

# 2026-2027 Budget Priorities

## Sustain Local Salary Supplements



Continue to sustain a local salary supplement model to ensure continued competitiveness with surrounding school districts.

## Fund State Driven Increases



Fund current and anticipated state driven compensation and benefit increases.

## Sustain Operational Needs



Sustain operational needs as requirements and costs continue to escalate.

## Provide Additional Certified Staff



Provide additional certified staff to assist with district academic and operational needs.

# ABSS Funding Sources



# Funding Per Pupil (116 LEA's)



State Funding - 6/25

**\$8,086.30**

↑ Rank 85  
(PY: 90)



Local Funding - 6/25

**\$1,928.84**

↑ Rank 99  
(PY: 89)



Federal Funding - 6/25

**\$929.51**

↑ Rank 67  
(PY: 47)



Total Funding - 6/25

**\$10,944.64**

↑ Rank 109  
(PY: 92)

Source: Per Pupil Expenditures, School Business Services, DPI

# 26-27 Budgeting Factors



## Certified & Classified Salary Supplement

Increases will keep it somewhat competitive.



## Budget Uncertainty

Lack of current year budget / unknown state budget for 26-27 / no federal funding information.



## Community Growth

Alamance County is continuing to see growth in many areas.



## Funding Reductions & Compliance

Reductions in state and federal funding / Increased reporting and compliance requirements.



## Average Daily Membership

Unknown until school starts in 26-27.



## Operating Cost Increases

Costs continue to rise across the board.

# Certified Employee Supplement

## Request:



Adjustment to  
certified employee  
supplement for the  
26-27 school year -  
**\$925,149**

## Data to Support Need:



Acknowledging and rewarding excellence is vital to nurturing a culture of continuous improvement within our educational community.



The Proposed adjustment for certified staff represents a meaningful investment in their professional development and dedication to student success. By offering these supplements, we recognize the extraordinary contributions of our educators and support their commitment to excellence.



This initiative not only strengthens retention but also promotes ongoing professional growth.



**NOTE: ABSS certified supplement ranks 36th in the state of NC and 8th in the region.**

# Classified Employee Supplement

## Request:



Adjustment to the  
classified employee  
supplement for the  
26-27 school year

**\$280,000**

## Data to Support Need:



2025-2026 was the first year for classified employees to receive a salary supplement.



This request increases each classified employee's supplement by \$200 annually.



This continues to recognize their dedications to our students and community, in addition to attracting skilled talent.



Investing in a comprehensive supplement program for classified employees not only fosters a positive work environment but also ensures the retention of skilled individuals.



# Updated Classified Supplement

**District Experience**

**Supplement Amount**

 0-5 years	 <b>\$1,200</b>
 6-10 years	 <b>\$1,300</b>
 11-15 years	 <b>\$1,400</b>
 16-20 years	 <b>\$1,500</b>
 21-25 years	 <b>\$1,600</b>
 26+ years	 <b>\$1,700</b>

# Academic Services

**Request:**

**Academic Services  
Increase - \$1,090,195**

## Data to Support Need:



Certified Positions  
(curriculum) - \$300,000



Software - \$490,195 - previously  
funded by ESSER dollars



K-5 Curriculum - \$300,000

# Exceptional Children Supplement

## Request:

**Exceptional Children &  
SLP Certified Staff  
Supplement - \$425,000  
(\$1,500 per employee)**

## Data to Support Need:



An additional supplement for certified exceptional children & SLP staff will assist in attracting and retaining qualified employees in hard-to-fill positions.

Competitive pay reduces vacancies and turnover while ensuring consistent and high quality services for students with specialized needs.



Attract &  
Retain



Reduce  
Vacancies



Consistent,  
Quality Services

# Operating Expense Increases

## Data to Support Need:

### Request:

**Operating Expense  
Increase -  
\$562,805**



Technology - \$100,000  
(increase in technology provided services)



Contracted services in  
maintenance - \$100,000



Utilities - \$148,000 (2.5% increase)



General Operating Expenses - \$200,766



Supplies - \$14,039  
(instructional and specialized programs)

# Compensation and Benefit Increases

## Request:



**Compensation  
increases and  
fixed cost benefit  
increases**

**= \$85,000**

## Data to Support Need:



- 3.0% average wage increase for teachers (anticipated)



- 2.0% wage increase for classified employees (anticipated)



- Increase in retirement benefit rates (TBD)



- \$300/employee anticipated increase in health insurance.

# Co-Curricular Activities

**Request:**

**Co-Curricular Activities  
Increase - \$300,000**

## Data to Support Need:



Moves ABSS closer to being competitive with surrounding areas to recruit quality individuals for students.



Creates additional athletic positions to meet appropriate supervision needs, continuity between positions & opportunities for growth.



These will be for cross country, soccer, volleyball, women's flag football, basketball.

# School Resource Officers

**Request:**

**School Resource  
Officers - \$240,000**

## Data to Support Need:



All local law enforcement agencies asked for a \$10,000 increase per SRO.



The county SRO's increase will be covered by the existing agreement from 25-26



The remaining 24 SRO's will be covered by the expansion request

# Charter Schools Payments

**Request:**



**Charter School Expense  
Increase - \$750,000**

## Data to Support Need:



Averaging around 10.75% per month of Alamance County Students attending charter schools.

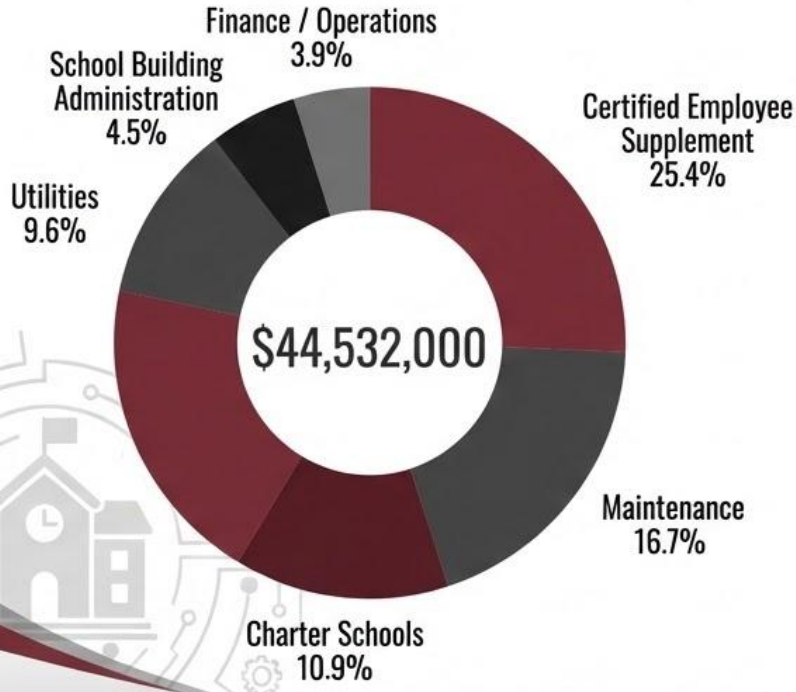


Payments are made to 49 charter school monthly



Charter school expense for 25-26 - \$6.1 million

# 26-27 Budgeted Expenditures



**Certified Employee Supplement - \$15,926,000 (25.4%)**



**Maintenance - \$10,473,000 - (16.7%)**



**Charter Schools - \$6,850,000 (10.9%)**



**Utilities - \$6,000,000 - (9.6%)**



**School Building Administration - \$2,810,000 - (4.5%)**



**Finance / Operations - \$2,473,000 - (3.9%)**

# Locally Funded Employees

- Maintenance employees
- Certified Personnel
- Some office support personnel
- School Building Administrators
- District Administrators
- Custodians
- Substitutes



# 26-27 Budget Expansion Request Summary



**Certified Employee Supplement**  
- \$925,149



**Classified Employee Supplement**  
- \$280,000



**Academic Services** - \$1,090,195



**Utilities** - \$148,000



**Co-Curricular** - \$300,000



**School Resource Officers** -  
\$240,000



**Finance / Operations** - \$499,805



**Exceptional Children & SLP Certified  
Supplement** - \$425,000



**Charter Schools** - \$750,000

**Total Expansion Request - \$4,658,149**

# Financial Good News



Clean Audit for Fiscal Year 24-25



No questioned costs, findings or exceptions during audit



Positive Local Current Expense Fund Balance



New Internal Audit processes and procedures implemented



# 26-27 Local Current Expense Budget



## Questions?

We welcome your questions and discussion regarding the proposed budget.