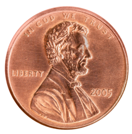
BUDGET IN BRIEF

Fiscal Year 26-27 • Recommended Budget

Total General Fund	Total All Funds	Property Tax Rate
$239.1M (-1.2%)	**$278.6M (-3.0%)**	**51.65 (+2.25 cents)**



1 penny = $2,748,694

KEY HIGHLIGHTS:

- Stability/sustainability are key themes of this Recommended Budget
- Property tax base grew at 3.6%; rate increase = $65 on an annual tax bill for a median valued home ($289k)
- Fire Tax District Increases (4 out of 12 districts requesting an increase)
- Maintains funding allocation of 60% County & 40% Education
- FY26-27 budget reduces current services due to a reduction in state and federal funding and freezes spending of one-time revenues from the fund balance

GENERAL FUND REVENUES: -$3.0M (-1.2%)

- **Property Tax +$10.9M (+8.3%)**
- **Sales Tax +$1.6M (+3.6%)**
- **State and Federal -$2.4M (-8.8%)**
- **Fees & Licenses +$856K (+4.9%)**
- **Fund Balance -$12.3M (-95.3%)**
- **Investment Earnings -$1.7M (-25%)**

GENERAL FUND EXPENDITURES: -$3.0M (-1.2%)

- **Personnel -$512K (-0.5%)**
- **Operating +$164K (+0.4%)**
- **Economic Dev. & Non-Profits -$741K (-22.6%)**
- **Education +$5.5M (+8.6%)**
- **Debt Service -$1.9M (-11.3%)**
- **Transfer to Other Funds -$5.4M (-35.0%)**

FUND BALANCE USAGE

- **Appropriated Fund Balance:** $78.9k for Home and Community Care Block Grant match as required (a decrease of $10.9M)
- **Designated Fund Balance:** $529.5k (a decrease of $1.3M)

POSITIONS AND EMPLOYEE COMPENSATION:

- Proposing a reduced 2% cost of living adjustment and a revamped performance-based merit pay budgeted at 2.5% ($44k reduction to merit program)
- 3.0 new Health Dept. positions (Dental & Opioid), and TDA, fully funded with outside revenue
- 50.178 position eliminations across all funds (vacant since FY25-26), most related to the discontinuation of the ICE program
- 0.8% increase in state-mandated retirement contribution (+$500k)
- $3.6M Vacancy Rate on unfilled positions in DSS, Health, EMS, the Sheriff's Office, and Detention
- Implementing new sworn officer pay plan with $0 impact to the General Fund

Education

ALAMANCE BURLINGTON SCHOOL SYSTEM (-0.2%)

- **Current Expense*: $58.7M (+2.7%)**

  ** Includes SROs*
- **Repair & Maintenance: $4.8M (+0.0%)**
- **Fines & Forfeitures: $800K (+0.0.%)**
- **Debt Service: $11.4M (-12.0%)**
- **Capital Improvement Plan: $9.4M (+0.0%)**

ALAMANCE COMMUNITY COLLEGE (+0.9%)

- **Current Expense: $4.9M (+0.0%)**
- **Repair & Maintenance: $640K (+19.4%)**
- **Debt Service: $3.9M (-9.4%)**
- **Capital Improvement Plan: $585K (+100.0%)**
- **Transfer to Capital Reserve: $54K (-77.5%)**

CAPITAL IMPROVEMENT PLAN

Alamance-Burlington School System
Student Centered, Future Focused!

- **$8.0M for Facility Improvements (+0.0%)**
  - Roofing & HVAC Replacement
- **$1.4M for Technology (+0.0%)**
  - Equipment Replacement

ALAMANCE COMMUNITY COLLEGE

- **$585K for Facility Improvements (+100.0%)**
  - Flooring and Roof Replacements
  - Parking Lot Repairs

- **$2.9M for Facilities Improvements* (-37.7%)**
- **$6.6M for Technology, Equipment, and Vehicles* (+83.0%)**
- **$3.1M for Landfill Improvements, Equipment, Vehicles (-73.3%)**

**Used One-Time Capital Reserve, Courthouse Expansion Reductions, and ARPA Interest to eliminate General Fund usage*