



LFN 2019-06

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Local Finance Notice

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Distribution

County CFOs
 Freeholder Board Clerks
 County Constitutional
 Officers
 Auditors

2018 County Constitutional Officer Salary Reimbursement: Implementation of P.L. 2018, c.14

This Notice pertains to the State reimbursement of CY2018 salaries for county constitutional officers, as well as the implementation of recent legislation increasing constitutional officer salaries, superseding Local Finance Notice 2018-19.

[P.L. 2018, c.14](#) authorizes, in pertinent part, increases in the statutory salary for Superior Court Judges and County Prosecutors. The prior statutory salaries for these positions were fixed at \$165,000 as of January 1, 2009, pursuant to [P.L. 2007, c.350](#). P.L. 2018, c.14 authorizes an \$8,000 increase in the annual salary for Superior Court Judges and County Prosecutors in calendar year 2018, with additional \$8,000 increases in annual salary beginning on January 1, 2019 and January 1, 2020. In all subsequent years, the statute requires annual salary adjustments pegged to the Consumer Price Index. Such adjustments shall not exceed two percent per annum or reduce the prior year salary. Because [P.L. 2001, c.370](#) sets the minimum salaries of County Sheriffs, Clerks, Surrogates, and Registers of Deeds and Mortgages at 65% of the statutory salary of a Superior Court Judge, the statutory salaries of said positions are correspondingly increased.

As with P.L. 2007, c.350, implementation of P.L. 2018, c.14 requires the State to reimburse counties for increases required to meet the minimum salaries set by the law. Statutory salaries versus baseline amounts are as follows:

	2018 Statutory Salary	Baseline
County Prosecutor	\$173,000	\$100,000*
Other Constitutional Officers	\$112,450	\$96,850**

* The baseline for County Prosecutor salary reimbursement was set by P.L. 1999, c.380.

** The baseline for reimbursement of the salaries of other county constitutional officers was set by P.L. 2001, c.370, as the salary increases required therein were offset by statutory fee increases. Neither P.L. 2007, c.350 nor P.L. 2018, c.14 institute offsetting fee increases.

State reimbursement has been authorized for 2018 statutory salary adjustments retroactive to January 1, 2018.

Counties will be reimbursed pursuant to the following conditions:

- 1) If the county has authorized, by resolution, a salary between the baseline and the statutory amount, and if a 2018 salary was at or above but below the 2018 statutory salary set by P.L. 2018, c.14, it will be reimbursed for the difference between the salary authorized by resolution on December 31, 2008 and the 2018 statutory salary set by P.L. 2018, c.14. No reimbursement will be provided if the salary authorized by resolution is less than the baseline amount.
- 2) There will be no reimbursement for salaries that were already at or in excess of \$173,000 for Prosecutors and \$112,450 for other Constitutional Officers prior to January 1, 2009 because they are already above the statutory minimum.
- 3) If the county had a state paid Acting Prosecutor serving during the year, please provide the start and end dates for the state paid acting prosecutor in the last row of the table for reimbursement so adjustments can be made to the reimbursement amount. Please leave this row blank if the county paid the Acting Prosecutor's salary.

The [2018 Constitutional Officer Reimbursement Form](#) is now available on the Division's website. Please follow these steps to complete the form:

- Enable macros
- Select the appropriate county from the drop-down menu
- Complete all grey-shaded fields
- CFOs must check the certification box to certify the accuracy of the amounts entered

After completing the certification, CFOs should fill in the CFO information fields below, save the document using the "Save Form" button, then click the "Send to DLGS" button. After submitting, verify transmittal by checking the "Sent Items" folder in your email application.

Counties that anticipated constitutional officer reimbursement in the 2018 budget as revenue, and established a receivable for said revenue, should apply the revenue to the receivable. Counties that did not establish a receivable can anticipate the revenue in the 2019 budget.

Please e-mail any questions to Jorge.Carmona@dca.nj.gov.

Approved: Melanie R. Walter, Director

Document	Internet Address
Reimbursement Form	http://www.state.nj.us/dca/divisions/dlgs/resources/fiscal_docs/bud_forms/salary_reimbursement_request_form.xlsm
P.L. 2018, c.14	http://www.njleg.state.nj.us/2018/Bills/PL18/14_.PDF
P.L. 2007, c.350	http://www.njleg.state.nj.us/2006/Bills/PL07/350_.PDF
P.L. 2001, c.370	http://www.njleg.state.nj.us/2000/Bills/PL01/370_.PDF