

RESEARCH BRIEF

*Public Authorities
in
Governing New Jersey*

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

Ambrose Bierce, The Devil’s Dictionary

“Robert Moses wasn't elected to anything. We're taught that in a democracy power comes from being elected. He had more power than anyone, and he held it for 48 years.”

Robert Caro, The Power Broker

Introduction

Robert Caro’s Pulitzer Prize winning biography of Robert Moses, the former head of New York’s Triborough Bridge Authority, is a compelling reminder that power and authority don’t always emerge from a ballot box. Over the years state and local governments have increasingly relied upon *special purpose governments* to carry out essential functions. For most of the State’s citizens, a school district is the most familiar form of special purpose government. But there is another form, the *public authorities*.¹ In New Jersey, these range in visibility from large bi-state authorities such as the Port Authority of New York and New Jersey to lesser known local bodies such as Jersey City Incinerator Authority. Regardless of size or their function, the political and fiscal reach of these organizations, as well as their inner workings are little known to citizens. Collectively, they are sometimes referred to as “shadow governments” or “invisible governments.”

Ironically, special purpose governments, including public authorities, were designed to make for more efficient and effective delivery of public services. Burgeoning, as they did during the “progressive era” of local government reform, special purpose governments were supposed to make government better, not less visible. Quoting Robert Moses, Caro succinctly summarizes the rationale for the creation of special purpose governments:

“Public authorities are also outside and above politics, Moses said. Their decisions are made solely on the basis of public welfare, he

¹ The language of special purpose governments is not standardized. Although it is generally recognized that the term special purpose government is the most inclusive, the federal Census of Governments uses the term special districts and has specific definitions that are not always useful.

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:

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

² Caro, *The Power Broker*, p. 16

³ NJ State Comptroller’s Office, “An Analysis of the On-Line Transparency of New Jersey’s Local Authorities and Commissions,” February, 2011.

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. Yet, special purpose governments are the least

⁴ Foster, *The Political Economy of Special Purpose Government*, ix.

understood and, aside from school districts, least visible component of the complex tapestry of state and local governments. For example, a standard text on New Jersey state and local government devotes a scant three pages to what it refers to as “other governments” even as it notes how important these entities are in the State’s political landscape and cites examples of how they abuse the public trust.⁵ [Salmore and Salmore, 206-208].

Special purpose governments are “. . . autonomous local governments that provide a single or limited services.”⁶ Collectively, they provide “. . . residents with specialized provision of health, fire protection, sewer, transit, water, gas and electric utilities, airports, housing, drainage, libraries, parks and recreation, highways, ports, sanitation, and other services.”⁷

Bourdeaux defines a public authority and thereby hints at why we would want to know more about public authorities:

“Public Authorities are a subset of special purpose governments with particular institutional features. They have the ability to issue tax-exempt municipal debt based on a dedicated revenue stream, either user fees or dedicated tax revenues, and they are governed by an appointed board with policymaking and budgetary independence from the state or local ‘parent’ government that created them. Public authorities have the right to sue and to be sued, own property, and may have the ability to tax and invoke eminent domain.”⁸

Thus, as examples of special purpose government in New Jersey, public authorities “. . . been used to finance, construct, and operate capital improvement projects . . . ranging from transportation facilities, to public office buildings, hospitals, college classrooms and dormitories, as well as both water and sewer systems.”⁹ It is central to keep in mind that those who run public authorities are largely appointed and not subject to control via the ballot box.

Authorities were originally conceived to introduce efficiencies into state and local government. They are often associated, in fact, with the government reform movements of the early 20th century. Theoretically, public authorities have a number of desirable characteristics:

⁵ Salmore and Salmore, *New Jersey Politics and Government: The Suburbs Come of Age*, pp. 206-208.

⁶ Foster, *op cit.*, p. 2

⁷ *Ibid.*

⁸ Bourdeaux, 2005, p. 442.

⁹ Task Force on Independent Authorities, “Interim Report,” p. 3.

- They can provide a service mix to populations with highly varied service preferences.
- 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.
- In some instances, they can provide citizens with choices about the level and types of services they access (and pay to support).
- 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.
- 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.
- They are less political and less prone to become pawns in political bargains.
- 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:

- They are a means to evade citizen-approved, constitutional debt limits.
- 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.
- The independence of public authorities makes them more prone to political influence rather than less prone.
- 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.
- 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.

- 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.
- Public authorities are created sequentially without any clear mechanism for reviewing their need to continue. Once established they develop a political constituency that have a vested interest in their continuation: developers, people who utilize their services, labor groups, and others.
- The statutory authority of different types of authorities may sometimes overlap, creating confusion as to which authority is charged with addressing a particular problem.
- Despite their independence, public authorities gain access to government pension systems.
- 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:

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

- 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:

- Their existence is authorized by a bewildering array of separate laws which have accumulated through time and reflect a categorization system that may fit the State's legal code, but does little to bring clarity for the implementation of policy, or for that matter, create greater public awareness.
- The statutory foundation of public authorities is further fragmented along functional lines. Fiscal issues in one set of statutes, personnel matters in another, reporting and oversight in others.
- The operation and oversight of public authorities has been influenced by numerous Executive Orders issued by New Jersey Governors.
- Oversight, and reporting requirements are also fragmented. This may not be inappropriate, but it does exist and further complicates visibility and ease of *citizen* oversight. Some aspects of an authority's operation may be monitored by units in Treasury, others by the Comptroller, units in the Department of Community Affairs, or the Governor's Authorities Unit. Depending upon the function being performed by the authority, it may also be subject to regulation by other units, e.g., Department of Environmental Protection. At the local level, oversight of authorities has reflected New Jersey's many forms of local government. Recent legislation has attempted to introduce greater consistency. Nonetheless, like the best known special purpose governments, public schools, significant differences in oversight may exist.
- **This statutory, structural, functional, and regulatory fragmentation has a significant implication for the State's citizens. Information about the public authorities in the State is equally fragmented. The Governor's Office and others may be attempting to remedy this, but the amount of data available is limited and the lack of historical data on even State authorities suggests a lack of coordinated data gathering in the past. Despite the significant role they play delivering services to the State's residents and despite their levels**

of expenditures and indebtedness, there is no single, comprehensive picture of the scope and impact of public authorities in New Jersey. This is one of the most significant findings in this report.

The work of State agencies and individual public servants is diligent and well-intentioned. The report by the Comptroller's Office on transparency in local authorities is a fine piece of work; the annual report on state debt issued by the Treasurer represents a careful and candid attempt to report to the legislature and others; the on-going work of the Governor's Authorities Unit seeks to monitor the activities of State authorities, as does the Local Finance Board of the Department of Community Affairs for local authorities. Yet, each sees part of the picture and no single agency or official is charged with assembling the whole picture.

It is easy to focus our attention on the sensational. Reports of inflated salaries of those in certain authorities, of corruption in contracting, of political appointments, of the now abolished practice of authorities lobbying in the legislature, or other practices that draw our eye and media attention. But, these dramatic events are symptoms and consequences of a lack of information. Until a comprehensive picture of authorities is regularly produced and disseminated, public authorities will remain invisible or shadow governments.

In the absence of comprehensive information about New Jersey public authorities, public accountability of these agencies exists only in theory. It is important to understand that the value of information goes beyond accountability. Comprehensive information would enable more reasoned judgments about the effectiveness of authorities as a tool of state and local government.

Overview of Public Authorities

Generally, it is appropriate to distinguish between four broad types of public authorities in New Jersey:

- Bi-State Authorities that require both State legislation and Congressional approval such as the Port Authority of New York and New Jersey or the Delaware River and Bay Authority (see Appendix I);
- State Authorities such as the New Jersey Turnpike Authority and the Casino Reinvestment Development Authority (see Appendix II);
- Regional authorities such as the Passaic Valley Sewerage Authority (see Appendix III); and,

- Local authorities which are creatures of one or more varieties of New Jersey's many types of local governments, created under the auspices varied pieces of enabling legislation (see Appendix IV).

Creation of Public Authorities in New Jersey

Authorities may have an individual statutory basis, be created by interstate compacts, or be established by local governments consistent with State enabling legislation. State authorities are created by specific statutes, and sometimes, interstate compacts. Local authorities are created by enabling legislation, e.g., Parking Authorities Law, Municipal and County Utilities Authorities Law, and Municipal Port Authorities Law (See Appendix I). Once created by the appropriate unit of local government through duly passed legislation, minimal notifications and approvals are required to establish the authority. The newly established authority has all the powers included in the enabling legislation which may include the capacity to incur debt, build facilities, enter into contracts, secure professional advice and other matters.

As the New Jersey Comptroller's Transparency Report notes, the creation of local authorities has added to an already large number of governmental units reflecting the State's home rule tradition. The result is a New Jersey checkerboard of more than 1,900 units of government or approximately one governmental unit per 3.8 square mile.¹⁰

What do Public Authorities Do? What Powers do They Have?

As noted in the introduction to this paper, authorities are most often created to perform specific functions. Appendices I through IV give citations to materials that describe the functions of specific authorities, but to summarize:

State and local authorities build and maintain our roads and other transportation systems, they build our schools and hospitals, provide for safe drinking water and the proper disposal of waste and sewerage. They promote economic development, build bridges and ports. The list of functions performed by authorities and associated agencies is significant.

The Comptroller's report identifies 587 local (i.e., does not include State Authorities) agencies state-wide with independent fiscal authority and response for the expenditure of public funds: 214 local authorities and commissions

¹⁰ Comptroller's Office, "On Line Transparency," p. 3.

(e.g., municipal improvement authorities, sewer authorities, bridge commissions, utilities authorities), 185 fire districts, 85 housing authorities, 48 joint insurance funds, 17 workforce investment boards, 15 soil conservation districts, 11 urban enterprise zones, 7 regional health commissions.¹¹ Based on the enabling legislation that created them, special purpose authorities may have one or more of the following powers:

- Taxing;
- Imposing user fees;
- Independent bonding and capacity to create indebtedness;
- Ability to enter into contracts, including leases;
- Ability to hire employees and to, thereby, give these employees access to employee benefits, including the State retirement system;
- Capacity to create specialized units of employees such as police;
- Purchase products and services; and,
- Accept Federal grants and contracts¹²

What is the Scope of Public Authority Activities and Obligations?

State Authorities

The Transition Subcommittee on the Governor's Office for Governor Christie noted the following:

“A significant part of State government operations is carried out by approximately *fifty* [emphasis added] independent authorities, boards, and commissions. Under the supervision of the Chief Counsel and a Director of the Authorities Unit, a staff of four lawyers and non-lawyer professionals should be responsible for overseeing the work of these entities, which employ thousands of individuals and have large operating budgets. The Governor has statutory authority to veto actions approved by the governing body of approximately *thirty* [emphasis added] of these agencies, although they are *independent* [emphasis added] of the State departments in which they are allocated.”

A Task Force convened by gubernatorial candidate Jon Corzine noted that State Authorities had incurred a bonded indebtedness of 20 billion dollars, a figure that was (according to the report) at that time approximately seven times

¹¹ Ibid., pp. 1-3.

¹² See Appendix VII for a summary table of the legal characteristics of State and local authorities

the amount of outstanding voter approved, general obligation debt.¹³ The most recent estimate of State authority debt is approximately \$34.5 billion¹⁴, a figure that is more than the annual operating budget of the State. It is unclear that these two estimates of State authority debt are using the same base or accounting principles. Therefore, one should be cautious in any comparison. However, it is impossible to ignore the magnitude of the number.

Furthermore, the \$34.5 billion figure, according to the FY 2011 Debt Report excludes the following sources of debt:

- The debt of locally created authorities and districts;
- Bonds issued by The New Jersey Economic Development Authority on behalf of private companies;
- The New Jersey Educational Facilities Authority's bonds issued on behalf of public and private colleges and universities;
- The New Jersey Health Care Facilities Financing Authority bonds;
- State Authorities whose debt is secured by their operating revenue;
- Debt of inter-state or bi-state authorities;
- Tax and Revenue anticipation notes;
- Ancillary borrowing expenses; and,
- Moral obligation bonds of the New Jersey Housing and Finance Agency and the South Jersey Port Authority.

It is important to note that these exclusions may make sense from an accounting perspective. However, if one's purpose is to assess the scope of authorities in the lives of New Jersey's citizens, most of these exclusions represent real activity on the part of State authorities. In fact, the exclusions include some of the State's largest authorities. Not only do these excluded activities have to be administered through an operating budget, through regulatory oversight expenses, and through professional service expenses. Moreover, they can have direct impact on the lives of citizens: in increased tolls, health care expenses, increased fees for authority provided services. Finally, the financial health of these excluded authorities may potentially harm the State's bond ratings.

State authorities do more than incur debt. They also hire employees, enter into contracts, buy equipment and supplies, support travel, hire consultants, maintain facilities, enter into leases, and other activities that are part of their

¹³ "Interim Report," p. 4.

¹⁴ "Debt Report FY 2011," pp. 11-13.

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. Following further checking, two of the authorities promptly supplied corrected figures. As of this time, the New Jersey Building Authority has not supplied corrected figures, so they were removed from our data. The corrected quarterly expenditure figures total \$1.8 billion with the Building Authority figures removed. Considering this is for the period July 1, 2011 to September 30, 2011, the year-end total could approach \$8 billion or more. *This original estimate seems accurate now that the State Transparency Center is now reporting fiscal year-to-date figures of \$4.2 billion.* State government officials acknowledge that this is just a sampling and not a complete picture. To their credit, no one has attempted to do this before. Even now to get a complete picture of the spending and debt, one would have to go to each individual authority, something well beyond the scope of this paper.¹⁶

Examination of these expenditure figures provides hints as to the impact of public authority debt. *The sample snapshot now shows that the authorities and independent agencies in the report spent \$253 million in debt service expenses, \$602 million in bond principal redemption, \$360 million in loans, and a half million in early bond retirement loss. Furthermore, they spent \$8.2 million in expenses to incur new debt. This is for the first two quarters of the State's fiscal year and, for only a small number of State authorities.*¹⁷

Another way of grasping the scale of public authority finance and the difficulty of identifying accurate figures is to examine one of the authorities, the New Jersey Turnpike Authority. Their data (2010) shows operating expenses of \$684 million and \$8.4 billion in bonded indebtedness.¹⁸ *The audited operating expenses for 2010 are significantly lower than what one would expect by looking at the Transparency Center data where total expenditures between July 1, 2011 and December 31, 2011 are reported as \$1.2 billion.* I think we can reasonably conclude, if there are fifty State authorities, boards and commissions, that no one, including the State itself has yet to assemble and publish complete information on their finances.

¹⁵ https://www13.state.nj.us/pls/nj_public/f?p=AUTHORITY_SPENDING:721:0::NO:SESSION

¹⁶ The Office of the Treasurer has been cooperative in helping to understand the figures that are available. Our attempts to obtain assistance from the Governor's Authorities Unit have not been productive.

¹⁷ https://www13.state.nj.us/pls/nj_public/f?p=AUTHORITY_SPENDING:711:0::NO:SESSION

¹⁸ www.state.nj.us/turnpike/documents/2010AuditedFinancialStatements.pdf

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.

- “587 local agencies in New Jersey with independent fiscal authority and responsibility for the expenditure of public funds;”
- Estimated annual expenditures and indebtedness in excess of \$5 billion; and,
- 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:

- \$1.7 billion in anticipated revenue;
- \$1.6 billion in total operating budget;
- \$6.1 million in capital appropriations; and,
- \$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, pp. 1-3.

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 reporting varies. The Comptroller's study limited itself to those authorities that filed Certified Annual Financial Reports (CAFRs), but these are not required. Any audit conducted by an appropriately licensed person and following standards stipulated by the Local Finance Board is sufficient.

Summary

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 fiscal data on public authorities in New Jersey. Careful readers of this report will observe many different numbers reported to explain the same phenomena. Yet, each of these numbers is a matter of public record or have been reported to us.²⁰

As noted below, no State agency is charged with the task of bringing order to the chaotic data on public authorities. Each agency charged with some type of oversight continues to see the world of authorities through its own lenses. Even when 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, that it is kept up to date, and that it is readily accessible.

Nonetheless, even with the data we have patched together, it is clear that authorities and related agencies play a significant role in the life of the average New Jersey Citizen. **We estimate conservatively that public authorities and independent agencies spend well in excess of 10 billion dollars per year and that they have indebtedness of at least 40 billion dollars.**²¹ We have no estimate for the number of employees in the State pension systems that are tied to the public authorities, but the Office of the State Comptroller estimates

²⁰ Not all the numbers come from State sources

²¹ See Appendix VIII for the way in which these figures were derived

that the local authorities alone have 10,000 employees in the system. Finally, we should remember that these figures are only on the expenditure side of authorities. They give no information about the direct costs of authorities to citizens in the form of taxes, user fees, assessments, and tolls.

Are these data perfect? No, but they are the best we could obtain after numerous requests to State agencies, requests for corrections to some of the obvious errors, and even cross checking some information by reviewing authority audits, or making phone calls. The imperfections in the data are a warning bell. The monitoring systems that are in place to oversee both State and local authorities are simply inadequate to the task.

Beyond their fiscal impact, authorities control services that are vital to the well-being of individual citizens, as well as the State's economy. Yet, none of them is governed by officials who are elected, nor is there a comprehensive picture of these organizations really available to the citizens or their elected officials. Furthermore, there is a clear record of problems with some of these authorities, not only historically, but also in recent times. The Governor has exercised his capacity to veto minutes of authorities and to remove officials when necessary. Proposed legislation seeks to extend this gubernatorial authority to certain regional authorities. Also, recent legislation has created similar power for County Executives or Freeholder Directors.

Our examination, limited though it was by lack of information, suggests the following possibilities to enhance the transparency of public authorities:

1. A comprehensive, annual report on both state and local authorities. A simplified annual summary, modeled on the "Citizens Guide to the Budget" might be used to supplement the more comprehensive document.
2. The State may wish to consider providing an addendum to the Treasurer's annual debt report that gives comprehensive figures for State authority debt, even those excluded from the main body of the report.
3. The State may wish to encourage the creation of a common fiscal year for all special purpose governments within the State. In making this recommendation, we recognize that there may be some agencies which need to follow fiscal years that might be determined by requirements for federal funding or other reasons.
4. The State may wish to consider issuing an annual combined report on the fiscal status of both State and local authorities.

Oversight of Public Authorities in New Jersey

Approximately three decades ago, The State Commission of Investigation submitted a report on county and local authorities. The Commission stated its findings succinctly:

“A principle finding of the Commission’s investigation was a lack of accountability by New Jersey’s county and local authorities to the governmental agencies whose grant funds enable their facilities to be financed and to the public such facilities were designed to serve. Shielded by an autonomy which insulated them from public scrutiny, many authorities were found in violation of a state law requiring submission of annual fiscal audits to the state. Although there may be more than 250 county authorities in New Jersey, no state official was found who could provide a precise count of them. No single state agency had any statutorily definitive oversight over county and local authority financing, budgets, operational and maintenance expenditures, or reserves—if any—for future expansion or replacement.”²²

While the numbers may have changed, this conclusion reflects a surprisingly contemporary assessment of the public authorities, both State authorities and local authorities. The same conclusions are reflected in various ways by numerous gubernatorial Executive Orders, other State Commission of Investigation (SCI) reports, newspaper editorials, and statutory changes. Yet public authorities have shown remarkable resilience. Despite the alleged powers of New Jersey Governors, the same issues remain on the gubernatorial and legislative agenda today.

Another basic finding of this report is that the fragmentation of information regarding the activities of public authorities is matched by an equally fragmented set of mechanisms for their oversight.

The use of special purpose governments has not only expanded far faster than the growth of general purpose governments²³, the growth has been sequential and uncoordinated. Little thought appears to have gone into seeing the big picture. Furthermore, while authorities have developed varied forms of

²² New Jersey State Commission of Investigation, “Misconduct in the Operation of Certain County and Local Sewerage and Utility Authorities, 1981-83, p. 2

²³ Bourdeaux, 2005, p. 441.

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:

- Approve the creation of a new authority;
- Make recommendations on project planning;
- Direct fee increases in order to meet operating deficits;
- Approve “Temporary Funding Notes”;
- Conduct an annual audit review of an authority’s budget;
- Order the creation and implementation of a financial plan to deal with existing financial difficulties; and,
- 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:

- 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);
- Review the annual audit of authorities; and,
- 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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APPENDICES

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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 Froomjian. 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

Appendix II

New Jersey State Boards, Commissions, and Authorities

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
Advisory Council on Domestic Violence View Details
Advisory Council on Solid Waste Management View Details
Advisory Council on Youth Camp Safety View Details
Advisory Council on the Deaf and Hard of Hearing View Details
Advisory Council to the Juvenile Justice Commission-inactive View Details
Advisory Ethics Panel View Details
Advisory Graduate Medical Education Council of New Jersey View Details
Alcohol and Drug Counselor Committee View Details
Amistad Commission View Details
Ancora Psychiatric Hospital - Board of Trustees View Details
Ann Klein forensic Center - Board of Trustees 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 Taxation	View Details
Atlantic County Superintendent of Elections	View Details
Atlantic States Marine Fisheries Commission	View Details
Audiology and Speech Language Pathology Advisory Committee	View Details
Automobile Insurance Territorial Rating Plan Advisory Commission	View Details
Banking Advisory Board	View Details
Bergen County Board of Elections	View Details
Bergen County Board of Taxation	View Details
Bergen County Community College Board of Trustees	View Details
Bergen County Superintendent & Deputy Superintendent of Elections	View Details
Blue Ribbon Panel for Review of Long-Term Prisoners' Parole Eligibility	View Details
Blue Star Memorial Highway Council	View Details
Board of Boiler, Pressure Vessel and Refrigeration Rules	View Details
Board of Directors of University Hospital	View Details
Board of Education of the City of Camden in the County of Camden	View Details

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
Brigadier General William C. Doyle Veterans' Memorial Cemetery Advisory Council	View Details
Brookdale Community College Board of Trustees	View Details
Brownfields Redevelopment Task Force	View Details
Burlington County Board of Elections	View Details
Burlington County Board of Taxation	View Details
Burlington County College Board of Trustees	View Details
Burlington County Superintendent of Elections	View Details
Camden County Board of Elections	View Details
Camden County Board of Taxation	View Details
Camden County College Board of Trustees	View Details
Camden County Health Services Center Board of Trustees	View Details
Camden County Superintendent & Deputy Superintendent of Elections	View Details
Cape May County Board of Elections	View Details
Cape May County Board of Taxation	View Details
Capital City Redevelopment Corporation	View Details

Casino Control Commission	View Details
Casino Reinvestment Development Authority	View Details
Casino Revenue Fund Advisory Commission	View Details
Catastrophic Illness in Children Relief Fund Commission	View Details
Certified Psychoanalysts Advisory Committee	View Details
Child Fatality and Near Fatality Review Board	View Details
City of Bridgeton Housing Authority	View Details
Civil Service Commission (formerly Merit System Board)	View Details
Civil Service Reform Task Force	View Details
Clean Air Council	View Details
Clean Water Council	View Details
Collingswood Housing Authority	View Details
Commission on Bullying in Schools	View Details
Commission on Civil Rights	View Details
Commission on New Americans	View Details
Commission on Radiation Protection	View Details
Commission on Rationalizing New Jersey's Health Care Resources - Expired	View Details
Commission on Uniform Legislation	View Details
Commission on Women Veterans	View Details
Commission to Examine Strategies for Strengthening the Familial Bond Between Children and Incarcerated Parents	View Details
Community Financial Services Advisory Board	View Details
Community Mental Health Citizens Advisory Board	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
Credit Union Advisory Council	View Details
Criminal Sentencing and Disposition Commission	View Details
Cumberland County Board of Elections	View Details
Cumberland County Board of Taxation	View Details
Cumberland County College Board of Trustees	View Details
Delaware River Basin Commission	View Details
Delaware River Joint Toll Bridge Commission	View Details
Delaware River Port Authority	View Details
Delaware River and Bay Authority	View Details
Delaware Valley Regional Planning Commission	View Details
Delaware and Raritan Canal Commission	View Details
Director of the Division of Risk Management	View Details
Disadvantaged Youth Employment Opportunities Council	View Details
Domestic Companion Animal Council	View Details
Domestic Security Preparedness Task Force	View Details
Domestic Violence Fatality and Near Fatality Review 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 Blood-Borne 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

Governor's Council on New Jersey Outdoors (Inactive)	View Details
Governor's Council on the Prevention of Developmental Disabilities	View Details
Governor's Local Government Ethics Task Force	View Details
Governor's Lyme Disease Advisory Council	View Details
Greenwood Lake Commission	View Details
Greystone Park Psychiatric Hospital - Board of Trustees	View Details
Health Care Administration Board	View Details
Hearing Aid Dispensers Examining Committee	View Details
Highlands Water Protection and Planning Council	View Details
Hightstown Housing Authority	View Details
Highway Traffic Safety Policy Advisory Council	View Details
Historic Sites Council	View Details
Home Inspection Advisory Committee	View Details
Horizon Blue Cross and Blue Shield, Inc. of New Jersey - Board of Directors	View Details
Hotel and Multiple Dwelling Health and Safety Board	View Details
Housing Opportunity Task Force	View Details
Hudson County Board of Elections	View Details
Hudson County Board of Taxation	View Details
Hudson County Community College Board of Trustees	View Details
Hudson County Superintendent & Deputy Superintendent of Elections	View Details
Hunger Prevention Advisory Committee	View Details
Hunterdon County Board of Elections	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 Examining 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
Medicaid Inspector General	View Details
Medical Advisory Panel	View Details
Medical Assistance Advisory Committee	View Details
Medical Care Availability Task Force	View Details
Medical Practitioner Review Panel	View Details
Mercer County Board of Elections	View Details
Mercer County Board of Taxation	View Details
Mercer County Community College Board of Trustees	View Details
Mercer County Superintendent & Deputy Superintendent of Elections	View Details
Middlesex County Board of Elections	View Details
Middlesex County Board of Taxation	View Details
Middlesex County College Board of Trustees	View Details
Millville Housing Authority	View Details
Minority and Women's Business Development Advisory Council	View Details
Monmouth County Board of Elections	View Details
Monmouth County Board of Taxation	View Details
Monmouth County Superintendent of Elections	View Details
Montclair State University - Board of Trustees	View Details
Morris County Board of Elections	View Details
Morris County Board of Taxation	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 Directors	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	View Details
New Jersey Building Authority	View Details
New Jersey Cemetery Board	View Details
New Jersey City University - Board of Trustees	View Details
New Jersey Coastal and Ocean Protection Council	View Details
New Jersey Collaborating Center for Nursing	View Details
New Jersey Commission for the Blind and Visually Impaired	View Details
New Jersey Commission for the Blind and Visually Impaired State Rehabilitation Advisory Council	View Details

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 Educational 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 Council of Economic Advisors	View Details
New Jersey Council on Access and Mobility	View Details
New Jersey Council on Physical Fitness and Sports	View Details
New Jersey Cultural Trust Board of Trustees	View Details
New Jersey Death Penalty Study Commission (Inactive)	View Details
New Jersey Disease Management Study Commission	View Details
New Jersey Division of Vocational Rehabilitation Services Rehabilitation Advisory Council	View Details
New Jersey Eastern European-American Heritage Commission	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 Committee	View Details
New Jersey Environmental Infrastructure Trust - Board of Directors	View Details
New Jersey Epilepsy Task Force	View Details
New Jersey Gaming, Sports and Entertainment Advisory Commission	View Details
New Jersey Governor's School Board of Overseers	View Details
New Jersey Hall of Fame Advisory Commission	View Details
New Jersey Health Care Access Study Commission	View Details
New Jersey Health Care Facilities Financing Authority	View Details
New Jersey Health Information Technology Commission	View Details
New Jersey Hellenic American Heritage Commission	View Details
New Jersey Heritage Tourism Task Force	View Details
New Jersey Higher Education Task Force	View Details
New Jersey Historic Trust	View Details
New Jersey Historical Commission	View Details
New Jersey Horse Racing Injury Compensation Board	View Details

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	View Details
New Jersey Invasive Species Council	View Details
New Jersey Marine Sciences Consortium Board of Trustees	View Details
New Jersey Maritime Pilot and Docking Pilot Commission	View Details
New Jersey Meadowlands Commission	View Details
New Jersey Minimum Wage Advisory Commission	View Details
New Jersey Motor Vehicle Commission	View Details
New Jersey Office on Minority and Multicultural Health Advisory Commission	View Details
New Jersey Public Broadcasting Authority	View Details
New Jersey Public Employment Relations Commission	View Details
New Jersey Public Employment Relations Commission Appeals Board	View Details
New Jersey Racing Commission	View Details
New Jersey Reading Disabilities Task Force	View Details
New Jersey Real Estate Commission	View Details
New Jersey Redevelopment Authority	View Details
New Jersey Schools Development Authority	View Details
New Jersey Sire Stakes Program	View Details

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	View Details
New Jersey State Commission on Aging	View Details
New Jersey State Commission on Brain Injury Research	View Details
New Jersey State Commission on Cancer Research	View Details
New Jersey State Council for Interstate Adult Offender Supervision	View Details
New Jersey State Council on the Arts	View Details
New Jersey State Historical Records Advisory Board	View Details
New Jersey State Museum Board of Trustees	View Details
New Jersey Task Force on Child Abuse and Neglect	View Details
New Jersey Tax and Fiscal Policy Study Commission	View Details
New Jersey Tourism Policy Council	View Details
New Jersey Transit Corporation	View Details
New Jersey Transportation Trust Fund Authority	View Details

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 - Menlo Park	View Details
New Jersey Veterans' Memorial Home Advisory Council - Paramus	View Details
New Jersey Veterans' Memorial Home Advisory Council - Vineland	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
North Jersey District Water Supply Commission	View Details
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
Occupational Therapy Advisory Council	View Details
Ocean County Board of Elections	View Details
Ocean County Board of Taxation	View Details
Ocean County College Board of Trustees	View Details

Organized Retail Theft Task Force	View Details
Orthotics and Prosthetics Board of Examiners	View Details
Palisades Interstate Park Commission	View Details
Passaic County Board of Taxation	View Details
Passaic County Community College Board of Trustees	View Details
Passaic Valley Sewerage Commission	View Details
Paterson Great Falls National Historical Park Advisory Commission	View Details
Pension and Health Benefits Review Commission	View Details
Perfusionists Advisory Committee	View Details
Perth Amboy Housing Authority	View Details
Pesticide Control Council	View Details
Physician Assistant Advisory Committee	View Details
Pinelands Commission	View Details
Pinelands Development Credit Bank	View Details
Police Training Commission	View Details
Police and Firemen's Retirement System of New Jersey Board of Trustees	View Details
Port Authority of New York and New Jersey	View Details
Princeton Borough Housing Authority	View Details
Prisoner Reentry Commission	View Details
Professional Counselor Examiners Committee	View Details
Prosperity New Jersey Commission	View Details
Public Access and Marina Safety Task Force	View Details

Public Employees Occupational Safety and Health Advisory Board	View Details
Public Employees' Retirement System Board of Trustees	View Details
Public Guardian for Elderly Adults	View Details
Public Health Council	View Details
Public Library Construction Advisory Board	View Details
Radiologic Technology Board of Examiners	View Details
Ramapo College of New Jersey - Board of Trustees	View Details
Raritan Valley Community College Board of Trustees	View Details
Red Tape Review Commission	View Details
Richard Stockton State College - Board of Trustees	View Details
Rowan University - Board of Trustees	View Details
Rutgers University - Board of Trustees	View Details
Salem Community College Board of Trustees	View Details
Salem County Board of Taxation	View Details
Sales and Use Tax Review Commission	View Details
School Employees' Health Benefits Commission	View Details
School Ethics Commission	View Details
Secretary of Higher Education	View Details
Senator Garrett W. Hagedorn Gero-Psychiatric Hospital - Board of Trustees	View Details
Shell Fisheries Council	View Details
Site Remediation Professional Licensing Board	View Details
Small Business Compliance Advisory Panel	View Details

Smart Freight Railroad Study Commission	View Details
Soil Conservation Commission	View Details
Somerset County Board of Taxation	View Details
South Amboy Housing Authority	View Details
South Jersey Port Corporation	View Details
South Jersey Transit Corporation Advisory Committee	View Details
South Jersey Transportation Authority	View Details
Special Education Review Commission	View Details
State Advisory Council for Basic and Intermediate Life Support Services Training	View Details
State Agriculture Development Committee	View Details
State Athletic Control Board	View Details
State Board of Agriculture	View Details
State Board of Chiropractic Examiners	View Details
State Board of Court Reporting	View Details
State Board of Education	View Details
State Board of Examiners of Heating, Ventilating, Air Conditioning and Refrigeration Contractors	View Details
State Board of Examiners of Master Plumbers	View Details
State Board of Examiners of Ophthalmic Dispensers and Ophthalmic Technicians	View Details
State Board of Human Services	View Details
State Board of Marriage and Family Therapy Examiners	View Details
State Board of Medical Examiners	View Details
State Board of Mortuary Science of New Jersey	View Details

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	View Details
State Commission of Investigation	View Details
State Comptroller	View Details
State Council for Adult Literacy Education Services	View Details
State Council on Developmental Disabilities	View Details
State Economic Recovery Board for Camden	View Details
State Employment and Training Commission	View Details
State Ethics Commission	View Details
State Health Planning Board	View Details
State Historical Records Coordinator	View Details
State Housing Commission	View Details
State Interagency Coordinating Council	View Details
State Investment Council	View Details
State Library Advisory Council	View Details

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

Thomas A. Edison State College - Board of Trustees	View Details
Tidelands Resource Council	View Details
Tobacco Settlement Financing Corporation	View Details
Trenton Housing Authority	View Details
Trenton Psychiatric Hospital Board of Trustees	View Details
Union County Board of Taxation	View Details
Union County College Board of Trustees	View Details
University of Medicine and Dentistry of New Jersey Board of Trustees	View Details
Veterans' Services Council	View Details
Victims of Crime Compensation Review Board	View Details
Vineland Developmental Center Board of Trustees	View Details
Vineland Housing Authority	View Details
Warren County Board of Taxation	View Details
Warren County Community College Board of Trustees	View Details
Water Supply Advisory Council	View Details
Waterfront and Airport Commission of New York and New Jersey	View Details
Wetlands Mitigation Council	View Details
Wholesale Drug Distribution Advisory Council	View Details
William Paterson University of New Jersey - Board of Trustees	View Details
Women's Health Advisory Commission	View Details
Woodbine Developmental Center Board of Trustees	View Details
Woodbridge Developmental Center Board of Trustees	View Details

Youth Correctional Institution Complex - Board 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-1 et seq.) or created pursuant to P.L. 1953, c 37 (C. 40: 62-109 et seq.).

Appendix IV

Local Authorities Statutes and Administrative Code

AUTHORITIES STATUTES and ADMINISTRATIVE CODE

27:19-26	<u>County Bridge Commission Law</u>
40:11A-1	<u>Parking Authority Law</u>
40:14A-1	<u>Sewerage Authority Law</u>
40:14B-1	<u>Municipal and Counties Utilities Authorities Law</u>
40:37A-44	<u>County Improvement Authorities Law</u>
40:37B-1	<u>First Class County Recreation Authority Law</u>
40:37C-1	<u>New Jersey Pollution Control Financing Law</u>
40:55C-41.1	<u>Urban Renewal Law</u>
40:62-105	<u>Water Commission Law</u>
40:66A-1	<u>Incinerator Authorities Law</u>
40:66A-31	<u>County Solid Waste Disposal Financing Law</u>
40:66A-32	<u>Solid Waste Management Authorities</u>
40:68A-1	<u>Port Authorities Law</u>
40:68A-29	<u>Municipal Port Authorities Law</u>
40A:5A-1	<u>Local Authorities Fiscal Control Law</u>
40A:12A-1	<u>Local Redevelopment and Housing Law</u>
40A:14-70	<u>Fire District Law</u>
55:14A-3.2	<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**

**Spending by New Jersey State Authorities and Independent
Agencies**

July 1, 2011- September 30, 2011

Agency / Authority	Year To Date Total
ATLANTIC CITY CONVENTION & VISITORS AUTHORITY	6,644,358*
BOARD OF PUBLIC UTILITIES	\$8,857,769
CAPITAL CITY REDEVELOPMENT CORPORATION	\$27,118
CASINO CONTROL COMMISSION	\$1,529,727
CATASTROPHIC ILLNESS IN CHILDREN COMMISSION	\$1,468,372
COMMERCE COMMISSION	\$69,550,714
COMMISSION ON HIGHER EDUCATION	\$22,915,909
ELECTION LAW ENFORCEMENT	\$1,158,850
GARDEN STATE PRESERVATION TRUST	\$2,673,752
GOVERNORS COUNCIL ON ALCOHOLISM AND DRUG ABUSE	\$688,096
HIGHER EDUCATION STUDENT ASSISTANCE AUTHORITY	\$164,396,658
HIGHLANDS COUNCIL	\$860,826
MISC EXECUTIVE COMM	\$242,086
MOSQUITO CONTROL COMMISSION	\$832,219
NEW JERSEY BUILDING AUTHORITY	(\$28,443,085)
NEW JERSEY CASINO REINVESTMENT DEVELOPMENT AUTHORITY	\$18,397,938
NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY	\$54,579,779

NEW JERSEY EDUCATIONAL FACILITIES AUTHORITY	\$571,852
NEW JERSEY ENVIR. INFRASTRUCTURE TRUST	\$17,604,826
NEW JERSEY HEALTH CARE FACILITIES FINANCING AUTHORITY	\$4,173,325
NEW JERSEY HOUSING & MORTGAGE FINANCING AGENCY	\$259,359,547
NEW JERSEY MEADOWLANDS COMMISSION	\$4,383,019
NEW JERSEY REDEVELOPMENT AUTHORITY	\$142,513
NEW JERSEY SCHOOL DEVELOPMENT AUTHORITY	\$38,167,990
NEW JERSEY SPORTS & EXPOSITION AUTHORITY	\$89,797,085
NEW JERSEY TRANSIT CORPORATION	\$530,180,559
NEW JERSEY TURNPIKE AUTHORITY	421,385,660*
NEW JERSEY WATER SUPPLY AUTHORITY	\$5,798,238
PALISADES INTERSTATE	\$1,843,794
PERC	\$702,468
PINELANDS COMMISSION	\$1,159,500
SOUTH JERSEY PORT CORPORATION	\$18,691,029
SOUTH JERSEY TRANSPORTATION AUTHORITY	\$17,460,588
TOBACCO SETTLEMENT FINANCING CORPORATION	\$100
URBAN ENTERPRISE ZONE - UEZ	\$562,072
TOTAL	\$1,766,808,336

*Figures for these authorities were displayed as negative, but have been corrected by contacting the individual authorities

Source: State of New Jersey Transparency Center,
<http://nj.gov/transparency/expenditures/>

NJ Financial Reporting As of December 31, 2011

Authority Spending: Current Fiscal Year To Date By Authority

1 - 19

Authority	Year To Date Total
ATLANTIC CITY CONVENTION & VISITORS AUTHORITY	\$14,146,588
HIGHER EDUCATION STUDENT ASSISTANCE AUTHORITY	\$234,083,780
NEW JERSEY BUILDING AUTHORITY	-\$7,288,582
NEW JERSEY CASINO REINVESTMENT DEVELOPMENT AUTHORITY	\$47,577,840
NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY	\$121,132,340
NEW JERSEY EDUCATIONAL FACILITIES AUTHORITY	\$1,471,534
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST	\$16,369,082
NEW JERSEY HEALTH CARE FACILITIES FINANCING AUTHORITY	\$5,786,308
NEW JERSEY HOUSING & MORTGAGE FINANCING AGENCY	\$788,242,247
NEW JERSEY MEADOWLANDS COMMISSION	\$23,169,718
NEW JERSEY REDEVELOPMENT AUTHORITY	\$255,955
NEW JERSEY SCHOOL DEVELOPMENT AUTHORITY	\$75,234,571
NEW JERSEY SPORTS & EXPOSITION AUTHORITY	\$128,460,178
NEW JERSEY TRANSIT CORPORATION	\$1,371,672,097
NEW JERSEY TURNPIKE AUTHORITY	\$1,206,473,416
NEW JERSEY WATER SUPPLY AUTHORITY	\$11,849,490
SOUTH JERSEY PORT CORPORATION	\$9,230,657
SOUTH JERSEY TRANSPORTATION AUTHORITY	\$54,196,678
TOBACCO SETTLEMENT FINANCING CORPORATION	\$77,792,510
AUTHORITY SPENDING TOTALS:	\$4,179,856,407

Appendix VI

Fiscal Summary of Selected Local Authorities, FY 2009

Authority Name	Total Anticipated Revenue (Budget 2010)	Total Operating Appropriations (Budget 2010)	Total Capital Appropriations (Budget 2010)	Long Term Bond /Notes Outstanding (Audit 2009)	Short Term Bond/ Notes Outstanding (Audit 2009)	Other Debt Loans Outstanding (Audit 2009)	Total Debt Outstanding (Audit 2009)
Atlantic City Municipal Utilities Authority	\$13,861,257.00	\$13,037,863.00	\$14,992,215.00	\$24,126,922.00	\$1,777,192.00	\$0.00	\$25,904,114.00
Buena Municipal Utilities Authority	\$1,437,400.00	\$1,531,110.00	\$2,499,700.00	\$0.00	\$0.00	\$0.00	\$0.00
Buena Municipal Utilities Authority	\$763,870.00	\$868,515.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Egg Harbor Municipal Utilities Authority	\$5,919,300.00	\$4,957,609.00	\$505,000.00	\$4,571,503.00	\$402,009.00	\$0.00	\$4,973,512.00
Hamilton Municipal Utilities Authority (Atlantic)	\$2,175,066.00	\$2,089,146.00	\$1,905,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Hamilton Municipal Utilities Authority (Atlantic)	\$3,398,835.00	\$3,216,255.00	\$1,622,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Weymouth Municipal Utilities Authority	\$104,880.00	\$120,316.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Weymouth Municipal Utilities Authority	\$43,800.00	\$43,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Willingboro Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Edgewater Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Evesham Municipal Utilities Authority	\$9,755,450.00	\$8,476,455.00	\$3,017,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Evesham Municipal Utilities Authority	\$5,747,160.00	\$5,388,450.00	\$2,745,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Mount Holly Municipal Utilities Authority	\$13,042,000.00	\$10,453,535.00	\$18,456,125.00	\$24,335,000.00	\$745,000.00	\$23,044,554.42	\$48,124,554.42
Mount Laurel Municipal Utilities Authority	\$8,644,215.00	\$8,378,899.00	\$937,575.00	\$0.00	\$0.00	\$0.00	\$0.00
Mount Laurel Municipal Utilities Authority	\$9,200,430.00	\$8,311,294.00	\$2,039,320.00	\$0.00	\$0.00	\$0.00	\$0.00
Pemberton Township Municipal Utilities Authority	\$3,024,000.00	\$3,182,850.00	\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Willingboro Municipal Utilities Authority	\$4,346,482.00	\$4,012,075.00	\$3,395,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Willingboro Municipal Utilities Authority	\$4,210,550.00	\$4,000,208.00	\$9,289,540.00	\$0.00	\$0.00	\$0.00	\$0.00
Wrightstown Municipal Utilities Authority	\$285,240.00	\$261,231.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wrightstown Municipal Utilities Authority	\$576,477.00	\$511,877.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gloucester Township Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$5,000,000.00	\$485,000.00	\$8,747,513.68	\$14,232,513.68
Gloucester Township Municipal Utilities Authority	\$4,811,300.00	\$4,340,670.00	\$4,710,000.00	\$5,000,000.00	\$485,000.00	\$8,747,513.68	\$14,232,513.68
Pine Hill Municipal Utilities Authority	\$1,249,765.00	\$1,289,245.00	\$195,000.00	\$3,577,401.00	\$248,205.80	\$179,205.00	\$4,004,811.80
Pine Hill Municipal Utilities Authority	\$924,750.00	\$877,825.00	\$25,000.00	\$3,577,401.00	\$248,205.80	\$179,205.00	\$4,004,811.80
Waterford Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Waterford Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lower Municipal Utilities Authority	\$5,049,784.00	\$4,063,451.00	\$758,751.00	\$0.00	\$0.00	\$0.00	\$0.00
Lower Municipal Utilities Authority	\$3,114,531.00	\$2,482,626.00	\$123,987.00	\$0.00	\$0.00	\$0.00	\$0.00

Washington Township Municipal Utilities Authority (Morris)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Washington Township Municipal Utilities Authority (Morris)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Berkeley Municipal Utilities Authority	\$1,944,400.00	\$1,625,985.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Brick Municipal Utilities Authority	\$16,589,760.00	\$15,133,791.00	\$5,442,452.00	\$75,694,484.00	\$6,732,242.00	\$0.00	\$82,426,726.00
Brick Municipal Utilities Authority	\$17,569,308.00	\$16,170,653.00	\$2,998,374.00	\$75,694,484.00	\$6,732,242.00	\$0.00	\$82,426,726.00
Toms River Municipal Utilities Authority	\$24,589,354.00	\$24,589,354.00	\$1,258,000.00	\$1,125,000.00	\$35,373.00	\$0.00	\$1,160,373.00
Jackson Municipal Utilities Authority	\$6,035,765.00	\$4,780,599.00	\$3,460,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Jackson Municipal Utilities Authority	\$5,733,844.00	\$4,934,718.00	\$515,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Lacey Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$39,905,091.00	\$1,981,557.00	\$0.00	\$41,886,648.00
Lacey Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$39,905,091.00	\$1,981,557.00	\$0.00	\$41,886,648.00
Lakewood Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lakewood Municipal Utilities Authority	\$3,739,143.00	\$3,670,457.00	\$1,489,589.00	\$0.00	\$0.00	\$0.00	\$0.00
Little Egg Harbor Municipal Utilities Authority	\$3,840,437.00	\$3,720,787.00	\$230,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Little Egg Harbor Municipal Utilities Authority	\$2,336,853.00	\$2,157,378.00	\$850,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Ocean Township Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ocean Township Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Plumsted Municipal Utilities Authority	\$98,615.00	\$98,615.00	\$791,626.00	\$0.00	\$0.00	\$0.00	\$0.00
Manchester Municipal Utilities Authority	\$2,090,000.00	\$1,982,459.42	\$8,000,000.00	\$8,861,718.00	\$2,000,000.00	\$0.00	\$10,861,718.00
Manchester Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$8,861,718.00	\$2,000,000.00	\$0.00	\$10,861,718.00
Paterson Municipal Utilities Authority	\$502,500.00	\$502,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pompton Lakes Municipal Utilities Authority	\$1,886,122.00	\$1,804,632.00	\$1,420,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Pompton Lakes Municipal Utilities Authority	\$810,050.00	\$934,050.00	\$410,000.00	\$0.00	\$0.00	\$0.00	\$0.00
West Milford Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
West Milford Municipal Utilities Authority	\$1,518,000.00	\$1,329,192.00	\$4,550,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Hillsborough Municipal Utilities Authority	\$5,674,353.00	\$5,833,332.00	\$1,263,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Hardyston Municipal Utilities Authority	\$882,761.00	\$933,330.00	\$125,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Hardyston Municipal Utilities Authority	\$411,440.00	\$283,580.00	\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Stillwater Water District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Plainfield Municipal Utilities Authority	\$11,095,000.00	\$9,512,665.00	\$1,400,000.00	\$19,597,018.00	\$1,013,685.00	\$0.00	\$20,610,703.00
Plainfield Municipal Utilities Authority	\$12,001,052.00	\$11,267,820.00	\$2,500,000.00	\$19,597,018.00	\$1,013,685.00	\$0.00	\$20,610,703.00
Hackettstown Municipal Utilities Authority	\$2,482,000.00	\$1,804,273.00	\$2,750,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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	\$73,861,000.00	\$63,035,000.00	\$28,074,000.00	\$248,134,443.00	\$18,028,942.00	\$0.00	\$266,163,385.00
Passaic County Utilities Authority	\$0.00	\$0.00	\$0.00	\$60,800,243.00	\$1,335,000.00	\$0.00	\$62,135,243.00
Salem County Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sussex County Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sussex County Utilities Authority	\$5,822,000.00	\$5,240,000.00	\$608,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Sussex County Utilities Authority	\$157,750.00	\$164,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sussex County Utilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Union County Utilities Authority	\$30,777,850.00	\$28,222,800.00	\$0.00	\$226,182,045.00	\$13,305,000.00	\$0.00	\$239,487,045.00
Northwest Bergen County Utilities Authority	\$14,574,687.00	\$14,011,341.00	\$3,600,000.00	\$23,153,999.00	\$4,320,114.00	\$0.00	\$27,474,113.00
Western Monmouth County Utilities Authority	\$14,866,778.20	\$12,881,613.63	\$420,265.00	\$13,798,901.00	\$2,030,136.40	\$0.00	\$15,829,037.40
Southeast Monmouth Municipal Utilities Authority	\$0.00	\$0.00	\$0.00	\$4,134,117.00	\$1,966,142.00	\$0.00	\$6,100,259.00
Southeast Morris County Utilities Authority	\$14,043,487.00	\$11,198,109.00	\$3,025,000.00	\$7,581,269.48	\$1,055,000.00	\$0.00	\$8,636,269.48
Warren County - Pequest Riv. Utilities Authority	\$2,514,933.00	\$2,264,519.00	\$518,500.00	\$2,835,000.00	\$415,000.00	\$4,469,519.00	\$7,719,519.00
Fort Lee Parking Authority	\$1,408,300.00	\$1,245,762.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Westwood Parking Authority	\$164,000.00	\$164,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Camden Parking Authority	\$4,220,131.00	\$3,836,789.00	\$4,145,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bloomfield Parking Authority	\$822,785.00	\$822,785.00	\$17,535,500.00	\$4,000,000.00	\$0.00	\$0.00	\$4,000,000.00
East Orange Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Montclair Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Newark Parking Authority	\$0.00	\$0.00	\$0.00	\$13,382.00	\$3,838.00	\$1,425,000.00	\$1,442,220.00
South Orange Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bayonne Parking Authority	\$1,592,930.00	\$1,435,290.00	\$540,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Jersey City Parking Authority	\$0.00	\$0.00	\$0.00	\$4,458,095.00	\$163,964.00	\$0.00	\$4,622,059.00
North Bergen Parking Authority	\$1,428,500.00	\$1,420,674.00	\$75,000.00	\$7,369.25	\$0.00	\$0.00	\$7,369.25
Union City Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Weehawken Parking Authority	\$840,976.00	\$707,976.00	\$0.00	\$2,565,000.00	\$0.00	\$0.00	\$2,565,000.00
West New York Parking Authority	\$1,422,000.00	\$1,631,100.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Trenton Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
West Windsor Parking Authority	\$937,000.00	\$569,450.00	\$253,000.00	\$595,000.00	\$133,663.33	\$0.00	\$728,663.33
Dunellen Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Metuchen Parking Authority	\$1,210,000.00	\$1,258,233.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
New Brunswick Parking Authority	\$19,305,143.00	\$15,621,857.00	\$1,564,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Perth Amboy Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Perth Amboy Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
South River Parking Authority	\$28,000.00	\$0.00	\$27,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Long Branch Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Morristown Parking Authority	\$4,820,000.00	\$3,165,000.00	\$53,000.00	\$38,520,000.00	\$0.00	\$0.00	\$38,520,000.00
Toms River Parking Authority	\$0.00	\$0.00	\$0.00	\$96,322.00	\$6,948.00	\$0.00	\$103,270.00
Point Pleasant Beach Parking Authority	\$110,250.00	\$110,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Passaic Parking Authority	\$1,090,000.00	\$1,094,982.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paterson Parking Authority	\$6,758,200.00	\$5,429,590.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
North Plainfield Parking Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Newton Parking Authority	\$100,500.00	\$109,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Elizabeth Parking Authority	\$2,462,000.00	\$2,327,546.00	\$0.00	\$2,985,000.00	\$135,000.00	\$0.00	\$3,120,000.00
Rahway City Parking Authority	\$1,504,380.00	\$1,290,244.00	\$0.00	\$4,973,811.00	\$130,000.00	\$0.00	\$5,103,811.00
Hackettstown Parking Authority	\$50,500.00	\$69,000.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00

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
Wanaque Sewerage Authority	\$0.00	\$0.00	\$0.00	\$7,696,195.00	\$195,694.00	\$0.00	\$7,891,889.00

Middlesex County Improvement Authority	\$3,800,000.00	\$3,469,149.00	\$3,805,888.00	\$0.00	\$0.00	\$0.00	\$0.00
Monmouth County Improvement Authority	\$54,000.00	\$91,000.00	\$0.00	\$424,226,000.00	\$47,410,000.00	\$0.00	\$471,636,000.00
Morris County Improvement Authority	\$9,810,164.09	\$5,332,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Passaic County Improvement Authority	\$7,963,458.00	\$2,669,419.00	\$0.00	\$116,445,916.00	\$2,455,000.00	\$0.00	\$118,900,916.00
Salem County Improvement Authority	\$2,728,040.89	\$2,259,722.14	\$450,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Salem County Improvement Authority	\$10,000.00	\$532,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salem County Improvement Authority	\$3,323,486.00	\$4,928,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Somerset County Improvement Authority	\$12,279,673.00	\$9,896,232.00	\$0.00	\$93,297,417.00	\$14,913,442.00	\$0.00	\$108,210,859.00
Union County Improvement Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Camden County Pollution Control Facilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$24,295,000.00	\$0.00	\$24,295,000.00
Cape May County Pollution Control Facilities Authority	\$300.00	\$13,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gloucester County Pollution Control Facilities Authority	\$1,500.00	\$12,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ocean County Pollution Control Facilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salem County Pollution Control Facilities Authority	\$70,000.00	\$132,800.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Union County Pollution Control Facilities Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Warren County Pollution Control Facilities Authority	\$5,230,000.00	\$4,955,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Jersey City Incinerator Authority	\$18,867,916.00	\$18,867,916.00	\$1,000,000.00	\$0.00	\$40,971.00	\$4,571,319.00	\$4,612,290.00
Hoboken Hospital Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Burlington County Bridge Commission	\$27,952,731.00	\$26,874,656.00	\$40,535,000.00	\$7,390,927.62	\$2,500,537.50	\$3,533,424.00	\$13,424,889.12
Cape May County Bridge Commission	\$3,280,000.00	\$3,455,183.00	\$8,050,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Merchantville-Pennsauken Water Commission	\$10,793,433.00	\$6,690,186.00	\$8,125,000.00	\$4,058,546.00	\$3,836,144.00	\$0.00	\$7,894,690.00
Passaic Valley Water Commission	\$0.00	\$0.00	\$0.00	\$141,587,746.00	\$7,803,463.00	\$0.00	\$149,391,209.00
Garfield Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Camden Redevelopment Authority	\$1,846,881.00	\$1,768,599.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bayonne Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Harrison Redevelopment Authority	\$625,000.00	\$625,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jersey City Redevelopment Authority	\$3,554,572.00	\$4,609,283.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Union City Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Union City Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Union City Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ewing Township Redevelopment Authority	\$278,280.00	\$141,060.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carteret Redevelopment Authority	\$2,736,194.00	\$1,845,821.00	\$0.00	\$35,337,109.00	\$1,745,931.00	\$7,000,000.00	\$44,083,040.00

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
Rahway Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$6,001,525.00	\$7,625,293.00	\$0.00	\$13,626,818.00
Roselle Redevelopment Authority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wildwoods Tourism Improvement & Development Authority	\$2,790,000.00	\$2,834,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Middle Township Water District #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Middle Township Water District #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for Included Authorities	\$1,703,286,006	\$1,566,142,335	\$610,002,242	\$5,190,071,152	\$632,448,725	\$162,867,487	\$5,985,387,363

Appendix VII

Legal Characteristics of Authorities in New Jersey

Legal Characteristics of Local Authorities in New Jersey

Type of District	Board of Commissioners		Finances			Public Hearings		Chairman/Directors	
	Appointed	Elected	Taxing Authority	Revenue Bonds	Service Charges / Fees	Yes	No	Elected or Appointed by Local Government / Voters	Elected by Board
Municipal Port Authorities	X			X	X		X		X
Parking Authorities	X			X	X		X		X
County Bridge Commissions	X			X	X		X		X
Municipal Hospital Authorities	X			X		X		X	
Soil Conservation Districts	X					X			X
Solid Waste Management Authorities	X			X	X		X		X
Water Districts		X	X	X	X	X		X	
Incinerator Authorities	X			X	X		X		X
Joint Water Commissions		X	X	X	X	X			X
Municipal and County Utilities	X			X	X		X		X
Sewerage Authorities/Districts	X			X	X		X		X
Port Authorities	X			X	X		X		X
Fire Districts		X	X		X	X		X	

Source: Information represented here came from New Jersey Statutes governing the responsibilities, duties and limitations of these specific entities

http://www.state.nj.us/dca/lgs/authreg/statutes/statutes_index.htm.

Legal Characteristics of State Authorities in New Jersey (Continued)

Type of District	Board of Commissioners		Finances			Public Hearings		Chairman/Directors	
	Appointed	Elected	Taxing Authority	Revenue Bonds	Service Charges / Fees	Yes	No	Appointed by the Governor/Part of Duties	Elected by Board
NJ Transit Corporation	X			X	X	X			X
NJ Transportation Trust Fund Authority	X		X	X	X	X			X
NJ Turnpike Authority	X			X	X	X		X	
NJ Urban Enterprise Zone Authority	X					X		X	
NJ Water Supply Authority	X				X	X		X	
North Jersey District Water Supply Commission	X		X	X	X	X			X
North Jersey Transportation Planning Authority	X	X		X		X			X
Northeast Interstate Low-Level Radioactive Water Commission	X								
Palisades Interstate Park Commission	X				X	X			X
Pinelands Commission	X				X	X			X
Port Authority of New York and New Jersey	X				X	X		X	
South Jersey Port Corporation	X			X	X	X			X
South Jersey Transportation Authority	X			X	X	X			X
South Jersey Transportation Planning Organization	X	X				X			
State Agriculture Development Committee	X					X			X
State Economic Recovery Board of Camden	X					X		X	
State Lottery Commission	X				X		X		X
Waterfront Commission of New York Harbor	X			X	X		X	X	

Source: Information represented here was developed through the usage of each organization's webpage that was provided by the Office of the Comptroller of New Jersey

<http://www.nj.gov/comptroller/news/docs/stateauthorities.pdf>. Any information not represented here is due to the lack of information provided on the web page of the individual organization.

Appendix VIII

Calculation of Public Authority Expenditures and Debt

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 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 Report issued by the Treasurer's Office. Even though this report excludes a number of authorities (e.g., the Turnpike Authority with \$8.4 billion in debt by itself) it is the most recently available data. It reports total indebtedness of State authorities to be \$34.5 billion. Given its exclusions, which are honestly

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.