DIVISION OF LOCAL GOVERNMENT SERVICES

Local Finance Notice

LFN 2023-20

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County CFOs Clerks – Boards of County Commissioners



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2023 County Constitutional Officer Salary Reimbursement

This Notice pertains to the State reimbursement of CY2023 salaries for county constitutional officers.

P.L. 2018, c. 14 authorizes, in pertinent part, increases in the statutory salary for Superior Court Judges and County Prosecutors. The statutory salaries for these positions had been 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. Beginning on January 1, 2021, and on January 1 of each year for four years thereafter, the statute requires annual salary adjustments pegged to the Consumer Price Index (CPI), with such adjustments not exceeding two percent per annum or reducing the prior year salary. As the CPI adjustment effective for 2023 exceeded two percent, the increase for 2023 is limited to two percent (2%). 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:

	2023 Statutory Salary	Baseline
County Prosecutor	\$200,163.24	\$100,000*
Other Constitutional Officers	\$130,106.11	\$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 instituted offsetting fee increases.

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 2023 salary was at or above the baseline amount but below the 2023 statutory salary set by P.L. 2018, c.14, the county will be reimbursed for the difference between **the baseline** and the 2023 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 \$200,163.24 for Prosecutors and \$130,106.11 for other Constitutional Officers prior to January 1, 2009 because those salary levels 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 <u>2023 Constitutional Officer Reimbursement Form</u> is now available on the Division's website. After enabling macros, select the appropriate county from the drop-down menu and 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, and click the "Send to DLGS" button. After submitting, verify the transmittal by checking your email application's "Sent Items" folder.

County Finance Officers must complete and return the reimbursement form by no later than the close of business **Friday December 8th** to receive reimbursement in 2023. Reimbursement forms submitted after the due date will not be paid in 2023. Counties that anticipated constitutional officer reimbursement in the 2023 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 2024 budget.

Please e-mail any questions to <u>Jorge.Carmona@dca.nj.gov</u>. Counties will be notified through GovConnect once the State Treasurer certifies the CPI adjustment for 2024 County Prosecutor and Superior Court Judge salaries.

Document	Internet Address
Reimbursement Form	https://www.nj.gov/dca/divisions/dlgs/resources/fiscal_docs/bud_forms/2023_salary_reimbursement_request_form.xlsm
P.L. 2018, c.14	https://pub.njleg.state.nj.us/Bills/2018/PL18/14PDF
P.L. 2007, c.350	https://pub.njleg.state.nj.us/Bills/2006/PL07/350PDF
P.L. 2001, c.370	https://pub.njleg.state.nj.us/Bills/2000/PL01/370PDF
CPI Adjustment: 2023 Salaries	https://www.nj.gov/dca/divisions/dlgs/resources/fiscal_docs/2023%20Treasurer%20CPI%20Certification.pdf

Approved: Jacquelyn A. Suárez, Acting Commissioner and Director