

## SUPPLEMENTARY INSTRUCTIONS FOR NEW MEXICO COUNTIES 2018 ANNUAL 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 L., "General support (unrestricted)", 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