

City of Boise, Idaho  
General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended September 30, 2005  
(amounts expressed in thousands)

	Budgeted Amounts		2005 Actual Amounts	Variances with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 76,708	\$ 76,635	\$ 76,448	\$ (187)
Franchise fees	4,277	4,277	4,612	335
Licenses and permits	4,454	4,304	5,306	1,002
Intergovernmental revenues	14,327	15,532	16,269	737
Charges for services	16,375	17,692	18,871	1,179
Fines and forfeitures	3,200	2,850	3,005	155
Donations	99	113	120	7
Investment income	595	595	711	116
Miscellaneous revenues	1,439	1,143	1,523	380
<b>Total revenues</b>	<b>121,474</b>	<b>123,141</b>	<b>126,865</b>	<b>3,724</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	21,701	21,314	17,326	3,988
Fire	27,077	27,590	28,565	(975)
Police	30,873	33,163	33,889	(726)
Parks and recreation	14,928	15,727	14,660	1,067
Culture	5,135	5,873	5,689	184
Community services	11,337	12,258	11,170	1,088
Capital outlay	4,023	6,569	3,064	3,505
Interest and other fiscal charges	17	17	21	(4)
<b>Total expenditures</b>	<b>115,091</b>	<b>122,511</b>	<b>114,384</b>	<b>8,127</b>
Excess of revenues over expenditures	6,383	630	12,481	11,851
<b>Other financing sources (uses):</b>				
Interfund transfers in (Note IV E)	516	565	473	(92)
Interfund transfers out (Note IV E)	(6,811)	(8,254)	(9,299)	(1,045)
<b>Total other financing sources (uses):</b>	<b>(6,295)</b>	<b>(7,689)</b>	<b>(8,826)</b>	<b>(1,137)</b>
Net change in fund balances	88	(7,059)	3,655	10,714
Fund balance at beginning of year	12,991	12,991	12,991	
<b>Fund balance at end of year</b>	<b>\$ 13,079</b>	<b>\$ 5,932</b>	<b>\$ 16,646</b>	<b>\$ 10,714</b>

Budgeted Amounts		2004		Variances with Final Budget Positive (Negative)
Original	Final	Actual Amounts		
\$ 71,742	\$ 71,742	\$ 71,716	\$	(26)
4,088	4,088	3,976		(112)
4,410	4,408	4,508		100
18,908	12,498	15,863		3,365
14,672	15,731	16,466		735
3,010	3,010	3,079		69
98	346	656		310
570	570	348		(222)
587	1,466	537		(929)
<u>118,085</u>	<u>113,859</u>	<u>117,149</u>		<u>3,290</u>
23,783	16,886	15,960		926
26,765	26,717	25,388		1,329
30,874	31,066	31,615		(549)
12,794	14,816	14,148		668
5,102	5,894	5,532		362
12,156	12,156	11,080		1,076
3,798	4,991	3,493		1,498
<u>115,272</u>	<u>112,526</u>	<u>107,216</u>		<u>5,310</u>
<u>2,813</u>	<u>1,333</u>	<u>9,933</u>		<u>8,600</u>
386	3,479	662		(2,817)
<u>(7,574)</u>	<u>(12,611)</u>	<u>(7,914)</u>		<u>4,697</u>
<u>(7,188)</u>	<u>(9,132)</u>	<u>(7,252)</u>		<u>1,880</u>
<u>(4,375)</u>	<u>(7,799)</u>	<u>2,681</u>		<u>10,480</u>
<u>10,310</u>	<u>10,310</u>	<u>10,310</u>		
<u>\$ 5,935</u>	<u>\$ 2,511</u>	<u>\$ 12,991</u>	<u>\$</u>	<u>10,480</u>

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