

City of Boise
Changes in Net Assets
Last Five Fiscal Years
Expressed in Thousands

	Fiscal Years				
	2005	2004	2003	2002	2001
Expenses					
Governmental activities:					
General Government	\$17,634	\$14,452	\$13,977	\$15,043	\$13,299
Public Safety:					
Fire	30,057	26,797	58,333	52,491	46,868
Police	34,874	32,681			
Parks and recreation	18,092	17,682	15,141	14,943	13,676
Culture	6,798	5,310	6,207	6,254	5,740
Community Services	11,401	11,545	10,845	10,282	9,921
Community Development	567	743	757	1,139	994
Interest and fiscal charges	1,999	2,064	2,209	1,754	1,776
Total governmental activities expenses	121,422	111,274	107,469	101,906	92,274
Business-type activities:					
Airport	27,414	26,268	21,450	18,886	16,805
Sewer	26,204	25,312	25,570	25,060	22,260
Solid waste	16,207	14,534	13,918	13,667	13,485
Other	4,313	4,133	6,790	10,396	8,699
Total business-type activities expenses	74,138	70,247	67,728	68,009	61,249
Total primary government expenses	\$195,560	\$181,521	\$175,197	\$169,915	\$153,523
Program Revenues					
Governmental activities:					
Charges for services:					
General Government	\$3,342	\$1,719	\$2,643	\$2,085	\$3,139
Public Safety:					
Fire	3,263	3,218	5,634	4,969	4,375
Police	2,974	2,344			
Parks and recreation	7,055	5,957	5,320	4,320	5,692
Community Services	8,510	7,382	351	6,772	9,516
Other activities	528	486	6,339	775	167
Operating grants and contributions	18,350	17,808	16,802	16,278	14,512
Capital grants and contributions	2,226	6,822	3,490	6,047	7,541
Total governmental activities program revenues	46,248	45,736	40,579	41,246	44,942
Business-type activities:					
Charges for services:					
Airport	20,269	17,611	15,745	14,537	49,672
Sewer	23,066	22,168	20,399	19,295	
Solid waste	15,623	14,589	13,123	12,712	
Other	2,523	2,450	3,259	2,903	
Operating grants and contributions	2,177	1,939	1,508	3,339	2,999
Capital grants and contributions	27,757	21,860	31,192	33,393	29,807
Total business-type activities program revenues	91,415	80,617	85,226	86,179	32,806
Total primary government program revenues	\$137,663	\$126,353	\$125,805	\$127,425	\$77,748

Net (Expense)/Revenue	(75,174)	(65,538)	(66,890)	(60,660)
Governmental activities	17,277	10,371	17,498	18,170
Business-type activities	<u>(\$57,897)</u>	<u>(\$55,167)</u>	<u>(\$49,392)</u>	<u>(\$42,490)</u>
Total primary government net expense				\$0
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes	\$76,350	\$71,660	\$71,388	\$70,152
Franchise fees	5,992	5,253	5,031	5,000
Investment earnings	1,532	733	810	1,148
Special items	(1,948)		(160)	390
Miscellaneous	1,664	(97)	(503)	(2,915)
Transfers				
Total governmental activities	<u>83,590</u>	<u>77,549</u>	<u>76,566</u>	<u>74,375</u>
Business-type activities:				
Investment earnings	1,581	897	1,478	2,446
Gain on sale of capital assets	99			
Special items	(589)	(5,996)	(16,534)	220
Transfers	(1,664)	97	503	2,915
Total business-type activities	<u>(573)</u>	<u>(5,002)</u>	<u>(14,553)</u>	<u>5,581</u>
Total primary government	<u>\$83,017</u>	<u>\$72,547</u>	<u>\$62,013</u>	<u>\$79,956</u>
Change in Net Assets				
Governmental activities	\$8,416	\$12,011	\$9,676	\$13,715
Business-type activities	16,704	5,369	2,945	23,751
Total primary government	<u>\$25,120</u>	<u>\$17,380</u>	<u>\$12,621</u>	<u>\$37,466</u>