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The Town of Macclesfield Mission Statement is to promote and improve the citizens' quality of life, enhancing a sense of community, and preserving the integrity of our small-town identity and heritage. We are committed to fostering respect, decorum, and hospitality. The Town Board supports initiatives that create a welcoming and affordable environment for residents, businesses, and visitors alike. We strive to provide excellence through a responsible and accessible Town Board. We encourage public participation and collaboration from our citizens and businesses.

**Town Board:**

**Term Expires:**

Mayor – Michael Speight	December 2025
Mayor Pro-Tem – Jason Taylor	December 2027
Commissioner - Joyce Braxton	December 2027
Commissioner – Jean Wooten-Jiles	December 2025
Commissioner – Paula Lewis	December 2025

To the Honorable Mayor and Board of Commissioners:

I respectfully submit to you the following recommended budget for Fiscal Year 2025-2026 for your consideration. The public hearing for the recommended budget is expected to take place on June 9, 2025. All components of the budget have been prepared and assembled in accordance with the provisions of the North Carolina Local Budget and Fiscal Control Act and conform to all other applicable State and Federal standards. The recommended budget is financially balanced, identifies all anticipated revenue sources, and provides all proposed departmental expenditures. The review and adoption of the annual operating budget are one of the most important responsibilities of the Mayor and Board of Commissioners.

**Budget Format and Purpose:**

The recommended budget includes revenues and expenditures recommended for you review and consideration for the Fiscal Year 2025-2026. The Fiscal Year 2025-2026 totals \$1,507,880 and is approximately 10% higher than the budget for Fiscal year 2024-2025. This increase correlates with rising operating costs.

The recommended budget for Fiscal Year 2025-2026 totals \$1,495,530. It was prepared using the Ad Valorem rate of \$0.37 per \$100 valuation of assessed property. Property tax revenues are estimated at \$70,000. The North Carolina Local Government Commission recommended local governments maintain a minimum unassigned fund balance of no less than 8% (eight per cent) of expenditures. No tax increase is proposed in the Town of Macclesfield Fiscal Year 2025-2026 Budget.

**Expenditures:**

- The recommended budget was prepared to allow for an employee cost of living adjustment (COLA) of 2%
- The Governing Body Fund budget includes operational expenditures to improve revenue growth
- The Administrative Fund budget includes operational expenditures
- The Street Fund budget includes the Powell Bill expenditures to maintain small projects for the streets and sidewalks
- The Sanitation Fund budget includes contractual services for garbage removal services and yard waste/debris services in the Town of Macclesfield
- The Planning fund budget includes expenditures to train staff and operate the Town of Macclesfield's Planning and Zoning Department
- The Electric Fund budget includes expenditures to maintain the electric system
- The Water and Sewer Fund budgets include expenditures to operate the water and sewer systems efficiently and cover the costs of operations

**Revenues:**

In the Fiscal Year 2025-2026 Recommended Budget, revenues are more precise, and revenue leakage is minimized.

I would like to sincerely thank the Mayor and each member of the board for their support and faith in me preparing the draft budget as well as the town staff for their input and support. Thank you for your consideration of the Fiscal Year 2025-2026 Recommended Budget.

Respectfully submitted,  
Jennifer Stanley,  
Town Administrator

**Town of Macclesfield**  
**Budget Ordinance for the Fiscal Year beginning July1, 2025**

**Be it Ordained**, by the Governing Board of the Town of Macclesfield, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the municipal government for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this municipality:

**GENERAL FUND APPROPRIATIONS**

General Government	\$50,150
Administration	\$204,350
Public Safety (ECSO Contract)	\$26,000
Public Works (streets)	\$159,180
Sanitation	\$55,400

<b>TOTAL</b>	<b>\$495,080</b>
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Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

**GENERAL FUND REVENUES**

Real Property Taxes	\$70,000
Motor Vehicle Taxes	\$15,000
Utility/Cable Franchise	\$7,500
State Beer & Wine Tax	\$200
Local Option Sales Tax	\$133,000
Powell Bill Funds	\$15,000
Interest Income	\$25,000
Other Revenue	\$94,380
Transfer from Electric Fund	\$20,000
Transfer from Water/Sewer Fund	\$40,000
Fund Balance (Town Hall Repairs)	\$75,000

<b>TOTAL</b>	<b>\$495,080</b>
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Section 3: The following amounts are hereby appropriated in the Water & Sewer Fund for the operations of the water and sewer utilities for the fiscal year beginning July1, 2025 and ending June 30, 2026:

**WATER AND SEWER APPROPRIATIONS**

Water Operations	\$107,000
Sewer Operations	\$178,000
Water Maintenance	\$66,725
Sewer Maintenance	\$51,725
Transfer to General Fund	\$40,000
<b>TOTAL</b>	<b>\$443,450</b>

Section 4: It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July1, 2025 and ending June 30, 2026:

**WATER AND SEWER REVENUES**

Water/Sewer Usage Charges	\$425,000
Other Revenue	\$18,450
<b>TOTAL</b>	<b>\$443,450</b>

Section 5: The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

**ELECTRIC APPROPRIATIONS**

Electric Operations	\$163,500
Electric Maintenance	\$73,500
Purchased Power	\$300,000
Transfer to General Fund	\$20,000
<b>TOTAL</b>	<b>\$557,000</b>

Section 6: It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

**ELECTRIC REVENUES**

Electric Usage Charges	\$500,000
Penalties	\$12,000
Other Revenues	\$45,000
<b>TOTAL</b>	<b>\$557,000</b>

Section 7: There is hereby levied a tax at the rate of \$0.37 (thirty-seven cents) per \$100 (one hundred dollars) valuation of the property listed as of January 1, 2025, for the purpose of raising the revenue listed as Ad Valorem Taxes in the General Fund in Section 1 of this ordinance. This rate is based on a total valuation of property for the purpose of taxation of \$20,592,731.00.

Section 8: The Town Administrator (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Town Administrator may transfer amounts up to \$5,000.00 between line-item expenditures within a department
- B. The Town Administrator may transfer amounts up to \$3,000.00 between departments of the same fund
- C. The Town Administrator may not transfer any amounts between funds or from any contingency appropriation within a fund, except as approved by the Governing Board in the Budget Ordinance as amended
- D. Capital Purchases in excess of \$5,000.00 shall first be approved by the Governing Board and registered as a fixed asset
- E. Purchases between \$500.00 and \$5,000.00 shall be recorded on an internal inventory managed by the Town Clerk

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

**Adopted this 9<sup>th</sup> of June, 2025.**

ATTEST:

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Michael Speight, Mayor

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Jennifer Stanley, Town Administrator

General Fund Revenues		
		<b>25/26</b>
10-300-00	Appropriated Fund Balance	\$ 75,000.00
10-301-00	Ad Valorem Taxes (\$0.37 Rate)	\$ 70,000.00
10-319-00	Motor Vehicle Licenses/stickers	\$ 17,000.00
10-325-00	Business registration	\$ -
10-329-00	Interest on investments (NCCMT)	\$ 25,000.00
10-331-01	Rent income - Community Bldg	\$ 5,000.00
10-337-00	Franchise taxes	\$ 7,500.00
10-338-00	Solid Waste Disposal Tax	\$ 280.00
10-341-00	Beer & Wine taxes	\$ 200.00
10-343-00	Powell Bill	\$ 15,000.00
10-345-00	Local Option Sales Tax	\$ 133,000.00
10-359-00	Solid Waste Collection Fees	\$ 70,000.00
10-361-00	Cemetery Revenue	\$ 2,500.00
10-367-01	NC Sales Tax Refund	\$ -
10-381-00	Miscellaneous Revenue	\$ 2,500.00
	(tag sales, copies, CC/notary fees)	
10-381-01	Events	\$ 4,000.00
10-381-02	4th of July	\$ 10,000.00
10-381-03	Zoning Fees	\$ 100.00
10-381-94	Indirect Svc - Electric Fund	\$ 20,000.00
10-381-95	Indirect Svc - Water Fund	\$ 20,000.00
10-381-96	Indirect Svc - Sewer Fund	\$ 20,000.00
10-399-14	Appropriated Fund Balance	\$ -
		<b>\$ 497,080.00</b>

General Fund Expenditures		
Governing Board		
		<b>25/26</b>
10-410-02	Wages - Board and Mayor	\$ 13,900.00
10-410-03	Professional Svcs	\$ 8,500.00
	(Pest Control, coeco)	
10-410-04	Medicare	\$ 250.00
10-410-05	FICA	\$ 1,000.00
10-410-09	Travel/Training	\$ 2,000.00
10-410-11	Operating Expenses	\$ 3,000.00
	Community Bldg Supplies	
	Board Supplies	
10-410-16	Repairs/Maint. Community Bldg	\$ 2,500.00
10-410-26	Advertising	\$ 1,000.00
10-410-33	Materials & Supplies	\$ 2,000.00
	Cleaning Supplies - Office/Com.Bldg	
10-410-53	Dues - COG, NCLM, Chamber	\$ 1,500.00
10-410-57	Miscellaneous Expense	\$ 500.00
10-410-77	Events	\$ 4,000.00
10-410-78	Events - July 3rd	\$ 10,000.00
10-410-90	Contingency	
	<b>Governing Body Totals</b>	<b>\$ 50,150.00</b>
Administration		
10-420-02	Salaries - All (1/4)	\$ 72,000.00
10-420-03	Professional Services	\$ 22,150.00
	Town Attorney - \$7500.00	
	Annual Audit - \$11,000.00	
	Utilities - (Town Hall & CB) \$2500.00	
10-420-04	Medicare	\$ 1,200.00
10-420-05	FICA	\$ 4,500.00
10-420-06	Group Insurance	\$ 15,000.00
10-420-07	Retirement	\$ 11,000.00
10-420-08	401K/457 Expense	\$ -
10-420-09	Travel & Training	\$ 2,000.00
10-420-11	Operating Expenses	\$ 2,000.00
10-420-15	Maintenance & Repair	\$ 1,000.00
10-420-16	Maintenance & Repair Bldg	\$ 1,500.00
10-420-20	Tax Collection(deducted by county)	\$ 2,500.00
10-420-26	Advertising	\$ 1,000.00
10-420-33	Materials & Supplies	\$ 2,500.00
10-420-53	Dues/Fees - chamber, NCAMC	\$ 10,000.00
10-420-54	PL & WC Insurance	\$ 6,000.00
10-420-57	Miscellaneous Expense/bank fees	\$ 2,000.00
10-420-73	Capital Improvement (Town Hall Roof/repairs)	\$ 50,000.00
10-420-74	Capital Outlay	\$ -
10-420-90	Contingencies	\$ -
10-420-94	Indirect Svc from Electric	\$ -

10-420-95	Indirect Svc from Water	\$ -
10-420-96	Indirect Svc from Sewer	\$ -
	<b>Administration Totals</b>	<b>\$ 206,350.00</b>
	<b>Public Safety</b>	
10-510-00	Contract Expense (ECSO)	\$ 26,000.00
10-510-02	Salaries	\$ -
10-510-57	Miscellaneous Expense	\$ -
	<b>Public Safety Totals</b>	<b>\$ 26,000.00</b>
	<b>Fire Department</b>	
10-530-75	Donation	\$ -
	<b>Fire Department Totals</b>	<b>\$ -</b>
	<b>Streets</b>	
10-560-02	Salaries - All (1/4)	\$ 72,000.00
10-560-03	Professional Svcs	\$ 2,500.00
10-560-04	Medicare	\$ 1,200.00
10-560-05	FICA	\$ 4,500.00
10-560-06	Insurance	\$ 25,000.00
10-560-07	Retirement	\$ 11,000.00
10-560-09	Schools/Travel/Training	\$ 2,500.00
10-560-11	Operating Expenses	\$ 2,500.00
	Utilities - shop \$1200	
10-560-15	Maintenance & Repair	\$ 2,000.00
10-560-16	Maintenance & Repair Bldg	\$ 1,500.00
10-560-17	Vehicle Expenses	\$ 2,500.00
10-560-33	Materials & Supplies	\$ 2,500.00
10-560-45	Powell Bill (Streets)	\$ 15,000.00
10-560-54	PL & WC Insurance	\$ 5,500.00
10-560-57	Miscellaneous Expense/bank fees	\$ 3,480.00
10-560-73	Capital Improvements	\$ -
10-560-74	Capital Outlay	\$ -
10-560-90	Contingencies	\$ -
10-560-94	Indirect Svc from Electric	\$ -
10-560-95	Indirect Svc from Water	\$ -
10-560-96	Indirect Svc from Sewer	\$ -
	<b>Streets Totals</b>	<b>\$ 153,680.00</b>
	<b>Sanitation</b>	
10-580-00	Contract Expense	\$ 52,000.00
10-580-01	Landfill Expenses	\$ 3,400.00
	<b>Sanitation Totals</b>	<b>\$ 55,400.00</b>
	<b>Cemetery</b>	
10-640-00	Cemetery Contract	\$ -
10-640-10	Cemetery upkeep	\$ 1,500.00
	<b>Cemetery Totals</b>	<b>\$ 1,500.00</b>
	<b>Planning and Zoning</b>	
10-860-00	Demolition	\$ -
10-860-09	Travel & Training	\$ 3,000.00
10-860-11	Operating Expenses	\$ 500.00



10-860-33	Materials & Supplies	\$ 250.00
10-860-57	Miscellaneous Expense	\$ 250.00
	<b>Planning and Zoning Totals</b>	<b>\$ 4,000.00</b>
	<b>General Fund Expense Totals</b>	<b>\$ 497,080.00</b>

Electric Fund Revenues		
		<b>25/26</b>
30-329-01	Interest Earned (NCCMT)	\$ 5,000.00
30-335-00	Miscellaneous Revenues	\$ -
30-336-00	Late Penalties	\$ 12,000.00
30-367-04	7% Sales Tax	\$ 40,000.00
30-371-00	Electric Charges	\$ 500,000.00
30-375-01	Cutoff/Delinquent Fees	see penalties
30-397-02	Fund Balance Appropriated	\$ -
	Indirect Svc to General	\$ -
	<b>Revenue Totals</b>	<b>\$ 557,000.00</b>

Electric Fund Expenditures		
		<b>25/26</b>
30-830-02	Salaries - all staff (1/4)	\$ 72,000.00
30-830-03	Professional Services	\$ 4,000.00
30-830-04	Medicare	\$ 1,200.00
30-830-05	FICA	\$ 4,500.00
30-830-06	Group Insurance	\$ 25,000.00
30-830-07	Retirement	\$ 11,000.00
30-830-08	401K/457 Expense	\$ -
30-830-09	Schools/Travel/Training	\$ 2,500.00
30-830-11	Operating Expense	\$ 3,600.00
30-830-15	Maintenance & Repair	\$ 6,000.00
30-830-16	Maintenance & Repair Bldg	\$ 1,500.00
30-830-17	Vehicle Expense	\$ 4,000.00
30-830-33	Materials & Supplies	\$ 5,200.00
30-830-37	7% Sales Tax	\$ 40,000.00
30-830-48	Electric Resale	\$ 300,000.00
30-830-53	Dues	\$ 500.00
30-830-54	PL & WC Insurance	\$ 6,000.00
30-830-57	Miscellaneous/Bank Fees	\$ 3,000.00
30-830-73	Capital Improvements	\$ 20,000.00
30-830-74	Capital Outlay	\$ 27,000.00
30-830-76	Equipment - Not Capital	\$ -
30-830-90	Contingencies	\$ -
30-830-94	Indirect svcs - General Fund	\$ 20,000.00
	<b>Electric Totals</b>	<b>\$ 557,000.00</b>

Water & Sewer Fund Revenues		
		<b>25/26</b>
31-329-01	Interest Earned (NCCMT)	\$ 350.00
31-335-00	Miscellaneous (Dump fees)	\$ 1,600.00
31-371-00	W/S Sales	\$ 425,000.00
31-372-00	Storm Water Fund	\$ 9,000.00
31-373-00	Water Cap Res	\$ 7,500.00
37-397-02	Appropriated fund Balance	\$ -
	Indirect Svc - General Fund	\$ -
	<b>Totals</b>	<b>\$ 443,450.00</b>

Water and Sewer Expenditures		
Water		
		25/26
31-810-02	Salaries - All (1/8)	\$ 36,000.00
31-810-03	Professional Services (ORC, Calibrations)	\$ 3,000.00
31-810-04	Medicare	\$ 600.00
31-810-05	FICA	\$ 2,500.00
31-810-06	Insurance	\$ 15,000.00
31-810-07	Retirement	\$ 5,000.00
31-810-08	401K/457	
31-810-09	Travel & Training - school, con-ed	\$ 2,500.00
31-810-11	Operating Expenses	\$ 9,000.00
	Electric	
	Lab Services	
31-810-15	Maint. & Repair	\$ 25,000.00
31-810-16	Maint. & Repair - Bldg	\$ 1,500.00
31-810-17	Vehicle Expense	\$ 2,500.00
31-810-33	Materials & Supplies	\$ 7,500.00
	chemicals & testing supplies	
31-810-53	Dues/Permits/Fees/Certifications	\$ 3,000.00
31-810-54	PL & WC Insurance	\$ 6,000.00
31-810-57	Miscellaneous/Bank Fees	\$ 1,500.00
31-810-73	Capital Improve/Project Reserve	\$ 30,225.00
31-810-74	Capital Outlay & Equipment	\$ 10,000.00
31-810-95	Indirect Service - General Fund	\$ 20,000.00
31-810-97	Contingencies	\$ -
	<b>Total</b>	<b>\$ 180,825.00</b>

Sewer		
31-820-02	Salaries - All (1/8)	\$ 36,000.00
31-820-03	Professional Svcs (calibrations,back up ORC)	\$ 3,000.00
31-820-04	Medicare	\$ 600.00
31-820-05	FICA	\$ 2,500.00
31-820-06	Insurance	\$ 15,000.00
31-820-07	Retirement	\$ 5,000.00
31-820-08	401K/457	\$ -
31-820-09	Travel/Training - Schools/Conf; con-ed	\$ 3,000.00
31-820-11	Operating Expence	\$ 30,000.00
	Electric	
	Lab Services	
31-820-15	Maintenance & Repair	\$ 20,000.00
31-820-16	Maintenance & Repair - Bldg	\$ 2,500.00
31-820-17	Vehicle Expense	\$ 1,500.00
31-820-33	Materials & Supplies	\$ 56,500.00
	Chemicals, testing supplies	
31-820-53	Dues/permits - WWTP, Sprayfield, Lab, cert	\$ 3,000.00
31-820-54	PL & WC Insurance	\$ 6,000.00
31-820-57	Miscellaneous/Bank Fees	\$ 3,000.00
31-820-73	Capital Improvements/Capital Reserve	\$ 37,225.00
31-820-74	Capital Outlay	\$ 17,800.00
31-820-94	Contingencies	\$ -
31-820-96	Indirect Service - General Fund	\$ 20,000.00
	Total	\$ 262,625.00
	Water and Sewer Totals	\$ 443,450.00