**RESOLUTION NO. 2026-28**

**A RESOLUTION PROVIDING CRITERIA FOR A SPECIAL SEPARATION ALLOWANCE FOR FIREFIGHTERS**

**WHEREAS,** the City of King, North Carolina (the "City") is a municipal corporation organized and existing under the laws of the State of North Carolina, and pursuant to N.C. Gen. Stat. § 160A-11, possesses corporate powers to be exercised by the City Council under N.C.G.S. § 160A-12; and

**WHEREAS,** N.C.G.S. § 160A-162 authorizes the City to approve compensation and benefits for City employees; and

**WHEREAS,** N.C.G.S. § 143-166.42 provides for local government provision of an annual special separation allowance for certain retiring law enforcement officers, but no statutory annual special separation allowance is provided for retiring firefighters; and

**WHEREAS,** by motion and vote during the September 8, 2026, meeting of the City Council, the City Council authorized the concept of providing a special separation allowance for certain firefighters retiring from the City of King and now desires to set forth the criteria and amount for payment for such special separation allowance; and

**WHEREAS,** the City's Director of Finance and Personnel, along with the Fire Chief and City Manager have analyzed existing sources of funds to pay such special separation allowance, including for such amounts that are projected to become payable under the criteria set forth below within the next 10 years, and find that such sources of funds are adequate for this purpose;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of King, North Carolina, that the City Council approves a special separation allowance to be paid pursuant to the criteria and amount as follows:

**City of King Special Separation Allowance for Firefighters**

**The firefighters' separation allowance is available to qualified retiring firefighters according to the following.**

(a) As used in this section, the term "firefighter" means a person who is a full-time paid employee of the City of King assigned to the fire department and who is actively serving in a position with assigned primary duties and responsibilities of education, prevention, detection, training, and suppression of fire.

(b) Every firefighter who qualifies under this section shall receive an annual separation allowance beginning in the month in which the firefighter retires. To qualify for the allowance, the firefighter shall meet all of the following criteria:

1. The firefighter shall complete 30 or more years of creditable service and be eligible for full retirement benefits from the LGERS system;

2. The firefighter has served 20 years in the aggregate with the City of King Fire Department;

3. The firefighter is an employee of the City of King and is serving with the fire department at the time of retirement;

4. The firefighter has been employed as a firefighter by the City of King continuously for the 5 years immediately preceding retirement; and

5. The firefighter has not attained 62 years of age.

(c) As used in this section, "creditable service" means the service for which credit is allowed under the North Carolina retirement systems of which the firefighter is a member, that at least fifty percent (50%) of service is as a firefighter as defined in section (a).

(d) Calculation of Separation Allowance – The annual separation allowance for firefighters is equal to eighty-five hundredths percent (0.85%) of the annual equivalent of the base rate of compensation most recently applicable to the firefighter multiplied by 20.

(e) This will be paid on a biweekly basis with regular employee payroll, and the dollar amount will remain the same (i.e. not subject to COLA, pay study, or other increases or bonuses that employees may receive).

(f) This section does not affect other benefits to which an individual may be entitled from the State, local, federal, or private retirement systems.

(g) The Separation Allowance for a retired firefighter under the provisions of this section shall cease upon earliest of the following:

1. The death of the firefighter;

2. The last day of the month in which the firefighter attains 62 years of age;

3. The first day of reemployment by a local government employer in any capacity. Notwithstanding the provisions of subdivision (3) of this subsection, a local government employer may employ retired firefighters in public safety positions in a capacity not requiring participation in the Local Government Employees' Retirement System or an equivalent locally sponsored retirement plan, and doing so shall not cause payment to cease to those firefighters under the provisions of this section; or

4. In the event that the North Carolina General Assembly enacts a statute providing for a required special separation allowance for firefighters, the first day on which such statute becomes effective.

**BE IT FURTHER RESOLVED** that this Resolution shall become effective immediately upon its adoption.

ADOPTED this ____ day of _____, 2026.

{seal}

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Richard E. McCraw, Mayor

ATTEST:

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Nicole Branshaw, City Clerk