

STATISTICAL SECTION

This part of the City of Boise's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and will being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the services it performs.

Insurance Information

These schedules contain information pertaining to insurance, liability and workers compensation self insurance plans.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2001; schedules presenting government-wide information include the information beginning in that year.

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City of Boise
 Net Assets by Component
 Last Six Fiscal Years
 Amounts Expressed in Thousands

	Fiscal Year					
	2006	2005	2004	2003	2002	2001
Governmental Activities						
Invested in capital assets, net of related debt	\$ 143,454	\$ 120,522	\$ 120,050	\$ 112,025	\$ 102,753	\$ 90,649
Restricted	17,884	16,300	16,655	18,386	15,588	11,034
Unrestricted	28,889	11,589	3,290	(2,427)	(33)	2,910
Total governmental activities net assets	190,227	148,411	139,995	127,984	118,308	104,593
Business-type Activities						
Invested in capital assets, net of related debt	346,846	334,807	332,110	318,262	302,695	248,075
Restricted	16,699	12,177	12,150	11,464	10,848	11,025
Unrestricted	58,092	55,662	41,682	50,847	64,085	94,777
Total business-type activities net assets	421,637	402,646	385,942	380,573	377,628	353,877
Primary government						
Invested in capital assets, net of related debt	490,300	455,329	452,160	430,287	405,448	338,724
Restricted	34,583	28,477	28,805	29,850	26,436	22,059
Unrestricted	86,981	67,251	44,972	48,420	64,052	97,687
Total primary government activities net assets	\$ 611,864	\$ 551,057	\$ 525,937	\$ 508,557	\$ 495,936	\$ 458,470

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

	Fiscal Year					
	2006	2005	2004	2003	2002	2001
Expenses						
Governmental activities						
General Government	\$ 16,217	\$ 17,634	\$ 14,452	\$ 13,977	\$ 15,043	\$ 13,299
Public Safety:				58,333	52,491	46,868
Fire	31,063	30,057	26,797			
Police	36,415	34,874	32,681			
Parks and recreation	19,155	18,092	17,682	15,141	14,943	13,676
Culture	7,266	6,798	5,310	6,207	6,254	5,740
Community Services	12,066	11,401	11,545	10,845	10,282	9,921
Community Development	585	567	743	757	1,139	994
Interest and fiscal charges	1,929	1,999	2,064	2,209	1,754	1,776
Total governmental activities expenses	124,696	121,422	111,274	107,469	101,906	92,274
Business-type activities						
Airport	28,622	27,414	26,268	21,450	18,886	16,805
Sewer	27,580	26,204	25,312	25,570	25,060	22,260
Solid waste	18,971	16,207	14,534	13,918	13,667	13,485
Other	3,193	4,313	4,133	6,790	10,396	8,699
Total business-type activities expenses	78,366	74,138	70,247	67,728	68,009	61,249
Total primary government expenses	\$ 203,062	\$ 195,560	\$ 181,521	\$ 175,197	\$ 169,915	\$ 153,523
Program Revenues						
Governmental activities						
Charges for services:						
General government	\$ 4,285	\$ 3,342	\$ 1,719	\$ 2,643	\$ 2,085	\$ 3,139
Public Safety:				5,634	4,969	4,375
Fire	3,819	3,263	3,218			
Police	3,235	2,974	2,344			
Parks and recreation	7,634	7,055	5,957	5,320	4,320	5,692
Community services	10,261	8,510	7,382	351	6,772	9,516
Other activities	485	528	486	6,339	775	167
Operation grants and contributions	19,507	18,350	17,808	16,802	16,278	14,512
Capital grants and contributions	23,647	2,226	6,822	3,490	6,047	7,541
Total governmental activities revenues	72,873	46,248	45,736	40,579	41,246	44,942
Business-type activities						
Charges for services:						49,672
Airport	22,242	20,269	17,611	15,745	14,537	
Sewer	24,201	23,066	22,168	20,399	19,295	
Solid waste	18,698	15,623	14,589	13,123	12,712	
Other	2,275	2,523	2,450	3,259	2,903	
Operation grants and contributions	2,401	2,177	1,939	1,508	3,339	2,999
Capital grants and contributions	24,336	27,757	21,860	31,192	33,393	29,807
Total business-type activities and program revenues	94,153	91,415	80,617	85,226	86,179	82,478

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

	Fiscal Year					
	2006	2005	2004	2003	2002	2001
Total primary government program revenues	\$ 167,026	\$ 137,663	\$ 126,353	\$ 125,805	\$ 127,425	\$ 127,420
Net (Expense)/Revenue						
Governmental activities	\$ (51,823)	\$ (75,174)	\$ (65,538)	\$ (66,890)	\$ (60,660)	\$ (47,332)
Business-type activities	15,787	17,277	10,370	17,498	18,170	21,229
Total primary government net expense	\$ (36,036)	\$ (57,897)	\$ (55,168)	\$ (49,392)	\$ (42,490)	\$ (26,103)
General Revenues and Other Changes in Net Assets						
Governmental activities						
Taxes	\$ 83,484	\$ 76,350	\$ 71,660	\$ 71,388	\$ 70,152	\$ 61,462
Franchise fees	6,937	5,992	5,253	5,031	5,600	
Investment earnings	3,266	1,532	733	810	1,148	
Special items						
Miscellaneous		(1,948)		(160)	390	
Transfers	(48)	1,664	(97)	(503)	(2,915)	
Total governmental activities	93,639	83,590	77,549	76,566	74,375	61,462
Business-type activities						
Investment earnings	3,153	1,581	897	1,478	2,446	
Gain on sale of capital assets	3	99				
Special items		(589)	(5,996)	(16,534)	220	
Transfers	48	(1,664)	97	503	2,915	
Total business-type activities	3,204	(573)	(5,002)	(14,553)	5,581	-
Total primary government	\$ 96,843	\$ 83,017	\$ 72,547	\$ 62,013	\$ 79,956	\$ 61,462
Changes in Net Assets						
Governmental activities	\$ 41,816	\$ 8,416	\$ 12,011	\$ 9,676	\$ 13,715	\$ 14,130
Business-type activities	18,991	16,704	5,368	2,945	23,751	21,229
Total primary government	\$ 60,807	\$ 25,120	\$ 17,379	\$ 12,621	\$ 37,466	\$ 35,359

City of Boise
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
General Fund										
Reserved	\$ 4,712	\$ 1,800	\$ 1,320	\$ 855	\$ 2,510	\$ 4,620	\$ 4,588	\$ 5,469	\$ 5,154	\$ 5,263
Unreserved	24,218	14,846	11,671	9,455	7,326	8,813	10,208	10,419	6,525	2,346
Total general fund	28,930	16,646	12,991	10,310	9,836	13,433	14,796	15,888	11,679	7,609
All Other Governmental Funds										
Reserved	28,044	25,540	25,976	28,180	25,937	16,990	12,061	11,331	11,450	14,755
Unreserved										
Special revenue fund										
Capital projects fund	12,255	8,727	4,408	1,268	3,110	5,576	1,581	2,716	3,604	2,419
Permanent fund										
Debt service fund	1,523	1,669	1,480	1,378	1,660	4,191				
Total all other governmental funds	41,822	35,936	31,864	30,826	30,707	26,757	13,642	14,047	15,054	17,174
Total all governmental funds	\$ 70,752	\$ 52,582	\$ 44,855	\$41,136	\$ 40,543	\$ 40,190	\$ 28,438	\$ 29,935	\$ 26,733	\$ 24,783

A FY 2002 restatement not reflected in 2001

The City implemented GASB Statement 34 in 2001. Prior years have been restated.

City of Boise
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
					(2)	(1,2)				
Revenues										
Property taxes	83,635	76,446	71,761	71,382	69,020	61,461	55,455	52,044	49,410	46,285
Franchise fees	6,937	5,992	5,253	5,031	5,600	5,167	4,077	4,123	3,539	3,410
Licenses and permits	8,522	7,182	5,826	6,099	5,564	8,053	6,043	5,554	5,634	5,460
Intergovernmental revenues	19,101	17,161	17,186	16,028	15,497	14,362	13,038	11,998	14,042	12,370
Program income			9		418	59	25			
Charges for services	21,072	18,999	16,521	14,574	12,917	14,230	11,900	13,245	11,759	11,599
Local improvement district assessments									1	1
Fines and forfeitures	3,501	3,005	3,079	2,946	2,899	3,272	2,830	2,837	2,821	2,901
Donations	589	400	1,315	329	372	427	1,848	1,876	2,832	4,246
Investment income	2,904	1,366	649	710	974	2,039	1,909	1,363	1,633	1,516
Miscellaneous revenue	947	1,565	1,375	1,051	1,939	2,558	1,269	1,076	1,401	1,443
Total Revenue	147,208	132,116	122,974	118,150	115,200	111,628	98,394	94,116	93,072	89,231
Expenditures										
General government	17,935	17,275	15,960	15,644	18,447	14,626	13,043	13,048	12,133	10,901
Public safety							43,485	39,822	37,271	35,679
Fire	29,646	27,364	25,388	23,693	22,852	20,722				
Police	35,828	33,628	31,615	29,709	27,890	26,241				
Parks and recreation	16,767	14,760	14,148	12,715	11,874	11,215	10,970	10,217	9,546	9,284
Culture	6,386	5,631	5,532	5,005	5,074	4,948	4,480	4,226	3,886	3,765
Community services	11,583	11,100	11,080	11,080	9,856	9,468	8,428	8,194	7,657	7,753
Community development	588	589	767	742	1,117	1,030	663	1,006	803	2,246
Capital outlay	7,531	10,895	9,974	15,318	21,204	9,493	11,933	8,762	15,911	15,882
Debt service							4,644	4,583	5,825	4,120
Principle	999	950	2,877	1,208	1,475	2,920				
Interest	1,714	1,751	1,847	1,925	1,030	1,715				
Total expenditures	128,977	123,943	119,188	117,039	120,819	102,378	97,646	89,858	93,032	89,630
Excess of revenues over (under) expenditures	18,231	8,173	3,786	1,111	(5,619)	9,250	748	4,258	40	(399)

City of Boise
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Other financing sources uses										
Capital leases					5,228			1,185		1,407
Sale of capital assets					2,231	346				
Bonds issued					30,855				3,180	
Payment of revenue anticipation notes										
Payments to refunded bond escrow agent					(29,265)					
Transfers in	11,514	9,277	8,570	5,483	9,930	14,041	9,265	6,673	5,907	7,822
Transfers out	(11,575)	(9,723)	(8,637)	(6,001)	(13,007)	(16,724)	(11,511)	(8,914)	(7,177)	(9,659)
Total other financing sources (uses)	(61)	(446)	(67)	(518)	5,972	(2,337)	(2,246)	(1,056)	1,910	(430)
Net change in fund balance	18,170	7,727	3,719	593	353	6,913	(1,498)	3,202	1,950	(829)
Debt service as a percentage of noncapital expenditures	2.23%	2.30%	4.33%	3.04%	2.49%	4.89%	N/A	N/A	N/A	N/A

1 -The City implemented GASB Statement 34 in 2001. Prior years have been restated.

2 -Property taxes increased considerably in 2001 and 2002 as a result of a special election creating a two year \$10 million dollar levy to purchase land in the foothills.

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City of Boise
 Assessed Value and Actual Value of Taxable Property,
 Last Seven Fiscal Years
 Expressed in thousands

Fiscal Year Ended 9/30	Residential Property	Commercial Property	Farm Property	Personal Property	Manufacturing Property	Operating Property	Other Property
2000	6,869,004	4,855,400	4,174	534,734	61,610	260,872	282,832
2001	7,433,343	5,256,200	4,063	608,185	61,392	272,268	29,382
2002	8,030,509	5,528,723	8,854	661,998	60,981	298,135	23,128
2003	8,646,557	5,096,432	9,088	813,673	61,042	282,356	26,638
2004	9,378,241	4,999,759	10,549	650,849	55,208	251,675	24,928
2005	10,632,595	5,092,541	12,768	691,260	53,312	262,437	26,761
2006	12,863,844	5,753,673	18,957	643,990	664,797	252,489	28,398

Source: Ada County Auditor's Office
 All years that data was available

Fiscal Year Ended 9/30	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2000	1,863,953	11,004,673	0.57
2001	1,927,993	11,736,840	0.59
2002	1,999,545	12,612,783	0.58
2003	2,069,032	12,866,754	0.56
2004	2,153,601	13,217,608	0.58
2005	2,323,792	14,447,882	0.57
2006	4,340,545	15,885,603	0.55

Schedule 6
City of Boise
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

City Direct Rates			Overlapping Rates ¹							
Fiscal Year	Basic Rate	Total Direct	Ada County		Boise Independent School District		Meridian School District	Whitney Fire	Flood Control	Emergency Medical
			Ada County	Highway District	School District	School District	Fire	Control	Medical	
1997	\$ 5.63	\$ 5.63	\$ 3.08	\$ 1.06	\$ 8.22	\$ 6.80	\$ 1.73	\$ 0.11	\$ 0.13	
1998	5.62	5.62	3.08	1.06	8.40	6.75	1.73	0.11	0.13	
1999	5.60	5.60	3.05	1.05	8.24	6.74	1.73	0.11	0.13	
2000	5.70	5.70	2.98	1.06	8.36	6.74	1.89	0.11	0.12	
2001	5.87	5.87	2.77	1.01	7.81	6.57	1.75	0.11	0.12	
2002	5.81	5.81	2.74	1.00	8.14	6.54	1.75	0.11	0.12	
2003	5.56	5.56	2.80	1.01	8.44	6.31	1.83	0.10	0.12	
2004	5.79	5.79	2.86	1.03	7.94	6.69	1.50	0.10	0.12	
2005	5.73	5.73	2.83	1.01	7.92	6.55	1.94	0.10	0.12	
2006	5.49	5.49	2.56	1.01	4.73	3.89	1.58	0.09	0.11	

Source: Certification of Ada County Tax Levies provided by Ada County - Form L1.

Note:

1

Overlapping rates are those of local and county governments that apply to property owners within the City of Boise. Not all overlapping rates apply to all Boise Property owners; for example, although the county property tax rate apply to all the city property owners, the Joplin Cemetery rate applies only to the city property owners whose property is located within the district's geographical boundaries.

Schedule 6
 City of Boise
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
 (rate per \$1,000 of assessed value)

Overlapping Rates ¹

Fiscal Year	Dry Creek Cemetery	Joplin Cemetery	Meridian Cemetery	Water & Sewer	NW Sewer	West Sewer	Mosquito Abatement	West Ada Recreation
1997	\$ 0.01	\$ 0.01	\$ 0.11	\$ -	\$ 0.30	\$ 0.38	\$ 0.04	\$ 0.09
1998	0.01	0.01	0.11	-	0.22	0.37	0.04	0.09
1999	0.01	0.01	0.07	-	0.19	0.33	0.03	0.08
2000	0.01	0.01	0.06	-	0.19	0.33	0.03	0.08
2001	0.01	0.01	0.06	-	0.17	0.30	0.02	0.08
2002	0.01	0.01	0.06	-	0.16	0.57	0.02	0.08
2003	0.01	0.01	0.08	-	0.16	-	0.03	0.08
2004	0.01	0.01	0.07	-	0.15	-	0.03	0.08
2005	0.01	0.01	0.06	-	0.14	-	0.03	0.07
2006	0.01	0.01	0.05	-	0.14	-	0.03	0.07

City of Boise
Principal Property Tax Payers
Current Year and Nine Years Ago
Expressed in thousands

	2006			1997		
	Market Valuation	Rank	Percentage of Total Market Valuation	Market Valuation	Rank	Percentage of Total Market Valuation
Micron Technology	781,782	1	4.91%	1,452,798	1	16.68%
Hewlett Packard	197,911	2	1.24%	223,994	2	2.57%
Boise Mall LLC	118,237	3	0.74%			
Albertsons	86,922	4	0.55%			
Idaho Power	82,571	5	0.52%	64,941	5	0.75%
Qwest	79,443	6	0.50%	85,349	4	0.98%
United Water	58,742	7	0.37%	51,636	7	0.59%
Sundance Investments	51,052	8	0.32%			
New Albertson's Inc	50,498	9	0.32%			
MK Plaza Trust (WGI)	43,224	10	0.27%	44,561	8	0.51%
S-16 Limited Partnership				55,675	6	0.64%
St. Lukes Regional Medical Center				128,949	3	1.48%
Price Development				41,031	9	0.47%
Hawkins-Smith				30,604	10	0.35%
	1,550,382		9.74%	2,179,538		25.02%
Total Market Valuation	15,920,620			8,711,489		

Note: In 2003, due to a court decision, the market valuation for Micron Technology was reduced by \$393,734.

City of Boise
 Property Tax Levies and Collections,
 Last Ten Fiscal Years
 Expressed in thousands

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collection to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997	\$ 46,131	\$ 45,583	98.8%	\$ 552	\$ 46,135	100.0%
1998	49,017	48,763	99.5%	606	49,369	100.7%
1999	51,830	51,386	99.1%	602	51,988	100.3%
2000	55,251	54,793	99.2%	723	55,516	100.5%
2001 ⁽¹⁾	60,813	60,770	99.9%	778	61,548	101.2%
2002 ⁽¹⁾	69,167	68,186	98.6%	751	68,937	99.7%
2003	73,162	70,373	96.2%	713	71,086	97.2%
2004 ⁽²⁾	72,458	70,828	97.8%	652	71,480	98.7%
2005	76,583	75,921	99.1%	522	76,443	99.8%
2006	82,905	82,516	99.5%		82,516	99.5%

Sources: Ada County Tax Auditor's Office and Boise City Treasury and Accounting Departments

(1) Includes Foothills Levy

(2) Ada County miscalculated the rate for the tax levy, therefore a special remittance was made to correct this error. This amount was added to the levy and to the amount collected for the year. The amount of the correction was \$767,146.

City of Boise
 Ratio of Outstanding Debt By Type
 Last Ten Fiscal Years
 Expressed in thousands

Fiscal Year	Governmental Activities				Total Debt	Debt per Capita	Debt to Personal Income
	Revenue Bonds	Capital Leases	Bonds and Warrants	Municipal Lighting Installment Loan			
1997	37,060	3,127	45	11	40,243	0.241	0.0084
1998	38,180	2,783	43		41,006	0.244	0.0081
1999	35,815	3,605			39,420	0.231	0.0074
2000	33,340	3,190			36,530	0.197	0.0060
2001	30,740	2,745			33,485	0.174	0.0052
2002	33,090	5,738			38,828	0.201	0.0059
2003	32,315	5,305			37,620	0.192	0.0054
2004	29,830	4,913			34,743	0.174	0.0046
2005	29,285	4,508			33,793	0.162	0.0041
2006	28,710	4,084			32,794	0.155	0.0038

Ratio of Net General Bonded Debt Outstanding

The City has had no general bonded debt from fiscal years 1997 to 2006.

City of Boise
 Direct and Overlapping Governmental Activities Debt
 As of September 30, 2006
 Expressed in thousands

Direct Governmental Indebtedness:

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>	<u>Debt per Capita</u>	<u>Debt to Personal Income</u>
Revenue Refunding Bonds 2001A	\$ 26,640	100%	\$ 26,640	0.1260	0.0031
Revenue Refunding Bonds 2002A	2,070	100%	2,070	0.0098	0.0002
Golf Course Improvement-COPS	730	100%	730	0.0035	0.0001
County Building Lease	3,354	100%	3,354	0.0159	0.0004
Total Direct Governmental Indebtedness	<u>32,794</u>		<u>32,794</u>	<u>0.1552</u>	<u>0.0038</u>

Overlapping Bonded Indebtedness:

Ada County	52,784	56%	29,559	0.1398	0.0034
Capital City Development Corporation	61,012	100%	61,012	0.2885	0.0071
Meridian School District	242,492	28%	67,898	0.3211	0.0079
Boise School Dist. #1	101,357	100%	101,357	0.4793	0.0118
Total Overlapping Bonded Indebtedness	<u>457,645</u>		<u>259,826</u>	<u>1.2287</u>	
Total Direct and Overlapping Debt	<u>\$ 490,439</u>		<u>\$ 292,620</u>	<u>\$ 1.3839</u>	<u>\$ 0.0038</u>

Sources: Net taxable value of real and personal property (provided by Ada County) was used to determine the percentage applicable for the Ada County overlapping debt.

Notes:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and business of Boise City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of the overlapping government.

Boise City
 Legal Debt Margin Information
 Last Ten Fiscal Years
(Expressed in thousands)

Fiscal Year	Debt Limit	Total Net Debt Applicable to the limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of the debt limit
1997	206,000	71,677	134,323	34.79%
1998	222,554	72,320	150,234	32.50%
1999	197,645	72,549	125,096	36.71%
2000	213,368	68,021	145,347	31.88%
2001	235,785	73,972	161,813	31.37%
2002	252,000	112,842	139,158	44.78%
2003	257,915	118,289	139,626	45.86%
2004	264,660	117,548	147,112	44.41%
2005	289,120	120,043	169,077	41.52%
2006	318,412	116,426	201,986	36.56%

Note: A municipality in Idaho is allowed a debt limit of two percent of the market valuation of real and personal property.

City of Boise
Pledged Revenue Coverage
Last Ten Fiscal Years
Expressed in thousands

Golf Course Certificates of Participation

Fiscal Year	Pledged Revenue	Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
1999	1,255		1,255		18	N/A
2000	1,336		1,336	50	53	12.97
2001	1,414		1,414	60	51	12.74
2002	1,463		1,463	65	49	12.83
2003	1,461		1,461	65	46	13.16
2004	1,431		1,431	70	43	12.66
2005	1,456		1,456	70	40	13.24
2006	1,441		1,441	75	37	12.84

Revenue Refunding Bonds, Series 2001A & 2002A

Fiscal Year	Operating Revenue	15% of General Fund Revenue	Debt Service for All Outstanding General Fund Obligations (1)	Available for Future Debt Service
2002	104,165	15,625	2,616	13,009
2003	108,041	16,206	2,593	13,613
2004	117,149	17,572	2,185	15,387
2005	126,468	18,970	2,179	16,791
2006	140,957	21,144	2,187	18,957

(1) Parity debt is allowed so long as the maximum annual principal and interest requirements on all outstanding obligations constituting a lien upon General Fund Revenues, and on the obligations proposed to be issued (excluding reserves) does not exceed 15% of the General Fund Revenues as set forth on the City's most recent audited financial statement.

Airport Revenue Certificates of Participation--Air Terminal Project

Fiscal Year	Pledged Revenue (1)	Operating Expenses (1)	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
2001	20,616	9,802	10,814	785	2,272	3.54
2002	21,729	11,628	10,101	775	2,824	2.81
2003	22,502	11,761	10,741	810	2,787	2.99
2004	24,066	13,097	10,969	850	2,749	3.05
2005	27,563	13,629	13,934	890	2,708	3.87
2006	30,252	14,659	15,593	935	2,665	4.33

(1) Includes Operating Revenue, Interest Income, Operating Grants, and Passenger Facilities Charges. Excludes Interest Expense, Depreciation, Gain or Loss on Property Sale/Exchange/Disposal.

Airport Revenue Refunding Bonds, Series 2004-1--Parking Facilities Project

Fiscal Year	Pledged Revenue (1)	Operating Expenses (1)	Senior/Parity Debt Pledges (2)	Net Available Revenue	Debt Service		
					Principal	Interest	Coverage
2004	18,979	13,097	1,319	4,563	1,135	28	3.92
2005	21,899	13,629	1,085	7,185	1,075	277	5.32
2006	24,361	14,659	1,086	8,616	1,110	244	6.36

(1) Includes Operating Revenue, Interest Income, Operating Grants, Customer Facility Charges; Excludes Interest Expense, Gain on Property Sale/Exchange, Depreciation and income, expenditures and debt service on senior and parity debt related to Passenger Facilities Charges.

(2) Does not include portion of debt service covered by Passenger Facility Charges.

Sewer Wastewater Facility Refunding Bonds

Fiscal Year	Pledged Revenue (1)	Operating Expenses (1)	Senior/Parity Debt Pledges (2)	Net Available Revenue	Debt Service		
					Principal	Interest	Coverage
1999	17,024	2,123	49	14,852		394	N/A
2000	20,290	14,003	49	6,238	690	935	3.84
2001	22,692	15,118	49	7,525	775	912	4.46
2002	20,912	16,488	49	4,375	800	884	2.60
2003	21,682	16,703	49	4,930	830	855	2.92
2004	23,857	17,085	49	6,723	860	822	4.00
2005	25,354	17,665	49	7,640	895	787	4.54
2006	27,693	18,263	49	9,381	930	752	5.58

(1) Includes Interest Income; Excludes Interest Expense, Depreciation.

(2) Annual payment on loan from State Department of Environmental Quality.

City of Boise
 Demographic and Economic Statistics
 Last Ten Calendar Years

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age ¹	Education Level in Years of Schooling ¹	K-12 School Enrollment	Unemployment Rate
1997	166,647	4,816,432	\$ 28,902	32.8	13.7	26,994	3.0%
1998	168,258	5,086,439	30,230	32.9	13.7	26,952	5.0%
1999	170,327	5,351,674	31,420	33.0	13.8	26,646	4.8%
2000	185,787	6,051,268	32,571	33.1	13.8	26,473	2.7%
2001	192,290	6,487,672	33,739	33.5	13.8	26,368	4.9%
2002	193,085	6,578,792	34,072	33.9	13.8	25,883	5.6%
2003	195,931	6,921,067	35,324	34.3	13.8	25,634	4.5%
2004	200,062	7,481,118	37,394	34.5	13.8	25,572	4.6%
2005	208,219	8,244,015	39,593	34.7	13.8	25,680	3.2%
2006	211,473	8,605,365	40,693	35.1	13.8	25,287	2.9%

¹ Information provided by Idaho Department of Commerce and Labor using Census information from 1990, 2000 and estimates for 2004 and 2005. The intervening years (96-99 and 01-03) are estimates based on the total change between the years identified by the Census Bureau. The actual estimates made in these years is not available any longer. From 04 forward the amounts will be based on the actual Census Bureau issued estimates.

Sources Idaho Department of Commerce and Labor
 US Census Bureau
 US Bureau of Economic Analysis
 Boise Independent School District
 Community Planning Association of Southwest Idaho

City of Boise
 Full-time Equivalent City Government Employees by Function/Program
 Last Ten Fiscal Years

Department/Program	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government											
Mayor's Office	13	13	13	15	17	17	20	18	20	19	19
Legal Department	30	35	37	39	44	45	48	46	46	46	46
Human Resources								11	12	11	11
Customer and Support	91	93	94	96		95	95	57	42	42	
Finance and Administration	19	20	20	21	20	20	22	24	25	25	58
Information Technology								22	24	24	30
Public Safety											
Fire Department	191	202	206	198	201	211	244	252	252	250	250
Police	260	266	268	279	304	311	326	339	350	365	367
Parks and Recreation											
	102	109	111	113	117	117	132	141	154	155	149
Culture											
Boise City Art Commission		2	2	2	3	3	5	5	4	4	4
Library	80	81	82	83	85	85	88	88	88	88	87
Community Services											
Planning & Development	84	92	91	92	91	91	95	96	95	95	103
Public Works	19	14	14	15	15	15	17	18	30	30	28
Airport											
	67	79	81	82	93	93	88	123	137	137	151
Sewer	146	147	147	150	161	161	177	190	191	190	195
Geothermal	1	1	1	1	1	1	1	1	1	1	1
Solid Waste	4	4	4	4	4	5	5	5	5	5	5
Risk Management	3	3	3	3	3	3	3	5	4	4	4
Workers Comp					1	1	1	1	1	1	1
City Shop							13	11	10	10	10
Housing Rehab	7	7	7	10	10	10	13	16	17	19	19
Total	1,117	1,165	1,179	1,201	1,169	1,283	1,391	1,468	1,508	1,522	1,538

In FY 2006 Customer and Support Services was reorganized and put under the Department of Finance and Administration except for Communications (5 FTE) which was moved to IT.

Human Resources and Information Technology were a part of Customer and Support Services until 2003.

Parks and Recreation acquired Idaho Ice World in 2004

In CY 1999,2003 and 2004 the City completed large annexations

Source: Boise City Budget Office

City of Boise
 Operating Indicators by Function/Program
 Last Three Fiscal Years

	2004	2005	2006
General Government			
Mayor and City Council			
Number of Neighborhood Reinvestment project grants awarded	16	12	19
Number of active Neighborhood Reinvestment project grants	35	35	41
Ordinances and resolutions adopted	400	525	568
General Government Administration			
Number of children in licensed daycare facilities (City Clerk)	19,988	32,900	19,000
Number of square feet of facilities maintained (Facilities Maintenance)	273,200	263,059	253,477
Legal			
Court cases processed (Boise only)	56,225	60,620	64,059
Human Resources			
Days from requisition to applicant referral (HR Control)	25	27	22
Information and Technology			
Number of supported PCs and printers	n/a	n/a	1,150
Number of help desk calls	4,750	2,143	3,537
Average number of mapping requests per month (internet)	n/a	19,132	30,300
Financial Services			
Number of purchase orders issued	1,800	1,650	2,060
Number of dollars recovered by Collections	\$ 1,555,143	\$ 1,226,415.00	\$ 1,962,925
Ratio of interest earned vs. interest expense	0.21	0.49	1.07
Ratio of Portfolio Yield vs. Fed Funds	1.083	0.925	0.957
Number of loans internally serviced (sewer & housing)	822	763	808
Public Safety			
Fire			
Average response time	4.08	4.11	4.14
Number of fires investigated	101	110	100
Number of sprinkler plans reviewed			1,500
Police			
Number of police reports taken	42,151	41,403	42,156
Number of crime scenes processed	3,221	3,148	967
Number of citations for hazardous moving violations	26,918	21,118	22,061
Number of DUI arrests	1,701	1,865	2,240
Parks and Recreation			
Parks & Rec			
Miles of trails maintained	89	95	97
Number of adaptive programs offered	190	143	200
Number of acres maintained	14,992	15,776	14,800
Zoo attendance	229,893	259,223	270,850
Idaho Ice World attendance	398,710	203,514	232,436
Number of rounds at Warm Springs Golf course	29,920	46,590	47,959
Average youth scholarship amount	\$ 40.86	\$ 37.46	\$ 41.73
Number of youth scholarships awarded	224	277	606
Number of youth served	649,328	559,865	619,201

City of Boise
 Operating Indicators by Function/Program
 Last Three Fiscal Years

	2004	2005	2006
Culture			
Arts			
Number of projects completed	9	10	2
Number of participants in art programs	17,610	25,448	58,333
Library			
Annual circulation	1,474,816	1,510,530	1,448,423
Reference questions per capita	1.00	0.90	0.23
Community Service			
Planning and Development Services			
Total construction permit value (millions)	\$ 369.00	\$ 465.00	\$ 654.00
Total number of permits	14,100	16,593	16,623
Percent of commercial plans reviewed <30 days	68%	63%	58%
Number of affordable housing units available	273	273	273
Parking Control			
Parking tickets issued	59,867	72,506	63,502
Cemetery			
Number of burials	172	174	159
Airport			
Airline cost per enplaned passenger	\$ 3.32	\$ 3.35	\$ 3.28
Number of enplanements	1,405,423	1,545,268	1,623,438
Public Works			
Total number of street lights	9,231	9,757	10,011
Sewer			
Dollars per foot of constructed 8" sewer pipe	\$ 70.54	\$ 64.21	\$ 92.84
Number of sewer backups per 100 miles of pipe	2.80	3.35	3.34
Miles of sewer pipe	611	638	659
Gallons of sewage treated per Capita	26	27	28
Tons of solid waste per Capita	6,740	7,363	7,500

City of Boise
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years

Function/Program	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Primary Government										
Governmental activities:										
Fire										
Fire trucks	4	4	4	4	3	3	3	3	2	2
Fire engines	21	21	21	21	15	15	15	15	15	15
Rescue/utility vehicles	12	10	11	11	9	9	6	6	6	6
Fire facilities	15	14	14	14	14	14	14	14	14	11
Fire hydrants	6,913	6,791	6,674	6,583	5,585	5,437	5,306	4,453	4,157	4,157
Police										
Patrol vehicles	75	73	70	67	64	64				
Motorcycles	12	12	13	13	7	9	9	12	9	9
Police station (non city owned)	1	1	1	1	1	1	1	1	1	1
Police mobile substation	1	1	1	1	1					
Parks and recreation										
Park sites	110	108	107	105	104	103	102			
Picnic areas	62	58	58	58	57	56	54			
Recreation/community centers	4	4	3	3	3	3	3			
Ice skating facilities	1	1	1							
Playgrounds	71	71	71	69	66	63	60			
Basketball courts	26	26	26							
Cultural/historical sites	4	4	4	4	4	4	4			
Golf courses	1	1	1	1	1	1	1			
Tennis courts	77	76	76	76	76	76	76			
Youth baseball fields	35	35	35	34	33	32	31			
Soccer fields	44	44	44	44	44	44	44			
Skate parks	3	3	3	2	2	2	2			
Pools	7	7	7	7	7	7	7	7	7	7
Zoo	1	1	1	1	1	1	1	1	1	1
Bike, walking or hiking trails	108	108	106	103	100	98	97			
Foothills-special levy (acres)	1,199	1,199	1,079	820	42					
Governmental activities:										
Culture										
Public art investments	106	60	59	51	43	35	28	27	23	19
Library Locations	2	2	2	2	2	2	2	2	2	2
Library Patron visits (thousands)	1,123	1,088	1,109	1,090	994	911	873	903	757	762
Items in library collection (thousands)	361	376	361	355	358	362	352			
Circulation of materials (thousands)	1,517	1,510	1,475	1,456	1,432	1,342	1,284	1,327	1,309	1,297
Community Services										
Cemeteries	3	3	3	3	3	3	3	3	3	3
Streetlights	7,111	6,918	6,463	6,314	4,724	5,461	5,174	4,609	4,228	3,885

City of Boise
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years

Function/Program	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Business-type activities:										
Airport										
Enplanements (thousands)	1,629	1,545	1,444	1,355	1,368	1,423	1,505	1,418	1,297	1,261
Runways (commercial)	2	2	2	2	2	2	2	2	2	2
Total parking spaces	2,141	2,141	2,141	2,141	1,878	1,878	1,878	2,058	2,058	2,058
Sewer										
Wastewater treatment plants	2	3	3	3	3	3	3	3	3	3
Wastewater treatment (million gallons per day)	28	27	26	26	27	26	27	27	27	27
Sanitary sewers (miles)	655	639	611	591	572	546	528	500	486	472
Solid waste										
Recycling material diverted from landfill (tons)	7,500	7,363	6,740	6,470	6,331	6,538	5,270	5,818	5,426	5,255
Other										
Geothermal Customers	55	55	54	51	51	52	52	48	45	45
Single family home rental units	28	18	18	33	28	28	31	30	30	25
Apartment rental units	255	255	255	244	244	164	160	160	160	50

CITY OF BOISE
 INSURANCE POLICIES AND FIDELITY BONDS
 SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
 AS OF SEPTEMBER 30, 2006

#	INSURANCE OR BOND CARRIER	SIR=SELF-INS RETENTION IP=INS. POL FB=FID BND	POLICY OR BOND NO.	COVERAGE AMOUNT
<hr/>				
1	SELF INSURED LIABILITY RETENTION	SIR		\$400,000 per Claim
<hr/>				
2	FRED A. MORETON & CO. Clarendon	IP	XSR00311269	\$5,000,000 EXCESS OF \$400,000 SIR (INCLUDES \$5,000,000 ANNUAL AGGREGATE FOR ERRORS AND OMISSIONS; E & O INCLUDES AIRPORT)
<hr/>				
3	Travelers/AETNA	IP	P 630 239X219A-TIL-O5	\$255,715,076 BLANKET REAL PROPERTY \$46,186,611 BLANKET PERSONAL PROPERTY \$5,000,000 Earthquake \$5,000,000 FLOOD EXCLUDING ZONES A & V \$1,000,000 FLOOD IN ZONES A & V \$16,718,720 BLANKET BUSINESS INCOME/EXTRA EXPENSE INCLUDING ADDITIONAL EXPENSE \$2,000,000 FINE ARTS EXCLUDING ANN FRANK MEMORIAL \$1,317,193 FINE ARTS-ANN FRANK MEMORIAL \$2,000,000 NEWLY ACQUIRED/CONSTRUCTED BUILDING (EACH) \$1,000,000 NEWLY ACQUIRED/CONSTRUCTED PERSONAL PROP (EACH) \$100,000 APURTENANT STRUCTURES; \$250,000 DEBRIS REMOVAL \$25,000 ACCOUNTS RECEIVABLE/ON PREMISES \$10,000 ACCOUNTS RECEIVABLE/OFF PREMISES \$250,000 ORDINANCE OR LAW, \$2,923,906 EQUIPMENT IN OPEN \$3,888,888 CONTRACTOR'S EQUIPMENT \$500,000 VALUABLE PAPERS AND RECORDS \$7,200,000 FIRE ENGINES AT INSURED PREMISES \$25,000 OUTDOOR PROPERTY AND PERSONAL EFFECTS \$25,000 CLAIM DATA \$25,000 OUTDOOR PROPERTY MISC. OTHER COVERAGES DEDUCTIBLES:\$10,000 VALUABLE PAPERS \$2,500 FINE ARTS EXCLUDING ANN FRANK MEMORIAL \$25,000 EARTHQUAKE/FLOOD 72 HOURS-- BUSINESS INCOME \$1,000 CONTRACTORS/LEASED EQUIPMENT

CITY OF BOISE
 INSURANCE POLICIES AND FIDELITY BONDS
 SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
 AS OF SEPTEMBER 30, 2006

#	DESCRIPTION OF COVERAGE	POLICY	TERM	EXPIRATION	ANNUAL	PREPAID	CURRENT YEAR		PREPAID
		DATE	(DAYS)	DATE	PREMIUM	INSURANCE	EXPENSE	PAYMENTS	INSURANCE
						09/30/05			09/30/06
1	BODILY INJURY PROPERTY DAMAGE -- >COMP. GEN. PERSONAL INJURY POLICE PROFESS. E&O, MALPRACTICE BODILY INJURY PROPERTY DAMAGE -->AUTO LIAB.	10/1/2005	365	10/1/2006	472,563	-	472,563	472,563	-
2	COMPREHENSIVE GENERAL LIABILITY	10/1/2005	365	10/1/2006	321,108	-	321,108	321,108	-
3	ALL RISK PROPERTY INSURANCE	10/1/2005	365	10/1/2006	230,078	-	230,078	230,078	-

CITY OF BOISE
 INSURANCE POLICIES AND FIDELITY BONDS
 SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
 AS OF SEPTEMBER 30, 2006

#	INSURANCE OR BOND CARRIER	SIR=SELF-INS RETENTION IP=INS. POL FB=FID BND	POLICY OR BOND NO.	COVERAGE AMOUNT
				\$5,000 ANN FRANK MEMORIAL \$5,000 EQUIPMENT IN OPEN \$100,000 ALL OTHER LOSSES
4	SELF INSURED WORKERS COMP RETENTION	SIR		\$400,000 PER CLAIM
5	PAYNE FINANCIAL Safety National Casualty Corporation	IP	SP-6143-ID	WORKERS COMPENSATION TO STATUTORY LIMITS \$2,000,000 EMPLOYERS LIABILITY; \$1,000,000 STOP GAP EXCESS OF \$400,000 SIR
6	FRED A. MORETON & CO. - Travelers	FB	103757642	\$600,000 SELF-INSURER'S WORKERS COMPENSATION BOND
7	GALLAGHER AVIATION GLOBAL AEROSPACE	IP	ALI 411745	\$150,000,000 CSL AIRPORT LIABILITY SUBJECT TO \$50,000 DEDUCTIBLE \$150,000,000 PRODUCTS AND COMPLETED OPERATIONS, CONTRACTUAL, PRODUCTS/COMPLETED OPERATIONS, HANGARKEEPERS, NON-OWNED AIRCRAFT, ON-PREMISES AUTO, CONTINGENT/HOST LIQUOR \$250,000 FIRE DAMAGE \$25,000,000 CSLOFF-PREMISES AUTO LIABILITY EXCESS of \$1,000,000 CSL, INCIDENTAL MEDICAL MALPRACTICE, PERSONAL AND ADVERTISING INJURY \$200,000/\$10,000,000 GARAGEKEEPERS LIABILITY
8	FRED A. MORETON & CO. - Lloyds of London	IP	SIM0774	\$500,000 per GARAGE,\$40,000 per UNIT \$1,000per UNIT DEDUCTIBLE
9	UNIGARD	IP	CM007648	BUSINESS PERSONAL PROPERTY \$110,000 MONEY & SECURITIES INSIDE \$10,000 TRANSIT \$10,000; EMPLOYEE DISHONESTY \$10,000; BUSINESS PERSONAL PROPERTY OFFPREMISES \$25,000; TENANT LEGAL LIABILITY \$100,000 LIABILITY\$1,000,000/OCC., \$2,000,000 Aggregate TENENTS IMPROVEMENTS & BETTERMENTS \$16,000

CITY OF BOISE
INSURANCE POLICIES AND FIDELITY BONDS
SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
AS OF SEPTEMBER 30, 2006

#	DESCRIPTION OF COVERAGE	POLICY DATE	TERM (DAYS)	EXPIRATION DATE	ANNUAL PREMIUM	PREPAID INSURANCE 09/30/05	CURRENT YEAR EXPENSE	PAYMENTS	PREPAID INSURANCE 09/30/06
4	WORKERS COMPENSATION & EMPLOYERS	10/1/2005	365	10/1/2006	1,208,813	-	1,208,813	1,208,813	-
5	WORKERS COMPENSATION & EMPLOYERS LIABILITY	10/1/2005	365	10/1/2006	120,706	-	120,706	120,706	-
6	WORKERS COMPENSATION LIABILITY BOND	4/27/2006	365	4/27/2007	7,006	3,812	6,826	7,006	3,992
7	AIRPORT LIABILITY PREMISES LIABILITY, PRODUCTS AND COMPLETED OPERATIONS, FIRE DAMAGE HANGARKEEPERS' LIABILITY BODILY INJURY, PROPERTY DAMAGE, PERSONAL INJURY LIABILITY, ADVERTISING INJURY & MEDICAL MALPRACTICE LIABILITY, CONTROL	5/10/2006	365	5/10/2007	123,000	83,556	132,082	123,000	74,474
8	GARAGEKEEPERS LIABILITY: FIRE, LIGHTNING, EXPLOSION, THEFT, COLLISION OR UPSET, RIOT OR CIVIL COMMOTION	10/1/2005	365	10/1/2006	8,105	-	8,105	8,105	-
9	LIBRARY BRANCH (TOWNE SQUARE MALL) COMMERCIAL BUSINESS PACKAGE	10/1/2005	365	10/1/2006	784	-	784	784	-

CITY OF BOISE
INSURANCE POLICIES AND FIDELITY BONDS
SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
AS OF SEPTEMBER 30, 2006

#	INSURANCE OR BOND CARRIER	SIR=SELF-INS RETENTION IP=INS. POL FB=FID BND	POLICY OR BOND NO.	COVERAGE AMOUNT
				FIRE DAMAGE 100,000 MEDICAL\$1,000 PER PERSON AND PER OCC Deductible, \$500
10	Chubb	IP	7642-29-78 SEA	\$50,000,000 PROPERTY DAMAGE; \$500,000 BUSINESS INCOME/ EXTRA EXPENSE, CONSEQUENTIAL DAMAGE; \$100,000 EXPEDITING EXPENSE, HAZARDOUS SUBSTANCE,AMMONIA CONTAMINATION, WATER DAMAGE, UTILITY DAMAGE; \$500,000 CONSEQUENTIAL DAMAGE;\$50,000 VALUED COVERAGE & EXTRA EXPENSE; NEWLY ACQUIRED LOCATIONS \$100,000; \$25,000 PERISHABLE GOODS; TERRORISM COVERAGE INCLUDED; CONSEQUENTIAL DAMAGE \$50,000; SUBJECT TO DEDUCTIBLE OF \$5,000 24 HRS OF BUSINESS INTERRUPTION/EXTRA EXPENSE;
11	Great American Insurance Co.	IP	IMP 7-16-13-75-15	\$4,292,029 DIRECT DAMAGE BUSINESS INCOME & EXTRA EXPENSE \$132,613, 5% DIRECT DAMAGE QUAKE, (\$195,533 MINIMUM); \$132,613 TIME ELEMENT INCLUDES TERRORISM DEDUCTIBLE:EARTHQUAKE 2% SUBJECT TO \$200,000 MINIMUM TIME ELEMENT 72 HOUR WAITING PERIOD ALL OTHERS \$5,000
12	Travelers	FB	103915601	\$50,000 RIGHT OF WAY BOND
National Flood Insurance Program:				
13	FEMA	IP	2030138206	\$200,000 SUBJECT TO \$5,000 DEDUCTIBLE
14	Fidelity National	IP	9902163645	\$250,000 BUILDINGS, \$60,000 CONTENTS SUBJECT TO \$500 DEDUCTIBLE
15	The Hartford	IP	9901917249	\$500,000 BUILDINGS, \$103600 CONTENTS 1000 DEDUCTIBLE
16	The Hartford	IP	9901917251	\$500,000 BUILDINGS,18,800 CONTENTS \$1000 DEDUCTIBLE
17	Great American Insurance Co.	IP	IMP 716-14-86-14	\$2,500,000 FOR EQUIPMENT,

CITY OF BOISE
INSURANCE POLICIES AND FIDELITY BONDS
SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
AS OF SEPTEMBER 30, 2006

#	DESCRIPTION OF COVERAGE	POLICY DATE	TERM (DAYS)	EXPIRATION DATE	ANNUAL PREMIUM	PREPAID INSURANCE 09/30/05	CURRENT YEAR EXPENSE	PAYMENTS	PREPAID INSURANCE 09/30/06
10	BOILER & MACHINERY (INCLUDING ELECTRICAL APPARATUS)	10/1/2005	365	10/1/2006	16,774	-	16,774	16,774	-
11	LOSS OF RENTS & EARTHQUAKE COVERAGE FOR GROVE ST. PARKING GARAGE	10/1/2005	365	10/1/2006	4,249	-	4,249	4,249	-
12	USE OF RIGHTS OF WAY	12/9/2005	365	12/9/2006	250	-	203	250	47
13	FLOOD INSURANCE FOR GROVE ST. GARAGE	7/12/2006	365	7/12/2007	1,400	912	1,223	1,400	1,089
14	FLOOD INSURANCE FOR Foothills Environmental Center	10/6/2005	365	10/6/2006	352	4	351	352	5
15	FLOOD INSURANCE FOR Fort Boise Community Center	3/9/2006	365	3/9/2007	4,100	1,637	3,951	4,100	1,786
16	FLOOD INSURANCE FOR Senior Center	3/9/2006	365	3/9/2007	2,998	1,179	2,871	2,998	1,306
17	INSURANCE FOR ELECTRONIC DATA	10/1/2005	365	10/1/2006	6,512	-	6,512	6,512	-

CITY OF BOISE
 INSURANCE POLICIES AND FIDELITY BONDS
 SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
 AS OF SEPTEMBER 30, 2006

#	INSURANCE OR BOND CARRIER	SIR=SELF-INS RETENTION IP=INS. POL FB=FID BND	POLICY OR BOND NO.	COVERAGE AMOUNT
				\$1,000,000 FOR DATA, PROGRAMS AND MEDIA 10,000 PER MONTH (\$20,000 AGGREGATE) FOR EXTRA EXPENSE \$50,000TRANSIT
18	Scottsdale	IP	CLS1108109	\$2,000,000 CSL PRODUCTS/COMPLETED OPERATIONS, \$1,000,000 PERSONAL & ADVERTISING INJURY, \$1,000,000 BODILY INJURY AND PROPERTY DAMAGE, \$100,000 DAMAGE TO RENTED PREMISES
19	Travelers	FB	103106595	\$250,000; DEDUCTIBLE, \$5000
20	Travelers	FB	103026281	\$500,000,\$0 DEDUCTIBLE
21	Travelers	FB	103026275	\$500,000,\$0 DEDUCTIBLE
22	Travelers	IP	103963647	\$1,000,000 (INCLUDING DEFENSE COSTS) ERISA LIABILITY POLICY; \$10,000 DEDUCTIBLE
23	Travelers	FB	104194246	\$500,000
Totals				

CITY OF BOISE
INSURANCE POLICIES AND FIDELITY BONDS
SEWER AND AIRPORT REVENUE BOND REQUIREMENTS
AS OF SEPTEMBER 30, 2006

#	DESCRIPTION OF COVERAGE	POLICY DATE	TERM (DAYS)	EXPIRATION DATE	ANNUAL PREMIUM	PREPAID INSURANCE 09/30/05	CURRENT YEAR EXPENSE	PAYMENTS	PREPAID INSURANCE 09/30/06
	PROCESSING EQUIPMENT \$2,500 DEDUCTIBLE								
	SPECIAL EVENTS								
18	LIABILITY;\$500 DEDUCTIBLE	3/2/2006	365	3/2/2007	6,143	2,558	6,143	6,143	2,558
19	BLANKET EMPLOYEE FIDELITY \$5,000 DEDUCTIBLE	10/1/2005	365	10/1/2006	2,183	-	2,183	2,183	-
	COMMERCIAL CRIME:								
20	GENERAL EMPLOYEES DEFERRED COMP PLAN	3/1/2006	365	3/1/2007	362	151	362	362	151
21	COMMERCIAL CRIME: POLICE SOCIAL SECURITY REPLACEMENT PLAN	3/1/2006	365	3/1/2007	362	151	362	362	151
22	TRUSTEES FIDELITY(ERISA LIABILITY): GENERAL EMPLOYEES DEFERRED COMP PLAN TRUSTEES FIDELITY(ERISA LIABILITY): POLICE SOCIAL SECURITY REPLACEMENT PLAN; HEALTH CARE TRUSTEES	11/19/2005	365	11/19/2006	9,969	1,162	9,765	9,962	1,359
23	CITY TREASURER	10/1/2006	365	10/1/2007	1,575	-	1,575	1,575	-
					2,549,392	95,122	2,557,589	2,549,385	86,918

CITY OF BOISE
 SCHEDULE OF CHANGES IN LIABILITY ESTIMATES
 FOR THE CITY OF BOISE SELF INSURANCE PLAN

The following schedule shows the development of estimated aggregate liability for known claims since the inception of the City's self-insurance program. Liabilities are periodically reestimated based on changes in factors used to make the original estimates. Estimates do not include claims that are incurred but not reported (IBNR).

1997⁽¹⁾ 1998⁽¹⁾ 1999⁽¹⁾ 2000⁽¹⁾ 2001⁽¹⁾ 2002⁽¹⁾ 2003⁽²⁾ 2004⁽²⁾ 2005⁽²⁾ 2006⁽²⁾

LIABILITY FOR KNOWN CLAIMS REESTMATED AS OF:

END OF YEAR	194	149	116	146	98	95	144	32	115	32
ONE YEAR LATER	667	174	222	520	137	121	282	39	187	
TWO YEARS LATER	864	124	375	508	189	140	257	110		
THREE YEARS LATER	1,195	172	363	496	192	176	287			
FOUR YEARS LATER	1,384	342	375	488	187	265				
FIVE YEARS LATER	1,310	342	392	487	184					
SIX YEARS LATER	1,310	342	392	487						
SEVEN YEARS LATER	1,310	342	392							
EIGHT YEARS LATER	1,310	392								
NINE YEARS LATER	1,310									

(1) Insurance policies purchased by the City effective October 1, 1992 required the City to carry a self-insured retention of \$250,000 per incident with no maximum annual aggregate loss provisions.

(2) Insurance policies purchased by the City effective October 1, 2003 required the City to carry a self-insured retention of \$400,000 per incident with no maximum annual aggregate loss provisions.

CITY OF BOISE
 SCHEDULE OF CLAIMS PAID FROM THE
 CITY OF BOISE INSURANCE PLAN

The following schedule shows the development of claims losses since the inception of the City's self-insurance program. Paid amounts are based on actual settlements. Liability amount shown is the original estimate for each policy year and prior to any reestimates.

	1997 ⁽¹⁾	1998 ⁽¹⁾	1999 ⁽¹⁾	2000 ⁽¹⁾	2001 ⁽¹⁾	2002 ⁽¹⁾	2003 ⁽²⁾	2004 ⁽²⁾	2005 ⁽²⁾	2006 ⁽²⁾
LIABILITY FOR UNPAID CLAIMS AND CLAIM ADJUSTMENT EXPENSES:	194	149	116	146	98	95	144	32	115	115
PAID (CUMULATIVE) AS OF:										
END OF YEAR	18	53	43	38	28	41	89	21	36	25
ONE YEAR LATER	450	86	168	179	97	60	234	27	99	
TWO YEARS LATER	743	79	260	478	179	80	241	38		
THREE YEARS LATER	1,056	135	345	474	182	118	284			
FOUR YEARS LATER	1,305	342	374	474	183	245				
FIVE YEARS LATER	1,310	342	392	487	184					
SIX YEARS LATER	1,310	342	392	487						
SEVEN YEARS LATER	1,310	342	392							
EIGHT YEARS LATER	1,310	342								
NINE YEARS LATER	1,310									

(1) Insurance policies purchased by the City effective October 1, 1992 required the City to carry a self-insured retention of \$250,000 per incident with no maximum annual aggregate loss provisions.

(2) Insurance policies purchased by the City effective October 1, 2003 required the City to carry a self-insured retention of \$400,000 per incident with no maximum annual aggregate loss provisions.

CITY OF BOISE
 SELF-INSURED RETENTION
 LOSSES VS RESERVES

Fiscal Year	Estimated Ultimate Losses ⁽¹⁾	1985-86 ⁽²⁾	98-99 ⁽¹⁾	99-00 ^(1,2)	00-01 ^(1,2)	01-02 ⁽¹⁾	02-03 ^(1,2)	03-04 ⁽¹⁾	
1996-97 ⁽²⁾	472		293	313	249	5	-	-	
1997-98 ⁽²⁾	449		33	(7)	56	207	-	-	
1998-99 ⁽²⁾	462		43	125	92	85	29	18	
1999-2000 ⁽²⁾	427			38	141	299	(4)	-	
2000-2001 ⁽²⁾	426				28	69	82	3	
2001-2002 ⁽²⁾	440					41	19	20	
2002-2003 ⁽²⁾	592						89	145	
2003-2004 ⁽²⁾	583							21	
2004-2005 ⁽²⁾	617								
2005-2006 ⁽²⁾	473								
Losses Paid/Projected to be Paid by Year (incl. Allocated Loss Adjustment Expenses)			\$5	325	469	566	706	215	207
Cumulative Losses			3,644	4,113	4,679	5,385	5,600	5,807	
Loss Funding			462	427	426	440	592	583	
Cumulative Loss Funding			4,657	5,084	5,510	5,950	6,542	7,125	
Estimated Cash Reserves			137	(42)	(140)	(266)	377	376	
Unallocated Loss Adjustment Expense (less depreciation & dividend expense)			(629)	(965)	(949)	(1,055)	(1,408)	(1,386)	
Net Claims Expense			(492)	(1,007)	(1,089)	(1,321)	(1,031)	(1,010)	
Claims incurred but not reported			1,007	1,132	1,489	1,999	1,800	1,473	
Other charges for services									
Operating transfers in (out)									
Interest Earned on Contingency and Reserves			101	174	126	113	92	37	
Cumulative Interest Earned on Contingency and Reserves			1,493	1,667	1,793	1,906	1,998	2,035	
Total Cash Reserves & Interest		N/A	1,375	1,248	1,938	2,189	1,938	1,783	

(1) FY 1986 Estimated Ultimate Losses includes
 losses paid and expected to be paid by
 insurance coverages

(2) Actual funding and paid losses figures

(3) Negative numbers in an annual Losses Paid column denote net recoveries during the loss year.

04-05 ⁽¹⁾	05-06 ⁽¹⁾	Anticipated Future Losses in Subsequent Years	Total Anticipated Losses
-	-	-	1,310
-	-	-	342
-	-	-	392
13	-	-	487
1	1	-	184
38	127	195	440
7	43	308	592
6	11	545	583
36	63	518	617
	25	448	473
101	270	2,014	8,255
5,908	6,178	7,821	
617	473	N/A	
7,742	8,215	8,215	
516	203	394	
(1,790)	(1,325)		
(1,274)	(1,122)		
1,856	1,316		
852	1,432		
-	1		
89	173		
2,124	2,297		
1,523	1,800		

CITY OF BOISE
 WORKERS COMPENSATION SELF-INSURED RETENTION
 LOSSES VS RESERVES

YEAR	1	2	3	4	5	6	7	8
ESTIMATED LOSS								
PAYMENT PATTERN	22%	25%	15%	9%	6%	4%	3%	2%

ACTUAL LOSSES PAID

Fiscal Year	Estimated Ultimate Losses ⁽¹⁾	ACTUAL LOSSES PAID							
		1999 ⁽¹⁾	2000 ⁽¹⁾	2001 ⁽¹⁾	2002 ⁽¹⁾	2003 ⁽¹⁾	2004 ^(1,3)	2005 ⁽¹⁾	2006 ⁽¹⁾
1999	698	178	194	25	10	24	(2)	-	-
2000	721		238	328	125	37	67	26	1
2001	847			238	239	2	35	99	21
2002	872				293	227	33	56	26
2003	984					305	235	42	13
2004	1101						564	363	151
2005	1387							344	387
2006	1209								462

Losses Paid/Projected to be Paid by Year (incl. Allocated Loss Adjustment Expenses)		178	432	591	667	595	932	930	1,061
Cumulative Losses		178	610	1,201	1,868	2,463	3,395	4,325	5,386
Loss Funding		698	721	847	872	984	1,101	1,387	1,209
Cumulative Loss Funding		698	1,419	2,266	3,138	4,122	5,223	6,610	7,819
Estimated Cash Reserves		520	289	256	205	389	169	457	148
Unallocated Loss Adjustment Expense (less dividend expense)		(157)	(215)	(214)	(318)	(367)	(406)	(437)	(361)
Net Claims Expense		363	74	42	(113)	22	(237)	20	(213)
Claims incurred but not reported		(560)	(463)	(28)	(45)	(407)	(124)	(457)	(148)
Other charges for services		407	351	225	317	431	336	242	505
Operating transfers in (out)		-	-	-	-	-	-	-	-
Interest Earned on									
Contingency and Reserves		20	78	137	53	31	45	90	176
Cumulative Interest Earned on									
Contingency and Reserves		20	98	235	288	319	364	454	630
Total Cash Reserves & Interest		230	270	646	858	935	955	850	1,170

(1) Actual funding and paid losses figures

(2) Projected paid losses

(3) Negative numbers in an annual Losses Paid column denote net recoveries during the loss year.

(4) Interest projected at 5% APR

9	10 >10		
1%	2%	11%	100%

ANTICIPATED FUTURE LOSSES

2007 ⁽²⁾	2008 ⁽²⁾	Anticipated Future Losses in Subsequent Years	Total Anticipated Losses
-	-	-	429
-	-	-	822
6	4	202	847
9	7	221	872
23	15	351	984
2	1	20	1,101
59	36	561	1,387
67	41	639	1,209

168	103	1,994	7,651
5,554	5,657	7,651	
-	-	N/A	
7,819	7,819	7,819	
(168)	(103)	168	

(168)	(103)
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47	42
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677	719
1,049	988

CITY OF BOISE
 SCHEDULE OF ESTIMATED WORKERS COMPENESATION CLAIMS

The following schedule shows the development of estimated aggregate liability for known claims since the inception of the City's self-insured Workers Compensation program. Liabilities are periodically reestimated based on changes in factors used to make the original estimates. Estimates do not include claims that are incurred but not reported (IBNR).

	1999 ⁽¹⁾	2000 ⁽¹⁾	2001 ⁽²⁾	2002 ⁽³⁾	2003 ⁽³⁾	2004 ⁽³⁾	2005 ⁽³⁾	2006 ⁽³⁾
LIABILITY FOR KNOWN WORKERS COMPENSATION CLAIMS REESTIMATED AS OF:								
END OF YEAR	507	665	620	711	599	1,051	721	863
ONE YEAR LATER	473	833	640	641	605	1,283	917	
TWO YEARS LATER	429	748	686	674	601	1,142		
THREE YEARS LATER	430	910	612	609	595			
FOUR YEARS LATER	431	821	658	635				
FIVE YEARS LATER	429	821	634					
SIX YEARS LATER	429	822						
SEVEN YEARS LATER	429							
EIGHT YEARS LATER								
NINE YEARS LATER								

SCHEDULE OF PAID CLAIMS PAID FROM THE BOISE CITY SELF-INSURED
 WORKERS COMPENSATION PLAN

The following schedule shows the development of claims losses since the inception of the City's self-insured Workers Compensation program. Paid amounts are based on actual settlements. Liability amount shown is the original estimate for each policy year and prior to any reestimates.

	1999 ⁽¹⁾	2000 ⁽¹⁾	2001 ⁽²⁾	2002 ⁽³⁾	2003 ⁽³⁾	2004 ⁽³⁾	2005 ⁽³⁾	2006 ⁽³⁾
LIABILITY FOR UNPAID CLAIMS AND CLAIM ADJUSTMENT EXPENSES:								
	507	665	620	711	599	1051	721	863
PAID (CUMULATIVE) AS OF:								
END OF YEAR	178	238	238	293	305	565	344	462
ONE YEAR LATER	372	566	477	520	510	927	731	
TWO YEARS LATER	397	692	479	553	582	1078		
THREE YEARS LATER	407	729	514	609	595			
FOUR YEARS LATER	431	795	613	635				
FIVE YEARS LATER	429	821	634					
SIX YEARS LATER	429	822						
SEVEN YEARS LATER	429							
EIGHT YEARS LATER								
NINE YEARS LATER								

(1) Insurance policies purchased by the City effective October 1, 1998 are subject to a self-insured retention of \$250,000 per incident with no maximum annual aggregate loss provisions.

(2) Re-insurance policies purchased by the City effective October 1, 2001 are subject to a self-insured retention of \$300,000 per incident with no maximum annual aggregate loss provisions.

(3) Re-insurance policies purchased by the City effective October 1, 2002 are subject to a self-insured retention of \$400,000 per incident with no maximum annual aggregate loss provisions.