

INVESTED IN TOMORROW.

# **Public Employees Retirement Association of New Mexico**

# Schedules of Employer Allocations and Pension Amounts

June 30, 2017



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INVESTED IN TOMORROW.

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#### INDEPENDENT AUDITORS' REPORT

The Members of the Retirement Board of the Public Employees Retirement Association of New Mexico and Honorable Wayne Johnson, New Mexico State Auditor Santa Fe, New Mexico

# **Report on Schedules**

We have audited the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police and Legislative Divisions which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2017, and the related notes.

We have audited the totals for all entities referenced above of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and, plan pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2017, and the related notes.

#### Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

Our responsibility is to express opinions on the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts are free from material misstatement.



The Members of the Retirement Board of the Public Employees Retirement Association of New Mexico and Honorable Wayne Johnson, New Mexico State Auditor

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

# **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, for the total of all participating entities of the PERA Fund's individual divisions, and the net pension liability, total deferred outflows of resources, total deferred inflows of resources and the plan pension expense of the Judges, Magistrate, and Volunteer Firefighters Retirement Funds of the PERA as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the PERA as of and for the year ended June 30, 2017, and our report thereon, dated November 22, 2017, expressed an unmodified opinion on those financial statements.

#### Supplementary information

Our audit was conducted for the purpose of forming an opinion on the audits of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. The schedules of pension amounts (in summation) by employers participating in PERA, other pension items – municipal general division, other pension items – municipal police division, other pension items – municipal fire division, pension amounts by division funds of New Mexico PERA, and exit conference, (supplementary information), as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts.

The Members of the Retirement Board of the Public Employees Retirement Association of New Mexico and Honorable Wayne Johnson, New Mexico State Auditor

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. Such information has been subjected to the auditing procedures applied in the audit of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts or to the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts as a whole.

#### **Restriction on Use**

Our report is intended solely for the information and use of PERA, Members of the Retirement Board of the Public Employees Retirement Association of New Mexico, the State of New Mexico Legislature, PERA employers, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2018 on our consideration of PERA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of PERA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PERA's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Albuquerque, New Mexico June 1, 2018

# Schedule of Employer Allocations

		2017	
		Actual	2017
		Employer	Employer
Employer	<b>T</b>	Contributions	Allocation
Code	Employer	for Allocations	Percentage
2010	ALAMOGORDO CITY OF	\$ 770,902.37	0.9192%
2020	ALBUQUERQUE CITY OF (REGULAR)	15,782,439	18.8175%
2030	ARCH HURLEY CONSERVANCY DIST	37,319	0.0445%
2040	AZTEC CITY OF	289,058	0.3446%
2050	BAYARD CITY OF	60,752	0.0724%
2060	BELEN CITY OF	230,891	0.2753%
2080	BERNALILLO TOWN OF	201,040	0.2397%
2090	BLOOMFIELD CITY OF	221,304	0.2639%
2100	BOSQUE FARMS VILLAGE OF	53,706	0.0640%
2110	CARLSBAD CITY OF	1,550,629	1.8488%
2120	CARLSBAD SOIL AND WATER CONS DIST	6,894	0.0082%
2130	CHAMA VILLAGE OF	38,408	0.0458%
2140	CIMARRON VILLAGE OF	15,828	0.0189%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,283	0.0063%
2160	CLAYTON TOWN OF	106,591	0.1271%
2170	CLOUDCROFT VILLAGE OF	33,427	0.0399%
2180	CLOVIS CITY OF	112,072	0.1336%
2190	CUBA VILLAGE OF	38,317	0.0457%
2200	CUBA SOIL AND WATER CONS DIST	2,890	0.0034%
2210	DEMING CITY OF	337,022	0.4018%
2220	DES MOINES VILLAGE OF	2,933	0.0035%
2230	DEXTER TOWN OF	24,597	0.0293%
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	5,774	0.0069%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	3,811	0.0045%
2270	ELIDA TOWN OF	5,776	0.0069%
2290	ESPANOLA CITY OF	378,410	0.4512%
2300	ESTANCIA TOWN OF	34,759	0.0414%
2310	FARMINGTON CITY OF	2,742,617	3.2700%
2320	FT SUMNER VILLAGE OF	51,587	0.0615%
2330	GALLUP CITY OF	885,461	1.0557%
2340	GRADY VILLAGE OF	3,619	0.0043%
2350	GRANTS CITY OF	240,081	0.2862%
2360	HATCH VILLAGE OF	49,028	0.0585%
2370 2380	HOBBS CITY OF	1,351,167	1.6110%
2390	JAL CITY OF  HEMEZ SPRINGS VII LAGE OF	70,811	0.0844%
2400	JEMEZ SPRINGS VILLAGE OF LAS CRUCES CITY OF	17,905 4,169,156	0.0213% 4.9709%
2400	LAS VEGAS CITY OF	619,884	0.7391%
2410	LOGAN VILLAGE OF		0.7391%
2420	LORDSBURG CITY OF	35,944 60,136	0.0429%
2440	LOS LUNAS VILLAGE OF	457,064	0.5450%
2440	LOS RANCHOS VILLAGE OF	52,671	0.0628%
2460	MAGDALENA VILLAGE OF	11,756	0.0140%
2470	MESILLA TOWN OF	35,398	0.0422%
2480	MID. RIO GRANDE CONS. DIST.	768,808	0.9167%
2490	MILAN VILLAGE OF	81,550	0.9107%
2500	MORIARTY CITY OF	60,564	0.0722%
2510	MOUNTAINAIR TOWN OF	19,906	0.0237%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	147,102	0.0237%
2530	PECOS VILLAGE OF	27,751	0.0331%
2540	PECOS VALLEY CONS. DISTRICT	38,355	0.0351%
2550	PORTALES CITY OF	308,712	0.3681%
2560	QUESTA VILLAGE OF	35,920	0.0428%
2570	RATON CITY OF	201,729.6	0.2405%
2580	RATON PUBLIC SERVICE	75,430	0.0899%
2590	REGION V HOUSING AUTHORITY	31,044	0.0370%
		21,0.1	

		2017	
		Actual	2017
		Employer	Employer
Employer		Contributions	Allocation
Code	Employer	for Allocations	Percentage
2600	REGION VI HOUSING AUTHORITY	\$ 62,055	0.0740%
2610	RESERVE VILLAGE OF	10,171	0.0121%
2620	RIO RANCHO CITY OF	1,547,590	1.8452%
2630	ROSWELL CITY OF	1,241,833	1.4806%
2640	ROY VILLAGE OF	7,696	0.0092%
2650	RUIDOSO DOWNS THE CITY OF	118,451	0.1412%
2660	RUIDOSO VILLAGE OF	593,079	0.7071%
2670	SNMEDD	27,468	0.0328%
2680	SAN YSIDRO VILLAGE OF	5,720	0.0068%
2690	SANTA FE CITY OF	4,408,708	5.2565%
2710	SANTA ROSA CITY OF	110,887	0.1322%
2720	SILVER CITY TOWN OF	314,562	0.3751%
2730	SOCORRO CITY OF	325,950	0.3886%
2740	SOUTHWEST NEW MEXICO COG	17,679	0.0211%
2750	SPRINGER TOWN OF	35,007	0.0417%
2760	T OR C CITY OF	243,836	0.2907%
2770	TAOS TOWN OF	388,331	0.4630%
2780	TEXICO CITY OF	16,017	0.0191%
2790	TIERRA Y MONTES SWCD	21,066	0.0251%
2800	TIJERAS VILLAGE OF	10,176	0.0121%
2810	TUCUMCARI CITY OF	265,571	0.3166%
2830	WAGON MOUND VILLAGE OF	8,750	0.0104%
2840	WILLIAMSBURG VILLAGE OF	6,619	0.0079%
2850	EUNICE CITY OF	149,246	0.1779%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	36,701	0.0438%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	119,346	0.1423%
2880	MELROSE VILLAGE OF	11,714	0.0140%
2900	ANGEL FIRE VILLAGE OF	177,739	0.2119%
2910	TIMBERON WATER AND SANITATION DISTRICT	6,363	0.0076%
2920	MOSQUERO VILLAGE OF	3,062	0.0037%
2930	EAGLE NEST VILLAGE OF	19,488	0.0232%
2940	EMW GAS ASSOCIATION	75,335	0.0898%
2950	SUNLAND PARK CITY OF	104,862	0.1250%
2960	HAGERMAN TOWN OF	15,189	0.0181%
2970	SANTA CLARA VILLAGE OF	23,052	0.0275%
2980	ARTESIA CITY OF	249,924	0.2980%
2990	MAXWELL VILLAGE OF	6,049	0.0072%
2995	MAXWELL HOUSING AUTHORITY	973	0.0012%
3000	KIRTLAND, TOWN OF BERNALILLO COUNTY	917 8 684 427	0.0011%
3010 3020	CATRON COUNTY	8,684,427	10.3545%
3030	CHAVES COUNTY	111,164 944,411	0.1325% 1.1260%
3040	CIBOLA COUNTY	410,971	0.4900%
3050	COLFAX COUNTY	225,155	0.4900%
3060	CURRY COUNTY	471,423	0.5621%
3070	DE BACA COUNTY	88,778	0.1059%
3090	DONA ANA COUNTY	2,416,210	2.8809%
3100	EDDY COUNTY	1,419,300	1.6922%
3110	GRANT COUNTY	487,678	0.5815%
3120	GUADALUPE COUNTY	126,246	0.1505%
3130	HARDING COUNTY	55,295	0.1303%
3140	HIDALGO COUNTY	195,253	0.2328%
3150	LEA COUNTY	1,038,139	1.2378%
3160	LINCOLN COUNTY	287,299	0.3425%
3170	LOS ALAMOS COUNTY	2,765,943	3.2978%
3180	LUNA COUNTY	653,078	0.7787%
		022,070	207,0

		2017	
		Actual	2017
		Employer	Employer
Employer		Contributions	Allocation
Code	Employer	for Allocations	Percentage
3200	MCKINLEY COUNTY	\$ 797,513	0.9509%
3210	MORA COUNTY	92,381	0.1101%
3220	OTERO COUNTY	622,593	0.7423%
3230	QUAY COUNTY	189,699	0.2262%
3240	RIO ARRIBA COUNTY	1,039,171	1.2390%
3250	ROOSEVELT COUNTY	214,127	0.2553%
3260	SAN JUAN COUNTY	2,312,266	2.7569%
3270	SAN MIGUEL COUNTY	376,862	0.4493%
3280	SANDOVAL COUNTY	1,454,065	1.7337%
3290	SANTA FE COUNTY	2,924,084	3.4864%
3300	SIERRA COUNTY	203,778	0.2430%
3310	SOCORRO COUNTY	297,631	0.3549%
3320	TAOS COUNTY	1,063,359	1.2678%
3330	TORRANCE COUNTY	267,205	0.3186%
3340	UNION COUNTY	111,204	0.1326%
3350	VALENCIA COUNTY	722,089	0.8610%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	176,142	0.2100%
3370	SOUTHWEST SOLID WASTE	33,002	0.0393%
3380	SSCAFCA	77,774	0.0927%
3390	CHAVES SOIL AND WATER CONS DIST	7,363	0.0088%
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	11,293	0.0135%
3410	TAOS SOIL AND WATER CONSERVATION DIST	31,044	0.0370%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	7,135	0.0085%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	54,725	0.0652%
3440	GREENTREE SOLID WASTE AUTHORITY	40,343	0.0481%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	225,930	0.2694%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	308,552	0.3679%
3470	SOCORRO SOIL AND WATER CONSERVATION	9,663	0.0115%
3480 3490	CIUDAD SOIL AND WATER CONSERVATION CORRALES VILLAGE OF	2,674 92,407	0.0032% 0.1102%
4000	WILLARD VILLAGE OF	1,054	0.1102%
4010	SOUTH CENTRAL COUNCIL OF GOG	54,143	0.0646%
4020	ELEPHANT BUTTE CITY OF	29,238	0.0349%
4030	ANTHONY WATER AND SANITATION DIST.	34,871	0.0416%
4040	LOVING VILLAGE OF	33,788	0.0403%
4050	VAUGHN TOWN OF	14,352	0.0171%
4060	EL PRADO WATER AND SANITATION DIST	9,838	0.0117%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	9,603	0.0114%
4090	BAYARD HOUSING AUTHORITY	9,623	0.0115%
4100	CLOVIS CITY OF HOUSING AUTHORITY	38,572	0.0460%
4110	CUBA HOUSING AUTHORITY	3,822	0.0046%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	9,732	0.0116%
4140	GALLUP CITY OF HOUSING AUTHORITY	46,639	0.0556%
4150	NORTHERN REGIONAL HOUSING AUTHORITY	86,883	0.1036%
4160	LORDSBURG CITY HOUSING AUTHORITY	8,415	0.0100%
4170	RATON CITY OF HOUSING AUTHORITY	27,234	0.0325%
4180	T OR C CITY OF HOUSING AUTHORITY	74,802	0.0892%
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	3,163	0.0038%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	60,730	0.0724%
4245	PERALTA TOWN OF	10,555	0.0126%
4250	RED RIVER TOWN OF	111,386	0.1328%
4260	SANTA FE CITY OF HOUSING AUTHORITY	126,758	0.1511%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	159,033	0.1896%
4290	EDGEWOOD TOWN OF	65,246	0.0778%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	137,365	0.1638%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	12,183	0.0145%

New Mexico PERA PERA Fund - Municipal General Divison Schedule of Employer Allocations For the year ended June 30, 2017

			2017	
			Actual	2017
		I	Employer	Employer
Employer		Co	ontributions	Allocation
Code	Employer	for	Allocations	Percentage
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	\$	3,566	0.0043%
4340	CARLSBAD IRRIGATION DISTRICT		61,927	0.0738%
4350	COLUMBUS VILLAGE OF		26,956	0.0321%
4370	LOVINGTON CITY OF		99,480	0.1186%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY		3,129,931	3.7318%
4390	SAN JUAN WATER COMMISSION		21,705	0.0259%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS		23,185	0.0276%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.		-	0.0000%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.		6,215	0.0074%
4430	CARRIZOZO TOWN OF		7,710	0.0092%
4440	TULAROSA VILLAGE OF		43,389	0.0517%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT		1,669	0.0020%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY		67,218	0.0801%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT		18,299	0.0218%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)		80,120	0.0955%
4490	TAOS SKI VALLEY		49,289	0.0588%
4500	ANTHONY CITY OF		37,582	0.0448%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY		46,055	0.0549%
4520	SPRINGER HOUSING AUTHORITY		11,758	0.0140%
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.		4,401	0.0052%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.		56,834	0.0678%
4560	ALBUQUERQUE HOUSING AUTHORITY		269,671	0.3215%
4570	MID-REGION COUNCIL OF GOVERNMENTS		547,857	0.6532%
4580	AMAFCA		141,274	0.1684%
	Rounding		-	0.0008%
		\$	83,871,138	100.00%

		2017	
		2017 Actual	2017
		Employer	Employer
Employer		Contributions	Allocation
Code	Employer	for Allocations	Percentage
2010	ALAMOGORDO CITY OF	\$ 463,474	1.1898%
2020	ALBUQUERQUE CITY OF (REGULAR)	10,932,018	28.0649%
2040	AZTEC CITY OF	141,990	0.3645%
2050	BAYARD CITY OF	38,472	0.0988%
2060	BELEN CITY OF	168,772	0.4333%
2080	BERNALILLO TOWN OF	211,505	0.5430%
2090	BLOOMFIELD CITY OF	191,195	0.4908%
2100	BOSQUE FARMS VILLAGE OF	105,194	0.2701%
2110	CARLSBAD CITY OF	809,977	2.0794%
2140	CIMARRON VILLAGE OF	9,406	0.0241%
2160	CLAYTON TOWN OF	56,534	0.1451%
2170	CLOUDCROFT VILLAGE OF	24,255	0.0623%
2180	CLOVIS CITY OF	273,379	0.7018%
2190	CUBA VILLAGE OF	34,505	0.0886%
2210	DEMING CITY OF	276,547	0.7100%
2230	DEXTER TOWN OF	36,831	0.0946%
2270 2290	ELIDA TOWN OF	5,425 189,425	0.0139%
2300	ESPANOLA CITY OF ESTANCIA TOWN OF	24,208	0.4863% 0.0621%
2310	FARMINGTON CITY OF	1,433,541	3.6802%
2330	GALLUP CITY OF	575,041	1.4763%
2350	GRANTS CITY OF	147,555	0.3788%
2360	HATCH VILLAGE OF	54,478	0.1399%
2370	HOBBS CITY OF	1,104,015	2.8342%
2380	JAL CITY OF	30,895	0.0793%
2390	JEMEZ SPRINGS VILLAGE OF	4,600	0.0118%
2400	LAS CRUCES CITY OF	1,908,538	4.8996%
2410	LAS VEGAS CITY OF	286,721	0.7361%
2420	LOGAN VILLAGE OF	20,509	0.0527%
2430	LORDSBURG CITY OF	75,015	0.1926%
2440	LOS LUNAS VILLAGE OF	335,206	0.8605%
2460	MAGDALENA VILLAGE OF	10,465	0.0269%
2470	MESILLA TOWN OF	51,730	0.1328%
2490	MILAN VILLAGE OF	26,858	0.0689%
2500	MORIARTY CITY OF	73,202	0.1879%
2510	MOUNTAINAIR TOWN OF	8,295	0.0213%
2550	PORTALES CITY OF	193,770	0.4974%
2560	QUESTA VILLAGE OF	20,533	0.0527%
2570	RATON CITY OF	113,835	0.2922%
2620	RIO RANCHO CITY OF	1,262,779	3.2418%
2630	ROSWELL CITY OF	821,648	2.1094%
2650	RUIDOSO DOWNS THE CITY OF	53,764 259,370	0.1380%
2660 2680	RUIDOSO VILLAGE OF SAN YSIDRO VILLAGE OF	259,370 4,419	0.6659% 0.0113%
2690	SANTA FE CITY OF	1,842,132	4.7292%
2710	SANTA ROSA CITY OF	52,169	0.1339%
2720	SILVER CITY TOWN OF	258,234	0.6629%
2730	SOCORRO CITY OF	114,828	0.2948%
2750	SPRINGER TOWN OF	9,123	0.0234%
2760	T OR C CITY OF	104,139	0.2673%
2770	TAOS TOWN OF	189,858	0.4874%
2780	TEXICO CITY OF	10,152	0.0261%
2810	TUCUMCARI CITY OF	84,814	0.2177%
2850	EUNICE CITY OF	80,167	0.2058%
2880	MELROSE VILLAGE OF	- -	0.0000%
2900	ANGEL FIRE VILLAGE OF	40,280	0.1034%
2950	SUNLAND PARK CITY OF	130,815	0.3358%
2960	HAGERMAN TOWN OF	33,545	0.0861%

		2017	
		2017	2017
		Actual	2017
Б 1		Employer	Employer
Employer	T 1	Contributions	Allocation
Code	Employer	for Allocations	Percentage
2980	ARTESIA CITY OF	\$ 339,229	0.8709%
3010	BERNALILLO COUNTY	3,439,020	8.8287%
3020	CATRON COUNTY	58,997	0.1515%
3030	CHAVES COUNTY	352,049	0.9038%
3040	CIBOLA COUNTY	137,302	0.3525%
3050	COLFAX COUNTY	83,282	0.2138%
3060	CURRY COUNTY	145,501	0.3735%
3070	DE BACA COUNTY	29,410 1,211,749	0.0755%
3090	DONA ANA COUNTY		3.1108%
3100	EDDY COUNTY	608,749	1.5628%
3110 3120	GRANT COUNTY	307,272	0.7888%
	GUADALUPE COUNTY	44,798	0.1150%
3130	HARDING COUNTY	13,335	0.0342%
3140	HIDALGO COUNTY LEA COUNTY	57,497	0.1476%
3150 3160	LEA COUNTY LINCOLN COUNTY	604,804 223,763	1.5527% 0.5744%
3170	LOS ALAMOS COUNTY LUNA COUNTY	439,544	1.1284%
3180		246,074	0.6317%
3200 3210	MCKINLEY COUNTY	305,271	0.7837%
3210	MORA COUNTY OTERO COUNTY	17,482 350,606	0.0449% 0.9001%
3230	QUAY COUNTY	48,621	0.1248%
3240	RIO ARRIBA COUNTY		0.1248%
3250	ROOSEVELT COUNTY	186,420 113,325	0.2909%
3260	SAN JUAN COUNTY	1,029,566	2.6431%
3270	SAN MIGUEL COUNTY	42,441	0.1090%
3280	SANDOVAL COUNTY	500,213	1.2842%
3290	SANTA FE COUNTY	866,353	2.2241%
3300	SIERRA COUNTY	103,135	0.2648%
3310	SOCORRO COUNTY	82,181	0.2110%
3320	TAOS COUNTY	163,935	0.4209%
3330	TORRANCE COUNTY	71,696	0.1841%
3340	UNION COUNTY	49,087	0.1260%
3350	VALENCIA COUNTY	405,483	1.0410%
3490	CORRALES VILLAGE OF	96,735	0.2483%
4040	LOVING VILLAGE OF	26,708	0.0686%
4250	RED RIVER TOWN OF	26,639	0.0684%
4290	EDGEWOOD TOWN OF	70,479	0.1809%
4300	CAPITAN VILLAGE OF	14,915	0.0383%
4370	LOVINGTON CITY OF	131,165	0.3367%
4430	CARRIZOZO TOWN OF	22,525	0.0578%
4440	CARRIZOZO TOWN OF	22,323	0.0578%
4490	TULAROSA VILLAGE OF	12,235	0.0314%
4500	TAOS SKI VALLEY	30,077	0.0314%
4300	ROUNDING	-	0.0003%
	ROOTERIO	-	0.0003/0
		\$ 38,952,655	100.000%
		φ 30,732,033	100.000/0

		2017	
		Actual	2017
		Employer	Employer
Employer		Contributions	Allocation
Code	Employer	for Allocations	Percentage
2010	ALAMOGORDO CITY OF	\$ 149,397	0.5694%
2020	ALBUQUERQUE CITY OF (REGULAR)	8,654,583	32.9878%
2060	BELEN CITY OF	80,728	0.3077%
2080	BERNALILLO TOWN OF	82,562	0.3147%
2090	BLOOMFIELD CITY OF	69,644	0.2655%
2110	CARLSBAD CITY OF	889,857	3.3918%
2160	CLAYTON TOWN OF	32,196	0.1227%
2180	CLOVIS CITY OF	335,207	1.2777%
2210	DEMING CITY OF	169,867	0.6475%
2290	ESPANOLA CITY OF	132,967	0.5068%
2310	FARMINGTON CITY OF	1,012,554	3.8595%
2330	GALLUP CITY OF	425,142	1.6205%
2350	GRANTS CITY OF	74,914	0.2855%
2370	HOBBS CITY OF	802,241	3.0578%
2400	LAS CRUCES CITY OF	1,605,576	6.1198%
2410	LAS VEGAS CITY OF	126,626	0.4826%
2440	LOS LUNAS VILLAGE OF	132,461	0.5049%
2470	MESILLA TOWN OF	12,390	0.0472%
2500	MORIARTY CITY OF	14,753	0.0562%
2530	PECOS VILLAGE OF	1,970	0.0075%
2550	PORTALES CITY OF	220,755	0.8414%
2570	RATON CITY OF	118,161	0.4504%
2620	RIO RANCHO CITY OF	1,129,037	4.3034%
2630	ROSWELL CITY OF	881,992	3.3618%
2650	RUIDOSO DOWNS THE CITY OF	6,988	0.0266%
2660	RUIDOSO VILLAGE OF	187,809	0.7159%
2690	SANTA FE CITY OF	1,773,462	6.7597%
2720	SILVER CITY TOWN OF	194,792	0.7425%
2730	SOCORRO CITY OF	121,138	0.4617%
2770	TAOS TOWN OF	72,214	0.2753%
2850	EUNICE CITY OF	22,590	0.0861%
2900	ANGEL FIRE VILLAGE OF	21,397	0.0816%
2950	SUNLAND PARK CITY OF	65,437	0.2494%
2980	ARTESIA CITY OF	240,394	0.9163%
3010	BERNALILLO COUNTY	2,725,101	10.3870%
3090	DONA ANA COUNTY	150,138	0.5723%
3100	EDDY COUNTY	61,783	0.2355%
3170	LOS ALAMOS COUNTY	1,969,605	7.5073%
3260	SAN JUAN COUNTY	122,087	0.4653%
3280	SANDOVAL COUNTY	193,904	0.7391%
3290	SANTA FE COUNTY	851,443	3.2454%
3490	CORRALES VILLAGE OF	64,201	0.2447%
4250	RED RIVER TOWN OF	18,831	0.0718%
4370	LOVINGTON CITY OF	216,806	0.8264%
		\$ 26,235,698	100.000%

New Mexico PERA
Schedule of Employer Allocations
PERA Fund - State Funded Divisons
For the year ended June 30, 2017

Plan	2017 Actual Employer Contributions for Allocations
PERA Divisions	
State Funded Divisions	
State General	\$ 160,695,908
State Police	21,717,932
Legislative	1,000,000
Total State Funded Divisions	183,413,840
Total Other PERA Divisions	149,059,492
Total PERA	\$ 332,473,332

# Schedule of Pension Amounts by Employer

PERA Fund - Municipal General Division As of and for the year ended 6/30/2017			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
Employer Code	Employer  Municipal General \$	2017 Net Pension <u>Liability</u> 1,374,084,582			Change of Assumptions \$ 63,365,708	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions \$ 30,427,239 Employer Allocati		Differences Between Expected and Actual Experience 70,376,599	ψ 11,122, <u>1</u> 221		Total Deferred Inflows of Resources \$ 115,011,215	Proportionate Share of Plan Pension Expense \$ 166,399,970	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions \$	Total Employer Pension Expense \$ 166,399,970
2010 2020	ALAMOGORDO CITY OF \$ ALBUQUERQUE CITY OF (REGULAR)	12,630,586 258,568,366	\$ 496,297 10,159,991	\$ 1,036,263 21,213,974	\$ 582,458 11,923,842	\$ - 2,838,695	\$ 2,115,018 46,136,502	\$ 646,902 13,243,116	\$ 130,520 2,671,952	\$ 353,264 4,646,714	\$ 1,130,686 20,561,782	\$ 1,529,549 31,312,314	\$ (197,370) (1,386,742)	\$ 1,332,179 29,925,572
2030	ARCH HURLEY CONSERVANCY DIST	611,468	24,027	50,167	28,198	7,479	109,871	31,317	6,319	5,879	43,515	74,048	2,875	76,923
2040	AZTEC CITY OF	4,735,096	186,058	388,486	218,358	61,309	854,211	242,518	48,931	213,328	504,777	573,414	(44,149)	529,265
2050 2060	BAYARD CITY OF BELEN CITY OF	994,838	39,091	81,620	45,877	1,895	168,483	50,953	10,280	76,749	137,982 250,519	120,474 458.099	(30,761)	89,713
2080	BERNALILLO TOWN OF	3,782,855 3,293,680	148,641 129,419	310,360 270,227	174,446 151,888	304,009 140,767	937,456 692,301	193,746 168,692	39,091 34,036	17,682	202,728	398,861	104,338 75,691	562,437 474,552
2090	BLOOMFIELD CITY OF	3,626,209	142,485	297,509	167,222	60,531	667,747	185,724	37,472	622,134	845,330	439,130	(181,683)	257,447
2100	BOSQUE FARMS VILLAGE OF	879,414	34,555	72,151	40,554	14,232	161,492	45,041	9,088	52,694	106,823	106,496	(9,648)	96,848
2110 2120	CARLSBAD CITY OF	25,404,076	998,209	2,084,251	1,171,505	900,579	5,154,544	1,301,123	262,516	358,662	1,922,301	3,076,403	448,632 849	3,525,035
2120	CARLSBAD SOIL AND WATER CONS DIST CHAMA VILLAGE OF	112,675 629,331	4,428 24,729	9,244 51,633	5,196 29,021	2,332 2,210	21,200 107,593	5,771 32,233	1,164 6,503	534 10,322	7,469 49,058	13,645 76,211	(2,146)	14,494 74,065
2140	CIMARRON VILLAGE OF	259,702	10,205	21,307	11,976	24,048	67,536	13,301	2,684	53,012	68,997	31,450	(12,246)	19,204
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	86,567	3,402	7,102	3,992	1,604	16,100	4,433	895	6,581	11,909	10,483	(1,819)	8,664
2160	CLAYTON TOWN OF	1,746,462	68,624	143,287	80,538	21,471	313,920	89,449	18,047	66,679	174,175	211,494	(14,116)	197,378
2170 2180	CLOUDCROFT VILLAGE OF CLOVIS CITY OF	548,259 1,835,777	21,543 72,134	44,981 150,614	25,283 84,657	11,973 91,382	103,780 398,787	28,080 94,023	5,666 18,970	4,249 44,890	37,995 157,883	66,394 222,310	6,467 20,043	72,861 242,353
2190	CUBA VILLAGE OF	627,957	24,675	51,520	28,958	6,948	112,101	32,162	6,489	33,877	72,528	76,045	(14,347)	61,698
2200	CUBA SOIL AND WATER CONS DIST	46,719	1,836	3,833	2,154	-	7,823	2,393	483	19,161	22,037	5,658	(7,727)	(2,069)
2210	DEMING CITY OF	5,521,071	216,941	452,971	254,603	12,291	936,806	282,773	57,053	129,490	469,316	668,595	(71,362)	597,233
2220 2230	DES MOINES VILLAGE OF DEXTER TOWN OF	48,093 402,607	1,889	3,946	2,218	46,560	8,053	2,463	497 4.160	22,297	25,257	5,824 48,755	(9,784) 22,259	(3,960) 71,014
2230	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	402,607 94,812	15,820 3,725	33,031 7,779	18,566 4,372	46,560 3,619	113,977 19,495	20,621 4,856	4,160 980	2,843	24,781 8,679	48,755 11,482	(911)	10,571
2250	EAST TORRANCE SOIL AND WATER CONS DIST	61,833	2,430	5,073	2,851	947	11,301	3,167	639	2,013	3,806	7,488	770	8,258
2270	ELIDA TOWN OF	94,812	3,725	7,779	4,372	6,000	21,876	4,856	980	11,924	17,760	11,482	166	11,648
2290	ESPANOLA CITY OF	6,199,869	243,613	508,662	285,906	324,611	1,362,792	317,539	64,067	190,247	571,853	750,797	66,668	817,465
2300 2310	ESTANCIA TOWN OF FARMINGTON CITY OF	568,871 44,932,566	22,354 1,765,546	46,672 3,686,446	26,233 2,072,059	63,873 99,773	159,132 7,623,824	29,135 2,301,315	5,879 464,317	772,162	35,014 3,537,794	68,890 5,441,279	32,333 (238,936)	101,223 5,202,343
2320	FT SUMNER VILLAGE OF	845,062	33,205	69,332	38,970	63,189	204,696	43,281	8,733	8,210	60,224	102,336	17,150	119,486
2330	GALLUP CITY OF	14,506,211	569,996	1,190,147	668,952	206,774	2,635,869	742,966	149,902	87,109	979,977	1,756,684	39,170	1,795,854
2340	GRADY VILLAGE OF	59,086	2,321	4,848	2,725	1,262	11,156	3,026	611	7,456	11,093	7,155	(1,988)	5,167
2350 2360	GRANTS CITY OF HATCH VILLAGE OF	3,932,630 803,839	154,525 31,586	322,649 65,950	181,353 37,069	315,149 44,596	973,676 179,201	201,418 41,170	40,638 8.307	-	242,056 49,477	476,237 97,344	153,607 22,540	629,844 119,884
2370	HOBBS CITY OF	22,136,502	869,815	1,816,166	1,020,822	898,751	4,605,554	1,133,767	228,751	-	1,362,518	2,680,704	496,380	3.177.084
2380	JAL CITY OF	1,159,727	45,569	95,149	53,481	63,337	257,536	59,398	11,984	4,104	75,486	140,442	21,442	161,884
2390	JEMEZ SPRINGS VILLAGE OF	292,680	11,500	24,013	13,497	7,118	56,128	14,991	3,024	13,599	31,614	35,443	(382)	35,061
2400 2410	LAS CRUCES CITY OF LAS VEGAS CITY OF	68,304,371 10,155,859	2,683,901	5,603,961 833,227	3,149,846 468,336	156,290	11,593,998	3,498,350 520,153	705,833 104,947	438,430 493,686	4,642,613 1,118,786	8,271,576 1,229,862	(34,522)	8,237,054 954,137
2410	LOGAN VILLAGE OF	589,482	399,057 23,163	48,363	27,184	28,897	1,700,620 127,607	30,192	6,091	37,600	73,883	71,386	(275,725) (15,315)	56,071
2430	LORDSBURG CITY OF	985,218	38,713	80,831	45,433	7,262	172,239	50,460	10,181	34,466	95,107	119,309	(9,371)	109,938
2440	LOS LUNAS VILLAGE OF	7,488,761	294,258	614,408	345,343	317,262	1,571,271	383,553	77,386	92,986	553,925	906,880	74,854	981,734
2450 2460	LOS RANCHOS VILLAGE OF MAGDALENA VILLAGE OF	862,925 192,372	33,907 7,559	70,798 15,783	39,794 8,871	46,315 8,332	190,814 40,545	44,197 9,853	8,917 1,988	- 850	53,114 12,691	104,499 23,296	28,937 3,796	133,436 27,092
2470	MESILLA TOWN OF	579,864	22,785	47,574	26,740	8,332	97,099	29,699	5,992	330,297	365,988	70,221	(158,279)	(88,058)
2480	MID. RIO GRANDE CONS. DIST.	12,596,234	494,947	1,033,445	580,873	-	2,109,265	645,142	130,165	347,038	1,122,345	1,525,389	(156,783)	1,368,606
2490	MILAN VILLAGE OF	1,335,610	52,481	109,579	61,591	28,395	252,046	68,406	13,802	99,439	181,647	161,741	(15,676)	146,065
2500 2510	MORIARTY CITY OF	992,089	38,982	81,395	45,750	12,314	178,441	50,812	10,252 3,365	24,332	85,396	120,141	1,463	121,604
2510	MOUNTAINAIR TOWN OF NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DIS	325,658 2,410,145	12,796 94,703	26,718 197,738	15,018 111,143	66,305	54,532 469,889	16,679 123,440	24,906	41,841 277,435	61,885 425,781	39,437 291,866	(15,891) (52,976)	23,546 238,890
2530	PECOS VILLAGE OF	454,822	17,872	37,315	20,974	22,442	98,603	23,295	4,700	-	27,995	55,078	11,549	66,627
2540	PECOS VALLEY CONS. DISTRICT	627,957	24,675	51,520	28,958	18,771	123,924	32,162	6,489	-	38,651	76,045	9,668	85,713
2550	PORTALES CITY OF	5,058,005	198,745	414,979	233,249	195,479	1,042,452	259,056	52,268	132,209	443,533	612,518	(13,631)	598,887
2560 2570	QUESTA VILLAGE OF RATON CITY OF	588,109 3,304,673	23,108 129,850	48,251 271,129	27,121 152,395	25,574 73,985	124,054 627,359	30,121 169,256	6,077 34,149	33,829 8,500	70,027 211,905	71,219 400,192	8,033 48,071	79,252 448,263
2570 2580	RATON CITY OF RATON PUBLIC SERVICE	1,235,302	129,850 48,539	101,349	152,395 56,966	73,985 14,207	221,061	63,269	34,149 12,765	8,500 46,965	122,999	400,192 149,594	(4,950)	448,263 144,644
2590	REGION V HOUSING AUTHORITY	508,411	19,978	41,712	23,445	,,-	85,135	26,039	5,254	14,863	46,156	61,568	(7,711)	53,857
2600	REGION VI HOUSING AUTHORITY	1,016,823	39,954	83,424	46,891	34,068	204,337	52,079	10,507	3,740	66,326	123,136	11,695	134,831
2610 2620	RESERVE VILLAGE OF RIO RANCHO CITY OF	166,264 25,354,609	6,533 996,265	13,641 2,080,193	7,667 1.169.224	850 119.665	28,691 4,365,347	8,516 1,298,589	1,718 262,005	23,051 178,976	33,285 1,739,570	20,134 3,070,412	(13,796) 21.933	6,338 3,092,345
2620	RIO RANCHO CITY OF ROSWELL CITY OF	25,354,609 20,344,696	996,265 799,408	2,080,193 1,669,160	938,193	705,947	4,365,347 4,112,708	1,298,589	262,005 210,235	178,976 584,484	1,739,570	3,070,412 2,463,718	21,933 100,676	3,092,345 2,564,394
2640	ROY VILLAGE OF	126,416	4,967	10,372	5,830	4,662	25,831	6,475	1,306	6,948	14,729	15,309	(1,112)	14,197
2650	RUIDOSO DOWNS THE CITY OF	1,940,208	76,238	159,182	89,472	-	324,892	99,372	20,049	77,132	196,553	234,957	(31,979)	202,978

<sup>\*</sup>Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

PERA Fund - Municipal General Division		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
As of and	for the year ended 6/30/2017	=		Bereire	a Outriows of Re	sources			Deterred linio	ws of resources		-	Deferred Amounts	
						Changes in				Changes in			from Changes in	
				Net Difference		Proportion				Proportion			Proportion	
				Between Projected		and Differences Between				and Differences Between			and Differences Between	
			Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer	
			Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
		2017	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer
Employer		Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	Employer Municipal General	<u>Liability</u> \$ 1,374,084,582	Experience \$ 53.992.248	Investments \$ 112,735,348	Assumptions \$ 63,365,708	Contributions \$ 30,427,239	Resources \$ 260.520.543	Experience \$ 70.376.599	Assumptions \$ 14.199.291	<u>Contributions</u> \$ 30.435,325	Resources \$ 115.011.215	Expense \$ 166,399,970	Contributions	Expense \$ 166,399,970
2660	RUIDOSO VILLAGE OF	\$ 9,716,152	, , , , , ,	, , , , , , ,	\$ 448,059	\$ 30,427,239 \$ 152,851	\$ 1,779,841	\$ 497,633	\$ 100,403	, , ,	, , .	\$ 1,176,614	\$ 56,369	\$ 1,232,983
2670	S N M E D D	450,699	17,710	36,977	20,784	20,524	95,995	23,084	4,657	127,067	\$ 724,673 154,808	54,579	(34,607)	19,972
2680	SAN YSIDRO VILLAGE OF	93,438	3,671	7,666	4,309	-	15,646	4,785	966	534	6,285	11,315	(256)	11,059
2690	SANTA FE CITY OF	72,228,756	2,838,103	5,925,934	3,330,818	-	12,094,855	3,699,346	746,386	1,178,788	5,624,520	8,746,814	(545,944)	8,200,870
2710	SANTA ROSA CITY OF	1,816,540	71,378	149,036	83,769	70,092	374,275	93,038	18,771		111,809	219,981	36,719	256,700
2720 2730	SILVER CITY TOWN OF SOCORRO CITY OF	5,154,192 5,339,693	202,525 209,814	422,870 438,090	237,685 246,239	64,593	863,080	263,982 273,484	53,262 55,178	155,065	472,309	624,166	(71,879) (17,223)	552,287 629,407
2740	SOUTHWEST NEW MEXICO COG	289,932	11,393	23,787	13,370	7,262	958,736 55,812	14,850	2,996	61,841 18,286	390,503 36,132	646,630 35,110	(746)	34,364
2750	SPRINGER TOWN OF	572,993	22,514	47,011	26,424	26,259	122,208	29,347	5,921	-	35,268	69,389	14,761	84,150
2760	T OR C CITY OF	3,994,463	156,955	327,722	184,204	24,583	693,464	204,585	41,277	172,871	418,733	483,725	(110,226)	373,499
2770	TAOS TOWN OF	6,362,011	249,984	521,965	293,383	-	1,065,332	325,843	65,743	385,069	776,655	770,432	(219,977)	550,455
2780	TEXICO CITY OF	262,450	10,313	21,532	12,103	44,005	87,953	13,442	2,712	-	16,154	31,782	18,777	50,559
2790 2800	TIERRA Y MONTES SWCD TIJERAS VILLAGE OF	344,896 166,264	13,551 6,533	28,297 13,641	15,905 7,667	33,685 19,259	91,438 47,100	17,665 8,516	3,564 1,718	100,946	21,229 111,180	41,766 20,134	19,102 (19,931)	60,868 203
2810	TUCUMCARI CITY OF	4,350,352	170,939	356,920	200,616	89,750	818,225	222,812	44,955	218,427	486,194	526,822	(18,694)	508,128
2830	WAGON MOUND VILLAGE OF	142,904	5,616	11,724	6,590	19,113	43,043	7,319	1,477	1,069	9,865	17,306	11,869	29,175
2840	WILLIAMSBURG VILLAGE OF	108,552	4,265	8,906	5,006	12,240	30,417	5,559	1,122	315	6,996	13,146	4,494	17,640
2850	EUNICE CITY OF	2,444,497	96,052	200,556	112,728	28,731	438,067	125,200	25,261	578,464	728,925	296,026	(194,179)	101,847
2860 2870	NORTHWEST NM COUNCIL OF GOVERNMENTS NORTHWEST NM REGIONAL SOLID WASTE AUTH	601,849 1,955,322	23,649 76,832	49,378 160,422	27,754 90,169	102,846 48,623	203,627 376,046	30,825 100,145	6,219 20,206	20,524 33,667	57,568 154,018	72,883 236,787	21,581 23,423	94,464 260,210
2880	MELROSE VILLAGE OF	1,933,322	7,559	15,783	8,871	16,318	48,531	9,853	1,988	33,007	11,841	23,296	7,740	31,036
2900	ANGEL FIRE VILLAGE OF	2,911,685	114,410	238,886	134,272	174,662	662,230	149,128	30,088	15,154	194,370	352,602	55,554	408,156
2910	TIMBERON WATER AND SANITATION DISTRICT	104,430	4,103	8,568	4,816	8,429	25,916	5,349	1,079	25,498	31,926	12,646	(2,211)	10,435
2920	MOSQUERO VILLAGE OF	50,841	1,997	4,171	2,345	8,065	16,578	2,604	525	11,049	14,178	6,157	1,276	7,433
2930 2940	EAGLE NEST VILLAGE OF EMW GAS ASSOCIATION	318,788 1,233,928	12,526 48,486	26,155 101,236	14,701 56,902	25,311 7,262	78,693 213,886	16,328 63,198	3,294 12,751	6,386	19,622 82,335	38,605 149,427	12,100 3,400	50,705 152,827
2940	SUNLAND PARK CITY OF	1,717,606	67,491	140,919	79,207	125,538	413,155	87,971	17,749	0,380	105,720	208,000	79,186	287,186
2960	HAGERMAN TOWN OF	248,709	9,773	20,405	11,469	5,053	46,700	12,738	2,570	4,057	19,365	30,118	2,277	32,395
2970	SANTA CLARA VILLAGE OF	377,873	14,848	31,002	17,426	158,135	221,411	19,353	3,905	-	23,258	45,760	73,490	119,250
2980	ARTESIA CITY OF	4,094,772	160,897	335,951	188,830	152,305	837,983	209,722	42,314	149,078	401,114	495,872	11,689	507,561
2990 2995	MAXWELL VILLAGE OF MAXWELL HOUSING AUTHORITY	98,934 16,489	3,888 648	8,117 1,353	4,562 760	1,262 10,199	17,829 12,960	5,067 845	1,022 170	34,365	40,454 1,015	11,981 1,997	(11,988) 3,553	(7) 5,550
3000	KIRTLAND, TOWN OF	15,115	594	1,240	697	9,349	11,880	774	156	-	930	1,830	3,257	5,087
3010	BERNALILLO COUNTY	142,279,588	5,590,627	11,673,182	6,561,202	-	23,825,011	7,287,145	1,470,266	7,851,538	16,608,949	17,229,885	(3,628,661)	13,601,224
3020	CATRON COUNTY	1,820,662	71,540	149,374	83,960	77,488	382,362	93,249	18,814	28,633	140,696	220,480	19,325	239,805
3030 3040	CHAVES COUNTY	15,472,192	607,953	1,269,400	713,498	281,355	2,872,206	792,441	159,884	220,977	1,173,302	1,873,664	82,023	1,955,687
3040 3050	CIBOLA COUNTY COLFAX COUNTY	6,733,014 3,689,417	264,562 144,970	552,403 302,694	310,492 170,137	225,519 23,996	1,352,976 641,797	344,845 188,961	69,577 38,125	115,154 158,615	529,576 385,701	815,360 446,784	56,924 (45,001)	872,284 401,783
3060	CURRY COUNTY	7,723,730	303,490	633,685	356,179	283,410	1,576,764	395,587	79,814	88,176	563,577	935,334	58,318	993,652
3070	DE BACA COUNTY	1,455,155	57,178	119,387	67,104	17,996	261,665	74,529	15,037	111,443	201,009	176,218	(26,421)	149,797
3090	DONA ANA COUNTY	39,586,003	1,555,462	3,247,793	1,825,503	958,496	7,587,254	2,027,480	409,067	370,993	2,807,540	4,793,817	126,929	4,920,746
3100 3110	EDDY COUNTY GRANT COUNTY	23,252,259 7,990,302	913,656 313,965	1,907,708 655,556	1,072,275 368,472	1,144,496	5,038,135 1,337,993	1,190,913 409,240	240,280 82,569	139.241	1,431,193 631,050	2,815,820 967,616	639,095 (92,400)	3,454,915 875,216
3110	GUADALUPE COUNTY	2,067,998	81,258	169,667	95,365	-	346,290	105,917	21,370	77,261	204,548	250,432	(36,533)	213,899
3130	HARDING COUNTY	905,522	35,580	74,293	41,758	-	151,631	46,379	9,357	53,620	109,356	109,658	(25,430)	84,228
3140	HIDALGO COUNTY	3,198,869	125,694	262,448	147,515	520,927	1,056,584	163,837	33,056	-	196,893	387,379	204,075	591,454
3150	LEA COUNTY	17,008,419	668,316	1,395,438	784,341	410,034	3,258,129	871,121	175,759	227,776	1,274,656	2,059,699	171,222	2,230,921
3160 3170	LINCOLN COUNTY LOS ALAMOS COUNTY	4,706,240 45,314,561	184,923 1,780,557	386,119 3,717,786	217,028 2,089,674	144,937 1,739,764	933,007 9,327,781	241,039 2,320,880	48,633 468,264	73,748 115,152	363,420 2,904,296	569,920 5,487,538	50,565 524,368	620,485 6,011,906
3180	LUNA COUNTY	10,699,997	420,438	877,870	493,429	110,621	1,902,358	548,022	110,570	23,292	681,884	1,295,757	35,572	1,331,329
3200	MCKINLEY COUNTY	13,066,170	513,412	1,072,000	602,545	370,045	2,558,002	669,211	135,021	710,350	1,514,582	1,582,297	15,677	1,597,974
3210	MORA COUNTY	1,512,867	59,445	124,122	69,766	176,596	429,929	77,485	15,633	-	93,118	183,206	67,351	250,557
3220	OTERO COUNTY	10,199,830	400,785	836,834	470,364		1,707,983	522,406	105,401	288,996	916,803	1,235,187	(156,238)	1,078,949
3230 3240	QUAY COUNTY RIO ARRIBA COUNTY	3,108,179 17,024,908	122,131 668,964	255,007 1,396,791	143,333 785,101	220,337	740,808 2,850,856	159,192 871,966	32,119 175,929	34,731 839,231	226,042 1,887,126	376,397 2,061,696	73,760 (338,187)	450,157 1,723,509
3240	ROOSEVELT COUNTY	3,508,038	137,842	287,813	161,773	178,481	765,909	179,671	36,251	256,534	472,456	424,819	(71,645)	353,174
3260	SAN JUAN COUNTY	37,882,137	1,488,512	3,108,001	1,746,929		6,343,442	1,940,213	391,460	1,446,750	3,778,423	4,587,481	(661,797)	3,925,684
3270	SAN MIGUEL COUNTY	6,173,762	242,587	506,520	284,702	235,977	1,269,786	316,202	63,797	24,943	404,942	747,635	69,309	816,944
3280	SANDOVAL COUNTY	23,822,505	936,064	1,954,493	1,098,571	50,144	4,039,272	1,220,119	246,173	151,737	1,618,029	2,884,876	(78,895)	2,805,981
3290 3300	SANTA FE COUNTY SIERRA COUNTY	47,906,085 3,339,025	1,882,386 131,201	3,930,405 273,947	2,209,182 153,979	176,634 109,638	8,198,607 668,765	2,453,610 171,015	495,044 34,504	482,566 157,450	3,431,220 362,969	5,801,369 404,352	(109,793) (50,652)	5,691,576 353,700
3310	SOCORRO COUNTY	4,876,626	191,618	400,098	224,885	192,940	1,009,541	249,767	50,393	63,465	363,625	590,553	29,668	620,221
3320	TAOS COUNTY	17,420,644	684,514	1,429,259	803,350	1,333,008	4,250,131	892,234	180,019	129,769	1,202,022	2,109,619	430,953	2,540,572
3330	TORRANCE COUNTY	4,377,833	172,019	359,175	201,883	92,036	825,113	224,220	45,239	-	269,459	530,150	43,233	573,383

<sup>\*</sup>Allocations are estimated based on available information. Amounts may not sum to totals due to rounding.

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	and - Municipal General Division			Deferre	d Outflows of Re	sources			Deferred Inflo	ws of Resources			Pension Expense	
As of and	for the year ended 6/30/2017	•		Belefie	d Odinows of Re	sources			Deterred linio	ws of Resources			Deferred Amounts	
						Changes in				Changes in			from Changes in	
				Net Difference		Proportion				Proportion			Proportion	
				Between Projected		and Differences Between				and Differences Between			and Differences Between	
			Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer	
			Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
		2017	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer
Employer		Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	<u>Employer</u>	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	Expense
2240	Municipal General	\$ 1,374,084,582	\$ 53,992,248	, , , , , ,	\$ 63,365,708	\$ 30,427,239	\$ 260,520,543	\$ 70,376,599	\$ 14,199,291	, , , , , , , , , , , , , , , , , , , ,	\$ 115,011,215	\$ 166,399,970	\$ -	\$ 166,399,970
3340 3350	UNION COUNTY VALENCIA COUNTY	\$ 1,822,036 11,830,868	\$ 71,594 464,873	\$ 149,487 970,651	\$ 84,023 545,579	\$ 28,152 1,093,732	\$ 333,256 3,074,835	\$ 93,320 605,942	\$ 18,828 122,256	\$ 14,449 121,244	\$ 126,597 849,442	\$ 220,646 1,432,704	\$ 9,809 367,716	\$ 230,455 1,800,420
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	2,885,578	113,384	236,744	133,068	108,955	592,151	147,790	29,819	32,836	210,445	349,440	19,466	368,906
3370	SOUTHWEST SOLID WASTE	540,015	21,219	44,305	24,903	-	90,427	27,658	5,580	40,436	73,674	65,395	(16,127)	49,268
3380	SSCAFCA	1,273,776	50,050	104,506	58,740	48,428	261,724	65,239	13,163	-	78,402	154,253	24,316	178,569
3390 3400	CHAVES SOIL AND WATER CONS DIST RIO ARRIBA COUNTY HOUSING AUTHORITY	120,919	4,751	9,921 15,219	5,576 8,554	6,800 7,382	27,048 38.445	6,193 9,501	1,250 1,917	11,758	7,443 23,176	14,643 22,464	3,018	17,661 22,052
3410	TAOS SOIL AND WATER CONSERVATION DIST	185,501 508,411	7,290 19,978	41,712	23,445	7,382 32,956	118,091	26,039	5,254	11,/58	31,293	61,568	(412) 22,385	83,953
3420	SIERRA SOIL AND WATER CONSERVATION DIST	116,797	4,589	9,583	5,386	16,737	36,295	5,982	1,207	22,947	30,136	14,144	962	15,106
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	895,904	35,204	73,503	41,314	31,935	181,956	45,885	9,258	2,673	57,816	108,493	17,184	125,677
3440	GREENTREE SOLID WASTE AUTHORITY	660,935	25,970	54,226	30,479	7,481	118,156	33,851	6,830	78,800	119,481	80,038	(30,478)	49,560
3450 3460	NORTH CENTRAL REGIONAL TRANSIT DISTRICT ELEPHANT BUTTE IRRIGATION DISTRICT	3,701,784 5,055,258	145,455 198,638	303,709 414,753	170,707 233,122	525,052 393,804	1,144,923 1,240,317	189,594 258,916	38,253 52,239	1,262	229,109 311,155	448,282 612,185	221,459 150,572	669,741 762,757
3470	SOCORRO SOIL AND WATER DISTRICT	158,020	6,209	12,965	7,287	534	26,995	8,093	1,633	315	10,041	19,136	(1)	19,135
3480	CIUDAD SOIL AND WATER CONSERVATION	43,970	1,727	3,608	2,028	10,199	17,562	2,252	454	12,265	14,971	5,325	(5,168)	157
3490	ELEPHANT BUTTE IRRIGATION DISTRICT	1,514,241	59,500	124,234	69,829	143,272	396,835	77,555	15,648	-	93,203	183,373	83,668	267,041
4000 4010	WILLARD VILLAGE OF SOUTH CENTRAL COUNCIL OF GOG	17,863 887,659	701 34,879	1,466 72,827	824 40,934	850 207,453	3,841 356,093	914 45,463	185 9.173	10,104 4,104	11,203 58,740	2,163 107,494	(7,918) 79,788	(5,755) 187,282
4010	ELEPHANT BUTTE CITY OF	479,555	18.843	39,345	22,115	32,200	112,503	24,561	9,173 4,956	2,525	32,042	58,074	9,374	67,448
4030	ANTHONY WATER AND SANITATION DIST.	571,619	22,461	46,898	26,360	20,524	116,243	29,277	5,907	20,474	55,658	69,222	7,883	77,105
4040	LOVING VILLAGE OF	553,757	21,760	45,432	25,536	31,530	124,258	28,362	5,722	21,126	55,210	67,059	6,991	74,050
4050	VAUGHN TOWN OF	234,968	9,232	19,278	10,836	14,964	54,310	12,034	2,428	5,100	19,562	28,454	5,382	33,836
4060 4070	EL PRADO WATER AND SANITATION DIST EDGEWOOD SOIL AND WATER CONSERV DIST	160,768 156,646	6,317 6,155	13,190 12,852	7,414 7,224	18,506 14,017	45,427 40,248	8,234 8,023	1,661 1,619	6,413	16,308 9,642	19,469 18,970	7,633 8,712	27,102 27,682
4090	BAYARD HOUSING AUTHORITY	158,020	6,209	12,965	7,287	4,810	31,271	8,093	1,633	19,523	29,249	19,136	(5,675)	13,461
4100	CLOVIS CITY OF HOUSING AUTHORITY	632,079	24,837	51,858	29,148	11,049	116,892	32,373	6,532	11,269	50,174	76,544	(5,134)	71,410
4110	CUBA HOUSING AUTHORITY	63,208	2,483	5,186	2,915	7,527	18,111	3,237	653	3,207	7,097	7,654	1,823	9,477
4130 4140	FT. SUMNER VILLAGE OF HOUSING AUTH. GALLUP CITY OF HOUSING AUTHORITY	159,394 763,991	6,264 30,020	13,077 62,681	7,350 35,231	4,275 33,905	30,966 161,837	8,164 39,129	1,647 7,895	7,431	17,242 47,024	19,302 92,518	(836) 14,887	18,466 107,405
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1.423.552	55,936	116,794	65,647	78,030	316,407	72.911	14.710	1.262	88,883	172,390	29,566	201.956
4160	LORDSBURG CITY HOUSING AUTHORITY	137,408	5,398	11,274	6,337	-	23,009	7,038	1,420	15,738	24,196	16,640	(7,274)	9,366
4170	RATON CITY OF HOUSING AUTHORITY	446,577	17,547	36,639	20,594	7,649	82,429	22,872	4,615	9,422	36,909	54,080	(3,746)	50,334
4180 4200	T OR C CITY OF HOUSING AUTHORITY SANTA CLARA VILLAGE OF HOUSING AUTHORITY	1,225,684 52,215	48,161 2,052	100,560 4.284	56,522 2,408	85,917	291,160 8,744	62,776 2,674	12,666 540	63,149	138,591 3,214	148,429 6,323	(19,735)	128,694 6,323
4215	NORTHERN REGIONAL HOUSING AUTHORITY	994,838	39,091	81,620	45,877	393,423	560,011	50,953	10,280		61,233	120,474	196,612	317,086
4245	PERALTA TOWN OF	173,134	6,803	14,205	7,984	94,784	123,776	8,868	1,789	-	10,657	20,966	35,736	56,702
4250	RED RIVER TOWN OF	1,824,784	71,701	149,713	84,150	9,277	314,841	93,460	18,857	57,715	170,032	220,979	(20,862)	200,117
4260 4270	SANTA FE CITY OF HOUSING AUTHORITY SANTA FE CITY SOLID WASTE MANAGEMENT	2,076,242 2,605,264	81,582 102,370	170,343 213,746	95,746 120,141	22,098 59,064	369,769 495,321	106,339 133,434	21,455 26,922	176,027 115,965	303,821 276,321	251,430 315,494	(99,657) (13,783)	151,773 301,711
4290	EDGEWOOD TOWN OF	1,069,038	42,006	87,708	49,299	28,149	207,162	54,753	11,047	25,652	91,452	129,459	8,243	137,702
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,250,750	88,439	184,661	103,793	164,544	541,437	115,277	23,258		138,535	272,563	73,531	346,094
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	199,243	7,829	16,347	9,188	20,470	53,834	10,205	2,059	4,810	17,074	24,128	6,445	30,573
4330 4340	POJOAQUE VALLEY IRRIGATION DISTRICT CARLSBAD IRRIGATION DISTRICT	59,086 1,014,074	2,321 39,846	4,848 83,199	2,725 46,764	32,296	9,894 202,105	3,026 51,938	611 10,479	16,491 53,727	20,128 116,144	7,155 122,803	(6,664) (26,706)	491 96,097
4340	COLUMBUS VILLAGE OF	441,081	17,332	36,188	20,340	16,443	90,303	22,591	4,558	11,898	39,047	53,414	8,686	62.100
4370	LOVINGTON CITY OF	1,629,664	64,035	133,704	75,152	525,006	797,897	83,467	16,840		100,307	197,350	309,284	506,634
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	51,278,088	2,014,883	4,207,058	2,364,681	326,366	8,912,988	2,626,314	529,889	327,070	3,483,273	6,209,714	(63,163)	6,146,551
4390 4400	SAN JUAN WATER COMMISSION OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	355,888 379,248	13,984 14,902	29,198 31,115	16,412 17,489	61,802 5,100	121,396 68,606	18,227 19,424	3,678 3,919	94,055 20,308	115,960 43,651	43,098 45,926	(16,866) (7,939)	26,232 37,987
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	3/9,248	14,902	31,113	17,489	632	632	19,424	3,919	20,308 7,579	7,579	45,926	(2,891)	(2,891)
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	101,682	3,996	8,342	4,689	5,367	22,394	5,208	1,051	12,678	18,937	12,314	(817)	11,497
4430	CARRIZOZO TOWN OF	126,416	4,967	10,372	5,830	315	21,484	6,475	1,306	10,154	17,935	15,309	(4,601)	10,708
4440 4450	TULAROSA VILLAGE OF	710,402	27,914	58,284 2,255	32,760	2,647	121,605	36,385	7,341 284	48,445	92,171	86,029	(15,085)	70,944
4450 4460	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	27,481 1,100,641	1,080 43,248	2,255 90,301	1,267 50,756	24.384	4,602 208,689	1,408 56,371	284 11.374	3,401 6,315	5,093 74.060	3,328 133,286	(1,616) 4,543	1,712 137,829
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	299,550	11,770	24,576	13,814	33,997	84,157	15,343	3,095	3,620	22,058	36,275	9,797	46,072
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,312,251	51,563	107,662	60,514	270,577	490,316	67,210	13,560	-	80,770	158,912	119,254	278,166
4490	TAOS SKI VALLEY	807,962	31,748	66,288	37,259	121,969	257,264	41,382	8,349	-	49,731	97,843	60,811	158,654
4500 4510	ANTHONY CITY OF CAMINO REAL REGIONAL UTILITY AUTHORITY	615,590 754,372	24,189 29,641	50,505 61,892	28,388 34,788	161,927 58.283	265,009 184,604	31,529 38,637	6,361 7,795	1,262	39,152 46,432	74,547 91,354	58,103 22,563	132,650 113,917
4510	SPRINGER HOUSING AUTHORITY	192,372	7,559	15,783	34,788 8,871	38,283 14,449	46,662	9,853	1,988	2,112	13,953	23,296	3,494	26,790
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASS	71,453	2,808	5,862	3,295	315	12,280	3,660	738	2,769	7,167	8,653	(846)	7,807
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	931,629	36,606	76,435	42,962	48,458	204,461	47,715	9,627	61,193	118,535	112,819	12,530	125,349
4560	ALBUQUERQUE HOUSING AUTHORITY	4,417,682	173,585	362,444	203,721	1,298,312	2,038,062	226,260	45,651	-	271,911	534,976	833,747	1,368,723

<sup>\*</sup>Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA Schedule of Pension Amounts by Employer PERA Fund - Municipal General Division As of and for the year ended 6/30/2017

	ina - Municipal General Division				Deferr	ed Outflows of R	esources		Deferred Inflows of Resources				Pension Expense			
As of and	for the year ended 6/30/2017													Deferred Amounts		
							Changes in				Changes in			from Changes in		
					Net Difference		Proportion				Proportion			Proportion		
					Between		and Differences				and Differences			and Differences		
					Projected		Between				Between			Between		
				Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer		
				Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total	
			2017	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer	
Employer			Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension	
Code	Employer		Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	Expense	
	Municipal General	\$	1,374,084,582	\$ 53,992,248	\$ 112,735,348	\$ 63,365,708	\$ 30,427,239	\$ 260,520,543	\$ 70,376,599	\$ 14,199,291	\$ 30,435,325	\$ 115,011,215	\$ 166,399,970	\$ -	\$ 166,399,970	
4570	MID-REGION COUNCIL OF GOVERNMENTS	\$	8,975,521	\$ 352,677	\$ 736,387	\$ 413,905	\$ 3,611,876	\$ 5,114,845	\$ 459,700	\$ 92,750	\$ -	\$ 552,450	\$ 1,086,925	\$ 1,685,730	\$ 2,772,655	
4580	AMAFCA		2,313,958	90,923	189,846	106,708	908,769	1,296,246	118,514	23,912	-	142,426	280,218	431,723	711,941	
	ROUNDING		10,997	426	900	504	-	1,830	562	112	-	674	1,329	2,883	4,212	
		TOTAL \$	1,374,084,582	\$ 53,992,248	\$ 112,735,348	\$ 63,365,708	\$ 30,427,239	\$ 260,520,543	\$ 70,376,599	\$ 14,199,291	\$ 30,435,325	\$ 115,011,215	\$ 166,399,970	\$ -	\$ 166,399,970	

<sup>\*</sup>Allocations are estimated based on available information. Amounts may not sum to totals due to rounding.

	nd-Municipal Police Division			Def	erred Outflows of Res	sources		Deferred Inflows of Resources				Pension Expense			
As of and	for the year ended 6/30/2017			Net Difference Between Projected		Changes in Proportion and Differences Between				Changes in Proportion and Differences Between			Deferred Amounts from Changes in Proportion and Differences Between		
		2017	Difference Between	and Actual Investment		Employer Contributions	Total Deferred	Differences Between		Employer Contributions	Total Deferred	Proportionate Share of	Employer Contributions	Total	
Employer		2017 Net Pension	Expected and Actual	Earnings on Pension Plan	Change of	and Proportionate Share of	Outflows of	Expected and Actual	Change of	and Proportionate Share of	Inflows of	Plan Pension	and Proportionate Share of	Employer Pension	
Code	Employer Municipal Police	<u>Liability</u> \$ 555,565,548 \$	Experience 33,742,321	* Investments \$ 44,743,191	Assumptions \$ 33,054,271	<u>Contributions</u> \$ 15,825,761		Experience \$ 103,801,972	Assumptions \$ 12,918,744 \$	<u>Contributions</u> 15,826,089 \$	Resources 132,546,805	Expense \$ 68,297,326	Contributions \$ -	Expense \$ 68,297,326	
2010	ALAMOGORDO CITY OF	\$ 6610.119.5	401,466	\$ 532,354	\$ 393,280 5		mployer Allocation	£ 1.225.026	\$ 153.707 \$	276 405 \$	1 765 140	¢ 912.602	\$ (234,868)	\$ 577,734	
2010	ALBUQUERQUE CITY OF (REGULAR)	\$ 6,610,119 \$ 155,918,916	9,469,749	\$ 532,354 12,557,132	9,276,648	\$ 31,133 5 1,846,086	1,358,233 33,149,615	\$ 1,235,036 29,131,919	3,625,633	376,405 \$ 3.285,714	1,765,148 36,043,266	\$ 812,602 19,167,576	\$ (234,868) (811,262)	\$ 577,734 18,356,314	
2040	AZTEC CITY OF	2,025,036	122,991	163,089	120,483	2,364	408,927	378,358	47,089	72,602	498,049	248,944	(52,114)	196,830	
2050 2060	BAYARD CITY OF BELEN CITY OF	548,899 2,407,266	33,337 146,206	44,206 193,872	32,658 143,224	26,338 165,909	136,539 649,211	102,556 449,774	12,764 55,977	19,390 41,459	134,710	67,478 295,932	1,883 26,560	69,361 322,492	
2080	BERNALILLO TOWN OF	3,016,721	183,220	242,956	179,485	147,178	752,839	563,644	70,149	27,192	547,210 660,985	295,932 370,854	26,360 68,455	439,309	
2090	BLOOMFIELD CITY OF	2,726,716	165,607	219,600	162,230	45,486	592,923	509,460	63,405	333,223	906,088	335,203	(133,442)	201,761	
2100	BOSQUE FARMS VILLAGE OF	1,500,583	91,138	120,851	89,280	25,854	327,123	280,369	34,894	50,070	365,333	184,471	(11,857)	172,614	
2110	CARLSBAD CITY OF	11,552,430	701,637	930,390	687,331	699,695	3,019,053	2,158,459	268,632	-	2,427,091	1,420,175	351,234	1,771,409	
2140 2160	CIMARRON VILLAGE OF CLAYTON TOWN OF	133,892 806,125	8,132 48,960	10,783 64,922	7,966 47,962	4,335	26,881 166,179	25,017 150,617	3,113 18,745	16,941 39,807	45,071 209,169	16,460 99,099	(8,259) (27,489)	8,201 71,610	
2170	CLOUDCROFT VILLAGE OF	346,118	21,021	27,875	20,593	54,264	123,753	64,669	8,048	37.045	109,762	42,549	19,278	61,827	
2180	CLOVIS CITY OF	3,898,959	236,803	314,008	231,975	173,894	956,680	728,482	90,664	103,580	922,726	479,311	(20,072)	459,239	
2190	CUBA VILLAGE OF	492,231	29,896	39,642	29,286	41,488	140,312	91,969	11,446	-	103,415	60,511	19,586	80,097	
2210 2230	DEMING CITY OF	3,944,515	239,570	317,677 42,327	234,685	68,204 61,472	860,136	736,994	91,723 12,221	204,535 26,333	1,033,252	484,911	(38,079)	446,832 82,577	
2270	DEXTER TOWN OF ELIDA TOWN OF	525,565 77,224	31,921 4,690	6,219	31,269 4.595	1,790	166,989 17,294	98,197 14,428	12,221	33,733	136,751 49,957	64,609 9,493	17,968 (12,789)	(3,296)	
2290	ESPANOLA CITY OF	2,701,716	164,089	217,586	160,743	189,952	732,370	504,789	62,824	30,138	597,751	332,130	49,692	381,822	
2300	ESTANCIA TOWN OF	345,006	20,953	27,786	20,527	49,554	118,820	64,461	8,023	30,083	102,567	42,413	10,607	53,020	
2310	FARMINGTON CITY OF	20,445,924	1,241,785	1,646,639	1,216,463	332,760	4,437,647	3,820,120	475,436	680,992	4,976,548	2,513,478	(49,633)	2,463,845	
2330	GALLUP CITY OF	8,201,814	498,138	660,544	487,980	96,743	1,743,405	1,532,429	190,719	463,059	2,186,207	1,008,273	(88,699)	919,574	
2350 2360	GRANTS CITY OF HATCH VILLAGE OF	2,104,483 777,236	127,816 47,205	169,487 62,596	125,210 46,243	166,100 81,128	588,613 237,172	393,202 145,219	48,936 18,073	137,932 38,889	580,070 202,181	258,710 95,548	64,638 52,065	323,348 147,613	
2370	HOBBS CITY OF	15,745,839	956,325	1,268,112	936,824	758,278	3,919,539	2,941,956	366,143	161,184	3,469,283	1,935,683	387,335	2,323,018	
2380	JAL CITY OF	440,563	26,758	35,481	26,212	65,531	153,982	82,315	10,245	-	92,560	54,160	30,152	84,312	
2390	JEMEZ SPRINGS VILLAGE OF	65,557	3,982	5,280	3,900	25,376	38,538	12,249	1,524	16,284	30,057	8,059	2,565	10,624	
2400 2410	LAS CRUCES CITY OF LAS VEGAS CITY OF	27,220,489 4,089,518	1,653,239 248,377	2,192,237 329,355	1,619,527 243,312	251,431	5,465,003 1,072,475	5,085,881 764,086	632,967 95,095	401,964 208,059	6,120,812 1,067,240	3,346,296 502,737	(233,860) (31,573)	3,112,436 471,164	
2410	LOGAN VILLAGE OF	292,783	17,781	23,580	17,420	26,637	85,418	54,704	6,808	19,151	80,663	35,993	1,141	37,134	
2430	LORDSBURG CITY OF	1,070,019	64,988	86,175	63,663	48,867	263,693	199,922	24,882	36,513	261,317	131,541	(9,936)	121,605	
2440	LOS LUNAS VILLAGE OF	4,780,642	290,353	385,015	284,432	287,515	1,247,315	893,216	111,166	99,862	1,104,244	587,698	32,193	619,891	
2460 2470	MAGDALENA VILLAGE OF	149,447	9,076	12,036	8,892	32,952	62,956	27,923	3,475	-	31,398	18,372	14,536	32,908	
2470	MESILLA TOWN OF MILAN VILLAGE OF	737,791 382,785	44,810 23,249	59,419 30,828	43,896 22,774	67,654 44,245	215,779 121,096	137,849 71,520	17,156 8,901	-	155,005 80,421	90,699 47,057	45,506 21,095	136,205 68,152	
2500	MORIARTY CITY OF	1,043,907	63,402	84,072	62,109	77,054	286,637	195,044	24,274	31,130	250,448	128,331	7,050	135,381	
2510	MOUNTAINAIR TOWN OF	118,336	7,187	9,530	7,041	9,634	33,392	22,110	2,752	717	25,579	14,547	3,461	18,008	
2550	PORTALES CITY OF	2,763,383	167,834	222,553	164,412	122,168	676,967	516,311	64,258	137,144	717,713	339,711	47,854	387,565	
2560 2570	QUESTA VILLAGE OF RATON CITY OF	292,783 1,623,362	17,781 98,594	23,580 130,740	17,420 96,585	41,358 17,360	100,139 343,279	54,704 303,309	6,808 37,749	957 90,641	62,469 431,699	35,993 199,565	28,221 (18,992)	64,214 180,573	
2620	RIO RANCHO CITY OF	18.010.324	1.093.859	1,450,485	1.071.553	146,829	3,762,726	3,365,052	418.800	66,401	3,850,253	2,214,063	93,342	2,307,405	
2630	ROSWELL CITY OF	11,719,100	711,760	943,813	697,247	238,782	2,591,602	2,189,599	272,508	1,073,508	3,535,615	1,440,664	(249,751)	1,190,913	
2650	RUIDOSO DOWNS THE CITY OF	766,680	46,564	61,746	45,615	88,337	242,262	143,247	17,828	170,549	331,624	94,250	(28,100)	66,150	
2660 2680	RUIDOSO VILLAGE OF SAN YSIDRO VILLAGE OF	3,699,511 62,779	224,690 3,813	297,945 5,056	220,108 3,735	137,892 927	880,635 13,531	691,217 11,729	86,026 1,460	40,220	817,463 13,189	454,792 7,718	15,751 675	470,543 8,393	
2690	SANTA FE CITY OF	26,273,806	1,595,741	2,115,995	1,563,203	958,828	6,233,767	4,909,003	610,953	633,895	6,153,851	3,229,917	(3,081)	3,226,836	
2710	SANTA ROSA CITY OF	743,902	45,181	59,911	44,260	65,016	214,368	138,991	17,298	69,361	225,650	91,450	17,078	108,528	
2720	SILVER CITY TOWN OF	3,682,844	223,677	296,603	219,117	-	739,397	688,104	85,638	196,501	970,243	452,743	(122,055)	330,688	
2730	SOCORRO CITY OF	1,637,807	99,472	131,903	97,444	-	328,819	306,009	38,084	119,280	463,373	201,341	(62,763)	138,578	
2750 2760	SPRINGER TOWN OF T OR C CITY OF	130,003 1,485,027	7,895 90,193	10,470 119,599	7,735 88,354	26,919 44,138	53,019 342,284	24,290 277,462	3,023 34,532	13,166 89,551	40,479 401,545	15,982 182,559	8,264 (29,957)	24,246 152,602	
2770	TAOS TOWN OF	2,707,827	164,460	218,078	161,107	42,563	586,208	505,931	62,966	24,598	593,495	332,881	1,081	333,962	
2780	TEXICO CITY OF	145,003	8,807	11,678	8,627	20,109	49,221	27,092	3,372	24,903	55,367	17,826	176	18,002	
2810	TUCUMCARI CITY OF	1,209,466	73,457	97,406	71,959	51,469	294,291	225,977	28,124	174,762	428,863	148,683	(55,207)	93,476	
2850	EUNICE CITY OF	1,143,354	69,442	92,081	68,026	-	229,549	213,624	26,587	251,048	491,259	140,556	(100,009)	40,547	
2880 2900	MELROSE VILLAGE OF ANGEL FIRE VILLAGE OF	574,455	34,890	46,264	34,178	50,112	165,444	107,331	13,358	9,090	129,779	70,619	11,564	82,183	
2900	SUNLAND PARK CITY OF	1,865,590	113,307	150,248	110,996	14,050	388,601	348,567	43,381	9,090 114.548	506,496	229,342	(33,751)	195,591	
2960	HAGERMAN TOWN OF	478,342	29,052	38,524	28,460	2,972	99,008	89,374	11,123	7,421	107,918	58,804	(1,683)	57,121	
2980	ARTESIA CITY OF	4,838,420	293,862	389,668	287,870	277,541	1,248,941	904,012	112,509	202,957	1,219,478	594,801	72,675	667,476	
3010 3020	BERNALILLO COUNTY	49,049,215	2,979,009	3,950,242	2,918,262	972,766	10,820,279	9,164,365	1,140,557	733,989	11,038,911	6,029,766	31,392	6,061,158	
3020 3030	CATRON COUNTY CHAVES COUNTY	841,682 5.021,202	51,120 304,963	67,786 404,389	50,077 298,745	65,384 207,421	234,367 1,215,518	157,260 938,162	19,572 116,760	17,768 5.911	194,600 1.060,833	103,470 617,271	13,816 144,233	117,286 761,504	
3040	CIBOLA COUNTY	1,958,368	118,942	157,720	116,516	122,798	515,976	365,902	45,539	106,405	517,846	240,748	37,854	278,602	

Amounts may not sum to totals due to rounding.

<sup>\*</sup> Allocations are estimated based on available information.

	nd-Municipal Police Division for the year ended 6/30/2017				De	ferred Outflows of Reso	ources			Deferred Infl	ows of Resources			Pension Expense	
120 01 4114	for the year ended oreor 2017						Changes in				Changes in			Deferred Amounts from Changes in	
					Net Difference		Proportion				Proportion			Proportion	
					Between		and Differences				and Differences			and Differences	
					Projected		Between				Between			Between	
				Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer	
				Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
			2017	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer
Employer			et Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	Employer		<u>iability</u>	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	Expense
	Municipal Police	· ·	555,565,548 \$	33,742,321 \$				127,365,544	\$ 103,801,972			, , , , , , , , , , , , , , , , , , , ,	\$ 68,297,326	\$ -	\$ 68,297,326
3050	COLFAX COUNTY	\$	1,187,799 \$	72,141 \$		\$ 70,670 \$		312,894	\$ 221,929				\$ 146,020	\$ 12,681	\$ 158,701
3060	CURRY COUNTY		2,075,037	126,027	167,116	123,458	56,749 30,642	473,350	387,700	48,252	42,862	478,814	255,091	(6,265)	248,826
3070 3090	DE BACA COUNTY DONA ANA COUNTY		419,452 17,282,534	25,476 1,049,657	33,781 1,391,871	24,956 1,028,252	30,642 408,888	114,855 3,878,668	78,370 3,229,072	9,754 401.876	110,744 260,960	198,868 3,891,908	51,564 2,124,593	(49,008) 30,166	2,556 2,154,759
3100	EDDY COUNTY		8,682,378	527,325	699,247	516,572	406,162	2,149,306	1,622,217	201,894	630,942	2,455,053	1,067,351	51,908	1,119,259
3110	GRANT COUNTY		4,382,301	266,160	352,934	260,732	400,102	879,826	818,790	101,903	177,059	1,097,752	538,729	(68,818)	469,911
3120	GUADALUPE COUNTY		638,901	38,804	51,455	38,012	22,722	150,993	119,372	14,857	12,398	146,627	78,542	(1,103)	77,439
3130	HARDING COUNTY		190,003	11,540	15,302	11,305	26,734	64,881	35,500	4,418	12,370	39,918	23,358	12,766	36,124
3140	HIDALGO COUNTY		820,015	49,804	66,041	48,788	104,524	269,157	153,212	19.068	13,224	185,504	100,807	26,603	127,410
3150	LEA COUNTY		8,626,266	523,916	694,728	513,234	581,119	2,312,997	1,611,734	200,589	126,996	1,939,319	1,060,453	148,356	1,208,809
3160	LINCOLN COUNTY		3,191,168	193,816	257,005	189,864	59,381	700,066	596,239	74,205	40,591	711,035	392,300	29,890	422,190
3170	LOS ALAMOS COUNTY		6,269,001	380,749	504,882	372,984	330,878	1,589,493	1,171,302	145,775	39,669	1,356,746	770,667	98,851	869,518
3180	LUNA COUNTY		3,509,508	213,150	282,643	208,804	88,098	792,695	655,717	81,608	240,433	977,758	431,434	(68,371)	363,063
3200	MCKINLEY COUNTY		4,353,967	264,439	350,652	259,046	215,695	1,089,832	813,496	101,244	202,060	1,116,800	535,246	16,737	551,983
3210	MORA COUNTY		249,449	15,150	20,090	14,841	16,978	67,059	46,607	5,801	-	52,408	30,665	8,713	39,378
3220	OTERO COUNTY		5,000,646	303,716	402,733	297,521	140,581	1,144,551	934,321	116,282	123,688	1,174,291	614,744	(44,419)	570,325
3230	QUAY COUNTY		693,346	42,110	55,840	41,252	73,833	213,035	129,544	16,123	24,828	170,495	85,235	28,150	113,385
3240	RIO ARRIBA COUNTY		2,658,937	161,490	214,141	158,198	119,016	652,845	496,796	61,829	75,861	634,486	326,871	(15,241)	311,630
3250	ROOSEVELT COUNTY		1,616,140	98,156	130,158	96,155	53,582	378,051	301,960	37,581	40,952	380,493	198,677	27,144	225,821
3260	SAN JUAN COUNTY		14,684,153	891,844	1,182,607	873,657	285,839	3,233,947	2,743,590	341,455	790,831	3,875,876	1,805,167	(261,582)	1,543,585
3270 3280	SAN MIGUEL COUNTY SANDOVAL COUNTY		605,567 7,134,572	36,779 433,319	48,770 574,592	36,029 424,483	81,846 994,899	203,424 2,427,293	113,145 1,333,024	14,081 165,903	2,616 171,647	129,842 1,670,574	74,444 877,074	26,732 306,184	101,176 1,183,258
3290	SANTA FE COUNTY		12,356,333	750,463	995,133	735,160	112,756	2,593,512	2,308,659	287,326	476,368	3,072,353	1,519,001	(134,877)	1,384,124
3300	SIERRA COUNTY		1,471,138	89,349	118,480	87,528	143,638	438,995	274,867	34,209	28,959	338,035	180,851	56,715	237,566
3310	SOCORRO COUNTY		1,172,243	71,196	94,408	69,745	108,954	344,303	219,022	27,259	20,737	246,281	144,107	51,529	195,636
3320	TAOS COUNTY		2,338,375	142,022	188,324	139,125	189,952	659,423	436,902	54,375	87,341	578,618	287,463	16,240	303,703
3330	TORRANCE COUNTY		1,022,796	62,120	82,372	60,853	65,294	270,639	191,100	23,783		214,883	125,735	35,897	161,632
3340	UNION COUNTY		700,013	42,516	56,376	41,648	16,543	157,083	130,790	16,278	31,527	178,595	86,055	(1,778)	84,277
3350	VALENCIA COUNTY		5,783,437	351,257	465,777	344,095	795,653	1,956,782	1,080,579	134,484	337,737	1,552,800	710,975	269,789	980,764
3490	CORRALES VILLAGE OF		1,379,469	83,782	111,097	82,074	252,499	529,452	257,741	32,077	-	289,818	169,582	127,042	296,624
4040	LOVING VILLAGE OF		381,118	23,147	30,694	22,675	17,521	94,037	71,208	8,862	63,842	143,912	46,852	(11,603)	35,249
4250	RED RIVER TOWN OF		380,007	23,080	30,604	22,609	3,718	80,011	71,001	8,836	21,918	101,755	46,715	(5,516)	41,199
4290	EDGEWOOD TOWN OF		1,005,019	61,040	80,940	59,795	7,025	208,800	187,778	23,370	104,862	316,010	123,550	(32,009)	91,541
4300	CAPITAN VILLAGE OF		212,781	12,923	17,137	12,660	38,380	81,100	39,756	4,948	-	44,704	26,158	20,093	46,251
4370	LOVINGTON CITY OF		1,870,590	113,610	150,650	111,294	27,051	402,605	349,502	43,497	62,144	455,143	229,957	(23,299)	206,658
4430	CARRIZOZO TOWN OF		321,117	19,503	25,862	19,105	10,410	74,880	59,998	7,467	2,154	69,619	39,476	6,884	46,360
4440	TULAROSA VILLAGE OF		325,562	19,772	26,220	19,370	3,856	69,218	60,828	7,570	18,344	86,742	40,022	(4,720)	35,302
4490 4500	TAOS SKI VALLEY ANTHONY CITY OF		174,447 428,897	10,595	14,049	10,379	33,655	68,678	32,594	4,056 9,973	1,916	38,566	21,445	11,067	32,512
4500	ROUNDING		1,661	26,049 107	34,542 133	25,518 96	103,628	189,737 336	80,135 308	9,973	34,234	124,342 346	52,726 206	26,127 650	78,853 856
	KOUNDING		1,001	107	155	90	-	330	306	30	-	340	200	030	830
		TOTAL \$	555,565,548 \$	33,742,321 \$	44,743,191	\$ 33,054,271 \$	15,825,761 \$	127,365,544	\$ 103,801,972	\$ 12,918,744 \$	15,826,089	132,546,805	\$ 68,297,326	\$ -	\$ 68,297,326

Amounts may not sum to totals due to rounding.

<sup>\*</sup> Allocations are estimated based on available information.

Part	As of and	for the year ended 6/30/2017				Deleti	ed Outrows or Re	sources			Deterred fillio	ws of Resources			Deferred Assessed	
Part	120 01 4114	for the year chaca o/co/2017													Deferred Amounts	
Part																
Brown   Brow						Net Difference		Proportion				Proportion			Proportion	
Part						Between		and Differences				and Differences			and Differences	
Part						Projected		Between				Between			Between	
Part					Difference			Employer	Total	Differences		Employer	Total	Proportionate	Employer	
Property																Total
Purple   P				2017												
Part	Б. 1						CI C				CI C					
Namings   Temp																
	Code															
2010   ALAMOGORDO CHT OF   \$ 1,237,710   \$ 10,224   \$ 12,254   \$		Municipal Fire	\$	572,144,539	\$ 18,681,641	21,477,753 \$	22,619,160	\$ 12,489,738 \$	75,268,292	\$ 71,641,930 \$	3,587,077	\$ 12,489,376 \$	87,718,383	\$ 64,792,979	\$ -	64,792,979
2009 ALBUQUERQUECTYOF PERGULAR) 18,773.996   cl-62,663   7,985,908   7,461,563   2,621,115   233,03,79   21,813.998   1,300,799   25,447,773   21,773.718   55,861   21,229.  2009 RELECTYOF 15,100,100   1,700,488   7,764   40,000   0.000   1,000,7								Emplo	yer Allocation							
BERNCTYOF	2010	ALAMOGORDO CITY OF	\$	3,257,791.0	\$ 106,374.0 \$	122,294.0 \$	128,793.0	\$ 25,854.0 \$	383,315.0	\$ 407,929 \$	20,425	6,479 \$	434,833	\$ 368,931	\$ 11,456	\$ 380,387
2008   BELENCITY OF   1,508,48   57,444   66,087   69,599   109,471   30,241   22,443   11,077   32,15   24,095   193,588   44,090   227, 229   220,000   200,000	2020	ALBUQUERQUE CITY OF (REGULA)	AR)	188,737,896	6,162,663	7,085,038	7,461,563	2,621,115	23,330,379	23,633,096	1,183,298	1,330,979	26,147,373	21,373,778	55,861	21,429,639
Sept.   1808.59   85.79   57.90   71.182   242.33   439.97   225.657   11.289   - 236.76   205.968   120.477   234.	2060	BELEN CITY OF		1.760.488	57,484	66,087	69,599	109.471	302,641	220,443	11.037	3.215	234,695	199,368	48.080	247,448
BOOMPIELD CITY OF	2080															324,381
2110   CARISADEUTY OF   1,946,598   63,644   28,842   761,97   1,262,350   3,391,673   24,3995   121,666   - , 251,617   2,197,648   645,971   224,071   210,071   2												564 321				181,236
2180   CLAYTON TOWN OF   702,022   22,922   26,353   27,754   69,245   146,274   87,905   4,401   207,871   300,177   79,501   (81,877)   C.																
2189   CLOWS CITY OF   7.310,291   228,696   224,421   289,005   82.271   884,495   91.5369   45,832   15,212   1,116,413   827,860   (22,943)   889, 2210   DRING CITY OF   2,289,628   370,006   39,088   146,459   372,966   372,096   389, 372,9																(2,376)
2210   DEMINGETTY OF   3,704,635   120,964   139,068   144,649																
2299   ESPANOLACITY OF   2288198   72108   3889   114.634   53.928   372.090   36.3082   18.179   10.127   377.388   328.71   31.61   35.928   372.090   36.0082   37.0082   3								82,371								803,917
2310 FARMINGTON CITY OF 9,271,603 302,736 348,94 872,986 213,813 2,636,751 2,765,021 18,443 1,271,558 4,175,022 2,500,685 (29,5867) 2,294, 2330 GRANTS CITY OF 1,633,472 35,3356 (1,319 6,675 6,121,009) 2,71,000,750 1,745,000 1,								-								358,131
2336 GALLIP CITY OF 9,271,603 302,736 348,047 366,543 198,676 1216,002 1.16,00297 \$8,129 \$51,555 1.750,641 1.049,070 [99,490] 990, 2250 GARNIS CITY OF 1,635,372 53,356 6.139 6.4578 81,418 206,051 204,558 10,24 69,25 284,04 184,094 17,249 202, 2370 HOBBS CITY OF 1,545,036 571,247 665,747 691,649 108,086 2,027,739 1,249,065 108,066 148,119 2,448,472 1981,240 1.955 1198,040 124,042,042,042 124,042	2290	ESPANOLA CITY OF		2,899,628	94,679	108,849	114,634	53,928	372,090	363,082	18,179	16,127	397,388	328,371	31,613	359,984
2359 GRAYNS CITY OF 17,995,06 571,247 65,674 691,649 108,066 2027.729 2,19,0667 19,086 148,119 2,448,472 1,981,240 129, 202, 208,176 481,119 2,448,472 1,981,240 139, 240 128,	2310	FARMINGTON CITY OF		22,081,918	721,018	828,934	872,986	213,813	2,636,751	2,765,021	138,443	1,271,558	4,175,022	2,500,685	(295,867)	2,204,818
2359 GRANTS CITY OF 17,69,56 571,247 65,6747 691,649 108,066 2027.729 2,19,067 109,866 141,19 2,448,472 1,948,144 17,249 202, 203,106 108S CITY OF 17,69,56 571,247 65,6747 691,649 108,066 2027.729 2,19,067 109,866 148,119 2,448,472 1,948,144 17,249 51,948,1240 1,9	2330	GALLUP CITY OF		9,271,603	302,736	348,047	366,543	198,676	1,216,002	1,160,957	58,129	531,555	1,750,641	1,049,970	(59,949)	990,021
2370   HOBBS CITY OF   17,495,036   571,247   691,649   100,086   2,027,729   2,190,667   109,686   148,119   2,448,472   1,381,240   1,955   1,958, 240   1,248,472   1,381,240   1,955   1,958, 240   1,248,472   1,381,240   1,955   1,958, 240   1,248,474   1,241   1,240   1,248,473   1,341,240   1,248,473   1,248,474   1,244,4	2350	GRANTS CITY OF		1.633.472	53,336		64.578	81.418			10.241	69.245	284.024	184.984		202,233
240																1,983,195
2410   LAS VEGAS CITY OF   2,761,169   90,157   103,652   109,160   63,171   366,140   345,744   17,311   240,068   603,123   312,691   (117,638)   195, 2470   MESILLA TOWN OF   270,052   8,818   101,37   10,676   401   30,032   33,815   1,693   7,993   43,501   30,582   (2,813)   27, 2500   MORKARTY CITY OF   321,545   10,500   12,070   12,071   12,712   23,002   57,584   40,263   20,16   - 42,279   364,44   10,214   46,650   2550   PECOS VILLAGE OF   42,911   1,401   1,611   1,696   1,959   6,667   5,373   269   4,020   9,662   4,859   (2,488)   2, 2, 20,270   2,760   4,841,4024   1,441																
2440   LOS LUNAS VILLAGE OF   2.88,788   94,324   108,441   114,204   53,048   370,017   361,720   18,111   99,780   479,611   327,140   (50,188)   276, 276,000   270,052   8,818   10,137   10,676   401   30,032   33,815   1,693   7,993   43,911   327,140   42,920   42,920   42,921   42,920   42,921   42,921   42,922   42,921   42,921   42,921   42,921   42,921   42,921   42,921   42,921   42,921   42,921   42,942   42,921   42,921   42,942   42,923   42,921   42,923   42,921   42,923   42,9																
MENILAT TOWN OF   270,052   8,818   10,157   10,676   401   30,032   33,815   1,693   7,993   43,501   30,582   (2,813)   27,250   MORIARTY CITY OF   32,1545   10,500   12,712   22,302   57,584   40,263   2,016   - 42,279   36,414   10,214   46,253   10,500   17,718   18,0714   19,0318   200,639   72,8858   60,795   30,182   17,684   650,661   48,89   (2,488)   2,255   10,500   17,084   48,14024   17,187   18,0714   190,318   200,639   72,8858   60,795   30,182   17,684   650,661   48,89   (2,488)   2,255   16,156   48,189   387,000   291,828   42,441   334,600   42,621,688   48,89   44,624   48,89   48,8																
2500   MORLARTY CITY OF   321,545   10,500   12,701   12,712   22,302   57,584   40,263   2,016   - 42,279   36,414   10,214   46, 2530   2550   PORTALES CITY OF   4,814,024   157,187   180,714   190,318   200,639   728,858   602,795   30,182   17,684   650,661   545,168   61,824   606, 2570   RATON CITY OF   2,576,939   84,1412   96,736   101,877   91,944   374,699   322,675   16,156   48,189   387,020   291,828   42,441   334, 2620   RO RANCHO CITY OF   2,4621,668   803,945   924,274   973,393   284,956   2,986,568   3,883,039   154,366   235,701   3,473,106   2,788,301   60,577   2,848, 2630   ROSWELL CITY OF   19,234,355   628,039   722,039   760,411   498,863   2,609,352   2,408,459   120,950   98,064   2,627,113   2,178,210   109,674   2,237, 2660   RUIDOSO DOWNS THE CITY OF   152,191   4,969   5,713   6,107   3,721   20,420   19,057   954   8,361   28,372   17,235   1,639   1,528,600																276,952
2530   PECOS VILLAGE OF   42,911   1,401   1,611   1,696   1,999   6,667   5,373   269   4,020   9,662   4,899   (2,488)   2,2550   7,25												7,993				27,769
Portales City of   4,814,024   157,187   180,714   190,318   200,639   728,888   602,795   30,182   17,684   650,661   545,168   61,824   650,651   62,777   62,778   62,779   64,142   96,756   101,877   91,944   374,699   322,675   161,165   48,189   387,020   991,828   42,441   334,2620   RORANCHO CITY OF   19,234,355   628,039   722,039   760,411   498,863   2,986,568   3,083,039   154,366   235,701   3,473,106   2,788,301   60,577   2,848,265   2,860,68	2500	MORIARTY CITY OF		321,545	10,500	12,070	12,712	22,302	57,584		2,016	-	42,279	36,414	10,214	46,628
2570 RATON CITY OF 2,576,939 84,142 96,736 101,877 91,944 374,699 322,675 16,156 48,189 387,020 291,828 42,441 334, 2620 RIO RANCHO CITY OF 24,621,668 803,945 924,274 973,393 284,956 2,986,568 3,083,039 154,366 235.01 3,473,106 2,788,301 60,577 2,848, 2630 ROSWELL CITY OF 19,234,555 628,039 72,2039 760,411 489,863 2,669,352 2,408,459 120,590 98,064 2,627,113 2,178,210 109,674 2,287, 2650 RUIDOSO DOWNS THE CITY OF 152,191 4,969 5,713 6,017 3,721 20,420 19,057 954 8,361 28,372 17,235 (1,630) 15, 2660 RUIDOSO DOWNS THE CITY OF 38,675,254 1,262,823 1,451,832 1,528,987 443,614 4,687,256 4,842,779 242,476 1,617,372 6,702,627 4,379,811 (523,815) 3,855, 2720 SILVER CITY TOWN OF 4,248,173 138,712 159,472 167,947 - 466,131 531,941 26,643 438,261 0,608,363 481,088 (195,059) 286, 2730 SOCORRO CITY OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,740) 278, 2790 TAOS TOWN OF 1,575,114 51430 591,828 62,271 30,784 29,361 197,230 9,875 12,553 41,361 197,230 9,875 12,553 84,383 52,871 (108,277) 2880 EUNICE CITY OF 492,617 16,085 18,492 19,475 - 54,052 16,684 3,088 264,409 329,181 55,787 (111,690) (55,2900 ANGEL FIRE VILLAGE OF 40,626,144 17,526 18,457 28,037 79,244 58,460 2,927 322,966 384,383 52,871 (108,277) (35,2900 ANGEL FIRE VILLAGE OF 5,242,561 171,180 196,801 207,259 336,184 911,244 656,455 32,868 54,377 743,700 593,698 140,723 374, 3010 BERNALLILO COUNTY 594,248,651 1,940,462 2,208,94 2,349,452 2,033,717 42,590 18,82,876 94,669 171,164 198,785 161,594 30,499 192,2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,244 656,455 32,868 54,377 743,700 593,698 140,723 374, 3010 BERNALLILO COUNTY 3,278,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 471,226 370,810 152,266 386, 3010 EDDY COUNTY 1,247,401 14,995 50,580 15,266 386, 3010 EDDY COUNTY 1,247,401 14,995 50,580 16,549 175,549 175,540 18,357 174,444 372,590 18,848 8 11,164 192,857 299,104 441,331 18,340 14,340 14,340 14,340 14,340 14,340 14,340 14,340 14,340 14,340 14,340 14,340 14,340 14,340 14,3	2530	PECOS VILLAGE OF		42,911	1,401	1,611	1,696	1,959	6,667	5,373	269	4,020	9,662	4,859	(2,488)	2,371
2620 RIO RANCHO CITY OF 24,621,668 803,945 924,274 973,393 284,956 2,986,568 3,083,039 154,366 235,701 3,473,106 2,788,301 60,577 2,848, 2630 ROSWELL CITY OF 19,234,355 628,039 722,039 760,411 498,863 2,609,352 2,408,459 120,590 98,064 2,627,113 2,178,210 109,674 2,287, 2650 RUIDOSO DOWNS THE CITY OF 152,191 4,969 5,713 6,017 3,721 20,420 19,057 954 8,361 28,372 17,235 (1,630) 15, 2660 RUIDOSO DOWNS THE CITY OF 4,095,982 133,742 153,759 161,931 55,830 505,262 512,884 25,680 57,097 895,661 463,853 23,671 487, 2690 SANTA FE CITY OF 38,675,254 1,262,823 1,451,832 1,582,897 443,614 4,687,256 4,842,779 424,476 1,617,372 6,702,674 437,981 3,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,875 242,476 443,614 4,687,256 4842,779 424,476 1,617,372 6,702,674 437,981 253,815 3,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,855,272 8,800 57,097 895,661 463,885 23,885,272 8,800 57,097 895,661 463,885 23,885,273 8,800 57,097 895,661 463,885 23,885,273 8,800 57,097 895,661 463,885 23,885,273 8,800 57,097 895,661 463,885 23,885,273 8,800 57,097 895,661 463,885 23,885,273 8,800 57,097 895,661 463,885 23,885,287 8,800 57,097 895,661 463,885 23,885,287 8,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 484,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 483,885 24,800 57,097 895,661 484,800 57,097 895,661 484,800 57,097 895,661 484,800 57,097 895,661 484,800 57,097 895,661 484,800 57,097 895,661 484,800 57,	2550	PORTALES CITY OF		4,814,024	157,187	180,714	190,318	200,639	728,858	602,795	30,182	17,684	650,661	545,168	61,824	606,992
2630 ROSWELL CITY OF 19,234,355 628,039 722,039 760,411 498,863 2,609,352 2,408,459 120,590 98,064 2,627,113 2,178,210 190,674 2,287, 2650 RUIDOSO DOWNS THE CITY OF 152,191 4,969 5,713 6,017 3,721 20,420 19,057 954 8,361 28,372 17,235 1(,630) 15,5260 RUIDOSO VILLAGE OF 4,095,982 133,742 153,759 161,931 55,830 505,262 512,884 25,680 57,097 595,661 463,853 23,671 487, 2690 SANTA FE CITY OF 38,675,254 1,262,823 1,451,832 1,528,987 443,614 4,687,255 4,842,779 242,476 1,617,372 6,702,627 4,379,811 (523,815) 3,855, 2720 SILVER CITY TOWN OF 4,248,173 1138,712 167,947 - 466,131 531,941 26,634 348,261 99,634 481,088 (195,059) 28,652 2730 SOCORRO CITY OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,740) 278, 2780 EUNICE CITY OF 492,617 16,085 18,492 19,475 - 54,052 61,684 3,088 264,409 329,181 55,787 (111,690) 45,740 40,740 4	2570	RATON CITY OF		2,576,939	84,142	96,736	101,877	91,944	374,699	322,675	16,156	48,189	387,020	291,828	42,441	334,269
2630 ROSWELL CITY OF 19,234,355 628,039 722,039 760,411 498,863 2,609,352 2,408,459 120,590 98,064 2,627,113 2,178,210 190,674 2,287, 2650 RUIDOSO DOWNS THE CITY OF 152,191 4,969 5,713 6,017 3,721 20,420 19,057 954 8,361 28,372 17,235 1(,630) 15,5260 RUIDOSO VILLAGE OF 4,095,982 133,742 153,759 161,931 55,830 505,262 512,884 25,680 57,097 595,661 463,853 23,671 487, 2690 SANTA FE CITY OF 38,675,254 1,262,823 1,451,832 1,528,987 443,614 4,687,255 4,842,779 242,476 1,617,372 6,702,627 4,379,811 (523,815) 3,855, 2720 SILVER CITY TOWN OF 4,248,173 1138,712 167,947 - 466,131 531,941 26,634 348,261 99,634 481,088 (195,059) 28,652 2730 SOCORRO CITY OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,740) 278, 2780 EUNICE CITY OF 492,617 16,085 18,492 19,475 - 54,052 61,684 3,088 264,409 329,181 55,787 (111,690) 45,740 40,740 4	2620	RIO RANCHO CITY OF		24.621.668	803.945	924.274	973.393	284.956	2.986.568	3.083.039	154.366	235.701	3.473.106	2.788.301	60.577	2,848,878
2650 RUIDOSO DOWNS THE CITY OF 152,191 4,969 5,713 6,017 3,721 20,420 19,057 954 8,361 28,372 17,225 (1,630) 15, 2660 RUIDOSO VILLAGE OF 4,095,982 133,742 153,759 161,931 55,830 505,262 512,884 25,680 57,097 595,661 463,853 23,671 487, 2690 SANTA FE CITY OF 38,675,254 1,262,823 1,451,832 1,528,987 443,614 4,687,256 4,482,779 242,476 1,617,372 6,702,627 4,379,811 (252,815) 3,855, 2720 SILVER CITY TOWN OF 4,248,173 138,712 159,472 167,947 - 466,131 531,941 26,634 348,261 906,836 481,088 (195,099) 286, 2730 SOCORRO CITY OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,079) 278, 279, 279, 279, 279, 279, 279, 279, 279																2,287,884
2660 RUIDOSO VIILAGE OF 4,095,982 133,742 153,759 161,931 55,830 505,262 512,884 25,860 57,097 595,661 463,853 23,671 487, 2690 SANTA FE CITY OF 38,675,254 1,262,823 1,451,832 1,528,987 443,614 4,687,256 4,842,779 242,476 1,617,372 6,702,627 4,379,811 (523,815) 3,855, 2720 SILVER CITY TOWN OF 4,248,173 138,712 159,472 167,947 - 466,151 531,941 26,634 348,261 906,836 481,088 (195,059) 286, 2730 SOCORRO CITY OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,740) 278, 2790 TAOS TOWN OF 1,575,114 51,430 59,128 62,271 30,784 203,613 197,230 9,875 12,553 219,658 178,375 19,408 197, 2880 EUNICE CITY OF 492,617 16,085 18,492 19,475 - 540,522 61,684 3,088 264,409 329,181 55,787 (111,690) (55, 2900 ANGEL FIRE VILLAGE OF 466,870 15,244 17,526 18,457 28,037 79,264 58,460 2,927 322,996 384,383 52,871 (108,277) (55, 2950 SULLAND PARK CITY OF 1,426,928 46,592 53,566 56,412 50,319 206,889 178,675 8,946 11,164 198,785 161,594 (108,277) (55, 2980 ARTESIA CITY OF 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 18,82,876 9,696,913 6,730,047 11,340 300 DONA ANA COUNTY 3,274,383 106,916 122,949 43,452 2,033,717 8,554,525 7,441,447 372,590 18,82,876 9,696,913 6,730,047 11,340 6,731, 3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,099 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 4,295,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,102,102 6,659,769 4,864,203 (363,763) 4,500, 3200 SAN JUAN COUNTY 4,295,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,102,102 6,659,769 4,864,203 (363,763) 4,500, 3200 SAN JUAN COUNTY 4,295,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,102,102 6,659,769 4,864,203 (363,763) 4,500, 3200 SAN JUAN COUNTY 4,295,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,102,102 6,659,769 4,864,203 (363,763) 4,500, 3200 SAN JUAN COUNTY 4,295,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,102,102 6,659,																15,605
2600 SANTA FE CITY OF 38,675,254 1,262,823 1,451,832 1,528,987 443,614 4,687,256 4,842,779 242,476 1,617,372 6,702,627 4,379,811 (523,815) 3,855, 272 SILVER CITY TOWN OF 4,248,173 138,712 159,472 167,947 - 466,131 531,941 26,634 348,261 996,836 481,088 (195,059) 286, 273 SILVER CITY TOWN OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,740) 286, 274 140,000 140,					,								. ,			
2720 SILVER CITY TOWN OF 4,248,173 138,712 159,472 167,947 - 466,131 531,941 26,634 348,261 906,836 48,088 (195,059) 286, 2730 SOCORRO CITY OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,740) 278, 2770 TAOS TOWN OF 1,575,114 51,430 59,128 62,271 30,784 203,613 197,230 9,875 12,555 219,658 279,068 197, 2850 EUNICE CITY OF 492,617 16,085 18,492 19,475 - 54,052 61,684 3,088 264,409 329,181 55,787 (111,690) (55, 2950 SUNLAND PARK CITY OF 14,262,828 46,592 53,566 56,412 50,319 20,6889 178,675 89,466 11,164 198,785 161,594 30,490 192, 2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,424 656,455 32,868 54,377 743,700 593,698 140,723 734, 3010 BERNALILLO COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 6,730,047 1,340 6,731, 3090 DONA ANA COUNTY 3,274,383 106,916 122,917 129,449 67,114 426,996 410,007 20,529 40,690 471,226 370,810 15,256 330,618 12,917 129,449 67,114 426,996 410,007 20,529 40,690 471,226 370,810 15,256 380,3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3100 EDDY COUNTY 2,266,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 3290 SAN JUAN COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3490 CORRALES VILLAGE OF 1,400,08 45,714 52,556 55,549 240,88 393,807 175,307 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,08 45,714 52,556 55,549 240,88 393,807 175,307 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,08 45,714 52,556 55,549 240,88 393,807 175,307 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,08 45,714 52,556 55,549 240,88 393,807 175,307 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,88 393,807 175,307 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,88 393,807 175,307 8,778																
2730 SOCORRO CITY OF 2,641,592 86,253 99,163 104,433 1,984 291,833 330,770 16,562 40,099 387,431 299,149 (20,740) 278, 2770 TAOS TOWN OF 1,575,114 51,450 59,128 62,271 30,784 203,613 197,230 9,875 12,553 219,658 178,375 19,408 197, 2850 EUNICE CITY OF 492,617 16,085 18,492 19,475 - 54,052 61,684 3,088 264,409 329,181 55,787 (111,690) (55, 2950 SUNLAND PARK CITY OF 1,426,928 46,592 53,566 56,412 50,319 206,889 178,675 8,946 11,164 198,785 161,594 30,490 192, 2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,424 656,455 32,868 54,377 743,700 593,698 140,723 734, 3010 BERNALILLO COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 6,730,047 1,340 6,731, 3090 DONA ANA COUNTY 3,244,383 106,916 122,917 129,449 67,114 426,996 410,007 2,052 40,690 471,226 370,810 15,256 53100 EDDY COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,659,769 4,864,203 (363,763) 4,500, 3266 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,911 3,721 353,762 478,885 (86,497) 392, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,549 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289, 340,007 14,007																
2770         TAOS TOWN OF         1,575,114         51,430         59,128         62,271         30,784         203,613         197,230         9,875         12,553         219,658         178,375         19,408         197,285           2850         EUNICE CITY OF         492,617         16,085         18,492         19,475         -         54,052         61,684         3,088         264,409         329,181         55,787         (111,690)         (55,295)           2950         ANGEL FIRE VILLAGE OF         466,870         15,244         17,526         18,457         28,037         79,264         58,460         2,927         322,996         384,383         52,871         (10,8207)         (55,295)           2950         SUNLAND PARK CITY OF         1,426,928         46,592         53,566         56,412         50,319         206,889         178,675         8,946         11,164         198,785         161,594         30,490         192,492           2950         ARTESIA CITY OF         5,242,561         171,180         196,801         2072,299         336,184         911,424         656,455         32,868         54,377         743,700         599,489,665         140,724         1,343         194,494         67,714         426,996																286,029
2850 EUNICE CITY OF 492,617 16,085 18,492 19,475 - 54,052 61,684 3,088 264,409 329,181 55,787 (111,690) (55, 2950 ANGEL FIRE VILLAGE OF 466,870 15,244 17,526 18,457 28,037 79,264 58,460 2,927 322,906 384,383 52,871 (108,277) (55, 2950 SUNLAND PARK CITY OF 1,426,928 46,592 53,566 56,412 50,319 20,6889 178,675 8,406 11,164 189,785 161,594 30,490 192, 2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,424 656,455 32,868 54,377 743,700 593,698 140,723 734, 3010 BERNALILLO COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 6,730,047 1,340 6,731, 3000 DONA ANA COUNTY 3,244,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 47,1226 370,810 15,266 386, 3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 326,000 SALAMOS COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 337, 329 SAN JUAN COUNTY 4,228,720 138,076 188,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3490 CORRALES VILLAGE OF 1,400,88 45,74 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,																278,409
2900 ANGEL FIRE VILLAGE OF 466,870 15,244 17,526 18,457 28,037 79,264 58,460 2,927 322,996 384,383 52,871 (108,277) (55, 2090 NUNLAND PARK CITY OF 1,426,928 46,592 53,566 56,412 50,319 206,889 178,675 8,946 11,164 198,785 161,594 30,490 192, 2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,424 656,455 32,868 54,377 743,700 59,698 140,723 734, 3010 BERNALILLO COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 6,730,047 1,340 6,731, 3090 DONA ANA COUNTY 3,274,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 471,226 370,810 15,266 386, 3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 4,295,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,659,769 4,864,203 (363,763) 4,500, 3260 SAN JUAN COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3290 SANTA FE COUNTY 1,8568,379 606,294 697,039 734,082 - 2,037,415 2,325,067 116,415 726,227 3,167,709 2,102,991 (323,327) 1,779, 3490 CORRALES VILLAGE OF 1,400,038 45,714 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 188,488 131,066 289,								30,784								197,783
2950 SUNLAND PARK CITY OF 1,426,928 46,592 53,566 56,412 50,319 206,889 178,675 8,946 11,164 198,785 161,594 30,490 192, 2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,424 656,455 32,868 54,377 743,700 593,698 140,723 734, 3010 BERNALILLO COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 6,730,047 1,340 6,731, 3090 DONA ANA COUNTY 3,274,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 471,226 370,810 15,266 386, 3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,559,769 4,864,203 (363,763) 4,500, 3260 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 337, 3280 SANDOVAL COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3290 SANTA FE COUNTY 1,856,379 606,294 697,039 734,082 - 2,037,415 2,325,067 116,415 726,227 3,167,709 2,102,791 (323,327) 1,779, 3490 CORRALES VILLAGE OF 1,400,88 45,714 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,	2850	EUNICE CITY OF		492,617	16,085	18,492	19,475	-	54,052	61,684	3,088	264,409	329,181	55,787	(111,690)	(55,903)
2950 SUNLAND PARK CITY OF 1,426,928 46,592 53,566 56,412 50,319 206,889 178,675 8,946 11,164 198,785 161,594 30,490 192, 2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,424 656,455 32,868 54,377 743,700 59,486,673,194,6731, 3010 BERNALILLA COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 673,0047 1,340 6,731, 3090 DONA ANA COUNTY 3,274,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 471,226 370,810 15,266 386, 3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,659,769 4,564,03 (363,716) 44,500, 3260 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 337, 329 SANDOVAL COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3490 CORRALES VILLAGE OF 1,400,88 45,14 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289, 340,000 1	2900	ANGEL FIRE VILLAGE OF		466,870	15,244	17,526	18,457	28,037	79,264	58,460	2,927	322,996	384,383	52,871	(108,277)	(55,406)
2980 ARTESIA CITY OF 5,242,561 171,180 196,801 207,259 336,184 911,424 656,455 32,868 54,377 743,700 593,698 140,723 734, 3010 BERNALILLO COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 6,730,047 1,340 6,731, 3090 DONA ANA COUNTY 3,274,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 471,226 370,8110 15,266 386, 3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,999 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,655,969 4,864,203 (363,763) 4,500, 3260 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 337, 3280 SANDOVAL COUNTY 42,287,20 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3490 CORRALES VILLAGE OF 1,400,038 45,714 52,556 55,549 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,	2950			1,426,928	46,592	53,566	56,412	50,319	206,889	178,675	8,946	11,164	198,785	161,594		192,084
3010 BERNALILLO COUNTY 59,428,653 1,940,462 2,230,894 2,349,452 2,033,717 8,554,525 7,441,447 372,590 1,882,876 9,696,913 6,730,047 1,340 6,731, 3090 DONA ANA COUNTY 3,274,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 471,226 370,810 15,266 386, 3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,659,769 4,864,203 (363,763) 4,500, 3260 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 337, 3280 SANDOVAL COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3290 SANTA FE COUNTY 18,568,379 606,294 697,039 734,082 - 2,037,415 2,325,067 116,415 726,227 3,167,709 2,102,791 (323,327) 1,779, 3490 CORRALES VILLAGE OF 1,400,038 45,714 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,	2980															734,421
3090 DONA ANA COUNTY 3,274,383 106,916 122,917 129,449 67,714 426,996 410,007 20,529 40,690 471,226 370,810 15,266 386, 380 EDPY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,659,769 48,264,203 (363,716) 441, 326 3260 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 337, 3280 SANDOVAL COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3290 SANTA FE COUNTY 18,568,379 606,294 697,039 734,082 - 2,037,415 2,325,067 116,415 726,227 3,167,709 2,102,791 (323,327) 1,779, 3490 CORRALES VILLAGE OF 1,400,038 45,714 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,																6,731,387
3100 EDDY COUNTY 1,347,401 43,995 50,580 53,268 627,909 775,752 168,716 8,448 - 177,164 152,587 289,110 441, 3170 LOS ALAMOS COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,659,769 4,864,203 (363,763) 4,500, 3260 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 33,300 SAN JUAN COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 424,734 980,752 478,885 (86,497) 392, 3290 SANTA FE COUNTY 18,568,379 606,294 697,039 734,082 - 2,037,415 2,325,667 116,415 726,227 3,167,09 2,102,791 (323,327) 1,779, 3490 CORRALES VILLAGE OF 1,400,058 45,714 52,556 55,549 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,					, , , , ,	, ,	, , .	,,						.,,.		386,076
3170 LOS ALAMOS COUNTY 42,952,607 1,402,487 1,612,399 1,698,088 75,023 4,787,997 5,378,374 269,293 1,012,102 6,659,769 4,864,203 (363,763) 4,500,   3260 SAN JUAN COUNTY 2,662,189 86,926 99,936 105,247 97,265 389,374 333,350 16,691 3,721 353,762 301,482 35,533 337,   3280 SANDOVAL COUNTY 4,228,720 138,076 158,742 167,178 93,375 557,371 529,506 26,512 442,734 980,752 478,885 (86,497) 392,   3290 SANTA FE COUNTY 18,568,379 606,294 697,039 734,082 - 2,037,415 2,325,067 116,415 726,227 3,167,709 2,102,791 (323,327) 1,779,   3490 CORRALES VILLAGE OF 1,400,038 45,714 52,556 55,349 240,188 393,807 175,007 8,778 - 184,085 158,548 131,066 289,												40,090				386,076 441,697
$\begin{array}{cccccccccccccccccccccccccccccccccccc$												1 012 102		. ,		
3280 SANDOVAL COUNTY 4.228.720 138.076 158.742 167.178 93.375 557.371 529.506 26.512 424.734 980.752 478.885 (86.497) 392.   3290 SANTA FE COUNTY 18.568.379 606.294 697.039 734.082 - 2.037.415 2.325.067 116.415 726.227 3,167.709 2,102.791 (323.327) 1.779.   3490 CORRALES VILLAGE OF 1.400.058 45.714 52.556 55.349 240.188 393.807 175.307 8.778 - 184.085 158.548 131.06 289.																4,500,440
3290 SANTA FE COUNTY 18,568,379 606,294 697,039 734,082 - 2,037,415 2,325,067 116,415 726,227 3,167,709 2,102,791 (323,327) 1,779, 3490 CORRALES VILLAGE OF 1,400,038 45,714 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,																337,015
3490 CORRALES VILLAGE OF 1,400,038 45,714 52,556 55,349 240,188 393,807 175,307 8,778 - 184,085 158,548 131,066 289,		SANDOVAL COUNTY			,	158,742	,	93,375	557,371			,	980,752	478,885	(86,497)	392,388
	3290	SANTA FE COUNTY		18,568,379	606,294	697,039	734,082	-	2,037,415	2,325,067	116,415	726,227	3,167,709	2,102,791	(323,327)	1,779,464
	3490	CORRALES VILLAGE OF		1,400,038	45,714	52,556	55,349	240,188	393,807	175,307	8,778	-	184,085	158,548	131,066	289,614
	4250	RED RIVER TOWN OF		410,800	13,413	15,421	16,241	4,020	49,095	51,438	2,576	13,437	67,451	46,521	(2,900)	43,621
																524,880
	4570			7,720,202									1	1		(311)
1 (4) 3 2 - 1 2 (1) - 1 1 (J12) (		ROUNDING		1	(4)	3	2	-	1	2	(1)	_	1	1	(312)	(511)
TOTAL \$ 572,144,539 \$ 18,681,641 \$ 21,477,753 \$ 22,619,160 \$ 12,489,738 \$ 75,268,292 \$ 71,641,930 \$ 3,587,077 \$ 12,489,376 \$ 87,718,383 \$ 64,792,979 \$ - \$64,792,			TOTAL	572 144 520	\$ 18 681 641	21 477 752 ¢	22 619 160	\$ 12.489.739 \$	75 268 202	\$ 71.641.920 ¢	3 587 077	\$ 12.489.376 \$	87 718 383	\$ 64.792.979	\$ -	\$64,792,979
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Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense

18

 $<sup>\</sup>ensuremath{^{*}}$  Allocations are estimated based on available information.

New Mexico PERA Schedule of Pension Amounts by Employer PERA Fund - State Funded Divisions As of and for the Year ended June 30, 2017

	_	Deferred Outflows of Resources							Pension Expense			
					Changes in					Changes in		
				Net Difference	Proportion			Net Difference		Proportion		
				Between	and Differences			Between		and Differences		
				Projected	Between			Projected		Between		
		Difference		and Actual	Employer	Total	Differences	and Actual		Employer	Total	
		Between		Investment	Contributions	Deferred	Between	Investment		Contributions	Deferred	Total
		Expected		Earnings on	and Proportionate	Outflows	Expected	Earnings on		and Proportionate		Employer
	Net Pension	and Actual	Change of	Pension Plan	Share of	of	and Actual	Pension Plan	Change of	Share of	of	Pension
	Liability	Experience	Assumptions	Investments	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Expense
State Funded Divisions												
State General	\$3,045,304,209	\$ 89,292,571	\$ 89,537,448	\$ 140,156,550	\$ -	\$ 318,986,569	\$ 128,019,360	\$ -	\$ 29,847,865	\$ -	\$ 157,867,225	\$ 355,630,432
State Police/Corrections	(262,835,043)	1,371,295	11,864,425	24,809,867	-	38,045,587	69,520,875	-	6,665,312	-	76,186,187	(15,092,270)
Legislative	(15,038,440)	-	305,057	833,950	-	1,139,007	749,972	-	1,678,783	-	2,428,755	(665,309)
Total State Funded Divisions	2,767,430,726	90,663,866	101,706,930	165,800,367	-	358,171,163	198,290,207	-	38,191,960	-	236,482,167	339,872,853
Total Other PERA Fund Divisions	2,501,794,669	106,416,210	119,039,139	178,956,292	58,742,738	463,154,379	245,820,501	-	30,705,112	58,750,790	335,276,403	299,490,275
Grand Total for All PERA Fund Divisions	\$5,269,225,395	\$ 197,080,076	\$ 220,746,069	\$ 344,756,659	\$ 58,742,738	\$ 821,325,542	\$ 444,110,708	\$ -	\$ 68,897,072	\$ 58,750,790	\$ 571,758,570	\$ 639,363,128

# Schedule of Employer Pension Amounts Single Employer Plans

# Public Employees Retirement Association of New Mexico Schedule of Employer Pension Amounts - Single Employer Plans As of and for the Year ended June 30, 2017

			I	Deferred Outflow	vs o	of Resources			Defe	red Inflows of F	esou	irces	Per	nsion Expense
					]	Net Difference Between								
						Projected								
		Difference				and Actual	Total	Dif	fferences			Total		
		Between				Investment	Deferred	В	etween			Deferred		Total
		Expected				Earnings on	Outflows	E	xpected			Inflows		Employer
	Net Pension	and Actual		Change of		Pension Plan	of	an	d Actual	Change of		of		Pension
	 Liability	Experience		Assumptions		Investments	Resources	Ex	perience	Assumptions		Resources		Expense
<u>Funds</u>														
Judges	\$ 86,674,499	\$ 1,968,823	\$	18,434,254	\$	2,402,412	\$ 22,805,489	\$ 1	1,705,438	\$ 11,886,983	\$	13,592,421	\$	16,758,953
Magistrates	33,402,547	81,921		460,427		875,732	1,418,080		823,108	4,340,166		5,163,274		2,472,205
Volunteer Firefighters	(17,898,023)	127,045		1,384,294		1,569,068	3,080,407	3	3,840,141	188,822		4,028,963		1,603,806



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#### **NOTE 1 Plan Description**

The New Mexico Public Employees Retirement Association (PERA) was created by legislation enacted in 1947.

PERA is the administrator of four retirement funds, including the Public Employees Retirement Fund (PERA Fund), the Judicial Retirement Fund, the Magistrate Retirement Fund, and the Volunteer Firefighters Retirement Fund, offering an array of retirement benefit plans to state, county, and municipal employees, police, firefighters, judges, magistrates, and legislators.

The four retirement funds are qualified plans under Section 401(a) of the Internal Revenue Code and are exempt from federal income taxes under Section 501(a). The Deferred Compensation (IRC 457) Fund is an eligible deferred compensation plan as defined by Section 457 to the Internal Revenue Code. The Deferred Compensation Fund is properly excluded from the Schedule of Employer Allocations and Pension Amounts.

Refer to Note 1. C. *Description of the Funds* in PERA's June 30, 2017 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the pension funds administered by PERA. <a href="http://www.nmpera.org">http://www.nmpera.org</a>

# **NOTE 2 Summary of Significant Accounting Policies**

### **Basis of Accounting**

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources, related to pensions, and pension expense, information about the fiduciary net position of the (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For a complete description of significant accounting policies, please refer to the PERA's June 30, 2017 CAFR.

### **Multiple-Employer Cost Sharing Fund Contributions**

The PERA Fund is the only multiple-employer cost sharing fund within PERA. Employer contributions are remitted by the employer to PERA based on eligible compensation, for eligible, active members. The required member and employer contributions rates are governed by the plan in which each member/employer participates in.



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# **NOTE 2** Summary of Significant Accounting Policies (Continued)

PERA Contrib	oution Rate	s and Pensi	on Factors a	s of July 1,	2017	
	Employee Control Percentage	ontribution	Employer Contribution Percentage	Pension Fac of Service	etor per year	Pension Maximum as a
Coverage Plan	Annual Salary less than \$20,000	Annual Salary greater than \$20,000		TIER 1	TIER 2	Percentage of the Final Awerage Salary
8		STATE PLA	AN			
State Plan 3	7.42%	8.92%	16.99%	3.0%	2.5%	90%
	MUN	ICIPAL PLA	ANS 1 - 4	•	•	•
Municipal Plan 1 (plan open to new employers)	7.0%	8.5%	7.4%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.55%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.55%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.05%	3.0%	2.5%	90%
		1	E PLANS 1 -	1		1
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
		1	<u>PLANS 1 - 5</u>	1	1	1
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.9%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
			OFFICER I			
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
STATE POLICE AN	ND ADULT	CORREC'	TIONAL OF	FICER PL	ANS, ETC	•
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%



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# **NOTE 2** Summary of Significant Accounting Policies (Continued)

Refer to Note 1. C. in PERA's June 30, 2017 Comprehensive Annual Financial Report (CAFR) for description of the PERA's Contribution Rates and Pension Factors for the State Legislative, Judicial, Magistrate, and Volunteer Firefighters Retirement Fund.

The Schedule of Employer Allocations – State Funded Divisions reflects fiscal year 2017 employer contributions received during the period of July 1, 2016 to June 30, 2017. Only pay period *end dates* that fell within the period of July 1, 2016 to June 30, 2017 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2017 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) has been used to project the unremitted employer contributions. This allows for fair and consistent measurement of the contributions with the total population. This methodology was used in order to maintain consistent measurement each year in determining the percentages to be allocated amongst all participating employers.

Although all the assets of the PERA fund are held in one trust, there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contributions rates are determined each year. Paragraph 49 of GASB 68 provides "to the extent that different contribution rates are assessed based on separate relationships that constitute the net pension liability, the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those separate relationships". Therefore, the calculations of the net pension liability, pension expense and deferred inflows and outflows were performed separately for each of the membership groups; municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members. For informational purposes only, the results for each group were added together to determine the collective net pension liability, collective pension expense and collective deferred inflows and outflows.

#### **Municipal Divisions within the PERA Fund**

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employers includes the following for each participant employer, in total and by division (Municipal General, Municipal Police and Municipal Fire):

- Unique employer code and employer name
- Each employer's contributions for the time period July 1, 2016 to June 30, 2017



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# **NOTE 2** Summary of Significant Accounting Policies (Continued)

- The employer's proportionate share of the total net pension liability (as of June 30, 2017), deferred inflows and outflows (see Note 4 of this Schedule for further detail of deferred inflows and outflows), and pension expense
  - Amounts by employer are calculated using the employer's percentage and applying the percentage to the total

The employer allocation percentage used to calculate the proportionate share of the total net pension liability for the Municipal General, Municipal Police and the Municipal Fire Division has been rounded to four decimal places. Amounts due to rounding are included at the bottom of the schedules.

# **Employer Pickup**

In fiscal year 2015, American Institute of Certified Public Accountants (AICPA) issued guidance that reflects GASB's intent to reverse or remove the requirement related to employer paid member benefits. As such, PERA's June 30, 2015 and the June 30, 2016 Comprehensive Annual Financial Report no longer contain a line item for the employer paid member contributions that met the prior GASB 67 requirement. Furthermore, GASB 82 provided additional clarification on how the employer-paid member contributions should be classified. GASB 82 requires that these amounts should be classified as employee contributions.

#### **Employers Reporting on behalf of Other Employers**

Based on certain payroll reporting arrangements, certain employers may be reported under another employer code. For example, City X reports under organization code 123. City X also performs the payroll services for Cities B and G, but reports all cities under organization code 123. City X will need to allocate on behalf of Cities B and G as the organization code 123 contains all three cities collectively in the Schedules.

### **Use of Estimates in Preparation of the Schedules**

The preparation of the Schedule of Employer Allocations and Schedule of Pension Amounts by Employers in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those results.



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Public Employees Retirement Association

of New Mexico

# NOTE 3 Relationship to PERA's June 30, 2017 Comprehensive Annual Financial Report for the PERA Fund

The Schedule of Employer Allocation also includes a reconciliation from total employer contributions to those reported in the fiscal year 2017 basic financial statements for the PERA fund. Refer to Note 12 and the Required Supplementary Information (RSI) in PERA's June 30, 2017 Comprehensive Annual Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2017, are as follows:

PERA Fund	
Total Pension liability	\$ 20,068,143,304
Plan Net Position	14,798,917,909
Net Pension Liability	\$ 5,269,225,395
Ratio of Fiduciary Net Position to	
Total Pension Liability	73.74%

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2016. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2017. These assumptions were adopted by the Board for use in the June 30, 2016 actuarial valuation.

Refer to Note 12. Summary of Actuarial Methods and Assumptions in PERA's June 30, 2017 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the actuarial methods and assumptions, by fund. <a href="http://www.nmpera.org">http://www.nmpera.org</a>

#### PERA Fund Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:



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NOTE 3 Relationship to PERA's June 30, 2017 Comprehensive Annual Financial Report for the PERA Fund (Continued)

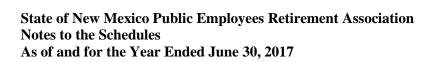
		Long-term
	Target	Expected Real
Asset Class	Allocation	Rate of Return
Global Equity	43.50%	7.39%
Risk Reduction & Mitigation	21.50%	1.79%
Credit Oriented Fixed Income	15.00%	5.77%
Real Assets to include Real Estate Equity	20.00%	7.35%
Total	100.00%	_

Discount rate. The rate is 7.25% for the first 9 years (select period) and 7.75% for all other years (ultimate). The equivalent blended rate is 7.48% and will be used to measure the total pension liability. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB 67. Therefore, the 7.48% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### PERA Fund Sensitivity of the Net Pension Liability to change in the Discount Rate

The following presents the net pension liability of PERA Fund, calculated using the discount rate of 7.51%, as well as what PERA Fund's net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.51%) or 1 - percentage - point higher (8.51%) than the current rate:

	1% Decrease 6.51%	Current Discount Rate 7.51%	1% Increase 8.51%
Net Pension Liability	7,714,032,339	5,269,225,395	3,242,456,288





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# NOTE 3 Relationship to PERA's June 30, 2017 Comprehensive Annual Financial Report for the PERA Fund (Continued)

# **Information for PERA Fund Employers**

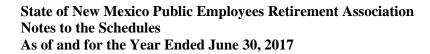
Accounting Pronouncements: The Governmental Accounting Standards Board (GASB) Statement 68 Accounting & Financial Reporting for Pensions addresses accounting and financial reporting requirements for pension plan activities. GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date further addresses the restatement of beginning net position and pension expense in the first year of implementation of Statement No. 68. GASB Statement No. 82, Pension Issues, address certain issues that have been raised with respect to Statement No. 67, Statement No. 68, and Statement No. 73.

PERA Fund's Schedule of Employer Allocations and Pension Amounts has been presented for fiscal year ended June 30, 2017 and has been presented in three parts to enable employers to address their individual facts and circumstances. Information found in this report should be used any time between June 30, 2016 and June 30, 2017 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2017 allocations. The Schedules of Pension Amounts by Employer presents an allocation of the net pension liability, deferred outflows, deferred inflows and pension expense.

Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of employers that arise from several types of events as presented in the Schedule of Pension Amounts by Employers.

The following table summarizes the membership of the PERA Fund as of June 30, 2016, the actuarial valuation date.

Membership Data	
Inactive Members or Their Beneficiaries Currently Receiving Benefits	38,011
Inactive Members Entitled to But Not Yet Receiving Benefits	16,368
Active plan members	48,751
Total	103,130





INVESTED IN TOMORROW.

# NOTE 3 Relationship to PERA's June 30, 2017 Comprehensive Annual Financial Report for the PERA Fund (Continued)

#### **Single Employer Plans**

Additional information regarding GASB 67 disclosures for the Judicial, Magistrate and Volunteer Firefighter Funds can be located in PERA's June 30, 2017 Comprehensive Annual Financial Report, specifically in Note 12 and the RSI.

#### **NOTE 4 Other Financial Information and Schedules**

#### **Deferred Inflows and Deferred Outflows**

The recognition period of the changes in proportion and differences between employer contributions and proportionate share of contributions, as well as the difference between expected and actual experience are recognized over the average expected remaining service lives of active and inactive members. The difference between projected and actual investment earnings is recognized over 5 years. The average expected remaining services lives of active and inactive members were as follows:

Average Expected Remaining Service Lives										
As of fiscal Year End	l									
June 30, Years	<b>PERA</b>	Judicial	Magistrage '	Volunteer FF						
2017	3.87	3.22	2.15	6.72						
2016	4.09	3.33	2.11	6.68						
2015	4.23	3.34	1.84	3.51						
2014	5.02	3.54	1.66	3.42						

Deferred inflows are due to actual non-investment experience that was better than expected and changes to the benefits or assumptions which result in a decrease to the net pension liability.

Deferred outflows are due to actual non-investment experience that was worse than expected, and changes to the benefits or assumptions which result in an increase to the net pension liability.

Investment experience also results in deferred outflows or inflows.



INVESTED IN TOMORROW.

# **NOTE 4 Other Financial Information and Schedules (Continued)**

# PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO

**Pension Expense - PERA Divisions** 

For the Fiscal Year Ended June 30, 2017 - Dollars in Thousands (Rounded)

Description	State General Division	State Police Division	Municipal General Division	Municipal Police Division	Municipal Fire Division	Legislative Division	TOTAL PERA Divison
Service Cost	\$158,084	\$ 22,330	\$ 131,784	\$ 54,906	\$ 37,611	\$ 845	\$ 405,561
Interest Cost	628,680	69,648	452,494	187,547	112,312	2,042	1,452,723
Current-period benefit changes	-	-	-	-	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(44,606)	(23,539)	(21,525)	(36,168)	(24,962)	(152)	(150,953)
Expensed portion of current-period changes of assumptions	(6,570)	(759)	(4,901)	(2,160)	(1,250)	(583)	(16,222)
Member contributions	(87,246)	(7,854)	(117,932)	(37,438)	(22,301)	(58)	(272,829)
Projected earnings on plan investments	(392,648)	(79,226)	(340,562)	(135,221)	(64,234)	(2,817)	(1,014,709)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(36,885)	(7,831)	(32,946)	(13,082)	(6,188)	(277)	(97,210)
Administrative expense	4,424	908	3,874	1,538	729	32	11,506
Other	(2,667)	(511)	(2,362)	(897)	(456)	(27)	(6,919)
Recognition of beginning deferred outflows of resources as pension expense	236,613	35,121	181,898	86,164	47,985	1,132	588,913
Recognition of beginning deferred inflows of resources as pension expense	(101,548)	(23,379)	(83,423)	(36,892)	(14,453)	(802)	(260,498)
Pension expense	\$355,630	\$ (15,092)	\$ 166,400	\$ 68,297	\$ 64,793	\$ (665)	\$ 639,363

Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.09 years, which is a weighted-average of the remaining service lives of active and inactive members.

<sup>\*</sup> Note numbers are rounded from Actuarial Schedules



INVESTED IN TOMORROW.

### **NOTE 4 Other Financial Information and Schedules**

# PUBLIC EMPLOYEES ASSOCIATION OF NEW MEXICO Pension Expense - Single Employer Plans For the Fiscal Year Ended June 30, 2017 - Dollars in Thousands

			Volunteer
	Judicial	Magistrate	FF
Service Cost	\$ 5,492	\$ 1,537	\$ 2,337
Interest on the total pension liability	9,066	3,192	3,584
Current-period benefit changes	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(768)	(716)	(610)
Expensed portion of current-period changes of assumptions	(5,354)	(3,774)	(33)
Member contributions	(1,636)	(603)	-
Projected earnings on plan investments	(6,191)	(2,243)	(4,517)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(564)	(209)	(433)
Administrative expense	69	25	52
Other	312	(3)	(1)
Recognition of beginning deferred outflows of resources as pension expense	17,891	5,823	2,260
Recognition of beginning deferred inflows of resources as pension expense	(1,557)	(556)	(1,035)
Pension expense	\$ 16,759	\$ 2,472	\$ 1,604



INVESTED IN TOMORROW.

# **NOTE 4** Other Financial Information and Schedules (Continued)

The following schedules present summary of changes in the collective deferred outflows of resources and deferred inflows of resources for each fund for the year ended June 30, 2017. The following schedules do not include amounts related to employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members.

JUDICIAL FUND  Beginning				Deferral	Total of amortization amounts recognized			Ending deferral		
	de	eferral amounts	an	nounts added	in	pension expense		amounts		
2014	\$	(2,960,111)	\$	-	\$	1,556,609	\$	(1,403,502)		
2015		3,548,826		-		(1,308,043)		2,240,783		
2016		40,807,634		-		(16,582,504)		24,225,130		
2017		-		(22,536,285)		6,686,942		(15,849,343)		
_	\$	41,396,349	\$	(22,536,285)	\$	(9,646,996)	\$	9,213,068		

		Beginning		Deferral	Total of amortization amounts recognized		Ending deferral	
	de	eferral amounts	an	ounts added	in	pension expense	amounts	
2014	\$	(1,112,096)	\$	-	\$	556,048	\$ (556,048	
2015		1,228,740		-		(409,580)	819,160	
2016		7,406,008		-		(5,413,738)	1,992,270	
2017		-		(10,699,705)		4,699,129	(6,000,576	
-	\$	7,522,652	\$	(10,699,705)	\$	(568,141)	\$ (3,745,194	



State of New Mexico Public Employees Retirement Association Notes to the Schedules As of and for the Year Ended June 30, 2017

INVESTED IN TOMORROW.

#### **NOTE 4 Other Financial Information and Schedules (Continued)**

VFF FUN	D	Beginning		Deferral	am	Total of amortization ounts recognized	Ending deferral
_	de	eferral amounts	an	nounts added	in	pension expense	amounts
2014	\$	(1,869,804)	\$	-	\$	909,844	\$ (959,960)
2015		2,578,087		-		(983,086)	1,595,001
2016		4,980,964		-		(1,152,343)	3,828,621
2017		-		(6,488,643)		1,076,425	(5,412,218)
	\$	5,689,247	\$	(6,488,643)	\$	(149,160)	\$ (948,556)

PERA FUND				
	Beginning	Deferral	Total of amortization amounts recognized	Ending deferral
	deferral amounts	amounts added	in pension expense	amounts
2014	\$ (496,555,414)	\$ -	\$ 248,094,729	\$ (248,460,685)
2015	541,240,645	-	(184,000,349)	357,240,296
2016	1,401,934,573	-	(392,509,534)	1,009,425,039
2017	-	(1,133,013,769)	\$264,384,143	(868,629,626)
	\$ 1,446,619,804	\$ (1,133,013,769)	\$ (64,031,011)	\$ 249,575,024

# Supplemental Information

## Schedule of Other Pension Amounts (in summation) by Employers Participating in PERA

				Deferre	ed Outflows of Res	ources			Deferred Inflows	of Resources			Pension Expense	
		=		Doloit	ou outilons of ites	ources		-	Deferred innow	or resources			Deferred Amounts	
						Changes in				Changes in			from Changes in	
				Net Difference		Proportion				Proportion			Proportion	
				Between		and Differences				and Differences			and Differences	
				Projected		Between				Between			Between	
			Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer	
			Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
		2017	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer
Employer		Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	<u>Employer</u>	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	Expense
	PERA Total	\$ 5,269,225,395	\$ 197,080,076	\$ 344,756,659	\$ 220,746,069	\$ 58,742,738	\$ 821,325,542	\$ 444,110,708	\$ 68,897,072	\$ 58,750,790	\$ 571,758,570	\$ 639,363,128	\$ - \$	639,363,128
	STATE OF NEW MEXICO	\$ 2,767,430,726	\$ 90,663,866	\$ 165,800,367	\$ 101,706,930	Employer Allo	sation 358,171,163	\$ 198,290,207	\$ 38,191,960	s -	\$ 236,482,167	\$ 339,872,853	s - s	339,872,853
2010	ALAMOGORDO CITY OF	22,498,496	1,004,137	1,690,911	1,104,531	56,987	3,856,566	2,289,867	304,652	736,148	3,330,667	2,711,082	(420,782)	2,290,300
2020	ALBUQUERQUE CITY OF (REGULAR)	603,225,178	25,792,403	40,856,144	28,662,053	7,305,896	102,616,496	66,008,131	7,480,883	9,263,407	82,752,421	71,853,668	(2,142,143)	69,711,525
2030	ARCH HURLEY CONSERVANCY DIST	611,468	24,027	50,167	28,198	7,479	109,871	31,317	6,319	5,879	43,515	74,048	2,875	76,923
2040 2050	AZTEC CITY OF BAYARD CITY OF	6,760,132 1,543,737	309,049 72,428	551,575 125,826	338,841 78,535	63,673 28,233	1,263,138 305,022	620,876 153,509	96,020 23,044	285,930 96,139	1,002,826 272,692	822,358 187,952	(96,263) (28,878)	726,095 159,074
2060	BELEN CITY OF	7,950,609	352,331	570,319	387,269	579,389	1,889,308	863,963	106,105	62,356	1,032,424	953,399	178,978	1,132,377
2080	BERNALILLO TOWN OF	8,110,940	371,431	580,773	402,555	530,278	1,885,037	957,793	115,474	27,192	1,100,459	973,619	264,623	1,238,242
2090	BLOOMFIELD CITY OF	7,871,969	357,692	574,132	389,506	359,754	1,681,084	885,393	110,401	1,519,678	2,515,472	946,358	(305,914)	640,444
2100 2110	BOSQUE FARMS VILLAGE OF CARLSBAD CITY OF	2,379,997 56.362.504	125,693 2,333,490	193,002 3,743,123	129,834 2,626,033	40,086 2,862,624	488,615 11,565,270	325,410 5.889.533	43,982 652,814	102,764 358,662	472,156 6,901,009	290,967 6.694,226	(21,505) 1,445,837	269,462 8,140,063
2110	CARLSBAD SOIL AND WATER CONS DIST	112,675	4,428	9,244	5,196	2,332	21,200	5,771	1,164	534	7,469	13,645	849	14,494
2130	CHAMA VILLAGE OF	629,331	24,729	51,633	29,021	2,210	107,593	32,233	6,503	10,322	49,058	76,211	(2,146)	74,065
2140	CIMARRON VILLAGE OF	393,594	18,337	32,090	19,942	24,048	94,417	38,318	5,797	69,953	114,068	47,910	(20,505)	27,405
2150 2160	CLAUNCH PINTO SOIL AND WATER CONS DIST CLAYTON TOWN OF	86,567 3,254,609	3,402 140,506	7,102	3,992	1,604	16,100	4,433 327,971	895 41,193	6,581 314,357	11,909 683,521	10,483	(1,819)	8,664
2170	CLOUDCROFT VILLAGE OF	3,234,609 894,377	42,564	234,562 72,856	156,254 45,876	95,051 66,237	626,373 227,533	92,749	13.714	41.294	147.757	390,094 108.943	(123,482) 25,745	266,612 134,688
2180	CLOVIS CITY OF	13,045,027	547,633	739,043	605,637	347,647	2,239,960	1,737,874	155,466	303,682	2,197,022	1,529,481	(23,972)	1,505,509
2190	CUBA VILLAGE OF	1,120,188	54,571	91,162	58,244	48,436	252,413	124,131	17,935	33,877	175,943	136,556	5,239	141,795
2200	CUBA SOIL AND WATER CONS DIST	46,719	1,836	3,833	2,154	-	7,823	2,393	483	19,161	22,037	5,658	(7,727)	(2,069)
2210 2220	DEMING CITY OF DES MOINES VILLAGE OF	13,170,221 48,093	577,475 1.889	909,716 3,946	635,747 2,218	80,495	2,203,433 8.053	1,483,649 2,463	172,002 497	467,656 22,297	2,123,307 25,257	1,573,041 5.824	(170,845)	1,402,196
2230	DEXTER TOWN OF	928,172	47,741	75,358	49,835	108,032	280,966	118,818	16,381	26,333	161,532	113,364	40,227	153,591
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	94,812	3,725	7,779	4,372	3,619	19,495	4,856	980	2,843	8,679	11,482	(911)	10,571
2250	EAST TORRANCE SOIL AND WATER CONS DIST	61,833	2,430	5,073	2,851	947	11,301	3,167	639		3,806	7,488	770	8,258
2270 2290	ELIDA TOWN OF ESPANOLA CITY OF	172,036 11,801,213	8,415 502,381	13,998 835,097	8,967 561,283	7,790 568,491	39,170 2,467,252	19,284 1,185,410	2,776 145,070	45,657 236,512	67,717 1,566,992	20,975 1,411,298	(12,623) 147,973	8,352 1,559,271
2300	ESTANCIA TOWN OF	913,877	43,307	74.458	46,760	113,427	277,952	93,596	13,902	30,083	137,581	111,303	42,940	154,243
2310	FARMINGTON CITY OF	87,460,408	3,728,349	6,162,019	4,161,508	646,346	14,698,222	8,886,456	1,078,196	2,724,712	12,689,364	10,455,442	(584,436)	9,871,006
2320	FT SUMNER VILLAGE OF	845,062	33,205	69,332	38,970	63,189	204,696	43,281	8,733	8,210	60,224	102,336	17,150	119,486
2330 2340	GALLUP CITY OF GRADY VILLAGE OF	31,979,628 59,086	1,370,870 2,321	2,198,738 4.848	1,523,475 2,725	502,193 1,262	5,595,276 11,156	3,436,352 3,026	398,750 611	1,081,723 7,456	4,916,825 11.093	3,814,927 7,155	(109,478)	3,705,449 5,167
2350	GRANTS CITY OF	7,670,585	335,677	553,455	371,141	562,667	1,822,940	799,158	99,815	207,177	1,106,150	919,931	235,494	1,155,425
2360	HATCH VILLAGE OF	1,581,075	78,791	128,546	83,312	125,724	416,373	186,389	26,380	38,889	251,658	192,892	74,605	267,497
2370	HOBBS CITY OF	55,377,377	2,397,387	3,741,025	2,649,295	1,765,115	10,552,822	6,266,390	704,580	309,303	7,280,273	6,597,627	885,670	7,483,297
2380 2390	JAL CITY OF JEMEZ SPRINGS VILLAGE OF	1,600,290 358,237	72,327 15,482	130,630 29,293	79,693 17,397	128,868 32,494	411,518 94,666	141,713 27,240	22,229 4,548	4,104 29,883	168,046 61.671	194,602 43,502	51,594 2,183	246,196 45,685
2400	LAS CRUCES CITY OF	130,538,962	5,480,419	9.110.594	6,153,620	1,697,338	22,441,971	12,968,574	1,558,322	1,046,570	15,573,466	15,583,073	263,154	15,846,227
2410	LAS VEGAS CITY OF	17,006,546	737,591	1,266,234	820,808	314,602	3,139,235	1,629,983	217,353	941,813	2,789,149	2,045,290	(424,936)	1,620,354
2420	LOGAN VILLAGE OF	882,265	40,944	71,943	44,604	55,534	213,025	84,896	12,899	56,751	154,546	107,379	(14,174)	93,205
2430 2440	LORDSBURG CITY OF LOS LUNAS VILLAGE OF	2,055,237 15,158,161	103,701 678,935	167,006 1.107.864	109,096 743,979	56,129 657,825	435,932 3.188.603	250,382 1.638.489	35,063 206.663	70,979 292,628	356,424 2,137,780	250,850 1,821,718	(19,307) 56.859	231,543 1,878,577
2450	LOS RANCHOS VILLAGE OF	862,925	33,907	70,798	39,794	46,315	190,814	44,197	8,917		53,114	104,499	28,937	133,436
2460	MAGDALENA VILLAGE OF	341,819	16,635	27,819	17,763	41,284	103,501	37,776	5,463	850	44,089	41,668	18,332	60,000
2470	MESILLA TOWN OF MID. RIO GRANDE CONS. DIST.	1,587,707	76,413	117,130	81,312	68,055	342,910	201,363	24,841	338,290	564,494	191,502	(115,586)	75,916
2480 2490	MIL AN VILLAGE OF	12,596,234 1,718,395	494,947 75,730	1,033,445 140,407	580,873 84,365	72.640	2,109,265 373,142	645,142 139,926	130,165 22,703	347,038 99,439	1,122,345 262,068	1,525,389 208,798	(156,783) 5,419	1,368,606 214,217
2500	MORIARTY CITY OF	2,357,541	112,884	177,537	120,571	111,670	522,662	286,119	36,542	55,462	378,123	284,886	18,727	303,613
2510	MOUNTAINAIR TOWN OF	443,994	19,983	36,248	22,059	9,634	87,924	38,789	6,117	42,558	87,464	53,984	(12,430)	41,554
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	2,410,145	94,703	197,738	111,143	66,305	469,889	123,440	24,906	277,435	425,781	291,866	(52,976)	238,890
2530 2540	PECOS VILLAGE OF PECOS VALLEY CONS. DISTRICT	497,733 627,957	19,273 24,675	38,926 51,520	22,670 28,958	24,401 18,771	105,270 123,924	28,668 32,162	4,969 6.489	4,020	37,657 38.651	59,937 76,045	9,061 9,668	68,998 85,713
2550	PORTALES CITY OF	12.635.412	523,766	818,246	587,979	518,286	2.448.277	1,378,162	146.708	287.037	1.811.907	1.497.397	96.047	1,593,444
2560	QUESTA VILLAGE OF	880,892	40,889	71,831	44,541	66,932	224,193	84,825	12,885	34,786	132,496	107,212	36,254	143,466
2570	RATON CITY OF	7,504,974	312,586	498,605	350,857	183,289	1,345,337	795,240	88,054	147,330	1,030,624	891,585	71,520	963,105
2580 2590	RATON PUBLIC SERVICE REGION V HOUSING AUTHORITY	1,235,302 508,411	48,539 19,978	101,349 41,712	56,966 23,445	14,207	221,061 85,135	63,269 26,039	12,765 5,254	46,965 14,863	122,999 46,156	149,594 61,568	(4,950) (7,711)	144,644 53,857
2590 2600	REGION V HOUSING AUTHORITY REGION VI HOUSING AUTHORITY	1,016,823	19,978 39,954	41,712 83,424	23,445 46,891	34,068	85,135 204,337	26,039 52,079	5,254 10,507	14,863 3,740	46,156 66,326	61,568 123,136	(7,711) 11,695	53,857 134,831
2610	RESERVE VILLAGE OF	166,264	6,533	13,641	7,667	850	28,691	8,516	1,718	23,051	33,285	20,134	(13,796)	6,338
2620	RIO RANCHO CITY OF	67,986,601	2,894,069	4,454,952	3,214,170	551,450	11,114,641	7,746,680	835,171	481,078	9,062,929	8,072,776	175,852	8,248,628
2630 2640	ROSWELL CITY OF ROY VILLAGE OF	51,298,151	2,139,207 4,967	3,335,012	2,395,851	1,443,592 4.662	9,313,662	5,640,054	603,333 1,306	1,756,056 6,948	7,999,443	6,082,592	(39,401)	6,043,191
2640 2650	RUIDOSO DOWNS THE CITY OF	126,416 2,859,079	4,967 127,771	10,372 226,641	5,830 141,104	4,662 92,058	25,831 587,574	6,475 261,676	1,306	6,948 256.042	14,729 556,549	15,309 346,442	(1,112) (61,709)	14,197 284,733
2660	RUIDOSO VILLAGE OF	17,511,645	740,211	1,248,856	830,098	346,573	3,165,738	1,701,734	212,109	223,954	2,137,797	2,095,259	95,791	2,191,050

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Amounts may not sum to totals due to rounding.

<sup>\*</sup>Allocations are estimated based on available information.

	of Pension Amounts (In Summation) by Employers Participating in Pl I for the year ended 6/30/2017	EKA		Deferre	ed Outflows of Res	ources			Deferred Inflows	s of Resources			Pension Expense	
Employer <u>Code</u>	Employer PERA Total	2017 Net Pension <u>Liability</u> \$ 5,269,225,395	Difference Between Expected and Actual Experience \$ 197,080,076	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments \$ 344,756,659	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources 821,325,542 scation	Differences Between Expected and Actual Experience \$ 444,110,708	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions \$ 58,750,790	Total Deferred Inflows of Resources \$ 571,758,570	Proportionate Share of Plan Pension Expense \$ 639,363,128	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense \$ 639,363,128
2670	SNMEDD	Ψ 150,077	\$ 17,710			\$ 20,524	\$ 95,995	\$ 23,084	\$ 4,657			\$ 54,579	\$ (34,607) 5	
2680 2690	SAN YSIDRO VILLAGE OF SANTA FE CITY OF	156,217 137,177,816	7,484 5,696,667	12,722 9,493,761	8,044 6,423,008	927 1,402,442	29,177 23,015,878	16,514 13,451,128	2,426 1,599,815	534 3,430,055	19,474 18,480,998	19,033 16,356,542	419 (1,072,840)	19,452 15,283,702
2710	SANTA ROSA CITY OF	2,560,442	116,559	208,947	128,029	135,108	588,643	232,029	36,069	69,361	337,459	311,431	53,797	365,228
2720 2730	SILVER CITY TOWN OF SOCORRO CITY OF	13,085,209 9,619,092	564,914 395,539	878,945 669,156	624,749 448,116	66,577	2,068,608 1,579,388	1,484,027 910.263	165,534 109,824	699,827 221,220	2,349,388 1,241,307	1,557,997 1.147.120	(388,993) (100,726)	1,169,004 1,046,394
2740	SOUTHWEST NEW MEXICO COG	289,932	11,393	23,787	13,370	7,262	55,812	14,850	2,996	18,286	36,132	35,110	(746)	34,364
2750	SPRINGER TOWN OF	702,996	30,409	57,481	34,159	53,178	175,227	53,637	8,944	13,166	75,747	85,371	23,025	108,396
2760 2770	T OR C CITY OF TAOS TOWN OF	5,479,490 10.644.952	247,148 465,874	447,321 799,171	272,558 516,761	68,721 73,347	1,035,748 1,855,153	482,047 1,029,004	75,809 138,584	262,422 422,220	820,278 1,589,808	666,284 1,281,688	(140,183) (199,488)	526,101 1,082,200
2780	TEXICO CITY OF	407,453	19,120	33,210	20,730	64,114	137,174	40,534	6,084	24,903	71,521	49,608	18,953	68,561
2790 2800	TIERRA Y MONTES SWCD TUERAS VILLAGE OF	344,896 166,264	13,551 6,533	28,297 13,641	15,905 7,667	33,685 19,259	91,438 47,100	17,665 8,516	3,564 1,718	100.946	21,229 111,180	41,766 20.134	19,102	60,868
2810	TUCUMCARI CITY OF	5,559,818	244,396	454,326	272,575	141,219	1,112,516	448,789	73,079	393,189	915,057	675,505	(19,931) (73,901)	601,604
2830	WAGON MOUND VILLAGE OF	142,904	5,616	11,724	6,590	19,113	43,043	7,319	1,477	1,069	9,865	17,306	11,869	29,175
2840 2850	WILLIAMSBURG VILLAGE OF EUNICE CITY OF	108,552 4,080,468	4,265 181,579	8,906 311.129	5,006 200.229	12,240 28.731	30,417 721,668	5,559 400.508	1,122 54.936	315 1.093.921	6,996 1,549,365	13,146 492,369	4,494 (405.878)	17,640 86.491
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	601,849	23,649	49,378	27,754	102,846	203,627	30,825	6,219	20,524	57,568	72,883	21,581	94,464
2870 2880	NORTHWEST NM REGIONAL SOLID WASTE AUTH MELROSE VILLAGE OF	1,955,322 192,372	76,832 7,559	160,422 15,783	90,169 8,871	48,623 16,318	376,046 48,531	100,145 9,853	20,206 1,988	33,667	154,018 11,841	236,787 23,296	23,423 7,740	260,210 31,036
2900	ANGEL FIRE VILLAGE OF	3,953,010	164,544	302,676	186,907	252,811	906,938	314,919	46,373	347,240	708,532	476,092	(41,159)	434,933
2910	TIMBERON WATER AND SANITATION DISTRICT	104,430	4,103	8,568	4,816	8,429	25,916	5,349	1,079	25,498	31,926	12,646	(2,211)	10,435
2920 2930	MOSQUERO VILLAGE OF EAGLE NEST VILLAGE OF	50,841 318.788	1,997 12,526	4,171 26,155	2,345 14.701	8,065 25,311	16,578 78,693	2,604 16.328	525 3.294	11,049	14,178 19,622	6,157 38.605	1,276 12,100	7,433 50.705
2940	EMW GAS ASSOCIATION	1,233,928	48,486	101,236	56,902	7,262	213,886	63,198	12,751	6,386	82,335	149,427	3,400	152,827
2950 2960	SUNLAND PARK CITY OF HAGERMAN TOWN OF	5,010,124 727,051	227,390 38,825	344,733 58,929	246,615 39,929	189,907 8.025	1,008,645 145,708	615,213 102,112	70,076 13,693	125,712 11,478	811,001 127,283	598,936 88,922	75,925 594	674,861 89,516
2970	SANTA CLARA VILLAGE OF	377,873	14,848	31,002	17,426	158,135	221,411	19,353	3,905	-	23,258	45,760	73,490	119,250
2980	ARTESIA CITY OF	14,175,753	625,939	922,420	683,959	766,030	2,998,348	1,770,189	187,691	406,412	2,364,292	1,684,371	225,087	1,909,458
2990 2995	MAXWELL VILLAGE OF MAXWELL HOUSING AUTHORITY	98,934 16,489	3,888 648	8,117 1,353	4,562 760	1,262 10,199	17,829 12,960	5,067 845	1,022 170	34,365	40,454 1.015	11,981 1,997	(11,988) 3,553	(7) 5,550
3000	KIRTLAND, TOWN OF	15,115	594	1,240	697	9,349	11,880	774	156	-	930	1,830	3,257	5,087
3010 3020	BERNALILLO COUNTY CATRON COUNTY	250,757,456 2,662,344	10,510,098 122,660	17,854,318 217,160	11,828,916 134,037	3,006,483 142,872	43,199,815 616,729	23,892,957 250,509	2,983,413 38,386	10,468,403 46,401	37,344,773 335,296	29,989,698 323,950	(3,595,929) 33,141	26,393,769 357,091
3030	CHAVES COUNTY	20,493,394	912,916	1,673,789	1,012,243	488,776	4,087,724	1,730,603	276,644	226,888	2,234,135	2,490,935	226,256	2,717,191
3040 3050	CIBOLA COUNTY COLFAX COUNTY	8,691,382	383,504	710,123	427,008	348,317	1,868,952	710,747	115,116	221,559	1,047,422	1,056,108	94,778	1,150,886
3050 3060	CULFAX COUNTY CURRY COUNTY	4,877,216 9,798,767	217,111 429,517	398,355 800,801	240,807 479,637	98,418 340,159	954,691 2,050,114	410,890 783,287	65,745 128,066	186,437 131,038	663,072 1,042,391	592,804 1.190,425	(32,320) 52,053	560,484 1,242,478
3070	DE BACA COUNTY	1,874,607	82,654	153,168	92,060	48,638	376,520	152,899	24,791	222,187	399,877	227,782	(75,429)	152,353
3090 3100	DONA ANA COUNTY EDDY COUNTY	60,142,920 33,282,038	2,712,035 1,484,976	4,762,581 2,657,535	2,983,204 1,642,115	1,435,098 2,178,567	11,892,918 7,963,193	5,666,559 2,981,846	831,472 450,622	672,643 630,942	7,170,674 4,063,410	7,289,220 4,035,758	172,361 980,113	7,461,581 5,015,871
3110	GRANT COUNTY	12,372,603	580,125	1,008,490	629,204	2,170,507	2,217,819	1,228,030	184,472	316,300	1,728,802	1,506,345	(161,218)	1,345,127
3120 3130	GUADALUPE COUNTY HARDING COUNTY	2,706,899 1,095,525	120,062 47,120	221,122 89,595	133,377 53,063	22,722 26,734	497,283 216,512	225,289 81.879	36,227 13,775	89,659 53,620	351,175 149,274	328,974 133.016	(37,636) (12,664)	291,338 120.352
3140	HIDALGO COUNTY	4,018,884	175,498	328,489	196,303	625,451	1,325,741	317,049	52,124	13,224	382,397	488,186	230,678	718,864
3150	LEA COUNTY	25,634,685 7,897,408	1,192,232 378,739	2,090,166 643,124	1,297,575 406,892	991,153 204,318	5,571,126 1,633,073	2,482,855 837,278	376,348 122,838	354,772 114,339	3,213,975 1,074,455	3,120,152 962,220	319,578 80,455	3,439,730 1,042,675
3160 3170	LINCOLN COUNTY LOS ALAMOS COUNTY	94,536,169	3,563,793	5,835,067	4,160,746	2,145,665	15,705,271	837,278 8,870,556	883,332	1,166,923	10,920,811	11,122,408	80,455 259,456	11,381,864
3180	LUNA COUNTY	14,209,505	633,588	1,160,513	702,233	198,719	2,695,053	1,203,739	192,178	263,725	1,659,642	1,727,191	(32,799)	1,694,392
3200 3210	MCKINLEY COUNTY MORA COUNTY	17,420,137 1,762,316	777,851 74,595	1,422,652 144,212	861,591 84,607	585,740 193,574	3,647,834 496,988	1,482,707 124,092	236,265 21,434	912,410	2,631,382 145,526	2,117,543 213,871	32,414 76,064	2,149,957 289,935
3220	OTERO COUNTY	15,200,476	704,501	1,239,567	767,885	140,581	2,852,534	1,456,727	221,683	412,684	2,091,094	1,849,931	(200,657)	1,649,274
3230 3240	QUAY COUNTY RIO ARRIBA COUNTY	3,801,525 19,683,845	164,241 830,454	310,847 1.610.932	184,585 943,299	294,170 119,016	953,843 3,503,701	288,736 1.368.762	48,242 237,758	59,559 915,092	396,537 2,521,612	461,632 2.388.567	101,910 (353,428)	563,542 2.035.139
3250	ROOSEVELT COUNTY	5,124,178	235,998	417,971	257,928	232,063	1,143,960	481,631	73,832	297,486	852,949	623,496	(44,501)	578,995
3260	SAN JUAN COUNTY	55,228,479	2,467,282	4,390,544	2,725,833	383,104	9,966,763	5,017,153	749,606	2,241,302	8,008,061	6,694,130	(887,846)	5,806,284
3270 3280	SAN MIGUEL COUNTY SANDOVAL COUNTY	6,779,329 35,185,797	279,366 1,507,459	555,290 2,687,827	320,731 1,690,232	317,823 1,138,418	1,473,210 7,023,936	429,347 3,082,649	77,878 438,588	27,559 748,118	534,784 4,269,355	822,079 4,240,835	96,041 140,792	918,120 4,381,627
3290	SANTA FE COUNTY	78,830,797	3,239,143	5,622,577	3,678,424	289,390	12,829,534	7,087,336	898,785	1,685,161	9,671,282	9,423,161	(567,997)	8,855,164
3300 3310	SIERRA COUNTY SOCORRO COUNTY	4,810,163 6.048.869	220,550 262,814	392,427 494,506	241,507 294,630	253,276 301.894	1,107,760 1,353,844	445,882 468,789	68,713 77,652	186,409 63,465	701,004 609.906	585,203 734.660	6,063 81,197	591,266 815.857
3320	TAOS COUNTY	19,759,019	826,536	1,617,583	942,475	1,522,960	4,909,554	1,329,136	234,394	217,110	1,780,640	2,397,082	447,193	2,844,275
3330	TORRANCE COUNTY	5,400,629	234,139	441,547	262,736	157,330	1,095,752	415,320	69,022	-	484,342	655,885	79,130	735,015
3340 3350	UNION COUNTY VALENCIA COUNTY	2,522,049 17,614,305	114,110 816,130	205,863 1,436,428	125,671 889,674	44,695 1,889,385	490,339 5,031,617	224,110 1,686,521	35,106 256,740	45,976 458,981	305,192 2,402,242	306,701 2,143,679	8,031 637,505	314,732 2,781,184
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	2,885,578	113,384	236,744	133,068	108,955	592,151	147,790	29,819	32,836	210,445	349,440	19,466	368,906
3370 3380	SOUTHWEST SOLID WASTE S S C A F C A	540,015 1,273,776	21,219 50,050	44,305 104,506	24,903 58,740	- 48.428	90,427 261.724	27,658 65,239	5,580 13,163	40,436	73,674 78,402	65,395 154,253	(16,127) 24,316	49,268 178,569
3390	CHAVES SOIL AND WATER CONS DIST	120,919	4,751	9,921	5,576	6,800	27,048	6,193	1,250	-	7,443	14,643	3,018	17,661
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	185,501	7,290	15,219	8,554	7,382	38,445	9,501	1,917	11,758	23,176	22,464	(412)	22,052

<sup>\*</sup>Allocations are estimated based on available information.

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	of Pension Amounts (In Summation) by Employers Participating in PE I for the year ended 6/30/2017	KA		Deferred	Outflows of Resou	irces			Deferred Inflows	of Resources			Pension Expense	
		_		Deletted	Outrions of Resor	nees			Deterred Intows	or resources			Deferred Amounts	
						Changes in				Changes in			from Changes in	
				Net Difference		Proportion				Proportion			Proportion	
				Between		and Differences				and Differences			and Differences	
			Difference	Projected and Actual		Between Employer	Total	Differences		Between Employer	Total	Proportionate	Between Employer	
			Between	Investment			Deferred	Between			Deferred	Share of		Total
		2017	Expected	Earnings on		Contributions and Proportionate	Outflows	Expected		Contributions and Proportionate	Inflows	Plan	Contributions and Proportionate	Employer
Employer		Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	Employer	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	Expense
	PERA Total	\$ 5,269,225,395						\$ 444,110,708	\$ 68,897,072		\$ 571,758,570	\$ 639,363,128	\$ -	\$ 639,363,128
						Employer Alloc	ation							
3410	TAOS SOIL AND WATER CONSERVATION DIST	\$ 508,411			23,445	32,956 \$	118,091	\$ 26,039	\$ 5,254			\$ 61,568	\$ 22,385	\$ 83,953
3420 3430	SIERRA SOIL AND WATER CONSERVATION DIST ESTANCIA VALLEY SOLID WASTE AUTHORITY	116,797 895,904	4,589 35,204	9,583 73,503	5,386 41,314	16,737 31,935	36,295 181,956	5,982 45,885	1,207 9,258	22,947 2,673	30,136 57,816	14,144 108,493	962 17,184	15,106 125,677
3440	GREENTREE SOLID WASTE AUTHORITY	660,935	25,970	54.226	30,479	7,481	118,156	33,851	6.830	78,800	119,481	80,038	(30,478)	49,560
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	3,701,784	145,455	303,709	170,707	525,052	1,144,923	189,594	38,253	1,262	229,109	448,282	221,459	669,741
3460 3470	ELEPHANT BUTTE IRRIGATION DISTRICT	5,055,258	198,638	414,753	233,122	393,804	1,240,317	258,916	52,239	-	311,155	612,185	150,572	762,757
3470 3480	SOCORRO SOIL AND WATER DISTRICT CIUDAD SOIL AND WATER CONSERVATION	158,020 43,970	6,209 1,727	12,965 3,608	7,287 2,028	534 10,199	26,995 17,562	8,093 2,252	1,633 454	315 12,265	10,041 14,971	19,136 5,325	(1) (5,168)	19,135 157
3490	CORRALES VILLAGE OF	4,293,748	188,996	287,887	207,252	635,959	1,320,094	510,603	56,503	-	567,106	511,503	341,776	853,279
4000	WILLARD VILLAGE OF	17,863	701	1,466	824	850	3,841	914	185	10,104	11,203	2,163	(7,918)	(5,755)
4010 4020	SOUTH CENTRAL COUNCIL OF GOG ELEPHANT BUTTE CITY OF	887,659 479,555	34,879 18,843	72,827 39,345	40,934 22,115	207,453 32,200	356,093 112,503	45,463 24,561	9,173 4,956	4,104 2,525	58,740 32,042	107,494 58,074	79,788 9,374	187,282 67,448
4020	ANTHONY WATER AND SANITATION DIST.	479,555 571,619	22,461	39,345 46,898	26,360	32,200 20,524	112,503	29,277	4,956 5,907	2,525	55,658	69,222	7,883	67,448 77,105
4040	LOVING VILLAGE OF	934,875	44,907	76,126	48,211	49,051	218,295	99,570	14,584	84,968	199,122	113,911	(4,612)	109,299
4050 4060	VAUGHN TOWN OF EL PRADO WATER AND SANITATION DIST	234,968 160,768	9,232 6,317	19,278 13,190	10,836 7,414	14,964 18,506	54,310 45,427	12,034 8,234	2,428 1,661	5,100 6,413	19,562 16,308	28,454 19,469	5,382 7,633	33,836 27,102
4060	EDGEWOOD SOIL AND WATER CONSERV DIST	156,646	6,317	13,190	7,414 7,224	14,017	45,427	8,234 8,023	1,619	6,413	9,642	18,970	8,712	27,102 27,682
4090	BAYARD HOUSING AUTHORITY	158,020	6,209	12,965	7,287	4,810	31,271	8,093	1,633	19,523	29,249	19,136	(5,675)	13,461
4100	CLOVIS CITY OF HOUSING AUTHORITY	632,079	24,837	51,858	29,148	11,049	116,892	32,373	6,532	11,269	50,174	76,544	(5,134)	71,410
4110 4130	CUBA HOUSING AUTHORITY FT. SUMNER VILLAGE OF HOUSING AUTH.	63,208 159,394	2,483 6,264	5,186 13,077	2,915 7,350	7,527 4,275	18,111 30,966	3,237 8,164	653 1,647	3,207 7,431	7,097 17,242	7,654 19,302	1,823 (836)	9,477 18,466
4140	GALLUP CITY OF HOUSING AUTHORITY	763,991	30,020	62,681	35,231	33,905	161,837	39,129	7,895	- 7,431	47,024	92,518	14,887	107,405
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,423,552	55,936	116,794	65,647	78,030	316,407	72,911	14,710	1,262	88,883	172,390	29,566	201,956
4160 4170	LORDSBURG CITY HOUSING AUTHORITY	137,408 446.577	5,398 17,547	11,274 36,639	6,337 20,594	7.649	23,009 82,429	7,038 22.872	1,420 4.615	15,738 9.422	24,196 36,909	16,640 54,080	(7,274) (3,746)	9,366 50,334
4170	RATON CITY OF HOUSING AUTHORITY T OR C CITY OF HOUSING AUTHORITY	1,225,684	17,547 48.161	100,560	20,594 56,522	7,649 85,917	82,429 291,160	62,776	12,666	63,149	138,591	54,080 148,429	(19,735)	50,534 128,694
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	52,215	2,052	4,284	2,408	-	8,744	2,674	540	-	3,214	6,323	-	6,323
4215	NORTHERN REGIONAL HOUSING AUTHORITY	994,838	39,091	81,620	45,877	393,423	560,011	50,953	10,280	-	61,233	120,474	196,612	317,086
4245 4250	PERALTA TOWN OF RED RIVER TOWN OF	173,134 2,615,591	6,803 108,194	14,205 195,738	7,984 123,000	94,784 17.015	123,776 443,947	8,868 215.899	1,789 30,269	93,070	10,657 339,238	20,966 314,215	35,736 (29,278)	56,702 284,937
4260	SANTA FE CITY OF HOUSING AUTHORITY	2,076,242	81,582	170,343	95,746	22,098	369,769	106,339	21,455	176,027	303,821	251,430	(99,657)	151,773
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	2,605,264	102,370	213,746	120,141	59,064	495,321	133,434	26,922	115,965	276,321	315,494	(13,783)	301,711
4290 4300	EDGEWOOD TOWN OF CAPITAN VILLAGE OF	2,074,057 212,781	103,046 12,923	168,648 17,137	109,094 12,660	35,174 38,380	415,962 81,100	242,531 39,756	34,417 4.948	130,514	407,462 44,704	253,009 26,158	(23,766) 20,093	229,243 46,251
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,250,750	88,439	184,661	103,793	164,544	541,437	115,277	23,258	-	138,535	272,563	73,531	346,094
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	199,243	7,829	16,347	9,188	20,470	53,834	10,205	2,059	4,810	17,074	24,128	6,445	30,573
4330 4340	POJOAQUE VALLEY IRRIGATION DISTRICT	59,086	2,321	4,848	2,725	22.206	9,894	3,026	611	16,491	20,128	7,155	(6,664)	491
4340	CARLSBAD IRRIGATION DISTRICT COLUMBUS VILLAGE OF	1,014,074 441.081	39,846 17,332	83,199 36.188	46,764 20,340	32,296 16,443	202,105 90,303	51,938 22,591	10,479 4,558	53,727 11,898	116,144 39,047	122,803 53,414	(26,706) 8,686	96,097 62,100
4370	LOVINGTON CITY OF	8,228,456	332,030	461,846	373,371	771,383	1,938,630	1,025,018	89,981	315,057	1,430,056	962,756	275,416	1,238,172
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	51,278,088	2,014,883	4,207,058	2,364,681	326,366	8,912,988	2,626,314	529,889	327,070	3,483,273	6,209,714	(63,163)	6,146,551
4390 4400	SAN JUAN WATER COMMISSION OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	355,888 379,248	13,984 14,902	29,198 31,115	16,412 17,489	61,802 5,100	121,396 68,606	18,227 19,424	3,678 3,919	94,055 20,308	115,960 43,651	43,098 45,926	(16,866) (7,939)	26,232 37,987
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.		-	-	-	632	632		-	7,579	7,579		(2,891)	(2,891)
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	101,682	3,996	8,342	4,689	5,367	22,394	5,208	1,051	12,678	18,937	12,314	(817)	11,497
4430 4440	CARRIZOZO TOWN OF TULAROSA VILLAGE OF	447,533 1,035,964	24,470 47,686	36,234 84,504	24,935 52,130	10,725 6,503	96,364 190,823	66,473 97,213	8,773 14,911	12,308 66,789	87,554 178,913	54,785 126,051	2,283 (19,805)	57,068 106,246
4440	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	27,481	1,080	2,255	1,267	0,303	4,602	1,408	284	3,401	5.093	3,328	(1,616)	1,712
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	1,100,641	43,248	90,301	50,756	24,384	208,689	56,371	11,374	6,315	74,060	133,286	4,543	137,829
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	299,550	11,770	24,576	13,814	33,997	84,157	15,343	3,095	3,620	22,058	36,275	9,797	46,072
4480 4490	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA) TAOS SKI VALLEY	1,312,251 982,409	51,563 42,343	107,662 80.337	60,514 47,638	270,577 155,624	490,316 325,942	67,210 73,976	13,560 12,405	1.916	80,770 88.297	158,912 119,288	119,254 71,878	278,166 191,166
4500	ANTHONY CITY OF	1,044,487	50,238	85,047	53,906	265,555	454,746	111,664	16,334	35,496	163,494	127,273	84,230	211,503
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	754,372	29,641	61,892	34,788	58,283	184,604	38,637	7,795	-	46,432	91,354	22,563	113,917
4520 4530	SPRINGER HOUSING AUTHORITY MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	192,372 71,453	7,559 2,808	15,783 5.862	8,871 3,295	14,449 315	46,662 12,280	9,853 3,660	1,988 738	2,112 2,769	13,953 7,167	23,296 8.653	3,494 (846)	26,790 7,807
4550 4550	DONA ANA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.  DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	931,629	2,808 36,606	76,435	3,295 42,962	48,458	204,461	3,660 47,715	9,627	61,193	118,535	112,819	12,530	125,349
4560	ALBUQUERQUE HOUSING AUTHORITY	4,417,682	173,585	362,444	203,721	1,298,312	2,038,062	226,260	45,651	-	271,911	534,976	833,747	1,368,723
4570 4580	MID-REGION COUNCIL OF GOVERNMENTS	8,975,521	352,677	736,387 189,846	413,905	3,611,876	5,114,845	459,700	92,750	-	552,450	1,086,925	1,685,730	2,772,655
4580	A M A F C A Rounding	2,313,958 12.659	90,923 529	189,846 1.036	106,708 602	908,769	1,296,246 2,167	118,514 872	23,912 149	-	142,426 1.021	280,218 1,536	431,723 3,221	711,941 4.757
		,		,		-	,				,	,,,,		****
	Total of All Plans	\$ 5,269,225,395	197,080,076	\$ 344,756,659 \$	220,746,069	58,742,738 \$	821,325,542	\$ 444,110,708	\$ 68,897,072	\$ 58,750,790 \$	571,758,570	\$ 639,363,128	\$ -	\$ 639,363,128

35

Amounts may not sum to totals due to rounding.

<sup>\*</sup>Allocations are estimated based on available information.

As of and for the year ended 6/30/20		_		Deferred Outflows of R	esources			Deferred Inflows	of Resources			Pension Expense	
												Deferred Amounts	
					Changes in				Changes in			from Changes in	
			Net Diffe	rence	Proportion				Proportion			Proportion	
			Betwe	en	and Differences				and Differences			and Differences	
			Project	ed	Between				Between			Between	
			Difference and Act	ual	Employer	Total	Differences		Employer	Total	Proportionate	Employer	
			Between Investm	ent	Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
		2017	Expected Earning	on	and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer
Employer		Net Pension	and Actual Pension	Plan Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	<u>Employer</u>	Liability	Experience Investme	ents Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	Expense
PERA Total		\$ 5,269,225,395	\$ 197,080,076 \$ 344,75	6,659 \$ 220,746,06	9 \$ 58,742,738	\$ 821,325,542	\$ 444,110,708	A	\$ 58,750,790	\$ 571,758,570	\$ 639,363,128	\$ - \$	639,363,128
					Employer Allo	cation							
	PERA Division												
State Funded Divisions													
State General		\$ 3,045,304,209		66,550 \$ 89,537,44		\$ 318,986,569	\$ 128,019,360	\$ 29,847,865	s - :	\$ 157,867,225	\$ 355,630,432		333,030,432
State Police/Corrections Legislative		(262,835,043) (15,038,440)		9,867 11,864,42 33,950 305,05		38,045,587 1,139,007	69,520,875 749,972	6,665,312 1,678,783	-	76,186,187 2,428,755	(15,092,270		(15,092,270) (665,309)
Total State Funded Divisions		\$ 2,767,430,726		00.367 \$ 101.706.93		\$ 358,171,163	\$ 198,290,207	\$ 38,191,960	s - :	\$ 236,482,167	\$ 339,872,853		339,872,853
				,	-	,	4 170,270,201		*		,,		,,
Other PERA Divisions													
Municipal General		\$ 1,374,084,582		35,348 \$ 63,365,70		\$ 260,520,543	\$ 70,376,599	\$ 14,199,291	\$ 30,435,325	\$ 115,011,215	\$ 166,399,970.00		166,399,970
Municipal Police		555,565,548		13,191 33,054,27		127,365,544	103,801,972	12,918,744	15,826,089	132,546,805	68,297,326		68,297,326
Municipal Fire Total Other PERA Divisions		572,144,539		77,753 22,619,16		75,268,292	71,641,930	3,587,077	12,489,376	87,718,383 \$ 335,276,403	64,792,979		64,792,979
Iotai Other PERA Divisions		\$ 2,501,794,669	\$ 106,416,210 \$ 178,9	66,292 \$ 119,039,13	9 \$ 58,742,738	\$ 463,154,379	\$ 245,820,501	\$ 30,705,112	\$ 58,750,790	\$ 555,276,403	\$ 299,490,275	3 - \$	299,490,275

Amounts may not sum to totals due to rounding.

<sup>\*</sup>Allocations are estimated based on available information.

### Schedule of Other Pension Items

			Discount Rate Sensitivity			Deferred Amo	ınts to be Recognize	d in Fiscal Years Fo	ollowing the Renor	ting Date
		-		Net Pension	Net Pension					
				Liability 1% Decrease	Liability 1% Increase					
Employer Code	Employer	Alloc. %*		Discount Rate (6.51%)	Discount Rate (8.51%)	Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal General		\$	2,153,644,368 \$	725,772,215 yer Allocation	\$ 39,103,201	\$ 120,907,523 \$		(32,946,289) \$	
2010 2020	ALAMOGORDO CITY OF ALBUQUERQUE CITY OF (REGULAR)	0.9192% 18.8175%	\$	19,796,299 \$ 405,262,029	6,671,299 136,572,186	\$ 162,067 5,971,503	\$ 974,570 \$ 21,651,973	150,537 \$ 4,150,913	(302,842) \$ (6,199,669)	-
2030	ARCH HURLEY CONSERVANCY DIST	0.0445%		958,372	322,969	20,276	52,529	8,211	(14,660)	-
2040 2050	AZTEC CITY OF BAYARD CITY OF	0.3446% 0.0724%		7,421,459 1,559,239	2,501,011 525,459	90,601 (2,450)	370,943 55,597	1,423 1,207	(113,533) (23,853)	-
2060	BELEN CITY OF	0.2753%		5,928,983	1,998,051	211,989	448,287	117,362	(90,701)	-
2080 2090	BERNALILLO TOWN OF BLOOMFIELD CITY OF	0.2397% 0.2639%		5,162,285 5,683,467	1,739,676 1,915,313	169,421 (78,490)	336,275 125,951	62,848 (138,099)	(78,971) (86,945)	-
2100	BOSQUE FARMS VILLAGE OF	0.0640%		1,378,333	464,495	15,378	64,178	(3,801)	(21,086)	
2110 2120	CARLSBAD CITY OF CARLSBAD SOIL AND WATER CONS DIST	1.8488% 0.0082%		39,816,578	13,418,077	1,171,572	2,417,083 10,370	252,699	(609,111)	-
2120	CHAMA VILLAGE OF	0.0082%		176,598 986,369	59,513 332,403	4,055 15,763	51,849	2,006 6,012	(2,700) (15,089)	-
2140	CIMARRON VILLAGE OF	0.0189%		407,039	137,171	(4,855)	17,722	(8,101)	(6,227)	-
2150 2160	CLAUNCH PINTO SOIL AND WATER CONS DIST CLAYTON TOWN OF	0.0063% 0.1271%		135,679 2,737,282	45,723 922,457	645 35,584	6,193 126,129	(571) 19,906	(2,076) (41,874)	-
2170	CLOUDCROFT VILLAGE OF	0.0399%		859,304	289,583	22,069	50,559	6,303	(13,146)	-
2180 2190	CLOVIS CITY OF CUBA VILLAGE OF	0.1336% 0.0457%		2,877,268 984,216	969,631 331,678	72,285 3,523	168,541 48,818	44,093 2,287	(44,015) (15,055)	-
2200	CUBA SOIL AND WATER CONS DIST	0.0034%		73,224	24,676	(6,397)	(3,417)	(3,279)	(1,121)	-
2210 2220	DEMING CITY OF DES MOINES VILLAGE OF	0.4018% 0.0035%		8,653,343 75,377	2,916,152 25,402	85,755	457,764	56,350 (2,083)	(132,379)	-
2230	DEXTER TOWN OF	0.0293%		631,018	212,651	(8,415) 33,716	(5,552) 52,549	12,584	(1,154) (9,653)	
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST. EAST TORRANCE SOIL AND WATER CONS DIST	0.0069%		148,601	50,078	1,787	9,209	2,094	(2,274)	-
2250 2270	ELIDA TOWN OF	0.0045% 0.0069%		96,914 148,601	32,659 50,078	2,530 2,864	5,618 4,755	830 (1,229)	(1,483) (2,274)	-
2290	ESPANOLA CITY OF	0.4512%		9,717,243	3,274,684	243,102	552,153	144,337	(148,653)	-
2300 2310	ESTANCIA TOWN OF FARMINGTON CITY OF	0.0414% 3.2700%		891,609 70,424,171	300,470 23,732,752	48,522 1,039,739	73,495 3,652,543	15,740 471,092	(13,639) (1,077,344)	-
2320	FT SUMNER VILLAGE OF	0.0615%		1,324,492	446,350	41,198	96,651	26,885	(20,262)	-
2330 2340	GALLUP CITY OF GRADY VILLAGE OF	1.0557% 0.0043%		22,736,023 92,607	7,661,977 31,208	451,982 (307)	1,303,816 2,419	247,908 (633)	(347,814) (1,416)	-
2350	GRANTS CITY OF	0.2862%		6,163,730	2,077,160	265,520	461,718	98,673	(94,291)	-
2360	HATCH VILLAGE OF	0.0585%		1,259,882	424,577	45,415	88,337	15,245	(19,273)	-
2370 2380	HOBBS CITY OF JAL CITY OF	1.6110% 0.0844%		34,695,211 1,817,676	11,692,190 612,551	1,126,333 54,445	2,280,865 126,065	366,603 29,346	(530,765) (27,806)	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0213%		458,726	154,589	7,947	23,596	(11)	(7,018)	-
2400 2410	LAS CRUCES CITY OF LAS VEGAS CITY OF	4.9709% 0.7391%		107,055,508 15,917,586	36,077,411 5,364,183	1,909,259 13,287	5,878,230 745,255	801,623 66,797	(1,637,727) (243,505)	-
2420	LOGAN VILLAGE OF	0.0429%		923,914	311,356	1,460	50,394	16,004	(14,134)	-
2430 2440	LORDSBURG CITY OF	0.0717%		1,544,163	520,378	18,666	72,779	9,309 186,953	(23,622)	-
2440	LOS LUNAS VILLAGE OF LOS RANCHOS VILLAGE OF	0.5450% 0.0628%		11,737,362 1,352,489	3,955,459 455,785	287,966 53,494	721,984 88,466	16,430	(179,557) (20,690)	-
2460	MAGDALENA VILLAGE OF	0.0140%		301,510	101,608	9,270	20,525	2,671	(4,612)	-
2470 2480	MESILLA TOWN OF MID. RIO GRANDE CONS. DIST.	0.0422% 0.9167%		908,838 19,742,458	306,276 6,653,154	(141,777) 201,676	(99,147) 973,194	(14,061) 114,068	(13,904) (302,018)	-
2490	MILAN VILLAGE OF	0.0972%		2,093,342	705,450	22,332	91,776	(11,686)	(32,023)	-
2500 2510	MORIARTY CITY OF MOUNTAINAIR TOWN OF	0.0722% 0.0237%		1,554,931 510,414	524,007 172,008	29,696 (6,624)	81,056 14,349	6,081 (7,271)	(23,788) (7,807)	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT I	0.1754%		3,777,492	1,273,005	15,611	117,601	(31,317)	(57,787)	-
2530 2540	PECOS VILLAGE OF PECOS VALLEY CONS. DISTRICT	0.0331% 0.0457%		712,856 984,216	240,230 331,678	24,492 27,538	48,605 61,366	8,416 11,424	(10,905) (15,055)	-
2550	PORTALES CITY OF	0.3681%		7,927,565	2,671,567	130,308	466,048	123,839	(121,276)	-
2560 2570	QUESTA VILLAGE OF	0.0428%		921,760	310,631	24,769	43,773	(415)	(14,100)	-
2570	RATON CITY OF RATON PUBLIC SERVICE	0.2405% 0.0899%		5,179,515 1,936,122	1,745,482 652,470	142,114 30,204	309,622 94,856	42,954 2,621	(79,236) (29,619)	-
2590	REGION V HOUSING AUTHORITY	0.0370%		796,848	268,536	6,757	39,598	4,814	(12,190)	-
2600 2610	REGION VI HOUSING AUTHORITY RESERVE VILLAGE OF	0.0740% 0.0121%		1,593,697 260,591	537,072 87,819	40,631 (9,065)	98,997 6,566	22,763 1,892	(24,380) (3,987)	-
2620	RIO RANCHO CITY OF	1.8452%		39,739,046	13,391,949	743,465	2,178,155	312,081	(607,924)	-
2630 2640	ROSWELL CITY OF ROY VILLAGE OF	1.4806% 0.0092%		31,886,858 198,136	10,745,783 66,771	679,638 2,485	1,936,018 9,220	148,141 2,427	(487,804) (3,030)	-
2650	RUIDOSO DOWNS THE CITY OF	0.1412%		3,040,946	1,024,791	23,235	141,324	10,300	(46,520)	-
2660 2670	RUIDOSO VILLAGE OF S N M E D D	0.7071% 0.0328%		15,228,420 706,395	5,131,936 238,053	332,868 (21,781)	860,169 (7,793)	95,094 (18,433)	(232,963) (10,806)	-
2680	SAN YSIDRO VILLAGE OF	0.0068%		146,448	49,353	2,403	7,966	1,232	(2,240)	-
2690 2710	SANTA FE CITY OF SANTA ROSA CITY OF	5.2565% 0.1322%		113,206,316 2,847,118	38,150,217 959,471	1,509,516 88,413	5,816,706 182,339	875,935 35,268	(1,731,822) (43,554)	-
2710	SILVER CITY TOWN OF	0.1322%		8,078,320	2,722,372	74,797	399,265	40,290	(123,581)	-
2730	SOCORRO CITY OF	0.3886%		8,369,062	2,820,351	134,732	471,630	89,900	(128,029)	-
2740 2750	SOUTHWEST NEW MEXICO COG SPRINGER TOWN OF	0.0211% 0.0417%		454,419 898,070	153,138 302,647	7,505 31,067	20,221 60,244	(1,094) 9,368	(6,952) (13,739)	-
2760	T OR C CITY OF	0.2907%		6,260,644	2,109,819	3,447	324,490	42,569	(95,775)	-
2770 2780	TAOS TOWN OF TEXICO CITY OF	0.4630% 0.0191%		9,971,373 411,346	3,360,325 138,622	(38,929) 26,246	423,275 39,104	56,872 12,742	(152,541) (6,293)	-
2790	TIERRA Y MONTES SWCD	0.0251%		540,565	182,169	28,917	40,555	9,008	(8,271)	-
2800 2810	TIJERAS VILLAGE OF TUCUMCARI CITY OF	0.0121% 0.3166%		260,591 6,818,438	87,819 2,297,795	(15,200) 105,107	(17,359) 337,045	(27,534) (5,812)	(3,987) (104,309)	-
2830	WAGON MOUND VILLAGE OF	0.0104%		223,979	75,480	15,936	16,736	3,932	(3,426)	-
2840	WILLIAMSBURG VILLAGE OF	0.0079%		170,138	57,336	7,583	14,245	4,195	(2,602)	-
2850 2860	EUNICE CITY OF NORTHWEST NM COUNCIL OF GOVERNMENTS	0.1779% 0.0438%		3,831,334 943,296	1,291,149 317,888	(124,614) 38,708	2,941 87,388	(110,573) 34,393	(58,612) (14,430)	-
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1423%		3,064,636	1,032,773	79,067	165,045	24,798	(46,882)	-
2880 2900	MELROSE VILLAGE OF ANGEL FIRE VILLAGE OF	0.0140% 0.2119%		301,510 4,563,572	101,608 1,537,911	13,214 138,414	21,900 321,264	6,188 77,995	(4,612) (69,813)	-
2910	TIMBERON WATER AND SANITATION DISTRICT	0.0076%		163,677	55,158	761	2,040	(6,306)	(2,505)	-
2920 2930	MOSQUERO VILLAGE OF EAGLE NEST VILLAGE OF	0.0037% 0.0232%		79,685 499,646	26,854 168,380	2,723 21,172	3,380 39,758	(2,484) 5,784	(1,219) (7,643)	-
2940	EMW GAS ASSOCIATION	0.0898%		1,933,973	651,744	38,515	107,436	15,186	(29,586)	-
2950 2960	SUNLAND PARK CITY OF HAGERMAN TOWN OF	0.1250% 0.0181%		2,692,056 389,809	907,215	128,065 9,355	185,659	34,894 2,942	(41,183)	-
2960 2970	SANTA CLARA VILLAGE OF	0.0181%		592,252	131,365 199,587	9,355 84,243	21,002 94,882	28,087	(5,964) (9,059)	-
2980	ARTESIA CITY OF	0.2980%		6,417,860	2,162,801	128,217	384,470	22,363	(98,181)	-
2990 2995	MAXWELL VILLAGE OF MAXWELL HOUSING AUTHORITY	0.0072% 0.0012%		155,062 25,844	52,255 8,709	(9,173) 4,022	(4,074) 5,004	(7,007) 3,314	(2,371) (395)	-
				- ,-		,. <del>-</del>	- *	**	·/	

 $<sup>*</sup>Allocations \ are \ estimated \ based \ on \ available \ information.$ 

		_	Discount Rate S	ensitivity	 Deferred Amoun	nts to be Recogniz	ed in Fiscal Years F	ollowing the Report	ing Date
			Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase					
Employer Code	Employer	Alloc. %*	Discount Rate (6.51%)	Discount Rate (8.51%)	Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal General	\$	2,153,644,368 \$	725,772,215	\$		\$ 18,444,893 \$	(32,946,289) \$	-
3000	KIRTLAND, TOWN OF	0.0011% \$		rer Allocation 7,984	\$ 3,687	\$ 4,587	\$ 3,038 \$	(362) \$	-
3010 3020	BERNALILLO COUNTY CATRON COUNTY	10.3545%	222,999,106	75,150,084	420,280	9,805,517	401,689	(3,411,424)	-
3030	CHAVES COUNTY	0.1325% 1.1260%	2,853,579 24,250,035	961,648 8,172,195	71,137 522,325	190,013 1,397,876	24,169 149,678	(43,653) (370,975)	-
3040 3050	CIBOLA COUNTY COLFAX COUNTY	0.4900% 0.2685%	10,552,857 5,782,535	3,556,284 1,948,698	248,530 59,991	664,038 264,635	72,269 19,930	(161,437) (88,460)	-
3060	CURRY COUNTY	0.5621%	12,105,635	4,079,566	278,117	735,615	184,647	(185,192)	-
3070 3090	DE BACA COUNTY DONA ANA COUNTY	0.1059% 2.8809%	2,280,709 62,044,341	768,592 20,908,772	14,989 1,253,453	90,361 3,842,636	(9,804) 632,775	(34,890) (949,150)	-
3100	EDDY COUNTY	1.6922%	36,443,970	12,281,517	1,300,799	2,429,853	433,806	(557,516)	-
3110 3120	GRANT COUNTY GUADALUPE COUNTY	0.5815% 0.1505%	12,523,442 3,241,235	4,220,365 1,092,287	134,985 22,317	663,302 149,598	100,238 19,412	(191,582) (49,585)	-
3130	HARDING COUNTY	0.0659%	1,419,252	478,284	339	63,345	303	(21,712)	-
3140 3150	HIDALGO COUNTY LEA COUNTY	0.2328% 1.2378%	5,013,684 26,657,810	1,689,597 8,983,609	295,107 655,241	482,406 1,566,120	158,878 169,920	(76,700) (407,808)	-
3160	LINCOLN COUNTY	0.3425%	7,376,232	2,485,770	184,493	417,067	80,867	(112,840)	-
3170 3180	LOS ALAMOS COUNTY LUNA COUNTY	3.2978% 0.7787%	71,022,884 16,770,429	23,934,516 5,651,588	1,813,913 340,069	4,561,932 989,594	1,134,143 147,363	(1,086,503) (256,552)	-
3200	MCKINLEY COUNTY	0.9509%	20,479,004	6,901,368	387,509	933,807	35,390	(313,286)	-
3210 3220	MORA COUNTY OTERO COUNTY	0.1101% 0.7423%	2,371,163 15,986,502	799,075 5,387,407	110,404 134,025	195,540 797,059	67,141 104,656	(36,274) (244,560)	-
3230	QUAY COUNTY	0.2262%	4,871,543	1,641,697	162,211	369,014	58,065	(74,524)	-
3240 3250	RIO ARRIBA COUNTY ROOSEVELT COUNTY	1.2390% 0.2553%	26,683,653 5,498,254	8,992,317 1,852,897	146,302 28,185	1,214,706 257,806	10,926 91,574	(408,204) (84,112)	-
3260	SAN JUAN COUNTY	2.7569%	59,373,821	20,008,814	416,239	2,793,680	263,396	(908,296)	-
3270 3280	SAN MIGUEL COUNTY SANDOVAL COUNTY	0.4493% 1.7337%	9,676,324 37,337,733	3,260,894 12,582,713	245,000 599,037	628,198 2,061,891	139,674 331,504	(148,028) (571,189)	-
3290	SANTA FE COUNTY	3.4864%	75,084,657	25,303,322	1,253,501	4,025,558	636,968	(1,148,640)	-
3300 3310	SIERRA COUNTY SOCORRO COUNTY	0.2430% 0.3549%	5,233,356 7,643,284	1,763,626 2,575,766	44,369 168,445	268,471 498,524	73,015 95,873	(80,059) (116,926)	-
3320	TAOS COUNTY	1.2678%	27,303,903	9,201,340	926,703	2,045,158	493,940	(417,692)	-
3330 3340	TORRANCE COUNTY UNION COUNTY	0.3186% 0.1326%	6,861,511 2,855,732	2,312,310 962,374	167,816 61,660	427,285 167,573	65,520 21,113	(104,967) (43,687)	-
3350	VALENCIA COUNTY	0.8610%	18,542,878	6,248,898	704,395	1,484,699	319,967	(283,668)	-
3360 3370	DE BACA FAMILY PRACTICE CLINIC, INC. SOUTHWEST SOLID WASTE	0.2100% 0.0393%	4,522,653 846,382	1,524,122 285,228	101,583 (759)	293,947 31,986	55,363 (1,526)	(69,187) (12,948)	-
3380	SSCAFCA	0.0927%	1,996,428	672,791	60,565	129,091	24,208	(30,542)	-
3390 3400	CHAVES SOIL AND WATER CONS DIST RIO ARRIBA COUNTY HOUSING AUTHORITY	0.0088% 0.0135%	189,520 290,742	63,868 97,979	6,459 4,867	13,066 12,352	2,980 2,498	(2,900) (4,448)	-
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.0370%	796,848	268,536	36,853	53,089	9,046	(12,190)	-
3420 3430	SIERRA SOIL AND WATER CONSERVATION DIST ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0085% 0.0652%	183,059 1,404,177	61,690 473,204	4,286 42,679	9,463 86,137	(4,789) 16,804	(2,801) (21,480)	-
3440	GREENTREE SOLID WASTE AUTHORITY	0.0481%	1,035,903	349,097	(11,669)	36,579	(10,388)	(15,847)	-
3450 3460	NORTH CENTRAL REGIONAL TRANSIT DISTRICT ELEPHANT BUTTE IRRIGATION DISTRICT	0.2694% 0.3679%	5,801,918 7,923,258	1,955,230 2,670,116	326,803 294,433	547,998 593,245	129,771 162,695	(88,758) (121,211)	-
3470	SOCORRO SOIL AND WATER DISTRICT	0.0115%	247,669	83,464	4,496	14,103	2,143	(3,788)	-
3480 3490	CIUDAD SOIL AND WATER CONSERVATION CORRALES VILLAGE OF	0.0032% 0.1102%	68,916 2,373,316	23,224 799,801	(3,917) 126,760	4,038 180,152	3,523 33,027	(1,053) (36,307)	-
4000	WILLARD VILLAGE OF	0.0013%	27,997	9,435	(7,410)	(22)	498	(428)	-
4010 4020	SOUTH CENTRAL COUNCIL OF GOG ELEPHANT BUTTE CITY OF	0.0646% 0.0349%	1,391,255 751,622	468,849 253,294	105,049 23,021	160,469 53,157	53,118 15,781	(21,283) (11,498)	-
4030	ANTHONY WATER AND SANITATION DIST.	0.0416%	895,916	301,922	24,150	45,338	4,803	(13,706)	-
4040 4050	LOVING VILLAGE OF VAUGHN TOWN OF	0.0403% 0.0171%	867,919 368,273	292,487 124,107	22,750 12,069	56,710 26,059	2,865 2,254	(13,277) (5,634)	-
4060	EL PRADO WATER AND SANITATION DIST	0.0171%	251,977	84,916	12,208	16,049	4,716	(3,854)	
4070 4090	EDGEWOOD SOIL AND WATER CONSERV DIST BAYARD HOUSING AUTHORITY	0.0114% 0.0115%	245,516 247,669	82,738 83,464	13,170 (1,178)	18,742 9,813	2,450 (2,825)	(3,756) (3,788)	-
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.0460%	990,677	333,855	12,853	57,208	11,812	(15,155)	
4110 4130	CUBA HOUSING AUTHORITY FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0046% 0.0116%	99,068 249,822	33,386 84,189	3,622 3,700	6,395 13,584	2,512 262	(1,515) (3,822)	-
4140	GALLUP CITY OF HOUSING AUTHORITY	0.0556%	1,197,427	403,530	36,628	81,722	14,780	(18,317)	
4150 4160	MESILLA VALLEY PUBLIC HOUSING AUTHORITY LORDSBURG CITY HOUSING AUTHORITY	0.1036% 0.0100%	2,231,176 215,364	751,900 72,577	70,077 (3,364)	155,627 6,202	35,953 (730)	(34,133)	-
4170	RATON CITY OF HOUSING AUTHORITY	0.0325%	699,934	235,876	8,963	39,112	8,154	(3,295) (10,709)	-
4180 4200	T OR C CITY OF HOUSING AUTHORITY SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0892% 0.0038%	1,921,051 81,838	647,389 27,579	15,145 1,486	127,651 4,595	39,162 701	(29,389) (1,252)	-
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.0724%	1,559,239	525,459	224,923	211,616	86,092	(23,853)	-
4245 4250	PERALTA TOWN OF RED RIVER TOWN OF	0.0126% 0.1328%	271,359 2,860,040	91,447 963,826	40,663 31,067	50,971 134,969	25,636 22,526	(4,151) (43,753)	-
4260	SANTA FE CITY OF HOUSING AUTHORITY	0.1511%	3,254,157	1,096,642	(40,572)	126,333	29,968	(49,781)	-
4270 4290	SANTA FE CITY SOLID WASTE MANAGEMENT EDGEWOOD TOWN OF	0.1896% 0.0778%	4,083,309 1,675,535	1,376,064 564,651	60,357 38,665	187,008 87,886	34,102 14,790	(62,467) (25,631)	-
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.1638%	3,527,669	1,188,814	137,582	262,499	56,787	(53,966)	-
4320 4330	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST. POJOAQUE VALLEY IRRIGATION DISTRICT	0.0145% 0.0043%	312,279 92,607	105,237 31,208	12,115 (4,983)	21,802 (1,071)	7,621 (2,764)	(4,778) (1,416)	-
4340	CARLSBAD IRRIGATION DISTRICT	0.0738%	1,589,389	535,620	2,152	85,459	22,664	(24,314)	-
4350 4370	COLUMBUS VILLAGE OF LOVINGTON CITY OF	0.0321% 0.1186%	691,320 2,554,222	232,973 860,766	21,238 355,660	38,209 316,699	2,385 64,305	(10,576) (39,074)	-
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3.7318%	80,369,701	27,084,368	1,396,090	4,487,315	775,800	(1,229,490)	-
4390 4400	SAN JUAN WATER COMMISSION OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0259% 0.0276%	557,794 594,406	187,975 200,313	(6,738) 2,853	5,554 25,434	15,153 5,761	(8,533) (9,093)	-
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.0000%	-	-	(2,891)	(3,285)	(771)	-	-
4420 4430	UPPER HONDO SOIL & WATER CONSERVATION DIST. CARRIZOZO TOWN OF	0.0074% 0.0092%	159,370	53,707 66,771	2,077 (1,004)	4,770 6,324	(951) 1,259	(2,439)	-
4430 4440	CARRIZOZO TOWN OF TULAROSA VILLAGE OF	0.0092%	198,136 1,113,434	375,224	5,131	6,324 46,438	(5,102)	(3,030) (17,033)	-
4450 4460	WESTERN MORA SOIL AND WATER CONSERVATION DISTRIC ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.0020% 0.0801%	43,072	14,515	(834) 35,865	1,196	(194) 19,804	(659)	-
4460 4470	ELDORADO AREA WATER AND SANITATION DISTRICT	0.0801%	1,725,069 469,494	581,343 158,218	35,865 18,321	105,349 36,750	14,211	(26,389) (7,183)	-
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.0955%	2,056,730	693,113	156,598	219,706	64,706	(31,464)	-
4490 4500	TAOS SKI VALLEY ANTHONY CITY OF	0.0588% 0.0448%	1,266,343 964,833	426,754 325,146	83,804 75,621	114,911 113,065	28,191 51,930	(19,373) (14,759)	-
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0549%	1,182,350	398,448	44,031	88,154	24,075	(18,088)	-
4520	SPRINGER HOUSING AUTHORITY	0.0140%	301,510	101,608	8,968	21,412	6,941	(4,612)	-

 $<sup>*</sup>Allocations \ are \ estimated \ based \ on \ available \ information.$ 

		_	Discount Rat	te Sen	nsitivity	 Deferred Amo	unts	to be Recogni	ized	in Fiscal Yea	rs Fo	ollowing the Reporti	ing Date
Employer		Alloc.	Net Pension Liability 1% Decrease Discount Rate		Net Pension Liability 1% Increase Discount Rate								
Code	<u>Employer</u>	%*	(6.51%)		(8.51%)	Year 1		Year 2		Year 3		Year 4	Year 5
	Municipal General	\$	2,153,644,368	_	725,772,215	\$ 39,103,201	\$	120,907,523	\$	18,444,893	\$	(32,946,289) \$	-
			Emp	ployer	r Allocation								
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE A	0.0052% \$	111,990	\$	37,740	\$ 1,187	\$	5,243	\$	396	\$	(1,713) \$	-
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0678%	1,460,171		492,074	39,042		74,550		(5,328)		(22,338)	-
4560	ALBUQUERQUE HOUSING AUTHORITY	0.3215%	6,923,966		2,333,357	959,464		776,574		136,035		(105,922)	-
4570	MID-REGION COUNCIL OF GOVERNMENTS	0.6532%	14,067,605		4,740,745	1,941,152		2,475,551		360,898		(215,206)	-
4580	AMAFCA	0.1684%	3,626,737		1,222,200	497,573		635,345		76,384		(55,482)	-
	ROUNDING	0.0010%	17,234		5,814	3,198		(4,028)		2,268		(282)	
	TOTAL	100.000% \$	2,153,644,368	\$	725,772,215	\$ 39,103,201	\$	120,907,523	\$	18,444,893	\$	(32,946,289) \$	-

 $<sup>*</sup>Allocations \ are \ estimated \ based \ on \ available \ information.$ 

			Discount Rate Sensitivity			ints to be Recog	gnized in Fiscal Years I	Following the Report	rting Date
Employer <u>Code</u>	Employer	Alloc.	Net Pension Liability 1% Decrease Discount Rate (6.51%)	Net Pension Liability 1% Increase Discount Rate (8.51%)	Year 1	Year 2	<u>Year 3</u>	Year 4	Year <u>5</u>
	Municipal Police	\$		\$ 284,417,405	\$ (2,138,017) \$		\$ (16,573,233) \$	(13,082,318)	
2010	ALAMOGORDO CITY OF	1.1898% \$	10,541,306	\$ 3,383,999	\$ (260,302) \$	204,553	\$ (195,512) \$	(155,654) 5	-
2020 2040	ALBUQUERQUE CITY OF (REGULAR) AZTEC CITY OF	28.0649% 0.3645%	248,647,418 3,229,371	79,821,460 1,036,701	(1,411,202) (59,906)	6,498,968 78,946	(4,309,878) (60,477)	(3,671,539) (47,685)	-
2050	BAYARD CITY OF	0.0988%	875,342	281,005	(229)	25,501	(10,517)	(12,926)	-
2060	BELEN CITY OF	0.4333%	3,838,921	1,232,381	17,297	167,826	(26,437)	(56,685)	-
2080 2090	BERNALILLO TOWN OF BLOOMFIELD CITY OF	0.5430% 0.4908%	4,810,833 4,348,355	1,544,386 1,395,921	56,847 (143,934)	198,906 49,858	(92,863) (154,881)	(71,036) (64,208)	-
2100	BOSQUE FARMS VILLAGE OF	0.2701%	2,393,013	768,212	(17,631)	69,162	(54,405)	(35,336)	-
2110	CARLSBAD CITY OF	2.0794%	18,422,921	5,914,176	306,783	825,110	(267,897)	(272,034)	-
2140 2160	CIMARRON VILLAGE OF CLAYTON TOWN OF	0.0241% 0.1451%	213,520 1,285,546	68,545 412,689	(8,774) (30,591)	744 29,748	(7,006) (23,165)	(3,154) (18,982)	-
2170	CLOUDCROFT VILLAGE OF	0.0623%	551,962	177,193	17,946	24,215	(20,020)	(8,150)	-
2180 2190	CLOVIS CITY OF CUBA VILLAGE OF	0.7018%	6,217,758 784,972	1,996,041 251,994	(35,074) 17,692	231,535 38,768	(70,695)	(91,812) (11,592)	-
2210	DEMING CITY OF	0.0886% 0.7100%	6,290,408	2,019,364	(53,257)	149,832	(7,971) (176,807)	(92,884)	-
2230	DEXTER TOWN OF	0.0946%	838,131	269,059	15,946	30,815	(4,147)	(12,376)	-
2270 2290	ELIDA TOWN OF ESPANOLA CITY OF	0.0139% 0.4863%	123,150 4,308,487	39,534 1,383,122	(13,086) 39,296	(10,212) 182,987	(7,547) (24,045)	(1,818) (63,619)	-
2300	ESTANCIA TOWN OF	0.0621%	550,189	176,623	9,279	30,666	(15,568)	(8,124)	-
2310	FARMINGTON CITY OF	3.6802%	32,605,576	10,467,130	(128,304)	876,553	(805,694)	(481,456)	-
2330 2350	GALLUP CITY OF GRANTS CITY OF	1.4763% 0.3788%	13,079,618 3,356,066	4,198,854 1,077,374	(120,258) 56,540	254,858 103,274	(384,269) (101,716)	(193,133) (49,555)	-
2360	HATCH VILLAGE OF	0.1399%	1,239,476	397,900	49,074	38,508	(34,289)	(18,302)	-
2370 2380	HOBBS CITY OF JAL CITY OF	2.8342% 0.0793%	25,110,245 702,577	8,060,958 225,543	326,749 28,457	990,598 44,874	(496,312) (1,534)	(370,779) (10,375)	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0118%	104,545	33,561	2,313	10,965	(3,254)	(1,543)	-
2400	LAS CRUCES CITY OF	4.8996%	43,409,130	13,935,315	(338,598)	1,154,279	(830,508)	(640,982)	-
2410 2420	LAS VEGAS CITY OF LOGAN VILLAGE OF	0.7361% 0.0527%	6,521,647 466,908	2,093,596 149,888	(47,309) 14	201,054 13,785	(52,212) (2,149)	(96,298) (6,895)	-
2430	LORDSBURG CITY OF	0.1926%	1,706,384	547,788	(14,053)	59,084	(17,459)	(25,196)	-
2440	LOS LUNAS VILLAGE OF	0.8605%	7,623,797	2,447,412	13,798	323,704	(81,858)	(112,573)	-
2460 2470	MAGDALENA VILLAGE OF MESILLA TOWN OF	0.0269% 0.1328%	238,327 1,176,572	76,509 377,707	13,961 42,667	19,969 52,048	1,148 (16,568)	(3,520) (17,373)	-
2490	MILAN VILLAGE OF	0.0689%	610,435	195,964	19,622	35,639	(5,572)	(9,014)	-
2500 2510	MORIARTY CITY OF MOUNTAINAIR TOWN OF	0.1879% 0.0213%	1,664,743 188,712	534,420 60,581	3,033 3,006	76,541 8,525	(18,803) (931)	(24,582) (2,787)	-
2550	PORTALES CITY OF	0.4974%	4,406,830	1,414,693	37,221	110,640	(123,535)	(65,072)	-
2560	QUESTA VILLAGE OF	0.0527%	466,908	149,888	27,094	23,019	(5,548)	(6,895)	-
2570 2620	RATON CITY OF RIO RANCHO CITY OF	0.2922% 3.2418%	2,588,813 28,721,471	831,068 9,220,244	(25,238) 24,042	50,752 864,141	(75,707) (551,608)	(38,227) (424,102)	-
2630	ROSWELL CITY OF	2.1094%	18,688,713	5,999,501	(294,843)	292,813	(666,024)	(275,959)	-
2650 2660	RUIDOSO DOWNS THE CITY OF RUIDOSO VILLAGE OF	0.1380% 0.6659%	1,222,643 5,899,694	392,496 1,893,936	(31,050) 1,516	23,370 218,140	(63,628) (69,369)	(18,054) (87,115)	-
2680	SAN YSIDRO VILLAGE OF	0.0113%	100,115	32,139	433	3,250	(1,864)	(1,477)	-
2690	SANTA FE CITY OF	4.7292%	41,899,432	13,450,668	(104,177)	1,318,843	(516,061)	(618,689)	-
2710 2720	SANTA ROSA CITY OF SILVER CITY TOWN OF	0.1339% 0.6629%	1,186,318 5,873,115	380,835 1,885,403	14,216 (136,226)	33,744 120,149	(41,725) (128,046)	(17,517) (86,723)	-
2730	SOCORRO CITY OF	0.2948%	2,611,848	838,463	(69,065)	42,163	(69,085)	(38,567)	-
2750 2760	SPRINGER TOWN OF T OR C CITY OF	0.0234% 0.2673%	207,318 2,368,206	66,554 760,248	7,764 (35,671)	7,505 45,834	333 (34,455)	(3,062) (34,969)	-
2770	TAOS TOWN OF	0.4874%	4,318,232	1,386,251	(9,338)	134,495	(68,681)	(63,763)	-
2780	TEXICO CITY OF	0.0261%	231,239	74,233	(382)	8,158	(10,508)	(3,414)	-
2810 2850	TUCUMCARI CITY OF EUNICE CITY OF	0.2177% 0.2058%	1,928,763 1,823,332	619,176 585,331	(59,861) (104,408)	28,251 (36,361)	(74,482) (94,018)	(28,480) (26,923)	-
2880	MELROSE VILLAGE OF	0.0000%	=	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	0.1034%	916,096	294,088	9,354	44,773	(4,935)	(13,527)	-
2950 2960	SUNLAND PARK CITY OF HAGERMAN TOWN OF	0.3358% 0.0861%	2,975,098 762,823	955,074 244,884	(40,929) (3,524)	46,819 20,108	(79,855) (14,231)	(43,930) (11,263)	-
2980	ARTESIA CITY OF	0.8709%	7,715,938	2,476,991	54,058	284,610	(195,270)	(113,935)	-
3010 3020	BERNALILLO COUNTY CATRON COUNTY	8.8287% 0.1515%	78,219,892 1,342,249	25,110,359 430,893	(157,338) 10,577	2,322,108 65,258	(1,228,403) (16,248)	(1,154,999) (19,820)	-
3030	CHAVES COUNTY	0.9038%	8,007,424	2,570,565	124,913	296,715	(148,705)	(118,238)	-
3040	CIBOLA COUNTY	0.3525%	3,123,054	1,002,571	30,319	101,396	(87,470)	(46,115)	-
3050 3060	COLFAX COUNTY CURRY COUNTY	0.2138% 0.3735%	1,894,210 3,309,108	608,084 1,062,299	8,111 (14,249)	86,998 103,479	(31,616) (45,831)	(27,970) (48,863)	-
3070	DE BACA COUNTY	0.0755%	668,909	214,735	(50,622)	4,883	(28,398)	(9,876)	-
3090 3100	DONA ANA COUNTY EDDY COUNTY	3.1108% 1.5628%	27,560,846 13,845,985	8,847,657 4,444,875	(36,333) 18,500	958,476 322,946	(528,418) (442,743)	(406,965) (204,450)	-
3110	GRANT COUNTY	0.7888%	6,988,554	2,243,484	(85,680)	145,584	(174,637)	(103,193)	-
3120	GUADALUPE COUNTY	0.1150%	1,018,869	327,080	(3,561)	37,259	(14,287)	(15,045)	-
3130 3140	HARDING COUNTY HIDALGO COUNTY	0.0342% 0.1476%	303,003 1,307,696	97,271 419,801	12,035 23,448	20,572 74,159	(3,171) 5,356	(4,473) (19,310)	-
3150	LEA COUNTY	1.5527%	13,756,502	4,416,149	115,164	641,065	(179,422)	(203,129)	-
3160 3170	LINCOLN COUNTY LOS ALAMOS COUNTY	0.5744% 1.1284%	5,089,028 9,997,318	1,633,693 3,209,366	17,611 74,729	153,521 423,977	(106,957) (118,338)	(75,144) (147,621)	-
3180	LUNA COUNTY	0.6317%	5,596,691	1,796,665	(81,875)	135,783	(156,330)	(82,641)	-
3200	MCKINLEY COUNTY	0.7837%	6,943,370	2,228,979	(16)	246,943	(171,368)	(102,527)	-
3210 3220	MORA COUNTY OTERO COUNTY	0.0449% 0.9001%	397,802 7,974,643	127,704 2,560,041	7,753 (63,660)	19,367 272,552	(6,594) (120,879)	(5,875) (117,753)	-
3230	QUAY COUNTY	0.1248%	1,105,694	354,953	25,482	58,605	(25,221)	(16,326)	-
3240	RIO ARRIBA COUNTY	0.4786%	4,240,267	1,361,222	(25,472)	150,323	(43,879)	(62,613)	-
3250 3260	ROOSEVELT COUNTY SAN JUAN COUNTY	0.2909% 2.6431%	2,577,296 23,417,151	827,370 7,517,437	20,925 (318,083)	71,019 607,276	(56,330) (585,343)	(38,056) (345,779)	-
3270	SAN MIGUEL COUNTY	0.1090%	965,711	310,015	24,402	57,379	6,061	(14,260)	-
3280 3290	SANDOVAL COUNTY SANTA FE COUNTY	1.2842% 2.2241%	11,377,664 19,704,924	3,652,488 6,325,728	278,732 (182,421)	591,805 487,791	54,185 (493,247)	(168,003) (290,964)	-
5270		1/0	17,197,727	0,020,720	(102,721)	,,,,,1	( · / · / · / · / · / ·	(2/0,/04)	

<sup>\*</sup>Allocations are estimated based on available information.

			Discount Ra	te Sensitivity	 Deferred Amou	ints to be Reco	gnized in Fiscal Years	Following the Reporting	ng Date
Employer <u>Code</u>	Employer Municipal Police	Alloc. <u>%*</u>	Net Pension Liability 1% Decrease Discount Rate (6.51%) \$885,972,933	Net Pension Liability 1% Increase Discount Rate (8.51%) \$ 284,417,405	\$ Year 1 (2.138.017) \$	Year 2 26,612,307	<u>Year 3</u> \$ (16.573,233) \$	<u>Year 4</u> (13,082,318) \$	Year 5
			, , , , , , , , , , , , , , , , , , , ,	Employer Allocation	. , , . , . ,	.,. ,.	, ( , , , , , , , , , , , , , , , , , ,	X - / - / - / - /	
3300	SIERRA COUNTY	0.2648%	\$ 2,346,057	\$ 753,138	\$ 51,054 \$	129,773	\$ (45,226) \$	(34,641) \$	-
3310	SOCORRO COUNTY	0.2110%	1,869,403	600,120	47,018	92,505	(13,898)	(27,603)	-
3320	TAOS COUNTY	0.4209%	3,729,060	1,197,112	7,242	143,513	(14,888)	(55,062)	-
3330	TORRANCE COUNTY	0.1841%	1,631,076	523,613	31,962	71,958	(24,079)	(24,085)	-
3340	UNION COUNTY	0.1260%	1,116,326	358,366	(4,471)	29,338	(29,894)	(16,485)	-
3350	VALENCIA COUNTY	1.0410%	9,222,978	2,960,785	247,536	534,150	(241,516)	(136,188)	-
3490	CORRALES VILLAGE OF	0.2483%	2,199,871	706,208	121,734	157,681	(7,297)	(32,484)	-
4040	LOVING VILLAGE OF	0.0686%	607,777	195,110	(13,069)	2,428	(30,259)	(8,975)	-
4250	RED RIVER TOWN OF	0.0684%	606,005	194,541	(6,978)	10,357	(16,174)	(8,949)	-
4290	EDGEWOOD TOWN OF	0.1809%	1,602,726	514,512	(35,876)	11,736	(59,403)	(23,667)	-
4300	CAPITAN VILLAGE OF	0.0383%	339,327	108,932	19,274	25,802	(3,670)	(5,010)	-
4370	LOVINGTON CITY OF	0.3367%	2,983,071	957,634	(30,497)	85,964	(63,956)	(44,049)	-
4430	CARRIZOZO TOWN OF	0.0578%	512,092	164,393	5,648	16,488	(9,313)	(7,562)	-
4440	TULAROSA VILLAGE OF	0.0586%	519,181	166,669	(5,973)	8,459	(12,344)	(7,666)	-
4490	TAOS SKI VALLEY	0.0314%	278,195	89,307	10,396	19,078	4,746	(4,108)	-
4500	ANTHONY CITY OF	0.0772%	683,971	219,570	24,477	38,051	12,966	(10,099)	-
	ROUNDING	0.0001%	2,651	842	317	385	(675)	(37)	
		TOTAL 100.000%	\$ 885,972,933	\$ 284,417,405	\$ (2,138,017) \$	26,612,307	\$ (16,573,233) \$	(13,082,318) \$	

<sup>\*</sup>Allocations are estimated based on available information.

				Discount Rate Sensitivity			 Deferred Am	ount	s to be Recogn	nized in Fiscal Years I	Following the Repor	ting Date	
Employer Code	<u>Employer</u> Municipal Fire		Alloc.	\$	Net Pension Liability 1% Decrease Discount Rate (6.51%) 766,821,738	I \$	Net Pension Liability 1% Increase Discount Rate (8.51%) 411,712,730	\$ Year 1 1,132,108	\$	Year 2 7,207,040	<u>Year 3</u> \$ (14,601,183) \$	Year 4 (6,188,056) \$	Year 5
						Em	ployer Allocation						
2010	ALAMOGORDO CITY OF		0.5694%	\$	4,366,283	\$	2,344,292	\$ 17,900	\$	49,979	\$ (84,162) \$	(35,235) \$	=
2020	ALBUQUERQUE CITY OF (REGULAR)		32.9878%		252,957,621		135,814,972	429,199		3,266,522	(4,471,412)	(2,041,303)	=
2060	BELEN CITY OF		0.3077%		2,359,510		1,266,840	51,562		72,269	(36,845)	(19,040)	-
2080	BERNALILLO TOWN OF		0.3147%		2,413,188		1,295,660	124,039		105,419	(6,832)	(19,475)	-
2090	BLOOMFIELD CITY OF		0.2655%		2,035,912		1,093,097	12,216		(130,497)	(208,929)	(16,430)	-
2110	CARLSBAD CITY OF		3.3918%		26,009,060		13,964,472	684,358		727,130	(361,546)	(209,886)	-
2160	CLAYTON TOWN OF		0.1227%		940,891		505,172	(80,488)		(60,789)	(5,033)	(7,593)	-
2180	CLOVIS CITY OF		1.2777%		9,797,681		5,260,454	(9,483)		80,638	(224,011)	(79,064)	-
2210	DEMING CITY OF		0.6475%		4,965,170		2,665,839	(54,076)		525	(120,629)	(40,068)	=
2290	ESPANOLA CITY OF		0.5068%		3,886,252		2,086,560	37,349		40,461	(71,747)	(31,361)	-
2310	FARMINGTON CITY OF		3.8595%		29,595,485		15,890,052	(252,187)		(151,564)	(895,691)	(238,829)	=
2330	GALLUP CITY OF		1.6205%		12,426,347		6,671,805	(41,609)		(67,533)	(325,219)	(100,278)	=
2350	GRANTS CITY OF		0.2855%		2,189,276		1,175,439	20,480		33,295	(59,481)	(17,667)	=
2370	HOBBS CITY OF		3.0578%		23,447,876		12,589,352	36,562		174,945	(443,031)	(189,219)	=
2400	LAS CRUCES CITY OF		6.1198%		46,927,957		25,195,996	600,797		846,958	(496,129)	(378,697)	=
2410	LAS VEGAS CITY OF		0.4826%		3,700,681		1,986,925	(112,176)		(36,481)	(58,462)	(29,864)	=
2440	LOS LUNAS VILLAGE OF		0.5049%		3,871,683		2,078,738	(44,474)		25,364	(59,241)	(31,243)	=
2470	MESILLA TOWN OF		0.0472%		361,940		194,329	(2,279)		336	(8,605)	(2,921)	=
2500	MORIARTY CITY OF		0.0562%		430,954		231,383	10,850		12,752	(4,820)	(3,477)	-
2530	PECOS VILLAGE OF		0.0075%		57,512		30,879	(2,403)		567	(694)	(465)	-
2550	PORTALES CITY OF		0.8414%		6,452,038		3,464,151	71,347		133,534	(74,617)	(52,067)	-
2570	RATON CITY OF		0.4504%		3,453,765		1,854,354	47,538		46,387	(78,376)	(27,870)	-
2620	RIO RANCHO CITY OF		4.3034%		32,999,407		17,717,646	109,281		270,924	(600,445)	(266,298)	-
2630	ROSWELL CITY OF		3.3618%		25,779,013		13,840,959	147,721		413,352	(370,804)	(208,030)	-
2650	RUIDOSO DOWNS THE CITY OF		0.0266%		203,975		109,516	(1,329)		957	(5,934)	(1,646)	-
2660	RUIDOSO VILLAGE OF		0.7159%		5,489,676		2,947,451	31,773		43,732	(121,605)	(44,299)	-
2690	SANTA FE CITY OF		6.7597%		51,834,849		27,830,546	(447,312)		195,838	(1,345,603)	(418,294)	-
2720	SILVER CITY TOWN OF		0.7425%		5,693,651		3,056,967	(186,656)		(51,304)	(156,800)	(45,945)	=
2730	SOCORRO CITY OF		0.4617%		3,540,416		1,900,878	(15,515)		22,935	(74,449)	(28,569)	=
2770	TAOS TOWN OF		0.2753%		2,111,060		1,133,445	22,524		22,310	(43,843)	(17,036)	-
2850	EUNICE CITY OF		0.0861%		660,234		354,485	(110,716)		(92,819)	(66,267)	(5,327)	-
2900	ANGEL FIRE VILLAGE OF		0.0816%		625,727		335,958	(107,353)		(90,067)	(102,649)	(5,050)	-
2950	SUNLAND PARK CITY OF		0.2494%		1,912,453		1,026,812	33,313		23,806	(33,582)	(15,433)	=
2980 3010	ARTESIA CITY OF		0.9163%		7,026,388 79,649,774		3,772,524 42,764,601	151,093 118,894		208,357 489,026	(135,026)	(56,700)	=
3010	BERNALILLO COUNTY		10.3870%		, ,		,,	.,		,	(1,107,555)	(642,753)	=
3100	DONA ANA COUNTY		0.5723%		4,388,521		2,356,232	21,743		41,500	(72,059)	(35,414)	=
3170	EDDY COUNTY LOS ALAMOS COUNTY		0.2355% 7.5073%		1,805,865 57,567,608		969,584 30,908,510	291,775 (278,799)		263,227 130,326	58,159 (1,258,743)	(14,573) (464,556)	-
3260	SAN JUAN COUNTY		0.4653%		3,568,022			40,799		64,452	(40,846)	(28,793)	-
3280	SANDOVAL COUNTY		0.4653%		5,667,579		1,915,700 3,042,968	(78,132)		(91,687)	(40,846)	(28,793)	-
													-
3290 3490	SANTA FE COUNTY CORRALES VILLAGE OF		3.2454% 0.2447%		24,886,433 1,876,413		13,361,725 1,007,461	(286,597) 133,835		(10,762) 97,210	(632,108) (6,181)	(200,827) (15,142)	-
4250	RED RIVER TOWN OF		0.2447%		1,876,413 550,578		295,610	(2,087)		(239)	(6,181)	(4,443)	-
4250	LOVINGTON CITY OF		0.0718%		6,337,015		3,402,394	(1,216)		85,893	(170,016)	(51,139)	-
4370	ROUNDING		0.0204%		0,557,015		3,402,394	(1,216)		(144)	(170,016)	(31,139)	-
	NOONDERO												
		TOTAL	100.0000%		766,821,738		411,712,730	1,132,108		7,207,040	(14,601,183)	(6,188,056)	-

<sup>\*</sup>Allocations are estimated based on available information.

### Other Schedule

#### Schedule of Pension Amounts by Divison Funds of New Mexico PERA As of and of the year ended 6/30/2017

	T	otal Pension Expense			 Discount Rat	e Sensitivity	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date								
Plan	Total Pension Expense		Total Employer Contributions		Net Pension Liability 1% Decrease Discount Rate (6.51%)*	Net Pension Liability 1% Increase Discount Rate (8.51%)*	Year 1		Year 2	Year 3	Year 4	Year 5		Year 6	
PERA Divisions															
State Funded Divisions															
State General	\$	355,630,432	\$	160,695,908	\$ 4,065,045,828	\$ 2,193,387,590	\$	47,003,472	\$ 143,704,904	\$ 7,296,350	\$ (36,885,382)	\$	-	\$	-
State Police		(15,092,270)		21,717,932	(147,147,839)	(357,941,898)		(20,387,156)	2,537,091	(12,459,922)	(7,830,613)		-		-
Legislative		(665,309)		1,000,000	(10,304,689)	(14,891,752)		(682,567)	22,424	(352,412)	(277,193)		-		
Total State Funded Divisions		339,872,853		183,413,840	3,907,593,300	1,820,553,940		25,933,749	146,264,419	(5,515,984)	(44,993,188)		-		-
Other PERA Divisions															
Municipal General		166,399,970		83,871,138	2,153,644,368	725,772,215		39,103,201	120,907,523	18,444,893	(32,946,289)		-		-
Municipal Police		68,297,326		38,952,655	885,972,933	284,417,405		(2,138,017)	26,612,307	(16,573,233)	(13,082,318)		-		-
Municipal Fire		64,792,979		26,235,698	766,821,738	411,712,730		1,132,108	7,207,040	(14,601,183)	(6,188,056)		-		-
Total Other PERA Divisions		299,490,275		149,059,492	3,806,439,039	1,421,902,350		38,097,292	154,726,870	(12,729,523)	(52,216,663)		-		-
Total PERA	\$	639,363,128	\$	332,473,332	\$ 7,714,032,339	\$ 3,242,456,290	\$	64,031,041	\$ 300,991,289	\$ (18,245,507)	\$ (97,209,851)	\$	-	\$	-
<u>Funds</u>															
Judges	\$	16,758,953	\$	4,524,201	\$ 105,794,082	\$ 70,470,984	\$	9,650,885	\$ 738,000	\$ (611,586)	\$ (564,231)	\$	-	\$	-
Magistrates		2,472,205		1,282,356	40,859,138	27,152,372		(3,819,941)	10,093	273,981	(209,327)		-		-
Volunteer Firefighters		1,603,806		750,000	(12,335,212)	(22,546,666)		(23,020)	809,897	75,918	(855,238)	(	(492,919)		(463,194)

<sup>\*</sup>Discount rate for Judge's Fund is 5.77% with discount rate sensitivies of 4.77% and 6.77%.

<sup>\*</sup>Discount rate for Magistrate's Fund is 5.48% with discount rate sensitivies of 4.48% and 6.48%.





# INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Members of the Retirement Board of the Public Employees Retirement Association of New Mexico and Honorable Wayne Johnson, New Mexico State Auditor Santa Fe. New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police and Legislative Divisions which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2017, and the related notes.

We have audited the totals for all entities referenced above of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and, plan pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2017, and the related notes.

We have issued our report thereon dated June 1, 2018.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of these schedules, and specified column totals, we considered PERA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedules of employer allocations, the specified column totals included in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts, but not for the purpose of expressing an opinion on the effectiveness of PERA's internal control. Accordingly, we do not express an opinion on the effectiveness of PERA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's schedules will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



The Members of the Retirement Board of the Public Employees Retirement Association of New Mexico and Honorable Wayne Johnson, New Mexico State Auditor

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether PERA's financial schedules and specified column totals are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of employer pension amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Albuquerque, New Mexico June 1, 2018



#### **Exit Conference**

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2017. The contents of this report were presented and discussed during an exit conference with the Audit and Budget Committee of the PERA Board and management of PERA on May 31, 2018. The following individuals attended the exit conference which was held in executive session.

#### New Mexico Public Employees Retirement Association Members of the Board

James Maxon – Board Chair
Jackie Kohlash – Vice-Chair
Claudia Armijo – Board Member
Natalie Cordova – Board Member
Patricia French – Board Member
John Melia – Board Member
Daniel Mayfield – Board Member
Loretta Naranjo-Lopez – Board Member
Tim Eichenberg – Board Member

#### **PERA Management**

Wayne Propst, Executive Director Anna Williams, CPA, Chief Financial Officer

#### CliftonLarsonAllen

Thomas Rey, CPA Principal