



City of Gastonia

A Commitment to Excellence
April 24, 2014

CITY MANAGER'S BUDGET MESSAGE

Mayor and City Council:

Enclosed is Gastonia's 2014-2015 Proposed Annual Budget. I want to thank all the City employees for their hard work and dedication in preparing this budget. The Annual Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, the City staff and I will implement and manage the new budget in a manner that takes advantage of opportunities and meets challenges as they occur during the year. The budget addresses, within the scope of available revenues, the goals and many of the action steps previously identified by the City Council and Mayor, and are further outlined in the Mayor/Council section of this budget.

Supporting economic development that produces jobs and opportunities in a quality manner must be our focus as we make decisions on where to spend our limited resources. Basic municipal services such as water, sewer, electricity, roads, solid waste, and public safety must be in place to support economic development throughout the City. Parks, recreation, and museum amenities also support the goal of city-wide quality economic development within Gastonia.

Budget Principles and Objectives

The focus for this Budget has been centered on three guiding principles: *Financial Responsibility*, *Customer Service*, and *Economic Development*.

Financial Responsibility means that the budget includes programs and expenditures that are supported by adequate and predictable revenues. Also, financial responsibility means that capital projects, equipment, and human resource costs are budgeted each year so that the City is not faced with a deterioration that would require a crisis in future years. This budget has focused on a three-year operating budget horizon.

Customer Service means that the budget focuses on the direct delivery of services to our customers. Expenditures that are directed to serving our citizens deserve to be emphasized. Our customers include our taxpayers, utility customers, and others that receive a service from the City. Our customer base also includes people simply looking to live or start a business venture in Gastonia.

Economic Development means that the City should invest in specific ways to grow Gastonia's economic base. Expenditures in the budget that are targeted to encourage private economic investment are important because they stimulate additional jobs and commerce in our City. Public sector expenditures and carefully designed revenues can grow the tax base, so we will not have to increase the tax rate.

Budget Objectives:

1. Provide Adequate Funding for the Basic Operations of the City
2. Provide Excellent Customer Service Through Effective and Efficient Programs and Projects
3. Maintain a Three-Year Financial Plan
4. Maintain Appropriate Fund Balances
5. Provide Adequate Compensation for Employees
6. Stabilize the City's Health Insurance Fund.
7. Make Improvements to Neighborhoods and Commercial Areas Throughout the City
8. Provide Adequate Funding for City Facilities and Equipment
9. Fund Capital Projects that Enhance the City
10. Maintain and Expand the City's Infrastructure to Promote Economic Development
11. Look for Opportunities to Reduce the Cost of Municipal Operations
12. Avoid a Property Tax Increase
13. Limit Fee Increases to Amounts Necessary to Provide Acceptable City Services
14. Look for Opportunities to Grow our Local Economy

General Fund

The General Fund continues to have revenue and expenditure challenges which have been graphically depicted by our “thermometers”. Specifically, some examples include the following: debt service expenditures remain high for Fiscal Year 14-15 (\$997,000 above the FY 2013 level), the Sales Tax revenue transfer from the County will decrease again, and for the final time, by \$379,000 (a steeper decrease than is applied to other cities in Gaston County), the loss of COPS Grant revenue will require an additional \$380,000, Retirement Contributions mandated by the retirement system have been projected to increase by \$436,000, and County charges for tax collection will cost the City an estimated additional \$128,000, etc. These adverse changes to the General Fund for next year amount to approximately \$3,270,000 when compared to our funding for FY 2013. Fortunately, the City has balanced these increases with additional revenue and expenditures reductions and the careful use of excess Fund Balance. For the foreseeable future, the General Fund will continue to struggle. For this reason the staff will continue to focus on the General Fund and manage to a three-year horizon.

In order to address the challenges in the General Fund, the City must look for ways to reduce expenditures and increase revenues as well as use Fund Balance in a measured way in upcoming fiscal years. All during the year, the City staff will be diligently looking for opportunities to close the future budget gaps in the General Fund. The City must be prepared to reduce operating costs, reduce the size of the workforce, and delay projects until adequate funding can be made available. A total of \$722,961 of General Fund Balance is appropriated this year to balance the operating budget, excluding Health Insurance. In fiscal year 2015-16, our plan would require again a large General Fund Balance appropriation to balance. In subsequent fiscal years, debt service payments begin to fall and the need to supplement the operating budget with appropriated Fund Balance should reduce.

Property Tax revenue resulting from tax base growth is projected to modestly increase again this year. The County Tax Office is currently calculating changes to the Commercial Personal Property portion of the tax base. We should receive the final estimate in early May. An increase in our tax base is a strong indicator of improving economic conditions. The Proposed Budget for Fiscal Year 2014-15 does not include a change to the City’s current tax rate. Finally, we must closely monitor the general economic conditions, the County’s revaluation next year, and any further changes to the City’s revenues issued by the State.

Employee Compensation and Benefits

The total number of budgeted full time employees for the upcoming fiscal year is 869. This represents a decrease of six positions when compared with the current year's budget. The FY 2014-2015 Budget includes a salary increase for all full time and part time employees. Direct funding to employee salaries will increase by more than \$713,000 compared to the current year's budget. The Salary budget category is actually down from last year as a result of now more accurate salary projections. The previous method produced numbers that were inflated and resulted in excess Fund Balance. The specific salary plan recommended for FY 2014-15 is similar to the proposals included in the City Council's Budget Outlook Work Session, held on March 26, 2014. The salary plan is as follows: All Full Time Employees - \$1,000 (annual amount) embedded in pay bi-weekly and a one-time salary bonus of 0.5% (\$100 minimum). All Part Time Employees - \$0.24 per hour increase embedded in pay bi-weekly and a one-time salary bonus of 0.5% (\$100 minimum). The Budget also increases the maximum annual Christmas Bonus from \$300 to \$350 for each eligible employee. All bonus payments will be given to employees the last week in November. The City will continue the 401(k) program for all full time employees at the 5% level. The 2014-15 Budget provides continued funding in the amount of \$7,000 for the Employee Education Reimbursement Program (\$500 maximum per employee). At the City's Budget Work Session it was agreed by all, that the City would try to give as much compensation to our employees in Fiscal Year 2014-15 as we could, knowing that the 2015-16 Budget has a degree of uncertainty due to revaluation and the real impact of the State's Tax Reform changes.

Like other public and private organizations controlling health care costs remain a budgetary challenge and will be so for the foreseeable future. The FY 2014-2015 Budget increase for the City's Health Insurance Fund is \$548,882 (8%) higher as compared to the current year. Health Insurance costs affect the General Fund the most because a large percentage of the Fund consists of personnel costs. For the FY2014-15 Budget, \$636,403 will be transferred to the Health Insurance Fund from the General Fund Balance. The Proposed Budget also provides for a \$550 payment in July to the Health Savings Account for all employees covered by the City's Health Insurance Program. Employees not eligible for a federally designated HSA would get the same dollar amount. An additional \$200 can be added if an employee meets the standards of City's wellness incentive program. Changes to the City's Health Insurance program, approved by City Council last year, were implemented with the FY13-14 Budget including the employee wellness initiative. These initiatives and incentives will continue into the FY14-15 Budget Year. We will closely monitor claims filed though the year and consider any changes as may be necessary.

Infrastructure

The City of Gastonia is responsible for approximately 435 miles of paved streets, with sidewalks and traffic control systems, 592 miles of water lines, 553 miles of sewer lines, 250 miles of storm drains, and 473 miles of electrical

distribution lines. Our municipal facilities are spread from Mountain Island Lake to the South Carolina state line. One of the most important responsibilities of our City and most cities is to provide and maintain the critical public infrastructures that we all take for granted. The City maintains the water plant, overhead storage tanks, stormwater systems, waste water treatment plants, parks and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as roads, water, sewer, electric, and other City facilities, while not glamorous, is critically important and commands significant resources. In order to capture new economic development opportunities, we must always maintain and expand when necessary, our diverse infrastructure.

Funding For Equipment

Vehicles, large equipment, and computer/communications hardware are funded through an annual equipment loan. The loan for the equipment is spread over a fifty-nine month period, thereby leveling the impact of equipment needs from year to year. More than \$6 million of vehicle equipment was requested by City departments for replacement or addition. In the FY 2014-2015 Budget, we are funding equipment replacement for a total of \$2,867,696. Included in this amount is \$1,724,896 for vehicles, and \$411,800 for computer/communication equipment. We are proposing to replace 44 vehicles, including 14 Police vehicles. All requests by departments for replacement equipment that were approved by the Equipment Manager/Garage are included in the proposed budget. Also included in the total are \$649,000 for new Air Packs (breathing devices), as recommended by the Fire Department, \$42,000 for Police equipment related to the vehicles being replaced next year, and \$40,000 for replacement of utility payment kiosks. The total equipment budget is down \$281,245 compared to FY 2013-14. A complete list of equipment to be purchased is included with the 2014-2015 Budget.

Electric Fund

Electric rates and the State Sales Tax charged to individual customers will change July 1, 2014. Most customers will see an increase in State Sales Tax from 3% to 7% but they will also benefit from the elimination of the State Utility Franchise Tax. The net effect of ending the State Utility Franchise Tax and substituting it with an increased Sales Tax is supposed to be revenue neutral. The revenue neutral impact of this change is also applied to our customer rate classes and Fund accounts within the City. Retail electric rates in the 2014-15 Budget increase by an average of 2.16% due to a 2.3% increase in the City's wholesale electric costs from Electricities. (The actual wholesale rate increase is about 5%, but it is reduced by the elimination of the Utility Franchise Tax). The retail electric increase only passes-through the amount of the wholesale cost; the City is not marking-up the cost. It is important to expand economic development into the areas served by City's electric system. Funds will be available for redevelopment as well as for new growth corridors. The FY 2014-15 Budget maintains the same amount of transfers to the General Fund as in the current budget year. Gastonia needs to

maintain the level of transfers established by the Local Government Commission as acceptable: 3% of Gross Electric Fixed Asset. The 2014-15 Budget provides funding for maintenance and capital projects. Expenditures in the Electric Fund are organized into priorities areas: *safety & maintenance, peak shaving & generation, load growth initiatives, and use of innovative ideas and technology.*

Water and Sewer Fund

No water and sewer rate increase is recommended at this time. There has not been an increase in our water or sewer rates for the past two budget years. However, soon water and sewer rates will begin to have modest increases to help support the utility's long term financial health as major capital projects move forward. Our rate consultant and our financial advisor for the capital bonds will assist us in determining the rates. Within these reports specific recommendations will be made regarding future rates that will be necessary including the Water Plant Renovation. The focus of the Water and Sewer Fund continues to be addressing our aging Water Plant, meeting demands for economic development extensions, rehabilitation of older water and sewer lines and continuing to develop cooperative agreements with surrounding municipal systems and the County. The repair costs to the Water Plant will be significant (currently estimated at \$58,000,000 for the First Phase covering the next several years). The staff will work to trim costs where we can, dividing the project into phases and establishing a funding plan that will use debt service and some Fund Balance to pay for this improvement over a 20-year period. This major effort will update and repair our Water Plant to ensure safe and efficient operation for decades to come.

We have and will continue to partner financially with the State, the private sector, other municipalities and the County to extend lines into our important growth areas. We will also seek to increase water and sewer usage through infill development because the infrastructure is already in place. Our priority for the Water and Sewer Fund will be: *safety, increasing our sales, infrastructure maintenance, system performance, system expansion in those areas that provide a viable return on our investment, and use of innovative ideas and technology.*

Stormwater Fund

The changes to the City's Stormwater Fund, approved by City Council in November 2013, are fully implemented in the FY 2014-15 Budget. Changes to the program include property owner participation requirements for improvements made on properties outside the City's rights-of-ways and an increase to the Stormwater rate from \$2.75 to \$3.25. These new revenues will be directed to Stormwater improvement projects throughout the City. Currently the Stormwater Fund pays for a wide variety of maintenance and capital improvement projects. The priority for stormwater projects is concentrated on projects within public rights-of-way that the City has an obligation to maintain and repair. Improvements proposed for

stormwater problems (outside of the rights-of-ways) are given priorities by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system.

Transportation

The major work in transportation next year will be to move the bond projects approved by the voters in 2010 to construction. The major projects include widening Union Road, Titman Road, and Myrtle School Road as well as South New Hope Road, funded in part by the State. Traffic calming devices such as speed humps, continue to be funded (\$30,000) in the 2014-15 Budget to address neighborhood safety issues. Powell Bill funds will be used next year for road maintenance and resurfacing. Work still remains to be done to establish adequate funding sources for maintenance and resurfacing of our streets. The big State Highway project upgrading the US 321/I-85 Interchange will not begin actual construction until 2015. Finally, the Mayor and City Council will consider soon whether or not to move forward with the Multimodal Center (for design and land acquisition) and the Park & Ride Lots (for acquisition and construction). The first portion of the environment study and cost estimate for the Multimodal Center has been completed. The estimated cost for this project is approximately \$12M, with the City's share for the project is expected to be 10% - 20% of the total project cost.

Serious discussions should take place this year with the State regarding their impending decision to widen I-85 to US 321 and reversing their support for the Garden Parkway. The City is opposed to a widening project on I-85 that will create a bottleneck in the middle of the City at the US 321 interchange.

Maintaining the Fund Balance

Gastonia is well over the 8% minimum Available Fund Balance for the General Fund as recommended by the Local Government Commission. In the General Fund, we are currently at 25.16% of annual expenditures. This is above our goal as defined in the City's Reserve Policy - that the Available Fund Balance should be between 12% and 15%. Beginning in the last fiscal year and over the next two fiscal years, the General Fund Balance will be drawn down to an amount just over 12% for transfers to the Health Insurance Fund and to the operating budget of the General Fund. The 2014-2015 Budget does not appropriate any Fund Balance from the Electric and Water & Sewer Funds. Funds are budgeted from the Hotel Occupancy Fund to cover the planned operating deficit at the Conference Center, which is projected to be \$185,000 for Budget Year 2014-15.

We will not know the precise amount of fund balances for each fund until September, 2014, after the close of the 2013-14 Budget Year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the 2013-2014 Budget Year.

Economic Development

Gastonia is beginning to experience some return of positive economic growth. Several new retail commercial developments are under construction throughout the City. The Gastonia Technology Park is almost at full capacity with new industrial development. Additional industrial sites will need to be identified to sustain further industrial growth. Previously approved residential developments, primarily in the southeastern portion of the City, that were halted during the 2008 Recession, are beginning to restart. The challenge for Gastonia is to encourage developments of high quality. Developments with high values are more fiscally sustainable and contribute more to the expansion of the tax base. Consistent with our land development plans, Gastonia encourages commercial, office, industrial, and residential development in each sector of the City. In particular, infill developments are the most desirable form of economic growth because the infrastructure is already in place, thereby reducing the cost to serve the new development. The City staff, working with Gaston EDC, Electricities, and the UNC School of Government, has identified key parcels throughout Gastonia that have the potential for development or redevelopment. In the coming year, the City may be more pro-active and create a new position to initiate economic development. High value growth is important to the General Fund and also to our utility funds that need the growth of customers to broaden their revenue base. ***It is our objective to grow our tax and utility bases and not our rates.***

Gastonia's Center City area has been identified as being critical to our economic development and to our image. However, significant areas in the northern and western portions of the City have still not experienced the kind of economic growth that is otherwise occurring throughout the region. Specifically, the City will focus on the West Franklin corridor and the surrounding neighborhoods. The Loray Neighborhood will receive a special focus so that the \$40 million redevelopment effort underway at the Mill and the new Optimist Park on Vance Street can be leveraged and the surrounding community revitalized.

Despite the challenges facing the City, the long-range future for Gastonia remains bright. We are located in one of the fastest growing and most affluent metropolitan areas in the United States. Our region is home to the second largest financial center in the country. Gastonia is located only twenty-five minutes west of the center of the region. Our location is excellent. Interstate 85, the transportation link between Atlanta and Charlotte, bisects our City with eight interchanges. US Highway 321 links us to Hickory and Interstate 40, while the proposed Garden Parkway would further connect Gastonia to the Charlotte International Airport and Interstate 485.

We will need to make wise investments (expenditures) that capitalize on our location within the metropolitan region. Also, we will need to capitalize on our current strengths - an abundant water source at Mountain Island Lake, natural features such as Crowders Mountain State Park, the Schiele Museum, our City parks, the Conference Center, the quality of our neighborhoods and our schools. To further enhance our ability to attract quality new investment, we must create a positive private investment climate. Streamlining our regulatory process while delivering excellent citizen services will be our challenge every year.

Creating and Maintaining a Fiscally Sustainable Organization for the Future

In preparing this Budget and during City Council work sessions earlier this year, the staff looked beyond this year's Budget to identify revenue and expenditure trends focused on the next three years. On the revenue side, the General Fund depends upon tax base growth, which is tied so closely to the economic condition of our community. Regarding future expenditures, over 58% of the General Fund consists of salary and fringe benefits. Therefore, most meaningful changes to General Fund expenditures in the future will have human resource implications.

During the past decade, many City departments have been asked to perform their responsibilities with smaller permanent staffing. This effort will continue because it is an important way that we can control our financial position. We must always be vigilant for ways to reduce operating costs. Some operating costs will increase no matter what we do, such as with the recent rise in fuel costs. In some cases services can be reduced or even eliminated. There may be some services that simply cannot or should not be reduced at all. In those cases, we will still carefully examine their operating procedures to produce savings. The nature of these changes will be developed cooperatively with each City department and the Budget Office of the Financial Services Department. The City must continue to seek ways to further reduce expenditures through a variety of means. Expenditure reductions can be accomplished by using the following tools when appropriate: *process simplification, technology and automation, program reduction, program elimination, consolidation, privatization, and innovation.*

Our organization and regulations should be streamlined to allow decision-making easier and more efficient. The structure of our organization should be as flat as we can make it. Fewer levels of organization will make us more efficient. We will search for best practices for delivering services by examining other jurisdictions and benchmarking our efforts with theirs.

New and expanded expenditures are carefully evaluated and must be viewed as an investment. Questions should be asked. If we make this expenditure, what kind of investment return will the City receive? It may be tangible, such as a load management generator that could pay for itself in a year and a half, or intangible, such as a new community policing effort that addresses neighborhood crime. We must view each new expenditure as one that may cause us to reduce an

expenditure elsewhere within the City. A request to spend funds must always be viewed within the larger context of our budget. What is the choice we are making? Are we sure that this is the best utilization of our very scarce resources? We must also ask hard questions about the effectiveness of existing expenditures, be willing to modify our service levels and look for innovative ways to deliver services in the most efficient and effective manner.

Regularly, the City reviews user fees so that the actual costs can be tied to services delivered. Fees not representative of true costs should be evaluated and adjusted to reflect actual costs. Fees should be consistent with City objectives and within the market rates for similar services. Normally, fees increase over time, but there are occasions that the City has reduced fees based upon lower actual service costs or to encourage more use of a service. As in previous years, the staff will review fees and make recommendations, if warranted, to the Mayor and City Council for their consideration.

Challenges Ahead

- Sales Tax Performance with the New State Funding Formula
- Gaston County Property Valuation
- Continued Economic Recovery

In closing, there were many worthy operating and capital projects that were considered for this budget, but limited funding means they must be considered in subsequent years. For the new fiscal year, our efforts will focus on implementing actions that support the Mayor and City Council Goals to build a City with on-going economic development and livability. There will never be a day or year when we have finished our efforts. We will continue to move toward a system of constant quality improvement that always examines what we are doing and looks for ways to do it better.

Respectfully submitted,

Edward C. Munn

Edward C. Munn
City Manager

BUDGET SCHEDULE - FISCAL YEAR 2014-2015

January 10, 2014	Initial equipment requests due to the Budget Office.
January 17, 2014	Preliminary revenue and expenditure budget worksheets and information distributed to Departments.
January 25, 2014	City Council Retreat (Set Budget Goals & Objectives).
February 14, 2014	Expenditure and revenue worksheets, new program initiatives and capital project worksheets due. Comments justifying all requests, should be entered at the same time department requests and current year projections are entered.
February 18, 2014	The Departments can make no further changes unless approved by the Budget Office.
February 28, 2014	Mission Statements/Goals & Objectives/Accomplishments due. Analysis and reports prepared by the Budget Office.
March 5-March 14, 2014	Review of departmental requests by City Manager, Assistant City Managers, Department Heads and Budget Department staff. Reviews will be scheduled daily. Department Heads should try to leave their schedules open for these two weeks.
March 26, 2014	Council work session: Budget Outlook.
April 11, 2014	Budget should be finalized and balanced based on recommendations of the City Manager.
April 24, 2014	Proposed budget should be printed and notice of public hearing completed.
April 25, 2014	Budget presented to City Council and press.
May 6, 2014	Public Hearing on the Budget and Budget discussion at the Council Meeting.
May 14 & 21, 2014	City Council budget work sessions.
June 3, 2014	Adoption of the Fiscal Year 2014-2015 budget.

4/14/2014

TOTAL BUDGET - ALL FUNDS

	FY 13/14 Original	FY 13/14 Revised	FY 14/15 Proposed	% Change from Original Budget
Fund #110 - General Fund	57,297,245	58,239,731	56,650,231	-1.13%
Fund #113 - Webb Project - Nick's	86,100	86,100	86,150	0.06%
Fund #114 - Conference Center Operations	634,496	799,761	645,048	1.66%
Fund #115 - Solid Waste Disposal Tax Fund	22,650	121,650	22,650	0.00%
Fund #117 - Marketing/Communications Fund	200	226	0	-100.00%
Fund #118 - Martha Rivers Operation Playground Fund	0	10,300	0	0.00%
Fund #119 - Technology Support Fund	25,135	129,235	25,100	-0.14%
Fund #171 - SC State Asset Forfeiture	0	4,300	0	0.00%
Fund #173 - Federal Asset Forfeiture	20,000	51,300	20,000	0.00%
Fund #174 - State Asset Forfeiture	20,000	126,300	20,000	0.00%
Fund #176 - Law Enforcement Block Grant Fund	0	61,267	0	0.00%
Fund #244 - Airport Capital Projects	365,000	832,238	166,667	-54.34%
Fund #263 - Street Capital Projects Fund	0	29,401,948	30,000	100.00%
Fund #264 - Developer Sidewalks Fund	0	117,000	0	0.00%
Fund #283 - General Fund Capital Projects Fund	684,440	6,575,697	150,000	-78.08%
Fund #312 - Water & Sewer Stimulus Grant Fund	3,977	3,977	3,977	0.00%
Fund #330 - Water & Sewer Enterprise Fund	33,612,502	39,925,973	34,188,661	1.71%
Fund #331 - Electric Enterprise Fund	76,134,782	76,398,894	77,764,514	2.14%
Fund #332 - Transit System Enterprise Fund	2,264,533	2,284,659	2,519,264	11.25%
Fund #335 - Solid Waste Enterprise Fund	4,493,436	4,494,554	4,490,295	-0.07%
Fund #336 - Stormwater Utility Fund	2,083,091	2,094,490	2,549,062	22.37%
Fund #342 - Water & Sewer Capital Expansion & Development	3,807,894	8,565,405	4,477,799	17.59%
Fund #351 - Water & Sewer Renewal & Replacement	1,541,909	1,541,909	1,617,099	4.88%
Fund #352 - Electric Renewal & Replacement	1,345,384	1,345,384	1,405,384	4.46%
Fund #460 - Water & Sewer System Expansion Fee	300,000	300,000	320,000	6.67%
Fund #462 - Water & Sewer Capital Projects Fund	1,200,000	11,469,585	1,672,000	39.33%
Fund #478 - Electric Capital Projects Fund	1,000,000	3,190,240	900,000	-10.00%
Fund #479 - Stormwater Capital Projects Fund	379,737	977,721	793,800	109.04%
Fund #611 - General Fund Stimulus Grant Fund	310,685	401,086	231,337	-25.54%
Fund #621 - Community Development Fund	537,749	1,150,757	710,901	32.20%
Fund #622 - CD - 108 Loan-Downtown Fund	18,500	47,180	18,500	0.00%
Fund #623 - CD - Rehab Fund	0	55,701	0	0.00%
Fund #624 - CD - Home Investment Trust Fund	541,967	2,185,617	640,979	18.27%
Fund #626 - 108 Loan - Economic Development Fund	0	536,622	0	0.00%
Fund #628 - Occupancy Tax Fund	465,000	465,000	475,000	2.15%
Fund #629 - Uptown Municipal Services District Fund	125,483	226,883	120,983	-3.59%
Fund #687 - Infrastructure Rehabilitation Fund	91,817	312,597	111,620	21.57%
Fund #775 - Police Memorial Trust Fund	2,000	2,000	2,000	0.00%
Fund #868 - Health Self-Insurance Fund	6,781,247	6,781,247	7,330,129	8.09%
Fund #870 - Dental Self-Insurance	340,000	340,000	340,000	0.00%
Fund #880 - Vehicle/Equipment Renewal & Replacement	5,345,777	6,733,903	5,308,705	-0.69%
Fund #881 - Technology Internal Services Fund	847,769	1,330,474	6,385,997	653.27%
TOTAL ALL FUNDS	202,730,505	269,718,911	212,193,852	

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES
GRAND TOTAL

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
AD VALOREM TAXES	28,894,493	29,462,003	29,773,055	29,232,619	29,991,526
APPROPRIATED FUND BALANCE	0	0	47,398,875	0	7,525,587
ASSESSMENTS	31,552	14,519	19,050	10,252	8,000
BANK LOANS	0	0	0	0	0
ELECTRIC COLLECTIONS	68,506,783	69,503,488	74,803,174	56,127,816	75,987,575
FEES	7,117,072	7,636,594	6,678,401	5,391,757	11,157,398
FUNDING FOR ROADS	2,376,304	2,490,460	7,231,118	2,304,701	2,357,685
INVESTMENT EARNINGS	370,791	110,285	68,700	71,351	47,500
NON-RECURRING GRANTS	956,906	1,284,328	318,419	24,767	99,567
OPERATING GRANTS	1,795,023	2,126,082	7,840,182	1,164,876	3,156,586
OPERATIONAL SUPPORT	0	0	0	0	0
OTHER REVENUES	26,423,387	18,978,513	28,940,840	19,649,331	17,701,031
RECURRING GRANTS	205,650	297,850	59,967	162,147	0
REIMBURSEMENTS	59,078	0	0	0	0
SALES TAX	9,461,249	9,245,172	9,200,000	4,679,028	14,190,016
STATE TRANSFERS	6,036,516	6,149,341	6,392,680	4,285,211	1,583,000
STORMWATER	2,032,750	2,057,001	2,069,191	1,572,389	2,535,162
TRANSFERS	15,236,981	16,857,385	16,235,306	13,393,728	12,511,234
WATER & SEWER	31,586,536	32,397,147	32,689,953	24,635,432	33,341,985
TOTAL REVENUES BY TYPE	201,091,072	198,610,167	269,718,911	162,705,404	212,193,852
BENEFITS	13,145,944	12,747,036	13,272,162	9,242,839	13,582,346
CAPITAL OUTLAY	12,512,140	5,397,213	44,266,954	2,733,522	2,982,217
DEBT SERVICE	20,180,785	14,098,321	22,200,698	16,171,648	16,679,882
EQUIPMENT	1,828,938	3,137,458	6,691,728	819,324	6,041,197
INSURANCE	1,398,178	1,377,956	1,577,282	1,082,312	1,554,000
MAINTENANCE	5,978,142	5,304,021	6,639,077	4,023,192	5,715,378
OPERATIONAL SUPPORT	12,755,250	13,411,039	13,745,547	8,881,653	18,458,784
OTHER EXPENSES	6,616,935	5,744,909	11,258,397	4,536,071	9,859,752
OTHER PURCHASES FOR RESALE	56,151,854	61,004,121	63,074,069	47,120,732	64,607,692
OTHER REVENUES	0	0	23,739	23,739	0
OVERTIME	1,124,744	1,591,254	1,171,938	1,000,354	1,215,250
PROFESSIONAL & CONTRACTED SVCS	8,665,902	8,990,585	18,939,289	7,145,849	8,927,173
REIMBURSEMENTS	0	0	0	0	0
SALARIES & WAGES	42,476,745	41,324,088	43,517,866	30,265,136	42,756,313
TRANSFERS	15,236,981	16,857,385	16,235,306	13,393,728	12,511,234
TRAVEL & TRAINING	333,981	372,618	473,898	230,281	465,708
UTILITIES & LEASES	6,599,252	6,225,881	6,630,961	4,834,829	6,836,926
TOTAL APPROPRIATIONS BY TYPE	205,005,772	197,583,885	269,718,911	151,505,210	212,193,852

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

110 GENERAL FUND

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
AD VALOREM TAXES	28,772,110	29,343,966	29,648,532	29,113,033	29,871,503
APPROPRIATED FUND BALANCE	0	0	1,473,083	0	1,359,364
FEES	3,461,834	3,605,426	3,416,445	2,845,264	3,471,569
FUNDING FOR ROADS	2,323,003	2,357,635	2,322,097	2,210,510	2,357,685
INVESTMENT EARNINGS	10,680	28,564	30,000	16,359	19,000
NON-RECURRING GRANTS	7,313	18,654	90,535	-14,517	92,919
OPERATING GRANTS	283,156	290,422	613,534	156,463	436,836
OTHER REVENUES	4,007,884	2,765,233	2,368,385	1,511,265	1,268,339
SALES TAX	9,461,249	9,245,172	9,200,000	4,679,028	14,190,016
STATE TRANSFERS	6,036,516	6,149,341	6,392,680	4,285,211	1,583,000
TRANSFERS	3,047,128	2,206,871	2,684,440	2,013,318	2,000,000
TOTAL REVENUES BY TYPE	57,410,873	56,011,285	58,239,731	46,815,932	56,650,231
BENEFITS	9,034,201	8,712,790	9,129,001	6,352,051	8,919,128
CAPITAL OUTLAY	178,851	284	294,655	5,847	148,750
DEBT SERVICE	6,566,023	4,739,638	5,997,202	4,490,852	5,956,383
EQUIPMENT	29,474	69,036	98,379	77,844	57,050
INSURANCE	1,250,258	1,184,146	1,275,000	1,005,860	1,275,000
MAINTENANCE	1,745,974	1,461,714	1,954,520	1,052,851	1,627,134
OPERATIONAL SUPPORT	3,766,100	3,759,364	4,074,238	2,955,602	5,256,762
OTHER EXPENSES	774,704	616,173	894,241	201,748	769,354
OTHER PURCHASES FOR RESALE	72,438	71,499	72,750	63,997	75,500
OVERTIME	437,433	622,105	505,340	393,909	501,650
PROFESSIONAL & CONTRACTED SVCS	2,065,452	1,744,416	2,675,037	1,417,529	1,289,895
REIMBURSEMENTS	-6,814,272	-6,512,938	-7,043,474	-4,982,574	-6,104,021
SALARIES & WAGES	30,475,608	29,712,291	31,245,240	21,715,184	29,198,883
TRANSFERS	4,666,719	5,316,906	4,881,973	3,687,459	5,453,788
TRAVEL & TRAINING	239,356	249,445	285,100	160,236	244,387
UTILITIES & LEASES	1,833,248	1,772,499	1,900,529	1,361,364	1,980,588
TOTAL APPROPRIATIONS BY TYPE	56,321,568	53,519,368	58,239,731	39,959,760	56,650,231

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

113 WEBB PROJECT - NICK'S

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	0	0	0
FEES	0	7,238	0	830	0
INVESTMENT EARNINGS	0	0	0	0	0
OTHER REVENUES	0	86,100	86,100	10,525	86,150
TRANSFERS	0	78,212	0	0	0
TOTAL REVENUES BY TYPE	0	171,550	86,100	11,355	86,150
CAPITAL OUTLAY	0	0	0	0	0
DEBT SERVICE	0	30,905	30,831	53,954	33,000
MAINTENANCE	0	0	0	0	0
OTHER EXPENSES	0	0	55,269	0	53,150
PROFESSIONAL & CONTRACTED SVCS	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	0	30,905	86,100	53,954	86,150

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

114 CONFERENCE CENTER OPERATIONS

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	165,265	0	0
INVESTMENT EARNINGS	0	-6,257	0	247	0
OPERATIONAL SUPPORT	0	0	0	0	0
OTHER REVENUES	0	971,389	574,496	129,765	585,048
TRANSFERS	0	291,625	60,000	45,000	60,000
TOTAL REVENUES BY TYPE	0	1,256,757	799,761	175,013	645,048
CAPITAL OUTLAY	0	146,682	165,265	944	0
DEBT SERVICE	0	655,945	444,296	319,601	453,318
EQUIPMENT	0	8,720	0	0	0
MAINTENANCE	0	440	0	104	0
OPERATIONAL SUPPORT	0	7,700	0	5,400	6,730
OTHER EXPENSES	0	241,670	190,200	188,868	185,000
PROFESSIONAL & CONTRACTED SVCS	0	10,531	0	0	0
TRANSFERS	0	79,074	0	0	0
TRAVEL & TRAINING	0	0	0	0	0
UTILITIES & LEASES	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	0	1,150,763	799,761	514,916	645,048

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

115 SOLID WASTE DISPOSAL TAX

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	99,000	0	0
INVESTMENT EARNINGS	376	266	0	171	0
OTHER REVENUES	49,724	45,340	22,650	29,926	22,650
TOTAL REVENUES BY TYPE	50,100	45,605	121,650	30,097	22,650
OPERATIONAL SUPPORT	3,466	0	53,600	0	6,000
OTHER EXPENSES	0	0	68,050	0	16,650
TRANSFERS	117,540	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	121,006	0	121,650	0	22,650

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

117 MARKETING & REVITALIZATION

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	26	0	0
FEES	95	156	200	200	0
INVESTMENT EARNINGS	-327	-231	0	-123	0
OTHER REVENUES	50,124	25,080	0	118	0
TRANSFERS	5,000	0	0	0	0
TOTAL REVENUES BY TYPE	54,892	25,005	226	194	0
BENEFITS	19,397	19,080	19,474	14,411	0
EQUIPMENT	0	0	0	0	0
OPERATIONAL SUPPORT	6,205	8,083	5,891	3,822	0
OTHER EXPENSES	8,300	9,980	9,800	5,300	0
OTHER PURCHASES FOR RESALE	4,290	4,280	0	874	0
PROFESSIONAL & CONTRACTED SVCS	16,848	9,338	17,900	1,388	0
REIMBURSEMENTS	-72,444	-98,457	-125,201	-62,942	0
SALARIES & WAGES	71,636	71,393	72,176	52,637	0
TRANSFERS	0	597	26	26	0
TRAVEL & TRAINING	0	599	160	0	0
UTILITIES & LEASES	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	54,231	24,893	226	15,516	0

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

118 M RIVERS OPER. PLAYGROUND

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	10,300	0	0
INVESTMENT EARNINGS	51	36	0	21	0
OTHER REVENUES	11	8,752	0	0	0
TOTAL REVENUES BY TYPE	63	8,788	10,300	21	0
MAINTENANCE	1,414	9,709	10,300	5,700	0
TOTAL APPROPRIATIONS BY TYPE	1,414	9,709	10,300	5,700	0

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

119 TECHNOLOGY SUPPORT

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	104,100	0	0
FEES	31,855	27,582	25,000	23,000	25,000
INVESTMENT EARNINGS	247	174	100	118	100
OTHER REVENUES	0	10	35	-6	0
TOTAL REVENUES BY TYPE	32,101	27,766	129,235	23,112	25,100
OPERATIONAL SUPPORT	4,442	4,061	11,808	2,233	12,815
OTHER EXPENSES	0	0	98,500	0	0
PROFESSIONAL & CONTRACTED SVCS	7,158	6,781	11,785	6,736	7,285
TRAVEL & TRAINING	404	400	5,000	0	5,000
UTILITIES & LEASES	4,283	4,283	2,142	1,611	0
TOTAL APPROPRIATIONS BY TYPE	16,288	15,524	129,235	10,580	25,100

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

171 SC STATE ASSET FORFEITURE

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	4,300	0	0
INVESTMENT EARNINGS	26	19	0	11	0
OTHER REVENUES	40	0	0	28	0
TOTAL REVENUES BY TYPE	66	19	4,300	39	0
EQUIPMENT	0	0	0	0	0
OPERATIONAL SUPPORT	0	0	3,700	0	0
PROFESSIONAL & CONTRACTED SVCS	0	1,438	600	0	0
TOTAL APPROPRIATIONS BY TYPE	0	1,438	4,300	0	0

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

173 FED ASSET FORFEITURE TRUS

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	31,300	0	0
INVESTMENT EARNINGS	24	17	0	43	0
OTHER REVENUES	111,150	82,360	20,000	134,104	20,000
TOTAL REVENUES BY TYPE	111,174	82,377	51,300	134,147	20,000
EQUIPMENT	0	20,524	31,300	0	0
OPERATIONAL SUPPORT	0	148,854	20,000	0	20,000
TRANSFERS	0	0	0	0	0
TRAVEL & TRAINING	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	0	169,378	51,300	0	20,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

174 STATE ASSET FORFEITURE FD

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	106,300	0	0
INVESTMENT EARNINGS	605	427	0	252	0
OTHER REVENUES	50,378	69,667	20,000	27,522	20,000
TRANSFERS	0	0	0	0	0
TOTAL REVENUES BY TYPE	50,983	70,094	126,300	27,774	20,000
EQUIPMENT	36,983	0	24,900	0	0
OPERATIONAL SUPPORT	19,947	65,801	101,400	28,440	20,000
PROFESSIONAL & CONTRACTED SVCS	35,259	3,720	0	5,500	0
TRANSFERS	0	0	0	0	0
TRAVEL & TRAINING	0	0	0	0	0
UTILITIES & LEASES	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	92,189	69,521	126,300	33,940	20,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

176 LOCAL LAW ENF BLOCK GRANT

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	1,300	0	0
INVESTMENT EARNINGS	204	147	0	92	0
NON-RECURRING GRANTS	7,403	0	0	0	0
OPERATING GRANTS	0	69,328	0	-193	0
OTHER REVENUES	0	0	0	26	0
RECURRING GRANTS	9,864	125,767	59,967	0	0
TRANSFERS	0	0	0	0	0
TOTAL REVENUES BY TYPE	17,471	195,242	61,267	-75	0
BENEFITS	0	0	0	0	0
EQUIPMENT	0	96,732	0	0	0
MAINTENANCE	0	0	0	0	0
OPERATIONAL SUPPORT	7,403	80,154	36,617	258	0
OTHER EXPENSES	0	0	0	0	0
OVERTIME	0	0	0	0	0
PROFESSIONAL & CONTRACTED SVCS	7,000	48,126	24,650	0	0
SALARIES & WAGES	0	0	0	0	0
TRAVEL & TRAINING	0	3,086	0	72	0
TOTAL APPROPRIATIONS BY TYPE	14,403	228,098	61,267	330	0

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

244 C.P.-AIRPORT PROJECTS

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	51,338	0	0
INVESTMENT EARNINGS	310	219	0	92	0
OTHER REVENUES	237,801	473,827	744,400	-43,724	150,000
TRANSFERS	16,667	30,000	36,500	27,378	16,667
TOTAL REVENUES BY TYPE	254,778	504,046	832,238	-16,254	166,667
CAPITAL OUTLAY	33,920	444,688	625,027	69,584	166,667
MAINTENANCE	0	0	88,787	88,786	0
OPERATIONAL SUPPORT	0	0	80	0	0
PROFESSIONAL & CONTRACTED SVCS	80,341	141,157	118,344	15,805	0
TOTAL APPROPRIATIONS BY TYPE	114,261	585,845	832,238	174,175	166,667

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

263 CAP. PROJ.-STREET IMPROVM

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	24,607,927	0	0
FUNDING FOR ROADS	85,488	31,452	4,709,021	94,192	0
INVESTMENT EARNINGS	38,904	21,850	0	15,078	0
OTHER REVENUES	27,535	4,000	85,000	6	0
TRANSFERS	0	0	0	0	30,000
TOTAL REVENUES BY TYPE	151,927	57,302	29,401,948	109,276	30,000
BENEFITS	11,986	0	1,158	0	0
CAPITAL OUTLAY	472,027	918,690	28,118,172	1,089,457	30,000
DEBT SERVICE	0	0	0	0	0
OPERATIONAL SUPPORT	0	0	0	0	0
OTHER EXPENSES	0	296	65,137	91	0
PROFESSIONAL & CONTRACTED SVCS	187,549	318,398	1,146,809	308,764	0
SALARIES & WAGES	65,797	0	70,672	0	0
TOTAL APPROPRIATIONS BY TYPE	737,359	1,237,384	29,401,948	1,398,312	30,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

264 DEVELOPER SIDEWALKS

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	117,000	0	0
INVESTMENT EARNINGS	1,740	1,228	0	691	0
OTHER REVENUES	250	0	0	500	0
TOTAL REVENUES BY TYPE	1,990	1,228	117,000	1,191	0
CAPITAL OUTLAY	125,758	0	22,971	0	0
OTHER EXPENSES	0	0	94,029	0	0
TRANSFERS	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	125,758	0	117,000	0	0

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

283 GENERAL FUND CAPITAL PROJ

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	2,288,166	0	0
FEES	0	0	0	0	0
FUNDING FOR ROADS	0	0	200,000	0	0
INVESTMENT EARNINGS	8,308	3,693	0	2,040	0
NON-RECURRING GRANTS	372,871	-490	100,000	0	0
OPERATING GRANTS	0	0	2,016,900	0	0
OTHER REVENUES	2,026,592	198,625	1,868,400	171,248	0
TRANSFERS	262,540	348,700	102,231	102,231	150,000
TOTAL REVENUES BY TYPE	<u>2,670,311</u>	<u>550,528</u>	<u>6,575,697</u>	<u>275,519</u>	<u>150,000</u>
CAPITAL OUTLAY	5,443,961	1,491,398	5,466,713	212,320	0
DEBT SERVICE	0	0	0	0	0
EQUIPMENT	0	0	0	0	0
MAINTENANCE	0	0	2,649	0	0
OPERATIONAL SUPPORT	0	6,649	2,819	0	0
OTHER EXPENSES	307	0	19,531	100	0
PROFESSIONAL & CONTRACTED SVCS	225,625	43,595	399,545	9,446	150,000
TRANSFERS	93,158	0	684,440	513,324	0
TRAVEL & TRAINING	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	<u>5,763,051</u>	<u>1,541,642</u>	<u>6,575,697</u>	<u>735,190</u>	<u>150,000</u>

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

312 WATER/SEWER STIMULUS GRAN

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	0	0	0
BANK LOANS	0	0	0	0	0
INVESTMENT EARNINGS	1	1	0	1	0
NON-RECURRING GRANTS	0	0	0	0	0
OPERATING GRANTS	0	0	0	0	0
TRANSFERS	3,977	3,977	3,977	2,979	3,977
TOTAL REVENUES BY TYPE	3,978	3,978	3,977	2,980	3,977
CAPITAL OUTLAY	0	0	0	0	0
DEBT SERVICE	7,954	3,977	3,977	2,983	3,977
EQUIPMENT	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	7,954	3,977	3,977	2,983	3,977

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

330 WATER & SEWER

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	418,471	0	0
ASSESSMENTS	31,552	14,519	19,050	10,252	8,000
FEES	847,248	894,861	809,289	546,119	753,776
INVESTMENT EARNINGS	12,746	9,016	10,000	6,535	0
OPERATING GRANTS	0	0	0	0	0
OTHER REVENUES	4,479,756	137,000	5,979,210	6,019,505	84,900
TRANSFERS	0	726,422	0	0	0
WATER & SEWER	31,586,536	32,397,147	32,689,953	24,635,432	33,341,985
TOTAL REVENUES BY TYPE	36,957,838	34,178,966	39,925,973	31,217,842	34,188,661
BENEFITS	1,970,567	1,919,414	2,035,737	1,395,258	2,133,491
CAPITAL OUTLAY	27,386	0	0	0	0
DEBT SERVICE	9,416,485	5,704,194	13,223,630	9,415,941	7,454,189
EQUIPMENT	214,270	193,521	189,522	47,008	174,600
INSURANCE	102,674	128,211	190,000	31,428	190,000
MAINTENANCE	2,873,500	2,326,349	2,941,531	1,710,381	2,603,614
OPERATIONAL SUPPORT	2,315,335	2,359,949	2,430,530	1,675,252	3,155,393
OTHER EXPENSES	2,236,103	2,444,873	2,584,581	1,947,371	2,622,881
OVERTIME	344,082	361,701	304,898	295,908	304,100
PROFESSIONAL & CONTRACTED SVCS	1,362,996	1,634,330	2,029,667	1,264,798	1,763,475
REIMBURSEMENTS	3,395,343	3,219,562	3,488,909	2,465,748	2,981,050
SALARIES & WAGES	5,512,671	5,337,296	5,788,028	4,050,947	5,898,945
TRANSFERS	4,118,515	5,361,942	1,203,272	903,272	1,422,845
TRAVEL & TRAINING	37,605	41,545	58,248	33,720	49,590
UTILITIES & LEASES	3,030,305	3,146,078	3,457,420	2,602,462	3,434,488
TOTAL APPROPRIATIONS BY TYPE	36,957,838	34,178,966	39,925,973	27,839,494	34,188,661

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

331 ELECTRIC

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	264,112	0	0
ELECTRIC COLLECTIONS	68,506,783	69,503,488	74,803,174	56,127,816	75,987,575
FEES	698,058	1,127,249	623,859	554,299	623,859
INVESTMENT EARNINGS	27,466	19,382	15,000	11,979	15,000
NON-RECURRING GRANTS	0	0	0	0	0
OTHER REVENUES	641,272	1,239,334	692,749	714,662	718,080
TRANSFERS	253,063	163,357	0	0	420,000
TOTAL REVENUES BY TYPE	<u>70,126,642</u>	<u>72,052,811</u>	<u>76,398,894</u>	<u>57,408,756</u>	<u>77,764,514</u>
BENEFITS	843,626	874,979	841,435	600,495	857,666
CAPITAL OUTLAY	262,224	138,897	226,802	100,417	197,000
DEBT SERVICE	16,869	16,869	16,869	12,652	16,869
EQUIPMENT	7,700	42,340	27,550	17,950	31,000
INSURANCE	13,975	15,685	21,500	21,993	12,000
MAINTENANCE	756,975	852,869	1,062,661	748,628	828,835
OPERATIONAL SUPPORT	466,377	445,034	457,234	320,459	1,135,292
OTHER EXPENSES	1,231,061	853,175	1,190,723	1,054,670	1,101,555
OTHER PURCHASES FOR RESALE	56,075,126	60,928,343	62,999,319	47,055,860	64,530,192
OVERTIME	198,269	442,034	208,000	128,407	203,000
PROFESSIONAL & CONTRACTED SVCS	604,013	656,274	784,660	488,495	744,510
REIMBURSEMENTS	2,360,103	2,300,900	2,507,845	1,768,371	2,131,755
SALARIES & WAGES	2,545,114	2,507,269	2,538,215	1,853,834	2,500,173
TRANSFERS	3,103,838	3,086,882	3,061,168	2,296,159	3,011,507
TRAVEL & TRAINING	40,534	32,602	47,198	21,993	41,218
UTILITIES & LEASES	585,032	456,933	407,715	294,607	421,942
TOTAL APPROPRIATIONS BY TYPE	<u>69,110,835</u>	<u>73,651,085</u>	<u>76,398,894</u>	<u>56,784,991</u>	<u>77,764,514</u>

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

332 TRANSIT SYSTEM

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	9,976	0	0
FEES	214,576	218,520	220,200	153,749	222,700
INVESTMENT EARNINGS	385	272	0	182	0
OPERATING GRANTS	1,111,551	1,126,204	1,192,373	640,685	1,390,380
OTHER REVENUES	230,090	280,675	236,000	226,784	231,500
TRANSFERS	614,497	588,175	626,110	466,495	674,684
TOTAL REVENUES BY TYPE	<u>2,171,099</u>	<u>2,213,846</u>	<u>2,284,659</u>	<u>1,487,895</u>	<u>2,519,264</u>
BENEFITS	292,650	286,767	308,740	223,354	326,142
CAPITAL OUTLAY	4,547	-691	32,750	12,169	26,000
DEBT SERVICE	0	0	0	0	0
EQUIPMENT	8,275	5,675	20,418	5,750	206,568
INSURANCE	24,412	10,417	44,000	9,159	44,000
MAINTENANCE	43,056	51,527	47,976	44,221	57,150
OPERATIONAL SUPPORT	304,937	326,597	357,110	237,653	351,001
OTHER EXPENSES	5,065	11,074	500	-6,038	500
OVERTIME	35,830	39,825	45,200	44,120	40,500
PROFESSIONAL & CONTRACTED SVCS	71,641	74,291	92,020	65,818	89,810
REIMBURSEMENTS	370,648	360,166	386,131	260,011	376,804
SALARIES & WAGES	917,551	908,798	930,313	653,874	957,609
TRANSFERS	0	12,545	545	545	24,037
TRAVEL & TRAINING	1,622	1,447	3,200	1,232	3,200
UTILITIES & LEASES	14,236	13,671	15,756	11,186	15,943
TOTAL APPROPRIATIONS BY TYPE	<u>2,094,469</u>	<u>2,102,109</u>	<u>2,284,659</u>	<u>1,563,054</u>	<u>2,519,264</u>

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

335 SOLID WASTE

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	1,118	0	0
FEES	1,400,981	1,175,133	1,096,950	861,319	1,113,750
OTHER REVENUES	8,130	11,425	4,105	9,504	5,200
TRANSFERS	4,006,128	3,581,146	3,392,381	2,544,282	3,371,345
TOTAL REVENUES BY TYPE	5,415,239	4,767,704	4,494,554	3,415,105	4,490,295
BENEFITS	513,420	506,644	486,662	349,414	477,331
INSURANCE	0	209	2,700	2,680	0
MAINTENANCE	305,578	402,628	291,431	244,626	301,100
OPERATIONAL SUPPORT	366,423	402,317	449,170	301,590	488,698
OTHER EXPENSES	30,735	19,693	25,000	5,556	15,000
OVERTIME	86,960	95,106	82,000	118,018	120,000
PROFESSIONAL & CONTRACTED SVCS	2,404,188	1,459,147	1,535,300	949,070	1,493,600
REIMBURSEMENTS	-57,504	-55,618	-57,640	-37,346	-92,171
SALARIES & WAGES	1,308,592	1,265,159	1,330,056	895,679	1,237,522
TRANSFERS	0	22,700	987	987	42,351
TRAVEL & TRAINING	1,543	850	2,150	1,339	1,500
UTILITIES & LEASES	336,669	361,849	346,738	253,218	405,364
TOTAL APPROPRIATIONS BY TYPE	5,296,604	4,480,684	4,494,554	3,084,831	4,490,295

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

336 STORMWATER UTILITY FUND

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	11,399	0	0
FEES	12,840	13,517	13,250	10,045	13,250
INVESTMENT EARNINGS	951	671	650	451	650
OTHER REVENUES	519	1,223	0	1,031	0
STORMWATER	2,032,750	2,057,001	2,069,191	1,572,389	2,535,162
TOTAL REVENUES BY TYPE	2,047,060	2,072,413	2,094,490	1,583,916	2,549,062
BENEFITS	137,794	135,442	140,508	90,548	142,339
CAPITAL OUTLAY	0	0	0	0	0
EQUIPMENT	0	0	11,200	11,542	0
INSURANCE	6,859	39,288	31,000	11,192	31,000
MAINTENANCE	183,227	133,707	127,968	64,723	128,451
OPERATIONAL SUPPORT	61,304	56,463	59,183	33,673	259,945
OTHER EXPENSES	0	0	141	141	20,141
OVERTIME	2,384	4,708	500	4,695	500
PROFESSIONAL & CONTRACTED SVCS	32,348	21,715	38,600	8,340	38,100
REIMBURSEMENTS	824,001	793,963	850,345	593,327	715,469
SALARIES & WAGES	429,839	417,414	437,749	278,601	421,798
TRANSFERS	315,503	456,657	379,919	284,978	780,668
TRAVEL & TRAINING	2,135	4,184	5,034	633	5,034
UTILITIES & LEASES	45,447	19,810	12,343	7,860	5,617
TOTAL APPROPRIATIONS BY TYPE	2,040,841	2,083,351	2,094,490	1,390,255	2,549,062

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

342 W&S CAPITAL EXPANSION/DEV

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	7,357,905	0	3,270,299
INVESTMENT EARNINGS	11,033	7,786	7,500	5,398	7,500
OTHER REVENUES	5,800	5,877	0	3,426	0
TRANSFERS	4,118,515	5,305,126	1,200,000	900,000	1,200,000
TOTAL REVENUES BY TYPE	4,135,348	5,318,790	8,565,405	908,824	4,477,799
OTHER EXPENSES	0	0	2,603,917	0	2,801,822
TRANSFERS	1,773,244	2,133,039	5,961,488	5,660,490	1,675,977
TOTAL APPROPRIATIONS BY TYPE	1,773,244	2,133,039	8,565,405	5,660,490	4,477,799

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

351 W&S RENEWAL & REPLACEMENT

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	1,538,409	0	1,538,409
INVESTMENT EARNINGS	4,997	3,526	3,500	2,233	3,500
TRANSFERS	0	51,000	0	0	75,190
TOTAL REVENUES BY TYPE	4,997	54,526	1,541,909	2,233	1,617,099
EQUIPMENT	0	0	1,541,909	0	1,617,099
TOTAL APPROPRIATIONS BY TYPE	0	0	1,541,909	0	1,617,099

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

352 ELECTRIC RENWAL & REPLACE

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	1,285,384	0	1,345,384
INVESTMENT EARNINGS	3,882	2,739	0	1,763	0
TRANSFERS	60,000	60,000	60,000	45,000	60,000
TOTAL REVENUES BY TYPE	63,882	62,739	1,345,384	46,763	1,405,384
EQUIPMENT	0	0	1,345,384	0	1,405,384
TOTAL APPROPRIATIONS BY TYPE	0	0	1,345,384	0	1,405,384

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

460 WATER & SEWER SYSTEM EXPANSION FEE

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
FEES	219,005	387,477	300,000	256,526	320,000
INVESTMENT EARNINGS	0	0	0	0	0
TOTAL REVENUES BY TYPE	219,005	387,477	300,000	256,526	320,000
OTHER EXPENSES	0	0	300,000	0	320,000
TOTAL APPROPRIATIONS BY TYPE	0	0	300,000	0	320,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

462 WATER & SEWER CAP PROJ

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	2,968,008	0	0
FUNDING FOR ROADS	0	24,520	0	0	0
INVESTMENT EARNINGS	9,645	7,084	0	4,753	0
NON-RECURRING GRANTS	0	0	0	0	0
OPERATING GRANTS	0	0	0	0	0
OTHER REVENUES	24	-4,858	2,846,577	25,300	0
TRANSFERS	1,200,000	1,200,000	5,655,000	5,355,000	1,672,000
TOTAL REVENUES BY TYPE	<u>1,209,668</u>	<u>1,226,746</u>	<u>11,469,585</u>	<u>5,385,053</u>	<u>1,672,000</u>
CAPITAL OUTLAY	957,195	700,780	6,437,415	761,187	1,200,000
DEBT SERVICE	0	0	0	0	0
EQUIPMENT	0	90,603	167,341	147,862	0
MAINTENANCE	0	0	0	0	0
OPERATIONAL SUPPORT	0	0	0	0	0
OTHER EXPENSES	12,742	355	144,342	647	0
OTHER REVENUES	0	0	23,739	23,739	0
PROFESSIONAL & CONTRACTED SVCS	51,938	387,007	4,696,748	1,338,930	472,000
UTILITIES & LEASES	188,720	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	<u>1,210,595</u>	<u>1,178,745</u>	<u>11,469,585</u>	<u>2,272,365</u>	<u>1,672,000</u>

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

478 C.P.-ELECTRIC SYSTEM

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	2,190,240	0	0
ELECTRIC COLLECTIONS	0	0	0	0	0
FUNDING FOR ROADS	0	76,853	0	0	0
INVESTMENT EARNINGS	6,824	4,843	0	2,926	0
OTHER REVENUES	323	505	0	3,565	0
REIMBURSEMENTS	59,078	0	0	0	0
TRANSFERS	1,043,838	1,000,000	1,000,000	749,997	900,000
TOTAL REVENUES BY TYPE	1,110,063	1,082,201	3,190,240	756,488	900,000
CAPITAL OUTLAY	627,276	1,079,395	1,336,859	347,365	420,000
DEBT SERVICE	0	0	0	0	0
EQUIPMENT	41,620	0	0	0	0
MAINTENANCE	0	0	0	0	0
OPERATIONAL SUPPORT	0	0	0	0	0
OTHER EXPENSES	157,995	85,000	256,705	200,000	100,000
PROFESSIONAL & CONTRACTED SVCS	147,808	259,762	1,596,676	263,927	380,000
TRANSFERS	0	0	0	0	0
UTILITIES & LEASES	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	974,699	1,424,158	3,190,240	811,292	900,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

479 STORMWTR CAPITAL PROJECTS

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	597,984	0	0
FEES	20,773	0	0	0	0
FUNDING FOR ROADS	-32,186	0	0	0	0
INVESTMENT EARNINGS	2,243	1,583	0	1,029	0
NON-RECURRING GRANTS	0	0	0	0	0
OTHER REVENUES	591	731	0	8,605	20,000
TRANSFERS	315,503	452,475	379,737	284,796	773,800
TOTAL REVENUES BY TYPE	<u>306,924</u>	<u>454,789</u>	<u>977,721</u>	<u>294,430</u>	<u>793,800</u>
CAPITAL OUTLAY	225,348	251,505	851,328	13,816	793,800
MAINTENANCE	0	0	28,405	28,405	0
OTHER EXPENSES	101	0	1,400	113	0
PROFESSIONAL & CONTRACTED SVCS	13,649	10,378	95,788	24,953	0
TRANSFERS	0	0	0	0	0
UTILITIES & LEASES	0	0	800	950	0
TOTAL APPROPRIATIONS BY TYPE	<u>239,098</u>	<u>261,882</u>	<u>977,721</u>	<u>68,237</u>	<u>793,800</u>

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

611 GEN FUND STIMULUS GRANTS

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	-267,215	0	0
INVESTMENT EARNINGS	-489	-345	0	-256	0
NON-RECURRING GRANTS	565,319	1,266,164	127,884	39,284	6,648
OPERATING GRANTS	20,384	0	151,117	0	0
OTHER REVENUES	228,758	70,900	78,615	72,575	70,000
RECURRING GRANTS	0	0	0	0	0
TRANSFERS	0	185,409	310,685	233,010	154,689
TOTAL REVENUES BY TYPE	813,973	1,522,127	401,086	344,613	231,337
BENEFITS	79,803	65,922	67,736	52,062	34,569
CAPITAL OUTLAY	0	0	0	0	0
EQUIPMENT	0	0	0	0	0
INSURANCE	0	0	0	0	0
MAINTENANCE	9,701	0	0	0	0
OPERATIONAL SUPPORT	-1,585	-3,495	547	-1,856	0
OTHER EXPENSES	802	450	138	0	0
OVERTIME	1,478	8,537	5,000	3,833	5,000
PROFESSIONAL & CONTRACTED SVCS	506,911	1,356,077	53,028	81,374	73,972
SALARIES & WAGES	303,432	311,220	266,514	180,359	117,796
TRANSFERS	0	0	0	0	0
TRAVEL & TRAINING	78	0	2,898	0	0
UTILITIES & LEASES	3,482	1,938	5,225	262	0
TOTAL APPROPRIATIONS BY TYPE	904,101	1,740,649	401,086	316,034	231,337

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

621 COMM DEV BLOCK GRANT

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	-280,103	0	0
INVESTMENT EARNINGS	-1,532	-1,084	0	-682	0
NON-RECURRING GRANTS	0	0	0	0	0
OPERATING GRANTS	244,764	521,927	1,426,660	42,146	706,401
OTHER REVENUES	6,062	7,811	4,200	5,173	4,500
TRANSFERS	0	0	0	0	0
TOTAL REVENUES BY TYPE	249,294	528,654	1,150,757	46,637	710,901
BENEFITS	21,069	24,036	24,868	14,628	19,709
CAPITAL OUTLAY	163	1,033	88,279	0	0
DEBT SERVICE	313,690	298,271	230,629	198,815	308,887
EQUIPMENT	0	0	0	0	0
INSURANCE	0	0	12,807	0	2,000
MAINTENANCE	1,453	570	6,229	60	1,000
OPERATIONAL SUPPORT	24,218	15,737	86,985	6,313	28,375
OTHER EXPENSES	25,452	8,036	108,743	1,001	3,300
OVERTIME	0	0	0	0	0
PROFESSIONAL & CONTRACTED SVCS	101,808	98,082	491,030	72,393	265,989
REIMBURSEMENTS	-5,875	-7,578	-6,915	-4,596	-8,886
SALARIES & WAGES	63,566	85,373	86,252	55,948	83,171
TRANSFERS	0	0	1,202	1,202	2,289
TRAVEL & TRAINING	2,090	1,346	10,896	1,044	3,067
UTILITIES & LEASES	5,526	2,983	9,752	1,113	2,000
TOTAL APPROPRIATIONS BY TYPE	553,159	527,888	1,150,757	347,922	710,901

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

622 108 LOAN-DOWNTOWN REVITA

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	28,780	0	100
INVESTMENT EARNINGS	192	0	0	0	0
OTHER REVENUES	35,287	27,534	18,400	12,510	18,400
TOTAL REVENUES BY TYPE	35,479	27,534	47,180	12,510	18,500
DEBT SERVICE	0	18,636	47,180	18,526	18,500
OPERATIONAL SUPPORT	0	0	0	0	0
OTHER EXPENSES	0	0	0	0	0
PROFESSIONAL & CONTRACTED SVCS	0	0	0	0	0
REIMBURSEMENTS	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	0	18,636	47,180	18,526	18,500

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

623 CD/REHAB

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	55,701	0	0
INVESTMENT EARNINGS	126	89	0	60	0
OPERATING GRANTS	0	0	0	0	0
OTHER REVENUES	0	2	0	0	0
TRANSFERS	0	0	0	0	0
TOTAL REVENUES BY TYPE	126	91	55,701	60	0
CAPITAL OUTLAY	0	0	0	0	0
MAINTENANCE	0	0	0	0	0
OPERATIONAL SUPPORT	69	0	0	0	0
OTHER EXPENSES	0	0	0	0	0
PROFESSIONAL & CONTRACTED SVCS	8,064	0	55,701	0	0
TRAVEL & TRAINING	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	8,133	0	55,701	0	0

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

624 HOME INVESTMENT TRUST FUN

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	-277,281	0	0
FEES	0	0	0	0	0
INVESTMENT EARNINGS	-1,431	-1,010	0	-623	0
OPERATING GRANTS	135,169	118,201	2,439,598	325,775	622,969
OTHER REVENUES	90,513	32,976	23,300	24,335	18,010
RECURRING GRANTS	195,786	172,083	0	162,147	0
TOTAL REVENUES BY TYPE	420,036	322,250	2,185,617	511,634	640,979
BENEFITS	20,799	14,690	15,377	10,297	13,329
CAPITAL OUTLAY	3,723	0	83,044	0	0
EQUIPMENT	0	0	0	0	0
INSURANCE	0	0	275	0	0
MAINTENANCE	0	0	0	0	0
OPERATIONAL SUPPORT	6,577	5,836	26,843	4,372	8,398
OTHER EXPENSES	187,393	240,844	453,512	184,019	299,491
PROFESSIONAL & CONTRACTED SVCS	77,132	83,233	1,542,359	450,267	266,520
SALARIES & WAGES	74,923	55,191	55,695	39,030	50,596
TRANSFERS	0	0	26	26	1,145
TRAVEL & TRAINING	1,676	1,201	4,041	636	1,500
UTILITIES & LEASES	0	0	4,445	0	0
TOTAL APPROPRIATIONS BY TYPE	372,223	400,995	2,185,617	688,646	640,979

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

626 108 LOAN-ECONOMIC DEVELOP

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	234,111	0	0
FEES	0	0	0	0	0
INVESTMENT EARNINGS	441	727	0	682	0
OTHER REVENUES	12	0	0	0	0
TRANSFERS	0	0	302,511	302,511	0
TOTAL REVENUES BY TYPE	453	727	536,622	303,193	0
CAPITAL OUTLAY	9,331	97,504	36,351	16,450	0
DEBT SERVICE	0	0	12,000	0	0
OTHER EXPENSES	0	0	0	0	0
PROFESSIONAL & CONTRACTED SVCS	3,328	5,567	488,271	2,570	0
TRANSFERS	262,540	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	275,198	103,071	536,622	19,020	0

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

628 OCCUPANCY TAX

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
INVESTMENT EARNINGS	0	0	0	0	0
OTHER REVENUES	430,495	462,765	465,000	260,338	475,000
TOTAL REVENUES BY TYPE	430,495	462,765	465,000	260,338	475,000
OTHER EXPENSES	430,495	462,765	465,000	228,783	475,000
TOTAL APPROPRIATIONS BY TYPE	430,495	462,765	465,000	228,783	475,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

629 DOWNTOWN MUNICIPAL SVCS DIS

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
AD VALOREM TAXES	122,383	118,036	124,523	119,586	120,023
APPROPRIATED FUND BALANCE	0	0	101,400	0	0
FEES	3,610	1,760	960	2,460	960
INVESTMENT EARNINGS	354	250	0	163	0
OTHER REVENUES	1,199	20	0	41	0
TRANSFERS	0	0	0	0	0
TOTAL REVENUES BY TYPE	127,547	120,067	226,883	122,250	120,983
CAPITAL OUTLAY	0	0	0	0	0
MAINTENANCE	20,933	446	6,470	910	3,983
OPERATIONAL SUPPORT	3,415	2,388	6,000	2,706	4,500
OTHER EXPENSES	23,537	20,546	114,032	15,880	22,000
PROFESSIONAL & CONTRACTED SVCS	29,581	1,737	29,947	17,518	20,500
TRANSFERS	50,000	60,000	60,000	45,000	60,000
UTILITIES & LEASES	9,961	9,305	10,434	6,788	10,000
TOTAL APPROPRIATIONS BY TYPE	137,427	94,422	226,883	88,801	120,983

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

687 INFRASTRUCTURE REHABILITAT

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	235,897	0	0
INVESTMENT EARNINGS	444	313	400	249	200
NON-RECURRING GRANTS	4,000	0	0	0	0
OTHER REVENUES	104,339	193,149	76,300	113,949	111,420
TRANSFERS	0	0	0	0	0
TOTAL REVENUES BY TYPE	108,783	193,462	312,597	114,198	111,620
CAPITAL OUTLAY	7,431	293	8,007	0	0
MAINTENANCE	6,549	0	4,000	4,894	4,000
OPERATIONAL SUPPORT	88	0	1,120	788	500
OTHER EXPENSES	0	0	176,629	0	71,338
PROFESSIONAL & CONTRACTED SVCS	5,569	0	27,000	0	0
TRANSFERS	0	0	0	0	0
UTILITIES & LEASES	42,285	71,602	95,841	27,733	35,782
TOTAL APPROPRIATIONS BY TYPE	61,923	71,895	312,597	33,415	111,620

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

775 POLICE MEMORIAL TRUST

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	0	0	0
FEES	112	226	2,000	0	2,000
INVESTMENT EARNINGS	-23	-16	0	-10	0
OTHER REVENUES	102,197	92	0	0	0
TRANSFERS	0	0	0	0	0
TOTAL REVENUES BY TYPE	102,287	302	2,000	-10	2,000
CAPITAL OUTLAY	81,489	0	0	0	0
OPERATIONAL SUPPORT	706	0	0	0	0
OTHER PURCHASES FOR RESALE	0	0	2,000	0	2,000
PROFESSIONAL & CONTRACTED SVCS	0	0	0	0	0
TRAVEL & TRAINING	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	82,195	0	2,000	0	2,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

868 HEALTH SELF-INSURANCE

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	-21,734	0	0
INVESTMENT EARNINGS	811	668	750	1,317	750
OTHER REVENUES	6,832,752	6,429,912	6,380,497	4,744,385	6,380,497
TRANSFERS	0	500,000	421,734	321,731	948,882
TOTAL REVENUES BY TYPE	6,833,563	6,930,581	6,781,247	5,067,432	7,330,129
MAINTENANCE	0	0	0	0	0
OPERATIONAL SUPPORT	6,037,839	6,207,554	5,834,497	3,702,766	6,383,379
OTHER EXPENSES	1,049,779	729,981	768,750	507,819	768,750
PROFESSIONAL & CONTRACTED SVCS	172,034	171,281	178,000	91,725	178,000
TRANSFERS	477,861	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	7,737,513	7,108,816	6,781,247	4,302,309	7,330,129

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

870 DENTAL SELF-INSURANCE

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
INVESTMENT EARNINGS	-14	34	0	82	0
OTHER REVENUES	323,377	324,867	340,000	238,353	340,000
TOTAL REVENUES BY TYPE	323,363	324,901	340,000	238,435	340,000
OPERATIONAL SUPPORT	302,495	342,265	340,000	248,040	340,000
TOTAL APPROPRIATIONS BY TYPE	302,495	342,265	340,000	248,040	340,000

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

880 VEH/EQUIP R&R PROGRAM

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	1,345,390	0	-39,575
INVESTMENT EARNINGS	-6,481	-4,789	0	-3,261	0
OTHER REVENUES	5,261,459	4,444,505	5,388,513	4,878,560	5,348,280
TRANSFERS	0	5,816	0	0	0
TOTAL REVENUES BY TYPE	5,254,978	4,445,532	6,733,903	4,875,298	5,308,705
CAPITAL OUTLAY	0	126,755	473,316	103,966	0
DEBT SERVICE	3,145,192	2,629,888	2,194,084	1,658,325	2,434,759
EQUIPMENT	1,057,151	2,586,480	3,221,731	499,275	2,539,896
MAINTENANCE	0	899	49	0	17,800
OPERATIONAL SUPPORT	147,444	184,971	264,538	75,524	310,000
OTHER EXPENSES	0	0	367,327	0	0
PROFESSIONAL & CONTRACTED SVCS	15,065	44,577	212,858	15,746	6,250
TRANSFERS	0	0	0	0	0
TOTAL APPROPRIATIONS BY TYPE	4,364,852	5,573,569	6,733,903	2,352,836	5,308,705

**CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES**

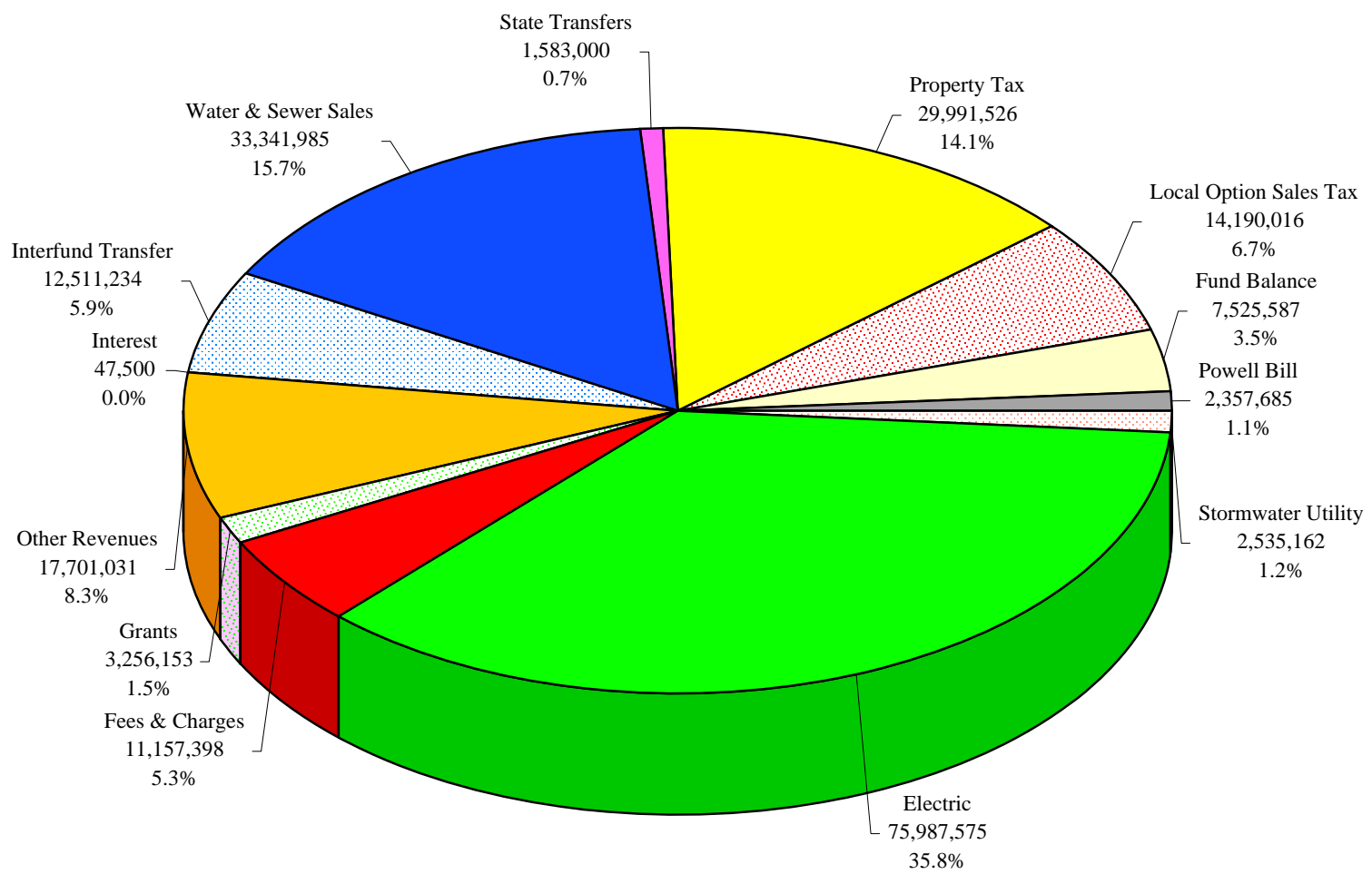
881 TECH INTERNAL SVCS FUND

	2011 - 2012 ACTUALS	2012 - 2013 ACTUALS	2014 BUDGET	YTD 03/31/2014	2014 - 2015 CITY MANAGER
APPROPRIATED FUND BALANCE	0	0	541,518	0	51,606
FEES	204,038	177,448	170,248	133,050	4,610,534
INVESTMENT EARNINGS	1,147	809	800	533	800
OTHER REVENUES	579,353	579,295	617,908	259,947	1,723,057
TOTAL REVENUES BY TYPE	784,537	757,551	1,330,474	393,530	6,385,997
BENEFITS	200,633	187,273	201,466	140,322	658,642
EQUIPMENT	14,827	23,826	12,094	12,094	9,600
MAINTENANCE	29,784	63,164	66,101	28,903	142,311
OPERATIONAL SUPPORT	-1,090,460	-1,015,244	-878,363	-721,383	670,996
OTHER EXPENSES	50	0	202,200	0	213,820
OVERTIME	18,308	17,237	21,000	11,464	40,500
PROFESSIONAL & CONTRACTED SVCS	289,996	399,626	596,966	244,758	1,687,267
REIMBURSEMENTS	0	0	0	0	0
SALARIES & WAGES	708,016	652,683	696,956	489,043	2,289,820
TRANSFERS	0	5,974	260	260	36,627
TRAVEL & TRAINING	6,938	35,914	49,973	9,376	111,212
UTILITIES & LEASES	500,058	364,928	361,821	265,675	525,202
TOTAL APPROPRIATIONS BY TYPE	678,149	735,382	1,330,474	480,511	6,385,997

Annual Budget Revenues

Fiscal Year 2015

\$212,193,852



Annual Budget Expenditures Fiscal Year 2014 \$212,193,852

