

City of Boise, Idaho
Statement of Activities (continued)
For the Fiscal Year Ended September 30, 2005
(amounts expressed in thousands)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 17,634	\$ 3,342	\$ 15,713	\$ 40
Fire	30,057	3,263	835	432
Police	34,874	2,974	692	199
Parks and recreation	18,092	7,055	262	756
Culture	6,798	508	65	
Community services	11,401	8,510	115	799
Community development	567	20	668	
Interest and fiscal charges	1,999			
Total governmental activities	<u>121,422</u>	<u>25,672</u>	<u>18,350</u>	<u>2,226</u>
Business-type activities:				
Airport	27,414	20,269	668	13,166
Sewer	26,204	23,066	1,149	14,250
Solid waste	16,207	15,623	3	
Other	4,313	2,523	357	341
Total business-type activities	<u>74,138</u>	<u>61,481</u>	<u>2,177</u>	<u>27,757</u>
Total primary government	<u>\$ 195,560</u>	<u>\$ 87,153</u>	<u>\$ 20,527</u>	<u>\$ 29,983</u>
Component unit:				
Capital City Development Corp.				
Total component unit				

General revenues:

Taxes:
Property taxes, levied for general purposes
Property taxes, levied for Foothills
Property taxes, levied for debt service
Franchises, based on gross receipts
Unrestricted investment earnings
Gain on sale of capital assets
Special items: (Note IV N)
Loss due to capital threshold change
Demolition of terminal building
Sewer district settlement
Interfund transfers, net
Total general revenues, special items and transfers
Change in net assets
Net assets-beginning
Net assets-ending

City of Boise, Idaho
Statement of Activities (continued)
For the Fiscal Year Ended September 30, 2005
(amounts expressed in thousands)

Functions/Programs	Component Unit		Total Reporting Entity	
	Development Corp. 2005	Capital City 2004	2005	2004
Primary government:				
Governmental activities:				
General government	\$	\$	\$ 1,461	\$ 1,525
Fire			(25,527)	(23,003)
Police			(31,009)	(29,194)
Parks and recreation			(10,019)	(5,761)
Culture			(6,225)	(4,197)
Community services			(1,977)	(3,159)
Community development			121	315
Interest on long-term debt			(1,999)	(2,064)
Total governmental activities			<u>(75,174)</u>	<u>(65,538)</u>
Business-type activities:				
Airport			6,689	2,228
Sewer			12,261	9,070
Solid waste			(581)	71
Other			(1,092)	(998)
Total business-type activities			<u>17,277</u>	<u>10,371</u>
Total primary government			<u>(57,897)</u>	<u>(55,167)</u>
Component unit:				
Capital City Development Corp.	151	(1,500)	151	(1,500)
Total component unit	<u>151</u>	<u>(1,500)</u>	<u>151</u>	<u>(1,500)</u>
General revenues:				
Taxes:				
Property taxes, levied for general purposes			73,688	68,552
Property taxes, levied for Foothills			(17)	
Property taxes, levied for debt service			2,679	3,108
Franchises			5,992	5,253
Unrestricted investment earnings	385	348	3,498	1,978
Gain on sale of capital assets		263	99	263
Special items: (Note IV N)				
Loss due to capital threshold change			(2,537)	
Disposal of terminal building				(2,118)
Sewer district settlement				(3,878)
Interfund transfers				
Total general revenues, special items and transfers	<u>385</u>	<u>611</u>	<u>83,402</u>	<u>73,158</u>
Change in net assets	536	(889)	25,656	16,491
Net assets-beginning	13,206	14,095	539,143	522,652
Net assets-ending	<u>\$ 13,742</u>	<u>\$ 13,206</u>	<u>\$ 564,799</u>	<u>\$ 539,143</u>

The notes to the financial statements are an integral part of this statement.