



# Budget Work Session

Fiscal Year 2026-2027

Presented June 9, 2026

# Fiscal Year 2026-2027

*FY26-27 Recommended Budget*



- Total General Fund: \$239.1M (-1.2%)
- Total All Funds: \$278.6M (-3.0%)
- Recommend 2.25 cent Property Tax Increase
- Stability and Sustainability are key themes



# ABSS Fiscal Year 2026-2027

Funding Area	FY25-26 Revised	FY26-27 Recommended	\$ Difference	% Difference
<b>Current Expense</b>	\$57,306,851	\$58,763,376	\$1,456,525	2.5%
<b>Capital: Repair &amp; Maintenance</b>	\$4,820,500	\$4,820,500	\$0	0.0%
<b>Fines &amp; Forfeitures</b>	\$800,000	\$800,000	\$0	0.0%
<b>Debt Service</b>	\$12,955,019	\$11,393,950	-\$1,561,069	-12.0%
<b>Transfer to Capital Projects and Cap. Reserve</b>	\$9,434,954	\$9,400,000	-\$34,954	-0.4%
<b>Total</b>	<b>\$85,317,324</b>	<b>\$85,177,826</b>	<b>-\$139,498</b>	<b>-0.2%</b>



ACC

<b>Overall Public Safety Program Statistics August 14th, 2025 - August 15th, 2026</b>			
	<b>Classes</b>	<b>Students</b>	<b>FTE</b>
<b>EMS</b>	390	3764	157.4
<b>Fire and Rescue</b>	64	840	90.12
<b>Law Enforcement</b>	475	6910	218.64

\*Prior to PSTC Opening in October 2025  
 \*Summer 2026 Semester is still in Progress  
 \*Majority of Fire and EMS classes take place outside of PSTC

# ACC Public Safety Training Center Users

1. Alamance County EMS
2. Swepsonville Fire Dept.
3. AO Fire Department
4. Haw River Fire Department
5. Eli Whitney Fire Department
6. Snow Camp Fire Department
7. Faucette Fire Department
8. Elon Fire Department
9. EM Holt Fire Department
10. Pleasant Grove Fire Department
11. Northeast Fire Department
12. Alamance County Rescue
13. Guilford County EMS
14. Randolph County EMS
15. Caswell County EMS
16. Durham County EMS
17. Orange County EMS
18. Piedmont Triad Ambulance & Rescue
19. Alamance Foods
20. Sandvik
21. Kernolde Clinic
22. North Carolina Forestry Service
23. Duke University
24. Elon University

*FY26-27 Recommended Budget*



# Fire Tax District Increase Requests

<b>Fire District Name</b>	<b>FY25-26 Adopted Rate</b>	<b>FY26-27 Recommended Rate</b>	<b>Rate Increase</b>
54 East Swepsonville	0.06000	0.07500	0.01500
Eli Whitney	0.08559	0.11000	0.02441
Faucette	0.09000	0.12000	0.03000
Swepsonville	0.06000	0.07500	0.01500



# Revenues: State & Federal Funding Cuts

State/Federal  
reductions:  
(\$2,893,380)

County backfill  
for unfunded  
mandates:  
+\$2,013,379



Services required  
to continue even  
as State/Federal  
funding declines

# An Increased Burden on Alamance County Residents:

*FY26-27 Recommended Budget*



## **EMS**

- State Medicaid Managed Care-related fees: +\$175,000

## **Sheriff**

- State Court Fee cuts: -\$120,237

## **Health**

- State Medicaid Managed Care-related fees: +\$624,898
- Federal cuts to Women's Health & Refugee Health: -\$131,438

## **Social Services**

- State cuts to Adult Protective Services: -\$79,821
- State SNAP Administration cuts: -\$875,032
- State Foster Care cuts: -\$588,584
- State Child Support cuts: -\$251,531
- TANF & Crisis Support: -\$77,920

Levy limits differ from tax rate caps. They restrict the total amount of property tax revenue that local governments may collect from existing property.

01

HIGH

**Service Cuts &  
Budget Shortfalls**

02

HIGH

**State Mandate Cost  
Squeeze**

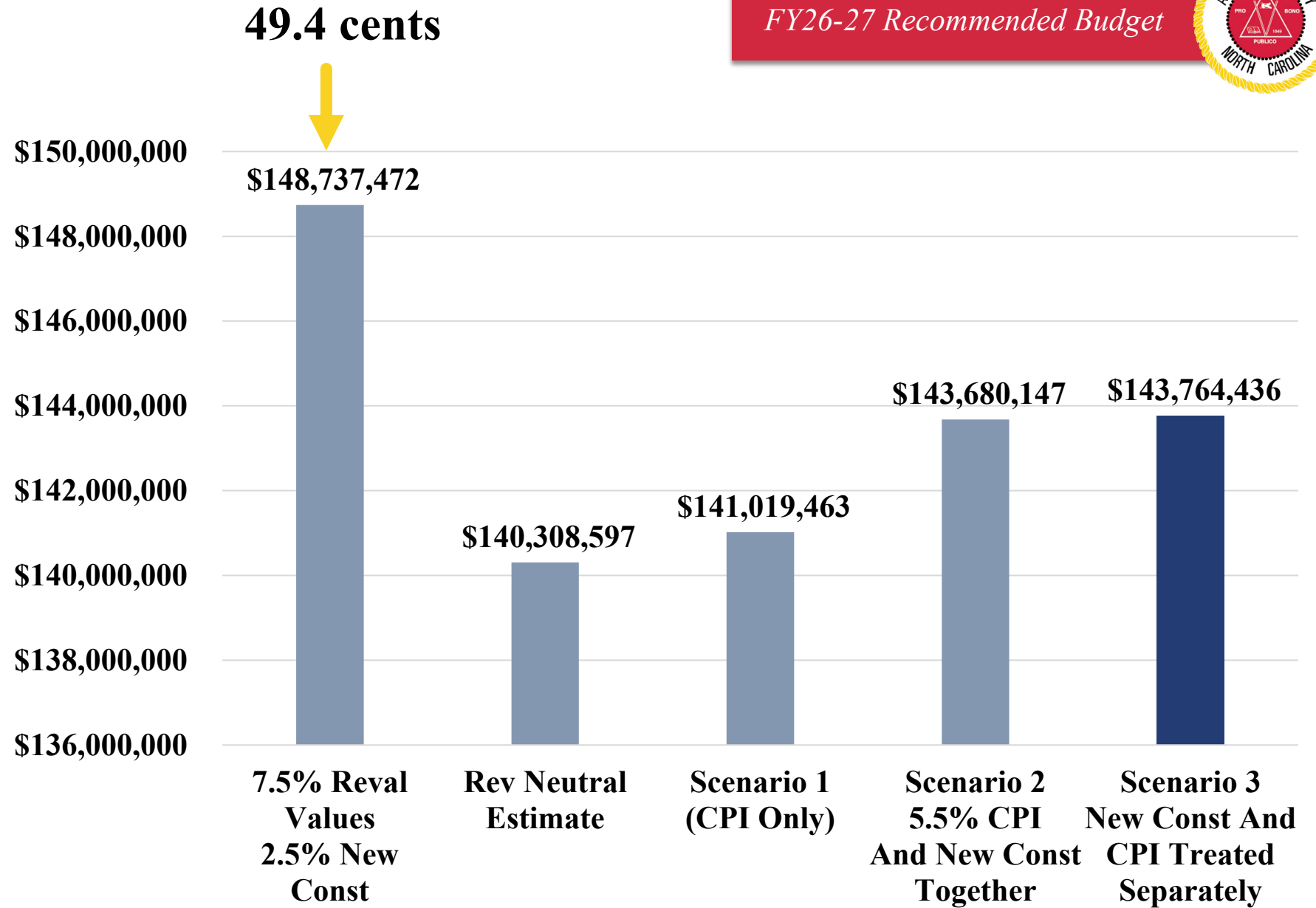
03

HIGH

**Debt Service Conflicts**

**Revaluation amounts can boost assessed value by 10%,20%,30%,40%. All would result in the same revenue no matter the rate due to this levy cap.**

# Revenue Outcome Example



# Maintain Mandated Services



## Mandated Services & Mandated Funding:

- Social Services
- Public Health
- Unemployment
- Retirement Contributions
- Law Enforcement Separation Allowance
- Debt Service

## Mandated Services & Discretionary Funding:

- Board of Commissioners
- Elections
- Inspections
- Public Health
- Court Facilities
- Education Facilities
- Emerg. Mgt
- County Attorney
- Tax
- EMS
- CCOMM
- Finance
- Detention
- Medical Examiner
- Mental Health
- Register of Deeds
- Sheriff
- Social Services
- Soil and Water
- Solid Waste
- Health Benefits

## Discretionary Services & Discretionary Funding:

- Administration  
*(County Manager, Human Resources, Clerk to Board, Budget)*
- Facilities Maintenance
- Veteran Services
- GIS
- Library
- Planning
- Parks
- Cooperative Extension
- Information Technology
- Education Operating
- Econ. Devel.
- Court Services
- Animal Shelter
- Transportation
- Fire Marshal
- Fire Services

# Next Steps

*FY26-27 Recommended Budget*



**June 15:** Adoption of FY26-27 Budget Ordinances (Operating & CIP)- Board Room 6:30PM