

City of Boise, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Governmental Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	General Fund	
	2006	2005
Revenues:		
Property taxes	\$ 83,631	\$ 76,448
Franchise fees	5,555	4,612
Licenses and permits	6,661	5,306
Intergovernmental revenues	18,065	16,269
Charges for services	20,976	18,871
Fines and forfeitures	3,501	3,005
Donations	100	120
Investment income	1,549	711
Miscellaneous revenues	919	1,523
Total revenues	140,957	126,865
Expenditures:		
Current:		
General government	17,849	17,326
Fire	29,505	28,565
Police	35,828	33,889
Parks and recreation	15,623	14,660
Culture	6,014	5,689
Community services	11,569	11,170
Community development		
Capital outlay	2,393	3,064
Debt service:		
Principal payments		
Interest and fiscal charges	26	21
Total expenditures	118,807	114,384
Excess (deficiency) of revenues over (under) expenditures	22,150	12,481
Other financing sources (uses):		
Interfund transfers in (Note IV E)	903	473
Interfund transfers out (Note IV E)	(10,769)	(9,299)
Total other financing sources (uses):	(9,866)	(8,826)
Net change in fund balances	12,284	3,655
Fund balance at beginning of year	16,646	12,991
Fund balance at end of year	\$ 28,930	\$ 16,646

Capital Projects Fund		Other Governmental Funds	
2006	2005	2006	2005
\$ 4	\$ (2)	\$	\$
1,382	1,380		
1,861	1,876		
442	227	594	665
1	24	95	104
489	280		
896	409	459	246
28	39		3
<u>5,103</u>	<u>4,233</u>	<u>1,148</u>	<u>1,018</u>
86	1,391		
141	170		
1,144	1,088		
372	16		
14	3		
5,138	3,621	588	590
		999	950
		<u>1,688</u>	<u>1,730</u>
<u>6,895</u>	<u>6,289</u>	<u>3,275</u>	<u>3,270</u>
<u>(1,792)</u>	<u>(2,056)</u>	<u>(2,127)</u>	<u>(2,252)</u>
7,922	6,108	2,689	2,696
(85)	(72)	(721)	(352)
<u>7,837</u>	<u>6,036</u>	<u>1,968</u>	<u>2,344</u>
6,045	3,980	(159)	92
25,500	21,520	10,436	10,344
<u>\$ 31,545</u>	<u>\$ 25,500</u>	<u>\$ 10,277</u>	<u>\$ 10,436</u>

City of Boise, Idaho
Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Governmental Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	Total Governmental Funds	
	2006	2005
Revenues:		
Property taxes	\$ 83,635	\$ 76,446
Franchise fees	6,937	5,992
Licenses and permits	8,522	7,182
Intergovernmental revenues	19,101	17,161
Charges for services	21,072	18,999
Fines and forfeitures	3,501	3,005
Donations	589	400
Investment income	2,904	1,366
Miscellaneous revenues	947	1,565
Total revenues	147,208	132,116
Expenditures:		
Current:		
General government	17,935	18,717
Fire	29,646	28,735
Police	35,828	33,889
Parks and recreation	16,767	15,748
Culture	6,386	5,705
Community services	11,583	11,173
Community development	588	590
Capital outlay	7,531	6,685
Debt service:		
Principal payments	999	950
Interest and fiscal charges	1,714	1,751
Total expenditures	128,977	123,943
Excess (deficiency) of revenues over (under) expenditures	18,231	8,173
Other financing sources (uses):		
Interfund transfers in (Note IV E)	11,514	9,277
Interfund transfers out (Note IV E)	(11,575)	(9,723)
Total other financing sources (uses):	(61)	(446)
Net change in fund balances	18,170	7,727
Fund balance at beginning of year	52,582	44,855
Fund balance at end of year	\$ 70,752	\$ 52,582

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