

City of Boise, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Governmental Funds
For the Fiscal Year Ended September 30, 2005
(amounts expressed in thousands)

| | General Fund | |
|---|------------------|------------------|
| | 2005 | 2004 |
| Revenues: | | |
| Property taxes | \$ 76,448 | \$ 71,716 |
| Franchise fees | 4,612 | 3,976 |
| Licenses and permits | 5,306 | 4,508 |
| Intergovernmental revenues | 16,269 | 15,863 |
| Program income | | |
| Charges for services | 18,871 | 16,466 |
| Fines and forfeitures | 3,005 | 3,079 |
| Donations | 120 | 656 |
| Investment income | 711 | 348 |
| Miscellaneous revenues | 1,523 | 537 |
| Total revenues | <u>126,865</u> | <u>117,149</u> |
| Expenditures: | | |
| Current: | | |
| General government | 17,326 | 15,960 |
| Fire | 28,565 | 25,388 |
| Police | 33,889 | 31,615 |
| Parks and recreation | 14,660 | 14,148 |
| Culture | 5,689 | 5,532 |
| Community services | 11,170 | 11,080 |
| Community development | | |
| Capital outlay | 3,064 | 3,493 |
| Debt service: | | |
| Principal payments | | |
| Interest and fiscal charges | 21 | |
| Total expenditures | <u>114,384</u> | <u>107,216</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>12,481</u> | <u>9,933</u> |
| Other financing sources (uses): | | |
| Interfund transfers in (Note IV E) | 473 | 662 |
| Interfund transfers out (Note IV E) | (9,299) | (7,914) |
| Total other financing sources (uses): | <u>(8,826)</u> | <u>(7,252)</u> |
| Net change in fund balances | 3,655 | 2,681 |
| Fund balance at beginning of year | 12,991 | 10,310 |
| Fund balance at end of year | <u>\$ 16,646</u> | <u>\$ 12,991</u> |

| Capital Projects Fund | | Other Governmental Funds | |
|-----------------------|------------------|--------------------------|------------------|
| 2005 | 2004 | 2005 | 2004 |
| \$ (2) | \$ 45 | \$ | \$ |
| 1,380 | 1,277 | | |
| 1,876 | 1,318 | | |
| 227 | 278 | 665 | 1,045 |
| | | | 9 |
| 24 | 5 | 104 | 50 |
| | | | |
| 280 | 659 | | |
| 409 | 167 | 246 | 134 |
| 39 | 834 | 3 | 4 |
| <u>4,233</u> | <u>4,583</u> | <u>1,018</u> | <u>1,242</u> |
| | | | |
| 1,391 | | | |
| 170 | | | |
| | | | |
| 1,088 | | | |
| 16 | | | |
| 3 | | | |
| | | 590 | 767 |
| 3,621 | 6,475 | | 6 |
| | | | |
| | | 950 | 2,877 |
| | | 1,730 | 1,847 |
| <u>6,289</u> | <u>6,475</u> | <u>3,270</u> | <u>5,497</u> |
| | | | |
| <u>(2,056)</u> | <u>(1,892)</u> | <u>(2,252)</u> | <u>(4,255)</u> |
| | | | |
| 6,108 | 3,666 | 2,696 | 4,242 |
| (72) | (377) | (352) | (346) |
| <u>6,036</u> | <u>3,289</u> | <u>2,344</u> | <u>3,896</u> |
| 3,980 | 1,397 | 92 | (359) |
| <u>21,520</u> | <u>20,123</u> | <u>10,344</u> | <u>10,703</u> |
| <u>\$ 25,500</u> | <u>\$ 21,520</u> | <u>\$ 10,436</u> | <u>\$ 10,344</u> |

City of Boise, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Governmental Funds
For the Fiscal Year Ended September 30, 2005
(amounts expressed in thousands)

| | Total Governmental Funds | |
|---|--------------------------|------------------|
| | 2005 | 2004 |
| Revenues: | | |
| Property taxes | \$ 76,446 | \$ 71,761 |
| Franchise fees | 5,992 | 5,253 |
| Licenses and permits | 7,182 | 5,826 |
| Intergovernmental revenues | 17,161 | 17,186 |
| Program income | | 9 |
| Charges for services | 18,999 | 16,521 |
| Fines and forfeitures | 3,005 | 3,079 |
| Donations | 400 | 1,315 |
| Investment income | 1,366 | 649 |
| Miscellaneous revenues | 1,565 | 1,375 |
| Total revenues | 132,116 | 122,974 |
| Expenditures: | | |
| Current: | | |
| General government | 18,717 | 15,960 |
| Fire | 28,735 | 25,388 |
| Police | 33,889 | 31,615 |
| Parks and recreation | 15,748 | 14,148 |
| Culture | 5,705 | 5,532 |
| Community services | 11,173 | 11,080 |
| Community development | 590 | 767 |
| Capital outlay | 6,685 | 9,974 |
| Debt service: | | |
| Principal payments | 950 | 2,877 |
| Interest and fiscal charges | 1,751 | 1,847 |
| Total expenditures | 123,943 | 119,188 |
| Excess (deficiency) of revenues over (under) expenditures | 8,173 | 3,786 |
| Other financing sources (uses): | | |
| Interfund transfers in (Note IV E) | 9,277 | 8,570 |
| Interfund transfers out (Note IV E) | (9,723) | (8,637) |
| Total other financing sources (uses): | (446) | (67) |
| Net change in fund balances | 7,727 | 3,719 |
| Fund balance at beginning of year | 44,855 | 41,136 |
| Fund balance at end of year | \$ 52,582 | \$ 44,855 |

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