

City of Boise, Idaho
Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2005
With Comparative Actual Amounts for the Fiscal Year Ended September 30, 2004
(amounts expressed in thousands)

	Budgeted Amounts		2005 Actual Amounts	Variances with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$	\$	\$ (2)	\$ (2)
Franchise fees	1,283	1,283	1,380	97
Licenses and permits			1,876	1,876
Intergovernmental revenues	3,238	3,537	227	(3,310)
Charges for services		680	24	(656)
Donations	72	172	280	108
Investment income	141	141	409	268
Miscellaneous revenues		34	39	5
Total revenues	<u>4,734</u>	<u>5,847</u>	<u>4,233</u>	<u>(1,614)</u>
Expenditures:				
Current:				
General Government		9,012	1,391	7,621
Fire		1,100	170	930
Parks and recreation		7,048	1,088	5,960
Culture		104	16	88
Community services		19	3	16
Capital outlay	7,627	23,458	3,621	19,837
Interest and fiscal charges		1,227		1,227
Total expenditures	<u>7,627</u>	<u>41,968</u>	<u>6,289</u>	<u>35,679</u>
Excess (deficiency) of revenues over expenditures	<u>(2,893)</u>	<u>(36,121)</u>	<u>(2,056)</u>	<u>34,065</u>
Other financing sources (uses):				
Capital leases		17,194		(17,194)
Interfund transfers in	1,313	5,470	6,108	638
Interfund transfers out	(91)	(106)	(72)	34
Total other financing sources (uses)	<u>1,222</u>	<u>22,558</u>	<u>6,036</u>	<u>(16,522)</u>
Net change in fund balances	<u>(1,671)</u>	<u>(13,563)</u>	<u>3,980</u>	<u>17,543</u>
Fund balance at beginning of year	21,520	21,520	21,520	
Fund balance at end of year	<u>\$ 19,849</u>	<u>\$ 7,957</u>	<u>\$ 25,500</u>	<u>\$ 17,543</u>

Budgeted Amounts		2004 Actual Amounts	Variances with Final Budget Positive (Negative)
Original	Final		
\$	\$	\$	\$
1,197	1,197	45	45
		1,277	80
		1,318	1,318
3,475	20,925	278	(20,647)
	697	5	(692)
71	212	659	447
164	164	167	3
	902	834	(68)
<u>4,907</u>	<u>24,097</u>	<u>4,583</u>	<u>(19,514)</u>
		400	(400)
6,392	52,607	6,075	46,532
	1,037		1,037
<u>6,392</u>	<u>53,644</u>	<u>6,475</u>	<u>47,169</u>
<u>(1,485)</u>	<u>(29,547)</u>	<u>(1,892)</u>	<u>27,655</u>
	10,595		(10,595)
	5,878	3,666	(2,212)
<u>(86)</u>	<u>(561)</u>	<u>(377)</u>	<u>184</u>
<u>(86)</u>	<u>15,912</u>	<u>3,289</u>	<u>(12,623)</u>
<u>(1,571)</u>	<u>(13,635)</u>	<u>1,397</u>	<u>15,032</u>
20,123	20,123	20,123	
<u>\$ 18,552</u>	<u>\$ 6,488</u>	<u>\$ 21,520</u>	<u>\$ 15,032</u>