

BUDGET ORDINANCE FOR THE TOWN OF WINFALL

BE IT ORDAINED by the Governing Board of the Town of Winfall, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

GENERAL FUND APPROPRIATIONS

Item	Amount
General Government	\$340,672.00
Public Safety	\$85,397.00
Road & Grounds	218,008.00
Sanitation	\$43,200.00
Debt Service	\$11,239.00
TOTAL	\$698,516.00

Section 2: It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

GENERAL FUND REVENUE

Item	Amount
Real Property Taxes	\$239,657.00
Motor Vehicle Taxes/Tag Fees	\$42,215.00
Solid Waste Fees	\$40,000.00
Powell Bill Funds	\$23,481.00
Franchise Taxes	\$30,000.00
Sales Tax	\$227,530.00
Fund Balance Appropriated	\$52,054.00

Interest	\$32,000.00
Other Revenue	\$11579.00
Item	Amount
TOTAL	\$698,516.00

Section 3: The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved

Item	Amount
Sewer Operations Department	\$168,609.77
Sewer Maintenance Department	\$183,969.25
Transfer to AIA Grant	\$50,000
Debt Service	\$45,498.14
Capital Reserve	\$60,000.00
TOTAL	\$508,077.16

Section 4: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Item	Amount
Sewer Usage Charges	\$351,577.16
Taps and Connection Fees	\$6,500.00
AIA Grant	\$50,000
Loan Proceeds	\$100,000.00
TOTAL	\$508,077.16

Section 5: There is hereby levied a tax at the rate of thirty-nine and one-half cents (\$0.395) per 100 dollars valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this Ordinance. The rate is based on a total valuation of property for the purposes of taxation of \$62,905,695 and an estimated collection rate of 96.45%.

Section 6: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. Transfers between line-item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.
- b. Transfers up to \$1,000 between departments, including contingency appropriations, within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.
- c. All transfer between funds requires prior approval by the Governing Board in an amendment to the Budget Ordinance.

Section 7: The Finance Officer is hereby authorized to execute necessary agreements within funds included in the Budget Ordinance for the following purposes: (1) Leases on normal and routine business equipment where the annual rent is not more than \$20,000; (2) Professional or maintenance service agreement where the annual compensation is not more than \$20,000; (3) Purchase of apparatus, supplies, materials or equipment where formal bids are not required by law, (4) Agreements for acceptance of State, Federal, public and non-profit organization grant funds and funds from other government units for services to be rendered; Liability, health, life, disability, casualty, property and other insurance or retention and faithful performance bonds. Other appropriate Town officials are also authorized to execute or approve such insurance and bond undertakings as provided by law.

Section 8: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding by the end of the year must be approved by the Board.

Section 9: Copies of this Budget Ordinance shall be furnished to the Clerk of the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Preston T. White

Town of Winfall – Mayor

Date 6-30-2026

Valerie Jackson

Town of Winfall – Clerk

Date 06/30/2026

June 30, 2026

Budget Message - Town Council

Town of Winfall

Council Members and Citizens of Winfall:

It is my honor to present the proposed budget for Fiscal Year 2026-2027 for your consideration. This year's proposal, totaling \$1,206,593.00 was built with a focus on aligning budget priorities, investment of reserve funds and growth to the goals of the governing body.

The FY26-27 budget continues the Town's commitment to maintaining or increase service levels while being cost conscious. We are pleased to be able to lower the tax rate to \$.395/\$100 valuation - a 24% tax reduction for our residents. However, due to increases in our water treatment costs, there are increases in sewer rates as presented below.

The proposed budget:

- Provides funding for ordinance enforcement and increased patrols for public safety
- Includes a 3% cost of living increase for Town Officials and employees recognizing the valuable work our staff does for the citizens we serve
- Includes \$18,500 Town match for the fire grant
- No increase for garbage collection
- Includes \$40,000 for capital projects, \$15,000 for drainages upgrades and \$5,000 for a vehicle for Roads & Grounds
- Safe investment of Town reserve funds, adding \$32,000 in revenue
- Establishes new commercial rate classification for sewer charges.

Updated utility rates for Fiscal Year 2025-2026:

Category	Old Rate	New Rate	Frequency
Garbage	\$15.00	\$15.00	monthly
In-Town Sewer			
Sewer Base Rate (Residential)	\$47.50	\$50.00	monthly
Sewer Base Rate (Small Non-Residential)	\$47.50	\$150.00	monthly
Sewer Base Rate (Large Non-Residential)	\$47.50	\$350.00	monthly
Sewer Usage 0-5000 Gallons	\$10.00	\$11.00	per 1,000 gallons
Sewer Usage 5001-20000 Gallons	\$16.00	\$17.36	per 1,000 gallons
Sewer Usage 20001+	\$16.00	\$32.00	per 1,000 gallons

Category	Old Rate	New Rate	Frequency
Gallons			

The summary by fund of the FY26-27 budget is:

Fund	Amount
General Fund	\$698,516.00
Sewer Fund	\$508,077.00
Total Proposed Budget	\$1,206,593.00

Details for the appropriations for each fund/department and the associated revenues are reflected in the attached documents.

To keep Winfall thriving, it is so important that we continue investing in the things that make our town work. That means maintaining our infrastructure, supporting the hardworking staff who serve you every day, and finding new ways to grow our local economy.

Putting this budget together took a lot of careful planning and hard work from both your Town Council and our staff. Through it all, our main focus has been *you*—making sure every single decision we make benefits the people who call Winfall home.

It is truly an honor to serve this community. I look forward to continuing our work together through the budget adoption process and in the future.

Respectfully,

Ronald Smirlock
Commissioner
Budget Officer
Town of Winfall