

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)

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	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.