

NONMAJOR GOVERNMENTAL FUNDS

CITY OF ALBANY

Nonmajor Governmental Funds

Other Special Revenue Funds - accounts for revenues derived from specific revenue sources. These funds are required by statute or ordinance to finance particular functions or activities of government.

Other Capital Projects Funds - accounts for financial resources to be used for the acquisition or construction of major capital facilities and equipment other than those financed by proprietary funds.

Other Debt Service Funds - accounts for financial resources to be used for payment for City's long-term debt.

Note: Changes in the level of activities in selected funds have required that funds be grouped differently in the current year than they were grouped in the prior year. To provide comparative prior year totals, some funds have been reclassified from the prior year classifications to conform with the current year classifications. Prior year total columns on the accompanying financial statements are not necessary for a fair presentation of the financial statements, but are presented to facilitate financial analysis.

CITY OF ALBANY
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2008
(With Comparative Totals for June 30, 2007)

	Special Revenue Funds *	Capital Projects Funds **	Debt Service Funds ***	Totals	
				2008	2007
ASSETS					
Operating cash and investments	\$ 3,879,241	\$ 9,697,699	\$ 1,439,813	\$ 15,016,753	\$ 13,452,235
Debt service reserves held with trustee	-	-	198,145	198,145	200,457
Receivables:					
Taxes	204,392	4,128	9,219	217,739	134,975
Accounts	562,620	200,640	-	763,260	308,121
Interest	-	22,174	3,095	25,269	51,062
Total assets	<u>\$ 4,646,253</u>	<u>\$ 9,924,641</u>	<u>\$ 1,650,272</u>	<u>\$ 16,221,166</u>	<u>\$ 14,146,850</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 65,966	\$ 109,474	\$ 1,392	\$ 176,832	\$ 357,795
Accrued salaries & benefits	12,216	2,647	-	14,863	11,683
Accrued liabilities	20,986	296,615	-	317,601	87,784
Due to other funds	221,448	113,395	24,918	359,761	436,435
Deferred revenue	595,473	56,367	-	651,840	228,389
Advance from other funds	-	300,000	386,203	686,203	786,203
Total liabilities	<u>916,089</u>	<u>878,498</u>	<u>412,513</u>	<u>2,207,100</u>	<u>1,908,289</u>
Fund balances:					
Reserved	-	9,046,143	1,237,759	10,283,902	9,712,546
Unreserved					
Designated	3,730,164	-	-	3,730,164	2,621,275
Unreserved (deficit)	-	-	-	-	(95,260)
Total fund balances	<u>3,730,164</u>	<u>9,046,143</u>	<u>1,237,759</u>	<u>14,014,066</u>	<u>12,238,561</u>
Total liabilities and fund balances	<u>\$ 4,646,253</u>	<u>\$ 9,924,641</u>	<u>\$ 1,650,272</u>	<u>\$ 16,221,166</u>	<u>\$ 14,146,850</u>

* See pages D8 - D12 for schedule of funds.

** See pages D31 - D33 for schedule of funds.

*** See page D48 for schedule of funds.

CITY OF ALBANY
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
(With Comparative Totals for the Fiscal Year Ended June 30, 2007)

	Special Revenue Funds *	Capital Projects Funds **	Debt Service Funds ***	Totals	
				2008	2007
REVENUES					
Property taxes	\$4,041,824	\$ 991,419	\$ 1,338,430	\$ 6,371,673	\$ 5,304,568
Franchise and other taxes	55,669	-	-	55,669	55,642
Licenses and permits	1,309	-	-	1,309	211
Earnings on investments	119,015	229,097	36,704	384,816	444,329
Revenues from other agencies	1,139,685	238,597	16,215	1,394,497	2,199,153
Current services charges	499,925	226,791	-	726,716	519,960
Other revenue	53,408	1,065	-	54,473	64,039
Total revenues	<u>5,910,835</u>	<u>1,686,969</u>	<u>1,391,349</u>	<u>8,989,153</u>	<u>8,587,902</u>
EXPENDITURES					
Current:					
General government	5,343	267,875	274,705	547,923	27,202
Police	26,474	298,981	-	325,455	536,229
Fire and emergency medical services	2,096	301,224	-	303,320	491,573
Community development and environmental resources	1,013,722	511,051	-	1,524,773	1,146,563
Recreation and community services	707,650	-	-	707,650	559,941
Capital outlay	418,978	1,386,593	-	1,805,571	2,586,269
Debt service:					
Principal	-	-	540,000	540,000	551,063
Interest	-	13,110	657,597	670,707	446,623
Total expenditures	<u>2,174,263</u>	<u>2,778,834</u>	<u>1,472,302</u>	<u>6,425,399</u>	<u>6,345,463</u>
REVENUES OVER (UNDER) EXPENDITURES	3,736,572	(1,091,865)	(80,953)	2,563,754	2,242,439
OTHER FINANCING SOURCES (USES)					
Bond premium	-	-	310,756	310,756	-
Transfers in	43,322	1,081,213	447,742	1,572,277	1,987,712
Transfers out	(2,671,005)	(277)	-	(2,671,282)	(2,276,650)
Total other financing sources (uses)	<u>(2,627,683)</u>	<u>1,080,936</u>	<u>758,498</u>	<u>(788,249)</u>	<u>(288,938)</u>
Net change in fund balances	1,108,889	(10,929)	677,545	1,775,505	1,953,501
Fund balances, beginning of year	<u>2,621,275</u>	<u>9,057,072</u>	<u>560,214</u>	<u>12,238,561</u>	<u>10,285,060</u>
Fund balances, end of year	<u>\$3,730,164</u>	<u>\$9,046,143</u>	<u>\$ 1,237,759</u>	<u>\$ 14,014,066</u>	<u>\$12,238,561</u>

* See pages D13 - D17 for schedule of funds.
** See pages D34 - D36 for schedule of funds.
*** See page D49 for schedules of funds.

CITY OF ALBANY

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET ASSETS**

JUNE 30, 2008

(With Comparative Reconciliation for June 30, 2007)

	<u>2008</u>	<u>2007</u>
Total Fund Balances - Total Governmental Funds (Page B3)	\$ 33,546,756	\$ 21,649,182
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>Bond premiums associated with the issuance of long-term debt which are deferred and amortized over the period which the debt is outstanding. The premiums are reported as other financing sources of the current period in the governmental funds:</p>		
Civic Center Improvement General Obligation Bonds	(129,481)	-
2003 General Obligation Bonds II	(171,780)	-
<p>Deferred charges represent costs associated with the issuance of long-term debt which are deferred and amortized over the period which the debt is outstanding. The costs are reported as expenditures of the current period in the governmental funds:</p>		
1997 Refunding COPS	51,204	62,798
2003 General Obligation Bonds	73,921	76,888
Civic Center Improvement General Obligation Bonds	97,105	-
2003 General Obligation Bonds II	171,780	-
<p>Capital assets used in governmental activities are not current financial resources. Therefore, they are not reported in the Governmental Funds Balance Sheet.</p>		
Nondepreciable	14,552,662	11,202,586
Depreciable	20,074,794	19,295,793
Less accumulated depreciation	(6,022,146)	(5,563,746)
<p>Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the Governmental Funds Balance Sheet.</p>		
	(380,422)	(156,143)
<p>Long-term liabilities are not due and payable in the current period and, therefore, were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:</p>		
1997 Refunding COPS	(1,590,000)	(1,965,000)
2003 General Obligation Bonds	(7,385,000)	(7,550,000)
Civic Center Improvement General Obligation Bonds	(5,000,000)	-
2003 General Obligation Bonds II	(6,500,000)	-
Landfill postclosure cost liability	(750,000)	(750,000)
<p>Internal service funds are used by management to charge costs of certain activities such as equipment replacement, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Government-wide Statement of Net Assets.</p>		
	<u>255,121</u>	<u>259,243</u>
Net Assets of Governmental Activities (Page B1)	<u>\$ 40,894,514</u>	<u>\$ 36,561,601</u>

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OTHER SPECIAL REVENUE FUNDS

CITY OF ALBANY

Other Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific revenue sources. These funds are required by statute or ordinance to finance particular functions or activities of government. The City's Other Special Revenue Funds and revenue sources are:

Proposition 1B Transportation Fund - accounts for State transportation bond money allocated to the City. The money must be expended for specific street maintenances and transportation projects.

Gas Tax Fund - accounts for revenue received and expended under the State of California, Street and Highways Code Sections 2106, 2107, and 2107.5. These revenues must be expended for street maintenance or construction.

Pension Property Tax - accounts for the property tax override passed by the voters to fund City safety retirement plans contributions.

Community Development Block Grant Fund - accounts for revenues received and expended under the Federal Community Development Act of 1974. The funds are distributed through the Alameda County Housing and Community Development Department to assist low income and disabled people in Albany.

Street Fund - accounts for capital street improvements. Monies are transferred from other funds to pay for expenditures.

Library Operations Fund - accounts for voter approved parcel taxes in support of library operations.

Storm Drain Fund - accounts for revenue and expenditures for programs and activities used to prevent non-point source pollution.

Alameda County Measure B Fund - accounts for the City's share of a one-half cent sales tax which is restricted for transportation purposes.

Waste Management Fund - accounts for monies received from the Alameda County Waste Management Authority. Expenditures are made from this fund on a variety of waste reduction programs to comply with State Legislation AB 939, and for oversight of the City's garbage franchise.

M.T.C. Tax Scrip Fund - accounts for reimbursement and purchase of van vouchers and taxi scrip.

Lighting and Landscape Assessment District Fund - accounts for assessments levied on district property and are used for landscape and lighting projects, services and maintenance, and debt service on the 1997 Refunding COPS.

Emergency Medical Services Fund - accounts for revenue received from emergency medical services including ambulance fees and Paramedic Emergency Medical Service and Advanced Life Support assessments. These funds are expended for emergency medical services provided by the City.

CITY OF ALBANY

Other Special Revenue Funds

Open Space Fund - accounts for the purchase of open space on Albany Hill, through the City of Albany Open Space, Recreational Playfield and Creek Restoration Assessment District No. 1996-1.

Recreational Playfields Fund - accounts for the acquisition, development and maintenance of recreational playfields throughout the City of Albany Open Space, Recreational Playfield and Creek Restoration Assessment District No. 1996-1.

Creek Restoration Fund - accounts for restoration of creeks through the City of Albany Open Space, Recreational Playfield and Creek Restoration Assessment District No. 1996-1.

Park Bond Fund - accounts for monies received for the City's per capita and block grant awards from the Safe Neighborhood Parks, Clean Water, Clean Air and Coastal Protection Acts of 2000 and 2002. These funds are used for rehabilitation and restoration of parks and recreation facilities.

Reinvestment Low-Moderate Housing - accounts for the set-aside requirements for the tax increment revenue received from the redevelopment area.

Law Enforcement Grants - accounts for revenues received under Legislation (AB3229) to fund various front line law enforcement activities.

Poet Laureate - accounts for revenues, donations and expenses associated with the sponsoring of a local poet to write poetry, to express and celebrate the spirit of the community.

Asset Forfeiture - accounts for assets forfeited by someone convicted of drug sales or manufacturing charges. These funds are restricted to law enforcement and/or training related expenses.

CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2008

(With Comparative Totals for June 30, 2007)

	Proposition 1B Transportation Fund	Gas Tax	Pension Property Tax	Community Development Block Grant	Streets
ASSETS					
Operating cash and investments	\$ -	\$ 77,854	\$ 1,602,549	\$ -	\$ 91,020
Receivables:					
Taxes	-	102,209	19,084	-	-
Accounts	400,000	-	-	7,825	-
Total assets	<u>\$ 400,000</u>	<u>\$ 180,063</u>	<u>\$ 1,621,633</u>	<u>\$ 7,825</u>	<u>\$ 91,020</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 856
Accrued salaries & benefits	-	-	-	322	-
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	7,503	-
Deferred revenue	400,000	-	-	-	-
Total liabilities	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>7,825</u>	<u>856</u>
Fund balances:					
Unreserved-designated (Note 9)	-	180,063	1,621,633	-	90,164
Total fund balances	<u>-</u>	<u>180,063</u>	<u>1,621,633</u>	<u>-</u>	<u>90,164</u>
 Total liabilities and fund balances	<u>\$ 400,000</u>	<u>\$ 180,063</u>	<u>\$ 1,621,633</u>	<u>\$ 7,825</u>	<u>\$ 91,020</u>

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2008
(With Comparative Totals for June 30, 2007)

	Library Operations	Storm Drain	Alameda County Measure B	Waste Management	M.T.C. Taxi Scrip
ASSETS					
Operating cash and investments	\$ 107,524	\$ 325,454	\$ -	\$ 86,510	\$ 6,209
Receivables:					
Taxes	4,293	2,571	62,422	-	4,557
Accounts	-	1,865	5,215	-	-
Total assets	<u>\$ 111,817</u>	<u>\$ 329,890</u>	<u>\$ 67,637</u>	<u>\$ 86,510</u>	<u>\$ 10,766</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 6,483	\$ 17	\$ 2,960	\$ 1,045
Accrued salaries & benefits	-	6,720	-	3,074	318
Accrued liabilities	-	420	105	3,806	122
Due to other funds	-	-	31,784	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>13,623</u>	<u>31,906</u>	<u>9,840</u>	<u>1,485</u>
Fund balances:					
Unreserved-designated (Note 9)	111,817	316,267	35,731	76,670	9,281
Total fund balances	<u>111,817</u>	<u>316,267</u>	<u>35,731</u>	<u>76,670</u>	<u>9,281</u>
 Total liabilities and fund balances	 <u>\$ 111,817</u>	 <u>\$ 329,890</u>	 <u>\$ 67,637</u>	 <u>\$ 86,510</u>	 <u>\$ 10,766</u>

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2008
(With Comparative Totals for June 30, 2007)

	Lighting and Landscape Assessment District	Emergency Medical Services	Open Space	Recreational Playfields	Creek Restoration
ASSETS					
Operating cash and investments	\$ 542,508	\$ -	\$ 190,574	\$ 70,235	\$ 175,161
Receivables:					
Taxes	3,897	5,359	-	-	-
Accounts	-	81,371	-	-	-
Total assets	<u>\$ 546,405</u>	<u>\$ 86,730</u>	<u>\$ 190,574</u>	<u>\$ 70,235</u>	<u>\$ 175,161</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 41,523	\$ -	\$ 5,116	\$ -	\$ -
Accrued salaries & benefits	1,003	-	-	-	-
Accrued liabilities	10,383	6,150	-	-	-
Due to other funds	-	80,580	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>52,909</u>	<u>86,730</u>	<u>5,116</u>	<u>-</u>	<u>-</u>
Fund balances:					
Unreserved-designated (Note 9)	493,496	-	185,458	70,235	175,161
Total fund balances	<u>493,496</u>	<u>-</u>	<u>185,458</u>	<u>70,235</u>	<u>175,161</u>
 Total liabilities and fund balances	 <u>\$ 546,405</u>	 <u>\$ 86,730</u>	 <u>\$ 190,574</u>	 <u>\$ 70,235</u>	 <u>\$ 175,161</u>

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2008
(With Comparative Totals for June 30, 2007)

	Park Bond	Reinvestment Low-Mod Housing	Law Enforcement Grants	Poet Laureate	Asset Forfeiture
ASSETS					
Operating cash and investments	\$ -	\$ 397,493	\$ 191,327	\$ 750	\$ 14,073
Receivables:					
Taxes	-	-	-	-	-
Accounts	66,344	-	-	-	-
Total assets	<u>\$ 66,344</u>	<u>\$ 397,493</u>	<u>\$ 191,327</u>	<u>\$ 750</u>	<u>\$ 14,073</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 7,966	\$ -	\$ -
Accrued salaries & benefits	779	-	-	-	-
Accrued liabilities	-	-	-	-	-
Due to other funds	101,581	-	-	-	-
Deferred revenue	-	-	182,973	-	12,500
Total liabilities	<u>102,360</u>	<u>-</u>	<u>190,939</u>	<u>-</u>	<u>12,500</u>
Fund balances:					
Unreserved-designated (Note 9)	(36,016)	397,493	388	750	1,573
Total fund balances	<u>(36,016)</u>	<u>397,493</u>	<u>388</u>	<u>750</u>	<u>1,573</u>
 Total liabilities and fund balances	 <u>\$ 66,344</u>	 <u>\$ 397,493</u>	 <u>\$ 191,327</u>	 <u>\$ 750</u>	 <u>\$ 14,073</u>

CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2008
(With Comparative Totals for June 30, 2007)

	<u>Totals</u>	
	<u>2008</u>	<u>2007</u>
ASSETS		
Operating cash and investments	\$ 3,879,241	\$ 2,901,413
Receivables:		
Taxes	204,392	134,975
Accounts	562,620	176,783
Total assets	<u>\$ 4,646,253</u>	<u>\$ 3,213,171</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 65,966	\$ 53,603
Accrued salaries & benefits	12,216	9,206
Accrued liabilities	20,986	4,940
Due to other funds	221,448	338,710
Deferred revenue	595,473	185,437
Total liabilities	<u>916,089</u>	<u>591,896</u>
Fund balances:		
Unreserved-designated (Note 9)	<u>3,730,164</u>	<u>2,621,275</u>
Total fund balances	<u>3,730,164</u>	<u>2,621,275</u>
 Total liabilities and fund balances	 <u>\$ 4,646,253</u>	 <u>\$ 3,213,171</u>

CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
(With Comparative Totals for the Fiscal Year Ended June 30, 2007)

	Proposition 1B Transportation Fund *	Gas Tax *	Pension Property Tax **	Community Development Block Grant **	Streets ***
REVENUES					
Property taxes	\$ -	\$ -	\$ 1,838,503	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-
License and permits	-	-	-	-	-
Earnings on investments	-	14,387	22,087	-	3,323
Revenues from other agencies	-	303,211	23,851	19,596	-
Current service charges	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenues	-	317,598	1,884,441	19,596	3,323
EXPENDITURES					
General government	-	-	5,343	-	-
Police	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-
Community development and environmental resources	-	7,647	-	5,000	42,341
Recreation and community services	-	-	-	15,030	-
Capital outlay	-	-	-	-	-
Total expenditures	-	7,647	5,343	20,030	42,341
Excess of revenues over (under) expenditures	-	309,951	1,879,098	(434)	(39,018)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	42,341
Transfers out	-	(391,224)	(750,000)	-	-
Total other financing sources (uses)	-	(391,224)	(750,000)	-	42,341
Net change in fund balances	-	(81,273)	1,129,098	(434)	3,323
Fund balances, beginning of year	-	261,336	492,535	434	86,841
Fund balances, end of year	\$ -	\$ 180,063	\$ 1,621,633	\$ -	\$ 90,164

* See page D18 for budget comparisons.
** See page D19 for budget comparisons.
*** See page D20 for budget comparisons.

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
(With Comparative Totals for the Fiscal Year Ended June 30, 2007)

	Library Operations *	Storm Drain **	Alameda County Measure B **	Waste Management ***	M.T.C. Taxi Scrip ***
REVENUES					
Property taxes	\$ 647,988	\$ 297,334	\$ -	\$ -	\$ -
Franchise and other taxes	-	55,669	-	-	-
License and permits	-	1,309	-	-	-
Earnings on investments	4,445	11,002	3,204	3,793	419
Revenues from other agencies	-	-	397,510	103,167	28,501
Current service charges	-	-	-	-	-
Other revenue	-	-	-	-	823
Total revenues	<u>652,433</u>	<u>365,314</u>	<u>400,714</u>	<u>106,960</u>	<u>29,743</u>
EXPENDITURES					
General government	-	-	-	-	-
Police	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-
Community development and environmental resources	-	317,598	319,347	138,036	-
Recreation and community services	639,138	-	-	-	29,035
Capital outlay	-	-	94,491	-	-
Total expenditures	<u>639,138</u>	<u>317,598</u>	<u>413,838</u>	<u>138,036</u>	<u>29,035</u>
Excess of revenues over (under) expenditures	<u>13,295</u>	<u>47,716</u>	<u>(13,124)</u>	<u>(31,076)</u>	<u>708</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,295	47,716	(13,124)	(31,076)	708
Fund balances, beginning of year	98,522	268,551	48,855	107,746	8,573
Fund balances, end of year	<u>\$ 111,817</u>	<u>\$ 316,267</u>	<u>\$ 35,731</u>	<u>\$ 76,670</u>	<u>\$ 9,281</u>

* See page D20 for budget comparisons.
** See page D21 for budget comparisons.
*** See page D22 for budget comparisons.

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
(With Comparative Totals for the Fiscal Year Ended June 30, 2007)

	Lighting and Landscape Assessment District *	Emergency Medical Services *	Open Space **	Recreational Playfields **	Creek Restoration ***
REVENUES					
Property taxes	\$ 526,974	\$ 645,662	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-
License and permits	-	-	-	-	-
Earnings on investments	18,442	-	7,478	2,343	6,634
Revenues from other agencies	-	-	-	-	-
Current service charges	-	499,925	-	-	-
Other revenue	-	-	25,917	12,959	12,959
Total revenues	<u>545,416</u>	<u>1,145,587</u>	<u>33,395</u>	<u>15,302</u>	<u>19,593</u>
EXPENDITURES					
General government	-	-	-	-	-
Police	-	-	-	-	-
Fire and emergency medical services	-	2,096	-	-	-
Community development and environmental resources	183,753	-	-	-	-
Recreation and community services	-	-	24,447	-	-
Capital outlay	167,081	-	-	-	-
Total expenditures	<u>350,834</u>	<u>2,096</u>	<u>24,447</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>194,582</u>	<u>1,143,491</u>	<u>8,948</u>	<u>15,302</u>	<u>19,593</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(386,290)	(1,143,491)	-	-	-
Total other financing sources (uses)	<u>(386,290)</u>	<u>(1,143,491)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(191,708)	-	8,948	15,302	19,593
Fund balances, beginning of year	685,204	-	176,510	54,933	155,568
Fund balances, end of year	<u>\$ 493,496</u>	<u>\$ -</u>	<u>\$ 185,458</u>	<u>\$ 70,235</u>	<u>\$ 175,161</u>

* See page D23 for budget comparisons.
** See page D24 for budget comparisons.
*** See page D25 for budget comparisons.

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on next page

CITY OF ALBANY

OTHER SPECIAL REVENUE FUNDS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2008

(With Comparative Totals for the Fiscal Year Ended June 30, 2007)

	Park Bond *	Reinvestment Low-Mod Housing **	Law Enforcement Grants **	Poet Laureate ***	Asset Forfeiture ***
REVENUES					
Property taxes	\$ -	\$ 85,363	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-
License and permits	-	-	-	-	-
Earnings on investments	-	13,621	7,837	-	-
Revenues from other agencies	172,744	-	90,513	-	592
Current service charges	-	-	-	-	-
Other revenue	-	-	-	750	-
Total revenues	<u>172,744</u>	<u>98,984</u>	<u>98,350</u>	<u>750</u>	<u>592</u>
EXPENDITURES					
General government	-	-	-	-	-
Police	-	-	26,474	-	-
Fire and emergency medical services	-	-	-	-	-
Community development and environmental resources	-	-	-	-	-
Recreation and community services	-	-	-	-	-
Capital outlay	85,530	-	71,876	-	-
Total expenditures	<u>85,530</u>	<u>-</u>	<u>98,350</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>87,214</u>	<u>98,984</u>	<u>-</u>	<u>750</u>	<u>592</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	981
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>981</u>
Net change in fund balances	87,214	98,984	-	750	1,573
Fund balances, beginning of year	(123,230)	298,509	388	-	-
Fund balances, end of year	<u>\$ (36,016)</u>	<u>\$ 397,493</u>	<u>\$ 388</u>	<u>\$ 750</u>	<u>\$ 1,573</u>

* See page D25 for budget comparisons.

** See page D26 for budget comparisons.

*** See page D27 for budget comparisons.

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
(With Comparative Totals for the Fiscal Year Ended June 30, 2007)

	<u>Totals</u>	
	<u>2008</u>	<u>2007</u>
REVENUES		
Property taxes	\$ 4,041,824	\$ 3,793,610
Franchise and other taxes	55,669	55,642
License and permits	1,309	211
Earnings on investments	119,015	132,272
Revenues from other agencies	1,139,685	1,243,884
Current service charges	499,925	454,402
Other revenue	53,408	55,494
Total revenues	<u>5,910,835</u>	<u>5,735,515</u>
EXPENDITURES		
General government	5,343	7,493
Police	26,474	536,229
Fire and emergency medical services	2,096	477,986
Community development and environmental resources	1,013,722	950,066
Recreation and community services	707,650	559,941
Capital outlay	418,978	541,855
Total expenditures	<u>2,174,263</u>	<u>3,073,570</u>
Excess of revenues over (under) expenditures	<u>3,736,572</u>	<u>2,661,945</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	43,322	12,592
Transfers out	(2,671,005)	(2,214,100)
Total other financing sources (uses)	<u>(2,627,683)</u>	<u>(2,201,508)</u>
Net change in fund balances	1,108,889	460,437
Fund balances, beginning of year	2,621,275	2,160,838
Fund balances, end of year	<u>\$ 3,730,164</u>	<u>\$ 2,621,275</u>

**CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

	Proposition 1B Transportation Fund			Gas Tax		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	-	-	-	5,943	14,387	8,444
Revenues from other agencies	-	-	-	420,000	303,211	(116,789)
Current service charges	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	-	-	-	425,943	317,598	(108,345)
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	-	-	-	-	7,647	(7,647)
Recreation and community services	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	7,647	(7,647)
Excess of revenues over (under) expenditures	-	-	-	425,943	309,951	(115,992)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(347,980)	(391,224)	(43,244)
Total other financing sources (uses)	-	-	-	(347,980)	(391,224)	(43,244)
Net change in fund balances	\$ -	\$ -	\$ -	\$ 77,963	(81,273)	\$ (159,236)
Fund balances, beginning of year		-			261,336	
Fund balances, end of year		\$ -			\$ 180,063	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Pension Property Tax			Community Development Block Grant		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$1,450,000	\$1,838,503	\$ 388,503	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	86,453	22,087	(64,366)	-	-	-
Revenues from other agencies	24,000	23,851	(149)	38,860	19,596	(19,264)
Current service charges	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>1,560,453</u>	<u>1,884,441</u>	<u>323,988</u>	<u>38,860</u>	<u>19,596</u>	<u>(19,264)</u>
EXPENDITURES						
General government	-	5,343	(5,343)	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	-	-	-	15,209	5,000	10,209
Recreation and community services	-	-	-	-	15,030	(15,030)
Capital outlay	-	-	-	25,000	-	25,000
Total expenditures	<u>-</u>	<u>5,343</u>	<u>(5,343)</u>	<u>40,209</u>	<u>20,030</u>	<u>20,179</u>
Excess of revenues over (under) expenditures	<u>1,560,453</u>	<u>1,879,098</u>	<u>318,645</u>	<u>(1,349)</u>	<u>(434)</u>	<u>915</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(750,000)	(750,000)	-	-	-	-
Total other financing sources (uses)	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 810,453</u>	<u>1,129,098</u>	<u>\$ 318,645</u>	<u>\$ (1,349)</u>	<u>(434)</u>	<u>\$ 915</u>
Fund balances, beginning of year		<u>492,535</u>			<u>434</u>	
Fund balances, end of year		<u>\$1,621,633</u>			<u>\$ -</u>	

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on next page

CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Streets			Library Operations		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 451,200	\$ 647,988	\$ 196,788
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	4,092	3,323	(769)	-	4,445	4,445
Revenues from other agencies	208,400	-	(208,400)	-	-	-
Current service charges	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>212,492</u>	<u>3,323</u>	<u>(209,169)</u>	<u>451,200</u>	<u>652,433</u>	<u>201,233</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	52,700	42,341	10,359	-	-	-
Recreation and community services	-	-	-	449,545	639,138	(189,593)
Capital outlay	160,000	-	160,000	-	-	-
Total expenditures	<u>212,700</u>	<u>42,341</u>	<u>170,359</u>	<u>449,545</u>	<u>639,138</u>	<u>(189,593)</u>
Excess of revenues over (under) expenditures	<u>(208)</u>	<u>(39,018)</u>	<u>(38,810)</u>	<u>1,655</u>	<u>13,295</u>	<u>11,640</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	50,000	42,341	(7,659)	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>50,000</u>	<u>42,341</u>	<u>(7,659)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 49,792</u>	<u>3,323</u>	<u>\$ (46,469)</u>	<u>\$ 1,655</u>	<u>13,295</u>	<u>\$ 11,640</u>
Fund balances, beginning of year		<u>86,841</u>			<u>98,522</u>	
Fund balances, end of year		<u>\$ 90,164</u>			<u>\$ 111,817</u>	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Storm Drain			Alameda County Measure B		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ 305,000	\$ 297,334	\$ (7,666)	\$ -	\$ -	\$ -
Franchise and other taxes	54,000	55,669	1,669	-	-	-
License and permits	-	1,309	1,309	-	-	-
Earnings on investments	9,289	11,002	1,713	1,089	3,204	2,115
Revenues from other agencies	-	-	-	340,000	397,510	57,510
Current service charges	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>368,289</u>	<u>365,314</u>	<u>(2,975)</u>	<u>341,089</u>	<u>400,714</u>	<u>59,625</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	326,235	317,598	8,637	300,000	319,347	(19,347)
Recreation and community services	-	-	-	-	-	-
Capital outlay	30,000	-	30,000	-	94,491	(94,491)
Total expenditures	<u>356,235</u>	<u>317,598</u>	<u>38,637</u>	<u>300,000</u>	<u>413,838</u>	<u>(113,838)</u>
Excess of revenues over (under) expenditures	<u>12,054</u>	<u>47,716</u>	<u>35,662</u>	<u>41,089</u>	<u>(13,124)</u>	<u>(54,213)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 12,054</u>	<u>47,716</u>	<u>\$ 35,662</u>	<u>\$ 41,089</u>	<u>(13,124)</u>	<u>\$ (54,213)</u>
Fund balances, beginning of year		<u>268,551</u>			<u>48,855</u>	
Fund balances, end of year		<u>\$ 316,267</u>			<u>\$ 35,731</u>	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Waste Management			M.T.C. Taxi Scrip		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	2,317	3,793	1,476	-	419	419
Revenues from other agencies	98,000	103,167	5,167	27,446	28,501	1,055
Current service charges	-	-	-	-	-	-
Other revenue	-	-	-	900	823	(77)
Total revenues	<u>100,317</u>	<u>106,960</u>	<u>6,643</u>	<u>28,346</u>	<u>29,743</u>	<u>1,397</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	103,812	138,036	(34,224)	-	-	-
Recreation and community services	-	-	-	29,052	29,035	17
Capital outlay	5,000	-	5,000	-	-	-
Total expenditures	<u>108,812</u>	<u>138,036</u>	<u>(29,224)</u>	<u>29,052</u>	<u>29,035</u>	<u>17</u>
Excess of revenues over (under) expenditures	<u>(8,495)</u>	<u>(31,076)</u>	<u>(22,581)</u>	<u>(706)</u>	<u>708</u>	<u>1,414</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (8,495)</u>	<u>(31,076)</u>	<u>\$ (22,581)</u>	<u>\$ (706)</u>	<u>708</u>	<u>\$ 1,414</u>
Fund balances, beginning of year		<u>107,746</u>			<u>8,573</u>	
Fund balances, end of year		<u>\$ 76,670</u>			<u>\$ 9,281</u>	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Lighting and Landscape Assessment District			Emergency Medical Services		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ 521,000	\$ 526,974	\$ 5,974	\$ 613,332	\$ 645,662	\$ 32,330
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	17,438	18,442	1,004	-	-	-
Revenues from other agencies	-	-	-	-	-	-
Current service charges	-	-	-	402,500	499,925	97,425
Other revenue	-	-	-	-	-	-
Total revenues	<u>538,438</u>	<u>545,416</u>	<u>6,978</u>	<u>1,015,832</u>	<u>1,145,587</u>	<u>129,755</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	2,096	(2,096)
Community development and environmental resources	214,086	183,753	30,333	-	-	-
Recreation and community services	-	-	-	-	-	-
Capital outlay	300,000	167,081	132,919	-	-	-
Total expenditures	<u>514,086</u>	<u>350,834</u>	<u>163,252</u>	<u>-</u>	<u>2,096</u>	<u>(2,096)</u>
Excess of revenues over (under) expenditures	<u>24,352</u>	<u>194,582</u>	<u>170,230</u>	<u>1,015,832</u>	<u>1,143,491</u>	<u>127,659</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	(398,137)	(386,290)	11,847	(988,035)	(1,143,491)	(155,456)
Total other financing sources (uses)	<u>(398,137)</u>	<u>(386,290)</u>	<u>11,847</u>	<u>(988,035)</u>	<u>(1,143,491)</u>	<u>(155,456)</u>
Net change in fund balances	<u>\$ (373,785)</u>	<u>(191,708)</u>	<u>\$ 182,077</u>	<u>\$ 27,797</u>	<u>-</u>	<u>\$ (27,797)</u>
Fund balances, beginning of year		<u>685,204</u>			<u>-</u>	
Fund balances, end of year		<u>\$ 493,496</u>			<u>\$ -</u>	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Open Space			Recreational Playfields		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	9,453	7,478	(1,975)	2,844	2,343	(501)
Revenues from other agencies	-	-	-	-	-	-
Current service charges	-	-	-	-	-	-
Other revenue	17,747	25,917	8,170	8,873	12,959	4,086
Total revenues	<u>27,200</u>	<u>33,395</u>	<u>6,195</u>	<u>11,717</u>	<u>15,302</u>	<u>3,585</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	-	-	-	-	-	-
Recreation and community services	-	24,447	(24,447)	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>24,447</u>	<u>(24,447)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>27,200</u>	<u>8,948</u>	<u>(18,252)</u>	<u>11,717</u>	<u>15,302</u>	<u>3,585</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 27,200</u>	<u>8,948</u>	<u>\$ (18,252)</u>	<u>\$ 11,717</u>	<u>15,302</u>	<u>\$ 3,585</u>
Fund balances, beginning of year		<u>176,510</u>			<u>54,933</u>	
Fund balances, end of year		<u>\$ 185,458</u>			<u>\$ 70,235</u>	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Creek Restoration			Park Bond		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	8,256	6,634	(1,622)	3,303	-	(3,303)
Revenues from other agencies	-	-	-	52,357	172,744	120,387
Current service charges	-	-	-	-	-	-
Other revenue	8,873	12,959	4,086	-	-	-
Total revenues	<u>17,129</u>	<u>19,593</u>	<u>2,464</u>	<u>55,650</u>	<u>172,744</u>	<u>117,084</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	-	-	-	22,726	-	22,726
Recreation and community services	-	-	-	-	-	-
Capital outlay	-	-	-	52,357	85,530	(33,173)
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,083</u>	<u>85,530</u>	<u>(10,447)</u>
Excess of revenues over (under) expenditures	<u>17,129</u>	<u>19,593</u>	<u>2,464</u>	<u>(19,423)</u>	<u>87,214</u>	<u>106,637</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 17,129</u>	<u>19,593</u>	<u>\$ 2,464</u>	<u>\$ (19,423)</u>	<u>87,214</u>	<u>\$ 106,637</u>
Fund balances, beginning of year		<u>155,568</u>			<u>(123,230)</u>	
Fund balances, end of year		<u>\$ 175,161</u>			<u>\$ (36,016)</u>	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Reinvestment Low-Mod Housing			Law Enforcement Grants		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ 75,000	\$ 85,363	\$ 10,363	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	5,995	13,621	7,626	4,478	7,837	3,359
Revenues from other agencies	-	-	-	100,000	90,513	(9,487)
Current service charges	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	<u>80,995</u>	<u>98,984</u>	<u>17,989</u>	<u>104,478</u>	<u>98,350</u>	<u>(6,128)</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	10,000	26,474	(16,474)
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	-	-	-	-	-	-
Recreation and community services	-	-	-	-	-	-
Capital outlay	-	-	-	70,000	71,876	(1,876)
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>98,350</u>	<u>(18,350)</u>
Excess of revenues over (under) expenditures	<u>80,995</u>	<u>98,984</u>	<u>17,989</u>	<u>24,478</u>	<u>-</u>	<u>(24,478)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 80,995</u>	<u>98,984</u>	<u>\$ 17,989</u>	<u>\$ 24,478</u>	<u>-</u>	<u>\$ (24,478)</u>
Fund balances, beginning of year		<u>298,509</u>			<u>388</u>	
Fund balances, end of year		<u>\$ 397,493</u>			<u>\$ 388</u>	

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**CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

	Poet Laureate			Asset Forfeiture		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchise and other taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Earnings on investments	-	-	-	-	-	-
Revenues from other agencies	-	-	-	-	592	592
Current service charges	-	-	-	-	-	-
Other revenue	-	750	750	-	-	-
Total revenues	-	750	750	-	592	592
EXPENDITURES						
General government	-	-	-	-	-	-
Police	-	-	-	-	-	-
Fire and emergency medical services	-	-	-	-	-	-
Community development and environmental resources	-	-	-	-	-	-
Recreation and community services	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess of revenues over (under) expenditures	-	750	750	-	592	592
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	981	981
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	981	981
Net change in fund balances	\$ -	750	\$ 750	\$ -	1,573	\$ 1,573
Fund balances, beginning of year		-			-	
Fund balances, end of year		\$ 750			\$ 1,573	

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CITY OF ALBANY
OTHER SPECIAL REVENUE FUNDS
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	<u>Total</u>		<u>Variance Positive (Negative)</u>
	<u>Budget</u>	<u>Actual</u>	
REVENUES			
Property taxes	\$ 3,415,532	\$ 4,041,824	\$ 626,292
Franchise and other taxes	54,000	55,669	1,669
License and permits	-	1,309	1,309
Earnings on investments	160,950	119,015	(41,935)
Revenues from other agencies	1,309,063	1,139,685	(169,378)
Current service charges	402,500	499,925	97,425
Other revenue	36,393	53,408	17,015
Total revenues	<u>5,378,438</u>	<u>5,910,835</u>	<u>532,397</u>
EXPENDITURES			
General government	-	5,343	(5,343)
Police	10,000	26,474	(16,474)
Fire and emergency medical services	-	2,096	(2,096)
Community development and environmental resources	1,034,768	1,013,722	21,046
Recreation and community services	478,597	707,650	(229,053)
Capital outlay	642,357	418,978	223,379
Total expenditures	<u>2,165,722</u>	<u>2,174,263</u>	<u>(8,541)</u>
Excess of revenues over (under) expenditures	<u>3,212,716</u>	<u>3,736,572</u>	<u>523,856</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	43,322	(6,678)
Transfers out	<u>(2,484,152)</u>	<u>(2,671,005)</u>	<u>(186,853)</u>
Total other financing sources (uses)	<u>(2,434,152)</u>	<u>(2,627,683)</u>	<u>(193,531)</u>
Net change in fund balances	<u>\$ 778,564</u>	<u>1,108,889</u>	<u>\$ 330,325</u>
Fund balances, beginning of year		<u>2,621,275</u>	
Fund balances, end of year		<u>\$ 3,730,164</u>	