

**CITY OF ALBANY**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**CAFR BASIS GENERAL FUND**  
**EXPENDITURES BY TYPE**  
**MARCH 2008 - UNAUDITED**

	Actual 9 Months 7/07-3/08	Projected Fiscal Year 2007-08	Revised Budget Fiscal Year 2007-08	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Property taxes	\$ 2,883,730	\$ 4,634,328	\$ 4,593,805	\$ 40,523
Sales taxes	1,455,436	2,094,291	2,132,924	(38,633)
Franchise fees	294,703	452,674	464,273	(11,599)
Other taxes	2,548,281	3,407,595	3,424,137	(16,542)
Licenses and permits	142,837	180,038	166,279	13,759
Fines and forfeitures	163,800	245,584	217,832	27,752
Earnings on investments	318,901	495,485	375,823	119,662
Revenue from other agencies	103,115	156,922	148,932	7,990
Services charges	1,055,181	1,315,814	1,287,302	28,512
Other revenue	250,790	325,630	255,817	69,813
Total Revenue	<u>9,216,774</u>	<u>13,308,361</u>	<u>13,067,124</u>	<u>241,237</u>
<b>EXPENDITURES</b>				
Salaries	5,877,641	7,809,624	7,917,686	108,062
Fringe Benefits	2,413,573	3,263,218	3,295,441	32,223
Overtime	666,111	888,231	943,348	55,117
Material & Supplies	227,949	286,199	307,854	21,655
Communications	94,699	146,697	141,817	(4,880)
Utilities	145,205	209,132	218,970	9,838
Publishing & Advertising	49,254	84,457	86,457	2,000
Professional Services	770,744	1,261,082	1,136,448	(124,634)
Copies & Office Expenses	17,511	37,656	30,267	(7,389)
Equipment Rental & Maintenance	88,584	144,656	134,771	(9,885)
Land Rental & Bldg Maintenance	173,649	245,276	240,200	(5,076)
Insurance and Claims	105,126	107,479	114,221	6,742
Other Supplies/Services	153,617	213,628	230,160	16,532
Education & Training	72,599	124,426	113,201	(11,225)
Uniform & Safety Equipment	30,632	67,071	71,727	4,656
Other Charges	84,153	126,592	117,864	(8,728)
New Equipment/Land Acquisition	10,772	109,057	114,100	5,043
Discretionary	-	50,000	50,000	-
Total General Expenditures	<u>10,981,819</u>	<u>15,174,481</u>	<u>15,264,532</u>	<u>90,051</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,765,045)</u>	<u>(1,866,120)</u>	<u>(2,197,408)</u>	<u>331,288</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	1,568,178	2,980,344	2,831,416	148,928
Operating transfers (out)	(99,981)	(866,584)	(606,871)	(259,713)
Total Other Financing Sources	<u>1,468,197</u>	<u>2,113,760</u>	<u>2,224,545</u>	<u>(110,785)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(296,848)</u>	<u>247,640</u>	<u>\$ 27,137</u>	<u>\$ 220,503</u>
Fund Balance, Beginning of Year	<u>4,602,490</u>	<u>4,602,490</u>		
Fund Balance, End of Year	<u>\$ 4,305,642</u>	<u>\$ 4,850,130</u>		

**This interim financial statement and projection present only the General Fund of the City of Albany, and does not represent the financial results of the operations of the City in conformance with Generally Accepted Accounting Principles. The projection is an estimate, and the actual results may differ significantly from the projection.**

**CITY OF ALBANY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
**CAFR BASIS GENERAL FUND**  
**EXPENDITURES BY DEPARTMENT**  
**MARCH 2008 - UNAUDITED**

	<b>Actual 9 Months 7/07-3/08</b>	<b>Budget 9 Months 7/07-3/08</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Property taxes	\$ 2,883,730	\$ 3,445,348	\$ (561,618)
Sales taxes	1,455,436	1,599,692	(144,256)
Franchise fees	294,703	348,201	(53,498)
Other taxes	2,548,281	2,568,093	(19,812)
Licenses and permits	142,837	124,705	18,132
Fines and forfeitures	163,800	163,373	427
Earnings on investments	318,901	281,866	37,035
Revenue from other agencies	103,115	111,696	(8,581)
Services charges	1,055,181	965,427	89,754
Other revenue	250,790	191,838	58,952
Total Revenue	<u>9,216,774</u>	<u>9,800,239</u>	<u>(583,465)</u>
<b>EXPENDITURES</b>			
Council	48,197	48,370	173
City Administrator	411,046	432,268	21,222
City Clerk	107,353	127,107	19,754
Finance & Administrative Services	485,968	487,112	1,144
City Treasurer	45,950	48,103	2,153
City Attorney	118,500	117,435	(1,065)
Insurance	82,762	64,991	(17,771)
Non-Departmental	122,434	210,721	88,287
Police	3,620,395	3,758,330	137,935
Fire & Emergency Medical Services	2,892,567	2,895,391	2,824
Community Development & Env Res.	1,768,365	1,860,177	91,812
Recreation & Community Services	1,208,652	1,322,874	114,222
Information Technology	69,630	74,994	5,364
Total General Expenditures	<u>10,981,819</u>	<u>11,447,873</u>	<u>466,054</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (1,765,045)</u>	<u>\$ (1,647,634)</u>	<u>\$ (117,411)</u>

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