



Fiscal Year 26-27 • Recommended Budget

Total General Fund

\$239.1M (-1.2%)

Total All Funds

\$278.6M (-3.0%)

Property Tax Rate

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%)

ALAMANCE COMMUNITY COLLEGE (+0.9%)

- **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%)**

- **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%)**

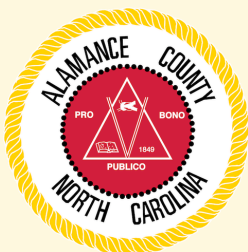
CAPITAL IMPROVEMENT PLAN



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



- **\$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*