



**PUBLIC EMPLOYEES RETIREMENT
ASSOCIATION OF NEW MEXICO**

**SCHEDULE OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS**

JUNE 30, 2014

MOSS ADAMS_{LLP}

Certified Public Accountants | Business Consultants

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Report of Independent Auditor

To Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico and
Mr. Timothy Keller, New Mexico State Auditor

We have audited the accompanying schedule of employer allocations of the Public Employees Retirement Association's Municipal General Division, Municipal Police Division and the Municipal Fire Division that collectively comprise the municipal divisions of the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico as of and for the year ended June 30, 2014, and the related notes. We have also audited the total for all divisions noted above plus the state funded divisions, State General, State Police and Legislative as well as Judges, Magistrates, and Volunteer Firefighters funds of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense including employer-paid member contributions, discount rate sensitivity and deferred amounts to be recognized in fiscal years following the reporting date (specified column totals) included in the accompanying schedules of pension amounts by employer, schedules of other pension items and the schedule of pension amounts (summation) by divisions and funds of New Mexico PERA as of June 30, 2013 and June 30, 2014, and the year ended June 30, 2014, 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers

To Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico and
Mr. Timothy Keller, New Mexico State Auditor

internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer 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 schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. 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 of the municipal divisions of PERA, and the column totals labeled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense including employer-paid member contributions, discount rate sensitivity and deferred amounts to be recognized in fiscal years following the reporting date for the total of all participating divisions of the Public Employee Retirement Fund, the Judicial Retirement Fund, the Magistrate Fund, and the Firefighters Fund of the Public Employees Retirement Association of New Mexico as of and for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with *Government Auditing Standards* generally accepted in the United States of America, the financial statements of the Public Employees Retirement Association of New Mexico as of and for the year ended June 30, 2014, and our report thereon, dated December 15, 2014, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Mess Adams LLP

Albuquerque, New Mexico
August 18, 2015

Municipal General Division
Schedule of Employer
Allocations

New Mexico PERA
Municipal General Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014	2014		Employer Allocation Percentage	2014		2014 Total Employer Contributions
		Actual Employer Contributions for Allocations	Employee Contributions Paid by Employer	Employee Contributions		Total Employer Contributions		
02010	ALAMOGORDO CITY OF	\$ 739,604	0.9957%	\$ 370,956	\$ 1,110,560			
02020	ALBUQUERQUE CITY OF	14,418,788	19.4121%	16,941,489	31,360,277			
02030	ARCH HURLEY CONSERVANCY DIST.	32,228	0.0434%	-	32,228			
02040	AZTEC CITY OF	265,862	0.3579%	-	265,862			
02050	BAYARD CITY OF	62,242	0.0838%	7,792	70,034			
02060	BELÉN CITY OF	177,023	0.2383%	99,068	276,092			
02080	BERNALILLO TOWN OF	156,853	0.2112%	137,619	294,472			
02090	BLOOMFIELD CITY OF	240,189	0.3234%	-	240,189			
02100	BOSQUE FARMS VILLAGE OF	49,597	0.0668%	-	49,597			
02110	CARLSBAD CITY OF	1,238,345	1.6672%	-	1,238,345			
02120	CARLSBAD SOIL AND WATER CONS DIST.	5,859	0.0079%	-	5,859			
02130	CHAMA VILLAGE OF	34,576	0.0465%	-	34,576			
02140	CIMARRON VILLAGE OF	16,997	0.0229%	-	16,997			
02150	CLAUNCH PINTO SOIL AND WATER CONS DIST.	5,138	0.0069%	-	5,138			
02160	CLAYTON TOWN OF	98,510	0.1326%	23,038	121,548			
02170	CLOUDCROFT VILLAGE OF	27,723	0.0373%	-	27,723			
02180	CLOVIS CITY OF	94,440	0.1271%	-	94,440			
02190	CUBA VILLAGE OF	37,820	0.0509%	-	37,820			
02200	CUBA SOIL AND WATER CONS DIST.	4,584	0.0062%	-	4,584			
02210	DEMING CITY OF	318,281	0.4285%	78,532	396,813			
02220	DES MOINES VILLAGE OF	5,353	0.0072%	-	5,353			
02230	DEXTER TOWN OF	15,606	0.0210%	-	15,606			
02240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	5,453	0.0073%	-	5,453			
02250	EAST TORRANCE SOIL AND WATER CONS DIST.	3,150	0.0042%	-	3,150			
02270	ELIDA TOWN OF	4,999	0.0067%	-	4,999			
02290	ESPANOLA CITY OF	318,985	0.4295%	253,378	572,363			
02300	ESTANCIA TOWN OF	21,695	0.0292%	19,758	41,453			
02310	FARMINGTON CITY OF	2,493,089	3.3565%	-	2,493,089			
02320	FT SUMNER VILLAGE OF	41,366	0.0557%	44,825	86,191			
02330	GALLUP CITY OF	775,397	1.0439%	918,890	1,694,287			
02340	GRADY VILLAGE OF	3,736	0.0050%	-	3,736			
02350	GRANTS CITY OF	169,849	0.2287%	-	169,849			

New Mexico PERA
Municipal General Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014	2014		Employer Allocation Percentage	2014	2014 Total Employer Contributions
		Actual Employer Contributions for Allocations	Employer Contributions Paid by Employer	Employee Contributions			
02360	HATCH VILLAGE OF	\$ 37,031		\$ -	0.0499%	\$ -	37,031
02370	HOBBS CITY OF	1,054,872		461,146	1.4202%	461,146	1,516,018
02380	JAL CITY OF	57,043		-	0.0768%	-	57,043
02390	JEMEZ SPRINGS VILLAGE OF	15,764		-	0.0212%	-	15,764
02400	LAS CRUCES CITY OF	3,697,276		1,930,705	4.9777%	1,930,705	5,627,981
02410	LAS VEGAS CITY OF	625,895		-	0.8426%	-	625,895
02420	LOGAN VILLAGE OF	36,673		-	0.0494%	-	36,673
02430	LORDSBURG CITY OF	55,841		-	0.0752%	-	55,841
02440	LOS LUNAS VILLAGE OF	387,232		463,194	0.5213%	463,194	850,425
02450	LOS RANCHOS VILLAGE OF	38,504		33,293	0.0518%	33,293	71,797
02460	MAGDALENA VILLAGE OF	9,277		-	0.0125%	-	9,277
02470	MESILLA TOWN OF	76,879		-	0.1035%	-	76,879
02480	MID. RIO GRANDE CONS. DIST.	724,225		780,725	0.9750%	780,725	1,504,949
02490	MILAN VILLAGE OF	75,423		-	0.1015%	-	75,423
02500	MORIARTY CITY OF	52,876		-	0.0712%	-	52,876
02510	MOUNTAINAIR TOWN OF	21,717		-	0.0292%	-	21,717
02520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	142,992		149,179	0.1925%	149,179	292,171
02530	PECOS VILLAGE OF	21,313		24,683	0.0287%	24,683	45,997
02540	PECOS VALLEY CONS. DISTRICT	31,267		37,547	0.0421%	37,547	68,814
02550	PORTALES CITY OF	280,057		-	0.3770%	-	280,057
02560	QUESTA VILLAGE OF	29,083		-	0.0392%	-	29,083
02570	RATON CITY OF	164,599		-	0.2216%	-	164,599
02580	RATON PUBLIC SERVICE	67,582		-	0.0910%	-	67,582
02590	REGION V HOUSING AUTHORITY	29,620		-	0.0399%	-	29,620
02600	REGION VI HOUSING AUTHORITY	52,002		-	0.0700%	-	52,002
02610	RESERVE VILLAGE OF	12,977		-	0.0175%	-	12,977
02620	RIO RANCHO CITY OF	1,363,223		1,109,812	1.8353%	1,109,812	2,473,036
02630	ROSWELL CITY OF	1,063,353		-	1.4316%	-	1,063,353
02640	ROY VILLAGE OF	7,186		-	0.0097%	-	7,186
02650	RUIDOSO DOWNS THE CITY OF	113,492		-	0.1528%	-	113,492
02660	RUIDOSO VILLAGE OF	507,151		244,788	0.6828%	244,788	751,939

New Mexico PERA
Municipal General Division
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June 30, 2014

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		Actual	Employer Contributions for Allocations		Employee Contributions Paid by Employer	Employer Contributions	
02670	S N M E D D	\$ 33,438	\$	0.0450%	\$	\$	33,438
02680	SAN YSIDRO VILLAGE OF	5,092		0.0069%			5,092
02690	SANTA FE CITY OF	4,060,643		5.4669%		4,877,151	8,937,795
02710	SANTA ROSA CITY OF	88,033		0.1185%			88,033
02720	SILVER CITY TOWN OF	298,233		0.4015%		356,131	654,364
02730	SOCORRO CITY OF	294,537		0.3965%		351,307	645,844
02740	SOUTHWEST NEW MEXICO COG	15,671		0.0211%		13,680	29,351
02750	SPRINGER TOWN OF	26,738		0.0360%			26,738
02760	T OR C CITY OF	247,273		0.3329%			247,273
02770	TAOS TOWN OF	406,770		0.5476%		194,651	601,421
02780	TEXICO CITY OF	9,122		0.0123%			9,122
02790	TIERRA Y MONTES SWCD	13,305		0.0179%			13,305
02800	TIJERAS VILLAGE OF	13,410		0.0181%			13,410
02810	TUCUMCARI CITY OF	237,636		0.3199%			237,636
02830	WAGON MOUND VILLAGE OF	4,403		0.0059%			4,403
02840	WILLIAMSBURG VILLAGE OF	4,709		0.0063%			4,709
02850	EUNICE CITY OF	182,263		0.2454%			182,263
02860	NORTHWEST NM COUNCIL OF GOVERNMENTS	27,436		0.0369%			27,436
02870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	98,938		0.1332%			98,938
02880	MELROSE VILLAGE OF	8,310		0.0112%		4,288	12,599
02900	ANGEL FIRE VILLAGE OF	142,907		0.1924%			142,907
02910	TIMBERON WATER AND SANITATION DISTRICT	5,907		0.0080%			5,907
02920	MOSQUERO VILLAGE OF	2,249		0.0030%			2,249
02930	EAGLE NEST VILLAGE OF	13,719		0.0185%			13,719
02940	EMW GAS ASSOCIATION	65,646		0.0884%			65,646
02950	SUNLAND PARK CITY OF	70,393		0.0948%			70,393
02960	HAGERMAN TOWN OF	12,763		0.0172%		11,546	24,308
02980	ARTESIA CITY OF	216,148		0.2910%		178,095	394,244
02990	MAXWELL VILLAGE OF	8,481		0.0114%			8,481
03010	BERNALILLO COUNTY	8,678,222		11.6836%		7,141,010	15,819,232
03020	CATRON COUNTY	92,602		0.1247%			92,602
03030	CHAVES COUNTY	809,526		1.0899%		204,251	1,013,778

New Mexico PERA
Municipal General Division
Schedule of Employer Allocations
June 30, 2014

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		Actual Employer Contributions for Allocations	Employer Contributions Paid by Employer		Employee Contributions Paid by Employer	Total Employer Contributions	
03040	CIBOLA COUNTY	\$ 346,097		0.4660%	\$ -	\$ -	346,097
03050	COLFAX COUNTY	211,314		0.2845%	-	-	211,314
03060	CURRY COUNTY	404,444		0.5445%	415,905	415,905	820,348
03070	DE BACA COUNTY	85,074		0.1145%	-	-	85,074
03090	DONA ANA COUNTY	2,105,818		2.8351%	2,229,637	2,229,637	4,335,455
03100	EDDY COUNTY	1,076,397		1.4492%	936,847	936,847	2,013,244
03110	GRANT COUNTY	458,406		0.6172%	-	-	458,406
03120	GUADALUPE COUNTY	122,138		0.1644%	-	-	122,138
03130	HARDING COUNTY	55,752		0.0751%	-	-	55,752
03140	HIDALGO COUNTY	118,643		0.1597%	-	-	118,643
03150	LEA COUNTY	866,668		1.1668%	499,125	499,125	1,365,794
03160	LINCOLN COUNTY	240,712		0.3241%	-	-	240,712
03170	LOS ALAMOS COUNTY	2,321,139		3.1250%	-	-	2,321,139
03180	LUNA COUNTY	568,016		0.7647%	451,844	451,844	1,019,860
03200	MCKINLEY COUNTY	696,251		0.9374%	-	-	696,251
03210	MORA COUNTY	64,331		0.0866%	-	-	64,331
03220	OTERO COUNTY	595,398		0.8016%	-	-	595,398
03230	QUAY COUNTY	146,907		0.1978%	-	-	146,907
03240	RIO ARriba COUNTY	1,008,647		1.3579%	402,196	402,196	1,410,843
03250	ROOSEVELT COUNTY	212,896		0.2866%	50,129	50,129	263,025
03260	SAN JUAN COUNTY	2,229,663		3.0018%	-	-	2,229,663
03270	SAN MIGUEL COUNTY	316,048		0.4255%	-	-	316,048
03280	SANDOVAL COUNTY	1,311,262		1.7654%	420,892	420,892	1,732,154
03290	SANTA FE COUNTY	2,622,261		3.5304%	3,118,436	3,118,436	5,740,697
03300	SIERRA COUNTY	196,685		0.2648%	-	-	196,685
03310	SOCORRO COUNTY	256,100		0.3448%	-	-	256,100
03320	TAOS COUNTY	827,164		1.1136%	48,334	48,334	875,498
03330	TORRANCE COUNTY	224,278		0.3019%	-	-	224,278
03340	UNION COUNTY	95,428		0.1285%	83,330	83,330	178,759
03350	VALENCIA COUNTY	538,628		0.7252%	197,806	197,806	736,434
03360	DE BACA FAMILY PRACTICE CLINIC, INC.	150,913		0.2032%	-	-	150,913
03370	SOUTHWEST SOLID WASTE	33,483		0.0451%	-	-	33,483

New Mexico PERA
Municipal General Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014	2014		2014 Total Employer Contributions
		Actual Employer Contributions for Allocations	Employer Allocation Percentage	Employee Contributions Paid by Employer	
03380	S C A F C A	\$ 62,093	0.0836%	\$ -	\$ 62,093
03390	CHAVES SOIL AND WATER CONS DIST.	5,718	0.0077%	-	5,718
03400	RIO ARriba COUNTY HOUSING AUTHORITY	10,203	0.0137%	-	10,203
03410	TAOS SOIL AND WATER CONSERVATION DIST.	21,066	0.0284%	-	21,066
03420	SIERRA SOIL AND WATER CONSERVATION DIST.	5,705	0.0077%	-	5,705
03430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	43,682	0.0588%	33,443	77,124
03440	GREENTREE SOLID WASTE AUTHORITY	43,701	0.0588%	-	43,701
03450	NORTH CENTRAL REGIONAL TRANSIT DIST.	138,829	0.1869%	12,636	151,465
03460	ELEPHANT BUTTE IRRIGATION DISTRICT	233,697	0.3146%	-	233,697
03470	SOCORRO SOIL AND WATER DISTRICT	8,563	0.0115%	-	8,563
03480	CIUDAD SOIL AND WATER CONSERVATION	3,979	0.0054%	3,478	7,456
03490	CORRALES VILLAGE OF	58,095	0.0782%	5,746	63,841
04000	WILLARD VILLAGE OF	3,280	0.0044%	-	3,280
04010	SOUTH CENTRAL COUNCIL OF GOG	26,527	0.0357%	-	26,527
04020	ELEPHANT BUTTE CITY OF	23,638	0.0318%	-	23,638
04030	ANTHONY WATER AND SANITATION DIST.	28,554	0.0384%	-	28,554
04040	LOVING VILLAGE OF	27,653	0.0372%	-	27,653
04050	VAUGHN TOWN OF	11,050	0.0149%	-	11,050
04060	EL PRADO WATER AND SANITATION DIST.	6,576	0.0089%	-	6,576
04070	EDGEWOOD SOIL AND WATER CONSERV DIST.	5,908	0.0080%	-	5,908
04090	BAYARD HOUSING AUTHORITY	9,965	0.0134%	-	9,965
04100	CLOVIS CITY OF HOUSING AUTHORITY	35,775	0.0482%	-	35,775
04110	CUBA HOUSING AUTHORITY	2,940	0.0040%	-	2,940
04130	FT. SUMNER VILLAGE OF HOUSING AUTH.	8,750	0.0118%	-	8,750
04140	GALLUP CITY OF HOUSING AUTHORITY	37,125	0.0500%	44,441	81,567
04150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	69,067	0.0930%	51,770	120,837
04160	LORDSBURG CITY HOUSING AUTHORITY	9,402	0.0127%	-	9,402
04170	RATON CITY OF HOUSING AUTHORITY	25,356	0.0341%	-	25,356
04180	T OR C CITY OF HOUSING AUTHORITY	72,958	0.0982%	-	72,958
04200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	2,809	0.0038%	-	2,809
04250	RED RIVER TOWN OF	104,726	0.1410%	-	104,726
04260	SANTA FE CITY OF HOUSING AUTHORITY	141,395	0.1904%	-	141,395

New Mexico PERA
Municipal General Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014 Actual Employer Contributions for Allocations	Employer Allocation Percentage	2014		2014 Total Employer Contributions
				Employee Contributions Paid by Employer	\$	
04270	SANTA FE CITY SOLID WASTE MANAGEMENT	\$ 145,031	0.1953%	\$ 175,204	\$	320,235
04290	EDGEWOOD TOWN OF	55,521	0.0747%	-	-	55,521
04310	NORTH CENTRAL SOLID WASTE AUTHORITY	101,424	0.1365%	-	-	101,424
04320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	9,114	0.0123%	-	-	9,114
04330	POJOAQUE VALLEY IRRIGATION DISTRICT	4,973	0.0067%	-	-	4,973
04340	CARLSBAD IRRIGATION DISTRICT	62,989	0.0848%	-	-	62,989
04350	COLUMBUS VILLAS OF	21,183	0.0285%	-	-	21,183
04380	ABQ BERNALILLO COUNTY WATER AUTHORITY	2,794,656	3.7625%	3,232,304	-	6,026,960
04390	SAN JUAN WATER COMMISSION	24,785	0.0334%	-	-	24,785
04400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	22,870	0.0308%	-	-	22,870
04410	CARRIZOZO SOIL & WATER CONSERVATION DISTRICT	829	0.0011%	-	-	829
04420	UPPER HONDO SOIL & WATER CONS. DISTRICT	5,661	0.0076%	-	-	5,661
04430	CARRIZOZO TOWN OF	8,156	0.0110%	-	-	8,156
04440	TULAROSA VILLAGE OF	42,139	0.0567%	-	-	42,139
04450	WESTERN MORA SOIL AND WATER CONS. DISTRICT	1,897	0.0026%	-	-	1,897
04460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	58,414	0.0786%	46,209	-	104,623
04470	ELDORADO AREA WATER AND SANITATION DISTRICT	13,799	0.0186%	-	-	13,799
04480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	38,288	0.0515%	45,727	-	84,015
04490	TAOS SKI VALLEY	26,727	0.0360%	-	-	26,727
04500	ANTHONY CITY OF	18,374	0.0247%	-	-	18,374
04510	CAMINO REAL REGIONAL UTILITY AUTHORITY	34,841	0.0469%	-	-	34,841
04520	SPRINGER HOUSING AUTHORITY	9,611	0.0129%	-	-	9,611
04530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	4,074	0.0055%	-	-	4,074
04550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	45,867	0.0618%	-	-	45,867
		<u>\$ 74,277,260</u>	100.0000%	<u>49,967,966</u>		<u>124,245,225</u>

Rounding

0.0000%

Municipal Police Division
Schedule of Employer
Allocations

New Mexico PERA
Municipal Police Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014		2014		2014 Total Employer Contributions
		Actual Employer Contributions	Employer Allocation Percentage	Employee Contributions Paid by Employer	2014 Total Employer Contributions	
02010	ALAMOGORDO CITY OF	\$ 498,661	1.3996%	\$ 323,456	\$ 822,117	
02020	ALBUQUERQUE CITY OF	10,278,610	28.8494%	6,891,696	17,170,306	
02040	AZTEC CITY OF	146,425	0.4110%	-	146,425	
02050	BAYARD CITY OF	35,000	0.0982%	2,114	37,114	
02060	BELEN CITY OF	148,993	0.4182%	97,638	246,631	
02080	BERNALILLO TOWN OF	171,550	0.4815%	76,386	247,936	
02090	BLOOMFIELD CITY OF	212,386	0.5961%	34,440	246,826	
02100	BOSQUE FARMS VILLAGE OF	99,360	0.2789%	-	99,360	
02110	CARLSBAD CITY OF	634,474	1.7808%	-	634,474	
02140	CIMARRON VILLAGE OF	11,026	0.0309%	-	11,026	
02160	CLAYTON TOWN OF	60,508	0.1698%	7,031	67,539	
02170	CLOUDCROFT VILLAGE OF	15,410	0.0433%	-	15,410	
02180	CLOVIS CITY OF	259,503	0.7284%	-	259,503	
02190	CUBA VILLAGE OF	25,800	0.0724%	-	25,800	
02210	DEMING CITY OF	261,135	0.7329%	31,711	292,846	
02230	DEXTER TOWN OF	28,750	0.0807%	-	28,750	
02270	ELIDA TOWN OF	8,652	0.0243%	-	8,652	
02290	ESPANOLA CITY OF	161,238	0.4526%	69,725	230,963	
02300	ESTANCIA TOWN OF	18,419	0.0517%	-	18,419	
02310	FARMINGTON CITY OF	1,313,907	3.6878%	-	1,313,907	
02330	GALLUP CITY OF	544,793	1.5291%	391,891	936,684	
02350	GRANTS CITY OF	111,786	0.3138%	-	111,786	
02360	HATCH VILLAGE OF	32,512	0.0913%	-	32,512	
02370	HOBBS CITY OF	885,004	2.4840%	333,276	1,218,281	
02380	JAL CITY OF	19,454	0.0546%	-	19,454	
02390	JEMEZ SPRINGS VILLAGE OF	3,315	0.0093%	-	3,315	
02400	LAS CRUCES CITY OF	1,818,703	5.1046%	356,818	2,175,520	

New Mexico PERA
Municipal Police Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014		Employer Allocation Percentage	2014		2014 Total Employer Contributions
		Actual Employer Contributions	\$		Employee Contributions Paid by Employer	\$	
02410	LAS VEGAS CITY OF	276,936	\$	0.7773%	-	\$	276,936
02420	LOGAN VILLAGE OF	18,865		0.0529%	-		18,865
02430	LORDSBURG CITY OF	72,739		0.2042%	-		72,739
02440	LOS LUNAS VILLAGE OF	300,492		0.8434%	216,154		516,646
02460	MAGDALENA VILLAGE OF	5,359		0.0150%	-		5,359
02470	MESILLA TOWN OF	33,192		0.0932%	-		33,192
02490	MILAN VILLAGE OF	18,257		0.0512%	-		18,257
02500	MORIARTY CITY OF	65,547		0.1840%	-		65,547
02510	MOUNTAINAIR TOWN OF	6,656		0.0187%	-		6,656
02550	PORTALES CITY OF	159,220		0.4469%	-		159,220
02560	QUESTA VILLAGE OF	10,002		0.0281%	-		10,002
02570	RATON CITY OF	108,323		0.3040%	-		108,323
02620	RIO RANCHO CITY OF	1,124,337		3.1557%	753,329		1,877,666
02630	ROSWELL CITY OF	809,782		2.2728%	190,561		1,000,343
02650	RUIDOSO DOWNS THE CITY OF	55,413		0.1555%	-		55,413
02660	RUIDOSO VILLAGE OF	234,996		0.6596%	57,443		292,439
02680	SAN YSIDRO VILLAGE OF	3,807		0.0107%	-		3,807
02690	SANTA FE CITY OF	1,703,722		4.7819%	810,899		2,514,621
02710	SANTA ROSA CITY OF	40,976		0.1150%	-		40,976
02720	SILVER CITY TOWN OF	273,764		0.7684%	196,874		470,639
02730	SOCORRO CITY OF	123,621		0.3470%	10,022		133,643
02750	SPRINGER TOWN OF	5,994		0.0168%	-		5,994
02760	T OR C CITY OF	105,401		0.2958%	-		105,401
02770	TAOS TOWN OF	174,130		0.4887%	70,493		244,622
02780	TEXICO CITY OF	8,847		0.0248%	-		8,847
02810	TUCUMCARI CITY OF	92,556		0.2598%	-		92,556
02850	EUNICE CITY OF	101,070		0.2837%	-		101,070

New Mexico PERA
Municipal Police Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014		Employer Allocation Percentage	2014		2014 Total Employer Contributions
		Actual Employer Contributions	\$		Employee Contributions Paid by Employer	\$	
02880	MELROSE VILLAGE OF	-	-	0.0000%	-	-	-
02900	ANGEL FIRE VILLAGE OF	33,985	33,985	0.0954%	-	-	33,985
02950	SUNLAND PARK CITY OF	128,716	128,716	0.3613%	-	-	128,716
02960	HAGERMAN TOWN OF	31,193	31,193	0.0876%	2,809	2,809	34,002
02980	ARTESIA CITY OF	283,870	283,870	0.7967%	218,294	218,294	502,164
03010	BERNALILLO COUNTY	3,151,028	3,151,028	8.8441%	2,078,371	2,078,371	5,229,399
03020	CATRON COUNTY	50,184	50,184	0.1409%	-	-	50,184
03030	CHAVES COUNTY	276,225	276,225	0.7753%	53,005	53,005	329,230
03040	CIBOLA COUNTY	111,629	111,629	0.3133%	-	-	111,629
03050	COLFAX COUNTY	72,449	72,449	0.2033%	-	-	72,449
03060	CURRY COUNTY	136,128	136,128	0.3821%	-	-	136,128
03070	DE BACA COUNTY	41,422	41,422	0.1163%	-	-	41,422
03090	DONA ANA COUNTY	1,098,060	1,098,060	3.0820%	-	-	1,098,060
03100	EDDY COUNTY	527,984	527,984	1.4819%	268,598	268,598	796,582
03110	GRANT COUNTY	299,947	299,947	0.8419%	-	-	299,947
03120	GUADALUPE COUNTY	41,638	41,638	0.1169%	-	-	41,638
03130	HARDING COUNTY	8,289	8,289	0.0233%	-	-	8,289
03140	HIDALGO COUNTY	46,154	46,154	0.1295%	-	-	46,154
03150	LEA COUNTY	511,457	511,457	1.4355%	136,341	136,341	647,798
03160	LINCOLN COUNTY	194,360	194,360	0.5455%	-	-	194,360
03170	LOS ALAMOS COUNTY	375,273	375,273	1.0533%	-	-	375,273
03180	LUNA COUNTY	243,380	243,380	0.6831%	59,263	59,263	302,643
03200	MCKINLEY COUNTY	271,222	271,222	0.7612%	-	-	271,222
03210	MORA COUNTY	13,303	13,303	0.0373%	-	-	13,303
03220	OTERO COUNTY	336,747	336,747	0.9452%	222,981	222,981	559,728
03230	QUAY COUNTY	35,245	35,245	0.0989%	-	-	35,245
03240	RIO ARRIBA COUNTY	177,744	177,744	0.4989%	-	-	177,744

New Mexico PERA
Municipal Police Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014		2014		2014 Total Employer Contributions
		Actual Employer Contributions	Employer Allocation Percentage	Employee Contributions Paid by Employer		
03250	ROOSEVELT COUNTY	\$ 94,467	0.2651%	\$ -	\$ 94,467	
03260	SAN JUAN COUNTY	1,015,119	2.8492%	-	1,015,119	
03270	SAN MIGUEL COUNTY	31,942	0.0897%	-	31,942	
03280	SANDOVAL COUNTY	378,044	1.0611%	138,907	516,951	
03290	SANTA FE COUNTY	826,969	2.3211%	448,780	1,275,749	
03300	SIERRA COUNTY	76,283	0.2141%	-	76,283	
03310	SOCORRO COUNTY	60,201	0.1690%	-	60,201	
03320	TAOS COUNTY	148,469	0.4167%	5,817	154,286	
03330	TORRANCE COUNTY	54,604	0.1533%	-	54,604	
03340	UNION COUNTY	44,862	0.1259%	25,195	70,057	
03350	VALENCIA COUNTY	280,782	0.7881%	152,403	433,185	
03490	CORRALES VILLAGE OF	50,388	0.1414%	3,227	53,614	
04040	LOVING VILLAGE OF	26,851	0.0754%	-	26,851	
04250	RED RIVER TOWN OF	25,782	0.0724%	-	25,782	
04290	EDGEWOOD TOWN OF	72,642	0.2039%	-	72,642	
04300	CAPTAN VILLAGE OF	7,450	0.0209%	-	7,450	
04370	LOVINGTON CITY OF	126,826	0.3560%	-	126,826	
04430	CARRIZO TOWN OF	18,425	0.0517%	-	18,425	
04440	TULAROSA VILLAGE OF	22,185	0.0623%	-	22,185	
04490	TAOS SKI VALLEY	8,326	0.0234%	-	8,326	
04500	ANTHONY CITY OF	20,919	0.0587%	-	20,919	
		<u>\$ 35,628,546</u>	<u>100.0000%</u>	<u>\$ 14,735,948</u>	<u>\$ 50,364,494</u>	

Rounding

0.0000%

Municipal Fire Division
Schedule of Employer
Allocations

New Mexico PERA
Municipal Fire Division
Schedule of Employer Allocations
June 30, 2014

Employer Code	Employer	2014		Employer Allocation Percentage	2014	
		Actual Employer Contributions	\$		Employee Contributions Paid by Employer	2014 Total Employer Contributions
02010	ALAMOGORDO CITY OF	132,367	\$	0.5592%	74,749	207,116
02020	ALBUQUERQUE CITY OF	7,825,934		33.0643%	4,572,300	12,398,234
02060	BELÉN CITY OF	63,434		0.2680%	19,914	83,348
02080	BERNALILLO TOWN OF	50,914		0.2151%	19,999	70,913
02090	BLOOMFIELD CITY OF	51,132		0.2160%	7,218	58,350
02110	CARLSBAD CITY OF	674,036		2.8478%	-	674,036
02160	CLAYTON TOWN OF	46,414		0.1961%	4,696	51,109
02180	CLOVIS CITY OF	305,993		1.2928%	-	305,993
02210	DEMING CITY OF	164,937		0.6969%	17,470	182,407
02290	ESPANOLA CITY OF	113,122		0.4779%	47,910	161,032
02310	FARMINGTON CITY OF	957,615		4.0459%	-	957,615
02330	GALLUP CITY OF	389,825		1.6470%	242,676	632,502
02350	GRANTS CITY OF	63,269		0.2673%	-	63,269
02370	HOBBS CITY OF	722,615		3.0530%	212,992	935,606
02400	LAS CRUCES CITY OF	1,354,360		5.7221%	245,983	1,600,343
02410	LAS VEGAS CITY OF	139,459		0.5892%	-	139,459
02440	LOS LUNAS VILLAGE OF	131,003		0.5535%	81,569	212,572
02470	MESILLA TOWN OF	11,664		0.0493%	-	11,664
02500	MORIARTY CITY OF	11,327		0.0479%	-	11,327
02530	PECOS VILLAGE OF	2,337		0.0099%	-	2,337
02550	PORTALES CITY OF	188,761		0.7975%	-	188,761
02570	RATON CITY OF	96,936		0.4096%	-	96,936
02620	RIO RANCHO CITY OF	1,005,551		4.2484%	580,917	1,586,467
02630	ROSWELL CITY OF	779,447		3.2931%	159,781	939,227
02650	RUIDOSO DOWNS THE CITY OF	6,564		0.0277%	-	6,564
02660	RUIDOSO VILLAGE OF	163,373		0.6902%	33,079	196,452
02690	SANTA FE CITY OF	1,696,067		7.1658%	1,055,112	2,751,179
02720	SILVER CITY TOWN OF	215,054		0.9086%	133,750	348,803
02730	SOCORRO CITY OF	113,401		0.4791%	-	113,401
02770	TAOS TOWN OF	60,759		0.2567%	19,925	80,683
02850	EUNICE CITY OF	41,122		0.1737%	-	41,122
02900	ANGEL FIRE VILLAGE OF	37,850		0.1599%	-	37,850
02950	SUNLAND PARK CITY OF	52,501		0.2218%	-	52,501
02980	ARTESIA CITY OF	188,277		0.7955%	116,631	304,907
03010	BERNALILLO COUNTY	2,469,970		10.4355%	1,409,612	3,879,582
03090	DONA ANA COUNTY	132,556		0.5600%	-	132,556
03170	LOS ALAMOS COUNTY	1,843,287		7.7878%	-	1,843,287
03260	SAN JUAN COUNTY	103,929		0.4391%	-	103,929
03280	SANDOVAL COUNTY	187,373		0.7916%	80,779	268,153
03290	SANTA FE COUNTY	828,846		3.5018%	514,412	1,343,258
03490	CORRALES TOWN OF	31,559		0.1333%	1,955	33,514
04250	RED RIVER TOWN OF	17,495		0.0739%	-	17,495
04370	LOVINGTON CITY OF	196,420		0.8299%	-	196,420
		<u>\$ 23,668,852</u>		<u>100.0000%</u>	<u>\$ 9,653,427</u>	<u>\$ 33,322,279</u>

Rounding

0.0000 %

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

Schedule of Pension Amounts (in summation) by Employers Participating in PERA
As of June 30, 2014

Entity	Employer Allocation		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
	2013 Net Pension Liability	2014 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investments Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Deferred Amounts From Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense with Employer Pickups	
PERA Total	\$ 4,375,016,667	\$ 3,319,394,159	\$ 1,055,622,508	\$ 14,489,883	\$ 14,489,883	\$ 14,489,883	\$ 919,186,232	\$ 88,049,531	\$ 88,049,531	\$ 1,007,234,763	\$ 307,888,701	\$ 1,007,234,763	\$ 307,888,701	
REGION VI HOUSING AUTHORITY	789,286	546,075	243,211	-	-	-	213,639	370	-	214,009	22,782	-	22,782	
RESERVE VILLAGE OF	197,324	136,519	60,805	-	-	-	55,410	93	-	55,503	5,696	-	5,696	
RIO RANCHO CITY OF	55,085,368	42,337,343	12,748,025	615,588	-	615,588	11,882,664	845,377	-	12,728,041	5,298,574	-	5,298,574	
ROSWELL CITY OF	41,957,743	32,322,475	9,635,268	477,166	-	477,166	9,028,069	609,439	-	9,637,508	2,577,974	-	2,577,974	
ROY VILLAGE OF	109,374	75,670	33,704	-	-	-	29,604	51	-	29,655	3,157	-	3,157	
RUIDOSO DOWNS THE CITY OF	2,604,829	1,814,537	790,292	4,014	-	4,014	670,850	41,987	-	712,837	93,985	-	93,985	
RUIDOSO VILLAGE OF	14,002,864	10,357,687	3,645,177	100,009	-	100,009	3,282,466	178,281	-	3,460,747	956,405	-	956,405	
S N M E D	507,405	351,048	156,357	-	-	-	137,339	238	-	137,577	14,646	-	14,646	
SAN YSIDRO VILLAGE OF	129,956	88,708	41,248	-	-	-	34,023	2,870	-	36,899	4,588	-	4,588	
SANTA FE CITY OF	117,019,535	88,146,164	28,873,371	1,038,316	-	1,038,316	26,624,109	1,295,219	-	27,919,328	12,211,251	-	12,211,251	
SANTA ROSA CITY OF	1,896,704	1,295,314	591,390	-	-	-	501,060	31,081	-	532,141	63,743	-	63,743	
SILVER CITY TOWN OF	12,338,726	9,429,522	2,909,204	131,655	-	131,655	2,682,089	205,606	-	2,887,695	1,320,639	-	1,320,639	
SOCORRO CITY OF	8,306,237	6,224,068	2,082,169	69,421	-	69,421	1,907,716	93,987	-	2,001,703	742,980	-	742,980	
SOUTHWEST NEW MEXICO COG	237,916	164,603	73,313	-	-	-	64,397	112	-	64,509	20,547	-	20,547	
SPRINGER TOWN OF	487,811	335,605	152,206	-	-	-	130,235	4,639	-	134,874	15,395	-	15,395	
T O R C CITY OF	5,195,468	3,561,253	1,634,215	-	-	-	1,374,566	80,092	-	1,454,658	173,102	-	173,102	
TAOS TOWN OF	9,705,382	6,936,441	2,768,941	37,196	-	37,196	2,412,060	132,310	-	2,544,370	664,921	-	664,921	
TEXCO CITY OF	259,572	176,798	82,774	-	-	-	67,601	6,632	-	74,233	9,432	-	9,432	
TIERRA Y MONTES SWCD	201,834	139,639	62,195	-	-	-	54,631	95	-	54,726	5,826	-	5,826	
TUJERA VILLAGE OF	204,089	141,199	62,890	-	-	-	55,241	96	-	55,337	5,891	-	5,891	
TUCUMCARI CITY OF	4,873,411	3,342,483	1,530,928	-	-	-	1,291,252	70,490	-	1,361,742	160,990	-	160,990	
WAGON MOUND VILLAGE OF	66,526	46,026	20,500	-	-	-	18,007	31	-	18,038	1,920	-	1,920	
WILLIAMSBURG VILLAGE OF	71,037	49,147	21,890	-	-	-	19,228	33	-	19,261	2,050	-	2,050	
EUNICE CITY OF	4,927,215	3,564,237	1,362,978	25,169	-	25,169	1,193,270	76,425	-	1,269,695	206,017	-	206,017	
NORTHWEST NM COUNCIL OF GOVERNMENTS	416,072	287,860	128,212	-	-	-	112,618	195	-	112,813	12,009	-	12,009	
NORTHWEST NM REGIONAL SOLID WASTE AUTH	1,501,918	1,099,103	402,815	-	-	-	406,524	704	-	407,228	43,351	-	43,351	
MELROSE VILLAGE OF	126,287	87,372	38,915	-	-	-	34,182	59	-	34,241	7,933	-	7,933	
ANGEL FIRE VILLAGE OF	3,350,027	2,479,342	870,685	23,169	-	23,169	795,285	26,280	-	821,565	142,458	-	142,458	
TIMBERON WATER AND SANITATION DISTRICT	90,205	62,409	27,796	-	-	-	24,416	42	-	24,458	2,604	-	2,604	
MOSQUERO VILLAGE OF	33,837	23,403	10,434	-	-	-	9,156	16	-	9,172	976	-	976	
EAGLE NEST VILLAGE OF	208,600	144,320	64,280	-	-	-	56,462	98	-	56,560	6,021	-	6,021	
ENW GAS ASSOCIATION	996,768	689,615	307,153	-	-	-	269,796	467	-	270,263	28,771	-	28,771	
SUNLAND PARK CITY OF	3,822,599	2,843,133	979,466	32,139	-	32,139	855,514	467	-	856,981	191,725	-	191,725	
HAGERMAN TOWN OF	620,925	419,744	201,181	-	-	-	158,680	23,289	-	181,969	39,130	-	39,130	
ARTESIA CITY OF	10,724,560	8,187,679	2,536,881	115,267	-	115,267	2,313,763	212,517	-	2,526,280	1,075,438	-	1,075,438	
MAXWELL VILLAGE OF	128,543	88,932	39,611	-	-	-	34,793	60	-	34,853	3,710	-	3,710	
BERNALILLO COUNTY	221,549,683	163,533,133	58,016,550	1,512,092	-	1,512,092	52,411,766	2,403,816	-	54,815,582	20,215,178	-	20,215,178	
CATRON COUNTY	2,092,836	1,432,113	650,723	-	-	-	551,378	37,971	-	589,349	71,431	-	71,431	
CHAVES COUNTY	16,066,341	11,029,784	5,036,557	-	-	-	4,266,156	211,072	-	4,477,228	781,703	-	781,703	
CIBOLA COUNTY	6,781,558	4,656,624	2,124,934	-	-	-	1,801,998	85,430	-	1,887,428	220,251	-	220,251	
COLFAX COUNTY	4,198,859	2,882,141	1,316,718	69,421	-	69,421	1,114,724	55,341	-	1,170,065	137,099	-	137,099	
CURRY COUNTY	8,002,044	5,493,288	2,508,756	-	-	-	2,124,977	104,065	-	2,229,042	676,767	-	676,767	
DE BACA COUNTY	1,857,938	1,272,348	585,590	-	-	-	480,428	31,403	-	511,831	62,725	-	62,725	
DONA ANA COUNTY	49,496,158	34,501,244	14,994,914	81,143	-	81,143	12,712,347	831,147	-	13,543,494	4,093,525	-	4,093,525	
EDDY COUNTY	23,865,826	16,136,148	7,729,678	-	-	-	6,219,255	400,090	-	6,619,345	2,001,518	-	2,001,518	
GRANT COUNTY	11,062,962	7,599,324	3,463,638	-	-	-	2,904,213	226,210	-	3,130,423	385,182	-	385,182	
GUADALUPE COUNTY	2,423,517	1,663,577	759,940	-	-	-	643,448	31,826	-	675,275	79,098	-	79,098	
HAUARD COUNTY	960,372	661,816	298,556	-	-	-	257,448	6,567	-	264,015	29,543	-	29,543	
HIDALGO COUNTY	2,431,938	1,667,987	763,951	-	-	-	644,378	35,137	-	679,515	80,326	-	80,326	
LEA COUNTY	20,153,415	13,781,866	6,371,549	-	-	-	5,301,129	386,310	-	5,687,439	1,329,471	-	1,329,471	
LEA COUNTY	6,313,341	4,306,599	2,006,742	-	-	-	1,650,389	146,170	-	1,796,559	224,902	-	224,902	
LINCOLN COUNTY	75,222,550	60,318,224	14,904,326	1,128,443	-	1,128,443	15,316,555	295,451	-	15,612,006	4,118,960	-	4,118,960	
LUNA COUNTY	11,952,092	8,192,313	3,759,779	-	-	-	3,161,887	184,938	-	3,346,825	909,529	-	909,529	
MCKINLEY COUNTY	14,280,076	9,794,155	4,485,921	-	-	-	3,783,636	206,533	-	3,990,169	471,727	-	471,727	
MORA COUNTY	1,158,281	797,167	361,114	-	-	-	309,516	10,336	-	319,852	36,351	-	36,351	
OTERO COUNTY	13,645,703	9,334,589	4,311,114	-	-	-	3,592,217	254,540	-	3,846,757	690,792	-	690,792	
QUAY COUNTY	2,712,388	1,865,455	846,933	-	-	-	723,567	27,236	-	750,803	86,027	-	86,027	

Allocations are estimated based on available information.
Amounts may not sum to totals due to rounding.

Schedule of Pension Amounts (in summation) by Employers Participating in PERA
As of June 30, 2014

Entity	2013 Net Pension Liability	2014 Net Pension Liability	Deferred Outflows of Resources			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Plan			Deferred Inflows of Resources			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Plan			Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Plan			Total Employer Pension Expense with Employer Pensions
			Difference Between Expected and Actual Experience	Change of Assumptions	Change of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Change of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Change of Assumptions	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Total Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Plan		
PERA Total	\$ 4,375,016,667	\$ 3,319,941,159	\$ 1,055,075,508	\$ 17,489,883	\$ 17,489,883	\$ 913,186,232	\$ 86,048,531	\$ 1,007,234,763	\$ 307,888,701	\$ 1,007,234,763	\$ 307,888,701	\$ 307,888,701	\$ 307,888,701	\$ 307,888,701	\$ 307,888,701	\$ 307,888,701	\$ 307,888,701	\$ 307,888,701
RIO ARRIBA COUNTY	17,742,977	12,219,437	5,523,540	-	-	4,749,043	139,295	-	-	-	-	-	-	-	-	-	-	953,357
ROOSEVELT COUNTY	4,523,766	3,099,985	1,423,781	-	-	1,196,046	71,717	-	-	-	-	-	-	-	-	-	-	201,441
SAN JUAN COUNTY	49,700,034	34,536,145	15,163,889	63,625	63,625	12,869,254	770,380	-	-	-	-	-	-	-	-	-	-	1,762,603
SAN MIGUEL COUNTY	5,235,013	3,611,769	1,623,244	-	-	1,407,352	26,004	-	-	-	-	-	-	-	-	-	-	158,120
SANDOVAL COUNTY	28,620,687	20,535,219	9,085,467	114,702	114,702	7,131,854	290,328	-	-	-	-	-	-	-	-	-	-	1,739,298
SANTA FE COUNTY	66,792,499	49,723,933	17,068,566	507,407	507,407	15,612,778	633,326	-	-	-	-	-	-	-	-	-	-	7,029,856
SIERRA COUNTY	4,029,370	2,763,667	1,265,603	-	-	1,067,692	58,097	-	-	-	-	-	-	-	-	-	-	133,053
SOCORRO COUNTY	4,711,594	3,240,732	1,470,862	-	-	1,257,182	46,577	-	-	-	-	-	-	-	-	-	-	149,216
TAOS COUNTY	10,587,670	10,045,672	5,441,998	-	-	3,903,803	116,236	-	-	-	-	-	-	-	-	-	-	507,806
TORRANCE COUNTY	4,151,343	2,854,885	1,296,458	-	-	1,107,220	42,192	-	-	-	-	-	-	-	-	-	-	131,816
UNION COUNTY	2,062,589	1,412,858	650,000	-	-	544,792	34,019	-	-	-	-	-	-	-	-	-	-	177,909
VALENCIA COUNTY	12,018,499	8,226,458	3,792,041	-	-	3,168,612	212,534	-	-	-	-	-	-	-	-	-	-	758,763
DE BACA FAMILY PRACTICE CLINIC, INC.	2,291,214	1,585,178	706,036	-	-	620,163	1,074	-	-	-	-	-	-	-	-	-	-	66,133
SOUTHWEST SOLID WASTE	508,532	351,828	146,654	-	-	137,645	238	-	-	-	-	-	-	-	-	-	-	14,678
S S C A F C A	942,645	652,170	290,475	-	-	255,546	442	-	-	-	-	-	-	-	-	-	-	27,208
CHAVES SOIL AND WATER CONSD. DIST.	86,823	60,068	26,755	-	-	23,500	41	-	-	-	-	-	-	-	-	-	-	2,506
RIO ARRIBA COUNTY HOUSING AUTHORITY	154,477	106,875	47,602	-	-	41,812	72	-	-	-	-	-	-	-	-	-	-	4,459
TAOS SOIL AND WATER CONSERVATION DIST.	320,229	221,550	98,679	-	-	86,676	150	-	-	-	-	-	-	-	-	-	-	9,243
SIERRA SOLID AND WATER CONSERVATION DIST.	86,823	60,068	26,755	-	-	23,500	41	-	-	-	-	-	-	-	-	-	-	2,506
ESTANCIA VALLEY SOLID WASTE AUTHORITY	663,009	458,703	204,306	-	-	179,457	311	-	-	-	-	-	-	-	-	-	-	52,580
GREENTREE SOLID WASTE AUTHORITY	663,009	458,703	204,306	-	-	179,457	311	-	-	-	-	-	-	-	-	-	-	19,137
NORTH CENTRAL REGIONAL TRANSIT DIST.	2,107,421	1,458,021	649,400	-	-	570,416	988	-	-	-	-	-	-	-	-	-	-	73,464
ELEPHANT BUTTE IRRIGATION DISTRICT	3,547,322	2,454,218	1,093,104	-	-	960,155	1,663	-	-	-	-	-	-	-	-	-	-	102,390
SOCORRO SOIL AND WATER DISTRICT	129,670	89,712	40,000	-	-	35,098	61	-	-	-	-	-	-	-	-	-	-	3,743
CIUDAD SOIL AND WATER CONSERVATION	60,889	42,126	18,763	-	-	16,481	29	-	-	-	-	-	-	-	-	-	-	5,235
CORRALES VILLAGE OF	2,167,520	1,627,386	540,134	19,315	19,315	487,130	37,858	-	-	-	-	-	-	-	-	-	-	116,481
WILLARD VILLAGE OF	49,613	34,325	15,288	-	-	13,429	23	-	-	-	-	-	-	-	-	-	-	1,432
SOUTH CENTRAL COUNCIL OF GOG	402,541	278,498	124,043	-	-	108,956	189	-	-	-	-	-	-	-	-	-	-	11,619
ELEPHANT BUTTE CITY OF	358,566	248,074	110,492	-	-	97,063	168	-	-	-	-	-	-	-	-	-	-	10,350
ANTHONY WATER AND SANITATION DIST.	432,985	299,561	133,424	-	-	117,196	203	-	-	-	-	-	-	-	-	-	-	12,498
LOVING VILLAGE OF	786,972	555,996	230,976	-	-	204,932	20,164	-	-	-	-	-	-	-	-	-	-	28,613
VAUGHN TOWN OF	168,007	116,236	51,771	-	-	45,475	79	-	-	-	-	-	-	-	-	-	-	4,849
EL PRADO WATER AND SANITATION DIST.	100,353	69,430	30,923	-	-	27,163	47	-	-	-	-	-	-	-	-	-	-	2,897
EDGEWOOD SOIL AND WATER CONSERV. DIST.	90,705	62,409	28,296	-	-	24,416	42	-	-	-	-	-	-	-	-	-	-	2,604
BAYARD HOUSING AUTHORITY	151,094	104,534	46,560	-	-	40,897	71	-	-	-	-	-	-	-	-	-	-	4,361
CLOVIS CITY OF HOUSING AUTHORITY	543,487	376,012	167,475	-	-	147,106	255	-	-	-	-	-	-	-	-	-	-	15,687
CUIBA HOUSING AUTHORITY	45,103	31,204	13,899	-	-	12,208	21	-	-	-	-	-	-	-	-	-	-	1,302
FT. SUMNER VILLAGE OF HOUSING AUTH.	133,053	92,053	41,000	-	-	35,013	62	-	-	-	-	-	-	-	-	-	-	3,840
GALLUP CITY OF HOUSING AUTHORITY	563,783	390,054	173,729	-	-	157,599	264	-	-	-	-	-	-	-	-	-	-	60,714
MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,048,636	725,500	323,136	-	-	283,835	492	-	-	-	-	-	-	-	-	-	-	82,038
LORDSBURG CITY HOUSING AUTHORITY	143,201	99,074	44,127	-	-	38,760	67	-	-	-	-	-	-	-	-	-	-	4,133
RATON CITY OF HOUSING AUTHORITY	384,500	266,017	118,483	-	-	104,073	180	-	-	-	-	-	-	-	-	-	-	11,098
T OR C CITY OF HOUSING AUTHORITY	1,107,270	786,065	321,205	-	-	299,905	519	-	-	-	-	-	-	-	-	-	-	31,960
SANTA CLARA VILLAGE OF HOUSING AUTHORITY	42,868	29,644	13,224	-	-	11,598	20	-	-	-	-	-	-	-	-	-	-	1,237
RED RIVER TOWN OF	2,275,461	1,644,425	631,036	-	-	560,814	19,918	-	-	-	-	-	-	-	-	-	-	89,986
SANTA FE CITY OF HOUSING AUTHORITY	2,146,885	1,485,324	561,561	-	-	561,098	1,007	-	-	-	-	-	-	-	-	-	-	61,968
SANTA FE CITY SOLID WASTE MANAGEMENT	2,202,136	1,523,550	578,586	-	-	596,053	1,033	-	-	-	-	-	-	-	-	-	-	238,766
EDGEWOOD TOWN OF	1,836,150	1,247,432	488,718	-	-	475,145	54,391	-	-	-	-	-	-	-	-	-	-	68,950
CAPTAIN VILLAGE OF	101,872	68,132	33,740	-	-	25,334	5,535	-	-	-	-	-	-	-	-	-	-	4,575
NORTH CENTRAL SOLID WASTE AUTHORITY	1,539,127	1,054,846	484,281	-	-	416,596	722	-	-	-	-	-	-	-	-	-	-	44,425
EL VALLE DE LOS RANCHOS WATER AND SANITATION DIST.	138,691	95,953	42,738	-	-	37,539	65	-	-	-	-	-	-	-	-	-	-	4,003
POUQUOE VALLEY IRRIGATION DISTRICT	75,547	52,267	23,280	-	-	20,448	35	-	-	-	-	-	-	-	-	-	-	2,181
CARLSBAD IRRIGATION DISTRICT	966,176	661,551	264,625	-	-	258,808	448	-	-	-	-	-	-	-	-	-	-	27,599
COLUMBUS VILLAGE OF	321,356	222,331	99,025	-	-	86,982	151	-	-	-	-	-	-	-	-	-	-	9,276
LOVINGTON CITY OF	5,449,212	4,624,518	824,694	-	-	911,319	94,274	-	-	-	-	-	-	-	-	-	-	383,914
ABQ BERNALILLO COUNTY WATER AUTHORITY	42,424,665	29,351,538	13,073,127	120,252	120,252	11,483,096	19,893	-	-	-	-	-	-	-	-	-	-	4,456,847
SAN JUAN WATER COMMISSION	376,607	260,556	116,051	-	-	101,936	177	-	-	-	-	-	-	-	-	-	-	10,870

Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Pension Amounts (in summation) by Employers Participating in PERA
As of June 30, 2014

Entity	2013 Net Pension Liability	2014 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected Experience and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Total Employer Pension Expense with Employer Pickups	
PERA Total	\$ 4,375,016,667	\$ 3,319,394,159	\$ -	\$ 14,989,883	\$ -	\$ 14,989,883	\$ 915,186,232	\$ 88,048,531	\$ -	\$ 1,007,234,763	\$ 307,888,701	\$ -	\$ 307,888,701	
Employer Allocation														
OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	347,230	240,273	-	-	-	94,001	163	-	-	94,164	10,024	-	10,024	
CARRIZOZO SOIL & WATER CONSERVATION DIST.	12,403	8,581	-	-	-	3,357	6	-	-	3,363	358	-	358	
UPPER HONDO SOIL & WATER CONSERVATION DIST.	85,695	59,288	-	-	-	23,195	40	-	-	23,235	2,473	-	2,473	
CARRIZOZO TOWN OF	376,030	254,348	-	-	-	96,241	13,749	-	-	109,990	14,898	-	14,898	
TUJAROSA VILAGE OF	942,995	645,412	-	-	-	248,566	16,798	-	-	265,364	32,093	-	32,093	
WESTERN MORA SOIL AND WATER CONSERVATION DIST.	29,317	20,283	-	-	-	7,935	14	-	-	7,949	846	-	846	
ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	886,267	613,164	-	-	-	239,886	416	-	-	240,302	71,790	-	71,790	
ELDORADO AREA WATER AND SANITATION DISTRICT	209,727	145,100	-	-	-	56,767	98	-	-	56,865	6,054	-	6,054	
REGIONAL EMER. DISPATCH AUTH. (EDDY COUNTY CCA)	580,696	401,755	-	-	-	157,177	272	-	-	157,449	62,488	-	62,488	
TAOS SKI VALLEY	519,981	357,120	-	-	-	138,236	6,387	-	-	144,623	16,840	-	16,840	
ANTHONY CITY OF	564,627	384,043	-	-	-	146,538	15,676	-	-	162,214	20,890	-	20,890	
CAMINO REAL REGIONAL UTILITY AUTHORITY	528,828	365,870	-	-	-	143,138	248	-	-	143,386	15,264	-	15,264	
SPRINGER HOUSING AUTHORITY	145,456	100,634	-	-	-	39,371	68	-	-	39,439	4,198	-	4,198	
SEWAGE ASSOC.			-	-	-			-	-			-		
MORA MUTUAL DOMESTIC WATER AND MUTUAL			-	-	-			-	-			-		
DONA ANA MUTUAL DOMESTIC WATER			-	-	-			-	-			-		
CONSUMERS ASSOC.	696,836	482,106	-	-	-	188,613	327	-	-	188,940	20,113	-	20,113	

Allocations are estimated based on available information.
Amounts may not sum to totals due to rounding.

Schedule of Pension Amounts
by Employers Participating in
the Municipal General Division

Schedule of Pension Amounts by Employers Participating in Municipal General Division As of June 30, 2014

Division	2013		2014		Net Pension Liability	2014 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Net Differences Between Projected and Actual Earnings on Pension Plan Investments		Changes in Proportion Between Employer Contributions and Proportionate Share of Employer Pickups		Total Deferred Inflows of Resources	Deferred Outflows of Resources		Deferred Inflows of Resources		Total Employer Pension Contributions and Proportionate Share of Employer Pickups	Total Pension Expense	
	Alloc.	Net Pension Liability	Alloc. %**	Net Pension Liability							Alloc. %*	Net Pension Liability	Change of Assumptions	Share of Contributions		Deferred Outflows of Resources	Net Differences Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion Between Employer Contributions and Proportionate Share of Employer Pickups	Deferred Inflows of Resources			Deferred Outflows of Resources
Municipal General	0.9857%	1,127,565,649	0.9857%	780,107,323		7,767,539						3,038,862	5,784	3,044,646	300,727,270	32,546,005	324,061			324,061	32,546,005	
ALAMOGORDO CITY OF	19.4121%	218,884,216	19.4121%	151,035,314		7,767,539						3,038,862	5,784	3,044,646	300,727,270	32,546,005	324,061			324,061	32,546,005	
ALBUQUERQUE CITY OF	0.0383%	689,364	0.0383%	358,567		151,035,314						89,245,950	102,033	89,347,983	59,348,083	6,317,863	6,317,863	-		-	6,317,863	14,125
AZTEC CITY OF	0.3379%	4,055,556	0.3379%	2,792,004		358,567						132,456	229	132,685	1,094,198	116,482	1,094,198	-		-	116,482	27,274
BAYARD CITY OF	0.0838%	994,900	0.0838%	653,730		2,792,004						1,092,306	443	1,092,749	256,199	77,557	256,199	-		-	77,557	77,557
BELLEVILLE TOWN OF	0.2112%	2,666,989	0.2112%	1,647,587		653,730						255,756	443	256,199	728,548	77,557	728,548	-		-	77,557	68,737
BLOOMFIELD CITY OF	0.3234%	3,646,548	0.3234%	2,522,867		1,647,587						727,888	1,260	729,148	645,696	105,254	645,696	-		-	105,254	21,741
BOSQUE FARMS VILLAGE OF	0.0668%	753,214	0.0668%	521,112		2,522,867						987,012	1,710	988,722	204,226	21,741	988,722	-		-	21,741	542,607
CARLESDAD CITY OF	1.6672%	18,798,778	1.6672%	13,005,949		521,112						203,673	353	204,026	5,097,085	542,607	5,097,085	-		-	542,607	15,134
CARLSBAD SOIL AND WATER CONS. DIST.	0.0079%	89,078	0.0079%	61,628		13,005,949						24,111	246	24,357	142,163	2,571	142,163	-		-	2,571	7,453
CHAMA VILLAGE OF	0.0465%	524,318	0.0465%	362,750		61,628						141,917	246	142,163	70,011	7,453	142,163	-		-	7,453	43,156
CIMARRON VILLAGE OF	0.0229%	258,213	0.0229%	178,645		362,750						69,890	121	70,011	21,095	2,246	70,011	-		-	2,246	12,140
CLAIRO VILLAGE OF	0.0069%	77,802	0.0069%	53,827		178,645						404,693	701	405,394	43,156	43,156	405,394	-		-	43,156	16,566
CLAYTON TOWN OF	0.1326%	1,495,152	0.1326%	1,024,422		53,827						113,639	197	113,836	388,579	672	388,579	-		-	672	2,018
CLOUDCROFT VILLAGE OF	0.0373%	420,382	0.0373%	290,980		1,024,422						404,693	701	405,394	155,615	16,566	405,394	-		-	16,566	139,460
CLOVIS CITY OF	0.1271%	1,433,156	0.1271%	991,516		290,980						113,639	197	113,836	18,955	2,018	113,836	-		-	2,018	2,343
CUBA SOIL AND WATER CONS. DIST.	0.0059%	573,931	0.0059%	397,075		991,516						155,346	269	155,615	130,402	13,946	155,615	-		-	13,946	6,835
DEMONTE CITY OF	0.4285%	4,831,620	0.4285%	3,342,760		397,075						130,402	2,666	133,068	64,203	2,343	133,068	-		-	2,343	2,376
DESMOINES VILLAGE OF	0.0072%	81,185	0.0072%	56,168		3,342,760						64,092	111	64,203	22,012	2,343	64,203	-		-	2,343	1,387
DEXTER TOWN OF	0.0210%	236,889	0.0210%	163,823		56,168						20,448	35	20,483	12,840	1,387	20,483	-		-	1,387	2,181
EAST RIO ARriba SOIL AND WATER CONS. DIST.	0.0073%	82,312	0.0073%	56,948		163,823						12,818	22	12,840	20,483	2,181	20,483	-		-	2,181	9,503
EAST TORRANCE SOIL AND WATER CONS. DIST.	0.0042%	47,358	0.0042%	32,765		56,948						13,008,628	2,271	13,010,899	89,272	9,503	13,010,899	-		-	9,503	1,092,407
ELIDA TOWN OF	0.0067%	75,547	0.0067%	52,267		32,765						89,118	154	89,272	10,261,736	1,092,407	89,272	-		-	1,092,407	18,128
ESPANOLA CITY OF	0.4295%	4,842,895	0.4295%	3,350,561		52,267						10,243,990	17,746	10,261,736	170,290	18,128	10,261,736	-		-	18,128	339,748
ESTANOLA CITY OF	0.0222%	328,249	0.0222%	227,791		3,350,561						169,996	294	170,290	3,191,487	339,748	170,290	-		-	339,748	1,627
FARMINGTON CITY OF	3.3985%	37,846,746	3.3985%	26,184,302		227,791						3,185,668	5,519	3,191,187	699,198	74,433	3,191,187	-		-	74,433	16,240
FARMINGTON CITY OF	0.0537%	628,054	0.0537%	434,520		26,184,302						15,260	26	15,286	15,258	1,627	15,286	-		-	1,627	462,218
FARMINGTON CITY OF	0.1439%	11,770,660	0.1439%	8,143,540		434,520						697,989	1,209	699,198	6,240	6,240	699,198	-		-	6,240	24,995
GALLUP CITY OF	0.0050%	56,378	0.0050%	39,005		8,143,540						15,260	26	15,286	234,982	24,995	234,982	-		-	24,995	6,900
GRADY VILLAGE OF	0.2287%	2,578,743	0.2287%	1,784,105		39,005						15,260	26	15,286	15,258	1,627	15,286	-		-	1,627	1,620,042
GRANTS CITY OF	0.0499%	562,655	0.0499%	389,274		1,784,105						295,909	398	296,307	25,765,058	274,233	296,307	-		-	274,233	16,078
HATCH VILLAGE OF	0.0099%	16,013,690	0.0099%	11,079,084		389,274						1,591,000	2,756	1,593,756	169,662	16,859	1,593,756	-		-	16,859	33,685
HOBBS CITY OF	0.4202%	4,603,904	0.4202%	3,234,982		11,079,084						158,093	274	158,367	38,216	4,068	158,367	-		-	4,068	317,324
JAL CITY OF	0.0768%	865,971	0.0768%	599,122		3,234,982						38,150	66	38,216	316,428	5,473	316,428	-		-	5,473	33,034
JEMEZ SPRINGS VILLAGE OF	0.0212%	239,044	0.0212%	165,383		599,122						295,909	398	296,307	2,980,841	317,324	2,980,841	-		-	317,324	16,240
LAS CRUCES CITY OF	4.9777%	56,126,845	4.9777%	38,831,402		165,383						15,191,869	26,317	15,218,186	64,814	6,900	15,218,186	-		-	6,900	24,995
LAS VEGAS CITY OF	0.8026%	9,500,870	0.8026%	6,573,184		38,831,402						2,571,603	4,455	2,576,058	1,620,042	1,620,042	2,576,058	-		-	1,620,042	6,900
LOGAN VILLAGE OF	0.0494%	557,038	0.0494%	385,373		6,573,184						150,768	261	151,029	274,233	274,233	151,029	-		-	274,233	16,078
LOS ALAMOS VILLAGE OF	0.0732%	847,930	0.0732%	586,941		385,373						229,309	398	229,707	169,662	16,859	229,707	-		-	16,859	33,685
LOS ALAMOS VILLAGE OF	0.5213%	5,875,001	0.5213%	4,066,699		586,941						1,591,000	2,756	1,593,756	169,662	16,859	1,593,756	-		-	16,859	33,685
LOS MANOS VILLAGE OF	0.0518%	584,079	0.0518%	404,096		4,066,699						158,093	274	158,367	38,216	4,068	158,367	-		-	4,068	317,324
MAGDALENA VILLAGE OF	0.1035%	1,406,946	0.1035%	973,513		404,096						38,150	66	38,216	316,428	5,473	316,428	-		-	5,473	33,034
MESILLA TOWN OF	0.0750%	1,167,031	0.0750%	807,411		973,513						295,909	398	296,307	2,980,841	317,324	2,980,841	-		-	317,324	16,240
MID. RIO GRANDE CONS. DIST.	0.1015%	1,144,479	0.1015%	791,809		807,411						309,777	537	310,314	310,314	33,034	310,314	-		-	33,034	33,034
MILAN VILLAGE OF	0.0712%	802,827	0.0712%	555,436		791,809						217,791	376	217,677	217,677	23,173	217,677	-		-	23,173	9,503
MORIARTY CITY OF	0.1925%	329,249	0.1925%	227,791		555,436						89,118	154	89,272	89,272	9,503	89,272	-		-	9,503	62,651
MOUNTAIN VIEW TOWN OF	0.0287%	323,611	0.0287%	227,791		227,791						89,118	154	89,272	89,272	9,503	89,272	-		-	9,503	62,651
NORTH CENTRAL NMI ECONOMIC DEVL. DIST.	0.0021%	2,170,564	0.0021%	1,501,707		227,791						89,118	154	89,272	89,272	9,503	89,272	-		-	9,503	62,651
PECOS VILLAGE OF	0.0821%	323,611	0.0821%	227,791		1,501,707						89,118	154	89,272	89,272	9,503	89,272	-		-	9,503	62,651
PORTALES CITY OF	0.3770%	4,250,323	0.3770%	3,284,415		227,791						89,118	154	89,272	89,272	9,503	89,272	-		-	9,503	62,651
QUESTA VILLAGE OF	0.0392%	442,606	0.0392%	305,802		3,284,415						128,489	152	128,641	87,744	9,941	128,641	-		-	9,941	12,758
RATON CITY OF	0.1216%	2,496,686	0.1216%	1,728,718		305,802						1,15										

Schedule of Pension Amounts by Employers Participating in Municipal General Division
As of June 30, 2014

Division	2013 Alloc. %**	2013 Net Pension Liability	2014 Alloc. %*	2014 Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense				
					Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Assumptions	Change of Assumptions	Changes in Proportion and Differences Between Employer and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Assumptions	Change of Assumptions	Changes in Proportion and Differences Between Employer and Proportionate Share of Resources		
Municipal General		\$ 1,127,565,849		\$ 780,107,325			\$ 305,198,262		\$ 528,708		\$ 305,727,270		\$ 32,546,005		\$ 32,546,005
SAN YSIDRO VILLAGE OF	0.0669%	77,802	0.0669%	53,827			21,059		36		21,095		2,246		2,246
SANTA FE CITY OF	5.4669%	61,642,897	5.4669%	42,647,887			16,684,900		28,904		16,713,804		38,567		38,567
SANTA ROSA CITY OF	0.1185%	1,356,166	0.1185%	954,427			361,660		627		362,287		38,567		38,567
SILVER CITY TOWN OF	0.4015%	4,327,177	0.4015%	3,132,131			1,225,372		2,123		1,227,495		130,672		130,672
SOCORRO CITY OF	0.3965%	4,470,799	0.3965%	3,093,126			1,210,112		2,096		1,212,208		129,045		129,045
SOUTHWEST NEW MEXICO COG	0.0211%	237,516	0.0211%	164,603			64,397		1,116		64,509		6,867		6,867
SPRINGER TOWN OF	0.0360%	405,924	0.0360%	280,839			109,871		190		110,061		11,717		11,717
T OR C CITY OF	0.3329%	3,753,667	0.3329%	2,596,977			1,016,006		1,760		1,017,766		108,346		108,346
TAOS TOWN OF	0.5476%	6,174,551	0.5476%	4,271,868			1,671,367		2,985		1,674,162		178,222		178,222
TEECO CITY OF	0.0123%	138,691	0.0123%	95,953			37,539		65		37,604		4,003		4,003
TERRAS VILLAGE OF	0.0179%	201,834	0.0179%	139,639			54,651		95		54,726		5,826		5,826
TERRAS VILLAGE OF	0.0181%	204,089	0.0181%	141,139			55,241		96		55,337		5,891		5,891
TUCUMCARI CITY OF	0.3199%	3,607,083	0.3199%	2,495,563			976,330		1,691		978,021		104,115		104,115
WAGON MOUND VILLAGE OF	0.0059%	66,526	0.0059%	46,026			18,007		31		18,038		1,920		1,920
WILLIAMSBURG VILLAGE OF	0.0063%	71,037	0.0063%	49,447			19,228		33		19,261		2,050		2,050
WILSON CITY OF	0.2454%	2,767,047	0.2454%	1,914,383			748,957		1,297		750,254		79,868		79,868
NORTHWEST NM COUNCIL OF GOVERNMENTS	0.0369%	416,072	0.0369%	287,860			112,618		195		112,813		12,009		12,009
NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1332%	1,501,518	0.1332%	1,039,103			406,924		704		407,228		43,351		43,351
MELROSE VILLAGE OF	0.0112%	126,287	0.0112%	87,372			34,182		59		34,241		3,645		3,645
ANGEL FIRE VILLAGE OF	0.1924%	2,169,437	0.1924%	1,500,926			567,200		1,017		568,219		62,619		62,619
TEMPERON WATER AND SANITATION DISTRICT	0.0080%	90,205	0.0080%	62,409			24,016		42		24,458		2,604		2,604
MOSQUERO VILLAGE OF	0.0030%	33,627	0.0030%	23,403			9,155		16		9,172		976		976
EAGLE NEST VILLAGE OF	0.0185%	208,600	0.0185%	144,320			56,462		96		56,560		6,021		6,021
ENVI GAS ASSOCIATION	0.0884%	986,768	0.0884%	689,615			269,796		467		270,263		28,771		28,771
SUNLAND PARK CITY OF	0.0948%	1,063,932	0.0948%	739,542			52,994		501		52,589		30,854		30,854
HAGERMAN TOWN OF	0.0172%	193,941	0.0172%	134,178			888,128		91		889,667		5,598		5,598
ARTESIA CITY OF	0.2910%	3,281,217	0.2910%	2,270,112			34,793		1,539		35,719		94,709		94,709
MAXWELL VILLAGE OF	0.0114%	126,543	0.0114%	88,932			35,658,179		60		35,719,951		3,802,545		3,802,545
BERNALILLO COUNTY	0.1144%	131,740,384	0.1144%	91,144,619			380,833		61,772		381,242		40,585		40,585
CATRON COUNTY	0.1247%	1,406,075	0.1247%	972,794			3,326,359		659		3,332,121		354,719		354,719
CHAVES COUNTY	1.0899%	12,289,340	1.0899%	8,502,390			1,422,225		2,664		1,424,689		151,664		151,664
CIBOLA COUNTY	0.4660%	5,254,457	0.4660%	3,635,300			868,900		1,504		869,794		92,595		92,595
COLFAX COUNTY	0.2845%	3,207,925	0.2845%	2,219,405			1,661,006		2,279		1,664,685		177,213		177,213
CURRY COUNTY	0.5445%	6,139,596	0.5445%	4,247,684			349,452		605		350,057		37,265		37,265
DE BACA COUNTY	0.1145%	1,291,063	0.1145%	893,703			8,652,684		7,862		8,667,673		922,712		922,712
DONNA ANA COUNTY	2.8351%	31,967,819	2.8351%	22,116,623			4,422,938		14,989		4,430,600		471,657		471,657
EDDY COUNTY	1.4492%	16,340,684	1.4492%	11,305,315			1,853,866		3,263		1,856,949		200,874		200,874
GRANT COUNTY	0.6172%	6,959,336	0.6172%	4,814,822			501,746		869		502,615		53,506		53,506
GUADALUPE COUNTY	0.1644%	1,853,728	0.1644%	1,282,496			229,204		397		229,601		24,442		24,442
HARDING COUNTY	0.0751%	846,802	0.0751%	585,861			487,402		844		488,246		51,976		51,976
HIDALGO COUNTY	1.1597%	1,800,723	1.1597%	1,245,831			3,561,057		6,169		3,567,226		379,747		379,747
LEA COUNTY	1.1668%	13,156,338	1.1668%	9,102,392			989,449		1,714		990,863		105,482		105,482
LINCOLN COUNTY	0.3241%	3,654,411	0.3241%	2,528,328			9,537,455		16,522		9,553,977		1,017,063		1,017,063
LOS ALAMOS COUNTY	3.1250%	35,236,533	3.1250%	24,378,354			2,860,931		4,956		2,865,887		305,086		305,086
LUNA COUNTY	0.7647%	8,622,996	0.7647%	5,965,481			2,644,302		458		2,647,600		28,185		28,185
MCKINLEY COUNTY	0.9374%	10,569,802	0.9374%	7,312,726			2,406,772		4,338		2,410,110		260,889		260,889
MORA COUNTY	0.0866%	976,472	0.0866%	675,573			603,883		1,046		604,729		64,376		64,376
MORA COUNTY	0.8016%	9,038,568	0.8016%	6,253,240			4,144,291		7,179		4,151,470		441,942		441,942
QUAY COUNTY	1.3788%	2,250,325	1.3788%	1,531,052			603,883		1,046		604,729		64,376		64,376
RIO ARRIBA COUNTY	0.2866%	3,231,804	0.2866%	2,235,788			784,699		1,515		786,214		93,277		93,277
ROOSEVELT COUNTY	3.0018%	33,844,772	3.0018%	23,417,462			9,161,450		15,871		9,177,321		976,966		976,966
SAN JUAN COUNTY	0.4255%	4,797,793	0.4255%	3,319,357			1,298,620		2,250		1,300,870		138,483		138,483
SAN MIGUEL COUNTY	1.7654%	19,906,947	1.7654%	13,772,015			5,387,975		9,334		5,397,309		574,567		574,567
SANDOVAL COUNTY	3.5304%	39,807,585	3.5304%	27,540,909			10,774,730		18,666		10,793,396		1,149,004		1,149,004
SANTA FE COUNTY	0.2648%	2,985,794	0.2648%	2,065,724			808,166		1,400		809,566		86,182		86,182
SIERRA COUNTY	0.3448%	3,887,917	0.3448%	2,689,810			1,052,325		1,933		1,054,148		112,219		112,219
SOCORRO COUNTY	1.1136%	12,556,733	1.1136%	8,667,275			3,398,691		5,988		3,404,579		362,482		362,482
TAOS COUNTY	0.3019%	3,404,121	0.3019%	2,355,144			921,384		1,996		922,990		96,256		96,256
TORRANCE COUNTY	1.1489%	1,468,932	1.1489%	1,002,138			392,180		679		392,859		41,822		41,822
UNION COUNTY	0.7332%	8,177,108	0.7332%	5,657,338			2,213,300		3,434		2,217,134		236,024		236,024
VALENCIA COUNTY	2.0922%	22,912,214	2.0922%	1,585,178			620,163		1,074		621,237		66,133		66,133
DE BACA FAMILY PRACTICE CLINIC, INC.	0.0451%	508,532	0.0451%	351,828			255,146		442		255,588		14,678		14,678
SOUTHWEST SOLID WASTE	0.0536%	942,645	0.0536%	652,170									27,208		27,208

*Allocations are estimated based on available information.
**Same percentages as 2014.

Amounts may not sum to totals due to rounding.

Schedule of Pension Amounts by Employers Participating in Municipal General Division

As of June 30, 2014

			Deferred Outflows of Resources			Deferred Inflows of Resources			Deferred Expenses						
Municipal General	2013 Alloc. %**	2013 Net Pension Liability	2014 Alloc. %*	2014 Net Pension Liability	Difference Between Expected and Actual Experience	Changes in Proportion Between Employer Contributions and Proportionate Share of Resources			Changes in Proportion Between Employer Contributions and Proportionate Share of Resources						
						Change of Assumptions	Total of Resources	Net Difference Between Projected and Actual Pension Plan Investments	Change of Assumptions	Total of Resources	Proportionate Share of Pension Without Employer P pickups	Proportionate Share of Pension Without Employer P pickups	Deferred Expense from Changes in Proportion Between Employer Contributions and Proportionate Share of Resources		
	\$ 1,127,565,419		\$ 780,107,325		\$ 1,127,565,419		\$ 305,198,562		\$ 528,708		\$ 305,198,562		\$ 32,546,005		\$ 32,546,005
CHARLES SOIL AND WATER CON. DIST.	0.0077%	86,823	0.0077%	60,868								23,541		2,506	
RIO ABRERA COUNTY HOUSING AUTHORITY	0.0137%	154,477	0.0137%	106,875			23,500		41		23,500	41,812		4,459	
TAGS SOIL AND WATER CONSERVATION DIST.	0.0284%	320,429	0.0284%	221,550			60,668		150		60,668	86,276		9,243	
SIERRA SOIL AND WATER CONSERVATION DIST.	0.0077%	86,823	0.0077%	60,868			23,500		41		23,500	23,541		2,506	
ESTANCIA VALLE SOLID WASTE AUTHORITY	0.0588%	663,009	0.0588%	458,703			179,457		311		179,457	179,768		19,137	
GREENTREE SOLID WASTE AUTHORITY	0.0588%	663,009	0.0588%	458,703			179,457		311		179,457	179,768		19,137	
NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.1869%	2,107,421	0.1869%	1,458,021			570,416		988		570,416	60,828		6,928	
ELEPHANT BUTTE IRRIGATION DISTRICT	0.3146%	3,547,322	0.3146%	2,454,218			960,155		1,663		960,155	102,390		12,107	
SOCORRO SOIL AND WATER DISTRICT	0.0115%	129,670	0.0115%	89,712			35,988		61		35,988	3,748		374	
CUADRO SOIL AND WATER CONSERVATION	0.0054%	60,889	0.0054%	42,126			16,881		29		16,881	1,757		175	
CORRALES VILLAGE OF	0.0782%	881,756	0.0782%	610,044			238,665		413		238,665	239,078		25,451	
WILLARD VILLAGE OF	0.0044%	49,613	0.0044%	34,335			13,429		23		13,429	13,452		1,432	
SOUTH CENTRAL COUNCIL OF GOG	0.0357%	402,441	0.0357%	278,488			108,956		189		108,956	109,145		11,619	
ELEPHANT BUTTE CITY OF	0.0318%	358,566	0.0318%	248,074			97,053		168		97,053	103,500		10,350	
ANTHONY WATER AND SANITATION DIST.	0.0384%	482,983	0.0384%	299,961			117,196		203		117,196	117,399		12,498	
LOVING VILLAGE OF	0.0372%	419,454	0.0372%	290,200			113,534		197		113,534	12,107		12,107	
VAUGHN TOWN OF	0.0149%	116,007	0.0149%	80,236			45,475		79		45,475	4,849		484	
EL PRADO WATER AND SANITATION DIST.	0.0089%	100,353	0.0089%	69,430			27,163		47		27,163	2,897		289	
EDGEWOOD SOIL AND WATER CONSERV. DIST.	0.0080%	90,205	0.0080%	62,409			24,216		42		24,216	2,604		260	
BAYARD HOUSING AUTHORITY	0.0134%	151,094	0.0134%	104,534			40,897		71		40,897	4,361		436	
CLOVIS CITY OF HOUSING AUTHORITY	0.0482%	543,487	0.0482%	376,012			147,106		255		147,106	15,687		1,568	
CUBA HOUSING AUTHORITY	0.0040%	45,103	0.0040%	31,204			12,208		21		12,208	1,302		130	
FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0118%	133,063	0.0118%	92,063			36,033		62		36,033	3,940		384	
GALLUP CITY OF HOUSING AUTHORITY	0.0500%	568,783	0.0500%	390,654			152,999		264		152,999	152,863		16,273	
MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.0890%	1,048,656	0.0890%	725,300			283,935		492		283,935	284,327		30,268	
LORDSBURG CITY HOUSING AUTHORITY	0.0127%	149,201	0.0127%	99,074			38,760		67		38,760	3,627		362	
RATON CITY OF HOUSING AUTHORITY	0.0841%	384,500	0.0841%	266,017			104,073		180		104,073	11,098		1,109	
T OR CITY OF HOUSING AUTHORITY	0.0982%	1,107,270	0.0982%	766,065			299,705		519		299,705	31,960		3,196	
SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0038%	42,848	0.0038%	29,644			11,618		1237		11,618	1,237		123	
RED RIVER TOWN OF	0.1410%	1,588,868	0.1410%	1,099,951			430,330		745		430,330	45,890		4,589	
SANTA FE CITY OF HOUSING AUTHORITY	0.1904%	2,146,885	0.1904%	1,485,324			581,988		1,007		581,988	582,105		61,968	
SANTA FE CITY SOLID WASTE MANAGEMENT	0.1953%	2,202,136	0.1953%	1,523,550			596,033		1,033		596,033	597,086		63,562	
EDGEWOOD TOWN OF	0.0747%	842,292	0.0747%	582,740			227,983		395		227,983	22,878		2,287	
NORTH CENTRAL SOLID WASTE AUTHORITY	0.1365%	1,539,127	0.1365%	1,064,846			416,586		722		416,586	47,318		4,425	
EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0123%	138,691	0.0123%	95,863			37,339		65		37,339	3,604		360	
POJOAQUE VALLEY IRRIGATION DISTRICT	0.0067%	75,547	0.0067%	52,487			20,448		35		20,448	2,181		218	
CARLSBAD IRRIGATION DISTRICT	0.0848%	956,176	0.0848%	661,331			258,808		448		258,808	259,256		27,599	
COLUMBIUS VILLAGES OF	0.0285%	321,356	0.0285%	222,331			86,382		151		86,382	87,133		9,276	
ABQ BERMUDELO COUNTY WATER AUTHORITY	3.7625%	42,424,965	3.7625%	29,351,538			11,483,096		19,893		11,483,096	1,224,543		122,454	
SAN JUAN WATER COMMISSION	0.0334%	376,607	0.0334%	260,556			101,936		177		101,936	102,113		10,870	
OTIS MUTUAL DOMESTIC WATER CON. & SEWAGE WORKS	0.0308%	347,290	0.0308%	240,273			94,001		163		94,001	94,164		10,024	
CARRIZO SOIL & WATER CONSERVATION DISTRICT	0.0011%	12,493	0.0011%	8,581			3,357		6		3,357	336		35	
UPPER HONDO SOIL & WATER CON. DISTRICT	0.0076%	85,695	0.0076%	59,288			23,195		40		23,195	2,473		247	
CARRIZO TOWN OF	0.0110%	124,032	0.0110%	85,812			33,972		58		33,972	33,630		3,580	
TULAROSA VILLAGE OF	0.0567%	639,330	0.0567%	442,321			173,048		300		173,048	17,948		1,845	
WESTERN MORA SOIL AND WATER CONS. DISTRICT	0.0026%	29,317	0.0026%	20,283			7,949		14		7,949	846		84	
ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.0786%	886,267	0.0786%	613,164			238,896		416		238,896	240,302		25,581	
ELDORADO AREA WATER AND SANITATION DISTRICT	0.0186%	209,727	0.0186%	145,100			56,767		96		56,767	56,865		6,054	
REGIONAL ENERGY DISPATCH AUTH. (EDDY COUNTY CCA)	0.0513%	580,956	0.0513%	401,755			157,177		272		157,177	157,489		16,761	
TAGS SRV VALLEY	0.0360%	406,924	0.0360%	280,839			109,871		190		109,871	110,061		11,717	
ANTHONY CITY OF	0.0247%	278,509	0.0247%	192,887			75,384		131		75,384	75,515		8,039	
CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0469%	528,828	0.0469%	365,870			143,138		248		143,138	152,264		15,264	
SPRINGER HOUSING AUTHORITY	0.0129%	145,456	0.0129%	100,634			39,371		68		39,371	39,439		4,198	
MORA MUTUAL DOMESTIC WATER AND MUTUAL CONSUMERS ASSOC.	0.0055%	62,016	0.0055%	42,506			16,786		29		16,786	16,815		1,790	
DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0518%	696,836	0.0518%	482,106			188,613		327		188,613	188,940		20,113	

*Allocations are estimated based on available information.

**Same percentages as 2014.

Amounts may not sum to totals due to rounding.

Schedule of Pension Amounts
by Employers Participating in
the Municipal Police Division

Schedule of Pension Amounts by Employers Participating in Municipal Police Division

As of June 30, 2014

Municipal Police Division	2013			2014			2014	Deferred Outflows of Resources					Deferred Inflows of Resources					Deferred Expenses												
	Alloc.	Net Pension Liability	Alloc. %*	Net Pension Liability	Alloc. %*	Alloc. %*		Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected Investment Earnings on Pension Plan	Change of Assumptions	Total Deferred Inflows of Resources	Changes in Proportion Between Employer Contributions and Proportionate Share of Employer Contributions	Net Difference Projected Investment Earnings on Pension Plan	Change of Assumptions	Total Deferred Inflows of Resources	Changes in Proportion Between Employer Contributions and Proportionate Share of Employer Contributions	Net Difference Projected Investment Earnings on Pension Plan	Change of Assumptions	Total Deferred Inflows of Resources	Changes in Proportion Between Employer Contributions and Proportionate Share of Employer Contributions	Net Difference Projected Investment Earnings on Pension Plan	Change of Assumptions	Total Deferred Inflows of Resources	Changes in Proportion Between Employer Contributions and Proportionate Share of Employer Contributions	Net Difference Projected Investment Earnings on Pension Plan	Change of Assumptions	Total Deferred Inflows of Resources
ALAMOGORDO CITY OF	1.3996%	6,821,991	1.3996%	4,562,544	1.3996%				324,989,120	1,896,555		370,934	2,067,189				2,067,189				306,399									306,399
ALBUQUERQUE CITY OF	28.8494%	140,619,002	28.8494%	94,045,905	28.8494%				34,970,420	34,970,420		7,659,733	42,610,153				42,610,153				6,315,678								6,315,678	
AZTEC CITY OF	0.4110%	2,055,314	0.4110%	1,339,815	0.4110%					498,402		108,939	607,041				607,041				89,976								89,976	
BAYARD CITY OF	0.0982%	475,651	0.0982%	320,121	0.0982%					119,035		26,005	145,040				145,040				21,498								21,498	
BERNALILLO TOWN OF	0.4815%	2,496,908	0.4815%	1,563,286	0.4815%					506,930		110,745	617,675				617,675				91,552								91,552	
BLOOMFIELD CITY OF	0.5961%	2,895,537	0.5961%	1,943,221	0.5961%					583,661		127,508	711,169				711,169				105,409								105,409	
BLOOMFIELD CITY OF	0.7895%	3,955,427	0.7895%	2,859,474	0.7895%					772,575		157,856	860,431				860,431				130,498								130,498	
CARLSBAD CITY OF	1.7808%	8,680,053	1.7808%	5,805,214	1.7808%					338,075		73,857	411,932				411,932				61,056								61,056	
CLARK COUNTY OF	0.0309%	150,614	0.0309%	100,731	0.0309%					2,158,635		471,581	2,630,216				2,630,216				389,851								389,851	
CLAYTON TOWN OF	0.1698%	827,647	0.1698%	553,530	0.1698%					205,827		44,965	250,792				250,792				37,172								37,172	
CLOUDCROFT VILLAGE OF	0.0433%	211,055	0.0433%	141,153	0.0433%					52,487		11,666	64,153				64,153				9,479								9,479	
CLOUDS CITY OF	0.7284%	3,550,399	0.7284%	2,374,505	0.7284%					882,946		192,931	1,075,877				1,075,877				139,460								139,460	
CUBA VILLAGE OF	0.0724%	352,895	0.0724%	236,015	0.0724%					87,761		19,173	106,934				106,934				15,850								15,850	
DEMING CITY OF	0.7329%	3,572,333	0.7329%	2,389,174	0.7329%					888,400		194,082	1,082,482				1,082,482				160,446								160,446	
DEXTER TOWN OF	0.0807%	393,351	0.0807%	263,073	0.0807%					97,822		21,371	119,193				119,193				17,667								17,667	
EIDA TOWN OF	0.0243%	118,444	0.0243%	79,215	0.0243%					29,456		6,435	35,891				35,891				5,320								5,320	
ESPANOLA CITY OF	0.4526%	2,206,083	0.4526%	1,475,427	0.4526%					548,629		119,855	668,484				668,484				99,083								99,083	
ESTANCIOLA TOWN OF	0.0517%	251,988	0.0517%	168,536	0.0517%					82,669		13,691	96,360				96,360				11,318								11,318	
FARMINGTON CITY OF	3.6878%	17,975,235	3.6878%	12,021,827	3.6878%					4,752,246		976,582	5,446,828				5,446,828				807,329								807,329	
GALLUP CITY OF	1.5291%	7,453,206	1.5291%	4,984,700	1.5291%					1,853,531		404,927	2,258,458				2,258,458				334,749								334,749	
GRANITE CITY OF	0.3138%	1,529,538	0.3138%	1,022,954	0.3138%					380,379		83,099	463,478				463,478				68,697								68,697	
HATCH CITY OF	0.0913%	445,018	0.0913%	297,628	0.0913%					110,671		24,178	134,849				134,849				19,987								19,987	
HOBBS CITY OF	2.4840%	12,107,621	2.4840%	8,097,570	2.4840%					3,011,034		657,709	3,668,743				3,668,743				543,794								543,794	
JAL CITY OF	0.0546%	266,134	0.0546%	177,990	0.0546%					86,185		14,459	100,644				100,644				11,953								11,953	
JEMEZ SPRINGS VILLAGE OF	0.0093%	45,330	0.0093%	30,317	0.0093%					12,773		2,463	15,236				15,236				2,096								2,096	
LA JOLLA CITY OF	5.1046%	24,881,084	5.1046%	16,640,441	5.1046%					6,187,651		1,951,771	7,539,422				7,539,422				1,117,493								1,117,493	
LAS VEGAS CITY OF	0.0292%	3,786,370	0.0292%	2,577,847	0.0292%					1,208,523		205,840	1,414,363				1,414,363				170,166								170,166	
LOGAN VILLAGE OF	0.0440%	257,847	0.0440%	172,448	0.0440%					84,124		14,009	98,133				98,133				11,581								11,581	
LOS LUNAS VILLAGE OF	0.2042%	995,321	0.2042%	665,670	0.2042%					329,650		54,075	303,725				303,725				44,703								44,703	
LOS LUNAS VILLAGE OF	0.4344%	4,110,937	0.4344%	2,749,392	0.4344%					1,361,545		223,344	1,584,889				1,584,889				184,636								184,636	
MADALENA VILLAGE OF	0.0150%	73,114	0.0150%	48,898	0.0150%					24,215		3,972	32,870				32,870				3,284								3,284	
MESILLA TOWN OF	0.0932%	454,279	0.0932%	303,822	0.0932%					149,456		24,681	174,537				174,537				20,403								20,403	
MILAN VILLAGE OF	0.0512%	249,561	0.0512%	166,906	0.0512%					88,651		13,558	102,159				102,159				11,209								11,209	
MORIARTY CITY OF	0.1840%	896,861	0.1840%	599,820	0.1840%					293,040		48,726	341,766				341,766				40,281								40,281	
MOUNTAIN VIEW TOWN OF	0.0187%	91,148	0.0187%	60,960	0.0187%					30,188		4,952	35,140				35,140				4,094								4,094	
MOUNTAIN VIEW TOWN OF	0.4469%	2,178,299	0.4469%	1,456,845	0.4469%					728,454		118,945	847,399				847,399				97,835								97,835	
ORLANDO CITY OF	0.0281%	136,966	0.0281%	91,603	0.0281%					45,363		7,441	52,804				52,804				6,152								6,152	
RATON CITY OF	0.3040%	1,481,770	0.3040%	991,007	0.3040%					490,763		80,504	571,267				571,267				66,551								66,551	
RIO RANCHO CITY OF	3.1557%	15,381,650	3.1557%	10,287,239	3.1557%					5,094,411		1,361,545	6,455,956				6,455,956				690,842								690,842	
ROSWELL CITY OF	2.7228%	11,078,181	2.7228%	7,409,081	2.7228%					3,669,100		835,674	4,504,754				4,504,754				665,551								665,551	
RUIDOSO DOWN THE CITY OF	0.1555%	757,945	0.1555%	506,913	0.1555%					251,032		61,570	312,602				312,602				49,559								49,559	
RUIDOSO VILLAGE OF	0.6596%	3,215,051	0.6596%	2,150,224	0.6596%					1,064,827		174,671	1,239,498				1,239,498				34,042								34,042	
SAN YSIDRO VILLAGE OF	0.0107%	52,154	0.0107%	34,881	0.0107%					17,273		2,834	20,115				20,115				2,342								2,342	
SANTA FE CITY OF	4.7819%	23,308,145	4.7819%	15,588,474	4.7819%					7,719,671		1,266,315	9,054,986				9,054,986				1,046,848								1,046,848	
SANTA ROSA CITY OF	0.1150%	560,538	0.1150%	374,887	0.1150%					185,651		30,454	216,105				216,105				25,176								25,176	
SILVER CITY TOWN OF	0.7684%	3,745,369	0.7684%	2,504,900	0.7684%					1,240,469		203,483	1,444,352				1,444,352				168,217								168,217	
SOCORRO CITY OF	0.3470%	1,691,363	0.3470%	1,131,182	0.3470%					560,181		91,891	652,072				652,072				75,965									

Schedule of Pension Amounts by Employers Participating in Municipal Police Division
As of June 30, 2014

Division	2013 Alloc. %**	2013 Net Pension Liability	2014 Alloc. %*	2014 Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Deferred Expenses							
					Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected Investment Earnings on Pension Plan Assumptions	Change of Assumptions	Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Employer Contributions	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Employer Pension Without Employer Pickups		
Municipal Police		487,424,356		325,989,120		121,217,150		26,481,476		147,696,576		21,891,886		1,176,715		174,413		21,891,886		174,413
ARTESIA CITY OF	0.7967%	3,883,310	0.7967%	2,597,155	-	965,737	-	210,978	-	13,062,610	-	1,936,140	-	13,062,610	-	1,936,140	-	13,062,610	-	1,936,140
BERNALILLO COUNTY	8.8411%	43,108,297	8.8411%	28,830,804	-	10,720,566	-	2,342,044	-	208,107	-	30,846	-	208,107	-	30,846	-	208,107	-	30,846
CAYTON COUNTY	0.1409%	666,781	0.1409%	459,319	-	170,955	-	37,312	-	1,145,107	-	169,728	-	1,145,107	-	169,728	-	1,145,107	-	169,728
CHAVES COUNTY	0.7753%	3,779,001	0.7753%	2,527,394	-	379,773	-	82,966	-	462,739	-	68,587	-	462,739	-	68,587	-	462,739	-	68,587
CIBOLA COUNTY	0.3133%	1,527,101	0.3133%	1,021,324	-	379,773	-	53,837	-	3,002,271	-	44,506	-	3,002,271	-	44,506	-	3,002,271	-	44,506
COLFAX COUNTY	0.2033%	990,934	0.2033%	662,736	-	1,245,604	-	101,186	-	564,357	-	83,649	-	564,357	-	83,649	-	564,357	-	83,649
CURRY COUNTY	0.3821%	1,862,448	0.3821%	1,245,604	-	463,171	-	30,798	-	140,976	-	171,774	-	140,976	-	171,774	-	140,976	-	171,774
DE BACA COUNTY	0.1163%	566,875	0.1163%	379,125	-	3,735,913	-	816,158	-	4,552,071	-	25,660	-	4,552,071	-	25,660	-	4,552,071	-	25,660
DE BACA COUNTY	3.0820%	15,022,419	3.0820%	10,046,985	-	1,796,317	-	392,428	-	2,188,745	-	324,416	-	2,188,745	-	324,416	-	2,188,745	-	324,416
DONA ANA COUNTY	1.4819%	7,223,142	1.4819%	4,830,833	-	1,020,527	-	222,947	-	1,248,474	-	184,308	-	1,248,474	-	184,308	-	1,248,474	-	184,308
EDDY COUNTY	0.8419%	4,103,626	0.8419%	2,744,502	-	141,769	-	30,957	-	172,680	-	25,592	-	172,680	-	25,592	-	172,680	-	25,592
GRANT COUNTY	0.1169%	569,799	0.1169%	381,081	-	28,444	-	6,170	-	34,414	-	5,101	-	34,414	-	5,101	-	34,414	-	5,101
GUADALUPE COUNTY	0.0233%	113,570	0.0233%	75,955	-	156,976	-	4,293	-	191,269	-	28,350	-	191,269	-	28,350	-	191,269	-	28,350
HARDING COUNTY	0.1295%	631,215	0.1295%	422,156	-	1,740,072	-	380,141	-	2,120,213	-	314,258	-	2,120,213	-	314,258	-	2,120,213	-	314,258
HIDALGO COUNTY	1.4535%	6,996,977	1.4535%	4,679,574	-	661,240	-	144,456	-	805,696	-	119,420	-	805,696	-	119,420	-	805,696	-	119,420
LEA COUNTY	0.5455%	2,658,900	0.5455%	1,778,271	-	1,276,780	-	278,929	-	1,555,709	-	230,587	-	1,555,709	-	230,587	-	1,555,709	-	230,587
LINCOLN COUNTY	1.0533%	5,134,041	1.0533%	3,433,643	-	828,034	-	180,895	-	1,008,929	-	149,543	-	1,008,929	-	149,543	-	1,008,929	-	149,543
LOS ALAMOS COUNTY	0.6831%	3,329,596	0.6831%	2,226,832	-	2,481,429	-	922,705	-	1,124,282	-	166,641	-	1,124,282	-	166,641	-	1,124,282	-	166,641
LUNA COUNTY	0.7612%	3,710,274	0.7612%	2,481,429	-	45,214	-	9,878	-	55,092	-	8,166	-	55,092	-	8,166	-	55,092	-	8,166
MCKINLEY COUNTY	0.0373%	181,809	0.0373%	121,594	-	1,145,745	-	250,302	-	1,396,047	-	206,922	-	1,396,047	-	206,922	-	1,396,047	-	206,922
MORA COUNTY	0.9452%	4,607,135	0.9452%	3,081,249	-	119,884	-	26,190	-	146,074	-	21,651	-	146,074	-	21,651	-	146,074	-	21,651
QUAY COUNTY	0.0989%	482,063	0.0989%	322,403	-	604,752	-	132,116	-	736,868	-	109,219	-	736,868	-	109,219	-	736,868	-	109,219
RIO ARriba COUNTY	0.4989%	2,431,760	0.4989%	1,626,360	-	321,417	-	70,202	-	391,549	-	58,035	-	391,549	-	58,035	-	391,549	-	58,035
ROOSEVELT COUNTY	0.2651%	1,292,162	0.2651%	864,197	-	3,453,719	-	794,509	-	4,208,228	-	623,744	-	4,208,228	-	623,744	-	4,208,228	-	623,744
SAN JUAN COUNTY	2.8492%	13,887,695	2.8492%	9,288,082	-	108,332	-	23,754	-	132,486	-	19,637	-	132,486	-	19,637	-	132,486	-	19,637
SAN MIGUEL COUNTY	0.0897%	437,220	0.0897%	292,412	-	1,286,335	-	280,994	-	1,567,229	-	232,295	-	1,567,229	-	232,295	-	1,567,229	-	232,295
SANDOVAL COUNTY	1.0611%	5,172,060	1.0611%	3,459,071	-	2,813,571	-	614,660	-	3,428,231	-	508,133	-	3,428,231	-	508,133	-	3,428,231	-	508,133
SANTA FE COUNTY	2.3211%	11,313,607	2.3211%	7,566,539	-	259,526	-	56,697	-	316,223	-	46,871	-	316,223	-	46,871	-	316,223	-	46,871
SERRA COUNTY	0.2141%	1,043,576	0.2141%	697,943	-	204,857	-	44,754	-	249,611	-	36,997	-	249,611	-	36,997	-	249,611	-	36,997
SOCORRO COUNTY	0.1690%	823,747	0.1690%	550,922	-	505,112	-	110,348	-	615,460	-	91,223	-	615,460	-	91,223	-	615,460	-	91,223
TADS COUNTY	0.4167%	2,031,097	0.4167%	1,358,397	-	185,826	-	40,596	-	226,422	-	33,560	-	226,422	-	33,560	-	226,422	-	33,560
TORRANCE COUNTY	0.1533%	747,222	0.1533%	499,741	-	152,612	-	33,340	-	185,952	-	27,562	-	185,952	-	27,562	-	185,952	-	27,562
UNION COUNTY	0.1259%	613,667	0.1259%	410,420	-	955,312	-	208,700	-	1,164,012	-	175,530	-	1,164,012	-	175,530	-	1,164,012	-	175,530
VALENCIA COUNTY	0.7881%	3,841,391	0.7881%	2,569,120	-	171,401	-	37,405	-	208,846	-	30,955	-	208,846	-	30,955	-	208,846	-	30,955
CORRALES VILLAGE OF	0.1414%	689,218	0.1414%	460,949	-	94,398	-	19,967	-	111,365	-	16,506	-	111,365	-	16,506	-	111,365	-	16,506
LOVING TOWN OF	0.0754%	367,518	0.0754%	245,796	-	87,761	-	19,173	-	106,594	-	15,850	-	106,594	-	15,850	-	106,594	-	15,850
RED RIVER TOWN OF	0.0724%	352,895	0.0724%	236,016	-	247,162	-	53,996	-	301,158	-	44,638	-	301,158	-	44,638	-	301,158	-	44,638
EDGEWOOD TOWN OF	0.0399%	993,858	0.0399%	664,682	-	25,334	-	5,535	-	30,869	-	4,575	-	30,869	-	4,575	-	30,869	-	4,575
CAPTAIN VILLAGE OF	0.0209%	101,672	0.0209%	68,132	-	43,669	-	9,474	-	52,807	-	7,795	-	52,807	-	7,795	-	52,807	-	7,795
LOVING TOWN OF	0.3560%	1,735,231	0.3560%	1,160,521	-	62,669	-	13,691	-	76,360	-	11,318	-	76,360	-	11,318	-	76,360	-	11,318
CARRIZO TOWN OF	0.0517%	251,998	0.0517%	168,536	-	75,518	-	16,498	-	92,016	-	13,639	-	92,016	-	13,639	-	92,016	-	13,639
TULAROSA VILLAGE OF	0.0623%	303,665	0.0623%	203,091	-	28,365	-	6,197	-	34,562	-	5,123	-	34,562	-	5,123	-	34,562	-	5,123
TULAROSA VILLAGE OF	0.0234%	114,057	0.0234%	76,281	-	71,154	-	15,545	-	86,699	-	12,851	-	86,699	-	12,851	-	86,699	-	12,851
TAOS SKI VALLEY	0.0234%	114,057	0.0234%	76,281	-	71,154	-	15,545	-	86,699	-	12,851	-	86,699	-	12,851	-	86,699	-	12,851
ANTHONY CITY OF	0.0587%	286,118	0.0587%	191,956	-	71,154	-	15,545	-	86,699	-	12,851	-	86,699	-	12,851	-	86,699	-	12,851

* Allocations are estimated based on available information.
** Same percentages as 2014.
Amounts may not sum to totals due to rounding.

Schedule of Pension Amounts
by Employers Participating in
the Municipal Fire Division

Schedule of Pension Amounts by Employers Participating in Municipal Fire Division
As of June 30, 2014

Municipal Fire Division	2013 Aloc. %**	2014 Aloc. %*	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Deferred Amounts from Changes in Proportion and Differences			Total Employer Pension Without Employer Pkldups
				2013 Net Pension Liability	2014 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Pension Expense Without Employer Pkldups	
Municipal Fire	447,821,463	417,397,357	29,424,106	14,489,883	14,489,883	81,027	57,812,476	57,812,476	36,869,339	57,812,476	36,869,339	36,869,339	36,869,339
ALAMOGORDO CITY OF	0.8592%	0.5923%	2,502,540	81,027	81,027	81,027	323,287	323,287	206,178	323,287	206,178	323,287	706,178
ALBUQUERQUE CITY OF	33.0633%	33.0633%	147,869,837	4,790,978	4,790,978	4,790,978	19,115,291	19,115,291	12,900,589	19,115,291	12,900,589	19,115,291	11,150,589
BELEN CITY OF	0.2680%	0.2680%	1,199,358	36,833	36,833	36,833	154,937	154,937	98,810	154,937	98,810	154,937	78,810
BERNALILLO TOWN OF	0.2151%	0.2151%	992,619	31,168	31,168	31,168	124,355	124,355	79,306	124,355	79,306	124,355	79,306
BLOOMFIELD CITY OF	2.8478%	2.8478%	966,646	31,298	31,298	31,298	124,875	124,875	79,638	124,875	79,638	124,875	79,638
CARLSBAD CITY OF	0.1961%	0.1961%	12,744,516	412,643	412,643	412,643	1,646,384	1,646,384	1,049,965	1,646,384	1,049,965	1,646,384	1,049,965
CLAYTON TOWN OF	1.3284%	1.3284%	877,580	28,415	28,415	28,415	113,370	113,370	72,301	113,370	72,301	113,370	72,301
CLOVIS CITY OF	0.6999%	0.6999%	5,785,557	187,325	187,325	187,325	747,400	747,400	476,647	747,400	476,647	747,400	476,647
DEMINO CITY OF	0.4779%	0.4779%	3,118,777	100,960	100,960	100,960	402,885	402,885	256,942	402,885	256,942	402,885	256,942
ESPAÑOLA CITY OF	1.6470%	1.6470%	2,138,705	69,247	69,247	69,247	276,286	276,286	176,189	276,286	176,189	276,286	176,189
FARMINGTON CITY OF	0.4059%	0.4059%	18,106,271	586,246	586,246	586,246	2,339,035	2,339,035	1,491,897	2,339,035	1,491,897	2,339,035	1,491,897
GALLUP CITY OF	1.6470%	1.6470%	7,370,678	238,648	238,648	238,648	952,171	952,171	607,238	952,171	607,238	952,171	607,238
GRANTS CITY OF	0.4573%	0.4573%	1,196,225	39,731	39,731	39,731	154,533	154,533	98,552	154,533	98,552	154,533	98,552
HOBBS CITY OF	3.0500%	3.0500%	13,662,830	442,376	442,376	442,376	1,765,015	1,765,015	1,125,621	1,765,015	1,125,621	1,765,015	1,125,621
LAS CRUCES CITY OF	5.7221%	5.7221%	25,807,626	829,126	829,126	829,126	3,308,088	3,308,088	2,109,700	3,308,088	2,109,700	3,308,088	2,109,700
LAS VEGAS CITY OF	0.5892%	0.5892%	2,636,796	85,374	85,374	85,374	340,631	340,631	217,234	340,631	217,234	340,631	217,234
LOS LUNAS VILLAGE OF	0.5535%	0.5535%	2,477,031	80,202	80,202	80,202	319,992	319,992	204,072	319,992	204,072	319,992	204,072
MESILLA TOWN OF	0.0493%	0.0493%	220,628	7,144	7,144	7,144	28,502	28,502	18,177	28,502	18,177	28,502	18,177
MORIARTY CITY OF	0.0479%	0.0479%	214,363	199,934	199,934	199,934	6,941	6,941	27,682	6,941	27,682	6,941	27,682
PECOS VILLAGE OF	0.0099%	0.0099%	44,305	1,434	1,434	1,434	5,723	5,723	3,650	5,723	3,650	5,723	3,650
PORTALES CITY OF	0.7975%	0.7975%	3,568,984	3,328,760	3,328,760	3,328,760	115,557	115,557	461,054	115,557	461,054	115,557	461,054
RATON CITY OF	0.4096%	0.4096%	1,833,048	59,351	59,351	59,351	236,800	236,800	151,017	236,800	151,017	236,800	151,017
RIO RANCHO CITY OF	4.2484%	4.2484%	19,012,502	1,709,668	1,709,668	1,709,668	6,558,588	6,558,588	4,256,005	6,558,588	4,256,005	6,558,588	4,256,005
ROSSELL CITY OF	3.2931%	3.2931%	14,737,329	477,166	477,166	477,166	1,903,823	1,903,823	1,214,144	1,903,823	1,214,144	1,903,823	1,214,144
RUIDOSO DOWNS THE CITY OF	0.0277%	0.0277%	123,953	4,014	4,014	4,014	16,014	16,014	10,213	16,014	10,213	16,014	10,213
RUIDOSO VILLAGE OF	0.6902%	0.6902%	3,088,799	100,009	100,009	100,009	399,022	399,022	254,472	399,022	254,472	399,022	254,472
SANTA FE CITY OF	7.1658%	7.1658%	29,910,003	1,038,316	1,038,316	1,038,316	4,142,726	4,142,726	2,641,963	4,142,726	2,641,963	4,142,726	2,641,963
SANTA HE CITY OF	0.9086%	0.9086%	4,066,180	131,655	131,655	131,655	525,284	525,284	334,995	525,284	334,995	525,284	334,995
SILVER CITY TOWN OF	0.4791%	0.4791%	2,144,075	1,999,760	1,999,760	1,999,760	69,421	69,421	276,980	69,421	276,980	69,421	276,980
SOCORRO CITY OF	0.2567%	0.2567%	1,148,788	1,071,464	1,071,464	1,071,464	37,196	37,196	148,405	37,196	148,405	37,196	148,405
TAOS TOWN OF	0.1737%	0.1737%	777,345	725,023	725,023	725,023	25,169	25,169	100,420	25,169	100,420	25,169	100,420
UNION CITY OF	0.1589%	0.1589%	715,587	667,422	667,422	667,422	92,442	92,442	364,042	92,442	364,042	92,442	364,042
ANGEL FIRE VILLAGE OF	0.2218%	0.2218%	992,603	925,792	925,792	925,792	128,228	128,228	58,584	128,228	58,584	128,228	58,584
SUNLAND PARK CITY OF	0.7955%	0.7955%	3,560,033	3,320,412	3,320,412	3,320,412	115,267	115,267	459,888	115,267	459,888	115,267	459,888
ARTESIA CITY OF	10.4855%	10.4855%	46,701,102	1,512,092	1,512,092	1,512,092	6,033,021	6,033,021	3,877,500	6,033,021	3,877,500	6,033,021	3,877,500
BENAVILLO COUNTY	0.5600%	0.5600%	2,506,120	2,397,436	2,397,436	2,397,436	81,143	81,143	333,750	81,143	333,750	81,143	333,750
DONA ANA COUNTY	7.7878%	7.7878%	34,852,076	1,128,443	1,128,443	1,128,443	4,502,320	4,502,320	2,871,310	4,502,320	2,871,310	4,502,320	2,871,310
LOS ALAMOS COUNTY	0.4391%	0.4391%	1,865,067	63,625	63,625	63,625	253,855	253,855	161,893	253,855	161,893	253,855	161,893
SAN JUAN COUNTY	0.7916%	0.7916%	3,542,580	114,702	114,702	114,702	457,644	457,644	291,893	457,644	291,893	457,644	291,893
SANDOVAL COUNTY	3.5018%	3.5018%	15,671,307	507,407	507,407	507,407	2,024,477	2,024,477	1,291,091	2,024,477	1,291,091	2,024,477	1,291,091
SANTA FE COUNTY	0.1333%	0.1333%	586,546	19,315	19,315	19,315	77,054	77,054	49,147	77,054	49,147	77,054	49,147
SANTA HE COUNTY	0.0739%	0.0739%	308,718	10,708	10,708	10,708	42,723	42,723	27,246	42,723	27,246	42,723	27,246
CORRALES TOWN OF	0.0298%	0.0298%	3,713,981	120,252	120,252	120,252	479,786	479,786	305,979	479,786	305,979	479,786	305,979
RED RIVER TOWN OF													
LOVINGTON CITY OF													

* Allocations are estimated based on available information.
** Same percentages as 2014.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension
Items Municipal General
Division

Schedule of Other Pension Items in Municipal General Division
As of June 30, 2014

Municipal General	Alloc. %*	Total Pension Expense From Schedule B	Total Pension Expense		Total Pension Expense Including Picked-up Employee Contributions	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
			Additional Pension Expense Attributable to Picked-up Employee Contributions	Net Pension Liability 1% Decrease (6.75%)		Net Pension Liability 1% Increase (8.75%)	Year 1	Year 2	Year 3	Year 4	Year 5			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Municipal General		32,546,005	49,867,966	82,513,971	1,470,677,712	246,608,632	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)
Employer Allocation														
ALAMOGORDO CITY OF	0.9957%	324,061	370,956	695,017	14,643,538	2,455,482	(761,025)	(761,025)	(761,025)	(761,025)	(761,025)	(761,025)	(761,025)	(26)
ALBUQUERQUE CITY OF	19.4121%	6,317,863	16,941,489	23,259,352	285,489,428	47,871,914	(14,836,893)	(14,836,893)	(14,836,893)	(14,836,893)	(14,836,893)	(14,836,893)	(14,836,893)	(51)
ARCH HURLEY CONSERVANCY DIST.	0.0434%	14,125	-	14,125	638,274	107,028	(33,171)	(33,171)	(33,171)	(33,171)	(33,171)	(33,171)	(33,171)	(1)
AZTEC CITY OF	0.3579%	116,482	-	116,482	5,263,556	882,612	(273,547)	(273,547)	(273,547)	(273,547)	(273,547)	(273,547)	(273,547)	(9)
BAYARD CITY OF	0.0838%	27,274	7,792	35,066	2,832,428	806,658	(64,049)	(64,049)	(64,049)	(64,049)	(64,049)	(64,049)	(64,049)	(2)
BELEN CITY OF	0.2383%	77,557	99,068	176,625	3,504,625	587,668	(182,135)	(182,135)	(182,135)	(182,135)	(182,135)	(182,135)	(182,135)	(6)
BENMALLITO TOWN OF	0.2112%	68,737	137,619	206,356	3,106,071	520,837	(161,423)	(161,423)	(161,423)	(161,423)	(161,423)	(161,423)	(161,423)	(6)
BLOOMFIELD CITY OF	0.3234%	105,254	-	105,254	4,756,172	797,532	(247,178)	(247,178)	(247,178)	(247,178)	(247,178)	(247,178)	(247,178)	(9)
BOSQUE FARMS VILLAGE OF	0.0668%	21,741	-	21,741	982,413	164,735	(51,056)	(51,056)	(51,056)	(51,056)	(51,056)	(51,056)	(51,056)	(2)
CARLSBAD CITY OF	1.6672%	542,607	-	542,607	24,519,139	4,111,459	(1,274,260)	(1,274,260)	(1,274,260)	(1,274,260)	(1,274,260)	(1,274,260)	(1,274,260)	(44)
CARLSBAD SOIL AND WATER CONS. DIST.	0.0079%	2,571	-	2,571	116,184	19,482	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	(0)
CHAMA VILLAGE OF	0.0465%	15,134	-	15,134	683,865	114,673	(35,540)	(35,540)	(35,540)	(35,540)	(35,540)	(35,540)	(35,540)	(1)
CIMARRON VILLAGE OF	0.0229%	7,453	-	7,453	336,785	56,473	(17,503)	(17,503)	(17,503)	(17,503)	(17,503)	(17,503)	(17,503)	(1)
CLAUNCH PINTO SOIL AND WATER CONS. DIST.	0.0069%	2,246	-	2,246	101,477	17,016	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(0)
CLAYTON TOWN OF	0.1326%	43,156	23,038	66,194	1,950,119	327,003	(101,348)	(101,348)	(101,348)	(101,348)	(101,348)	(101,348)	(101,348)	(3)
CLOUDCROFT VILLAGE OF	0.0373%	12,140	-	12,140	548,563	91,985	(28,509)	(28,509)	(28,509)	(28,509)	(28,509)	(28,509)	(28,509)	(1)
CLOVIS CITY OF	0.1271%	41,366	-	41,366	1,869,231	313,440	(97,144)	(97,144)	(97,144)	(97,144)	(97,144)	(97,144)	(97,144)	(3)
CUBA VILLAGE OF	0.0509%	16,566	-	16,566	748,575	125,524	(38,903)	(38,903)	(38,903)	(38,903)	(38,903)	(38,903)	(38,903)	(1)
CUBA SOIL AND WATER CONS. DIST.	0.0062%	2,018	-	2,018	91,182	15,290	(4,739)	(4,739)	(4,739)	(4,739)	(4,739)	(4,739)	(4,739)	(0)
DEMING CITY OF	0.4285%	139,460	78,532	217,992	6,301,854	1,056,718	(327,508)	(327,508)	(327,508)	(327,508)	(327,508)	(327,508)	(327,508)	(11)
DES MOINES VILLAGE OF	0.0072%	2,343	-	2,343	105,889	17,756	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(0)
DEXTER TOWN OF	0.0210%	6,835	-	6,835	308,842	54,788	(16,051)	(16,051)	(16,051)	(16,051)	(16,051)	(16,051)	(16,051)	(1)
EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.0073%	2,376	-	2,376	107,359	18,002	(5,579)	(5,579)	(5,579)	(5,579)	(5,579)	(5,579)	(5,579)	(0)
EAST TORRANCE SOIL AND WATER CONS. DIST.	0.0042%	1,367	-	1,367	61,768	10,358	(3,210)	(3,210)	(3,210)	(3,210)	(3,210)	(3,210)	(3,210)	(0)
ELIDA TOWN OF	0.067%	2,181	-	2,181	98,535	16,522	(5,121)	(5,121)	(5,121)	(5,121)	(5,121)	(5,121)	(5,121)	(0)
ESPAÑOLA CITY OF	0.4295%	139,785	253,378	393,163	6,316,561	1,059,184	(328,272)	(328,272)	(328,272)	(328,272)	(328,272)	(328,272)	(328,272)	(11)
ESTANCIA TOWN OF	0.0292%	9,503	19,758	29,261	429,438	72,010	(22,318)	(22,318)	(22,318)	(22,318)	(22,318)	(22,318)	(22,318)	(1)
FARMINGTON CITY OF	3.3565%	1,092,407	-	1,092,407	49,363,297	8,277,419	(2,565,412)	(2,565,412)	(2,565,412)	(2,565,412)	(2,565,412)	(2,565,412)	(2,565,412)	(88)
FT SUMMER VILLAGE OF	0.0557%	18,128	44,825	62,953	137,361	137,361	(42,572)	(42,572)	(42,572)	(42,572)	(42,572)	(42,572)	(42,572)	(1)
GALLUP CITY OF	1.0438%	339,748	918,890	1,258,638	15,352,405	2,574,348	(797,865)	(797,865)	(797,865)	(797,865)	(797,865)	(797,865)	(797,865)	(27)
GRADY VILLAGE OF	0.0050%	1,627	-	1,627	73,534	12,330	(3,822)	(3,822)	(3,822)	(3,822)	(3,822)	(3,822)	(3,822)	(0)
GRANTS CITY OF	0.2287%	74,433	-	74,433	3,363,440	563,994	(174,798)	(174,798)	(174,798)	(174,798)	(174,798)	(174,798)	(174,798)	(6)
HATCH VILLAGE OF	0.0499%	16,240	-	16,240	733,868	123,058	(38,139)	(38,139)	(38,139)	(38,139)	(38,139)	(38,139)	(38,139)	(1)
HOBBS CITY OF	1.4202%	462,218	461,146	923,364	20,886,565	3,502,336	(1,085,475)	(1,085,475)	(1,085,475)	(1,085,475)	(1,085,475)	(1,085,475)	(1,085,475)	(37)
JAL CITY OF	0.0768%	24,995	-	24,995	1,129,480	189,395	(58,699)	(58,699)	(58,699)	(58,699)	(58,699)	(58,699)	(58,699)	(2)
JEWEL SPRINGS VILLAGE OF	0.0212%	6,900	-	6,900	311,784	52,281	(16,203)	(16,203)	(16,203)	(16,203)	(16,203)	(16,203)	(16,203)	(1)
LAS CRUCES CITY OF	4.9777%	1,620,042	1,930,705	3,550,747	73,205,924	12,275,438	(3,804,514)	(3,804,514)	(3,804,514)	(3,804,514)	(3,804,514)	(3,804,514)	(3,804,514)	(131)
LAS VEGAS CITY OF	0.8426%	274,233	-	274,233	12,391,950	2,077,924	(644,009)	(644,009)	(644,009)	(644,009)	(644,009)	(644,009)	(644,009)	(22)
LOGAN VILLAGE OF	0.0494%	16,078	-	16,078	726,515	121,825	(37,757)	(37,757)	(37,757)	(37,757)	(37,757)	(37,757)	(37,757)	(1)
LORDSBURG CITY OF	0.0752%	24,475	-	24,475	1,105,950	185,450	(57,476)	(57,476)	(57,476)	(57,476)	(57,476)	(57,476)	(57,476)	(2)
LOS LUNAS VILLAGE OF	0.5213%	669,662	463,194	1,132,856	7,666,643	1,285,571	(398,436)	(398,436)	(398,436)	(398,436)	(398,436)	(398,436)	(398,436)	(14)
LOS RANCHOS VILLAGE OF	0.0518%	16,859	33,293	50,152	761,811	127,743	(39,591)	(39,591)	(39,591)	(39,591)	(39,591)	(39,591)	(39,591)	(1)
MAGDALENA VILLAGE OF	0.0125%	4,068	-	4,068	183,895	30,826	(9,554)	(9,554)	(9,554)	(9,554)	(9,554)	(9,554)	(9,554)	(0)
MESILLA TOWN OF	0.1035%	33,685	-	33,685	1,522,151	255,240	(79,106)	(79,106)	(79,106)	(79,106)	(79,106)	(79,106)	(79,106)	(3)
MID-RIO GRANDE CONS. DIST.	0.9750%	317,324	780,725	1,098,049	14,339,108	2,404,434	(745,204)	(745,204)	(745,204)	(745,204)	(745,204)	(745,204)	(745,204)	(26)
MILAN VILLAGE OF	0.015%	33,034	-	33,034	1,492,738	250,308	(77,578)	(77,578)	(77,578)	(77,578)	(77,578)	(77,578)	(77,578)	(3)
MORIARTY CITY OF	0.0712%	23,173	-	23,173	1,047,123	175,585	(54,419)	(54,419)	(54,419)	(54,419)	(54,419)	(54,419)	(54,419)	(2)
MOUNTAINAIR TOWN OF	0.0292%	9,503	-	9,503	429,438	72,010	(22,318)	(22,318)	(22,318)	(22,318)	(22,318)	(22,318)	(22,318)	(1)
NORTH CENTRAL NM ECONOMIC DEVELOPMENT DISTRICT	0.1925%	62,651	149,179	211,830	2,831,055	474,722	(147,130)	(147,130)	(147,130)	(147,130)	(147,130)	(147,130)	(147,130)	(5)
PECOS VILLAGE OF	0.0287%	9,341	24,683	34,024	422,085	70,777	(21,936)	(21,936)	(21,936)	(21,936)	(21,936)	(21,936)	(21,936)	(1)
PECOS VALLEY CONS. DISTRICT	0.0421%	13,702	37,547	51,249	619,155	103,822	(32,178)	(32,178)	(32,178)	(32,178)	(32,178)	(32,178)	(32,178)	(1)
PORTALES CITY OF	0.3770%	122,698	-	122,698	5,544,495	929,715	(288,145)	(288,145)	(288,145)	(288,145)	(288,145)	(288,145)	(288,145)	(10)
QUESTA VILLAGE OF	0.0392%	12,758	-	12,758	576,506	96,671	(29,961)	(29,961)	(29,961)	(29,961)	(29,961)	(29,961)	(29,961)	(1)
RATON CITY OF	0.2216%	72,122	-	72,122	3,259,022	546,485	(169,371)	(169,371)	(169,371)	(169,371)	(169,371)	(169,371)	(169,371)	(6)

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension Items in Municipal General Division
As of June 30, 2014

Division	Total Pension Expense				Discount Rate Sensitivity				Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
	Total Pension Expense From Schedule B	Additional Pension Expense Attributable to Picked-up Employee Contributions	Total Pension Expense Including Picked-up Employee Contributions	Net Pension Liability 1% Decrease (6.75%)	Net Pension Liability 1% Increase (8.75%)	Year 1 \$ (76,431,159)	Year 2 \$ (76,431,159)	Year 3 \$ (76,431,159)	Year 4 \$ (76,431,161)	Year 5 \$ (76,431,161)	Year 6 \$ (76,431,161)	Year 7 \$ (76,431,161)	Year 8 \$ (76,431,161)	Year 9 \$ (76,431,161)
Municipal General	\$ 32,546,005	\$ 49,967,966	\$ 82,513,971	\$ 1,470,677,712	\$ 246,608,632	\$ (76,431,159)	\$ (76,431,159)	\$ (76,431,159)	\$ (76,431,161)	\$ (76,431,161)	\$ (76,431,161)	\$ (76,431,161)	\$ (76,431,161)	\$ (76,431,161)
Employer Allocation														
RATON PUBLIC SERVICE	29,617	-	29,617	1,338,317	224,414	(69,552)	(69,552)	(69,552)	(69,552)	(69,552)	(69,552)	(69,552)	(69,552)	(69,552)
REGION V HOUSING AUTHORITY	12,986	-	12,986	586,800	98,397	(30,496)	(30,496)	(30,496)	(30,496)	(30,496)	(30,496)	(30,496)	(30,496)	(30,496)
REGION VI HOUSING AUTHORITY	22,782	-	22,782	1,029,474	172,626	(53,502)	(53,502)	(53,502)	(53,502)	(53,502)	(53,502)	(53,502)	(53,502)	(53,502)
RESERVE VILLAGE OF	5,696	-	5,696	257,369	43,157	(13,375)	(13,375)	(13,375)	(13,375)	(13,375)	(13,375)	(13,375)	(13,375)	(13,375)
RIO RANCHO CITY OF	597,317	1,109,812	1,707,129	26,991,348	4,526,008	(1,402,741)	(1,402,741)	(1,402,741)	(1,402,741)	(1,402,741)	(1,402,741)	(1,402,741)	(1,402,741)	(1,402,741)
ROSWELL CITY OF	465,929	-	465,929	21,054,222	3,530,449	(1,094,188)	(1,094,188)	(1,094,188)	(1,094,188)	(1,094,188)	(1,094,188)	(1,094,188)	(1,094,188)	(1,094,188)
ROY VILLAGE OF	3,157	-	3,157	142,656	23,921	(7,414)	(7,414)	(7,414)	(7,414)	(7,414)	(7,414)	(7,414)	(7,414)	(7,414)
RUIDOSO DOWNS THE CITY OF	49,730	-	49,730	2,247,196	376,818	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)
RUIDOSO VILLAGE OF	222,224	244,788	467,012	10,041,787	1,683,844	(521,872)	(521,872)	(521,872)	(521,872)	(521,872)	(521,872)	(521,872)	(521,872)	(521,872)
S N M E D D	14,646	-	14,646	661,805	110,974	(34,394)	(34,394)	(34,394)	(34,394)	(34,394)	(34,394)	(34,394)	(34,394)	(34,394)
SAN YSIDRO VILLAGE OF	2,246	-	2,246	101,477	17,016	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)
SANTA FE CITY OF	1,779,258	4,877,151	6,656,409	80,400,480	13,481,847	(4,178,415)	(4,178,415)	(4,178,415)	(4,178,415)	(4,178,415)	(4,178,415)	(4,178,415)	(4,178,415)	(4,178,415)
SANTA ROSA CITY OF	38,567	-	38,567	1,742,753	292,231	(90,571)	(90,571)	(90,571)	(90,571)	(90,571)	(90,571)	(90,571)	(90,571)	(90,571)
SILVER CITY TOWN OF	130,672	-	130,672	486,803	990,134	(306,871)	(306,871)	(306,871)	(306,871)	(306,871)	(306,871)	(306,871)	(306,871)	(306,871)
SOCORRO CITY OF	129,045	351,307	480,352	5,831,237	977,803	(303,050)	(303,050)	(303,050)	(303,050)	(303,050)	(303,050)	(303,050)	(303,050)	(303,050)
SOUTHWEST NEW MEXICO COG	0.0211%	-	0.0211%	310,313	52,034	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)	(16,127)
SPRINGER TOWN OF	11,717	-	11,717	529,444	88,779	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)
T O R C CITY OF	108,346	-	108,346	4,895,886	820,960	(254,439)	(254,439)	(254,439)	(254,439)	(254,439)	(254,439)	(254,439)	(254,439)	(254,439)
TAGS TOWN OF	178,222	194,651	372,873	8,055,431	1,350,429	(418,537)	(418,537)	(418,537)	(418,537)	(418,537)	(418,537)	(418,537)	(418,537)	(418,537)
TEXICO CITY OF	4,003	-	4,003	180,893	30,333	(9,401)	(9,401)	(9,401)	(9,401)	(9,401)	(9,401)	(9,401)	(9,401)	(9,401)
TERRA Y MONTES SWCD	5,826	-	5,826	263,251	44,145	(13,681)	(13,681)	(13,681)	(13,681)	(13,681)	(13,681)	(13,681)	(13,681)	(13,681)
TUERAS VILLAGE OF	5,891	-	5,891	266,193	44,666	(13,834)	(13,834)	(13,834)	(13,834)	(13,834)	(13,834)	(13,834)	(13,834)	(13,834)
TUCUMCARI CITY OF	104,115	-	104,115	4,704,698	788,901	(244,503)	(244,503)	(244,503)	(244,503)	(244,503)	(244,503)	(244,503)	(244,503)	(244,503)
WAGON MOUND VILLAGE OF	1,920	-	1,920	86,770	14,550	(4,509)	(4,509)	(4,509)	(4,509)	(4,509)	(4,509)	(4,509)	(4,509)	(4,509)
WILLIAMSBURG VILLAGE OF	0.0059%	-	0.0059%	92,653	15,536	(4,815)	(4,815)	(4,815)	(4,815)	(4,815)	(4,815)	(4,815)	(4,815)	(4,815)
EUNICE CITY OF	79,868	-	79,868	3,609,043	605,178	(187,562)	(187,562)	(187,562)	(187,562)	(187,562)	(187,562)	(187,562)	(187,562)	(187,562)
NORTHWEST NM COUNCIL OF GOVERNMENTS	12,009	-	12,009	542,660	90,999	(28,203)	(28,203)	(28,203)	(28,203)	(28,203)	(28,203)	(28,203)	(28,203)	(28,203)
NORTHWEST NM REGIONAL SOLID WASTE AUTH	43,351	-	43,351	1,958,943	328,483	(101,806)	(101,806)	(101,806)	(101,806)	(101,806)	(101,806)	(101,806)	(101,806)	(101,806)
MELROSE VILLAGE OF	3,645	-	3,645	164,716	27,620	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)
ANGEL FIRE VILLAGE OF	62,619	4,288	66,907	2,829,584	474,475	(147,054)	(147,054)	(147,054)	(147,054)	(147,054)	(147,054)	(147,054)	(147,054)	(147,054)
TIMBER WATER AND SANITATION DISTRICT	2,604	-	2,604	117,654	19,729	(6,114)	(6,114)	(6,114)	(6,114)	(6,114)	(6,114)	(6,114)	(6,114)	(6,114)
MOSQUERO VILLAGE OF	976	-	976	44,120	7,398	(2,293)	(2,293)	(2,293)	(2,293)	(2,293)	(2,293)	(2,293)	(2,293)	(2,293)
EAGLE NEST VILLAGE OF	6,021	-	6,021	272,075	45,623	(14,140)	(14,140)	(14,140)	(14,140)	(14,140)	(14,140)	(14,140)	(14,140)	(14,140)
EMW GAS ASSOCIATION	28,771	-	28,771	1,300,079	218,002	(67,565)	(67,565)	(67,565)	(67,565)	(67,565)	(67,565)	(67,565)	(67,565)	(67,565)
SUNLAND PARK CITY OF	30,854	-	30,854	1,394,202	233,785	(72,457)	(72,457)	(72,457)	(72,457)	(72,457)	(72,457)	(72,457)	(72,457)	(72,457)
HAGERMAN TOWN OF	5,598	11,546	17,144	252,957	42,417	(13,146)	(13,146)	(13,146)	(13,146)	(13,146)	(13,146)	(13,146)	(13,146)	(13,146)
ARTESIA CITY OF	94,709	178,095	272,804	4,279,672	717,631	(222,415)	(222,415)	(222,415)	(222,415)	(222,415)	(222,415)	(222,415)	(222,415)	(222,415)
MAXWELL VILLAGE OF	3,710	-	3,710	167,657	28,113	(8,713)	(8,713)	(8,713)	(8,713)	(8,713)	(8,713)	(8,713)	(8,713)	(8,713)
BERNALILLO COUNTY	3,802,545	7,141,010	10,943,555	171,828,101	28,812,766	(8,929,911)	(8,929,911)	(8,929,911)	(8,929,911)	(8,929,911)	(8,929,911)	(8,929,911)	(8,929,911)	(8,929,911)
CATRON COUNTY	0.1247%	-	0.1247%	40,585	307,521	(95,310)	(95,310)	(95,310)	(95,310)	(95,310)	(95,310)	(95,310)	(95,310)	(95,310)
CHAVES COUNTY	1.0899%	204,251	558,970	16,028,916	2,687,787	(833,023)	(833,023)	(833,023)	(833,023)	(833,023)	(833,023)	(833,023)	(833,023)	(833,023)
CIBOLA COUNTY	0.4660%	-	151,664	6,853,358	1,149,196	(356,169)	(356,169)	(356,169)	(356,169)	(356,169)	(356,169)	(356,169)	(356,169)	(356,169)
COLFAX COUNTY	0.2845%	-	92,593	4,184,078	701,602	(217,447)	(217,447)	(217,447)	(217,447)	(217,447)	(217,447)	(217,447)	(217,447)	(217,447)
CURRY COUNTY	0.5445%	415,905	593,118	8,007,840	1,342,784	(416,168)	(416,168)	(416,168)	(416,168)	(416,168)	(416,168)	(416,168)	(416,168)	(416,168)
DE BACA COUNTY	0.1145%	-	37,265	1,683,926	282,367	(87,514)	(87,514)	(87,514)	(87,514)	(87,514)	(87,514)	(87,514)	(87,514)	(87,514)
DONA ANA COUNTY	2.8931%	2,229,637	3,152,949	6,991,184	6,991,601	(2,166,900)	(2,166,900)	(2,166,900)	(2,166,900)	(2,166,900)	(2,166,900)	(2,166,900)	(2,166,900)	(2,166,900)
EDDY COUNTY	1.4492%	986,847	1,408,504	21,313,061	3,573,852	(1,107,640)	(1,107,640)	(1,107,640)	(1,107,640)	(1,107,640)	(1,107,640)	(1,107,640)	(1,107,640)	(1,107,640)
GRANT COUNTY	0.6172%	-	200,874	9,077,023	1,522,068	(471,733)	(471,733)	(471,733)	(471,733)	(471,733)	(471,733)	(471,733)	(471,733)	(471,733)
GUADALUPE COUNTY	0.1644%	53,506	2,417,794	405,425	405,425	(125,653)	(125,653)	(125,653)	(125,653)	(125,653)	(125,653)	(125,653)	(125,653)	(125,653)
HARDING COUNTY	0.0751%	-	24,442	1,104,479	185,203	(57,400)	(57,400)	(57,400)	(57,400)	(57,400)	(57,400)	(57,400)	(57,400)	(57,400)
HIDALGO COUNTY	0.1597%	-	51,976	2,348,672	393,834	(122,061)	(122,061)	(122,061)	(122,061)	(122,061)	(122,061)	(122,061)	(122,061)	(122,061)
LEA COUNTY	1.1668%	499,125	878,872	17,159,868	2,877,447	(891,799)	(891,799)	(891,799)	(891,799)	(891,799)	(891,799)	(891,799)	(891,799)	(891,799)
LINCOLN COUNTY	0.3241%	-	105,482	4,766,466	799,259	(247,713)	(247,713)	(247,713)	(247,713)	(247,713)	(247,713)	(247,713)	(247,713)	(247,713)
LOS ALAMOS COUNTY	3.1250%	-	1,017,063	45,958,679	7,706,520	(2,388,474)	(2,388,474)	(2,388,474)	(2,388,474)	(2,388,474)	(2,388,474)	(2,388,474)	(2,388,474)	(2,388,474)
LUNA COUNTY	0.7647%	451,844	700,723	11,246,272	1,885,816	(584,469)	(584,469)	(584,469)	(584,469)	(584,469)	(584,469)	(584,469)	(584,469)	(584,469)

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension Items in Municipal General Division
As of June 30, 2014

Employer Allocation	Total Pension Expense		Additional Pension Expense		Total Pension Expense	Net Pension Liability		Net Pension Liability		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
	Alloc. %*	Pension Expense From Schedule B	Pension Expense Attributable to Picked-up Employee Contributions	Pension Expense Attributable to Picked-up Employee Contributions		Total Pension Expense	1% Decrease (6.75%)	1% Increase (8.75%)	Year 1	Year 2	Year 3	Year 4	Year 5	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Municipal General		32,546,005	49,967,966	82,513,971	1,470,677,712	246,608,652	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,159)	
MCKINLEY COUNTY	0.9374%	305,086	-	305,086	13,786,133	2,311,709	(716,466)	(716,466)	(716,466)	(716,466)	(716,466)	(716,466)		
MORA COUNTY	0.0866%	28,185	-	28,185	1,273,607	213,563	(66,189)	(66,189)	(66,189)	(66,189)	(66,189)	(66,189)		
OTERO COUNTY	0.8016%	260,889	-	260,889	11,788,953	1,976,815	(612,672)	(612,672)	(612,672)	(612,672)	(612,672)	(612,672)		
QUAY COUNTY	0.1978%	64,376	-	64,376	2,909,001	487,792	(151,181)	(151,181)	(151,181)	(151,181)	(151,181)	(151,181)		
RIO ARriba COUNTY	1.3579%	441,942	402,196	844,138	19,970,333	3,348,699	(1,037,859)	(1,037,859)	(1,037,859)	(1,037,859)	(1,037,859)	(1,037,859)		
ROOSEVELT COUNTY	0.2866%	93,277	50,129	143,406	4,214,962	706,780	(219,052)	(219,052)	(219,052)	(219,052)	(219,052)	(219,052)		
SAN JUAN COUNTY	3.0018%	976,966	-	976,966	44,146,804	7,402,698	(2,294,311)	(2,294,311)	(2,294,311)	(2,294,311)	(2,294,311)	(2,294,311)		
SAN MIGUEL COUNTY	0.4255%	138,483	-	138,483	6,257,734	1,049,320	(325,215)	(325,215)	(325,215)	(325,215)	(325,215)	(325,215)		
SANDOVAL COUNTY	1.7654%	574,567	420,892	995,459	25,963,344	4,353,629	(1,349,316)	(1,349,316)	(1,349,316)	(1,349,316)	(1,349,316)	(1,349,316)		
SANTA FE COUNTY	3.5304%	1,149,004	3,118,436	4,267,440	51,920,806	8,706,271	(2,698,326)	(2,698,326)	(2,698,326)	(2,698,326)	(2,698,326)	(2,698,326)		
SIERRA COUNTY	0.2648%	86,182	-	86,182	3,894,355	653,020	(202,390)	(202,390)	(202,390)	(202,390)	(202,390)	(202,390)		
SOCORRO COUNTY	0.3448%	112,219	-	112,219	5,070,897	850,307	(263,535)	(263,535)	(263,535)	(263,535)	(263,535)	(263,535)		
TAOS COUNTY	1.1136%	362,432	48,334	410,766	16,377,467	2,746,234	(851,137)	(851,137)	(851,137)	(851,137)	(851,137)	(851,137)		
TORRANCE COUNTY	0.3019%	98,256	-	98,256	4,439,976	744,511	(230,746)	(230,746)	(230,746)	(230,746)	(230,746)	(230,746)		
UNION COUNTY	0.1285%	41,822	83,330	125,152	1,889,821	316,892	(98,214)	(98,214)	(98,214)	(98,214)	(98,214)	(98,214)		
VALENCIA COUNTY	0.7252%	236,024	197,806	433,830	10,665,355	1,788,406	(554,279)	(554,279)	(554,279)	(554,279)	(554,279)	(554,279)		
DE BACA FAMILY PRACTICE CLINIC, INC.	0.2032%	66,133	-	66,133	2,988,417	501,109	(155,308)	(155,308)	(155,308)	(155,308)	(155,308)	(155,308)		
SOUTHWEST SOLID WASTE	0.0451%	14,678	-	14,678	663,276	111,220	(34,470)	(34,470)	(34,470)	(34,470)	(34,470)	(34,470)		
S S C A F C A	0.0836%	27,208	-	27,208	1,229,487	206,165	(63,896)	(63,896)	(63,896)	(63,896)	(63,896)	(63,896)		
CHAVES SOIL AND WATER CONSERV. DIST.	0.0077%	2,506	-	2,506	113,242	18,989	(5,885)	(5,885)	(5,885)	(5,885)	(5,885)	(5,885)		
RIO ARriba COUNTY HOUSING AUTHORITY	0.0137%	4,459	-	4,459	201,483	33,785	(10,471)	(10,471)	(10,471)	(10,471)	(10,471)	(10,471)		
TAOS SOIL AND WATER CONSERVATION DIST.	0.0284%	9,243	-	9,243	417,672	70,037	(21,706)	(21,706)	(21,706)	(21,706)	(21,706)	(21,706)		
SIERRA SOIL AND WATER CONSERVATION DIST.	0.0077%	2,506	-	2,506	113,242	18,989	(5,885)	(5,885)	(5,885)	(5,885)	(5,885)	(5,885)		
ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0588%	19,137	33,443	52,580	864,758	145,006	(44,942)	(44,942)	(44,942)	(44,942)	(44,942)	(44,942)		
GREENTREE SOLID WASTE AUTHORITY	0.0588%	19,137	-	19,137	864,758	145,006	(44,942)	(44,942)	(44,942)	(44,942)	(44,942)	(44,942)		
NORTH CENTRAL REGIONAL TRANSIT DIST.	0.1869%	60,828	12,636	73,464	2,748,697	460,912	(142,850)	(142,850)	(142,850)	(142,850)	(142,850)	(142,850)		
ELEPHANT BUTTE IRRIGATION DISTRICT	0.3146%	102,390	-	102,390	4,626,752	775,831	(240,452)	(240,452)	(240,452)	(240,452)	(240,452)	(240,452)		
SOCORRO SOIL AND WATER DISTRICT	0.0115%	3,743	-	3,743	169,128	28,360	(8,790)	(8,790)	(8,790)	(8,790)	(8,790)	(8,790)		
CIUDAD SOIL AND WATER CONSERVATION	0.0054%	1,757	3,478	5,235	79,417	13,317	(4,127)	(4,127)	(4,127)	(4,127)	(4,127)	(4,127)		
CORRALES VILLAGE OF	0.0782%	25,451	5,746	31,197	1,150,070	192,848	(59,769)	(59,769)	(59,769)	(59,769)	(59,769)	(59,769)		
WILLARD VILLAGE OF	0.0044%	1,432	-	1,432	64,710	10,851	(3,363)	(3,363)	(3,363)	(3,363)	(3,363)	(3,363)		
SOUTH CENTRAL COUNCIL OF GOG	0.0357%	11,619	-	11,619	525,032	88,039	(27,286)	(27,286)	(27,286)	(27,286)	(27,286)	(27,286)		
ELEPHANT BUTTE CITY OF	0.0318%	10,350	-	10,350	78,422	78,422	(24,305)	(24,305)	(24,305)	(24,305)	(24,305)	(24,305)		
ANTHONY WATER AND SANITATION DIST.	0.0384%	12,498	-	12,498	560,740	94,698	(29,350)	(29,350)	(29,350)	(29,350)	(29,350)	(29,350)		
LOVING VILLAGE OF	0.0372%	12,107	-	12,107	547,092	91,738	(28,432)	(28,432)	(28,432)	(28,432)	(28,432)	(28,432)		
VAUGHN TOWN OF	0.0149%	4,849	-	4,849	219,131	36,745	(11,388)	(11,388)	(11,388)	(11,388)	(11,388)	(11,388)		
EL PRADO WATER AND SANITATION DIST.	0.0089%	2,897	-	2,897	130,890	21,948	(6,802)	(6,802)	(6,802)	(6,802)	(6,802)	(6,802)		
EDGEWOOD SOIL AND WATER CONSERV. DIST.	0.0080%	2,604	-	2,604	117,654	19,729	(6,114)	(6,114)	(6,114)	(6,114)	(6,114)	(6,114)		
BAYARD HOUSING AUTHORITY	0.0134%	4,361	-	4,361	197,071	33,046	(10,242)	(10,242)	(10,242)	(10,242)	(10,242)	(10,242)		
CLOVIS CITY OF HOUSING AUTHORITY	0.0482%	15,687	-	15,687	708,867	118,865	(36,840)	(36,840)	(36,840)	(36,840)	(36,840)	(36,840)		
CUBA HOUSING AUTHORITY	0.0040%	1,302	-	1,302	58,827	9,864	(3,057)	(3,057)	(3,057)	(3,057)	(3,057)	(3,057)		
FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0118%	3,840	-	3,840	173,540	29,100	(9,019)	(9,019)	(9,019)	(9,019)	(9,019)	(9,019)		
GALLUP CITY OF HOUSING AUTHORITY	0.0500%	16,273	44,441	60,714	735,339	123,304	(38,216)	(38,216)	(38,216)	(38,216)	(38,216)	(38,216)		
MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.0930%	30,268	51,770	82,038	1,367,730	229,346	(71,081)	(71,081)	(71,081)	(71,081)	(71,081)	(71,081)		
LORDSBURG CITY HOUSING AUTHORITY	0.0127%	4,133	-	4,133	186,776	31,319	(9,707)	(9,707)	(9,707)	(9,707)	(9,707)	(9,707)		
RATON CITY OF HOUSING AUTHORITY	0.0341%	11,098	-	11,098	501,501	84,094	(26,063)	(26,063)	(26,063)	(26,063)	(26,063)	(26,063)		
T. OR C CITY OF HOUSING AUTHORITY	0.0982%	31,960	-	31,960	1,444,206	242,170	(75,055)	(75,055)	(75,055)	(75,055)	(75,055)	(75,055)		
SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0038%	1,237	-	1,237	55,886	9,371	(2,904)	(2,904)	(2,904)	(2,904)	(2,904)	(2,904)		
RED RIVER TOWN OF	0.1410%	45,890	-	45,890	2,073,656	347,718	(107,768)	(107,768)	(107,768)	(107,768)	(107,768)	(107,768)		
SANTA FE CITY OF HOUSING AUTHORITY	0.1904%	61,968	-	61,968	2,800,170	469,543	(145,525)	(145,525)	(145,525)	(145,525)	(145,525)	(145,525)		
SANTA FE CITY SOLID WASTE MANAGEMENT	0.1953%	63,562	175,204	238,766	2,872,234	481,627	(149,270)	(149,270)	(149,270)	(149,270)	(149,270)	(149,270)		
EDGEWOOD TOWN OF	0.0747%	24,312	-	24,312	1,098,596	184,217	(57,094)	(57,094)	(57,094)	(57,094)	(57,094)	(57,094)		
NORTH CENTRAL SOLID WASTE AUTHORITY	0.1365%	44,425	-	44,425	2,007,475	336,621	(104,329)	(104,329)	(104,329)	(104,329)	(104,329)	(104,329)		
EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0123%	4,003	-	4,003	180,893	30,333	(9,401)	(9,401)	(9,401)	(9,401)	(9,401)	(9,401)		
PODOAQUE VALLEY IRRIGATION DISTRICT	0.0067%	2,181	-	2,181	98,595	16,523	(5,121)	(5,121)	(5,121)	(5,121)	(5,121)	(5,121)		

*Allocations are estimated based on available information.

Schedule of Other Pension Items in Municipal General Division
As of June 30, 2014

Division	Alloc. %*	Total Pension Expense		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date									
		Total Pension Expense From Schedule B	Additional Pension Expense Attributable to Picked-up Employee Contributions	Year 1	Year 2	Year 3	Year 4	Year 5					
		\$	\$	\$ (76,431,159)	\$ (76,431,159)	\$ (76,431,159)	\$ (76,431,161)	\$ (2,632)					
Municipal General		\$ 32,546,005	\$ 49,967,966	\$ 82,513,971	\$ 246,608,632								
Employer Allocation													
CARLSBAD IRRIGATION DISTRICT	0.0848%	27,599	-	27,599	209,124	(64,814)	(64,814)	(64,814)	(64,814)	(64,814)	(64,814)	(64,814)	(2)
COLUMBUS VILLAS OF	0.0285%	9,276	-	9,276	70,283	(21,783)	(21,783)	(21,783)	(21,783)	(21,783)	(21,783)	(21,783)	(1)
ABQ BERNALILLO COUNTY WATER AUTHORITY	3.7625%	1,224,543	3,232,304	4,456,847	9,278,650	(2,875,722)	(2,875,722)	(2,875,722)	(2,875,722)	(2,875,722)	(2,875,722)	(2,875,722)	(99)
SAN JUAN WATER COMMISSION	0.0334%	10,870	-	10,870	82,367	(25,528)	(25,528)	(25,528)	(25,528)	(25,528)	(25,528)	(25,528)	(1)
OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0308%	10,024	-	10,024	75,955	(23,541)	(23,541)	(23,541)	(23,541)	(23,541)	(23,541)	(23,541)	(1)
CARRIZO SOIL & WATER CONSERVATION DISTRICT	0.0011%	358	-	358	2,713	(841)	(841)	(841)	(841)	(841)	(841)	(841)	0
UPPER HONDO SOIL & WATER CONS. DISTRICT	0.0076%	2,473	-	2,473	18,742	(5,809)	(5,809)	(5,809)	(5,809)	(5,809)	(5,809)	(5,809)	0
CARRIZO TOWN OF	0.0110%	3,580	-	3,580	27,127	(8,407)	(8,407)	(8,407)	(8,407)	(8,407)	(8,407)	(8,407)	0
TULAROSA VILLAGE OF	0.0567%	18,454	-	18,454	833,874	(43,336)	(43,336)	(43,336)	(43,336)	(43,336)	(43,336)	(43,336)	(1)
WESTERN MORIA SOIL AND WATER CONS. DISTRICT	0.0026%	846	-	846	35,238	(6,412)	(6,412)	(6,412)	(6,412)	(6,412)	(6,412)	(6,412)	0
ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.0786%	25,581	46,209	71,790	193,834	(60,075)	(60,075)	(60,075)	(60,075)	(60,075)	(60,075)	(60,075)	(2)
ELDORADO AREA WATER AND SANITATION DISTRICT	0.0186%	6,054	-	6,054	273,546	(14,216)	(14,216)	(14,216)	(14,216)	(14,216)	(14,216)	(14,216)	0
REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.0515%	16,761	45,727	62,488	45,869	(39,362)	(39,362)	(39,362)	(39,362)	(39,362)	(39,362)	(39,362)	(1)
TAOS SKI VALLEY	0.0360%	11,717	-	11,717	523,444	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)	(27,515)	(1)
ANTHONY CITY OF	0.0247%	8,039	-	8,039	363,257	(18,878)	(18,878)	(18,878)	(18,878)	(18,878)	(18,878)	(18,878)	(1)
CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0469%	15,264	-	15,264	689,748	(35,846)	(35,846)	(35,846)	(35,846)	(35,846)	(35,846)	(35,846)	(1)
SPRINGER HOUSING AUTHORITY	0.0129%	4,198	-	4,198	189,717	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	0
MORIA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	0.0055%	1,790	-	1,790	80,887	(4,204)	(4,204)	(4,204)	(4,204)	(4,204)	(4,204)	(4,204)	0
DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0618%	20,113	-	20,113	908,879	(47,234)	(47,234)	(47,234)	(47,234)	(47,234)	(47,234)	(47,234)	(2)

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension
Items Municipal Police
Division

Schedule of Other Pension Items Municipal Police Division
As of June 30, 2014

Division	Total Pension Expense		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
	Total Pension Expense From Schedule B	Additional Pension Expense Attributable to Picked-up Employee Contributions	Total Pension Expense Including Picked-up Employee Contributions	Net Pension Liability 1% Decrease (6.75%)	Net Pension Liability 1% Increase (8.75%)	Year 1	Year 2	Year 3	Year 4	Year 5
Municipal Police	\$ 21,891,836	\$ 14,735,948	\$ 36,627,834	\$ 621,661,764	\$ 105,214,354	\$ (36,891,708)	\$ (36,891,708)	\$ (36,891,708)	\$ (36,891,706)	\$ (131,746)
Employer Allocation										
TUCUMCARI CITY OF	56,875	-	56,875	1,615,077	273,347	(95,845)	(95,845)	(95,845)	(95,845)	(342)
EUINICE CITY OF	62,107	-	62,107	1,763,654	298,493	(104,662)	(104,662)	(104,662)	(104,662)	(374)
MELROSE VILLAGE OF	-	-	-	-	-	-	-	-	-	-
ANGEL FIRE VILLAGE OF	20,885	-	20,885	593,065	100,374	(35,195)	(35,195)	(35,195)	(35,195)	(126)
SUNLAND PARK CITY OF	79,095	-	79,095	2,245,064	380,139	(133,290)	(133,290)	(133,290)	(133,290)	(476)
HAGERMAN TOWN OF	19,177	2,809	21,986	544,576	97,168	(32,317)	(32,317)	(32,317)	(32,317)	(115)
ARTESIA CITY OF	174,413	218,294	392,707	4,952,779	838,243	(293,916)	(293,916)	(293,916)	(293,916)	(1,050)
BERNALILLO COUNTY	1,936,140	2,078,371	4,014,511	54,980,388	9,305,263	(3,262,740)	(3,262,740)	(3,262,740)	(3,262,740)	(11,652)
CATRON COUNTY	30,846	-	30,846	875,921	148,247	(51,980)	(51,980)	(51,980)	(51,980)	(186)
CHAVES COUNTY	169,728	53,005	222,733	4,819,744	815,727	(286,021)	(286,021)	(286,021)	(286,021)	(1,021)
CIBOLA COUNTY	68,587	-	68,587	1,947,666	329,637	(115,582)	(115,582)	(115,582)	(115,582)	(413)
COLFAX COUNTY	44,506	-	44,506	1,263,838	213,901	(75,001)	(75,001)	(75,001)	(75,001)	(268)
CURRY COUNTY	83,649	-	83,649	2,375,370	402,024	(140,963)	(140,963)	(140,963)	(140,963)	(503)
DE BACA COUNTY	25,460	-	25,460	722,993	122,364	(42,905)	(42,905)	(42,905)	(42,905)	(153)
DONA ANA COUNTY	674,708	-	674,708	19,159,616	3,242,706	(1,137,002)	(1,137,002)	(1,137,002)	(1,137,002)	(4,060)
EDDY COUNTY	324,416	268,598	593,014	9,212,406	1,559,172	(546,698)	(546,698)	(546,698)	(546,698)	(1,952)
GRANT COUNTY	184,308	-	184,308	5,233,770	885,800	(310,591)	(310,591)	(310,591)	(310,591)	(1,109)
GUADALUPE COUNTY	25,592	-	25,592	726,723	122,996	(43,126)	(43,126)	(43,126)	(43,126)	(154)
HARDING COUNTY	5,101	-	5,101	144,847	24,515	(8,596)	(8,596)	(8,596)	(8,596)	(31)
HIDALGO COUNTY	28,350	-	28,350	805,052	136,253	(47,775)	(47,775)	(47,775)	(47,775)	(171)
LEA COUNTY	314,258	136,341	450,599	8,923,955	1,510,352	(529,580)	(529,580)	(529,580)	(529,580)	(1,891)
LINCOLN COUNTY	119,420	-	119,420	3,991,165	573,944	(201,244)	(201,244)	(201,244)	(201,244)	(719)
LOS ALAMOS COUNTY	230,587	-	230,587	6,547,963	1,108,223	(388,580)	(388,580)	(388,580)	(388,580)	(1,388)
LUNA COUNTY	149,543	59,263	208,806	4,246,572	718,719	(252,007)	(252,007)	(252,007)	(252,007)	(900)
MCKINLEY COUNTY	166,641	-	166,641	4,732,089	800,892	(280,820)	(280,820)	(280,820)	(280,820)	(1,003)
MORA COUNTY	8,166	-	8,166	231,880	39,245	(13,761)	(13,761)	(13,761)	(13,761)	(49)
OTERO COUNTY	206,922	222,981	429,903	5,875,947	994,486	(348,700)	(348,700)	(348,700)	(348,700)	(1,245)
QUAY COUNTY	21,651	-	21,651	614,823	104,057	(36,486)	(36,486)	(36,486)	(36,486)	(130)
RIO ARriba COUNTY	109,219	-	109,219	3,101,471	524,914	(184,053)	(184,053)	(184,053)	(184,053)	(657)
ROOSEVELT COUNTY	58,035	-	58,035	1,648,025	278,923	(97,800)	(97,800)	(97,800)	(97,800)	(349)
SAN JUAN COUNTY	623,744	-	623,744	17,712,387	2,997,767	(1,051,119)	(1,051,119)	(1,051,119)	(1,051,119)	(3,754)
SAN MIGUEL COUNTY	19,637	-	19,637	557,631	94,377	(33,092)	(33,092)	(33,092)	(33,092)	(118)
SANDOVAL COUNTY	232,295	138,907	371,202	6,596,453	1,116,430	(391,458)	(391,458)	(391,458)	(391,458)	(1,398)
SANTA FE COUNTY	508,133	448,780	956,913	14,429,391	2,442,130	(856,293)	(856,293)	(856,293)	(856,293)	(3,058)
SIERRA COUNTY	46,871	-	46,871	1,330,978	225,264	(78,985)	(78,985)	(78,985)	(78,985)	(282)
SOCORRO COUNTY	36,997	-	36,997	1,050,608	177,812	(62,347)	(62,347)	(62,347)	(62,347)	(223)
TAOS COUNTY	91,223	5,817	97,040	2,590,465	438,428	(153,728)	(153,728)	(153,728)	(153,728)	(549)
TORRANCE COUNTY	39,560	-	39,560	953,007	161,294	(56,555)	(56,555)	(56,555)	(56,555)	(202)
UNION COUNTY	27,562	25,195	52,757	782,672	132,465	(46,447)	(46,447)	(46,447)	(46,447)	(166)
VALENCIA COUNTY	172,530	152,403	324,933	4,899,316	829,194	(290,744)	(290,744)	(290,744)	(290,744)	(1,038)
CORRALES VILLAGE OF	30,955	3,227	34,182	879,030	148,773	(52,165)	(52,165)	(52,165)	(52,165)	(186)
LOVING VILLAGE OF	16,506	-	16,506	468,733	79,332	(27,816)	(27,816)	(27,816)	(27,816)	(99)
RED RIVER TOWN OF	15,850	-	15,850	450,083	76,175	(26,710)	(26,710)	(26,710)	(26,710)	(95)
EDGEWOOD TOWN OF	44,638	-	44,638	1,267,568	214,532	(75,222)	(75,222)	(75,222)	(75,222)	(269)
CAPTAN VILLAGE OF	4,575	-	4,575	129,927	21,990	(7,710)	(7,710)	(7,710)	(7,710)	(28)
LOWINGTON CITY OF	77,935	-	77,935	2,213,116	374,563	(131,334)	(131,334)	(131,334)	(131,334)	(469)
CARRIZO TOWN OF	11,318	-	11,318	321,399	54,396	(19,073)	(19,073)	(19,073)	(19,073)	(68)
TULAROSA VILLAGE OF	13,639	-	13,639	387,295	65,549	(22,984)	(22,984)	(22,984)	(22,984)	(82)
TAOS SKI VALLEY	5,123	-	5,123	145,469	24,620	(8,633)	(8,633)	(8,633)	(8,633)	(31)
ANTHONY CITY OF	12,851	-	12,851	364,915	61,761	(21,655)	(21,655)	(21,655)	(21,655)	(77)

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension
Items Municipal Fire Division

Schedule of Other Pension Items Municipal Fire Division
As of June 30, 2014

Division	Total Pension Expense		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
	Total Pension Expense From Schedule B	Additional Pension Expense Attributable to Picked-up Employee Contributions	Total Pension Expense Including Picked-up Employee Contributions	Net Pension Liability 1% Decrease (6.75%)	Net Pension Liability 1% Increase (8.75%)	Year 1	Year 2	Year 3	Year 4	Year 5
						\$	\$	\$	\$	\$
Municipal Fire	\$ 36,869,339	\$ 9,653,427	\$ 46,522,766	\$ 589,754,019	\$ 250,281,140	\$ (10,848,671)	\$ (10,848,671)	\$ (10,848,671)	\$ (10,848,671)	\$ 72,091
ALAMOGORDO CITY OF	206,173	74,749	280,922	3,297,904	1,623,252	(60,666)	(60,666)	(60,666)	(60,666)	403
ALBUQUERQUE CITY OF	12,190,589	4,572,300	16,762,889	194,998,038	95,979,427	(3,587,037)	(3,587,037)	(3,587,037)	(3,587,037)	23,836
BELEN CITY OF	98,810	19,914	118,724	1,580,541	777,953	(29,074)	(29,074)	(29,074)	(29,074)	193
BERNALILLO TOWN OF	0,215,116	79,306	99,305	1,268,561	624,395	(23,335)	(23,335)	(23,335)	(23,335)	155
BLOOMFIELD CITY OF	0,216,600	79,638	86,656	1,273,869	627,007	(23,433)	(23,433)	(23,433)	(23,433)	156
CARLSBAD CITY OF	2,847,788	1,049,965	1,049,965	16,795,015	8,266,626	(308,948)	(308,948)	(308,948)	(308,948)	2,053
CLAYTON TOWN OF	0,196,151	72,301	76,997	1,156,508	569,241	(21,274)	(21,274)	(21,274)	(21,274)	141
CLOVIS CITY OF	1,292,878	476,647	476,647	7,624,340	3,752,755	(140,252)	(140,252)	(140,252)	(140,252)	932
DEMING CITY OF	0,686,689	256,942	274,412	4,109,996	2,022,969	(75,604)	(75,604)	(75,604)	(75,604)	502
ESPAÑOLA CITY OF	0,477,799	176,199	224,109	2,218,434	1,387,254	(51,846)	(51,846)	(51,846)	(51,846)	345
FARMINGTON CITY OF	4,045,699	1,491,697	1,491,697	23,860,858	11,744,485	(438,926)	(438,926)	(438,926)	(438,926)	2,917
GALLUP CITY OF	607,238	242,676	849,914	9,713,249	4,780,930	(178,678)	(178,678)	(178,678)	(178,678)	1,187
GRANTS CITY OF	0,267,739	98,552	98,552	1,576,412	775,921	(28,998)	(28,998)	(28,998)	(28,998)	193
HOBBS CITY OF	3,053,000	1,125,621	1,338,613	18,005,190	8,862,283	(331,210)	(331,210)	(331,210)	(331,210)	2,201
LAS CRUCES CITY OF	5,722,116	2,109,700	2,355,683	33,746,315	16,610,177	(620,772)	(620,772)	(620,772)	(620,772)	4,125
LAS VEGAS CITY OF	0,589,826	217,234	217,234	3,474,831	1,710,336	(63,920)	(63,920)	(63,920)	(63,920)	425
LOS LUNAS VILLAGE OF	0,553,559	204,072	285,641	3,264,288	1,606,706	(60,047)	(60,047)	(60,047)	(60,047)	399
MESILLA TOWN OF	0,049,309	18,177	18,177	290,749	143,109	(5,348)	(5,348)	(5,348)	(5,348)	36
MORIARTY CITY OF	0,047,799	17,660	17,660	282,492	139,045	(5,197)	(5,197)	(5,197)	(5,197)	35
PECOS VILLAGE OF	0,009,999	3,650	3,650	58,386	28,738	(1,074)	(1,074)	(1,074)	(1,074)	7
PORTALES CITY OF	0,797,759	294,033	294,033	4,703,288	2,314,992	(86,518)	(86,518)	(86,518)	(86,518)	575
RATON CITY OF	0,408,669	151,017	151,017	2,415,632	1,188,992	(44,436)	(44,436)	(44,436)	(44,436)	295
RIO RANCHO CITY OF	1,566,357	580,917	2,147,274	25,055,110	12,332,304	(460,895)	(460,895)	(460,895)	(460,895)	3,063
ROSWELL CITY OF	3,293,111	1,214,144	1,373,925	19,421,190	9,559,248	(357,258)	(357,258)	(357,258)	(357,258)	2,374
RUIDOSO DOWNS THE CITY OF	0,027,776	10,213	10,213	163,362	80,408	(3,005)	(3,005)	(3,005)	(3,005)	20
RUIDOSO VILLAGE OF	0,680,029	254,472	287,551	4,070,482	2,003,520	(74,878)	(74,878)	(74,878)	(74,878)	488
SANTA FE CITY OF	2,641,983	2,641,983	3,697,095	42,260,593	20,800,966	(777,394)	(777,394)	(777,394)	(777,394)	5,166
SILVER CITY TOWN OF	334,995	133,750	468,745	5,358,505	2,637,494	(98,571)	(98,571)	(98,571)	(98,571)	655
SOCORRO CITY OF	0,479,911	176,641	176,641	2,825,512	1,390,737	(51,976)	(51,976)	(51,976)	(51,976)	345
TAOS TOWN OF	0,256,776	94,644	114,569	1,513,899	745,152	(27,849)	(27,849)	(27,849)	(27,849)	185
EUNICE CITY OF	0,173,776	64,042	64,042	1,024,403	504,218	(18,844)	(18,844)	(18,844)	(18,844)	125
ANGEL FIRE VILLAGE OF	0,159,999	59,954	59,954	943,017	464,160	(17,347)	(17,347)	(17,347)	(17,347)	115
SUNLAND PARK CITY OF	0,221,899	81,776	81,776	1,308,074	643,844	(24,062)	(24,062)	(24,062)	(24,062)	160
ARTESIA CITY OF	0,795,559	293,296	409,927	4,691,493	2,309,186	(86,301)	(86,301)	(86,301)	(86,301)	573
BERNALILLO COUNTY	10,435,559	3,847,500	5,257,112	61,543,781	30,292,288	(1,132,113)	(1,132,113)	(1,132,113)	(1,132,113)	7,523
DONA ANA COUNTY	0,560,009	206,468	206,468	3,302,623	1,625,574	(60,753)	(60,753)	(60,753)	(60,753)	404
LOS ALAMOS COUNTY	7,787,899	2,871,310	2,871,310	45,928,863	22,606,515	(844,873)	(844,873)	(844,873)	(844,873)	5,614
SAN JUAN COUNTY	0,439,191	161,893	161,893	2,589,610	1,274,624	(47,637)	(47,637)	(47,637)	(47,637)	317
SANDOVAL COUNTY	0,791,616	291,858	372,637	4,668,493	2,297,866	(85,878)	(85,878)	(85,878)	(85,878)	571
SANTA FE COUNTY	3,501,899	1,291,091	1,805,503	20,655,006	10,165,065	(379,899)	(379,899)	(379,899)	(379,899)	2,524
CORRALES TOWN OF	0,133,399	49,147	49,147	786,142	386,945	(14,461)	(14,461)	(14,461)	(14,461)	96
RED RIVER TOWN OF	0,073,999	27,246	27,246	435,628	214,518	(8,017)	(8,017)	(8,017)	(8,017)	53
LOVINGTON CITY OF	0,829,999	305,979	305,979	4,894,369	2,409,043	(90,033)	(90,033)	(90,033)	(90,033)	598

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Pension Amounts
(*Summation*) by Divisions and
Funds

Schedule of Pension Amounts by Divisions and Funds of New Mexico PERA
As of June 30, 2014

	Deferred Outflows of Resources			Deferred Inflows of Resources					
	2013 Net Pension Liability	2014 Net Pension Liability	Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer Pension Expense
PERA Divisions									
State Funded Divisions									
State General	\$ 2,430,889,547	\$ 2,036,030,536	\$ -	\$ -	\$ -	\$ 363,084,914	\$ 43,322,947	\$ 406,407,861	\$ 153,963,921
State Police	(114,264,267)	(230,760,297)	-	-	-	69,532,426	17,689,061	87,221,487	(11,255,284)
Legislative	(4,120,281)	(9,371,881)	-	(9,371,881)	-	2,340,704	26,389	2,367,093	(484,507)
Total State Funded Divisions	2,312,504,999	1,795,898,358	-	-	-	434,958,044	61,038,397	495,996,441	142,224,130
Other PERA Divisions									
Municipal General	1,127,565,849	780,107,325	-	-	-	305,198,562	528,708	305,727,270	82,513,971
Municipal Police	487,424,356	325,989,120	-	-	-	121,217,150	26,481,426	147,698,576	36,627,834
Municipal Fire	447,521,463	417,399,357	-	14,489,883	-	57,812,476	-	57,812,476	46,522,766
Total Other PERA Divisions	2,062,511,668	1,523,495,802	-	14,489,883	-	484,228,188	27,010,134	511,238,322	165,664,571
Total PERA	4,375,016,667	3,319,394,160	-	14,489,883	-	919,186,232	88,048,531	1,007,234,763	307,888,701
Funds									
Judges	62,227,334	41,310,273	-	-	-	5,614,008	720,170	6,334,178	(10,842,107)
Magistrates	37,721,747	21,216,149	-	-	-	2,224,192	3,039,149	5,263,341	(10,449,213)
Volunteer Firefighters	(15,546,172)	(21,042,172)	-	288,767	-	3,839,843	-	3,839,843	(1,194,924)

Schedule of Pension Amounts by Divisions and Funds of New Mexico PERA
As of June 30, 2014

Plan	Total Pension Expense			Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
	Total Pension Expense From Schedule B	Additional Pension Expense Attributable to Picked-up Employee Contributions	Total Pension Expense Including Picked-up Employee Contributions	Net Pension Liability 1% Decrease Discount Rate (6.35%)*	Net Pension Liability 1% Increase Discount Rate (8.75%)*	Year 1	Year 2	Year 3	Year 4	Year 5
PERA Divisions										
State Funded Divisions										
State General	\$ 153,963,921	\$ -	\$ 153,963,921	\$ 2,952,318,144	\$ 1,330,227,578	\$ (101,548,081)	\$ (101,548,081)	\$ (101,548,081)	\$ (101,548,081)	\$ (215,539)
State Police	(11,255,284)	-	(11,255,284)	(122,589,744)	(316,667,308)	(21,783,371)	(21,783,371)	(21,783,371)	(21,783,371)	(88,005)
Legislative	(484,507)	-	(484,507)	(7,152,168)	(11,267,765)	(591,741)	(591,741)	(591,741)	(591,741)	(129)
Total State Funded Divisions	147,224,130	-	147,224,130	2,822,576,232	1,002,292,505	(123,923,193)	(123,923,193)	(123,923,193)	(123,923,193)	(803,672)
Other PERA Divisions										
Municipal General	32,546,005	49,967,966	82,513,971	1,470,677,112	246,608,632	(76,431,159)	(76,431,159)	(76,431,159)	(76,431,161)	(2,632)
Municipal Police	21,891,886	14,735,948	36,627,834	621,661,764	105,214,354	(36,891,708)	(36,891,708)	(36,891,708)	(36,891,706)	(131,746)
Municipal Fire	36,869,339	9,653,477	46,522,766	589,754,019	290,281,140	(10,848,671)	(10,848,671)	(10,848,671)	(10,848,671)	72,091
Total Other PERA Divisions	91,307,230	74,357,341	165,664,571	2,682,093,485	642,104,126	(124,171,538)	(124,171,538)	(124,171,538)	(124,171,538)	(62,287)
Total PERA	238,531,360	74,357,341	307,888,701	5,504,669,727	1,644,396,631	(248,094,731)	(248,094,731)	(248,094,731)	(248,094,731)	(865,860)
Funds										
Judges	\$ (10,842,107)	\$ -	\$ (10,842,107)	\$ 54,080,005	\$ 30,327,805	\$ (1,687,034)	\$ (1,687,034)	\$ (1,556,609)	\$ (1,403,502)	\$ -
Magistrates	(10,449,213)	-	(10,449,213)	27,210,573	16,139,410	(5,263,341)	(2,224,192)	(2,224,192)	(2,224,192)	-
Volunteer Firefighters	(1,194,924)	-	(1,194,924)	(16,289,638)	(25,000,127)	(840,636)	(840,636)	(909,844)	(959,961)	-

*Discount rate for Magistrate's Fund is 6.33% with discount rate sensitivities of 5.33% and 7.33%.

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Notes to the Schedule of
Allocations and Pension
Amounts

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

NOTE 1 Significant Accounting Policies

A. Plan Description

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

PERA is the administrator of four retirement funds, including the Public Employees Retirement 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 Schedule of Allocations and Pension Amounts by Employer "Schedule".

Refer to Note 1. C. *Description of the Funds* in PERA's FY 2014 Financial Statements for more in-depth detail of the pension funds administered by PERA.

B. 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 New Mexico Public Employees Retirement Association (PERA) and additions to/ deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by the New Mexico Public Employees Retirement Plan (Plan), 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.

Multi-employer Cost Sharing Fund Contributions

The Public Employees Retirement Fund (PERA Fund) is the only multi-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 each

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

member/employer participates in. For further detail, refer to PERA's FY 2014 financial statements Note 1 C for a table of all retirement plans and required contribution rates.

The Schedule reflects FY 2014 employer contributions received during the period of July 1, 2013 to June 30, 2014. Only pay period *end dates* that fell within the period of July 1, 2013 to June 30, 2014 are included in the total contributions for that employer. Regular and any adjustment contributions that applied to FY 2014 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 (NPL), the determination of the employer's proportionate share of the collective NPL should be made in a manner that reflects those separate relationships". Therefore, the calculations of the NPL, pension expense (PE) 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 NPL, collective PE and collective Deferred Inflows and Outflows.

Municipal Divisions within the PERA Fund

The Schedule 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, 2013 to June 30, 2014
 - A separate column for Employee Contributions paid by the employer (those amounts that the employer pays on behalf of their employees in accordance with the Governmental Accounting Standards Board (GASB) Statement 67 *Financial Reporting for Pension Plans* addresses accounting and financial reporting requirements for pension plan activities.)
 - These amounts do not impact the employer's allocation share, but does increase the specific employers pension expense

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

- The Employer's proportionate share of the total net pension liability (2013 and 2014), deferred inflows and outflows (*see Note 4 of this Schedule for further detail of deferred inflows and outflows*), and pension expense
- Each Employer's Discount rate sensitivity and Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date
 - 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 Plan net pension liability has been rounded to four decimal places. Amounts due to rounding are included at the bottom of the schedules.

Employer Pickup

Certain plan members have an arrangement with their employer that each pay period, the employer makes contributions to the pension plan to satisfy plan member contribution requirements. According to GASB 67, the treatment of such contributions is driven by the employers' accounting of those contributions. If the contributions are recognized by the employer as salary expense, the pension plan should classify the contributions as plan member contributions. If, instead, the employer does not include the amount of the contributions in salary expense, GASB 67 requires that the contribution be classified as an employer contribution to the pension plan. Based on a materiality approach, PERA obtained confirmations from employer participants to request responses to the following; whether or not the employer paid any contributions on behalf of its members; how the payments were accounted for; and the split of amounts paid by the employer and employee. The large majority of responses were "benefit expense" for the accounting treatment. Smaller employers that were not confirmed are assumed to account for the employer paid member benefits as benefit expense. These amounts are noted in Schedule A under "2014 employee contributions paid by employer".

Employers Reporting on behalf of Other Employers

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

State Divisions within the PERA Fund and Judicial, Magistrate and Volunteer Firefighter Funds

The Schedule of Pension Amounts (Summation) by Divisions and Funds includes the following for the State Funded Divisions (State General, State Police and Legislative) and the Judicial, Magistrate and Volunteer Firefighter Single Employer Plans:

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

- The division’s proportionate share of the total net pension liability (2013 and 2014), deferred inflows and outflows, and pension expense
- Each Division’s Discount rate sensitivity and Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date

Use of Estimates in Preparation of the Schedule

The preparation of the Schedule 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.

Beginning Balance Allocations

The 2013 Net Pension Liability was allocated based on 2014 contribution allocations. PERA evaluated the FY 2013 to the FY 2014 (effective dates) contributions and determined the change from year to year was not significant enough to necessitate the use of FY 2013 contributions.

NOTE 2 Relationship to PERA’s FY 2014 Financial Statements for the PERA Fund

The schedule also includes a reconciliation from total employer contributions to those reported in the FY 2014 basic financial statements for the PERA fund. Refer to Note 12 and the RSI in PERA’s FY 2014 financial statements for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2014, are as follows:

Total Pension Liability (TPL)	\$	17,744,186,898
Plan’s Fiduciary Net Position (FNP)	\$	14,424,792,739
Net Pension Liability (NPL)	\$	3,319,394,159
Ratio of Fiduciary Net Position to Total Pension Liability		81.29%

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2013. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2014. These assumptions were adopted by the Board for use in the June 30, 2014 actuarial valuation.

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

Actuarial Methods and Assumptions

Actuarial valuation date	June 30, 2013
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Pay
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair Value
Actuarial Assumptions:	
Investment rate of return	7.75% annual rate, net of investment expense
Payroll Growth	3.50% annual rate
Projected salary increases	3.50% to 14.25% annual rate
Includes inflation at	3.00% annual rate

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

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:

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	21.1%	5.00%
International Equity	24.8	5.20
Private Equity	7.0	8.20
Core and Global Fixed Income	26.1	1.85
Fixed Income Plus Sectors	5.0	4.80
Real Estate	5.0	5.30
Real Assets	7.0	5.70
Absolute Return	<u>4.0</u>	4.15
Total	100.0%	

Discount rate. The discount rate used to measure the total pension liability was 7.75 percent. 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 7.75% 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.

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the net pension liability of PERA, calculated using the discount rate of 7.75 percent, as well as what PERA’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Net Pension Liability	5,504,669,726	3,319,394,159	1,644,396,630

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 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 68.

PERA’s Schedule of Allocations and Pension Amounts has been presented for fiscal year ended 2014 has been presented in three parts to enable employers to address their individual first year implementation facts and circumstances. Information found in this report should be used for fiscal year end June 30, 2015 governmental employer reporting. The Schedule of Allocations presents employer contributions by employer and their FY 14 allocations. The Schedule of Pension Amounts by Employer presents an allocation of the net pension liability, deferred outflows and deferred inflows. The Schedule of Pension Amortization Amounts includes the difference between expected and actual investment earnings over five years and differences between expected and actual experience over the average of the expected remaining service lives for plan membership.

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. This information should be used for fiscal year 2015 governmental employer reporting.

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

The following table summarizes the membership of the PERA fund as of June 30, 2013, the Actuarial Valuation Date.

Membership

Category	Number
Inactive Members or Their Beneficiaries Currently Receiving Benefits	32,042
Inactive Members Entitled to But Not Yet Receiving Benefits	7,756
Active Members	50,131
Total	89,929

Single Employer Plans

Additional information regarding GASB 67 disclosures for the Judicial, Magistrate and Volunteer Firefighter Plans can be located in PERA FY 2014 Financial Statements, specifically in Note 12 and the RSI.

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

NOTE 4 Other Financial Information and Schedules

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY

(also included in PERA's FY 2014 Financial Statements as RSI)

PERA FUND

	2014	2015	2016	2017	2018
Total pension liability					
Service Cost	\$ 418,995,891				
Interest	1,286,996,350				
Benefit changes	-				
Difference between expected and actual experience	-				
Changes of assumptions	(91,856,820)				
Benefit payments	(905,329,141)				
Refunds of contributions	(47,376,975)				
Net change in total pension liability	\$ 661,429,305				
Total pension liability - beginning	\$17,082,757,593				
Total pension liability - ending (a)	\$17,744,186,898				
Plan net position					
Contributions - employer ¹	\$ 370,766,329				
Contributions - member ²	174,037,205				
Net investment income	2,118,284,928				
Benefit payments	(905,329,141)				
Administrative expense	(10,336,324)				
Refunds of contributions	(47,376,975)				
Other	17,005,791				
Net change in plan net position	\$ 1,717,051,813				
Plan net position - beginning	\$12,707,740,926				
Plan net position - ending (b)	\$14,424,792,739				
Net pension liability - ending (a) - (b)	\$ 3,319,394,159				

¹ Includes \$74,357,341 of employer paid plan member contributions (in accordance with Question 40 in the GASB 67 Implementation Guide.

² Includes service purchases.

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

JUDICIAL FUND

	2014	2015	2016	2017	2018
Total pension liability					
Service Cost	3,792,564				
Interest	10,798,432				
Benefit changes	(16,058,954)				
Difference between expected and actual experience	0				
Changes of assumptions	(1,003,702)				
Benefit payments	(8,770,177)				
Refunds of contributions	(52,562)				
Net change in total pension liability	(11,294,399)				
Total pension liability - beginning	143,745,972				
Total pension liability - ending (a)	132,451,573				
Plan net position					
Contributions - employer	3,740,786				
Contributions - member	1,085,631				
Net investment income	13,196,711				
Benefit payments	(8,770,177)				
Administrative expense	(63,610)				
Refunds of contributions	(52,562)				
Other	485,893				
Net change in plan net position	9,622,672				
Plan net position - beginning	81,518,628				
Plan net position - ending (b)	91,141,300				
Net pension liability - ending (a) - (b)	41,310,273				

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

MAGISTRATE FUND

	2014	2015	2016	2017	2018
Total pension liability					
Service Cost	1,428,353				
Interest	3,688,653				
Benefit changes	(7,527,733)				
Difference between expected and actual experience	0				
Changes of assumptions	(7,643,920)				
Benefit payments	(3,689,881)				
Refunds of contributions	(15,477)				
Net change in total pension liability	(13,760,005)				
Total pension liability - beginning	70,161,064				
Total pension liability - ending (a)	56,401,059				
Plan net position					
Contributions - employer	793,044				
Contributions - member	266,120				
Net investment income	5,199,209				
Benefit payments	(3,689,881)				
Administrative expense	(24,275)				
Refunds of contributions	(15,477)				
Other	216,853				
Net change in plan net position	2,745,593				
Plan net position - beginning	32,439,317				
Plan net position - ending (b)	35,184,910				
Net pension liability - ending (a) - (b)	21,216,149				

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

VOLUNTEER FIREFIGHTER FUND

	2014	2015	2016	2017	2018
Total pension liability					
Service Cost	1,253,736				
Interest	2,871,904				
Benefit changes	0				
Difference between expected and actual experience	0				
Changes of assumptions	408,092				
Benefit payments	(1,418,943)				
Refunds of contributions	0				
Net change in total pension liability	3,114,789				
Total pension liability - beginning	37,766,301				
Total pension liability - ending (a)	40,881,090				
Plan net position					
Contributions - employer	750,000				
Contributions - member	0				
Net investment income	8,919,556				
Benefit payments	(1,418,943)				
Administrative expense	(44,316)				
Refunds of contributions	0				
Other	404,492				
Net change in plan net position	8,610,789				
Plan net position - beginning	53,312,473				
Plan net position - ending (b)	61,923,262				
Net pension liability - ending (a) - (b)	(21,042,172)				

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

Deferred Inflows and Deferred Outflows

Changes in the net pension liability not included in pension expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to pensions. The average expected remaining service of active and inactive members for purposes of recognizing applicable deferred outflows and inflows of resources established in fiscal year 2014 is 5.02 years. Deferred outflows and inflows of net differences between projected and actual earnings on plan investments are recognized over 5 years.

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 NPL.

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 NPL.

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

SCHEDULE OF PENSION EXPENSE BY DIVISION

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Total PERA	
Pension Expense Fiscal Year	2014
Service Cost	\$ 418,995,891
Interest on the total pension liability	1,286,996,350
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(18,298,172)
Member contributions*	(174,037,205)
Projected earnings on plan investments	(969,302,138)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(229,796,558)
Administrative expense	10,336,324
Other	(17,005,791)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ 307,888,701
<p>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 5.02 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	
<p>*Does not include employer paid plan member contributions</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
State General Division	
Pension Expense Fiscal Year	2014
Service Cost	\$ 158,515,836
Interest on the total pension liability	566,214,575
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(10,776,852)
Member contributions	(79,960,905)
Projected earnings on plan investments	(386,542,895)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(90,771,229)
Administrative expense	4,100,788
Other	(6,815,397)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ <u>153,963,921</u>
<p>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 5.02 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
State Police Division	
Pension Expense Fiscal Year	2014
Service Cost	\$ 27,751,347
Interest on the total pension liability	62,618,506
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(4,400,264)
Member contributions	(6,897,840)
Projected earnings on plan investments	(72,458,340)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(17,383,107)
Administrative expense	777,676
Other	(1,263,262)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ <u>(11,255,284)</u>
<p>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 5.02 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Municipal General Division	
Pension Expense Fiscal Year	2014
Service Cost	\$ 137,084,084
Interest on the total pension liability	400,590,661
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(131,519)
Member contributions*	(56,265,575)
Projected earnings on plan investments	(320,283,593)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(76,299,640)
Administrative expense	3,424,395
Other	(5,604,842)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ <u>82,513,971</u>
<p>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 5.02 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	
<p>*Does not include employer paid plan member contributions</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Municipal Police Division	
Pension Expense Fiscal Year	2014
Service Cost	\$ 59,495,832
Interest on the total pension liability	161,988,760
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(6,587,420)
Member contributions*	(20,125,834)
Projected earnings on plan investments	(126,978,237)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(30,304,288)
Administrative expense	1,358,959
Other	(2,219,938)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ <u>36,627,834</u>
<p>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 5.02 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	
<p>*Does not include employer paid plan member contributions</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Municipal Fire	
Pension Expense Fiscal Year	2014
Service Cost	\$ 35,420,482
Interest on the total pension liability	93,678,775
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	3,604,448
Member contributions*	(10,599,937)
Projected earnings on plan investments	(60,713,889)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(14,453,119)
Administrative expense	648,883
Other	(1,062,877)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ <u>46,522,766</u>
<p>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 5.02 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	
<p>*Does not include employer paid plan member contributions</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Legislative Division	
Pension Expense Fiscal Year	2014
Service Cost	\$ 728,310
Interest on the total pension liability	1,905,074
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(6,565)
Member contributions	(187,114)
Projected earnings on plan investments	(2,325,184)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(585,176)
Administrative expense	25,623
Other	(39,475)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ <u>(484,507)</u>
<p>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 5.02 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
New Mexico Judicial Retirement Fund	
Pension Expense Fiscal Year	2014
Service Cost	\$ 3,792,564
Interest on the total pension liability	10,798,432
Current-period benefit changes	(16,058,954)
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(283,532)
Member contributions	(1,085,631)
Projected earnings on plan investments	(6,179,200)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(1,403,502)
Administrative expense	63,610
Other	(485,893)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ (10,842,107)

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 3.54 years, which is a weighted-average of the remaining service lives of active and inactive members.

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
New Mexico Magistrate Retirement Fund	
Pension Expense Fiscal Year	2014
Service Cost	\$ 1,428,353
Interest on the total pension liability	3,688,653
Current-period benefit changes	(7,527,733)
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	(4,604,771)
Member contributions	(266,120)
Projected earnings on plan investments	(2,418,969)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(556,048)
Administrative expense	24,275
Other	(216,853)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ (10,449,213)
<p>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 1.66 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Volunteer Firefighters Retirement Fund of New Mexico	
Pension Expense Fiscal Year	2014
Service Cost	\$ 1,253,736
Interest on the total pension liability	2,871,904
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	0
Expensed portion of current-period changes of assumptions	119,325
Member contributions	0
Projected earnings on plan investments	(4,119,752)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(959,961)
Administrative expense	44,316
Other	(404,492)
Recognition of beginning deferred outflows of resources as pension expense	0
Recognition of beginning deferred inflows of resources as pension expense	0
Pension expense	\$ (1,194,924)

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 3.42 years, which is a weighted-average of the remaining service lives of active and inactive members.

**State of New Mexico Public Employees Retirement Association
Notes to the Schedule of Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2014**

Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2014. 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 August 11, 2015. The following individuals attended this exit conference.

**New Mexico Public Employees Retirement Association
Members of the PERA Audit and Budget Committee**

Stewart Logan, Audit and Budget Committee Chairperson
Jackie Kohlasch, Audit and Budget Committee Vice Chairperson
John Reynolds, Audit and Budget Committee Member
Dianna Duran, Audit and Budget Committee Member
Tim Eichenberg, Audit and Budget Committee Member
Dan Esquibel, Board Member
Louis Martinez, Board Member
Dan Mayfield, Board Member
Paula Fisher, Board Member

PERA Management

Wayne Propst, Executive Director
Greg Trujillo, Deputy Director
Susan Pittard, General Counsel
Renada Peery-Galon, Administrative Services Director
Natalie Cordova, Chief Financial Officer

Moss Adams LLP

James Lanzarotta, Partner
Jeff Bridgens, Senior Manager