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Public Authorities in Governing New Jersey

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Public Authorities in Governing New Jersey

“Lighthouse, n. A tall building on the seashore in which the government maintains a lamp and the friend of a politician.”

Ambrose Bierce,

said. They have all the best features of private enterprise. They are businesslike—prudent, efficient, economical . . . And they have another advantage over conventional governmental institutions as well. Since they finance their projects through the sale of revenue bonds to private investors, they therefore build these projects without using any public funds. Projects built by authorities, he said, cost the taxpayers nothing.”²

As they say, however, “the devil is in the details.” Invisible to all but the most knowledgeable, special purpose governments can have a dark side as well. Endowed by legislation with a wide array of powers, including funding streams independent of the government entities that created them, special purpose governments are not always subject to a level of scrutiny commensurate with the role they play in the lives of the State’s citizens. Indeed, a recent New Jersey State Comptroller’s report finds that many of these special purpose governments fail to live up to expected levels of transparency.³

Scope of this Paper

The topic of special purpose governments has been the focus of numerous scholarly volumes. This paper’s focus is to give citizens a better understanding of the role that public authorities play in the governing of New Jersey. In doing this, a balance must be struck between the details regarding specific public authorities and the policy issues inherent in a broad overview.

To strike this balance, this paper:

- x Defines special purpose governments, showing how public authorities fit this definition, and summarizes the arguments of both critics and supporters of special purpose governments
- x Summarizes the scope and impact that public authorities have in the lives of New Jersey’s citizens
- x Summarizes the processes of both creation and oversight of public authorities
- x Reviews an alternative model for oversight of public authorities

² Caro, The Power Broker

Limitations and a Cautionary Note

Public authorities have emerged in New Jersey over a long period of time. They are the creatures of multiple gubernatorial and legislative initiatives. Their current roles, actions, and impact on the lives of the State's citizens are shaped by multiple forces, actors, agencies, laws, reports, investigations, and Executive Orders. This process of shaping and re-shaping authorities continues even as this paper is being written. Furthermore, understanding the role of public authorities is further shrouded in the complexity of State government and the varied forms local government that are part of New Jersey's home rule tradition.

Readers should not expect exact consistency in numbers for currently it doesn't exist. The author of this study and the staff of the Hughes Center have diligently sought to assemble accurate information regarding State and local authorities in New Jersey. The Department of Community Affairs, the Office of the Comptroller, and the Department of the Treasury have been helpful in spirit and substance. Also helpful with non-financial matters has been the Office of Legislative Services. But, even those sources—State Departments charged with oversight, Gubernatorial Transition Teams with great expertise, web sites, and official reports derive a myriad of different numbers when talking about State and local authorities.

Thus, there is no comprehensive document that tells the whole story of public authorities in New Jersey. There is no single list or even agreed upon numbers of State and local authorities. Each year authorities act, reports by authorities and other State agencies are created, and State officials carry out their duties, but for the most part these activities have other purposes. The connection to authorities is tangential. Each source has only partial, incomplete information. It is for this reason that public authorities remain invisible.

Public Authorities As Special Purpose Governments

In an era when the scope of government has become a focal point of political debate, special purpose governments are the “. . . fastest growing government type in the nation . . . “⁴

understood and, aside from school districts, least visible component of the complex tapestry of state and local governments. For example, a standard text

- x They can provide a service mix to populations with highly varied service preferences.
- x They can provide services that meet the “natural” service boundaries in a region that is intersected by a variety of general purpose governments. For example, a sewer district may span the service area of several local governments.
- x In some instances, they can provide citizens with choices about the level and types of services they access (and pay to support).
- x They are said to be more economical and efficient because, as separate entities, they are often removed from “burdensome” regulations that are said to add to the cost of service delivery.
- x They charge only those citizens who use a service. This has two benefits. First, citizens do not have to pay for services for which they receive no direct benefit. Second, it avoids the “free rider” problem of those who want to receive a public good without paying for it.
- x They are less political and less prone to become pawns in political bargains.
- x They can provide services without raising general tax revenues such as state income taxes or local property taxes [see Foster for a broader overview of these points].

Like the story of Robert Moses in New York, however, the reality of public authorities is less attractive than the theory. Critics point to issues in actual performance of public authorities: _____

- x They are a means to evade citizen-approved, constitutional debt limits.
- x Rather than relying independent revenue raising capacity, public authorities can expose the State to financial obligations through moral obligation bonds, State-guaranteed contract bonds and other state backed debt through leases.
- x The independence of public authorities makes them more prone to political influence rather than less prone.
- x Their independence mutates into invisibility which limits citizen oversight of public authorities that often hold more in public debt than the general purpose governments (e.g., townships, cities, counties, state) where citizens reside.
- x Functions of authorities are often connected to traditional State or local functions. Transportation is a good example. Unless there is a mechanism for coordinating the actions of authorities and other State

agencies, authorities may be taking actions inconsistent with larger State objectives.

- x Public authorities often utilize professional services contracts, e.g., legal counsel or auditing services, that could either be provided more economically by the State for all authorities of a particular type or regionalized on a cost-sharing basis.
- x Public authorities are created sequentially without any clear mechanism for reviewing their need to continue. Once established they develop a political constituencies that have a vested interest in their continuation: developers, people who utilize their services, labor groups, and others.
- x The statutory authority of different types of authorities may sometimes overlap, creating confusion as to which authority is charged with addressing a particular problem.
- x Despite their independence, public authorities gain access to government pension systems.
- x Information regarding authorities is typically scarce and inconsistent, thus limiting their transparency.

This depiction of public authorities reflects varied perspectives. The reader should be cautious about generalizing these advantages or criticisms of authorities to judgments about a particular authority. This is why information about the actual performance of authorities is so important.

The legacy of empirical research, theories of multi-level governance, and even the pragmatic problems of gathering data suggests a lack of consensus about those factors explaining the dramatic rise of special purpose governments, authorities, and special districts. The academic literature, see this paper's bibliography for a sampling, suggests a number of factors that may influence the propensity to use special purpose governments:

- x The range of government types available to state and local governments;
- x The extensiveness of grants of authority to local governments by states;
- x Political competition among jurisdictions to control a particular function;
- x Fiscal (both lack of resources and debt restrictions) limitations on state and local governments;
- x Federal mandates or incentives;
- x Desire for increased flexibility and citizen choice;
- x Conscious political choices to link service provision and service demand;
- x Response to an increasingly tax averse political climate; and,

- x Functional appropriateness: the provision of services like sewer, water, fire suppression, etc., has an inherently local logic built into them. This would also cover inter-state authorities or those focused on functions, such as gaming, that are not typically in the portfolio of general purpose governments.

This very broad overview of idea of public authorities should give the reader a basic framework for understanding why authorities come into existence. In New Jersey, as well as elsewhere, the home rule tradition of decentralization is also a factor. Readers should be cautious, however, in readily assuming that these factors, either individually, or in aggregate, are a complete explanation of public authorities in any given situation. While there are common patterns, each state's constitutional and statutory frameworks shape the way public authorities operate. We now turn our attention to New Jersey.

Public Authorities in New Jersey

The task of identifying the scope and impact of public authorities in New Jersey is truly Herculean. As assembling this paper has demonstrated, the effort required goes far beyond the scope of effort that should normally be expected of even an attentive and engaged citizen:

x

operating budget. The original draft of this paper cited the State of New Jersey Transparency Center report fiscal year-to-date spending by a list of 19 State Authorities and independent agencies of \$1.08 billion.¹⁵ The original table at this site contained three authorities with negative expenditures, a highly questionable outcome.

Local Authorities

The State Comptroller's report, although it includes agencies without the term "authority" in their title (e.g., urban enterprise development corporations), illustrates the scope of impact of local, special purpose government within the state.

- x "587 local agencies in New Jersey with independent fiscal authority and responsibility for the expenditure of public funds;"
- x Estimated annual expenditures and indebtedness in excess of \$5 billion; and,
- x More than 10,000 employees enrolled in the New Jersey pension system.¹⁹

Remember, these are local authorities and commissions and do not include those created at the State level either as a single entity or as part of an inter-state compact. Furthermore, it should be noted that the Comptroller's Office, with all the resources at its disposal, reported on only 61 of these local authorities and commissions. They use these results to construct estimates.

Our own investigations, supported by data provided by the Department of Community Affairs (DCA), covered 296 local authorities for the 2009 fiscal year reveals the following aggregate totals:

- x \$1.7 billion in anticipated revenue;
- x \$1.6 billion in total operating budget;
- x \$6.1 million in capital appropriations; and,
- x \$5.98 billion in total indebtedness (see Appendix VI).

More recent figures supplied by DCA show total anticipated revenue of 300 authorities to be 2.2 billion, but approximately one third of the authorities had no fiscal data at all. Thus, the 2.2 billion figure must be an underestimate.

These figures are consistent in scale with the Comptroller's Office estimates and suggests, if we use an estimate of annual spending of \$6 billion by local authorities and \$30 billion for the State Budget, that local authorities annually spend an amount equal to 20% of the State Budget.

¹⁹ Comptroller's Office, Transparency Report, p. 1

Another measure of the independence of local authorities is their ability to set their own fiscal year, thus making the accounting of revenue and expenses more difficult to track and operating comparisons for authorities of the same type difficult to make. In our examination of 296 local authorities we found fiscal years ending in every month of the calendar. Furthermore, the format of

administrative, fiscal, functional, and structural autonomy, ²⁴ policy tools available to monitor the activities and impact of authorities have remained remarkably stable.

State Oversight

The Governor's Office

More systematic engagement of the Office of the Governor in monitoring State authorities dates to the Kean administration and the establishment of an Authorities Committee (primarily concerned with coordinating transportation authorities). Later, the Authorities Unit in the Office of the Governor was created. Representatives of this unit monitor the activities of State authorities, keeping the Governor informed as their activities and proposed activities. The current Governor has shown a willingness to veto minutes of the governing bodies of those agencies whose actions he finds objectionable.

New Jersey Governors have additional means at their disposal. They enjoy broad appointive powers with regards these authorities, boards and commissions. Also, they have made ample use of Executive Orders to regulate activity in authorities, boards and commissions.

Other State Agencies

In addition to the Governor and the Governor's Authorities Unit, a variety of other State agencies touch various aspects of an authority's operation. Treasury and the Comptroller have important fiscal and reporting functions. Other matters such as personnel issues, compliance with financial disclosure laws, ethical issues may involve the Commission of Investigation or other groups in the form of specific investigations. As we have noted, no single agency is charged with comprehensive reporting on State authorities.

Oversight of Local Authorities

Monitoring and oversight of authority activities has been shaped by the 1983 State Commission of Investigation Report and the Legislature's response, the Local Authorities Fiscal Control Law of 1983. Indeed, this legislation reflects most of the Commission's 1983 recommendations.

²⁴ Carr, 2006, p 481.

Control of local authorities rests largely with parent government that created them. State monitoring is in the Department of Community Affairs, largely the Division of Local Government Services and the Local Finance Board.

Indeed, the Local Authorities Fiscal Control Law of 1983 gives the Local Finance Board extensive authority. Among others, the Local Finance Board has the authority to:

- x Approve the creation of a new authority;
- x Make recommendations on project planning;
- x Direct fee increases in order to meet operating deficits;
- x Approve "Temporary Funding Notes";
- x Conduct an annual audit review of an authority's budget;
- x Order the creation and implementation of a financial plan to deal with existing financial difficulties; and,
- x Order the dissolution of an authority if it determines that due to financial difficulties or mismanagement dissolution would be in the public interest (such an order must be approved by the Commission of the Department of Community Affairs, the State Treasurer, and the Attorney General).

Director of Local Government Services also exercises oversight of local authorities under the provisions of this act. He/She has the authority to:

- x Approve proposed budgets of authorities before they can be passed by its governing body (a negative decision can be appealed to the Local Finance Board);
- x Review the annual audit of authorities; and,
- x Summon officials of an authority to a hearing before the Local Finance Board if he/she suspects the authority is in financial difficulty

As with State authorities, oversight of local authorities is similarly fragmented according to function: the originating or parent government, the Division of Local Government Services, the Local Finance Board, and the Office of the Comptroller all have a hand, depending upon the issue in question.

The Parent Government

Under the provisions of the Local Authorities Fiscal Control Act, "parent" governments can dissolve an authority ordinance or resolution as long as the ordinance or resolution is approved, in advance, by the Local Finance Board.

Municipal or County Officials can attend meetings of the governing boards of local authorities. County Executives and Freeholder Directors now have the authority to veto minutes of local authorities. Similar legislation for municipal officials has been introduced, but not yet passed by the legislature.

Other Bodies

Local authorities, as we saw in the 1981-1983 investigation by the State Commission of Investigation, are subject to other regulation. Depending upon their function, they may also be subject to the regulations of other State agencies, the Department of Environmental Protection for example. Individual employees are, of course, subject to applicable statutes and regulations governing their behavior.

The Future of Oversight of Public Authorities

In addition to the recent changes giving Freeholder Directors veto power over local authority minutes, legislation was introduced in the last session to give municipal executives similar veto power over minutes of the governing body of a municipal authority. Beyond this, bills have been introduced, but not passed including “Shadow Government Reform Legislation,” “State Authorities Reform Act,” and one which establishes a “State Authorities Review Commission.” Whether these will pass in the upcoming legislative session is unknown.

We note that even the new legislation continues a fragmented approach to dealing with public authorities. A more comprehensive reform would make it easier for citizens of the State, a county, or a municipality to have an easier time in accessing and understanding information regarding public authorities that influence their lives. Until greater attention is paid to more comprehensive authority oversight, public authorities will remain, with apologies to Winston Churchill, “. . . riddles wrapped in a mystery inside an enigma.”

Finally, we should note that while talk of the future is underway, all efforts should be made to include easy electronic access to information that is complete, accurate, and timely. This is a foundation of “Transparency 2.0,” a new standard that uses internet capability to provide, “. . . comprehensive, one-stop, one-click, budget accountability and accessibility.”²⁵ In addition to fiscal transparency, the State may wish to establish a single, comprehensive

²⁵ See Wohlschlegel, et. al., “Pennsylvania Spending: Transparency 2.0, On Line Tools for Better Government,” Fall 2010, PennPIRG Education Fund, p. 1. This publication gives state data on transparency.

information base that documents regulatory or other operational issues in the authorities.

Another Path to the Future

New Jersey public officials are making genuine, good faith efforts at reforming our oversight of public authorities. The purpose of this paper is the same as theirs: to serve the needs of New Jersey's citizens.

It is often repeated that state and local governments are cradles of innovation and experimentation. If this is true, perhaps New Jersey can learn from the successes and failures of other states.

The State of New York has been grappling with the same issues regarding public authorities that are facing New Jersey. While New Jersey has long recognized issues with public authorities, New York has moved beyond the recognition to comprehensive reform. The New York State Comptroller's report, "Public Authority Reform: Reining in New York's Secret Government,"²⁶ was a call to action that culminated in the Public Authorities Accountability Act of 2005 and the 2009 Public Authorities Reform Act. Implementing a comprehensive reform required a high level task force that made recommendations on the implementation of the reform.

In dramatic contrast to New Jersey the perspective taken in these reforms is comprehensive in scope rather than fragmented. It provides easily accessible information that is understandable by average citizens. While recognizing legislative prerogatives, it provides a clear place where the oversight of authorities is housed—the Authorities Budget Office. In addition to long task force reports and quantitative analyses, publications aimed at a wide audience, such as "New York's Public Authorities by the Numbers" help citizens and decision makers throughout the State access on-going information regarding authorities based on a statewide Public Authorities Reporting Information System (PARIS). In addition to this monthly newsletter produced by the Comptroller, the Authorities Budget Office produces an annual report on public authorities.

In this brief overview of the approach taken by New York, we cannot know if every facet of their approach will work in New Jersey. However, New Jersey should be looking to others to find lessons learned. New York is at least as complex as New Jersey and its authorities have had similar historical issues.

²⁶ Issued by the office of the State Comptroller, Alan Hevesi, February 2004.

Public authorities are a shadow government in the same sense that parliamentary systems have shadow cabinet—in effect a duplicate state. The time to act is now.

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Acknowledgement and A Note on Data

All the data and charts in the appendices reflect the efforts of Hughes Center Research Associates, Mr. Jason Rivera and his successor, Mr. John Froonjian. This information would not have been possible without their hard work in tracking important details. The difficulty of understanding the impact of public authorities in the political life of New Jersey is partially due to the fact that information on them is scattered and disconnected. This is no small way contributes to their lack of visibility. As noted by the Comptroller's recent report, many authorities do not comply with current laws and Executive Orders on transparency. However, the essential disaggregated nature of the legal foundations for authorities and the equally disaggregated mechanisms of oversight contribute to a lack of visibility that would exist no matter on many web sites were up to date.

The complex legal framework of public authorities, different purposes of reports, and different definitions used in reporting for different purposes or by different agencies yield data that can appear to be incommensurate. We have concluded that there is not a single set of data that is the "true set." This inability to capture a precise data picture is a manifestation of the "invisible government" phenomenon. Thus, in looking at the data that follows, the reader should look for a broad sense of scale, i.e., the scope of the impact that authorities play in the lives of citizens across the State rather than whether all the different data sets are consistent. Even the the federal Census of Governments, is plagued by shifting definitions or definitions that may or may not be useful in a study of a single state.

Appendix I
Bi-State Authorities in New Jersey

Bi-State Authorities*

Delaware River and Bay Authority (NJ & DE) C. 32:11E-1 et seq.

Delaware River Joint Toll Bridge Commission (NJ & PA) R.S. 32:8-1 et seq.

Delaware River Port Authority (NJ & PA) R.S. 32:3-1 et seq.

Port Authority of New York and New Jersey (NJ & NY) R.S. 32:1-1 et seq. &
R.S.32:2-1 et seq.

Interstate Environmental Commission R.S.32:18-1 et seq.

Palisades Interstate Park Commission C.32:14-1.3 et seq.

Waterfront (and Airport) Commission of NY and NJ 32:32-1 et seq.

*This list supplied by the Office of Legislative Services

Board Name	
9-1-1 Commission	View Details
Acupuncture Examining Board	View Details
Adult Diagnostic and Treatment Center Board of Trustees	View Details
Advisory Board on Carnival Amusement Ride Safety	View Details
Advisory Commission on Faith-Based Initiatives	View Details
Advisory Committee on Alternatively Accredited Medical School Clinical Clerkships	View Details
Advisory Committee on Police Standards	View Details
Advisory Council Against Sexual Violence	View Details
Advisory Council on Adolescent Pregnancy	View Details
Advisory Council on Corrections	View Details

Apparel Procurement Board	View Details
Aquaculture Advisory Council	View Details
Asian American Study Foundation Board of Trustees	View Details
Athletic Training Advisory Committee	View Details
Atlantic Cape Community College Board of Trustees	View Details
Atlantic City Convention and Visitors Authority	View Details
Atlantic County Board of Elections	View Details

Atlantic County Board of -7(ard)2(o)-7(f E)-2(l8.84 5.2 5x.84 5)2(V)1(is)-150.84 25.44 re f* BT 0 TT0 1 Tf 0 Tc

Board of Examiners of Electrical Contractors	View Details
Board of Governors Rutgers University	View Details
Board of Pharmacy	View Details
Board of Recreation Examiners	View Details
Board of State Canvassers	View Details
Board of the Higher Education Student Assistance Authority	View Details
Boat Regulation Commission	View Details

Council on Affordable Housing	View Details
Council on Armed Forces and Veterans' Affairs	View Details
Council on Local Mandates	View Details
County College of Morris Board of Trustees	View Details
County Prosecutor Study Commission	View Details
Crane Operators License Advisory Board	View Details

Drinking Water Quality Institute	View Details
Drug Utilization Review Board	View Details
Edison Housing Authority	View Details
Edna Mahan Correctional Facility for Women Board of Trustees	View Details
Education Commission of the States	View Details
Electrologists Advisory Committee	View Details
Ellis Island Advisory Commission	View Details
Emergency Medical Services for Children Advisory Council	View Details
Employment Security Council	View Details
Equal Employment Opportunity Advisory Commission	View Details
Essex County Board of Elections	View Details
Essex County Board of Taxation	View Details
Essex County College Board of Trustees	View Details
Essex County Superintendent & Deputy Superintendent of Elections	View Details
Ethnic Advisory Council	View Details
Executive Board to the Juvenile Justice Commission	View Details
Executive County Superintendents of Schools	View Details
Executive Director of the Victims of Crime Compensation Agency	View Details
Financial Policy Review Board	View Details
Fire Alarm, Burglar Alarm and Locksmith Advisory Committee	View Details
Fire Protection Equipment Advisory Committee	View Details
Fire Safety Commission	View Details

Firearms Task Force	View Details
Fish and Game Council	View Details
Forest Health Advisory Council	View Details
Fort Monmouth Economic Revitalization Authority	View Details
Fort Monmouth Economic Revitalization Planning Authority (OLD)	View Details
Foundation for Technology Advancement Board of Trustees	View Details
Free Cuba Task Force Inactive	View Details
Garden State Preservation Trust	View Details
Genetic Counseling Advisory Committee	View Details
Gloucester County Board of Elections	View Details
Gloucester County Board of Taxation	View Details
Gloucester County College Board of Trustees	View Details
Gloucester County Superintendent of Elections	View Details
Gloucester Township Housing Authority	View Details
Government Records Council	View Details
Governor's Advisory Commission on Construction Industry Independent Contract Reform	View Details
Governor's Advisory Council on HIV/AIDS and Related Bloodborne Pathogens	View Details
Governor's Advisory Council on Volunteerism and Community Service	View Details
Governor's Commission on the Horse Racing Industry	View Details
Governor's Council for Medical Research and Treatment of Autism	View Details
Governor's Council on Alcoholism and Drug Abuse	View Details
Governor's Council on Mental Health Stigma	View Details

Hunterdon County Board of Taxation	View Details
Hunterdon Developmental Center Board of Trustees	View Details
Inmate Education and Vocational Training Study Commission	View Details
Interagency Council on Preventing and Reducing Homelessness	View Details
Interior Design Examination and Evaluation Committee	View Details
Internet Registry Advisory Council	View Details
Interstate Environmental Commission	View Details
Joint Committee of Architects and Engineers	View Details
Juvenile Justice and Delinquency Prevention Advisory Committee	View Details
Kean University Board of Trustees	View Details
Lake Hopatcong Commission	View Details
Landscape Irrigation Contractors Training Board	View Details
Legalized Games of Chance Control Commission	View Details
Licensed Lenders Advisory Board	View Details
Liquefied Petroleum Gas Education and Safety Board	View Details
Local Finance Board	View Details
Local Unit Alignment, Reorganization and Consolidation Commission	View Details
Lodi Housing Authority	View Details
Mandated Health Benefits Advisory Commission	View Details
Marie H. Katzenbach School for the Deaf Advisory Board	View Details
Marine Fisheries Council	View Details
Martin Luther King, Jr. Commission	View Details

Meadowlands Conservation Trust Board of Trustees

[View Details](#)

Meadowlands Transportation Planning Board

[View Details](#)

Motion Picture and Television Development Commission	View Details
Motorcycle Safety Education Advisory Committee	View Details
Natural Areas Council	View Details
Natural Lands Trust	View Details
New Jersey Israel Commission	View Details
New Jersey Abraham Lincoln Bicentennial Commission	View Details
New Jersey Abraham Lincoln Bicentennial Commission Federal	View Details
New Jersey Advisory Commission on the Status of Women	View Details
New Jersey Advisory Council on Traumatic Brain Injury	View Details
New Jersey Arab American Heritage Commission	View Details
New Jersey Automobile Insurance Risk Exchange Board of Direct	View Details
New Jersey Board of Massage and Bodywork Therapy	View Details
New Jersey Board of Nursing	View Details
New Jersey Board of Public Utilities	View Details
New Jersey Board of Tree Experts	

New Jersey Commission on American Indian Affairs	View Details
New Jersey Commission on Capital Budgeting and Planning	View Details
New Jersey Commission on Environmental Education	View Details
New Jersey Commission on Government Efficiency and Reform	View Details
New Jersey Commission on Higher Education	View Details
New Jersey Commission on Holocaust Education	View Details
New Jersey Commission on Italian and Americans of Italian Heritage Cultural and Education Programs	View Details
New Jersey Commission on National Service	View Details
New Jersey Commission on Science and Technology	View Details
New Jersey Commission on Spinal Cord Research	View Details
New Jersey Committee on Native American Community Affairs	View Details
New Jersey Corporate and Business Law Study Commission	View Details
New Jersey Council for Young Children	View Details
New Jersey Council for the Humanities	View Details

New Jersey Economic Development Authority	View Details
New Jersey Economic Growth Council	View Details
New Jersey Educational Facilities Authority	View Details
New Jersey Educational Opportunity Fund Board of Directors	View Details
New Jersey Educator Effectiveness Task Force	View Details
New Jersey Elderly Person Suicide Prevention Advisory Council	View Details
New Jersey Election Law Enforcement Commission	View Details

New Jersey Employee Awards Center 291f64 558.68 Tm [

New Jersey Housing and Mortgage Finance Agency	View Details
New Jersey Human Relations Council Executive Committee	View Details
New Jersey Independent Living Council	View Details
New Jersey Individual Health Coverage Program Board of Directors	View Details
New Jersey Institute of Technology University Board of Trustees	View Details
New Jersey Intergovernmental Relations Commission	

New Jersey Small Employer Health Benefits Program Board of Directors	View Details
New Jersey Society for the Prevention of Cruelty to Animals Board of Trustees	View Details
New Jersey Special Education and Traumatic Brain Injury Task Force	View Details
New Jersey Sports and Exposition Authority	View Details
New Jersey State Board of Accountancy	View Details
New Jersey State Board of Architects	View Details
New Jersey State Board of Cosmetology and Hairstyling	View Details
New Jersey State Board of Dentistry	View Details
New Jersey State Board of Mediation	View Details
New Jersey State Board of Optometrists	

New Jersey Turnpike Authority	View Details
New Jersey Unemployment Insurance Task Force	View Details
New Jersey Urban Enterprise Zone Authority	View Details
New Jersey Veterans' Memorial Home Advisory Council - Marlboro Park	View Details
New Jersey Veterans' Memorial Home Advisory Council - Paramus	View Details
New Jersey Veterans' Memorial Home Advisory Council - Weiland	View Details
New Jersey Water Supply Authority	View Details
New Jersey World Trade Center Scholarship Fund Board of Trustees	View Details
New Jersey Youth Suicide Prevention Advisory Council	View Details
New Lisbon Developmental Center Board of Trustees	View Details
Noise Control Council	View Details
Non-Public Education Study Commission	View Details
North Jersey Developmental Center Board of Trustees	View Details
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North Jersey Transit Corporation Advisory Committee	View Details
North Jersey Transportation Planning Authority	View Details
Nursing Home Administrator's Licensing Board	View Details
Occupational Safety and Health Review Commission	View Details

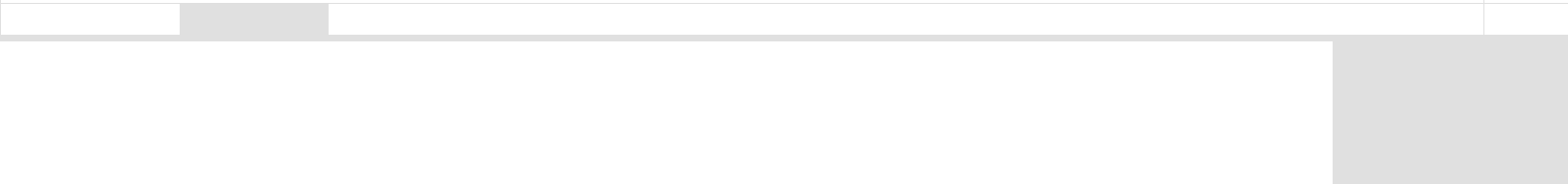
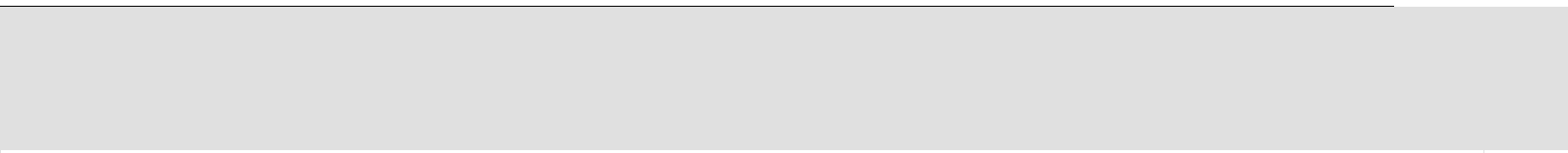
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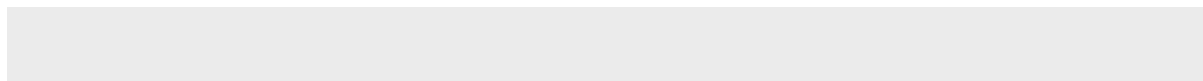
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State Board of Physical Therapy Examiners	View Details
State Board of Polysomnography	View Details
State Board of Professional Engineers and Land Surveyors	View Details
State Board of Professional Planners	View Details
State Board of Psychological Examiners	View Details
State Board of Respiratory Care	View Details
State Board of Social Work Examiners	View Details
State Board of Veterinary Medical Examiners	View Details
State Capitol Joint Management Commission	

State Lottery Commission	View Details
State Mental Health Facilities Evaluation Task Force	View Details
State Mosquito Control Commission	View Details
State Parole Board	View Details
State Planning Commission	View Details
State Police Retirement System of New Jersey Board of Trustees	View Details
State Prison Complex Board of Trustees	View Details
State Real Estate Appraiser Board	View Details
State Transfer of Development Rights Bank Board of Directors	View Details
State of New Jersey Technology Governing Board	View Details
Stem Cell Institute of New Jersey Joint Board of Managers	View Details
Superintendent of Weights and Measures	View Details
Sussex County Board of Elections	View Details
Sussex County Board of Taxation	View Details
Sussex County Community College Board of Trustees	View Details
Task Force on Cancer Prevention, Early Detection and Treatment in New Jersey	View Details
Task Force on Health Care Professional Responsibility and Reporting	View Details
Task Force on Underage Drinking in Higher Education	View Details
Tax Lien Financing Corporation	View Details
Teachers' Pension and Annuity Fund Board of Trustees	View Details
The College of New Jersey Board of Trustees	View Details
The Governor's Passaic River Basin Flood Advisory Commission	View Details

Youth Corretional Institution ComplexBoard of Trustees

[View Details](#)

Appendix III
Regional Authorities

A complete listing of regional authorities is not available. However, recently introduced legislation to expand the Governor's authority to veto minutes of authorities gives the following generic description:

Specific Named Authorities

1. Passaic Valley Sewerage Commission
2. North Jersey District Water Supply Commission
3. New Jersey Meadowlands Commission
4. Passaic Valley Water Commission

Also included:

"Any water, sewer, or environmental authority, board, or commission with ownership of assets or services provided in more than one county, including but not limited to those overseen pursuant to the 'Local Authorities Fiscal Control Law,' P.L. 1983, c 313 (C. 40A:5A et seq) or created pursuant to P.L. 1953, c 37 (C. 40:10 et seq).

Appendix IV

Local Authorities Statutes and Administrative Code

AUTHORITIES STATUTES and ADMINISTRATIVE CODE

27:1926	<u>County Bridge Commission Law</u>
40:11A1	<u>Parking Authority Law</u>
40:14A1	<u>Sewerage Authority Law</u>
40:14B1	<u>Municipal and Counties Utilities Authorities Law</u>
40:37A44	<u>County Improvement Authorities Law</u>
40:37B1	<u>First Class County Recreation Authority Law</u>
40:37G1	<u>New Jersey Pollution Control Financing Law</u>
40:55G41.1	<u>Urban Renewal Law</u>
40:62-105	<u>Water Commission Law</u>
40:66A1	<u>Incinerator Authorities Law</u>
40:66A31	<u>County Solid Waste Disposal Financing Law</u>
40:66A32	<u>Solid Waste Management Authorities</u>
40:68A1	<u>Port Authorities Law</u>
40:68A29	<u>Municipal Port Authorities Law</u>
40A:5A1	<u>Local Authorities Fiscal Control Law</u>
40A:12A1	<u>Local Redevelopment and Housing Law</u>
40A:1470	<u>Fire District Law</u>
55:14A3.2	<u>Housing Authority Law (Repealed)</u>

(Note this list from the Department of Community Affairs does not include the statute on Municipal Hospital Authorities, 30:9 23.15)

NEW JERSEY ADMINISTRATIVE CODE

TITLE 5. DEPARTMENT OF COMMUNITY AFFAIRS

CHAPTER 31. LOCAL AUTHORITIES

5:31-1	<u>Budgets of Local Authorities</u>
5:31-2	<u>Budgets</u>
5:31-3	<u>Cash Management</u>
5:31-7	<u>Accounting and Auditing</u>
Appendix A	<u>Audit Questionnaire for Authority Audits</u>
Appendix B	<u>Audit Questionnaire for Fire District Audits</u>
Appendix C	<u>Resolution of Certification to the Local Finance Board</u>
Appendix D	<u>Special Confidential Report</u>

Appendix V

**First Quarter Expenditures of State Authorities
Independent Agencies**

NEW JERSEY EDUCATIONAL FACILITIES AUTHORITY	\$571,852
NEW JERSEY ENVIR. INFRASTRUCTURE TRUST	

NJ Financial Reporting As of December 31, 2011

Authority Spending: Current Fiscal Year To Date By Authority

Authority	1 - 19 Year To Date Total
ATLANTIC CITY CONVENTION & VISITORS AUTHORITY	\$14,146,58
HIGHER EDUCATION STUDENT ASSISTANCE AUTHORITY	\$234,083,78
NEW JERSEY BUILDING AUTHORITY	-\$7,288,58
NEW JERSEY CASINO REINVESTMENT DEVELOPMENT AUTHORITY	\$47,577,84
NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY	\$121,132,34
NEW JERSEY EDUCATIONAL FACILITIES AUTHORITY	\$1,471,534
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST	\$16,369,08
NEW JERSEY HEALTH CARE FACILITIES FINANCING AUTHORITY	\$5,786,30
NEW JERSEY HOUSING & MORTGAGE FINANCING AGENCY	\$788,242,24
NEW JERSEY MEADOWLANDS COMMISSION	\$23,169,71
NEW JERSEY REDEVELOPMENT AUTHORITY	\$255,951
NEW JERSEY SCHOOL DEVELOPMENT AUTHORITY	\$75,234,57
NEW JERSEY SPORTS & EXPOSITION AUTHORITY	\$128,460,17
NEW JERSEY TRANSIT CORPORATION	\$1,371,672,09
NEW JERSEY TURNPIKE AUTHORITY	\$1,206,473,41
NEW JERSEY WATER SUPPLY AUTHORITY	\$11,849,49
SOUTH JERSEY PORT CORPORATION	\$9,230,65
SOUTH JERSEY TRANSPORTATION AUTHORITY	\$54,196,67
TOBACCO SETTLEMENT FINANCING CORPORATION	\$77,792,51
AUTHORITY SPENDING TOTALS:	\$4,179,856,40

Authority Name	Total Anticipated Revenue (Budget 2010)	Total Operating Appropriations
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Hackettstown Municipal Utilities Authority	\$2,094,000.00	\$1,558,060.00	\$1,705,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Independence Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Atlantic County Utilities Authority	\$27,346,488.00	\$26,000,036.00	\$6,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Atlantic County Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bergen County Utilities Authority	\$62,820,759.00	\$53,854,779.00	\$28,250,000.00	\$273,589,789.00	\$11,630,047.00	\$0.00	\$285,219,836.00
Bergen County Utilities Authority	\$0.00	\$0.00	\$0.00	\$273,589,789.00	\$11,630,047.00	\$0.00	\$285,219,836.00
Camden County Utilities Authority	\$92,135,638.00	\$62,718,127.00	\$57,250,000.00	\$385,948,713.00	\$56,373,081.00	\$0.00	\$442,321,794.00
Cape May County Utilities Authority	\$12,829,686.00	\$13,346,762.00	\$8,717,542.00	\$84,318,084.00	\$9,641,767.00	\$0.00	\$93,959,851.00
Cape May County Utilities Authority	\$32,165,286.00	\$26,260,686.00	\$7,581,000.00	\$84,318,084.00	\$9,641,767.00	\$0.00	\$93,959,851.00
Cumberland County Utilities Authority	\$6,240,214.00	\$556,008.00	\$433,500.00	\$8,178,138.00	\$1,047,341.00	\$0.00	\$9,225,479.00
Essex County Utilities Authority	\$52,189,500.00	\$46,859,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Essex County Utilities Authority	\$6,568,050.00	\$6,262,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gloucester County Utilities Authority	\$22,938,575.00	\$21,316,709.00	\$180,000.00	\$40,198,792.73	\$2,898,520.75	\$485,000.00	\$43,582,313.48
Hunterdon County Utilities Authority	\$312,000.00	\$312,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Middlesex County Utilities Authority	\$89,074,400.00	\$79,514,800.00	\$8,302,000.00	\$76,488,735.00	\$5,886,309.00	\$0.00	\$82,375,044.00
Middlesex County Utilities Authority	\$0.35	\$35,767,700.00	\$2,467,000.00	\$76,488,735.00	\$5,886,309.00	\$0.00	\$82,375,044.00
Morris County Utilities Authority	\$3,665,100.00	\$3,415,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Morris County Utilities Authority	\$39,665,700.00	\$39,055,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ocean County Utilities Authority							

Phillipsburg Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carlstadt Sewerage Authority	\$895,245.00	\$1,198,050.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00
Rockleigh Sewerage Authority	\$388,000.00	\$388,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beverly Sewerage Authority	\$0.00	\$0.00	\$0.00	\$344,488.00	\$18,144.00	\$87,031.00	\$449,663.00
Bordentown Sewerage Authority	\$4,261,457.00	\$3,806,032.00	\$1,200,000.00	\$20,818,893.00	\$2,127,996.00	\$0.00	\$22,946,889.00
Cinnaminson Sewerage Authority	\$2,755,000.00	\$2,743,276.00	\$420,000.00	\$5,939,634.60	\$514,123.83	\$0.00	\$6,453,758.43
Delanco Sewerage Authority	\$913,000.00	\$858,090.00	\$100,000.00	\$491,834.00	\$176,104.00	\$1,417,000.00	\$2,084,938.00
Delran Sewerage Authority	\$3,815,147.00	\$3,815,147.00	\$1,992,700.00	\$2,761,190.65	\$1,117,316.02	\$0.00	\$3,878,506.67
Edgewater Park Sewerage Authority	\$1,212,117.00	\$1,373,643.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Riverside Water Reclamation Authority	\$1,866,000.00	\$2,266,228.00	\$590,000.00	\$1,821,325.31	\$503,603.39	\$0.00	\$2,324,928.70
Laurel Springs Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pennsauken Sewerage Authority	\$3,627,500.00	\$3,627,500.00	\$457,000.00	\$149,494.89	\$155,000.00	\$0.00	\$304,494.89
Runnemede Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stratford Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Landis Sewerage Authority	\$9,490,000.00	\$8,821,000.00	\$1,284,000.00	\$9,132,043.00	\$1,300,000.00	\$0.00	\$10,432,043.00
Clinton Sewerage Authority	\$938,800.00	\$1,063,117.00	\$0.00	\$1,857,706.00	\$87,556.00	\$0.00	\$1,945,262.00
Lambertville Sewerage Authority	\$1,819,875.00	\$1,651,170.00	\$7,726,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Lebanon Borough Sewerage Authority	\$580,508.00	\$631,936.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
East Brunswick Sewerage Authority	\$0.00	\$0.00	\$0.00	\$4,625,000.00	\$445,000.00	\$0.00	\$5,070,000.00
Eatontown Sewerage Authority	\$3,232,994.00	\$3,525,392.00	\$2,404,000.00	\$768,431.00	\$193,000.00	\$0.00	\$961,431.00
Long Branch Sewerage Authority	\$6,527,330.00	\$5,951,112.88	\$17,383,000.00	\$16,166,006.00	\$2,194,307.00	\$0.00	\$18,360,313.00
Middletown Sewerage Authority	\$9,341,500.00	\$7,306,055.00	\$9,249,823.00	\$14,391,013.00	\$635,336.00	\$0.00	\$15,026,349.00
Neptune Township Sewerage Authority	\$7,552,927.00	\$7,102,900.00	\$305,000.00	\$13,795,000.00	\$1,690,000.00	\$0.00	\$15,485,000.00
Ocean Township Sewerage Authority	\$7,876,110.50	\$6,786,340.60	\$5,601,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Hazlet Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Florham Park Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hanover Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beach Haven Sewerage Authority	\$1,192,000.00	\$1,506,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beachwood Sewerage Authority	\$1,580,000.00	\$1,772,662.00	\$120,000.00	\$1,180,000.00	\$240,000.00	\$0.00	\$1,420,000.00
Berkeley Township Sewerage Authority	\$8,403,539.00	\$8,065,228.00	\$300,000.00	\$1,057,626.00	\$0.00	\$0.00	\$1,057,626.00
South Toms River Sewerage Authority	\$519,180.00	\$504,180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Penns Grove Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pennsville Sewerage Authority	\$2,475,000.00	\$2,000,714.00	\$646,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Carneys Point Sewerage Authority	\$1,785,000.00	\$1,639,100.00	\$888,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Woodstown Sewerage Authority	\$1,220,000.00	\$1,345,802.00	\$4,100,000.00	\$505,240.13	\$427,298.30	\$0.00	\$932,538.43
Bernards Sewerage Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Franklin Sewerage Authority (Somerset)	\$10,185,650.00	\$9,077,632.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Warren Sewerage Authority	\$4,763,500.00	\$4,763,500.00	\$595,034.00	\$12,275,973.29	\$1,147,669.67	\$0.00	\$13,423,642.96
Rahway Valley Sewerage Authority	\$23,695,000.00	\$24,178,855.00	\$5,000,000.00	\$201,461,389.00	\$9,798,670.00	\$0.00	\$211,260,059.00
North Hudson Regional Sewerage Authority	\$36,860,000.00	\$21,138,751.00	\$32,800,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Readington-Lebanon Sewerage Authority	\$1,511,063.00	\$1,593,800.00	\$2,756,000.00	\$700,000.00	\$210,000.00	\$0.00	\$910,000.00
Ewing-Lawrence Sewerage Authority							

Jersey City Municipal Port Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carteret Port Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Perth Amboy Municipal Port Authority	\$389,123.00	\$389,123.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lakewood Township Airport Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salem Municipal Port Authority	\$50,055.00	\$50,055.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salem Port Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Atlantic County Improvement Authority	\$2,013,006.00	\$2,012,983.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bergen County Improvement Authority	\$1,543,100.00	\$991,932.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bergen County Improvement Authority	\$115,061,000.00	\$112,678,602.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bergen County Improvement Authority	\$828,100.00	\$295,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bergen County Improvement Authority	\$385,000.00	\$746,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Camden County Improvement Authority	\$1,397,352.00	\$1,397,352.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$3,749,850.00	\$2,570,657.00	\$55,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$901,139.00	\$115,000.00	\$427,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$161,924.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cumberland County Improvement Authority	\$1,278,248.00	\$1,081,594.00	\$185,000.00	\$46,154,338.00	\$915,000.00	\$0.00	\$47,069,338.00	
Cumberland County Improvement Authority	\$12,544,700.00	\$11,292,623.00	\$17,742,791.00	\$46,154,338.00	\$915,000.00	\$0.00	\$47,069,338.00	
Essex County Improvement Authority	\$8,552,500.00	\$7,042,986.00	\$3,875,000.00	\$749,200,475.00	\$16,547,346.00	\$0.00	\$765,747,821.00	
Gloucester County Improvement Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gloucester County Improvement Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gloucester County Improvement Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gloucester County Improvement Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gloucester County Improvement Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hudson County Improvement Authority	\$0.00	\$0.00	\$0.00	\$506,755,989.00	\$242,515,087.00	\$0.00	\$749,271,076.00	

Highland Park Redevelopment Agency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,500.00	\$137,500.00
Old Bridge Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Milltown-Ford Avenue Redevelopment Agency	\$67,700.00	\$67,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Perth Amboy Redevelopment Authority	\$4,300,890.00	\$4,156,890.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sayreville Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
South Amboy Redevelopment Authority	\$0.00	\$204,000.00	\$0.00	\$0.00	\$5,079,688.00	\$0.00	\$5,079,688.00
Woodbridge Redevelopment Authority	\$147,200.00	\$219,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Morristown Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Seaside Heights Redevelopment Agency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Passaic Redevelopment Agency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Penns Grove Redevelopment Agency	\$653,000.00	\$435,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Franklin Redevelopment Agency	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Legal Characteristics of State Authorities in New Jersey(Continued)

Type of District	Board of Commissioners	Finances			Public Hearings	Chairman/Directors
		Taxing Authority	Revenue Bonds	Service Chce		
	Appointed	Elected				

Preface

As noted in the main body of this paper, the reality is that the oversight of public authorities and independent agencies is so fragmented that there is no comprehensive or completely reliable set of information. No State agency is charged with such a task and each continues to see the world of authorities through its own lens. Even where we were able to obtain information, it contained numerous missing entries, sometimes justified, sometimes not, exclusions, or even duplications. The task of putting together an accurate picture is further complicated by the many different fiscal years utilized by the authorities and independent agencies.

Transparency means more than having a web site. It means that the data is recent, that it has been checked for obvious errors, and that it is kept up to date, and is readily accessible.

Calculation of Expenditure Data

Data From the State Transparency Center
(<http://yourmoney.nj.gov/transparency/expenditures/>)

This site presents information on authorities and independent agencies, but does not include all State authorities. The information can be viewed by individual authority/agency or by budget category. Data that currently existed at the time this paper was written showed, by mistake, negative expenditures for three authorities: Atlantic City Convention and Visitors Authority, New Jersey Turnpike Authority, and the New Jersey Building Authority. Our figures supplement the totals shown on the web site with updated information on these three authorities.

Using the Transparency Center Data supplemented by our updates shows (for this group of authorities and independent agencies) annual operating and capital expenditures of \$1.8 billion for that period corresponding to the first

quarter of the State's fiscal year—authorities and agencies may have fiscal years that are different than the State's fiscal year.

Extrapolating this partial information, a technique used by the Comptroller's Office in their transparency report, we get a figure of **\$7.2 billion** by multiplying the \$1.8 billion by four to estimate the annual expenditure. This is a conservative estimate given the fact that none of the bi-state authorities are included, all of which could reasonably be expected to have significant expenditures.

As noted in the text (p. 14) and shown in Appendix V, p. 62, these original figures have now been updated to include figures for the period July 1, 2011 to December 31, 2011

Data on Expenditures of Local Authorities

To determine the level of expenditure by local authorities we used data supplied by the Department of Community Affairs in the spring of 2011. This data shows an annual total of **\$2.2 billion** in operating and capital expenditures, a figure that is consistent with more recently supplied data. We consider this an underestimate since there are 74 local authorities reporting no operating or capital expenditures in the DCA data set. Also, the Comptroller's estimate is at least twice the figure in the DCA data.

Combining the estimated State figure and the Local figure results in a total of nearly \$10 billion dollars. Given the lack of information on the bi-state authorities and the amount of missing data in the DCA figures, it is reasonable to conclude that the combined State and Local expenditures are significantly greater than \$10 billion dollars.

Determination of Indebtedness Figures

State Authorities

Figures for State authority indebtedness were derived from the 2011 Debt

acknowledged in the report and for which justification is provided, we still consider this an underestimate.

Local Authorities

Data supplied in spring 2011 to the Hughes Center shows total indebtedness of local authorities at \$5.98 billion. A number of authorities show no debt of any kind. A random check was made of recent audit reports of two of these authorities and both showed that the authority had debt on its books. Thus, we must consider the \$5.98 billion to be an underestimate. Nonetheless, we have no other way of determining the actual figure. Thus, we used the \$5.98 billion dollar figure.

The Issue of Revenues

The 2011 Debt Report excludes any authority whose indebtedness is secured by their operating revenues. Our purpose is somewhat different. One of the purposes of this paper is to document the scale of public authorities as governing instrumentalities in the State and we note that New Jersey's citizens are a significant source of these revenues.

Moral Obligation Bonds

The 2011 Debt Report also notes that those authorities that issue "moral obligation" bonds are excluded. These bonds are guaranteed by the State if the authority's revenue is insufficient, i.e., the State is morally obligated to make up the difference. There are three authorities cited as exclusions in this category. It is with some degree of puzzlement that we note that two of the three authorities are excluded from the report because the State has never had to cover debt expenses, while the third is excluded because the State has consistently had to cover some of its expenses and never failed to do so.