

LFN 2013-24

November 22, 2013

Local Finance Notice

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 Governor

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 Lt. Governor

Richard E. Constable, III
 Commissioner

Thomas H. Neff
 Director

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Local Finance Board

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Local Management Services

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Authority Regulation

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Distribution

County Financial Officers

County Constitutional Officer Salary Reimbursement

This Local Finance Notice provides County Chief Financial Officers with guidance concerning the reimbursement of salaries for County Constitutional Officers, as they were increased when increases were provided to Superior Court Judges pursuant to P.L. 2007 c. 350. This law requires the State to reimburse counties for increases required to meet the minimum salaries set by the statute.

The salary and baseline amounts are now frozen until amended by law. The law established the following statutory salaries and reimbursement "baselines" amounts as follows:

	Statutory Salary	Baseline
County Prosecutor	\$165,000	\$100,000*
Other Constitutional Officers	\$107,250	\$96,850

To receive reimbursement, County Finance Officers must complete and return the enclosed form no later than **December 13, 2013**, in order to receive reimbursement during 2013. Reimbursement forms not submitted by that date will not be paid in 2013.

The implementation of the law requires the State to reimburse counties according to the following conditions:

- 1) Reimbursements are not provided when the salary provided by the county is less than the baseline amount.
- 2) Salaries are reimbursed when the county has authorized, by resolution, a salary between the baseline and the statutory amount.
 - For example, if a 2013 salary was higher than the baseline amount, but below the statutory salary, reimbursement will be for the difference between that county's salary level in 2008 and the 2013 statutory salary.
- 3) Salaries that were already at or in excess of \$165,000 for Prosecutors and \$107,250 for other Constitutional Officers prior to January 1, 2009, are not reimbursable, because the salary is above the statutory levels.

* The baseline for reimbursement for County Prosecutors was set in prior legislation a decade ago.

- 4) If the authorized salary (set by resolution) was less than the statutory salary of December 31, 2008, the State will reimburse the county for the difference between the previous salary and the new statutory salary. The resolution may provide for a retroactive payment if an increase was not authorized by January 1, 2010.

Certification now relies on the total amount reimbursed for 2009. CFOs should retain that information for future use.

The County CFO should return this form immediately to: State Aid Unit, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803, or fax to 609-292-9073 or e-mail to dlgs@dca.state.nj.us. Please e-mail questions to dlgs@dca.state.nj.us.

Approved: Thomas H. Neff, Director

Table of Web Links

Page	Shortcut text	Internet Address
1	Division of Local Government Services email	dlgs@dca.state.nj.us .

New Jersey Division of Local Government Services

2013 County Constitutional Officer Salary Reimbursement Request
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County:	
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Position	2013 Authorized Salary	Statutory Baseline Salary for Reimbursement	2009 (Current) Statutory Salary	2009 Approved Reimbursement	2013 Reimbursement Request
County Prosecutor		\$100,000*	\$165,000		
County Clerk		\$96,850	\$107,250		
Register of Deeds		\$96,850	\$107,250		
Sheriff		\$96,850	\$107,250		
Surrogate		\$96,850	\$107,250		
Total 2013 Reimbursement					

* The statutory baseline salary for Prosecutors was set earlier than the baseline salary for other Constitutional Officers.

Reimbursement requirements and limitations:

- Approved salaries must be authorized by Salary Resolution.
- Salaries paid in excess of each year’s baseline amount are not eligible for reimbursement.
- Reimbursement limited to Prosecutors paid by the county and not by the State.
- CFO should reference prior year submissions for verification of amounts.

The County Chief Financial Officer must make the following certification:

I hereby certify that the foregoing amounts accurately reflect the salaries of the Constitutional Officers and County Prosecutor for 2009 and the reimbursement for 2013 as of this date:

Signature:			
Name of County Chief Financial Officer:		Cert #:	
Date:			
Phone:		E-mail:	