

An aerial photograph of a suburban town, China Grove, North Carolina. The image shows a mix of residential houses, commercial buildings, and a large parking lot. A road with a double yellow line runs through the center, and a railroad track is visible on the left. The background is filled with dense green trees.

Welcome - Fiscal Year 2027 Budget

Welcome To

China Grove NC

Come Grow With Us



Our Community Vision

In China Grove, our distinct charm and character shape a community that welcomes everyone, supporting growth and success for all.

Our Mission

To enhance community life by delivering services with excellence, improving the well-being of all and contributing to a prosperous shared future.

Objectives

Growth and Development

Explore Revenue Sources and Expenditures

Operating Budget and Departmental Requests

Debt

Capital Budget

Organizational Chart

Calendar



- Work Session - April 21st, 2026
- Town Council Presentation – May 5th, 2026
- ~~Work Session – May 19th, 2026~~
- Public Hearing and Adoption – June 2nd, 2026

Property Tax

- Average Home Value - \$229,500
- Controlled for new development - \$193,500
- Combined bill for the average home – \$1,285+ 1,331(RC) = 2,616

Accessed Property Value	0.56
\$135,000	\$756.00
\$165,000	\$924.00
\$200,000	\$1,120.00
\$300,000	\$1,680.00
\$500,000	\$2,800.00
\$1,000,000	\$5,600.00

GEO NAME	COUNTY RATE	TOWN/FIRE DIST RATE	CAR FEE
ROWAN COUNTY ONLY	.5800		
CITY OF SALISBURY	.5800	.6650	30.00
TOWN OF SPENCER	.5800	.6305	10.00
TOWN OF EAST SPENCER	.5800	.8600	
TOWN OF CLEVELAND	.5800	.3200	
TOWN OF CHINA GROVE	.5800	.5600	
TOWN OF LANDIS	.5800	.4900	20.00
TOWN OF FAITH	.5800	.4100	
TOWN OF ROCKWELL	.5800	.5500	
TOWN OF GRANITE QUARRY	.5800	.4400	20.00
ENOCHVILLE FIRE DISTRICT	.5800	.0800	

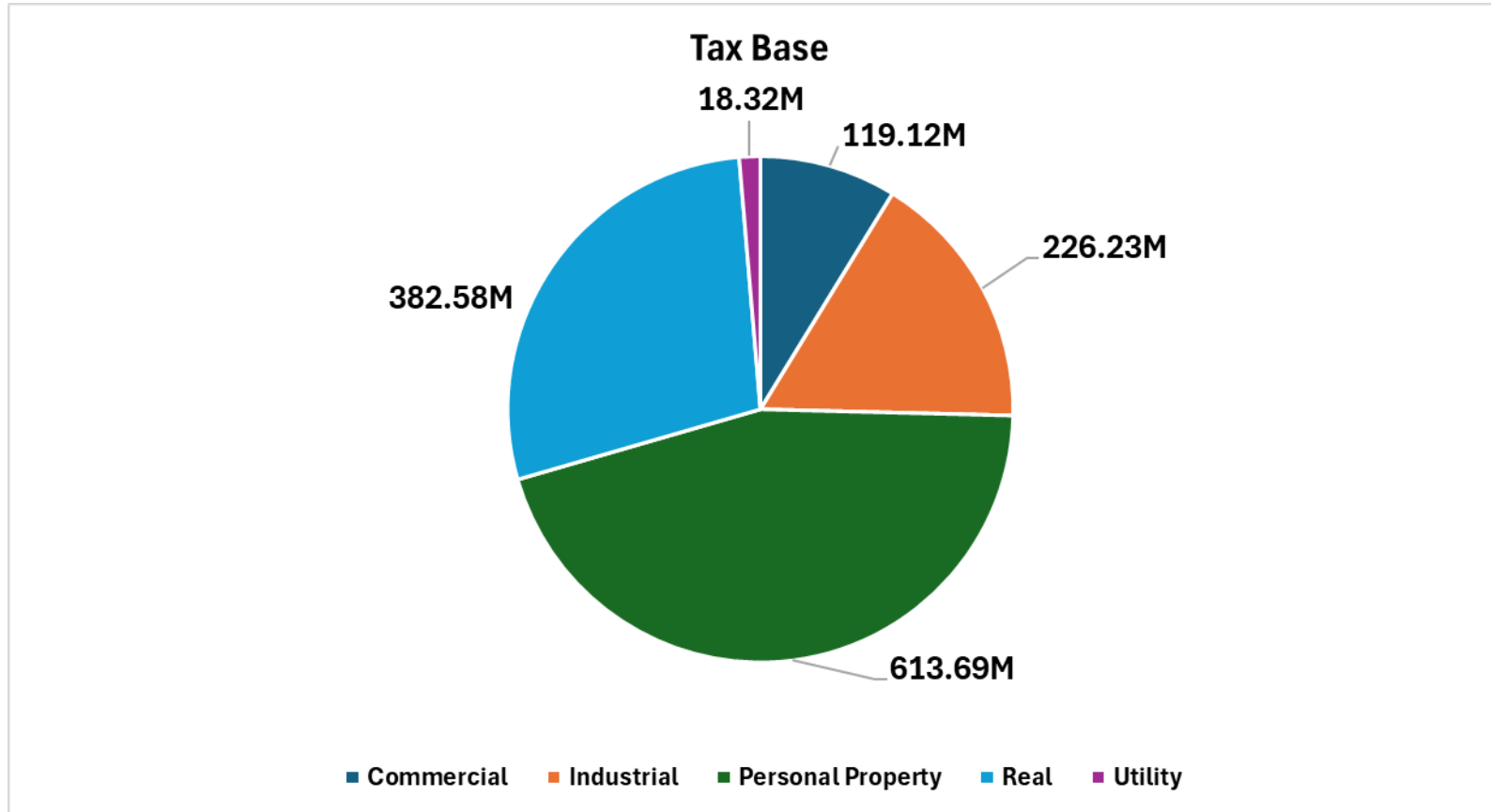
General Fund Budget

- Balanced at \$10,752,152
- No tax increase recommended
- No fund balance appropriated

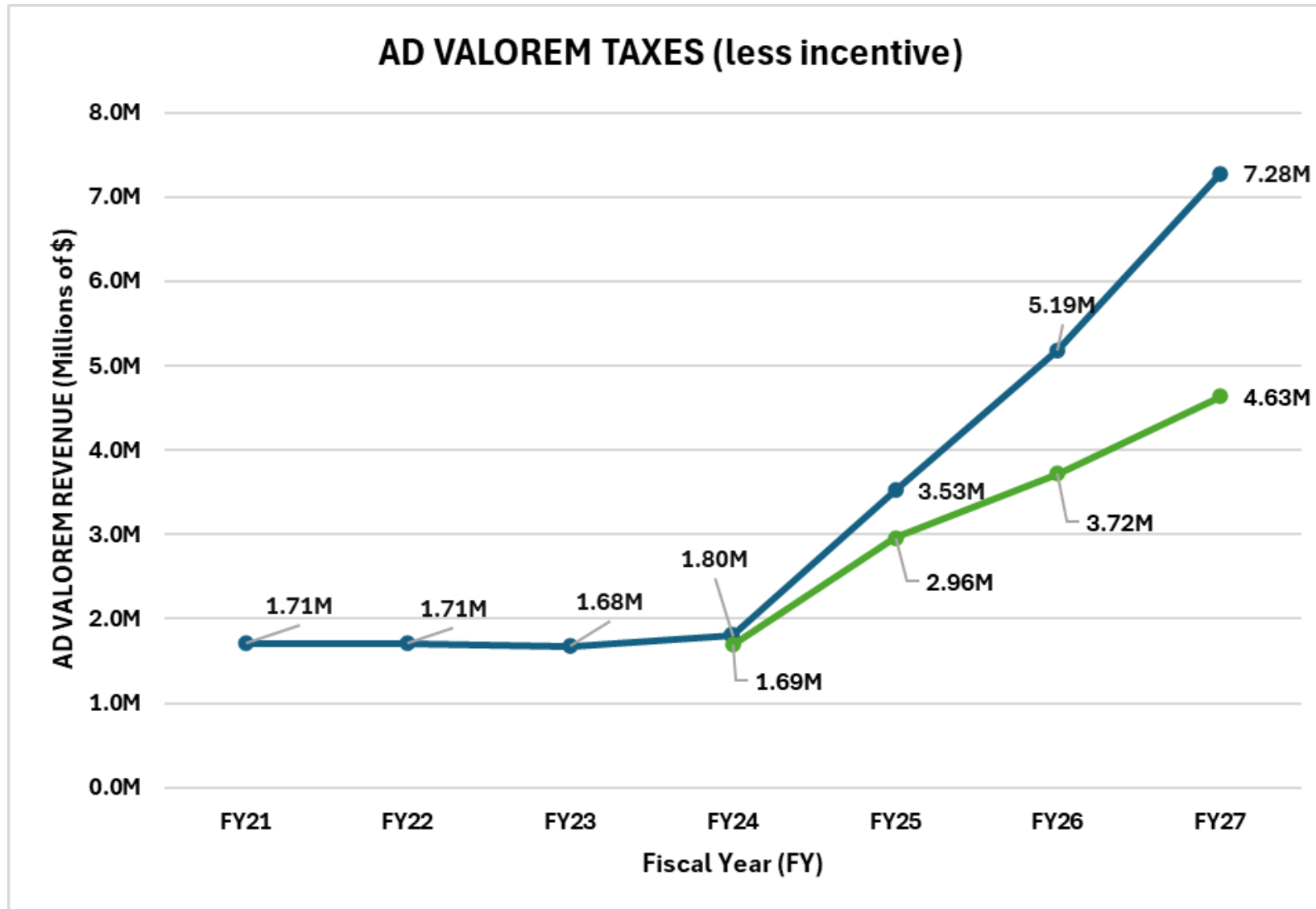
Revenues

- Major Revenues
 - Property Tax – 71%
 - Sales Tax – 16%
- Minor Revenues
 - Unrestricted Intergovernmental
 - Sales of Service
 - Interest Earnings

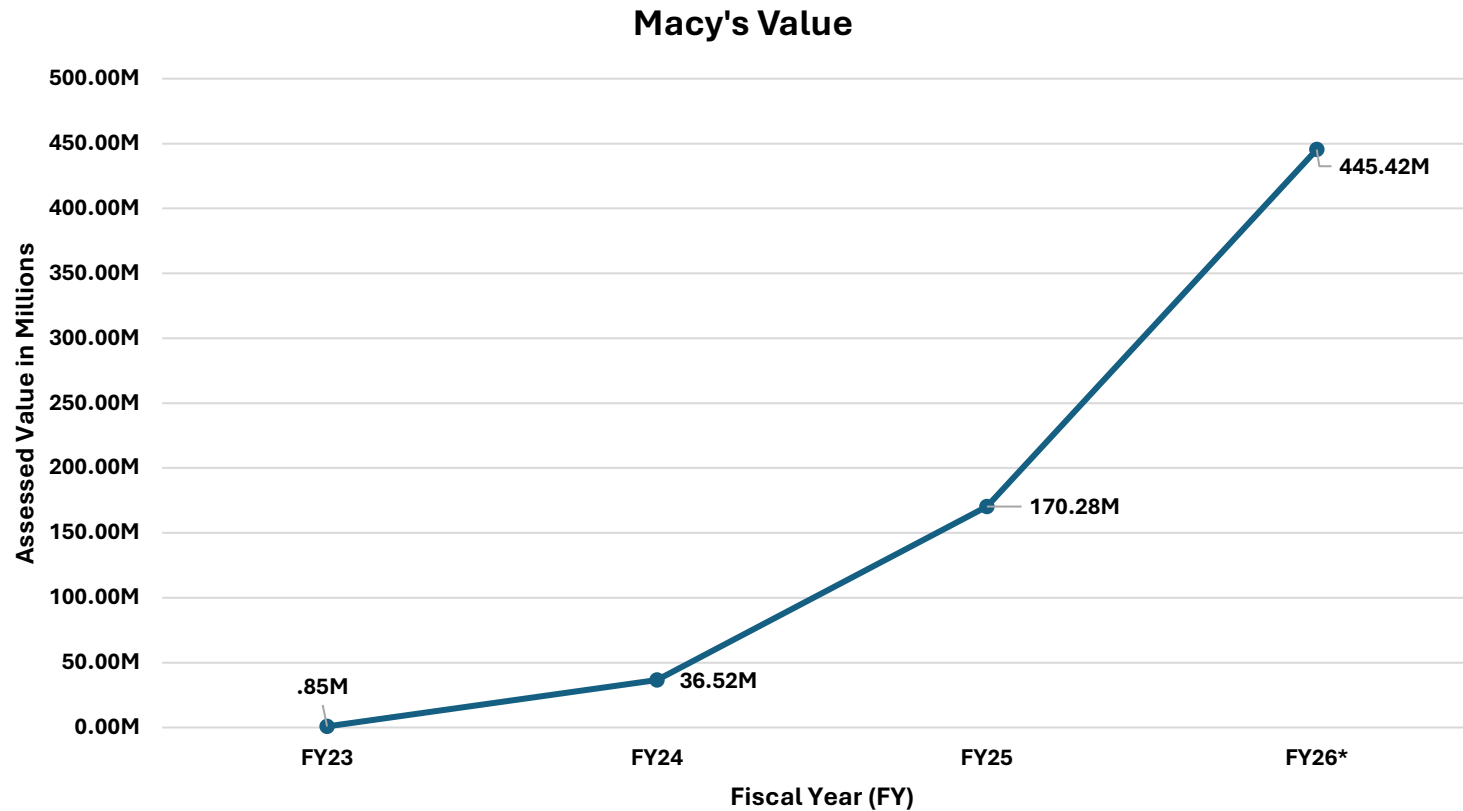
Property Tax



Property Tax (less incentive)

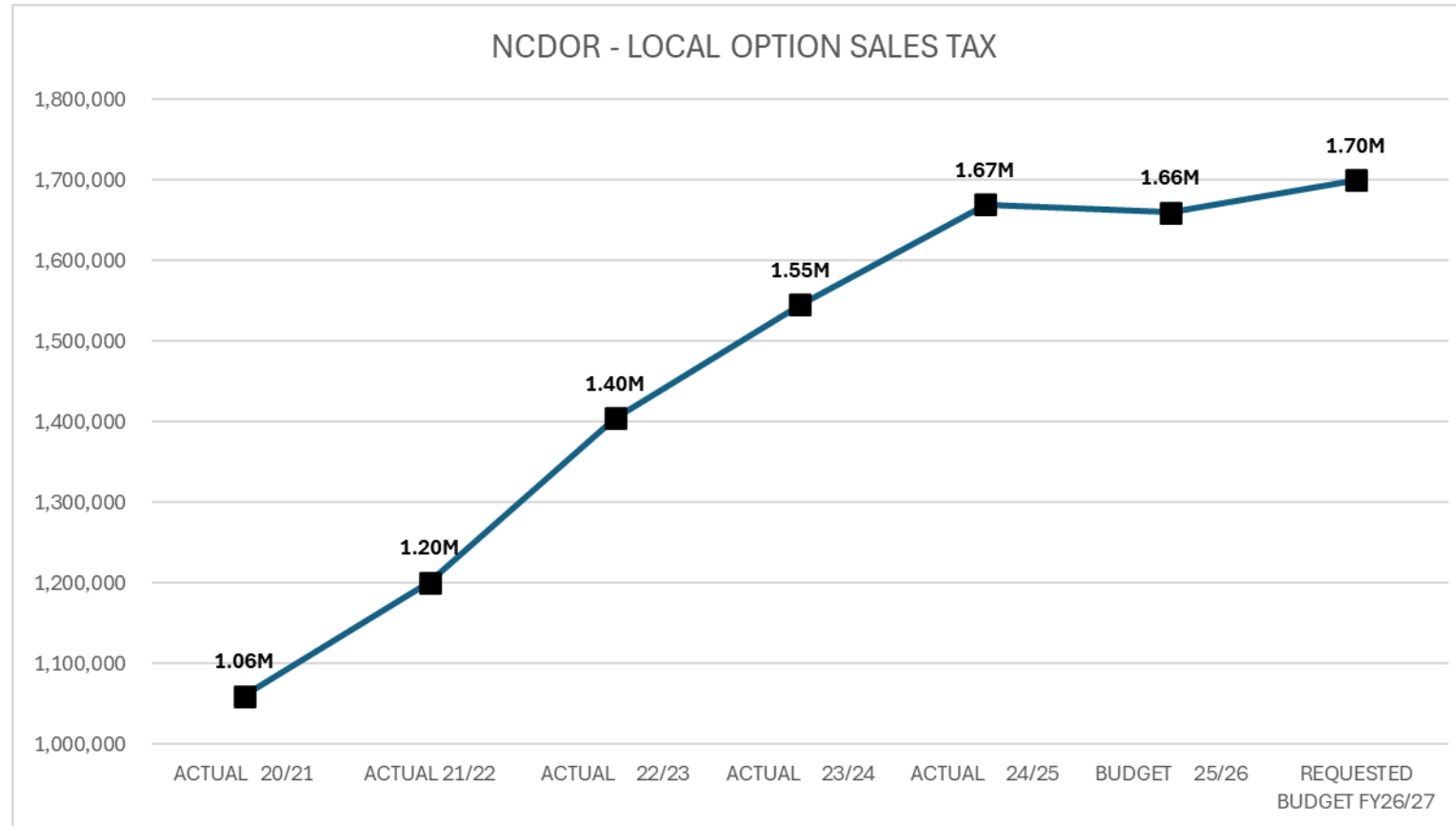


Macy's



- Real Property
 - FY26 Appeal
- Business Personal Property
- Incentive

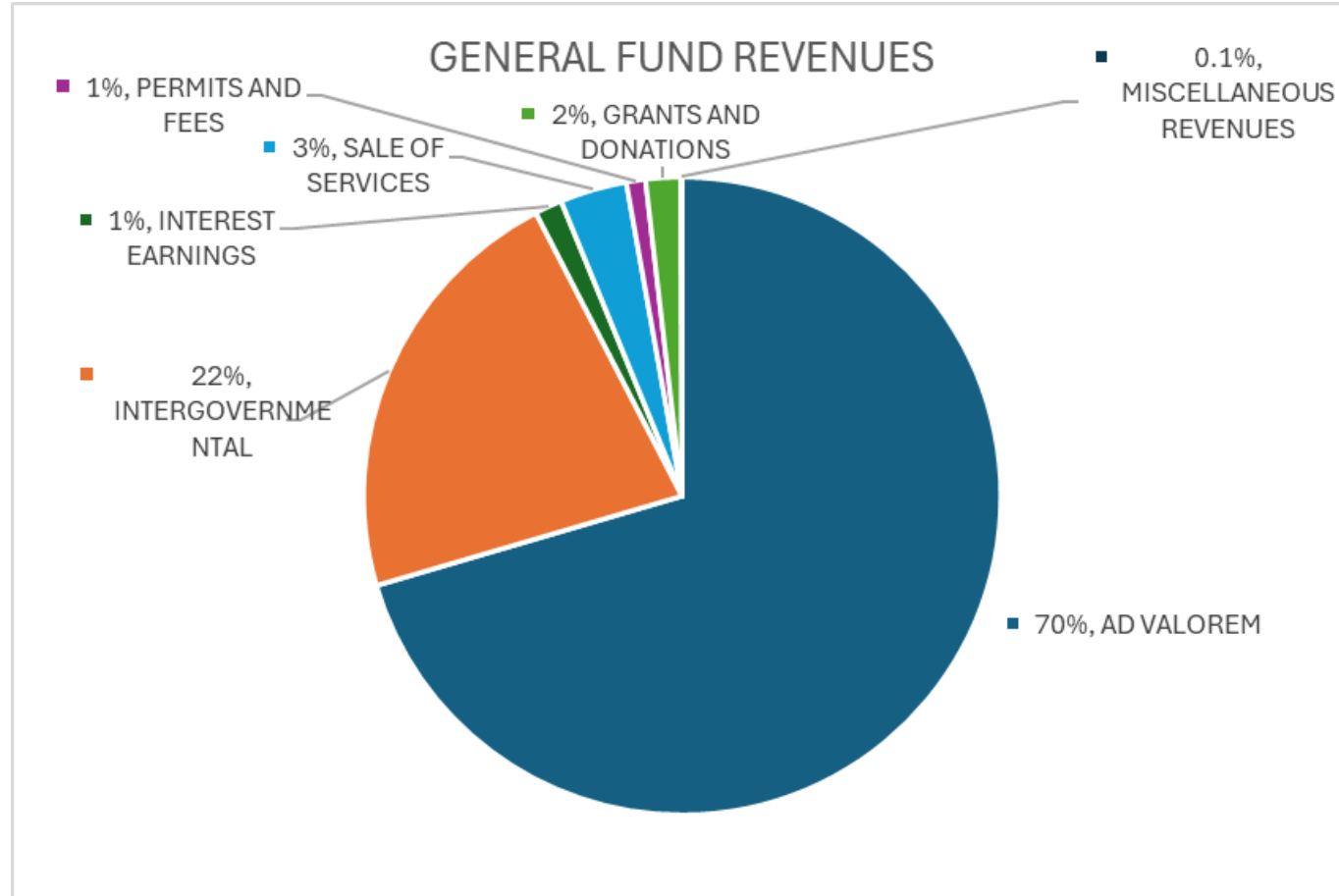
Sales and Use Tax



Other sources

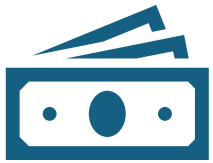
- NCLM projections for Intergovernmental
- Minor Revenues
- Trending down, except for Utility Franchises – Electrical

General Fund



- Based on current tax rate
- 40% increase in Ad Valorem revenue over FY26
- Increase in Sales Tax

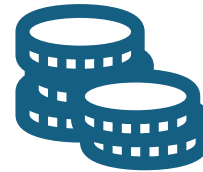
Expenditures



Incentive



Inflation



Operating
Budget



Capital

General Fund – Departmental Requests

Department	Request
Administration	\$114,900
Police	\$209,000
Fire	\$203,344
Planning and Development	\$274,000
Parks and Recreation	\$20,000
Public Works	\$451,000
Total	\$1,272,244

General Fund – Departmental Requests

Category	Total
Personnel	\$439,344
Operating	\$162,900
Capital	\$690,000
Total	\$1,272,244

- Recommended funding \$643,000
- All requests would require an 8-cent increase to the tax rate

General Fund - Personnel

- Compensation Adjustments
 - COLA 2%
 - Merit Pool 2%
 - 2.4% increase in State Health Plan cost
- Proposed New Positions
 - 2 - Parks, Buildings, and Grounds Maintenance Technician
 - 1 - Engineering Technician
 - 1 - School Resource Officer

Operating Budget

- New initiatives
 - Downtown
 - Programming, Promotion, Beautification
 - Dumpster
 - Increase Parks and Recreation Programming
- Continue budgeting for streets
- Equipment and Vehicle Replacements

Operating Budget

Governing Board

- Memberships
- Macy's incentive
- Community funding requests
- Election costs

Administration

- Maintenance
 - Roof and A/C
- Staff Development Training
- Property Tax Collection
- Downtown Program

Downtown

- Communication
- Promotion
 - Marketing
 - Events
- Design
 - Plants and Banners
 - Façade Grants or Program
 - Swink Street Parking Lot Lights
 - Seasonal Decor
- Communal Dumpster
- Parking Lot Seal and Stripe



Operating Budget

Police

- Part-time wages
- Grant for Vests
- Analyze for decompression

Fire

- Promotions
- Tuition reimbursement
- Travel and Schools
- Turnout Gear
- Hose Replacement
- Fuel



Operating Budget

Parks and Recreation

- New part-time
- Mowing – no rate increase
- Park maintenance and well closure
- Increase for events, sponsors increase revenue
- Increase for Farmer's Day
- Final PART-F Transfer
- Community Building is now separate

Planning

- Engineering and Inspections
- Stormwater

Operating Budget

Public Works

- New Employees
- Professional Development
 - Safety Training
 - Herbicide Application
 - Trees
 - Streets
- Utility Increase
- Maintenance increase
- Capital
 - Backhoe
- Streets
 - Powell Bill and Town funds
 - Resurfacing
 - Curb & gutter, sidewalks

Operating Budget

Solid Waste Collection

- **No Rate Increase**
- **Monitor Fuel Surcharge**
 - \$3.75 base rate
 - Monthly fee
- **Potential route changes to five days a week with ASL for growth projections**
 - Better service and redundancy



Debt – Current

		Approx. Balance
Town Hall/Fire Department	USDA	\$1,330,000
Town Hall/Fire Department	USDA	\$200,800
Sewer	DENR	\$251,200
Swink Street Property	United Bank	\$180,000
Police Cars	NCL	\$300,000
	Total	\$2,262,000

Projected Debt Service - \$359,200

Capital Budget

- Police – Fleet Replacement – 2 Police Vehicles or Fleet Program
- Public Works – Backhoe
- Public Works – Compact Tracked Loader
- Public Works – Dump Truck in Fleet Program

Capital Plan

- Police
 - Fleet replacement
- Fire
 - Apparatus replacement
 - Airpack replacement
- Public Works
 - Leaf and limb collection equipment and fleet
- Parks
 - Facilities

Town Council Action

- Conduct Public Hearing
- Consider Adoption of Budget Ordinance
- Consider Adoption of CIP Resolution
- Consider Adoption of Classification Plan Resolution
- Consider Adoption of FY27 Fee Schedule Resolution

- Budget Book available tomorrow