

CITY OF ALBANY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAFR BASIS GENERAL FUND
EXPENDITURES BY TYPE
JUNE 2009 - UNAUDITED

	Unaudited Fiscal Year 2008-09	Revised Budget Fiscal Year 2008-09	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 5,013,913	\$ 4,886,054	\$ 127,859
Sales taxes	2,181,603	2,009,372	172,231
Franchise fees	481,968	461,460	20,508
Other taxes	3,405,974	3,299,176	106,798
Licenses and permits	172,331	152,600	19,731
Fines and forfeitures	266,947	269,000	(2,053)
Earnings on investments	261,366	291,189	(29,823)
Revenue from other agencies	126,500	126,564	(64)
Services charges	1,488,595	1,336,903	151,692
Other revenue	534,575	319,942	214,633
Total Revenue	<u>13,933,772</u>	<u>13,152,260</u>	<u>781,512</u>
EXPENDITURES			
Salaries	8,260,631	8,308,911	48,280
Fringe Benefits	3,635,843	3,478,681	(157,162)
Overtime	913,711	992,910	79,199
Material & Supplies	336,815	296,043	(40,772)
Communications	173,218	141,534	(31,684)
Utilities	238,980	216,428	(22,552)
Publishing & Advertising	73,868	83,131	9,263
Reimbursable Professional Services	333,130	339,031	5,901
Professional Services	961,403	936,392	(25,011)
Copies & Office Expenses	43,974	79,120	35,146
Equipment Rental & Maintenance	165,232	144,658	(20,574)
Land Rental & Bldg Maintenance	240,797	229,403	(11,394)
Insurance and Claims	44,537	105,197	60,660
Other Supplies/Services	190,158	244,718	54,560
Education & Training	108,908	131,066	22,158
Uniform & Safety Equipment	75,620	72,400	(3,220)
Other Charges	116,554	154,249	37,695
New Equipment/Land Acquisition	141,379	105,828	(35,551)
Discretionary	300	40,000	39,700
Total General Expenditures	<u>16,055,058</u>	<u>16,099,700</u>	<u>44,642</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,121,286)</u>	<u>(2,947,440)</u>	<u>826,154</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	3,285,973	3,210,525	75,448
Operating transfers (out)	(976,612)	(249,810)	(726,802)
Total Other Financing Sources	<u>2,309,361</u>	<u>2,960,715</u>	<u>(651,354)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	188,075	<u>\$ 13,275</u>	<u>\$ 174,800</u>
Fund Balance, Beginning of Year	<u>4,778,702</u>		
Fund Balance, End of Year	<u>\$ 4,966,777</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

Fund Transfers

For The Year Ended June 30, 2009

Transfers Out (3090)		Transfers In (3095)				
Fund #	Title	Fund #	Title	Actual	Budget	Difference
General Fund Transfers						
230	Gas Taxes	100	General Fund	\$ 355,423	\$ 355,423	\$ -
265	EMS	100	General Fund	1,246,996	1,185,000	61,996
710	Sewer	100	General Fund	798,294	798,294	0
730	Lighting & Landscape Assessment	100	General Fund	35,260	35,260	0
103	Pension Override	100	General Fund	850,000	850,000	0
Total transfers in to General Fund			A	3,285,973	3,223,977	61,996
100	General Fund	849	Equipment Placement Reserve	600,000		600,000
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	39,284	39,284	-
100	General Fund	430	General Liability	136,526	136,526	-
100	General Fund	431	Compensated Absences	101,802	-	101,802
Total transfers out from General Fund			B	976,612	274,810	701,802
Net transfers to General Fund			(A - B)	2,309,361	2,949,167	(639,806)
Non-General Fund Transfers						
750	Capital Facilities	751	Parkland In Lieu Fees - AB1600	4,452	-	4,452
230	Gas Taxes	720	Street Fund	50,000	50,000	-
265	EMS	834	EMS Equipment Reserve	22,500	22,500	-
483	Assessment District Bond	480	Albany Open Space	10,346	9,934	412
483	Assessment District Bond	481	Recreation Playfields	5,173	4,967	206
483	Assessment District Bond	482	Creek Restoration	5,173	4,967	206
710	Sewer	839	Public Facilities Financing Auth.	99,836	99,836	-
730	Lighting & Landscape Assessment	839	Public Facilities Financing Auth.	362,370	362,370	-
Total non-general fund transfers			C	559,850	554,574	5,276
Total			(A + B + C)	\$ 4,822,435	\$ 4,053,361	\$ 769,074