

# Budget Ordinance

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The Board of County Commissioners hereby adopts and enacts the proposed 2024 fiscal year budget as recommended by the County Manager with amendments incorporated herein as the County of Cumberland's budget for FY2024 under the following terms and conditions:

## SECTION I. ADOPTION OF FISCAL YEAR 2024

- a. Adjustments to the Recommended Budget - adjustments to the County Manager's recommended budget as approved by the Board of County Commissioners are listed on Attachment A and shall include subsequent adjustments approved through June 30 which are required to implement this budget.
- b. Adopted Revenue – in accordance with § 159-13(a), Attachment B sets forth estimated revenue amounts by source pertaining to each fund.
- c. Adopted Expenditures - in accordance with § 159-13(a), Attachment C sets forth appropriated amounts for each county department. The Budget Ordinance shall govern the total dollar amount appropriated by fund.

## SECTION II. TAX LEVIES, FEES AND OTHER CHARGES

- a. Ad Valorem - the countywide ad valorem tax rate is hereby adopted and levied at 79.9 cents per \$100 valuation.
- b. Special Recreation Tax - the countywide special recreation tax rate is hereby adopted and levied at 5.0 cents per \$100 valuation.
- c. Solid Waste – the countywide Solid Waste disposal fee is levied per household in the amount of \$93 annually. The assessed fee is authorized to be printed on the property tax bill and collected in the same manner as property tax.
- d. The Fire Tax District Rate for the Cumberland County Fire Protection Service District is hereby adopted and levied at 15.0 cents per \$100 valuation.
- e. Fee Schedules – changes to fees, as presented during budget work sessions, will be incorporated into the fee schedule shown within the reference section of the Adopted Budget.

## SECTION III. SCHOOLS' CURRENT EXPENSE

- a. The Cumberland County Board of Education's current expense appropriation is hereby adopted at \$87,526,532.
- b. Fayetteville Technical Community College's current expense appropriation is adopted at \$15,468,600.

## SECTION IV. PERSONNEL

- a. Cost of Living Increase – a 4% interim step/cost of living increase will be implemented for all permanent full-time and part-time employees who are active on July 1, 2023, to be effective with pay period beginning July 2, 2023.
- b. Position Classification and Pay Plan Approved – the County Manager or designee shall be responsible for the administration and maintenance of the position classification plan and shall have authority to create new classifications and reallocate existing classifications within the salary plan for all existing county positions. Positions governed by state personnel are subject to the salary plan for classification purposes. The Board of County Commissioners shall annually approve the classification and salary plan.

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- c. 401K Retirement Plan - the budget funds a 2% employer contribution to a 401K retirement plan for all employees eligible to participate in the Local Government Employees Retirement System.

## SECTION V. BOARD COMPENSATION

- a. Board Compensation - compensation and allowances for the members of the Board of County Commissioners shall be as provided in the annual budget, the details of which are shown below:

**Compensation:**

(1) Chairman at \$32,344, (1) Vice Chairman at \$26,309 and (5) Commissioners at \$24,229 each	\$179,798
(7) Commissioners: 4% interim step/cost of living adjustment effective with pay period beginning July 2, 2023	\$7,192

**Per Diem:**

(7) Commissioners: \$50 per day for out of County travel on County business	\$7,000
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**Travel Allowance:**

(1) Chairman at \$8,400 and (6) Commissioners at \$7,200 each	\$51,600
Total Compensation and Allowances:	\$245,590

**Other Benefits:**

County Commissioners are offered the opportunity to participate in the County's Health and Dental Insurance Plans, Flexible Medical Spending Account and Life Insurance Plans. Participation in the County's Pharmacy and Medical Clinic is also available as well as continued participation in the County's Health Insurance Plan upon separation from the County, based upon criteria established in the amended resolution adopted on November 17, 2014.

County Commissioners who elect to participate in the 457 Deferred Compensation Plan receive a County contribution, maximum match, of 4.9% of salary.

## SECTION VI. BUDGET POLICIES

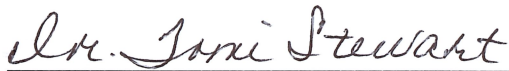
- a. Amendments to the budget - any shortfalls or other adjustments in revenues or expenditures created by the above adopted budget shall be adjusted by a like amount appropriation from the fund balance of the County of Cumberland or an adjustment to contingency or other line item so that the fiscal year 2024 budget of the County of Cumberland is balanced pursuant to Chapter 159 of the N.C. General Statutes.
- b. Board authorization – no revenues may be increased, no transfers between different funds, no increases to regular salaries and no expenditure transfers of \$100,000 or greater between departments may be processed unless formal action is taken by the Board of Commissioners.
- c. Manager authorization – the County Manager is hereby authorized to transfer appropriations within a fund as contained herein the following conditions:
  - 1. Use of contingency - Board approved contingency funds may be appropriated by the County Manager within and between departments in the same fund. Any such expenditure shall be reported to the Board at its next regular meeting and recorded in the minutes pursuant to § 159-13 (b)(3).

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2. Grant reductions – upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager. Action from the Board of Commissioners will not be required unless staffing is affected.
3. Lapse salaries and capital items – funding from lapse salaries cannot be used for other operating expenditures unless approved by the County Manager. Movement of funds to purchase unbudgeted capital items must be approved by the County Manager.
4. Transfers - the County Manager may approve the transfer of amounts less than \$100,000 within the same fund upon finding they are consistent with operational needs.
5. Collection Agreements – The Board of County Commissioners hereby authorizes the Cumberland County Tax Collector to collect certain taxes for the municipalities of Eastover, Falcon, Fayetteville, Godwin, Hope Mills, Linden, Spring Lake, Stedman, and Wade in accordance with the Municipality Collection Agreements adopted by the governing boards and in compliance with the North Carolina General Statutes.

This ordinance is hereby adopted the 7th day of June 2023.



Dr. Toni Stewart, Chairwoman



Clarence Grier, County Manager