Gates County, North Carolina

Budget Ordinance

FY 2025-2026

GATES COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FY 2025-2026

BE IT ORDAINED by the Board of Commissioners, Gates County, North Carolina:

SECTION 1. APPROPRIATIONS: The following amounts are hereby appropriated for the operation and maintenance of the County's various departments, for the payment of debt service obligations, and for the capital outlay purchases during the Fiscal Year beginning July 1, 2025, and ending June 30, 2026:

General Fund

General Government	
Governing Body	176,046
Administration	419,394
Finance & Information Technology	692,004
Tax Administration	338,101
Court Facilities	30,125
Legal	45,000
Board of Elections	240,736
Register of Deeds	200,084
Building and Grounds	923,193
Total General Government	**3,064,683**
Public Safety	
Sheriff	1,792,245
Emergency Management	474,001
Jail	305,000
Fire Protection	106,898
Telecommunications	862,760
Drainage Districts	9,700
Building Inspector	129,820
Medical Examiner	12,000
Rescue Squad	1,091,478
Animal Control	184,484
Total Public Safety	**4,968,386**
Human Services	
Health (Includes Mental Health)	169,789
Social Services Administration	1,933,336
Special Assistance for Adults	115,000
Medical Assistance	1,000
Social Services – Specialized Programs	126,038
Special Appropriations	200,296
Total Human Services	**2,545,459**

Education	
Current Expenditures	2,953,000
School Nutrition Program	130,000
School Capital Outlay	320,000
College of Albemarle Expenditures	7,000
Total Education	**3,410,000**
Economic Development	
Planning and Zoning	315,817
Soil & Water Conservation	192,653
Cooperative Extension Service	279,676
Total Economic Development	**788,146**
Culture & Recreation	
Libraries	118,500
Recreation	430,225
Total Culture & Recreation	**548,725**
Debt Service	
Principal	410,000
Interest	122,590
Total Debt Service	**532,590**
Transfer to Other Funds	
Transfer to Revaluation Reserve	36,255
Transfer to School Capital Reserve	1,111,666
Total Transfers	**1,147,921**
Contingency Funds	
Contingency	0
Total Contingency	**0**

Total for General Fund		**17,005,910**

Special Revenue & Enterprise Funds

Automation & Preservation Fund	
Earmarked Funds	4,250
Total Automation & Preservation Fund	**4,250**
Illegal Substance Tax Fund	
GCSO Restricted Funds	550
Total Illegal Substance Tax Fund	**550**

Fire Protection Fund	
Gates County Volunteer Fire Departments	260,000
Total Fire Protection Fund	**260,000**
Revaluation Fund	
Revaluation Reserve	36,255
Total Revaluation Fund	**36,255**
Gates County Interregional Transportation Fund	
GITS Operations	837,452
Total GC Transportation Fund	**837,452**
DSS – Fiduciary Fund	
Payee Accounts	46,613
Total DSS – Fiduciary Fund	**46,613**
School Capital Reserve	
Capital Outlay	1,361,666
Total School Capital Reserve	**1,361,666**
Water/Sewer Fund	
Water Operations	1,953,795
Sewer Operations	213,000
Water Debt Service	29,543
Total Water/Sewer Fund	**2,196,338**
Solid Waste Fund	
Solid Waste Operations	1,061,933
Total Solid Waste Fund	**1,061,933**
Total of All Funds	**22,810,967**

SECTION 2. Revenue It is estimated that the following revenues will be available during Fiscal Year 25-26 to finance the foregoing appropriations:

General Fund	
Property Taxes	9,058,102
Local Option Sales Tax	3,712,105
Federal and State Grants	1,527,018
Other Charges	192,500
Investment Earnings	445,983
Licenses, Permits, and Fees	225,772
Miscellaneous Revenue	165,301
Transfer from Other Funds	1,361,666
Committed Fund Balance Appropriated	317,463
Total General Fund	**17,005,910**

Automation & Preservation Fund	
Automation & Preservation Fees	4,250
Total Automation & Preservation Fund	**4,250**
Illegal Substance Tax Fund	
GCSO Restricted Funds	550
Total Illegal Substance Tax Fund	**550**
Fire Protection Fund	
Fire Protection Fees	260,000
Total Fire Protection Fund	**260,000**
Revaluation Fund	
Contribution from General Fund	36,255
Total Revaluation Fund	**36,255**
Gates County Interregional Transportation Fund	
Federal and State Grants	430,000
Agency Fares	66,371
Miscellaneous Revenue	251,900
Fund Balance Appropriated	89,181
Total GC Transportation Fund	**837,452**
DSS – Fiduciary Fund	
Payee Accounts	46,613
Total DSS – Fiduciary Fund	**46,613**
School Capital Reserve	
Contribution from General Fund	1,361,666
Total School Capital Reserve	**1,361,666**
Water/Sewer Fund	
Water Fees	1,654,132
Sewer Fees	35,000
Miscellaneous Revenue	10,000
Fund Balance Appropriated	497,206
Total Water/Sewer Fund	**1,993,573**
Solid Waste Fund	
Solid Waste User Fees	1,000,000
Miscellaneous Revenue	36,700
Fund Balance Appropriated	25,233
Total Solid Waste Fund	**1,061,933**
Total of All Funds	**22,810,967**

SECTION 3. Ad Valorem Taxes

Hereby levied is a tax, at the rate of 0.67¢ (sixty-seven cents) per one hundred dollars ($100) valuation of property as of January 1, 2025, for the purpose of providing the revenue listed as "ad valorem taxes" in the General Fund in Section 2 of this Ordinance.

The total estimated value will be $1,359,203,552 ($1,226,143,299 for real, personal property and public utilities; and $133,060,253 for motor vehicles) to be taxed at a rate per one hundred dollars ($100) of value. Real and personal property is projected to be collected at a rate of 96.5% and motor vehicles at a rate of 96.5%.

SECTION 4. Fees

A schedule of fees and fines for Water, Planning & Zoning, Customer Service, and Inspections will be established under a separate Fines & Fees Schedule, which is attached, to be effective July 1, 2025, through June 30, 2026. (Attachment 1)

SECTION 5. Fire Protection Fees

The Board hereby establishes a fire protection fee to be charged to each household in Gates County for the purpose of supporting the total costs of the Fire Protection Fund. The household fee to be charged will be as follows:

	Annual Fee
Homes valued at below $50,000	$ 40
Homes valued at above $50,000	$ 50
Multi-Structure Unit	$ 60
Commercial Structure	$ 75

Gates County shall provide for the billing and collections of the fire protection fees. Such fees shall be incorporated into the annual property tax statement transmitted to each property owner subject to this fee and shall be collected as part of the payment of Gates County property taxes by the Tax Assessor/Collector. Fees collected shall be transmitted quarterly to each fire department in accordance with the approved allocation plan.

SECTION 6. Capital Project/Continuing Contract Program

All grant projects and capital projects authorized by a previously adopted ordinance will have appropriations available for expenditure during the budget year. All continuing contracts authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year.

SECTION 7. Appropriations to Non-Profit and Outside Agencies

All agencies that are not part of county government and receive county funding are required to submit financial statements to the county each year at the end of their budget cycle. Approved payments may be delayed pending receipt of this financial information. They are also required to provide by March 31, 2026, a report detailing how funds were used for the citizens of Gates County, unless quarterly reports are submitted.

SECTION 8. Commissioners Salary

Commissioners shall be entitled to an annual salary of $8,719. The Chair shall be entitled to an annual salary of $10,387. Commissioners, while elected officials, are eligible for health insurance. A total of $13,000 for travel allowance is provided.

SECTION 9. Budget Officer Authorization

A. The Finance Director is authorized to make transfers from one appropriation to another within the same fund, excluding salary line items, which require approval of the County Manager.

B. Amendments and transfers that increase the fund total must have Board approval.

C. Purchase orders and contracts that are not complete and remain as encumbrances outstanding on June 30, 2025, shall be classified as "continuing contracts". As such they shall be disencumbered and immediately re-encumbered against the following year's appropriations.

SECTION 10. Contract Authorization

The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager is authorized to enter contracts for purchases of apparatus, supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding which are within budgeted appropriations. The County Manager must comply with all Gates County Purchasing Policies. The County Manager is authorized to enter into routine service contracts in the normal course of county operations within budgeted appropriations. Contract amendments less than $10,000 may be approved by the County Manger. Change Orders for capital project contracts previously approved by the Board of Commissioners may be approved by the County Manager up to the informal bidding limits referred to above, provided that sufficient funding is available. All contracts authorized by this ordinance are approved for signature by the Chairman of the Board of County Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate; other department directors, including elected officials, do not have contract authorization authority. However, Memorandums of Understanding or Memorandums of Agreement which do not allocate funding may be signed by the Director of the Department of Social Services or the Gates County Sheriff.

SECTION 11. Disposal of Property

Property acquired by Gates County or any department through purchase, gifts, or other legal acquisitions will be disposed of in accordance with NCGS 160A-266(c) and where applicable NCGS 15-11.1, the Gates County Procurement Policy, or other applicable laws.

SECTION 12. Adoption of Updated Salary Scale

Based on the approval of a three percent (3.0%) COLA beginning July 1, 2025, an updated salary scale will be implemented for Gates County. (Attachment 2)

SECTION 13. Copies of Ordinance

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Clerk to the Board of Commissioners, Finance Officer and Tax Administrator to provide direction in carrying out their duties and are available for public inspection.

Duly adopted this 18th day of June 2025.

By:

Emily Truman

Emily Truman, Chair
Gates County Board of Commissioners

Attest:

Renee Draper

Renee Draper, Clerk to the Board