SUPPLEMENTARY INSTRUCTIONS FOR NEW MEXICO COUNTIES
2013 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

County improvement districts
County parking authorities (Class H counties)
Emergency flood districts
Fire districts
Health districts (county portion)
Historic districts
Housing authorities (single county)
Local arts &cultural districts
Noxious weed control districts
Refuse disposal districts
Road districts
Special assessment districts (Class A counties)
Special zoning districts
Water districts (county portion)
Wind erosion districts

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- All real and personal property taxes collected for all county funds
- Both current and delinquent taxes
- Oil and gas production tax
- Oil and gas equipment tax

3. B. Local sales taxes

1. General sales and receipts taxes (code T09)
Include
- County local option, local hospital, and correctional facilities gross receipts taxes

Exclude
- County equalization distribution from the State gross receipts tax (*report in PART 2, question 4, item M., code C30*)

8. Other sales taxes (code T19)
Include
- Lodger's tax

4. Intergovernmental revenues

M. General support (unrestricted) (code C30)
Include
- Gasoline tax
- Cigarette tax
- Special gasoline tax
- County equalization (State gross receipts tax)
- Small counties assistance (State compensating tax)

N. All other (Code C89)
Include
- Recreation cigarette tax
- Fire/ambulance gross receipts tax

PART 3 - EXPENDITURES

11. Personnel expenditures (code Z00)
Include
- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage

PART 4 – INDEBTEDNESS

12. Long-term debt

B. Debt for private purposes
Include
- Single-family mortgage revenue debt
- Industrial revenue
- Pollution control bonds issued by this government