
| Total Minority % | 17.1 | 17.0 | 17.0 | 18.2 |

POSITION DATA

| | 99 | 145 | 154 | 160 |
|--|-----|-----|-----|-----|
| Budgeted Positions | | | | |
| Public Contracts Affirmative Action Office | 20 | 20 | 20 | 21 |
| Management and Administrative Services | 79 | 125 | 134 | 139 |
| Positions Budgeted in Lump Sum Appropriation | 10 | 10 | 10 | 10 |
| Total Positions | 109 | 155 | 164 | 170 |

APPROPRIATION DATA (amounts expressed in thousands)

| -----Year Ending June 30, 1985----- | | | | | -----Year Ending June 30, 1987----- | | | | |
|-------------------------------------|--------------------|-----------------------------------|--------------------|----------|---|------------|----------------------------|-----------|------------------|
| Orig. & (S)Supple- mental | Reapp. & (R)Rec | Transfers (E) Emer- gencies | Total Available | Expended | PROGRAM CLASSIFICATIONS | Ref Key | 1986 Adjusted Approp | Requested | Recom- mended |
| 100 | --- | --- | 100 | 99 | Federal Liaison Activities | 01 | 100 | 100 | 100 |
| 525 | 114 | 46 | 685 | 685 | Public Contracts Affirmative Action Office | 98 | 592 | 597 | 597 |
| 3,436 | 1,009 | 623 | 5,068 | 4,865 | Management and Administrative Services | 99 | 4,383 | 4,398 | 4,398 |
| 4,061 | 1,123 | 669 | 5,853 | 5,649 | Total Appropriation | | 5,075 | 5,095 | 5,095 |
| Distribution by Object | | | | | | | | | |
| Personal Services-- | | | | | | | | | |
| 2,054 | --- | 299 | 2,353 | 2,353 | Salaries and wages | | 2,743 | 3,114 | 3,114 |
| --- | --- | --- | --- | --- | Positions converted | | --- | 20 | 20 |
| --- | --- | --- | --- | --- | New positions | | --- | 114 | 114 |
| 2,054 | --- | 299 | 2,353 | 2,353 | Total Personal Services | | 2,743(a) | 3,248 | 3,248 |

82. DEPARTMENT OF THE TREASURY--Continued
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL
 76. MANAGEMENT AND ADMINISTRATION

| -----Year Ending June 30, 1985----- | | | | | Year Ending -----June 30, 1987----- | | | |
|--|------------------|---------------------------|-----------------|----------|--|----------------------|-----------|-------------|
| Orig. & (S) Supplemental | Reapp. & (R) Rec | Transfers (E) Emergencies | Total Available | Expended | Ref Key | 1986 Adjusted Approp | Requested | Recommended |
| 93 | --- | 14 | 107 | 107 | | 104 | 105 | 105 |
| 338 121 S } | --- | 991 | 1,450 | 1,439 | | 308 | 284 | 284 |
| 90 | --- | 56 | 146 | 143 | | 102 | 80 | 80 |
| 100 | --- | --- | 100 | 99 | | | | |
| --- | --- | 114 | 114 | 114 | 01 | 100 | 100 | 100(b) |
| --- | --- | --- | --- | --- | 98 | --- | --- | --- |
| --- | --- | --- | --- | --- | 99 | 300 S | --- | --- |
| --- | --- | 239 | 239 | 87 | 99 | 750 S | 500 | 500 |
| 20 | --- | --- | 20 | 20 | 99 | --- | --- | --- |
| 250 33 S } | --- | --- | 250 | 250 | 99 | 20 | 20 | 20 |
| 329 108 S } | --- | --- | 33 | 32 | 99 | --- | --- | --- |
| 500 | --- | --- | 437 | 437 | 99 | --- | --- | --- |
| 10 | --- | -2 | 8 | 8 | 99 | 600 | 670 | 670 |
| --- | 114 R | -114 | --- | --- | 99 | 2 | 2 | 2 |
| --- | { 210 764 R } | -973 | 1 | --- | 98 | --- | --- | --- |
| 1,350 | 1,088 | -736 | 1,702 | 1,530 | 99 | --- | --- | --- |
| 15 | 35 | 45 | 95 | 77 | | 1,772 | 1,292 | 1,292 |
| Total Special Purpose | | | | | | | | |
| Additions, Improvements and Equipment | | | | | | 46 | 86 | 86 |
| OTHER RELATED APPROPRIATIONS | | | | | | | | |
| Total Capital Construction | | | | | | --- | --- | --- |
| 4,061 | 1,124 | 669 | 5,854 | 5,649 | | 5,075 | 5,095 | 5,095 |
| All Other Funds | | | | | | | | |
| --- | 7 | --- | 7 | --- | 99 | --- | --- | --- |
| Management and Administrative Services | | | | | | | | |
| --- | 7 | --- | 7 | --- | | --- | --- | --- |
| Total All Other Funds | | | | | | | | |
| 4,061 | 1,131 | 669 | 5,861 | 5,649 | | 5,075 | 5,095 | 5,095 |
| Grand Total | | | | | | | | |

It is recommended that fees collected on behalf of the Public contracts affirmative action program and the unexpended balance as of June 30, 1986 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 C34:5A-1 et seq.

It is further recommended that the unexpended balance in the State Planning Commission account as of June 30, 1986 be appropriated for the same purpose.

(a) The 1986 appropriation has been adjusted for the allocation of the salary program.

(b) Additional sums in the amount of \$272,000 are provided in the recommended amounts for State departments which receive direct services from the Federal Liaison Office in Washington, D.C.