

Alamance County

FINANCE DEPARTMENT
124 West Elm Street
Graham, North Carolina 27253

MEMORANDUM

To: Heidi York, County Manager

From: Susan Evans, Finance Officer

Date: April 10, 2025

Re: 3rd Quarter Financials - Attached are FY25 financials through March 2025, unaudited

Alamance County Report Highlights:

1. Property Tax Revenues: Collections of \$117,460,268 are 96.5% of the FY25 budget. Current collections are \$11,108,467 higher than March 2024 collections of \$106,351,801.
2. Sales Tax Revenue collections of \$26,664,265 are 58.0% of the FY25 budget. The YTD FY25 Sales Tax distribution received is \$654,511 lower than YTD FY 24.
3. All Other Revenues (not including property or sales tax) of \$33,514,690 are 72.6% of budget.
4. General Fund expenditures are 68.8% of budget. Personnel expenditures through March 2025 of \$64,572,101 are 72.9% of budget. Education expenditures are \$49,596,925 (76.7%) of \$64,703,973 budget. Debt Service expenditures are 39.1% of budget or \$7,753,374.
5. Expenditures in the Grant Fund of \$4,088,678 exceed revenues of \$3,971,129 by \$117,549. These grants are on a reimbursement basis.
6. ARP funds of \$32,925,136 have earned \$3,295,387 of investment earnings through March 2025. ARP funds were committed by December 2024.
7. The State Appropriations Fund includes \$18,059,270 of revenues and \$1,279,279 of investment earnings through March 2025. State Appropriations Fund expenditures and encumbrances through March 2025 total \$11,243,453 with \$7,560,047 left to be expended.
8. The Emergency Telephone Fund (E-911) expenditures exceed the revenues by \$448,066.
9. Opioid Settlement Fund includes \$4,762,573 of settlement revenues and \$287,052 of investment earnings through March 2025. Expenditures total \$737,638.
10. Capital Reserve Fund and Capital Project Fund Reports for Alamance County, Alamance-Burlington School System, and Alamance Community College through March 2025 are included for review.

Alamance County

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11. Landfill revenues exceed expenditures by \$1,388,181.

12. Employee Insurance Fund expenditures exceed revenues by \$293,432.

13. Workers' Compensation Fund revenues exceed expenditures by \$149,652.

Alamance-Burlington School System Report Highlights:

\$40,490,304	Local Revenues to-date (\$39,995,363 from County)
<u>(\$33,707,118)</u>	Local Expenditures per report
\$ 6,783,186	Local Revenues in excess of Expenditures (Local operating funds)
 \$ 17,587,075	 Capital Outlay Expenditures

Alamance Community College Report Highlights:

\$3,658,367	Local Revenues to-date
<u>(\$3,672,139)</u>	Local Expenditures per report
(\$ 13,772)	Local Expenditures in excess of Revenues (Local operating funds)
 \$ 304,160	 Capital Outlay Expenditures

Fund Summary
Mar-25

Annual Funds

	Fund Balance			Other Financing	Ending Fund
	July 1	Revenues	Expenses	Sources	Balance
General Fund	96,939,918.00	180,193,941.00	153,737,313.91	(9,230,911.50)	114,165,633.59
Emergency Telephone Fund	539,496.26	119,852.04	583,687.63	15,769.64	91,430.31
County Building Capital Reserve Fund	13,806,227.27	353,777.13	-	(5,000,000.00)	9,160,004.40
Schools Capital Reserve Fund	1,731,685.40	44,188.06	-	294,639.35	2,070,512.81
ACC Capital Reserve Fund	206,028.18	5,279.36	-	-	211,307.54
Landfill	28,033,201.00	5,657,870.35	4,269,689.17	-	29,421,382.18
Employee Health Insurance Fund	7,091,349.00	10,524,266.08	10,817,698.46	-	6,797,916.62
Worker's Compensation Fund	1,142,425.00	979,086.62	829,434.64	-	1,292,076.98

Multi-year Funds

			Other Financing	Ending Fund
	Revenues	Expenses	Sources	Balance
Grant Fund	3,806,201.74	4,088,677.77	164,926.83	(117,549.20)
American Rescue Fund	36,220,522.54	9,923,911.59	(22,720,778.24)	3,575,832.71
State Appropriations Act Fund	19,338,548.70	10,779,315.71	-	8,559,232.99
Opioid Settlement Fund	5,049,625.03	1,045.00	-	5,048,580.03
Renovation/Repair Project Fund	43,397.86	16,545,822.82	36,123,630.73	19,621,205.77
Mental Health Diversion Center	1,200,000.00	1,200,000.00	-	-
Rudd Street Project Fund	2,739,242.40	2,727,237.40	-	12,005.00
ACC Capital Project Fund	1,448,855.57	69,595,046.98	74,789,157.30	6,642,965.89
Schools Capital Project Fund	52,748,535.71	369,810,619.92	345,681,320.59	28,619,236.38

Alamance County, North Carolina
Statement of Revenues, Expenditure and Changes in Fund Balances
For the Period Ending: March 31, 2025
General Fund

	3/31/2025					Prior Year-to-date 3/31/2024
	Budget	Actual	Encumbrances	Over (Under) Budget	% of Budget	Actual
Revenue:						
Property Taxes	121,700,259	117,460,268	-	(4,239,991)	96.5%	106,351,801
Sales Taxes	45,998,553	26,664,265	-	(19,334,288)	58.0%	27,318,776
Other Taxes and Licenses	3,242,571	2,554,718	-	(687,853)	78.8%	2,241,837
Unrestricted Intergovernmental	265,000	-	-	(265,000)	0.0%	-
Restricted Intergovernmental	28,416,932	17,063,930	-	(11,353,002)	60.0%	19,105,478
Sales and Services	11,663,984	9,983,967	-	(1,680,017)	85.6%	9,100,361
Licenses and Permits	2,002,000	1,657,503	-	(344,497)	82.8%	1,422,076
Investment Earnings	3,000,000	3,145,195	-	145,195	104.8%	4,313,878
Miscellaneous	1,069,626	1,664,096	-	594,470	155.6%	1,640,179
Total Revenues	217,358,925	180,193,941	-	(37,164,984)	82.9%	171,494,386
Expenditures:						
General Government	18,411,958	10,727,082	553,349	(7,131,527)	61.3%	10,542,396
Central Services	14,444,768	7,519,889	2,591,913	(4,332,966)	70.0%	6,417,357
Public Safety	56,571,990	41,485,755	2,512,255	(12,573,980)	77.8%	38,876,501
Transportation	253,075	187,074	-	(66,002)	73.9%	53,120
Environmental Protection	83,514	49,517	-	(33,997)	59.3%	46,953
Economic & Physical Development	4,358,754	2,313,724	196,175	(1,848,855)	57.6%	2,340,408
Health	17,227,312	10,676,185	665,661	(5,885,466)	65.8%	8,840,833
Social Services	27,839,422	16,782,178	454,352	(10,602,892)	61.9%	16,021,113
Other Human Services	3,363,968	1,999,384	368,436	(996,149)	70.4%	1,776,466
Education	64,703,973	49,596,925	-	(15,107,048)	76.7%	44,161,132
Culture & Recreation	7,536,292	4,646,226	328,773	(2,561,294)	66.0%	4,278,305
Debt Service	19,848,300	7,753,374	-	(12,094,926)	39.1%	9,534,100
Total Expenditures	234,643,328	153,737,314	7,670,913	(73,235,101)	68.8%	142,888,684
Revenues Over (Under) Expenditures	(17,284,402)	26,456,627	(7,670,913)	36,070,116		28,605,702
CAPITAL FINANCE PLAN:						
Other Financing Sources						
Operating Transfers In - ARPA	5,051,671	5,811,638	-	759,967		10,000,000
Operating Transfers Out - To County						
CIP & ABSS Capital Reserve	(15,591,442)	(15,067,441)	-	524,001		(9,298,631)
Bond Proceeds	-	-	-	-		-
Appropriated Fund Balance	27,789,173	-	-	(27,789,173)		-
Budgeted Surplus			-	-		
Sale of Surplus Property	35,000	24,891	-	(10,109)		35,156
Installment Loan Proceeds	-	-	-	-		-
Total Other Financing Sources	17,284,402	(9,230,912)	-	(26,515,314)		736,526
Revenues and Other Sources Over (Under)						
Expenditures and Other Uses		17,225,716	(7,670,913)	9,554,802		29,342,227
Fund Balances						
Beginning of Year-July 1		96,939,918				
Ending of Month-March 2025 Unaudited		114,165,634				

General Fund

Revenue:

Property Taxes

Taxes collected by the County for real, personal and business property.

Sales Taxes

The County's Sales Tax rate is 2%. This revenue what has been collected by the North Carolina Department of Revenue for the County. There is a two month period from when the taxes are collected and the County receives the revenue. Taxes collected in July are received in September.

Other Taxes and Licenses

By North Carolina General Statutes, there are other taxes and licenses a County is authorize to impose and collect. This category reflects the collection of Real Property Transfer Tax, Rental Vehicle Tax, PART Vehicle Tax, Heavy Equipment Rental Tax, Beer & Wine License, Cable TV Franchise Tax, Landfill Franchise Tax, Occupancy Tax and ABC Net Revenues.

Unrestricted Intergovernmental

Revenues received from another governmental agency that are not restricted for a specific purpose.

Restricted Intergovernmental

Revenues received from another governmental agency that are restricted for a specific purpose. This includes Federal and State funding.

Sales and Services

There are several services for which the County charges a fee to the citizens or businesses who utilize them. These include Emergency Medical Services, Passport Services, Sheriff Fees, Hazardous Materials Fees, Fire Inspection Fees, Health Clinic Fees, Dental Clinic Fees, Library Services and Parks Fees.

Licenses and Permits

Building and Inspection Permits and Register of Deeds Recording fees are the primary source of revenue in this category.

Investment Earnings

The County earns interest on our investments. These investments are limited to what is approved by NCGS 159-30.

Miscellaneous

Other revenues which do not meet the definitions above are categorized as Miscellaneous. This also includes grants receive that are not from another governmental agency.

Expenditures:

General Government

Includes expenditures for the following County departments: Governing Body, County Manager, Planning, Human Resources, Finance, Purchasing, Tax Administration, Revaluation, GIS Mapping, Legal, Board of Elections and Register of Deeds. This also includes funding for the Clerk of Courts Office, Superior and District Court Judges and the District Attorney's Office.

Central Services

Includes expenditures for the following County departments: Information Technology, Print Shop and Maintenance

Public Safety

Includes expenditures for the following County departments: Sheriff's Office, School Resource Officers, Jail, Emergency Management, Fire Marshal Office, Inspections, Emergency Medical Service and Central Communications. There is also funding for the Medical Examiner, Alamance County Rescue and Animal Shelter. SARA Management is also included in this category, but does not rely on County funds. This department is funded through Hazardous Materials Fees.

Transportation

Includes expenditures for the Rural Operating Assistance Program Grant. This funds for the Workfirst Program, Rural General Public Program and the Elderly and Disabled Transportation Assistance Program.

Environmental Protection

Includes expenditures for the NC Division of Forestry. The State and County share the cost of these services. The State is responsible for 60% and the County 40%.

Economic & Physical Development

Includes expenditures for the following: Alamance County Chamber of Commerce, Airport Authority, Piedmon Conservation Council, Tourism Development Authority, PART Vehicle, NC Agriculture Extension Office, Soil and Water Conservation Office as well as various Economic Development incentives.

Health

Includes expenditures for the Health Department. The Dental Clinic, which is funded 100% through patient fees and WIC is a Federally funded program.

Social Services

Includes expenditures for the Department of Social Services. This also includes the following grants: Elder Justice and Family Justice Center.

Other Human Services

Includes expenditures for the Veteran Services department, which is a County department. This also includes funding for the following: Office of Juvenile Justice Grant, Home Care

Education

Current Expense and Capital Outlay funding for the Alamance-Burlington School System and Alamance Community College

Culture & Recreation

Included expenditures for the Alamance County Library System and Parks Department. Also includes a grant for North Park and outside agency funding for the Historic Museum, Arts Association of Alamance County, NC Symphony and the African-American Cultural History Museum.

Debt Service

Principal and interest payments for debt service on various County capital projects, Alamance-Burlington School System and Alamance Community College bonds.

Contingency

Allocations made for emergency purchases not budget elsewhere.

CAPITAL FINANCE PLAN:

Other Financing Sources

Operating Transfers In - From ACC Capital Reserve

Per the Financial plan, funds from the Alamance Community College will be transferred into the General Fund for debt service.

Operating Transfers Out - To County CIP & ABSS Capital Reserve

Funds have been budgeted to be transferred from the General Fund into the Repair/Renovation Fund for County CIP Projects and Restricted Sales Tax Article funds to be transferred to the ABSS Capital Reserve Fund.

Bond Proceeds

Proceeds from a bond sale are budgeted to fund a long-term capital project. The proceeds are budgeted with a corresponding entry for the expense.

Appropriated Fund Balance

Fund Balance is budgeted to maintain a balanced budgeted between revenues and expenditures.

Sale of Surplus Property

This revenue comes from the sale of surplus property.

Installment Loan Proceeds

Proceeds from an installment loan to purchase equipment or fund a capital project. The proceeds are budgeted with an corresponding entry for the expense.

**Debt Service Schedule
FY 24-25**

Bonds	Payment Due	Principal Payment	Interest Payment	Total Payment
Refunding Bonds 09/12-ABSS	08/01/24	-	60,381.65	60,381.65
	02/01/25	<u>1,515,761.28</u>	<u>60,381.65</u>	<u>1,576,142.93</u>
	Total	1,515,761.28	120,763.30	1,636,524.58
Public Improvement-04/21-ABSS	11/01/24	-	1,924,775.00	1,924,775.00
	05/01/25	<u>6,525,000.00</u>	<u>1,924,775.00</u>	<u>8,449,775.00</u>
	Total	6,525,000.00	3,849,550.00	10,374,550.00
General Obligation-05/24-ABSS	11/01/24	-	315,099.00	315,099.00
	05/01/25	<u>910,000.00</u>	<u>426,450.00</u>	<u>1,336,450.00</u>
	Total	910,000.00	741,549.00	1,651,549.00
Tech Center-08/16-ACC	08/01/24	-	129,937.50	129,937.50
	02/01/25	<u>800,000.00</u>	<u>129,937.50</u>	<u>929,937.50</u>
	Total	800,000.00	259,875.00	1,059,875.00
Refunding Bonds-09/12-ACC	08/01/24	-	18,493.35	18,493.35
	02/01/25	<u>464,239.72</u>	<u>18,493.35</u>	<u>482,733.07</u>
	Total	464,239.72	36,986.70	501,226.42
Public Improvement-04/21-ACC	11/01/24	-	304,975.00	304,975.00
	05/01/25	<u>1,035,000.00</u>	<u>304,975.00</u>	<u>1,339,975.00</u>
	Total	1,035,000.00	609,950.00	1,644,950.00
General Obligation-10/23-ACC	11/01/24	760,000.00	378,375.00	1,138,375.00
	05/01/25	<u>-</u>	<u>359,375.00</u>	<u>359,375.00</u>
	Total	760,000.00	737,750.00	1,497,750.00
FY 24-25 Bond Payments		12,010,001.00	6,356,424.00	18,366,425.00

Installment loans	Payment Due	Principal Payment	Interest Payment	Total Payment
Radios	12/07/24	<u>231,083.27</u>	<u>2,495.70</u>	<u>233,578.97</u>
Total		231,083.27	2,495.70	233,578.97
Rescue Truck/Equipment	10/06/24	45,283.90	4,716.10	50,000.00
	04/06/25	<u>45,630.32</u>	<u>4,369.68</u>	<u>50,000.00</u>
Total		90,914.22	9,085.78	100,000.00
QSCB-Career Tech Center	09/01/24	276,606.73	21,648.77	298,255.50
	03/01/25	<u>276,606.73</u>	<u>14,083.58</u>	<u>290,690.31</u>
Total		553,213.46	35,732.35	588,945.81
FY 24-25 Installment loan payments		875,210.95	47,313.83	922,524.78
Total Debt Service Payments		<u>12,885,211.95</u>	<u>6,403,737.83</u>	<u>19,288,949.78</u>

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Grant Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
BJA-Justice & Mental Health grant	750,000	669,997	(80,003)	89.3%
BJA-Adult Treatment Court	900,000	-	(900,000)	0.0%
COPS grant	375,000	375,000	-	100.0%
FJC GCC grant	2,769,904	1,727,280	(1,042,624)	62.4%
Library State Aid Grant	114,886	123,580	8,694	107.6%
NC Rec Trails Program Grant	100,000	-	(100,000)	0.0%
OVW grant	362,698	348,829	(13,869)	96.2%
PARTF Grant-Cedarock Playground	462,109	451,484	(10,625)	97.7%
Gold Leaf Grant	300,000	60,000	(240,000)	20.0%
EM Grant	25,000	25,000	-	100.0%
EPA Brownfield Grant	1,000,000	25,032	(974,968)	2.5%
Investment Earnings	-	-	-	
Total Revenues	<u>7,159,596</u>	<u>3,806,202</u>	<u>(3,353,395)</u>	53.2%
Expenditures:				
OVW grant	<u>362,698</u>	<u>348,829</u>	<u>(13,869)</u>	96.2%
COPS grant:			-	
Salaries & Wages	365,802	374,912	9,110	102.5%
Fringe Benefits	<u>174,125</u>	<u>165,015</u>	<u>(9,110)</u>	94.8%
Total COPS expenditures	<u>539,927</u>	<u>539,927</u>	<u>-</u>	100.0%
FJC GCC grant:				
Salaries & Wages	1,087,031	661,996	(425,035)	60.9%
Overtime Pay	153	153	-	100.0%
Vacation Leave Pay-Out	3,117	3,117	-	100.0%
Fringe Benefits	380,448	213,123	(167,325)	56.0%
Worker's Compensation	4,184	2,871	(1,312)	68.6%
Supplies-Computer	3,673	3,673	-	100.0%
Supplies-Department	328,581	314,545	(14,036)	95.7%
Training Expense	150,742	115,646	(35,096)	76.7%
Participant Travel	2,219	2,219	-	100.0%
Telephone & Postage	3,460	3,460	-	100.0%
Printing	460	460	-	100.0%
Advertising	6,762	6,762	-	100.0%
Contracted Services	423,182	367,682	(55,500)	86.9%
Subcontracts	250,316	-	(250,316)	0.0%
Capital Outlay-Equipment	33,657	33,657	-	100.0%
Direct Services	<u>91,918</u>	<u>-</u>	<u>(91,918)</u>	0.0%
Total FJC GCC grant	<u>2,769,904</u>	<u>1,729,365</u>	<u>(1,040,539)</u>	62.4%
BJA-Justice & Mental Health grant:				
Contracted Services	<u>750,000</u>	<u>669,997</u>	<u>(80,003)</u>	89.3%
BJA-Adult Treatment Court grant:				
Educational Supplies	25,000	11	(24,989)	0.0%
Conf/Sch/Sem/Training Expenses	25,000	1,329	(23,671)	5.3%
Contracted Services	<u>850,000</u>	<u>-</u>	<u>(850,000)</u>	0.0%
Total BJA-Adult Treatment Court grant	<u>900,000</u>	<u>1,340</u>	<u>(898,660)</u>	0.1%

Library State Aid grant:			-	
May Memorial	40,000	40,000	-	100.0%
Graham	13,000	13,000	-	100.0%
Mebane	2,500	2,500	-	100.0%
Future Projects	59,386	59,386	-	100.0%
Total COPS expenditures	<u>114,886</u>	<u>114,886</u>	<u>-</u>	100.0%
 PARTF Grant-Cedarock Playground	<u>462,109</u>	<u>460,554</u>	<u>(1,555)</u>	99.7%
 NC Rec Trails Program Grant	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	0.0%
 Gold Leaf Grant	<u>300,000</u>	<u>169,097</u>	<u>(130,903)</u>	56.4%
 EPA Brownfield Grant	<u>1,000,000</u>	<u>54,683</u>	<u>(945,317)</u>	5.5%
 EM Grant	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	0.0%
 Total Expenditures	<u>7,324,523</u>	<u>4,088,678</u>	<u>(3,210,845)</u>	55.8%
 Revenues Over (Under) Expenditures	<u>(164,927)</u>	<u>(282,476)</u>	<u>(142,549)</u>	
 Other Financing Sources:			-	
Operating Transfers In	164,927	164,927	-	
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Financing Sources	<u>164,927</u>	<u>164,927</u>	<u>-</u>	
 Revenues and Other Sources Over (Under) Expenditures and Other Uses		(117,549)	(142,549)	
 Fund Balances				
Ending of Month-March 2025 Unaudited		<u>(117,549)</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

American Rescue Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental	32,925,136	32,925,136	-	100.0%
Investment Earnings	2,737,756	3,295,387	557,631	
Total Revenues	35,662,892	36,220,523	557,631	101.6%
Expenditures:				
American Rescue Plan Act	2,737,756	-	(2,737,756)	0.0%
Wages & Benefits - Supplant	3,538,329	3,541,189	2,860	100.1%
Public Health Response - Supplant	207,872	207,872	-	100.0%
Wages & Benefits - Approved Positions	375,333	373,124	(2,210)	99.4%
EMS UV Sanitation	42,151	42,151	-	100.0%
Contracted Services	15,000	15,000	-	100.0%
Detention Health Software	49,860	49,860	-	100.0%
ACC Water & Sewer Project	49,500	45,500	(4,000)	91.9%
Broadband	80,301		(80,301)	0.0%
Central Communications-Equipment	4,716,691	3,993,821	(722,870)	84.7%
HSC HVAC Project	1,670,657	1,655,395	(15,262)	99.1%
Total Expenditures	13,483,450	9,923,912	(3,559,539)	73.6%
Revenues Over (Under) Expenditures	22,179,442	26,296,611	4,117,169	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(22,724,125)	(22,720,778)	3,347	
Total Other Financing Sources	(22,724,125)	(22,720,778)	3,347	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		3,575,833	4,120,516	
Fund Balances				
Ending of Month-March 2025 Unaudited		<u>3,575,833</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

2021 State Appropriations Act

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
Eli Whitney Project	75,000	75,000	-	100.0%
Diversion Center Project	514,789	500,000	(14,789)	97.1%
Emergency Services Building Project	15,000,000	15,000,000	-	100.0%
Emergency Equipment Project	800,000	800,000	-	100.0%
Sheriff-Public Safety Project	84,270	84,270	-	100.0%
Non Profit Grants	700,000	700,000	-	100.0%
Sheriff Grant	100,000	100,000	-	100.0%
Vol Fire Department Grants	800,000	800,000	-	100.0%
Investment Earnings:				
Eli Whitney Project	2,178	2,178	-	100.0%
Glencoe Museum Project	-	-	-	
Diversion Center Project	30,546	45,335	14,789	148.4%
Emergency Services Building Project	675,534	1,205,665	530,131	178.5%
Sheriff-Public Safety Project	4,571	4,571	-	100.0%
Non Profit Grants	7,752	7,752	-	
Sheriff Grant	-	4,918	4,918	
Vol Fire Department Grants	8,860	8,860	-	
Total Revenues	18,803,500	19,338,549	535,049	102.8%
Expenditures:				
Eli Whitney Project	77,178	77,178	-	100.0%
Diversion Center Project	545,335	545,335	-	100.0%
Emergency Services Building Project	15,675,534	7,676,273	(7,999,261)	49.0%
Emergency Equipment Project	800,000	800,000	-	100.0%
Sheriff-Public Safety Project	88,841	88,841	-	100.0%
Non Profit Grants	707,752	707,752	-	100.0%
Sheriff Grant	100,000	75,077	(24,923)	75.1%
Vol Fire Department Grants	808,860	808,860	-	100.0%
Total Expenditures	18,803,500	10,779,316	(8,024,184)	57.3%
Revenues Over (Under) Expenditures	-	8,559,233	8,559,233	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		8,559,233	8,559,233	
Fund Balances				
Ending of Month-March 2025 Unaudited		8,559,233		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Emergency Telephone Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Wireless Enhanced 911	331,158	110,386	(220,772)	33.3%
Investment Earnings	-	9,466	9,466	
Grant	6,155,712	-	(6,155,712)	0.0%
Total Revenues	6,486,870	119,852	(6,367,018)	1.8%
Expenditures:				
Primary-County				
E911:Phone	233,624	138,408	(95,216)	59.2%
E911:Software	286,249	194,560	(91,689)	68.0%
E911:Hardware	243,173	232,947	(10,226)	95.8%
E911:Training	25,000	15,412	(9,588)	61.6%
E911:Functions	27,000	-	(27,000)	0.0%
Lease-Principal	-	-	-	#DIV/0!
Lease-Interest	-	-	-	#DIV/0!
Grant				
Equipment	1,670,976		(1,670,976)	
Equipment	87,367		(87,367)	
Phone		2,006	2,006	
Contracted Services		355		
Construction	4,397,369		(4,397,369)	
Secondary-Burlington				
E911:Phone	16,345	-	(16,345)	0.0%
E911:Software	189,011	-	(189,011)	0.0%
E911:Hardware	-	-	-	#DIV/0!
Total Expenditures	7,176,114	583,688	(6,592,782)	8.1%
Revenues Over (Under) Expenditures	(689,244)	(463,836)	225,764	
Other Financing Sources:			-	
Operating Transfers In	16,345	15,770	(575)	
Operating Transfers Out	-	-	-	
Appropriated Fund Balance	672,899		(672,899)	
Total Other Financing Sources	689,244	15,770	(673,474)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(448,066)	(447,711)	
Fund Balances				
Beginning of Year-July 1		539,496		
Ending of Month-March 2025 Unaudited		91,430		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Opioid Settlement Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Opioid Settlement Fund	2,580,922	4,762,573	2,181,651	184.5%
Investment Earnings	-	287,052	287,052	
Total Revenues	2,580,922	5,049,625	2,468,703	195.7%
Expenditures:				
Salaried & Wages	129,274	69,835	(59,439)	54.0%
Insurance FICA Retirement	30,278	15,297	(14,980)	50.5%
Health Insurance	20,448	3,008	(17,440)	
Dental Insurance	1,188	385	(803)	
Workers Compensation Projection	-	542	542	
Educational Supplies	500	292	(208)	
Medical/Scientific Supplies	72,250	19,712	(52,537)	
Supplies-Department	-	12	12	
Training Expenses	6,000	675	(5,325)	
Daily Travel	4,000	1,028	(2,972)	
Participant Travel	20,000	148	(19,852)	
Communications	1,720	621	(1,099)	
Contracted Services	2,287,073	625,038	(1,662,035)	27.3%
Computer/Copier Lease	3,192	-	(3,192)	
Dues & Subscriptions	5,000	1,045	(3,955)	
Total Expenditures	2,580,922	737,638	(1,843,284)	28.6%
Revenues Over (Under) Expenditures	-	4,311,987	2,472,658	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		4,311,987	2,472,658	
Fund Balances				
Ending of Month-March 2025 Unaudited		<u>4,311,987</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

County Building Capital Reserve Fund

	3/31/2025			% of Budget
	Budget	Actual	Over (Under) Budget	
Revenue:				
Investment Earnings	-	353,777	353,777	#DIV/0!
Total Revenues	-	353,777	353,777	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(5,000,000)	(5,000,000)		
Appropriated Fund Balance	5,000,000	-	(5,000,000)	
Total Other Financing Sources	-	(5,000,000)	(5,000,000)	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	(4,646,223)	(4,646,223)	
Fund Balances				
Beginning of Year-July 1		13,806,227		
Ending of Month-March 2025 Unaudited		9,160,004		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Schools Capital Reserve Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	-	44,188	44,188	#DIV/0!
Total Revenues	-	44,188	44,188	
Other Financing Sources:				
Operating Transfers In	794,989	294,639	(500,350)	37.1%
Operating Transfers Out	(794,989)	-	794,989	0.0%
Appropriated Fund Balance	-	-	-	#DIV/0!
Total Other Financing Sources	-	294,639	294,639	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	338,827	338,827	
Fund Balances				
Beginning of Year-July 1		1,731,685		
Ending of Month-March 2025 Unaudited		<u>2,070,513</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

ACC Capital Reserve Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	-	5,279	5,279	#DIV/0!
Total Revenues	-	5,279	5,279	
Other Financing Sources:				
Appropriated Fund Balance	-		-	#DIV/0!
Operating Transfers In	23,076	-	(23,076)	0.0%
Operating Transfers Out	(23,076)	-	23,076	0.0%
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	5,279	5,279	
Fund Balances				
Beginning of Year-July 1		206,028		
Ending of Month-March 2025 Unaudited		211,308		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Renovations/Repair Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	38,616	43,398	4,782	112.4%
Expenditures:				
Issuance Cost	50,594	50,594	-	100.0%
Jail-Foundation Stabilization	101,511	101,511	-	100.0%
Jail-Renovation Project	71,606	71,606	-	100.0%
HSC-Elevator	513,672	513,672	-	100.0%
JB Allen Courthouse-Roof	205,362	205,362	-	100.0%
Historic Courthouse-Roof	146,904	146,904	-	100.0%
Jail-Air Handlers	433,361	433,361	-	100.0%
HSC-HVAC	338,628	334,806	(3,822)	98.9%
FY 20 Chiller	106,060	106,060	-	100.0%
EMS Garage-Roof	14,860	14,860	-	100.0%
JB Allen Courthouse-Soil Stabilization	149,009	149,009	-	100.0%
Family Justice Center-Roof	13,500	13,500	-	100.0%
New Election Building	1,896,345	1,848,990	(47,355)	97.5%
EMS Substation-Mebane	300,000	300,000	-	100.0%
HSC-Repair Openings	109,647	101,020	(8,627)	92.1%
Jail-Repairs	24,500	24,430	(70)	99.7%
JB Allen-Dehumidifier	13,000	12,987	(13)	99.9%
Elderly Services-HVAC	19,928	14,503	(5,425)	72.8%
DA-Locks	10,500	9,625	(875)	91.7%
108 S. Maple	1,191,729	1,191,729	(0)	100.0%
AG Roof	5,000	5,000	-	100.0%
HSC Temp Controls	5,425	5,425	-	100.0%
Central Communications-Equipment	5,196,015	28,350	(5,167,665)	0.5%
Courthouse Expansion	41,601,171	23,610	(41,577,561)	0.1%
Completed Projects	10,838,910	10,838,910	-	100.0%
Total Expenditures	63,357,237	16,545,823	(46,811,414)	
Revenues Over (Under) Expenditures	(63,318,621)	(16,502,425)	46,816,196	
Other Financing Sources:				
Installment Loan Proceeds	36,596,015	9,400,000	(27,196,015)	
Operating Transfers In	27,560,685	27,561,710	1,025	
Operating Transfers Out	(838,079)	(838,079)	-	
Total Other Financing Sources	63,318,621	36,123,631	(27,194,990)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	19,621,206	19,621,206	
Fund Balances				
Ending of Month-March 2025 Unaudited		19,621,206		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Mental Health Diversion Center

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Cardinal Innovations	1,200,000	1,200,000	-	100.0%
Investment Earnings	-	-	-	
Total Revenues	1,200,000	1,200,000	-	100.0%
Expenditures:				
Mental Health Diversion Center	1,200,000	1,200,000	-	100.0%
Revenues Over (Under) Expenditures	-	-	-	
Other Financing Sources:				
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		-	-	
Fund Balances				
Ending of Month-March 2025 Unaudited		-		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Rudd Street Project Fund

	3/31/2025		
	Budget	Actual	Over (Under) Budget % of Budget
Revenue:			
Ron Petree Trust Fund Grant	3,000,000	2,739,242	(260,758) 91.3%
Total Revenues	3,000,000	2,739,242	(260,758) 91.3%
Expenditures:			
Elderly Services	125,000	-	(125,000) 0.0%
Rudd Street Building	2,875,000	2,727,237	(147,763)
Revenues Over (Under) Expenditures	3,000,000	2,727,237	(272,763)
Other Financing Sources:			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses		12,005	(272,763)
Fund Balances			
Ending of Month-March 2025 Unaudited		12,005	

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

ACC Capital Project Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	<u>583,011</u>	<u>1,448,856</u>	<u>865,844</u>	248.5%
Expenditures:				
General construction-ACC	4,523,076	4,500,000	(23,076)	99.5%
Bond issuance cost	396,071	396,071	-	100.0%
Glass replacement	300,000	300,000	-	100.0%
General Construction-Allied Health Building	6,481,843	6,481,843	-	100.0%
General Construction-Literacy Building	1,647,589	1,647,589	-	100.0%
General Construction-Tech Center	16,033,309	16,033,309	-	100.0%
Bond projects	<u>46,010,357</u>	<u>40,236,235</u>	<u>(5,774,122)</u>	87.5%
Total Expenditures	<u>75,392,245</u>	<u>69,595,047</u>	<u>(5,797,198)</u>	
Revenues Over (Under) Expenditures	<u>(74,809,233)</u>	<u>(68,146,191)</u>	<u>6,663,042</u>	
Other Financing Sources:				
Bond Proceeds	62,845,529	62,845,529	-	
Bond Premium	5,172,930	5,172,930	-	
Operating Transfers In	11,849,139	10,477,293	(1,371,846)	
Operating Transfers Out	<u>(5,058,365)</u>	<u>(3,706,595)</u>	<u>1,351,770</u>	
Total Other Financing Sources	<u>74,809,233</u>	<u>74,789,157</u>	<u>(20,076)</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	6,642,966	6,642,966	
Fund Balances				
Ending of Month-March 2025 Unaudited		<u><u>6,642,966</u></u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Schools Capital Project Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
Public School Building Capital Fund lottery	30,368,816	30,137,578	(231,238)	99.2%
Public School Building Capital Fund renov & repair	443,436	247,352	(196,084)	55.8%
Public School Capital Building Fund	14,034,455	14,034,455	-	100.0%
Local Funds	35,573	35,573	-	100.0%
Total Restricted Intergovernmental	44,882,280	44,454,959	(427,322)	
Investment Earnings	5,910,253	7,716,323	1,806,070	130.6%
Sales Tax Refund	577,254	577,254	-	100.0%
Total Revenues	51,369,787	52,748,536	1,378,748	102.7%
Expenditures:				
Five-year Capital Improvement Plan	12,011,520	12,011,520	-	100.0%
State Lottery Projects:				
Alexander Wilson Elementary	225,750	225,750	-	100.0%
AO Elementary	1,283,517	1,283,517	-	100.0%
Broadview Middle	479,511	479,511	-	100.0%
EM Yoder Elementary	87,071	87,071	-	100.0%
Eastern High	538,564	538,564	-	100.0%
Eastlawn Elementary	113,968	113,968	-	100.0%
EM Holt Elementary	102,966	102,966	-	100.0%
Elon Elementary	92,479	92,479	-	100.0%
BE Jordan Elementary	1,408,296	1,408,296	-	100.0%
Garrett Elementary	70,000	70,000	-	100.0%
Graham High	279,511	279,511	-	100.0%
Graham Middle	74,090	74,090	-	100.0%
Grove Park Elementary	124,774	124,774	-	100.0%
Newlin Elementary	73,604	73,604	-	100.0%
Haw River Elementary	28,342	28,342	-	100.0%
Hillcrest Elementary	104,738	104,738	-	100.0%
Cummings High	1,543,997	1,536,637	(7,360)	99.5%
Smith Elementary	153,620	153,620	-	100.0%
North Graham Elementary	161,773	161,773	-	100.0%
Pleasant Grove Elementary	3,797	3,797	-	100.0%
R Homer Andrews Elementary	151,394	151,394	-	100.0%
Ray Street Academy	127,823	127,823	-	100.0%
Sellers-Gunn Center	2,019	2,019	-	100.0%
South Graham Elementary	204,964	204,964	-	100.0%
South Mebane Elementary	130,731	130,731	-	100.0%
Southern High	477,473	477,473	-	100.0%
Southern Middle	147,612	147,612	-	100.0%
Sylvan Elementary	1,184,383	1,184,383	-	100.0%
Turrentine Middle	213,226	213,226	-	100.0%
Williams High	92,233	92,233	-	100.0%
Western High	1,316,916	1,224,213	(92,702)	93.0%
Western Middle	1,203,833	1,203,833	-	100.0%
Woodlawn Middle	224,161	224,161	-	100.0%
Mold Remediation	1,000,000	1,000,000	-	100.0%
Renovation & Repair Fund Projects:				
Graham High	48,995	48,995	-	100.0%
Hawfields Middle	45,000	44,841	(159)	99.6%
Sylvan Elementary	250,000	54,075	(195,925)	21.6%
Turrentine Middle	99,441	99,441	-	100.0%
2006 Bond Reallocation projects	4,292,720	4,292,720	-	100.0%
2018 Bond projects	152,036,729	144,537,148	(7,499,580)	95.1%
2024 Bond projects	19,106,054	2,363,265	(16,742,789)	12.4%
Repair and Maintenance	1,247,372	1,247,372	-	100.0%

Capital Reserve Projects:

Alexander Wilson Elementary	996,950	85,051	(911,899)	8.5%
AO Elementary	790,625	438,439	(352,186)	55.5%
Broadview Middle	1,328,897	1,328,897	-	100.0%
EM Holt Elementary	292,466	(458,180)	(750,646)	-156.7%
BE Jordan Elementary	1,266,555	918,123	(348,432)	72.5%
Graham High	356,335	175,000	(181,335)	49.1%
Graham Middle	192,408	121,891	(70,517)	63.4%
Haw River Elementary	418,163	418,163	-	100.0%
Cummings High	187,775	187,775	-	100.0%
Sellers-Gunn Center	278,439	278,439	-	100.0%
Southeast High School	1,235,231	1,235,231	-	100.0%
Southern High	1,204,883	1,204,883	-	100.0%
Western High	140,625	40,000	(100,625)	28.4%
Western Middle	108,855	108,855	-	100.0%
Woodlawn Middle	1,639,006	1,639,006	-	100.0%
Mold Remediation	21,417,329	21,417,329	-	100.0%
Various	500,000	500,000	-	100.0%
Contingency	500,350		(500,350)	
Completed Projects	155,387,872	155,387,872	-	100.0%
School bond interest costs	5,083,733	5,083,733	-	100.0%
School debt issue costs	1,699,995	1,673,662	(26,333)	98.5%
Total Expenditures	397,591,458	369,810,620	(27,780,838)	93.0%

Revenues Over (Under) Expenditures	(346,221,671)	(317,062,084)	29,159,586
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Other Financing Sources:

Transfers in:				
From General Fund	11,047,302	11,047,302	-	100.0%
From County Buildings Capital Project Fund	92,332	92,332	-	100.0%
From Schools Capital Reserve Fund	77,133,816	76,593,466	(540,350)	99.3%
Transfers out:				
To General Fund	(24,879,056)	(24,879,056)	-	100.0%
To Schools Capital Reserve Fund	(19,869,755)	(19,869,755)	-	100.0%
Long-term debt issued	314,175,827	314,175,827	-	100.0%
Refunding bonds issued	33,830,000	33,830,000	-	100.0%
Premium	27,219,034	27,219,034	-	100.0%
Payment to refunded bond escrow agent	(72,527,829)	(72,527,829)	-	100.0%

Total Other Financing Sources	346,221,671	345,681,321	(540,350)
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Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	-	28,619,236	28,619,236

Fund Balances

Ending of Month-March 2025 Unaudited	28,619,236
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Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Landfill Enterprise Fund

	3/31/2025				Prior Year-to-date 3/31/2024
	Budget	Actual	Over (Under) Budget	% of Budget	Actual
Revenue:					
Other Taxes and Licenses	490,000	259,478	(230,522)	53.0%	272,353
Sales and Services	5,903,000	4,821,686	(1,081,314)	81.7%	4,316,732
Investment Earnings	150,000	492,878	342,878	328.6%	513,025
Miscellaneous	102,000	83,828	(18,172)	82.2%	86,584
Total Revenues	6,645,000	5,657,870	(987,130)	85.1%	5,188,694
Expenditures:					
Personnel Cost	1,969,532	1,441,318	(531,080)	73.2%	1,335,418
Operational Cost	3,131,312	1,290,959	(1,840,353)	41.2%	1,092,720
Capital Outlay-Equipment	1,612,500	1,501,772	(110,728)	93.1%	9,420
Capital Outlay-Vehicles	-	-	-	0.0%	-
Capital Outlay-Land	-	-	-	0.0%	240,000
Capital Outlay-Building	-	-	-	-	-
Capital Outlay-Other Improvement	3,888,148	35,640	(3,852,508)	0.9%	5,531,870
Convenience Asphalt Repair	-	-	-	-	-
New Permit Existing Landfill	-	-	-	-	-
New Cell Prerequisite Work	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expenditures	10,601,492	4,269,689	(6,334,668)	40.3%	8,209,428
Revenues Over (Under) Expenditures	(3,956,492)	1,388,181	5,347,539		(3,020,734)
Other Financing Sources:					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Appropriated Fund Balance	3,931,492	-	(3,931,492)	-	-
Budgeted Surplus	-	-	-	-	-
Sale of Surplus Property	25,000	-	(25,000)	-	29,724
Install Loan Proceeds	-	-	-	-	-
Total Other Financing Sources	3,956,492	-	(3,956,492)	-	29,724
Revenues and Other Sources Over (Under) Expenditures and Other Uses		1,388,181	1,391,047		(2,991,010)
Fund Balances					
Beginning of Year-July 1		28,033,201			
Ending of Month-March 2025 Unaudited		<u>29,421,382</u>			

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Employee Insurance Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Health Premiums-County	11,656,962	7,917,132	(3,739,830)	67.9%
Health Premiums-Employee	1,687,718	1,094,998	(592,720)	64.9%
Dental Premiums-County	605,130	417,009	(188,121)	68.9%
Dental Premiums-Employee	157,051	97,686	(59,365)	62.2%
Life Insurance Premiums	95,836	99,198	3,362	103.5%
COBRA Premiums	15,000	11,785	(3,215)	78.6%
Interest	200,000	199,170	(830)	99.6%
Miscellaneous	-	22	22	
Pharmacy Rebate	750,000	687,266	(62,734)	91.6%
Total Revenues	15,167,697	10,524,266	(4,643,431)	69.4%
Expenditures:				
Life Insurance	99,000	99,198	198	100.2%
FSA Administration	30,000	13,912	(16,088)	46.4%
Dental Administration	35,535	24,791	(10,744)	69.8%
Dental Claims	550,000	388,630	(161,370)	70.7%
HSA Employer Contribution	240,000	230,188	(9,813)	95.9%
Medical Administration-EM	513,300	199,423	(313,877)	38.9%
Medical Administration-PR	109,000	33,846	(75,154)	31.1%
Medical Administration-PO	1,300,000	861,496	(438,504)	66.3%
Stop Loss Coverage	500,000	301,103	(198,897)	60.2%
Medical Claims-Employees	6,800,000	4,610,048	(2,189,952)	67.8%
Medical Claims-Retirees-C	950,000	1,180,472	230,472	124.3%
Medical Claims-Retirees-D	50,000	170,946	120,946	341.9%
Medical Claims-COBRA	10,000	1,340	(8,660)	13.4%
Pharmacy Claims	3,281,000	2,312,805	(968,195)	70.5%
Professional Services	179,578	104,245	(75,333)	58.0%
Contracted Services	75,357	8,715	(66,643)	11.6%
Contract Service-Employee Health	439,424	308,314	(131,110)	70.2%
Wellness Program Cost	41,484	(31,773)	(73,257)	-76.6%
County Administration Cost	8,862	-	(8,862)	0.0%
Bank Service Charges	6,000	-	(6,000)	0.0%
Total Expenditures	15,218,540	10,817,698	(4,400,842)	
Revenues Over (Under) Expenditures	(50,843)	(293,432)	(242,589)	
Other Financing Sources:				
Appropriated Fund Balance	50,843	-	(50,843)	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	50,843	-	(50,843)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(293,432)	(293,432)	
Fund Balances				
Beginning of Year-July 1		7,091,349		
Ending of Month-March 2025 Unaudited		6,797,917		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: March 31, 2025

Workers Compensation Fund

	3/31/2025			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Premiums	1,293,614	948,749	(344,865)	73.3%
Miscellaneous	-	-	-	
Interest	-	30,337	30,337	
Total Revenues	1,293,614	979,087	(314,527)	75.7%
Expenditures:				
Salaries & Wages	72,798	56,341	(16,457)	77.4%
Merit Pay & Benefits	1,432	-		
Excess Insurance	160,757	8,490	(152,267)	5.3%
Claims Administration	61,285	62,050	765	101.2%
Insurance FICA Retirement	17,011	13,472	(3,539)	79.2%
Health Insurance	9,024	6,768	(2,256)	75.0%
Dental Insurance	594	446	(149)	75.0%
Worker's Compensation Claims	924,864	678,596	(246,268)	73.4%
Supplies-Automotive	400	195	(205)	48.8%
Telephone & Postage	828	-	(828)	0.0%
Maint & Repair Vehicles	1,000	-	(1,000)	0.0%
Contracted Services	31,900	-	(31,900)	0.0%
Safety Program	5,500	3,077	(2,423)	55.9%
County Administration Cost	6,221	-	(6,221)	0.0%
Total Expenditures	1,293,614	829,435	(462,747)	64.1%
Revenues Over (Under) Expenditures	-	149,652	148,220	
Other Financing Sources:			-	
Appropriated Fund Balance	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		149,652	148,220	
Fund Balances				
Beginning of Year-July 1		1,142,425		
Ending of Month-March 2025 Unaudited		1,292,077		

Alamance - Burlington Schools
ABSS Financials

Months: July - March Fiscal Year: 2025 - Include Month 13

Account	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 3100 - STATE PUBLIC SCHOOL FUND	-184,759,144.21	-138,151,872.60	74.77
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	108,385,189.00	81,407,726.90	75.45
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	25,486,860.00	19,830,924.29	77.83
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	4,263,459.21	3,188,941.27	74.80
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	11,432,413.00	10,120,659.08	88.53
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	15,940,763.00	11,126,081.13	70.98
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERV	5,601,913.00	1,566,746.50	27.97
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	0.00	291,012.26	0.00
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	1,087,294.00	990,329.42	91.08
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICE	11,658,401.00	7,799,956.34	78.79
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURC	647,976.00	1,370,149.99	211.45
Total for PURPOSE : 6900 - POLICY,LEADERSHIP,PUBLIC REL	209,876.00	284,134.91	135.38
Total for PURPOSE : 7200 - NUTRITION SERVICES	45,000.00	45,000.00	100.00
Total for FUND : 1-STATE PUBLIC SCHOOL FUND	0.00	-130,210.51	0.00
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-53,327,151.00	-39,995,363.25	75.00
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-1,000,000.00	-494,940.71	49.49
Total for PURPOSE : 4900 - FUND BALANCE	0.00	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	14,956,472.00	9,424,208.05	67.56
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	2,604,808.00	2,049,785.19	105.34
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	286,520.00	219,879.54	76.83
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	3,395,190.00	1,071,737.65	31.79
Total for PURPOSE : 5500 - CO-CURRICULAR SERVICES	1,143,760.00	947,615.23	100.42
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	1,461,237.00	911,225.07	62.36
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERV	1,588,518.00	362,676.49	23.92
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	171,485.00	43,230.85	26.66

Alamance - Burlington Schools

ABSS Financials

Months: July - March Fiscal Year: 2025 - Include Month 13

Account

	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVICE	6,600.00	3,954.23	59.91
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	215,533.00	104,443.28	50.09
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICE	16,077,850.00	10,669,021.86	86.82
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURCES	3,290,650.00	2,301,077.37	72.48
Total for PURPOSE : 6700 - ACCOUNTABILITY SERVICES	38,276.00	59,776.67	156.80
Total for PURPOSE : 6800 - SYSTEM-WIDE PUPIL SUPPORT	304,240.00	224,652.21	74.00
Total for PURPOSE : 6900 - POLICY, LEADERSHIP, PUBLIC RELATIONS	1,121,538.00	849,918.44	75.89
Total for PURPOSE : 8100 - PAYMENTS TO OTHER GOVERNMENT UNITS	5,308,122.00	3,927,324.99	73.99
Total for PURPOSE : 8300 - DEBT SERVICE	705,000.00	529,664.75	100.17
Total for PURPOSE : 8400 - INTERFUND TRANSFERS	6,926.00	6,925.95	100.00
Total for FUND : 2-LOCAL FUND	-1,644,426.00	-6,783,186.14	99.39
Total for PURPOSE : 3600 - FEDERAL FUND REVENUE	-26,719,090.71	-19,261,947.37	72.09
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROGRAMS	2,576,217.87	1,624,356.04	63.95
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	5,527,691.26	4,776,317.57	89.01
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	10,675,122.51	5,971,317.63	59.34
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVICES	735,427.55	572,308.95	77.95
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERVICES	49,609.93	36,306.53	73.18
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	128,235.00	164.97	0.13
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVICE	621,759.66	212,618.15	34.55
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICE	6,011,770.93	5,939,724.87	99.37
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURCES	15,000.00	2,088.18	43.86
Total for PURPOSE : 8100 - PAYMENTS TO OTHER GOVERNMENT UNITS	378,250.99	152,272.07	40.26
Total for PURPOSE : 8200 - UNBUDGETED FUNDS	5.01	0.00	0.00
Total for FUND : 3-FEDERAL GRANT FUND	0.00	25,527.59	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-587,000.00	-598,545.48	101.97

Alamance - Burlington Schools
ABSS Financials

Months: July - March Fiscal Year: 2025 - Include Month 13

Account	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 3400 - STATE-RESTRICTED TO CAPOUT	-1,650,000.00	-515,425.09	31.24
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-5,292,000.00	-5,291,999.00	100.00
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	0.00	-4,672.98	0.00
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-19,321,675.00	-16,238,411.19	84.04
Total for PURPOSE : 4900 - FUND BALANCE	-118,000.00	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	1,117,500.00	615,953.26	56.61
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	15,500.00	0.00	0.00
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICE	2,572,000.00	2,316,486.00	160.54
Total for PURPOSE : 7200 - NUTRITION SERVICES	100,000.00	50,400.00	60.00
Total for PURPOSE : 8300 - DEBT SERVICE	329,000.00	328,999.00	100.00
Total for PURPOSE : 9000 - CAPITAL OUTLAY	22,834,675.00	17,587,075.42	89.62
Total for FUND : 4-CAPITAL OUTLAY FUND	0.00	-1,750,140.06	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-55,000.00	-16,526.09	30.05
Total for PURPOSE : 3800 - OTHER RESTRICTED GRANTS	-12,988,470.00	-8,212,381.98	63.23
Total for PURPOSE : 4300 - CONTRIBUTIONS & DONATIONS	-2,173,000.00	-1,266,601.21	58.29
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-8,800.00	-10,923.59	124.13
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-2,000.00	-4,367.00	218.35
Total for PURPOSE : 4900 - FUND BALANCE	0.00	-45,000.00	0.00
Total for PURPOSE : 7200 - NUTRITION SERVICES	14,727,270.00	10,895,677.73	86.61
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNIT	500,000.00	288,707.73	57.74
Total for FUND : 5-CHILD NUTRITION FUND	0.00	1,628,585.59	0.00
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	-1,120,000.00	-1,159,282.96	103.51
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	0.00	-1,170.21	0.00
Total for PURPOSE : 4900 - FUND BALANCE	-1,184,000.00	3,585.92	-0.30
Total for PURPOSE : 5000 - INSTRUCTIONAL SERVICES	2,304,000.00	0.00	0.00

Alamance - Burlington Schools

ABSS Financials

Months: July - March Fiscal Year: 2025 - Include Month 13

Account

	Total Budget	Current Balance	YTD + PO % of Budget
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	-700,000.00	130,396.80	-20.33
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	0.00	90,059.56	0.00
Total for PURPOSE : 7100 - COMMUNITY SERVICES	700,000.00	511,997.38	74.45
Total for FUND : 6-DAY CARE FUND	0.00	-424,413.51	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-1,394,560.00	-953,530.51	68.38
Total for PURPOSE : 3700 - FEDERAL REVENUE-OTHER FUND	-2,185,000.00	-775,527.41	35.49
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	-25,000.00	-18,432.00	73.73
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-1,292,000.00	-1,138,964.02	88.16
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-700,000.00	-152,272.07	21.75
Total for PURPOSE : 4900 - FUND BALANCE	-434,163.55	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROG	916,600.00	441,126.07	49.59
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICE	2,319,595.00	434,762.07	19.77
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	1,341,965.00	901,632.43	67.23
Total for PURPOSE : 5500 - CO-CURRICULAR SERVICES	0.00	600.00	0.00
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVI	200,000.00	105,048.14	52.72
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	0.00	69.85	0.00
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	0.00	5,130.41	0.00
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICE	410,000.00	122,564.92	44.88
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURC	628,000.00	620,982.95	98.88
Total for PURPOSE : 7200 - NUTRITION SERVICES	12,798.55	11,458.27	89.53
Total for PURPOSE : 9000 - CAPITAL OUTLAY	201,765.00	138,083.52	85.78
Total for FUND : 8-OTHER RESTRICTED FUNDS	0.00	-257,267.38	0.00



Budget and Financial Information

For the
Month Ending
March 2025

Alamance Community College -- Budget and Financial Information
For the Month Ending March 31, 2025
Executive Summary

This report is produced for the Board of Trustees of Alamance Community College and is intended to provide both budget and financial information for the month ending January 31, 2025. This report is unadjusted and unaudited, meaning that consistencies (e.g. due to timing), transfers, and other items may still need processing for accurate comparison to prior statements. This report includes the following exhibits:

- o Exhibit A - State Accounting Fund: Year-to-Date Budget Report (With Prior Year Expenditures)
- o Exhibit B - County Accounting Fund: Year-to-Date Budget Report (With Prior Year Expenditures)
- o Exhibit C – (NEW) Institutional Accounting Fund: Year-to-Date Budget Report (With Prior Year Expenditures)
- o Exhibit D – Institutional Accounting Fund: Year-to-Date Activity Report (With Ending Balances)

Report highlights include:

- o The college budget is strong with enrollment growth funds and a county budget increase. Additional fees also support the college should any unexpected expenses occur.
- o Exhibit A--State Accounting Fund: The college has spent 66% of the state budget with 75% of the year completed. The non-categorical expenditures of the college equal 70%, leaving an additional 5% available to spend during the next three months. The college is in a good financial position for 2024-25.
- o Exhibit B—County Accounting Fund: The county budget general expenses are at 75%. The college budget is on track for a balanced county budget in 24-25.
- o Exhibit C—(NEW) Institutional Accounting Fund: Institutional support is overextended due to timing of reimbursements from the Foundation. The budget for Student Aid is due to the increase in FTE this year. We are at 126% of budget. It is due to increases in FTE and student aid provided. Bookstore expenses exceed budget due to some furniture purchases for the Main/Powell/Gee project.
- o Exhibit D—Institutional Accounting Fund: Negative accounts are reimbursement related.
- o Negative program balances: **Planned** negative balances appear in reports usually as a result of spending first, then receiving reimbursement later, such as with financial aid, grant programs, and capital projects. There are no Institutional funds with unplanned negative balances to report.

Month Ended
31-Mar-25

Alamance Community College -- Budget and Financial Information
For the Month Ending March 31, 2025
State Accounting Fund Year-to-Date Budget Report (With Prior Year Expenditures)

Exhibit A

<u>Current Expense (State)</u>	<u>Amended Budget</u>	<u>Expended Amount</u>	<u>Unexpended Budget</u>	<u>Expended %</u>	<u>Expended Prior Year</u>
<u>Institutional Support</u>					
Executive Management.....	1,247,986	1,068,868	179,118	86%	1,482,404
Financial Services.....	1,374,679	1,239,091	135,588	90%	1,552,402
General Administration.....	2,489,591	1,545,056	944,535	62%	1,886,914
Information Systems.....	1,566,585	1,188,569	378,016	76%	1,470,559
<i>Total Institutional Support.....</i>	<i>6,678,841</i>	<i>5,041,584</i>	<i>1,637,257</i>	<i>75%</i>	<i>6,392,279</i>
<u>Curriculum Instruction</u>					
FY20-21 State Stabilization Funds.....	-	-	-	*	640,956
Associate Degree, Diploma & Certificate.....	16,428,776	11,096,002	5,332,774	68%	13,559,800
<i>Total Curriculum Instruction.....</i>	<i>16,428,776</i>	<i>11,096,002</i>	<i>5,332,774</i>	<i>68%</i>	<i>14,200,756</i>
<u>Continuing Education</u>					
Occupational Education Instruction.....	1,960,888	1,177,237	783,651	60%	1,543,561
Occupational Education Support.....	1,205,259	697,890	507,369	58%	611,132
Basic Skills (HSE, ESL, etc.).....	1,586,671	1,120,535	466,136	71%	1,377,986
Small Business Center (SBC).....	170,747	108,524	62,223	64%	167,222
Customized, Business, & Industry Training.....	172,193	119,978	52,215	70%	131,354
Expansion Apprenticeship Program.....	244,832	59,558	185,274	24%	123,776
Literacy Special Programs.....	148,491	44,866	103,625	30%	57,868
BioBetter Grant Programs.....	929,486	282,028	647,458	30%	233,580
<i>Total Continuing Education.....</i>	<i>6,418,567</i>	<i>3,610,615</i>	<i>2,807,952</i>	<i>56%</i>	<i>4,246,480</i>
<u>Academic Support</u>					
Library/Learning Center.....	561,015	420,971	140,044	75%	549,501
Curriculum Instruction.....	1,656,135	965,133	691,002	58%	1,284,585
Continuing Education.....	1,190,481	820,786	369,695	69%	1,475,601
<i>Total Academic Support.....</i>	<i>3,407,631</i>	<i>2,206,889</i>	<i>1,200,742</i>	<i>65%</i>	<i>3,309,687</i>
<u>Student Support</u>					
Student Services.....	3,094,632	1,930,544	1,164,088	62%	2,355,054
IDD Training (Int & Devt Disabilities).....	194,000	56,912	137,088	29%	194,000
Childcare.....	55,898	40,603	15,295	73%	47,331
Scholarships & Awards to Students.....	67,660	28,528	39,132	42%	131,780
<i>Total Student Support.....</i>	<i>3,412,190</i>	<i>2,056,586</i>	<i>1,355,604</i>	<i>60%</i>	<i>2,728,165</i>
<i>Subtotal Current Expense (State).....</i>	<i>36,346,005</i>	<i>24,011,677</i>	<i>12,334,328</i>	<i>66%</i>	<i>30,877,367</i>
<u>Capital Outlay (State)</u>					
Equipment.....	1,233,091	811,762	421,329	66%	386,548
BioBetter Grant Equipment.....	838,280	461,809	376,471	55%	-
Books.....	48,180	19,927	28,253	41%	41,181
<i>Subtotal Capital Outlay (State).....</i>	<i>2,119,551</i>	<i>1,293,498</i>	<i>826,053</i>	<i>61%</i>	<i>427,729</i>
<i>Total Expenditures (State).....</i>	<i>38,465,556</i>	<i>25,305,175</i>	<i>13,160,381</i>	<i>66%</i>	<i>31,305,096</i>

* Unadjusted and Unaudited *

Alamance Community College -- Budget and Financial Information

Exhibit B

For the Month Ending March 31, 2025

County Accounting Fund Year-to-Date Budget Report (With Prior Year Expenditures)

<u>Current Expense (County)</u>	<u>Budget</u>	<u>Expended Amount</u>	<u>Unexpended Budget</u>	<u>Expended %</u>	<u>Expended Prior Year</u>
<u>College Support Services</u>	716,457	541,235	175,222	76%	577,070
<i>Total College Support Services.....</i>	716,457	541,235	175,222	76%	577,070
<u>Plant Operation and Maintenance</u>					
Plant Operations.....	3,561,908	2,460,938	1,100,970	69%	2,987,452
Plant Maintenance.....	599,457	669,967	(70,510)	112%	621,680
<i>Total Plant Operation and Maintenance.....</i>	4,161,365	3,130,904	1,030,461	75%	3,609,132
<u>Operating Transfers</u>					
To Unexpended Plant Fund.....	-	-	-	*	-
<i>Subtotal Current Expense (County).....</i>	4,877,822	3,672,139	1,205,683	75%	4,186,202
<u>Capital Outlay (County)</u>					
Maintenance Projects, Carryforward.....	59,711	51,472	8,239	86%	47,810
Maintenance Projects, Current.....	536,000	252,688	283,312	47%	447,159
<i>Subtotal Capital Outlay (County).....</i>	595,711	304,160	291,551	51%	494,969
<i>Total Expenditures (County).....</i>	5,473,533	3,976,300	1,497,233	73%	4,681,171

Alamance Community College -- Budget and Financial Information
For the Month Ending March 31, 2025
Institutional Accounting Fund Year-to-Date Activity Report (Compared to Budget)

Exhibit C

<u>Current Expense (Institutional)</u>	<u>Budget</u>	<u>Expended Amount</u>	<u>Unexpended Budget</u>	<u>Expended %</u>	<u>Expended Prior Year</u>
<u>Current Unrestricted</u>					
Institutional Support.....	76,000	319,619	(243,619)	421%	145,030
Curriculum Instruction.....	-	70,869	70,869	*	3,416
Continuing Education.....	122,000	11,972	110,028	10%	74,815
Academic Support.....	-	2,246	(2,246)	*	(3,286)
Student Support.....	-	-	-	*	5,182
<i>Total Current Unrestricted.....</i>	<i>198,000</i>	<i>404,705</i>	<i>(64,967)</i>	<i>204%</i>	<i>225,157</i>
<u>Current Restricted</u>					
Institutional Support.....	1,011,227	316,465	694,762	31%	265,649
Curriculum Instruction.....	373,913	331,127	42,786	89%	560,887
Continuing Education.....	22,183	31,262	(9,079)	141%	25,570
Student Support.....	261,888	248,154	13,734	95%	280,059
CARES (Student, Institutional, SIP).....	8,402	-	8,402	0%	8,651
Student Aid.....	6,516,655	8,195,724	(1,679,069)	126%	7,624,932
<i>Total Current Restricted.....</i>	<i>8,194,268</i>	<i>9,122,732</i>	<i>(928,464)</i>	<i>111%</i>	<i>8,765,749</i>
<u>Proprietary</u>					
Institutional Support.....	50,000	25,783	24,217	52%	26,087
Curriculum Instruction.....	100,000	28,696	71,304	29%	95,801
Student Support.....	85,000	48,578	36,422	57%	81,641
Bookstore.....	100,000	467,867	(367,867)	468%	15,575
Vending.....	125,000	10,328	114,672	8%	6,366
<i>Total Proprietary.....</i>	<i>460,000</i>	<i>581,252</i>	<i>(121,252)</i>	<i>126%</i>	<i>225,469</i>
<i>Subtotal Current Expense (Institutional).....</i>	<i>8,852,268</i>	<i>10,108,688</i>	<i>(1,114,683)</i>	<i>114%</i>	<i>9,216,374</i>
<u>Capital Projects (Institutional)</u>					
	<u>Current Year Project Budget</u>	<u>Current Yr Exp</u>	<u>Remainder</u>		
B&G - Public Safety Training Center	15,931,269	12,619,878	3,311,391		
B&G - Main/Powell (Nursing Expansion)	2,794,922	2,201,771	593,151		
B&G - Tobacco Trust at "The Farm"	132,434	33,099	99,335		
B&G - HVAC IT Server Room Project.....	203,430	178,000	25,430		
B&G - HVAC Ventilation Project.....	448,276	438,276	10,000		
B&G - Exterior Signage -- Wayfinding Project.....	302,600	-	302,600		
B&G - Instructional Barn.....	1,250,000		1,250,000		
B&G - Technology Infrastructure Project.....	1,500,000	808,650	691,350		
B&G - OSBM SCIF (BCoE)	2,542,000	-	2,542,000		
B&G - NCDEQ EV Grant	79,104	79,104	(0)		
<i>Subtotal Capital Outlay (Institutional).....</i>	<i>25,184,035</i>	<i>16,358,778</i>	<i>8,825,257</i>		
<i>Total Expenditures (Institutional).....</i>	<i>34,036,303</i>	<i>26,467,467</i>	<i>7,568,836</i>		

* Unadjusted and Unaudited *

Alamance Community College -- Budget and Financial Information
For the Month Ending March 31, 2025
Institutional Accounting Fund Year-to-Date Activity Report (With Ending Balances)

Exhibit D

Programs (Institutional)	Budget	Beg. Program Balance	Revenue Amount	Expended Amount	End. Program Balance
Unrestricted Programs (Institutional)					
Financial Services	56,000	325,484	52,751	(307,654)	70,581
General Administration	20,000	167,149	93,574	(15,424)	245,298
Curriculum Instruction	-	22,524	105,845	(70,869)	57,500
Occupational Ext. Instruction	25,000	73,349	32,141	(11,972)	93,518
Thigpen Trust	-	108,165	4,397	(10,844)	101,717
Community Service	97,000	150,670	54,645	14,304	219,619
Small Business Centers	-	-	-	-	-
Library/Learning Center	-	3,286	34	(2,246)	1,075
Esport Program	-	-	-	-	-
Total Unrestricted Programs (Institutional).....	198,000	850,626	343,387	(404,705)	789,309
		-	-	-	(500.00)
Restricted Programs (Institutional)					
College Work Study	100,000	42,040	116,286	(112,881)	45,445
SEOG	112,000	21,857	(7,847)	(47,305)	(33,294)
Pell Grants	5,800,000	(61,116)	7,020,832	(7,241,221)	(281,504)
SIG	-	-	-	-	-
Community College State Grant	132,117	3,009	221,747	(408,008)	(183,252)
Targeted Assistance Grant	-	12,005	24,014	(500)	35,519
Golden LEAF Scholarships	-	(17,337)	-	(17,500)	(34,837)
Less Than Half Time Grant	-	(13,299)	-	-	(13,299)
Scholarships - FELS	-	-	-	-	-
Scholarships	-	102,689	110,460	(198,963)	14,186
Education Lottery Financial Aid	-	1,451	-	-	1,451
Scholarships - GEER	-	152,574	40,535	-	193,109
Spec. Fees - CI-Nursing	50,000	3,658	94,277	(53,184)	44,750
Spec. Fees - CI-Medical Assistant.....	-	400	-	-	400
Spec. Fees - CI-Dental Assistant	-	2,488	-	-	2,488
Spec. Fees - CI-Cosmetology	-	6,280	-	-	6,280
Spec. Fees - CI-Automotive Technology	-	84	-	-	84
Spec. Fees - OE-Public Safety	-	58,850	34,814	-	93,663
Spec. Fees - OE-Special Programs	-	13,096	8,416	-	21,512
TECAT State Award.....	750,000	1,823	1,804	-	3,628
FEMA COVID-19 Relief	-	-	-	-	-
CARES Distance Learning.....	-	-	-	-	-
CARES Student Relief	8,402	14,871	-	-	14,871
CARES Institutional Relief	-	(2,863)	-	-	(2,863)
PACE-CARES Strengthening Inst Programs.....	472,538	(9,910)	219,834	(272,474)	(62,550)
Longleaf Commitment	-	(7,077)	-	-	(7,077)
GA-AJOBS (Impact Alamance).....	53,055	1,029	-	(12,115)	(11,086)
GA-NC Space Grant.....	-	-	-	-	-
GA-Governors Crime Commission	-	-	-	(14,732)	(14,732)
GA-Biotech Center Grant	-	-	1,122	(2,349)	(1,227)
GA-Health and Wellness.....	-	-	11,030	-	11,030
GA-ACE Grant	108,172	8,769	44,301	(46,591)	6,479
GA-NCSU Biotech (5 yr) Grant.....	-	-	29,684	(11,796)	17,889
GA-Career College Grant	-	-	-	-	-
GA-NSF ATE Grant	-	-	-	-	-
GA-Firehouse Public Safety.....	-	-	27,609	(29,472)	(1,864)
GA-NSF WIND Grant	-	-	-	-	-
GA-IS Technology Grant.....	-	-	100,000	(111,203)	(11,203)
GA-Next CC Acc Grant.....	-	5,000	-	(4,798)	202
CI-Gene Haas Foundation	-	-	-	-	-
CI-BioLink	-	-	-	-	-
CI-Golden LEAF Equipment Grant	-	-	-	-	-
CI-Golden LEAF Practical Nursing Grant	100,000	-	83,251	(128,711)	(45,461)
CI-FTCC-ACC CCCBC Grant	-	-	-	-	-
CI-NBC2 Grant	-	-	-	-	-
CI-NSF Bioscience-FTCC	15,000	(129)	771	-	642
CI-NSF Geosciences-NCCU	-	-	-	-	-
CI-C-Step Grant	12,500	-	12,500	(1,591)	10,909
CI-Telemedicine Grant	-	-	-	-	-
CI-AHEC Grant	-	-	-	-	-
CI-Wired Machine Grant	-	-	-	-	-
CI-Stem Cell Grant	-	-	-	-	-

Unadjusted and Unaudited

Alamance Community College -- Budget and Financial Information
For the Month Ending March 31, 2025
Institutional Accounting Fund Year-to-Date Activity Report (With Ending Balances)

Exhibit D

<u>Programs (Institutional)</u>	<u>Budget</u>	<u>Beg. Program Balance</u>	<u>Revenue Amount</u>	<u>Expended Amount</u>	<u>End. Program Balance</u>
CI-Gear Up Grant	-	-	-	-	-
CI-AWESM Grant	-	(11,773)	57,945	(78,440)	(32,268)
CI-Technology Grant.....	100,000	-	-	-	-
CI-NC Agventures Grant.....	6,799	-	-	-	-
CI-Cyberskills Training Grant.....	20,000	-	10,000	(16,817)	(6,817)
CI-AJOBS-GCC Grant	42,025	-	45,666	(51,804)	(6,138)
CI- Digital Navigator Grant.....	-	-	35,000	(11,937)	-
Certification-AJOBS JCPC Grant.....	27,589	-	2,927	(580)	2,347
OE-UAW Ford Grant	-	-	-	-	-
Literacy-Scale Grant.....	-	-	-	-	-
REACH Adult Learner Project	-	5,453	-	-	5,453
Literacy-Minority Male Mentoring Grant	-	-	-	-	-
CS-Piedmont Voices	-	-	-	-	-
CS-Engineering Camp	-	-	-	-	-
Steps4Growth Federal Grant	-	6,064	1,869	(31,262)	(23,329)
Literacy-LTSA Library Grant	22,183	-	-	-	-
Literacy-Elon Village / Oak Foundation	-	-	-	-	-
SS-Smart Start Grant	-	-	-	-	-
SS-NC Works - Career Coach - Matching	-	-	-	-	(11,182)
SS-Single Stop Grant	-	-	-	-	-
SS-TechHire Grant JSCC Consortium	-	-	-	-	-
SS-Non-profit Vote.....	-	-	-	(581)	(581)
SS-TRIO Student Support Services	261,888	(22,314)	168,045	(215,917)	(70,187)
Total Restricted Programs (Institutional)	8,194,268	317,672	8,516,892	(9,122,732)	(322,413)
<u>Proprietary Programs (Institutional)</u>					
GA-Duplicating Center (aka Print Center)	-	3,894	21,090	(683)	24,302
Aux-Public Information & Marketing	-	6,310	143	(3,631)	2,821
Aux-Medical/Childcare Flexible Spending Plan	-	-	-	-	-
Aux-Student Fees Reserve (Security/SGA)	-	-	-	-	-
Aux-Graduation	50,000	32,285	10,622	(21,469)	21,438
Aux-Bookstore Commissions	100,000	1,518,085	9,606	(467,867)	1,059,823
Aux-Snack Bar Commissions	15,000	48,501	6,417	(10,328)	44,590
Aux-Culinary Food Service	110,000	26,793	3,515	-	30,308
Aux-Traffic Control, Parking, and Safety	-	140,478	82,329	-	222,808
Aux-SGA	85,000	139,585	143,424	(48,578)	234,431
Aux-Technology Fee	-	105,648	109,944	-	215,592
Aux-Child Care	-	22,576	841	-	23,417
Spec. Fees - BLET Uniforms	-	-	-	-	-
Spec. Fees - Animal Care & Management	-	507	-	-	507
Spec. Fees - Cosmetology	100,000	102,636	36,971	(23,352)	116,256
Spec. Fees - Massage Therapy	-	13,715	10,126	-	23,840
Spec. Fees - Automotive Technology	-	(6,339)	762	-	(5,577)
Spec. Fees - Dental Assistant	-	63,791	1,357	-	65,148
Spec. Fees - Medical Lab Technician	-	-	5,104	-	5,104
Spec. Fees - Occupational Extension	-	192,265	18,004	(5,344)	204,925
Total Proprietary Programs (Institutional)	460,000	2,410,727	460,256	(581,251)	2,289,732
Total Non-Plant Programs (Institutional)	8,852,268	3,579,025	9,320,535	(10,108,688)	2,756,627
<u>Plant Programs (Institutional)</u>					
Building & Grounds-Public Safety Training Center	24,157,164	8,027,038	7,904,231	(12,619,877)	3,311,392
Building & Grounds-Main, Powell (Nursing), Gee(Library).....	5,088,981	2,794,922	-	(2,201,771)	593,151
Building & Grounds-Tobacco Trust at "The Farm".....	380,550	132,434	-	(33,099)	99,335
Building & Grounds-HVAC IT Server Room Project.....	203,430	25,430	178,000	(178,000)	25,430
Building & Grounds-HVAC Ventilation Project.....	448,276	448,276	-	(438,276)	10,000
Building & Grounds-Exterior Signage -- Wayfinding Project.....	302,600	302,600	-	-	302,600
Building & Grounds- Instructional Barn.....	1,250,000	1,250,000	-	-	1,250,000
Building & Grounds- NC DEQ EV Grant.....	79,104	79,104	-	(79,104)	(0)
Building & Grounds- BioTech Third Floor Uplift.....	2,542,000	2,542,000	-	-	2,542,000
Building & Grounds- Technology Infrastructure Project.....	1,500,000	1,500,000	-	(808,650)	691,350
Total Plant Programs (Institutional)	62,269,447	17,101,804	8,082,231	(16,358,778)	8,825,257

* Unadjusted and Unaudited *