

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.