

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**SCHEDULE OF CAPITAL ASSETS AT COST - BY FUND**  
**June 30, 2007**

2007

General Fixed Assets:

Land	\$ 244,386,321
Right of Way	1,042,691,667
Buildings	217,407,558
InfraStructure	1,243,750,074
Improvements other than buildings	375,943,158
Equipment	136,186,443
Other	1,182,922
Construction work in progress	<u>474,462,533</u>
<b>Total General Fixed Assets</b>	<b><u>\$ 3,736,010,676</u></b>

Investment in General Fixed Assets from:

Acquisitions prior to July 1, 1978	\$ 59,288,948
Acquisitions after July 1, 1978:	
General Fund	(20,081,209)
Special Revenue Funds	102,071,425
Acquisition and Management of	
Open Space Nonexpendable Trust Fund	7,146,278
Investments from earnings of the	
Urban Enhancement Expendable Trust Fund	76,049
Capital Projects Funds	3,586,715,320
Net transfers from Enterprise Funds	1,660,512
Net transfers to Internal Service Funds	<u>(866,647)</u>
<b>Total investment in General Fixed Assets</b>	<b><u>\$ 3,736,010,676</u></b>

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**SCHEDULE OF CAPITAL ASSETS AT COST - BY FUNCTION AND ACTIVITY**  
**June 30, 2007**

Function and Activity	Land	Right of Way	Infra- Structure	Buildings	Improvements Other Than Buildings	Equipment	Total
Acquisitions prior to July 1, 1985	\$ 48,694,532	\$ 642,294,313	\$ 343,942,123	\$ 30,104,221	\$ 92,799,538	\$ 6,844,213	\$ 1,164,678,940
Total unidentified purposes	-	-	-	-	-	(13,421,467)	(13,421,467)
Acquisitions after June 30, 1985:							
General government:							
City clerk/records	-	-	-	-	-	24,415	24,415
City council	-	-	-	-	3,950	139,291	143,241
Finance and management	-	-	-	-	2,318,073	6,526,774	8,844,847
Legal services	2,886	-	-	-	-	201,380	204,266
Mayor/CAO	-	-	-	-	2,233	929,608	931,841
Internal audit	-	-	-	-	-	65,269	65,269
Personnel	-	-	-	-	-	3,029	3,029
Labor management	-	-	-	-	-	36,729	36,729
Open space	881,926	-	-	-	-	80,517	962,443
Planning	586,238	-	-	-	-	2,068,119	2,654,357
General services	4,153,038	-	-	5,240,503	13,947,690	13,412,758	36,753,989
City/county building	-	-	-	8,126,856	4,423,052	205,053	12,754,961
Central telephone system	-	-	-	-	-	1,258,415	1,258,415
Total general government	5,624,088	-	-	13,367,359	20,694,998	24,951,357	64,637,802
Public safety:							
Fire	833,265	-	-	9,407,475	4,916,545	23,807,444	38,964,729
Police	4,318,253	-	-	18,873,614	13,665,611	45,942,674	82,800,152
Corrections	-	-	-	2,670,006	175,602	718,393	3,564,001
Police/Fire	-	-	-	36,639	168,696	811,636	1,016,971
Total public safety	5,151,518	-	-	30,987,734	18,926,454	71,280,147	126,345,853
Culture and recreation:							
Library	225,246	-	-	9,919,208	27,961,531	4,077,387	42,183,372
Museum	7,356,588	-	7,444,404	13,656,511	8,966,248	1,178,709	38,602,460
Parks and recreation	84,043,496	-	529,642	62,900,300	106,379,785	12,602,550	266,455,773
Open space	32,438,057	-	-	-	3,017,333	1,675,611	37,131,001
Zoo	1,006,059	-	-	2,862,480	26,245,267	1,832,117	31,945,923
Convention center	5,029,268	-	-	13,035,910	49,521,098	823,564	68,409,840
Total culture and recreation	130,098,714	-	7,974,046	102,374,409	222,091,262	22,189,938	484,728,369
Public works:							
Housing code administration	-	-	-	-	-	4,040	4,040
Redevelopment	335,324	-	-	-	-	4,918	340,242
Municipal development	-	-	-	-	2,199	1,538,472	1,540,671
Engineering	1,192,212	-	-	-	-	120,602	1,312,814
Planning	-	-	-	-	-	37,325	37,325
Storm drainage/maintenance	5,187,159	95,279,003	552,118,147	6,438,859	1,604,895	541,754	661,169,817
Geographic information system	-	-	-	-	173,441	34,300	207,741
Total public works	6,714,695	95,279,003	552,118,147	6,438,859	1,780,535	2,281,411	664,612,650

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**SCHEDULE OF CAPITAL ASSETS AT COST - BY FUNCTION AND ACTIVITY**  
**June 30, 2007**

Function and Activity	Land	Right of Way	Infra- Structure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
<b>Highways and streets:</b>							
Transportation/Street maint.	36,733,018	305,118,351	339,700,463	7,694,399	9,448,764	9,208,823	707,903,818
Traffic engineering	260,000	-	-	-	136,231	844,211	1,240,442
<b>Total highways and streets</b>	<b>36,993,018</b>	<b>305,118,351</b>	<b>339,700,463</b>	<b>7,694,399</b>	<b>9,584,995</b>	<b>10,053,034</b>	<b>709,144,260</b>
<b>Health:</b>							
Consumer protection	-	-	-	-	-	68,503	68,503
Environmental services	-	-	15,295	1,732,660	297,233	2,903,775	4,948,963
Animal control services	96,243	-	-	1,374,241	440,866	618,421	2,529,771
Environmental health admin.	-	-	-	6,820	196,662	1,596,595	1,800,077
Resources management	-	-	-	-	-	16,404	16,404
<b>Total health</b>	<b>96,243</b>	<b>-</b>	<b>15,295</b>	<b>3,113,721</b>	<b>934,761</b>	<b>5,203,698</b>	<b>9,363,718</b>
<b>Human services:</b>							
Human rights	-	-	-	40,370	1,000	(2,103)	39,267
Human services	557,374	-	-	2,575,047	1,434,760	3,211,672	7,778,853
Office of senior affairs	1,481,779	-	-	16,612,879	4,371,144	2,870,726	25,336,528
Housing/community development	8,974,360	-	-	4,098,560	3,323,711	723,817	17,120,448
<b>Total human services</b>	<b>11,013,513</b>	<b>-</b>	<b>-</b>	<b>23,326,856</b>	<b>9,130,615</b>	<b>6,804,112</b>	<b>50,275,096</b>
<b>Total general fixed assets allocated to functions</b>	<b>195,691,789</b>	<b>400,397,354</b>	<b>899,807,951</b>	<b>187,303,337</b>	<b>283,143,620</b>	<b>142,763,697</b>	<b>2,109,107,748</b>
<b>Total general fixed assets in service</b>	<b>\$ 244,386,321</b>	<b>\$ 1,042,691,667</b>	<b>\$ 1,243,750,074</b>	<b>\$ 217,407,558</b>	<b>\$ 375,943,158</b>	<b>\$ 136,186,443</b>	<b>3,260,365,221</b>
Construction work in progress							474,462,533
Other							1,182,922
<b>Total general fixed assets</b>							<b>\$ 3,736,010,676</b>

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS AT COST- BY FUNCTION AND ACTIVITY**  
**Year ended June 30, 2007**

Function and Activity	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
Acquisitions prior to July 1, 1985	\$ 1,164,678,940	\$ -	\$ -	\$ 1,164,678,940
Total unidentified purposes	(13,421,467)	-	-	(13,421,467)
Acquisitions after June 30, 1985:				
General government:				
City clerk/records	24,415	-	-	24,415
City council	164,699	5,541	26,999	143,241
Finance and management	8,669,702	618,929	443,784	8,844,847
Legal services	269,846	-	65,580	204,266
Mayor/CAO	966,259	29,625	64,043	931,841
Internal audit	89,471	-	24,202	65,269
Personnel	27,632	-	24,603	3,029
Labor management	36,729	-	-	36,729
Open space	962,443	-	-	962,443
Planning	2,777,620	-	123,263	2,654,357
General services	35,256,724	1,807,165	309,900	36,753,989
City/county building	12,569,209	231,221	45,469	12,754,961
Central telephone system	1,273,881	-	15,466	1,258,415
Total general government	<u>63,088,630</u>	<u>2,692,481</u>	<u>1,143,309</u>	<u>64,637,802</u>
Public safety:				
Fire	35,323,105	4,430,749	789,125	38,964,729
Police	80,460,516	6,859,760	4,520,124	82,800,152
Corrections	4,882,816	-	1,318,815	3,564,001
Police/Fire	1,425,899	-	408,928	1,016,971
Total public safety	<u>122,092,336</u>	<u>11,290,509</u>	<u>7,036,992</u>	<u>126,345,853</u>
Culture and recreation:				
Library	40,394,698	2,275,548	486,874	42,183,372
Museum	37,804,560	855,705	57,805	38,602,460
Parks and recreation	242,278,844	25,260,321	1,083,392	266,455,773
Open space	37,163,303	11,224	43,526	37,131,001
Zoo	31,502,720	731,808	288,605	31,945,923
Convention center	68,409,840	-	-	68,409,840
Total culture and recreation	<u>457,553,965</u>	<u>29,134,606</u>	<u>1,960,202</u>	<u>484,728,369</u>
Public works:				
Housing code administration	4,040	-	-	4,040
Redevelopment	340,242	-	-	340,242
Municipal development	664,137	898,755	22,221	1,540,671
Engineering	1,312,814	-	-	1,312,814
Planning	140,040	354,659	457,374	37,325
Storm drainage/maintenance	652,216,604	9,017,695	64,482	661,169,817
Geographic information system	207,741	-	-	207,741
Total public works	<u>654,885,618</u>	<u>10,271,109</u>	<u>544,077</u>	<u>664,612,650</u>

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS AT COST - BY FUNCTION AND ACTIVITY**  
**Year ended June 30, 2007**

Function and Activity	Balance June 30, 2006	Additions	Deductions	Balance June 30, 2007
<b>Highways and streets:</b>				
Transportation/Street maintenance	668,760,200	39,617,855	474,237	707,903,818
Traffic engineering	1,348,774	22,371	130,703	1,240,442
<b>Total highways and streets</b>	<b>670,108,974</b>	<b>39,640,226</b>	<b>604,940</b>	<b>709,144,260</b>
<b>Health:</b>				
Consumer protection	68,503	-	-	68,503
Environmental services	4,903,762	383,060	337,859	4,948,963
Animal control services	2,529,771	-	-	2,529,771
Environmental health and administration	1,605,895	194,182	-	1,800,077
Resources management	16,404	-	-	16,404
<b>Total health</b>	<b>9,124,335</b>	<b>577,242</b>	<b>337,859</b>	<b>9,363,718</b>
<b>Human services:</b>				
Human rights	40,652	-	1,385	39,267
Human services	8,058,044	376,739	655,930	7,778,853
Office of senior affairs	24,920,745	415,783	-	25,336,528
Housing/community development	13,261,644	3,902,784	43,980	17,120,448
<b>Total human services</b>	<b>46,281,085</b>	<b>4,695,306</b>	<b>701,295</b>	<b>50,275,096</b>
Construction work in progress	408,906,596	99,631,121	34,075,184	474,462,533
Other	983,063	640,544	440,685	1,182,922
<b>Total general fixed assets</b>	<b>\$ 3,584,282,075</b>	<b>\$ 198,573,144</b>	<b>\$ 46,844,543</b>	<b>\$ 3,736,010,676</b>

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**SCHEDULE OF TRANSFERS BETWEEN FUNDS**  
For the year ended June 30, 2007

Interfund transfers were as follows:

From	To	
General Fund *	Open and Ethical Elections Fund	\$ 473,000
General Fund *	Operating Grants Fund	4,921,974
General Fund *	Law Enforcement Protection Fund	569,508
General Fund *	Gas Tax Fund	1,222,000
General Fund *	City/County Building Operations Fund	-
General Fund *	Plaza del Sol Fund	-
General Fund *	Capital Acquisition Fund *	18,808,000
General Fund *	City/County Building Debt Service Fund	83,000
General Fund *	Sales Tax Refunding Debt Service Fund	1,356,000
General Fund *	Parking Facilities Fund	1,883,000
General Fund *	Refuse Disposal Fund	800,000
General Fund *	Transit Fund *	22,815,000
General Fund *	Vehicle/Equipment Replacement Fund	3,778,000
General Fund *	Open Space Expenditures Fund	1,658,000
Recreation Fund	General Fund *	230,000
Lodgers Tax Fund	General Fund *	140,000
Lodgers Tax Fund	Sales Tax Refunding Debt Service Fund	5,415,000
Hospitality Tax Fund	Sales Tax Refunding Debt Service Fund	841,000
Hospitality Tax Fund	Capital Acquisition Fund *	250,000
Albuquerque Bio Park Fund	Capital Acquisition Fund *	1,185,000
Corrections Fund	General Fund *	259,771
Metro Redevelopment Fund	General Fund *	-
Law Enforcement Protection Fund	General Fund *	155,000
City/County Facilities Fund	City/County Building Debt Service Fund	1,058,000
City/County Projects Fund	General Fund *	82,000
False Alarm Enforcement	Capital Acquisition Fund*	361,882
Plaza del Sol Building Fund	Sales Tax Refunding Debt Service Fund	570,000
Capital Acquisition Fund *	Capital Acquisition Fund *	2,422,435
Capital Acquisition Fund *	Transit Fund *	877,458
Infrastructure Tax Fund	Transit Fund*	7,386,650
Parking Facilities Fund	General Fund *	172,757
Refuse Disposal Fund *	General Fund *	2,100,530
Transit Fund *	General Fund *	291,676
Apartments Fund	City Housing Fund	47,133
Golf Fund	General Fund *	87,085
Risk Management Fund	General Fund *	269,000
Acquisition and Management of Open Space Permanent Fund	Acquisition and Management of Open Space Expenditures Fund	1,612,513
Urban Enhancement Permanent Fund	Urban Enhancement Expenditures Fund	<u>364,353</u>
<b>Total transfers</b>		<b><u>\$ 84,546,725</u></b>

\* Major fund, all others are nonmajor funds

	<u>Transfers In</u>	<u>Transfers Out</u>
Exhibit A-4, "Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Funds"	\$ 81,578,544	\$ 50,784,617
Exhibit A-8, "Statement of Revenues, Expenses, and Changes in Net Assets All Proprietary Funds"		
Enterprise funds	2,699,181	33,762,108
Internal Service funds	<u>269,000</u>	<u>-</u>
<b>Total transfers</b>	<b><u>\$ 84,546,725</u></b>	<b><u>\$ 84,546,725</u></b>

Included in the above transfers are Payments in Lieu of Taxes (PILOT) to the General Fund from the following funds:

Parking Facilities Fund	\$ 172,757
Refuse Disposal Fund	1,057,530
Transit Fund	291,676
Golf Course Fund	<u>87,085</u>
<b>Total PILOT</b>	<b><u>\$ 1,609,048</u></b>