

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

	Actual 12 Months 7/07-6/08	Revised Budget Fiscal Year 2007-08	Variance Favorable (Unfavorable)	%
<b>REVENUES</b>				
Property taxes	\$ 4,794,633	\$ 4,593,805	\$ 200,828	4.4%
Sales taxes	2,182,934	2,132,924	50,010	2.3%
Franchise fees	521,840	464,273	57,567	12.4%
Other taxes	3,557,379	3,424,137	133,242	3.9%
Licenses and permits	175,866	166,279	9,587	5.8%
Fines and forfeitures	268,989	217,832	51,157	23.5%
Earnings on investments	504,524	375,823	128,701	34.2%
Revenue from other agencies	161,268	148,932	12,336	8.3%
Services charges	1,332,128	1,287,302	44,826	3.5%
Other revenue	357,060	255,817	101,243	39.6%
Total Revenue	<u>13,856,621</u>	<u>13,067,124</u>	<u>789,497</u>	<u>6.0%</u>
<b>EXPENDITURES</b>				
Salaries	7,766,881	7,917,686	150,805	1.9%
Fringe Benefits	3,237,103	3,295,441	58,338	1.8%
Overtime	903,256	943,348	40,092	4.2%
Material & Supplies	293,203	307,854	14,651	4.8%
Communications	145,749	141,817	(3,932)	-2.8%
Utilities	213,177	218,970	5,793	2.6%
Publishing & Advertising	65,139	86,457	21,318	24.7%
Professional Services	1,223,119	1,136,448	(86,671)	-7.6%
Copies & Office Expenses	21,638	30,267	8,629	28.5%
Equipment Rental & Maintenance	162,416	134,771	(27,645)	-20.5%
Land Rental & Bldg Maintenance	228,474	240,200	11,726	4.9%
Insurance and Claims	76,288	114,221	37,933	33.2%
Other Supplies/Services	257,109	230,160	(26,949)	-11.7%
Education & Training	106,490	113,201	6,711	5.9%
Uniform & Safety Equipment	73,212	71,727	(1,485)	-2.1%
Other Charges	124,063	117,864	(6,199)	-5.3%
New Equipment/Land Acquisition	61,294	114,100	52,806	46.3%
Discretionary	5,365	50,000	44,635	89.3%
Total General Expenditures	<u>14,963,976</u>	<u>15,264,532</u>	<u>300,556</u>	<u>2.0%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,107,355)</u>	<u>(2,197,408)</u>	<u>1,090,053</u>	<u>49.6%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	3,059,043	2,831,416	227,627	
Operating transfers (out)	<u>(1,775,476)</u>	<u>(606,871)</u>	<u>(1,168,605)</u>	
Total Other Financing Sources	<u>1,283,567</u>	<u>2,224,545</u>	<u>(940,978)</u>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	176,212	<u>\$ 27,137</u>	<u>\$ 149,075</u>	
Fund Balance, Beginning of Year	<u>4,602,490</u>			
Fund Balance, End of Year	<u>\$ 4,778,702</u>			

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

	<b>Actual 12 Months 7/07-6/08</b>	<b>Budget 12 Months 7/07-6/08</b>	<b>Variance Favorable (Unfavorable)</b>	<b>%</b>
<b>REVENUES</b>				
Property taxes	\$ 4,794,633	\$ 4,593,805	\$ 200,828	4.4%
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Earnings on investments	504,524	375,823	128,701	34.2%
Revenue from other agencies	161,268	148,932	12,336	8.3%
Services charges	1,332,128	1,287,302	44,826	3.5%
Other revenue	357,060	255,817	101,243	39.6%
Total Revenue	<u>13,856,621</u>	<u>13,067,124</u>	<u>789,497</u>	<u>6.0%</u>
<b>EXPENDITURES</b>				
Council	64,403	64,506	103	0.2%
City Administrator	546,161	576,378	30,217	5.2%
City Clerk	149,386	169,489	20,103	11.9%
Finance & Administrative Services	633,669	649,523	15,854	2.4%
City Treasurer	60,643	64,149	3,506	5.5%
City Attorney	178,416	156,593	(21,823)	-13.9%
Insurance	52,950	86,660	33,710	38.9%
Non-Departmental	177,194	280,987	103,793	36.9%
Police	4,882,681	5,011,167	128,486	2.6%
Fire & Emergency Medical Services	3,886,042	3,860,578	(25,464)	-0.7%
Community Development & Env Res.	2,510,146	2,480,392	(29,754)	-1.2%
Recreation & Community Services	1,711,290	1,764,107	52,817	3.0%
Information Technology	110,995	100,003	(10,992)	-11.0%
Total General Expenditures	<u>14,963,976</u>	<u>15,264,532</u>	<u>300,556</u>	<u>2.0%</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (1,107,355)</u>	<u>\$ (2,197,408)</u>	<u>\$ 1,090,053</u>	<u>-49.6%</u>

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**City of Albany**  
**Fund Transfers**  
**Fiscal Year 2007-08**

From		To		Actual	Budget	Difference
Fund #	Title	Fund #	Title			
<b>General Fund Transfers</b>						
230	Gas Taxes	100	General Fund	\$ 348,883	\$ 297,980	\$ 50,903
265	EMS	100	General Fund	1,120,991	965,535	155,456
710	Sewer	100	General Fund	782,641	782,641	-
730	Lighting & Landscape Assessment	100	General Fund	35,260	35,260	-
103	Pension Override	100	General Fund	750,000	750,000	-
110	Bond & Trust	100	General Fund	20,991	-	20,991
750	Capital Facilities Developer Fee	100	General Fund	277	-	277
<b>Total transfers in to General Fund</b>		<b>A</b>		<b>3,059,043</b>	<b>2,831,416</b>	<b>227,627</b>
100	General Fund	830	Fire Equipment Reserve	24,000	24,000	-
100	General Fund	825	Police Equipment Reserve	51,000	51,000	-
100	General Fund	836	Fire Operations Equipment	24,000	24,000	-
100	General Fund	420	Workers' Comp	282,220	282,220	-
100	General Fund	430	General Liability	224,670	224,670	-
100	General Fund	261	Asset Forfeiture	981	981	-
100	General Fund	431	Compensated Absences	208,892	-	208,892
100	General Fund	790	Waterfront Plan	259,713	-	259,713
100	General Fund	841	Capital Facilities Reserve	500,000	-	500,000
100	General Fund	849	Equip. Replacement Reserve	200,000	-	200,000
<b>Total transfers out from General Fund</b>		<b>B</b>		<b>1,775,476</b>	<b>606,871</b>	<b>1,168,605</b>
<b>Net transfers to General Fund</b>		<b>(A - B)</b>		<b>1,283,567</b>	<b>2,224,545</b>	<b>(940,978)</b>
<b>Non-General Fund Transfers</b>						
230	Gas Taxes	720	Street Fund	42,341	50,000	(7,659)
265	EMS	834	EMS Equipment Reserve	22,500	22,500	-
483	Assessment District Bond	480	Albany Open Space	25,917	17,747	8,170
483	Assessment District Bond	481	Recreation Playfields	12,959	8,873	4,086
483	Assessment District Bond	482	Creek Restoration	12,959	8,873	4,086
710	Sewer	839	Public Facilities Financing Auth.	96,712	96,712	-
730	Lighting & Landscape Assessment	839	Public Facilities Financing Auth.	351,030	362,877	(11,847)
781	Play Field Bond Fund	782	Creek Restoration Bond Fund	65,336	-	65,336
801	R & CS Reserve	802	Senior Center Reserve	1,896	-	1,896
<b>Total non-general fund transfers</b>		<b>C</b>		<b>631,650</b>	<b>567,582</b>	<b>64,068</b>
<b>Total</b>		<b>(A + B + C)</b>		<b>\$ 5,466,169</b>	<b>\$ 4,005,869</b>	<b>\$ 1,460,300</b>