

SUPPLEMENTARY INSTRUCTIONS FOR NEW MEXICO CITIES, TOWNS, VILLAGES 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:

Business improvement districts
Community development agencies
Historic districts
Housing authorities
Improvement districts for streets, sidewalks, sewers, water, parking, parks, and utilities
Local arts and cultural districts
Metropolitan redevelopment boards or commissions
Parking authorities
Urban development agencies

PART 2 - REVENUES

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)

Include

- Supplemental municipal gross receipts tax
- Municipal option gross receipts tax (including Infrastructure and Environmental portions)

6. Public utilities sales tax (code T15)

Include

- Municipal franchise tax

8. Other sales taxes (code T19)

Include

- Lodgers' tax

3. C. Licensing and permit taxes

3. Motor vehicles licensing and permit taxes (code T24)

Include

- Proceeds from issuing taxicab licenses (City of Santa Fe only)

4. Intergovernmental revenues

- A. Streets and highways** - From the State (code C46)

Include

- Auto license distribution

- M. General support (unrestricted)** – From the State (code C30)

Include

- Gross receipts tax - 1.225 cents (shared revenues from the State gross receipts tax)
- Small cities assistance (shared revenues from the State compensating use tax, if applicable)
- Cigarette tax - 2 cents
- Gasoline 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 bonds
- Industrial revenue
- Pollution control bonds issued by this government