



Public Employees Retirement Association of New Mexico

Schedules of Employer allocations and Pension Amounts

June 30, 2016

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INDEPENDENT AUDITORS' REPORT

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

Report on Schedules

We have audited the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police and Legislative Divisions which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2016, and the related notes.

We have audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2016 (specified column totals), included in the accompanying schedules of pension amounts by employers, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and, plan pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2016, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, for the total of all participating entities of the PERA Fund's individual divisions, and the net pension liability, total deferred outflows of resources, total deferred inflows of resources and the plan pension expense of the Judges, Magistrate, and Volunteer Firefighters Retirement Funds of the PERA as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the PERA as of and for the year ended June 30, 2016, and our report thereon, dated November 29, 2016, expressed an unmodified opinion on those financial statements.

Other information

The schedules of pension amounts (in summation) by employers participating in PERA, other pension items-municipal general division, other pension items-municipal police division, other pension items-municipal fire division and pension amounts by division funds of New Mexico PERA, as listed in the table of contents, have not been subject to the auditing procedures applied in the audits of the schedules of employer allocations, the specified column totals in the schedules of pension amounts by employer and the specified column totals included in the schedule of

The Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico and
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employer pension amounts, and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Albuquerque, New Mexico
June 14, 2017

Schedule of Employer Allocations

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2016

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 754,727.98	0.9228%
2020	ALBUQUERQUE CITY OF (REGULAR)	15,116,693.01	18.4835%
2030	ARCH HURLEY CONSERVANCY DIST	36,341.06	0.0444%
2040	AZTEC CITY OF	302,364.81	0.3697%
2050	BAYARD CITY OF	62,496.01	0.0764%
2060	BELEN CITY OF	205,329.35	0.2511%
2080	BERNALILLO TOWN OF	190,662.46	0.2331%
2090	BLOOMFIELD CITY OF	275,706.23	0.3371%
2100	BOSQUE FARMS VILLAGE OF	57,430.57	0.0702%
2110	CARLSBAD CITY OF	1,546,510.83	1.8910%
2120	CARLSBAD SOIL AND WATER CONS DIST	6,569.24	0.0080%
2130	CHAMA VILLAGE OF	38,232.14	0.0467%
2140	CIMARRON VILLAGE OF	19,462.97	0.0238%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,691.68	0.0070%
2160	CLAYTON TOWN OF	104,193.58	0.1274%
2170	CLOUDCROFT VILLAGE OF	33,081.17	0.0404%
2180	CLOVIS CITY OF	102,442.69	0.1253%
2190	CUBA VILLAGE OF	39,389.91	0.0482%
2200	CUBA SOIL AND WATER CONS DIST	3,927.60	0.0048%
2210	DEMING CITY OF	334,445.14	0.4089%
2220	DES MOINES VILLAGE OF	3,527.17	0.0043%
2230	DEXTER TOWN OF	21,905.76	0.0268%
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	5,425.22	0.0066%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	3,700.06	0.0045%
2270	ELIDA TOWN OF	6,364.24	0.0078%
2290	ESPANOLA CITY OF	346,980.60	0.4243%
2300	ESTANCIA TOWN OF	31,610.56	0.0387%
2310	FARMINGTON CITY OF	2,710,918.53	3.3147%
2320	FT SUMNER VILLAGE OF	45,565.10	0.0557%
2330	GALLUP CITY OF	845,299.98	1.0336%
2340	GRADY VILLAGE OF	3,922.18	0.0048%
2350	GRANTS CITY OF	221,155.71	0.2704%
2360	HATCH VILLAGE OF	46,815.04	0.0572%
2370	HOBBS CITY OF	1,301,974.15	1.5920%
2380	JAL CITY OF	64,932.59	0.0794%
2390	JEMEZ SPRINGS VILLAGE OF	18,714.21	0.0229%
2400	LAS CRUCES CITY OF	4,101,081.65	5.0145%
2410	LAS VEGAS CITY OF	625,577.76	0.7649%
2420	LOGAN VILLAGE OF	32,302.79	0.0395%
2430	LORDSBURG CITY OF	59,553.92	0.0728%
2440	LOS LUNAS VILLAGE OF	417,060.69	0.5099%
2450	LOS RANCHOS VILLAGE OF	49,871.43	0.0610%
2460	MAGDALENA VILLAGE OF	11,503.29	0.0141%
2470	MESILLA TOWN OF	37,508.11	0.0459%
2480	MID. RIO GRANDE CONS. DIST.	765,099.85	0.9355%
2490	MILAN VILLAGE OF	89,041.98	0.1089%
2500	MORIARTY CITY OF	61,306.06	0.0750%
2510	MOUNTAINAIR TOWN OF	23,026.96	0.0282%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	162,566.33	0.1988%
2530	PECOS VILLAGE OF	26,479.65	0.0324%
2540	PECOS VALLEY CONS. DISTRICT	36,467.15	0.0446%
2550	PORTALES CITY OF	282,207.36	0.3451%
2560	QUESTA VILLAGE OF	37,541.52	0.0459%
2570	RATON CITY OF	197,547.86	0.2415%

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2016

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
2580	RATON PUBLIC SERVICE	77,904.62	0.0953%
2590	REGION V HOUSING AUTHORITY	30,856.31	0.0377%
2600	REGION VI HOUSING AUTHORITY	57,599.02	0.0704%
2610	RESERVE VILLAGE OF	9,817.84	0.0120%
2620	RIO RANCHO CITY OF	1,516,727.51	1.8545%
2630	ROSWELL CITY OF	1,260,184.31	1.5409%
2640	ROY VILLAGE OF	7,229.85	0.0088%
2650	RUIDOSO DOWNS THE CITY OF	120,144.97	0.1469%
2660	RUIDOSO VILLAGE OF	590,495.83	0.7220%
2670	S N M E D D	33,895.90	0.0414%
2680	SAN YSIDRO VILLAGE OF	5,561.49	0.0068%
2690	SANTA FE CITY OF	4,315,071.21	5.2761%
2710	SANTA ROSA CITY OF	104,809.74	0.1282%
2720	SILVER CITY TOWN OF	315,466.71	0.3857%
2730	SOCORRO CITY OF	311,596.86	0.3810%
2740	SOUTHWEST NEW MEXICO COG	18,819.39	0.0230%
2750	SPRINGER TOWN OF	33,816.67	0.0413%
2760	T OR C CITY OF	241,618.53	0.2954%
2770	TAOS TOWN OF	385,176.42	0.4710%
2780	TEXICO CITY OF	12,814.15	0.0157%
2790	TIERRA Y MONTES SWCD	19,250.40	0.0235%
2800	TIJERAS VILLAGE OF	19,321.99	0.0236%
2810	TUCUMCARI CITY OF	279,948.47	0.3423%
2830	WAGON MOUND VILLAGE OF	7,817.36	0.0096%
2840	WILLIAMSBURG VILLAGE OF	5,681.81	0.0069%
2850	EUNICE CITY OF	189,351.48	0.2315%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	27,711.02	0.0339%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	116,414.07	0.1423%
2880	MELROSE VILLAGE OF	10,295.66	0.0126%
2900	ANGEL FIRE VILLAGE OF	161,720.33	0.1977%
2910	TIMBERON WATER AND SANITATION DISTRICT	8,649.40	0.0106%
2920	MOSQUERO VILLAGE OF	4,112.27	0.0050%
2930	EAGLE NEST VILLAGE OF	18,815.43	0.0230%
2940	EMW GAS ASSOCIATION	73,873.66	0.0903%
2950	SUNLAND PARK CITY OF	98,709.25	0.1207%
2960	HAGERMAN TOWN OF	14,871.44	0.0182%
2970	SANTA CLARA VILLAGE OF	16,216.81	0.0198%
2980	ARTESIA CITY OF	256,163.09	0.3132%
2990	MAXWELL VILLAGE OF	8,385.07	0.0103%
3010	BERNALILLO COUNTY	8,924,580.41	10.9123%
3020	CATRON COUNTY	109,480.39	0.1339%
3030	CHAVES COUNTY	942,170.72	1.1520%
3040	CIBOLA COUNTY	409,588.82	0.5008%
3050	COLFAX COUNTY	228,048.40	0.2788%
3060	CURRY COUNTY	432,814.74	0.5292%
3070	DE BACA COUNTY	95,664.70	0.1170%
3090	DONA ANA COUNTY	2,333,866.69	2.8537%
3100	EDDY COUNTY	1,350,663.10	1.6515%
3110	GRANT COUNTY	477,304.44	0.5836%
3120	GUADALUPE COUNTY	125,034.60	0.1529%
3130	HARDING COUNTY	57,638.73	0.0705%
3140	HIDALGO COUNTY	155,727.11	0.1904%
3150	LEA COUNTY	1,034,272.56	1.2646%
3160	LINCOLN COUNTY	273,518.67	0.3344%
3170	LOS ALAMOS COUNTY	2,529,717.16	3.0931%

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2016

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
3180	LUNA COUNTY	637,194.87	0.7791%
3200	MCKINLEY COUNTY	818,159.48	1.0004%
3210	MORA COUNTY	75,436.45	0.0922%
3220	OTERO COUNTY	615,841.40	0.7530%
3230	QUAY COUNTY	182,435.83	0.2231%
3240	RIO ARRIBA COUNTY	1,081,827.98	1.3228%
3250	ROOSEVELT COUNTY	191,582.42	0.2343%
3260	SAN JUAN COUNTY	2,325,498.78	2.8434%
3270	SAN MIGUEL COUNTY	350,197.89	0.4282%
3280	SANDOVAL COUNTY	1,413,088.04	1.7278%
3290	SANTA FE COUNTY	2,846,723.10	3.4807%
3300	SIERRA COUNTY	188,217.81	0.2301%
3310	SOCORRO COUNTY	282,111.29	0.3449%
3320	TAOS COUNTY	961,851.79	1.1761%
3330	TORRANCE COUNTY	259,537.35	0.3173%
3340	UNION COUNTY	109,804.77	0.1343%
3350	VALENCIA COUNTY	661,950.75	0.8094%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	167,296.06	0.2046%
3370	SOUTHWEST SOLID WASTE	34,774.86	0.0425%
3380	S S C A F C A	73,765.05	0.0902%
3390	CHAVES SOIL AND WATER CONS DIST	6,813.52	0.0083%
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	10,870.95	0.0133%
3410	TAOS SOIL AND WATER CONSERVATION DIST	29,610.48	0.0362%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	9,159.92	0.0112%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	51,747.18	0.0633%
3440	GREENTREE SOLID WASTE AUTHORITY	45,554.71	0.0557%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	199,049.76	0.2434%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	272,014.06	0.3326%
3470	SOCORRO SOIL AND WATER DISTRICT	9,434.10	0.0115%
3480	CIUDAD SOIL AND WATER CONSERVATION	1,617.64	0.0020%
3490	CORRALES VILLAGE OF	86,798.57	0.1061%
4000	WILLARD VILLAGE OF	986.21	0.0012%
4010	SOUTH CENTRAL COUNCIL OF GOG	40,922.71	0.0500%
4020	ELEPHANT BUTTE CITY OF	25,605.15	0.0313%
4030	ANTHONY WATER AND SANITATION DIST.	34,773.00	0.0425%
4040	LOVING VILLAGE OF	34,805.57	0.0426%
4050	VAUGHN TOWN OF	14,487.36	0.0177%
4060	EL PRADO WATER AND SANITATION DIST	8,650.41	0.0106%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	9,311.93	0.0114%
4090	BAYARD HOUSING AUTHORITY	11,044.04	0.0135%
4100	CLOVIS CITY OF HOUSING AUTHORITY	36,588.48	0.0447%
4110	CUBA HOUSING AUTHORITY	3,192.26	0.0039%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	10,155.35	0.0124%
4140	GALLUP CITY OF HOUSING AUTHORITY	44,337.96	0.0542%
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	79,706.17	0.0975%
4160	LORDSBURG CITY HOUSING AUTHORITY	8,877.14	0.0109%
4170	RATON CITY OF HOUSING AUTHORITY	25,829.85	0.0316%
4180	T OR C CITY OF HOUSING AUTHORITY	65,939.33	0.0806%
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	3,083.43	0.0038%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	36,709.32	0.0449%
4245	PERALTA TOWN OF	3,179.73	0.0039%
4250	RED RIVER TOWN OF	108,443.70	0.1326%
4260	SANTA FE CITY OF HOUSING AUTHORITY	121,455.16	0.1485%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	153,771.05	0.1880%
4290	EDGEWOOD TOWN OF	63,108.89	0.0772%

New Mexico PERA
PERA Fund - Municipal General Divison
Schedule of Employer Allocations
For the year ended June 30, 2016

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	126,522.28	0.1547%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	10,229.12	0.0125%
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	4,558.04	0.0056%
4340	CARLSBAD IRRIGATION DISTRICT	57,272.95	0.0700%
4350	COLUMBUS VILLAGE OF	27,415.61	0.0335%
4370	LOVINGTON CITY OF	86,234.87	0.1054%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3,020,676.11	3.6934%
4390	SAN JUAN WATER COMMISSION	16,618.65	0.0203%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	22,073.07	0.0270%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	125.88	0.0002%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	6,672.63	0.0082%
4430	CARRIZOZO TOWN OF	7,536.55	0.0092%
4440	TULAROSA VILLAGE OF	46,927.29	0.0574%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	1,787.79	0.0022%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	64,008.36	0.0783%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	14,537.21	0.0178%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	64,641.75	0.0790%
4490	TAOS SKI VALLEY	43,184.62	0.0528%
4500	ANTHONY CITY OF	23,099.12	0.0282%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	40,649.77	0.0497%
4520	SPRINGER HOUSING AUTHORITY	10,061.88	0.0123%
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	4,400.68	0.0054%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	61,310.12	0.0750%
4560	ALBUQUERQUE HOUSING AUTHORITY	243,844.50	0.2982%
4570	MID-REGION COUNCIL OF GOVERNMENTS	502,830.35	0.6148%
4580	A M A F C A	135,405.83	0.1656%
		<u>\$ 81,784,817.56</u>	<u>100.0000%</u>

New Mexico PERA
PERA Fund - Municipal Police Divison
Schedule of Employer Allocations
For the year ended June 30, 2016

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 444,287.53	1.1819%
2020	ALBUQUERQUE CITY OF (REGULAR)	10,397,810.33	27.6607%
2040	AZTEC CITY OF	136,784.15	0.3639%
2050	BAYARD CITY OF	35,043.85	0.0932%
2060	BELEN CITY OF	148,863.36	0.3960%
2080	BERNALILLO TOWN OF	206,722.31	0.5499%
2090	BLOOMFIELD CITY OF	208,243.29	0.5540%
2100	BOSQUE FARMS VILLAGE OF	104,911.64	0.2791%
2110	CARLSBAD CITY OF	762,569.22	2.0286%
2140	CIMARRON VILLAGE OF	9,955.12	0.0265%
2160	CLAYTON TOWN OF	54,138.74	0.1440%
2170	CLOUDCROFT VILLAGE OF	26,949.95	0.0717%
2180	CLOVIS CITY OF	249,820.30	0.6646%
2190	CUBA VILLAGE OF	31,389.99	0.0835%
2210	DEMING CITY OF	286,411.49	0.7619%
2230	DEXTER TOWN OF	31,568.53	0.0840%
2270	ELIDA TOWN OF	6,615.12	0.0176%
2290	ESPANOLA CITY OF	164,684.35	0.4381%
2300	ESTANCIA TOWN OF	25,664.00	0.0683%
2310	FARMINGTON CITY OF	1,448,365.76	3.8530%
2330	GALLUP CITY OF	599,101.91	1.5938%
2350	GRANTS CITY OF	155,562.31	0.4138%
2360	HATCH VILLAGE OF	56,062.51	0.1491%
2370	HOBBS CITY OF	1,080,761.57	2.8751%
2380	JAL CITY OF	26,434.60	0.0703%
2390	JEMEZ SPRINGS VILLAGE OF	5,200.00	0.0138%
2400	LAS CRUCES CITY OF	1,844,342.10	4.9064%
2410	LAS VEGAS CITY OF	252,721.31	0.6723%
2420	LOGAN VILLAGE OF	17,475.82	0.0465%
2430	LORDSBURG CITY OF	67,753.22	0.1802%
2440	LOS LUNAS VILLAGE OF	305,731.33	0.8133%
2460	MAGDALENA VILLAGE OF	8,544.47	0.0227%
2470	MESILLA TOWN OF	48,272.03	0.1284%
2490	MILAN VILLAGE OF	24,369.53	0.0648%
2500	MORIARTY CITY OF	67,323.15	0.1791%
2510	MOUNTAINAIR TOWN OF	7,188.48	0.0191%
2550	PORTALES CITY OF	200,071.15	0.5322%
2560	QUESTA VILLAGE OF	18,806.39	0.0500%
2570	RATON CITY OF	118,487.04	0.3152%
2620	RIO RANCHO CITY OF	1,222,829.78	3.2530%
2630	ROSWELL CITY OF	895,334.73	2.3818%
2650	RUIDOSO DOWNS THE CITY OF	65,889.07	0.1753%
2660	RUIDOSO VILLAGE OF	237,475.36	0.6317%
2680	SAN YSIDRO VILLAGE OF	4,265.59	0.0113%
2690	SANTA FE CITY OF	1,686,264.49	4.4859%
2710	SANTA ROSA CITY OF	56,945.48	0.1515%
2720	SILVER CITY TOWN OF	254,426.88	0.6768%
2730	SOCORRO CITY OF	117,005.90	0.3113%
2750	SPRINGER TOWN OF	7,301.46	0.0194%
2760	T OR C CITY OF	96,273.08	0.2561%
2770	TAOS TOWN OF	179,153.28	0.4766%
2780	TEXICO CITY OF	12,045.61	0.0320%
2810	TUCUMCARI CITY OF	94,613.10	0.2517%
2850	EUNICE CITY OF	95,598.30	0.2543%
2880	MELROSE VILLAGE OF	-	0.0000%
2900	ANGEL FIRE VILLAGE OF	35,170.61	0.0936%
2950	SUNLAND PARK CITY OF	133,310.27	0.3546%

New Mexico PERA
PERA Fund - Municipal Police Divison
Schedule of Employer Allocations
For the year ended June 30, 2016

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
2960	HAGERMAN TOWN OF	32,254.54	0.0858%
2980	ARTESIA CITY OF	346,737.11	0.9224%
3010	BERNALILLO COUNTY	3,234,933.89	8.6057%
3020	CATRON COUNTY	54,728.75	0.1456%
3030	CHAVES COUNTY	340,312.70	0.9053%
3040	CIBOLA COUNTY	142,643.65	0.3795%
3050	COLFAX COUNTY	80,130.77	0.2132%
3060	CURRY COUNTY	134,999.11	0.3591%
3070	DE BACA COUNTY	33,808.54	0.0899%
3090	DONA ANA COUNTY	1,178,960.28	3.1363%
3100	EDDY COUNTY	647,638.36	1.7229%
3110	GRANT COUNTY	309,924.91	0.8245%
3120	GUADALUPE COUNTY	41,841.62	0.1113%
3130	HARDING COUNTY	12,347.87	0.0328%
3140	HIDALGO COUNTY	46,206.81	0.1229%
3150	LEA COUNTY	564,273.54	1.5011%
3160	LINCOLN COUNTY	219,810.17	0.5847%
3170	LOS ALAMOS COUNTY	404,208.56	1.0753%
3180	LUNA COUNTY	254,891.36	0.6781%
3200	MCKINLEY COUNTY	310,585.82	0.8262%
3210	MORA COUNTY	16,801.61	0.0447%
3220	OTERO COUNTY	330,204.89	0.8784%
3230	QUAY COUNTY	49,268.71	0.1311%
3240	RIO ARriba COUNTY	168,551.39	0.4484%
3250	ROOSEVELT COUNTY	111,675.68	0.2971%
3260	SAN JUAN COUNTY	1,043,782.84	2.7767%
3270	SAN MIGUEL COUNTY	33,428.12	0.0889%
3280	SANDOVAL COUNTY	396,391.95	1.0545%
3290	SANTA FE COUNTY	876,790.80	2.3325%
3300	SIERRA COUNTY	101,918.75	0.2711%
3310	SOCORRO COUNTY	72,932.98	0.1940%
3320	TAOS COUNTY	140,085.12	0.3727%
3330	TORRANCE COUNTY	67,560.74	0.1797%
3340	UNION COUNTY	50,377.43	0.1340%
3350	VALENCIA COUNTY	423,513.35	1.1267%
3490	CORRALES VILLAGE OF	84,009.61	0.2235%
4040	LOVING VILLAGE OF	31,890.47	0.0848%
4250	RED RIVER TOWN OF	27,154.16	0.0722%
4290	EDGEWOOD TOWN OF	77,149.36	0.2052%
4300	CAPITAN VILLAGE OF	13,903.17	0.0370%
4370	LOVINGTON CITY OF	129,508.53	0.3445%
4430	CARRIZOZO TOWN OF	21,621.60	0.0575%
4440	TULAROSA VILLAGE OF	22,714.70	0.0604%
4490	TAOS SKI VALLEY	8,662.49	0.0230%
4500	ANTHONY CITY OF	20,446.95	0.0553%
		<u>\$ 37,590,494.70</u>	<u>100.0000%</u>

New Mexico PERA
PERA Fund - Municipal Fire Division
Schedule of Employer Allocations
For the year ended June 30, 2016

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 144,111.15	0.5710%
2020	ALBUQUERQUE CITY OF (REGULAR)	8,269,384.72	32.7672%
2060	BELEN CITY OF	76,847.50	0.3045%
2080	BERNALILLO TOWN OF	71,932.52	0.2850%
2090	BLOOMFIELD CITY OF	101,958.28	0.4040%
2110	CARLSBAD CITY OF	834,279.96	3.3058%
2160	CLAYTON TOWN OF	26,648.30	0.1056%
2180	CLOVIS CITY OF	330,890.00	1.3111%
2210	DEMING CITY OF	168,538.67	0.6678%
2290	ESPANOLA CITY OF	127,283.87	0.5044%
2310	FARMINGTON CITY OF	1,040,491.13	4.1229%
2330	GALLUP CITY OF	424,719.64	1.6829%
2350	GRANTS CITY OF	76,359.33	0.3026%
2370	HOBBS CITY OF	769,664.87	3.0498%
2400	LAS CRUCES CITY OF	1,460,895.84	5.7888%
2410	LAS VEGAS CITY OF	117,847.97	0.4670%
2440	LOS LUNAS VILLAGE OF	124,120.97	0.4918%
2470	MESILLA TOWN OF	12,239.76	0.0485%
2500	MORIARTY CITY OF	13,581.76	0.0538%
2530	PECOS VILLAGE OF	1,818.60	0.0072%
2550	PORTALES CITY OF	202,855.64	0.8038%
2570	RATON CITY OF	116,677.05	0.4623%
2620	RIO RANCHO CITY OF	1,078,210.58	4.2724%
2630	ROSWELL CITY OF	824,791.88	3.2682%
2650	RUIDOSO DOWNS THE CITY OF	7,169.96	0.0284%
2660	RUIDOSO VILLAGE OF	184,221.51	0.7300%
2690	SANTA FE CITY OF	1,783,594.99	7.0674%
2720	SILVER CITY TOWN OF	196,867.39	0.7801%
2730	SOCORRO CITY OF	117,970.51	0.4675%
2770	TAOS TOWN OF	70,246.77	0.2784%
2850	EUNICE CITY OF	32,074.87	0.1271%
2900	ANGEL FIRE VILLAGE OF	39,489.33	0.1565%
2950	SUNLAND PARK CITY OF	62,265.61	0.2467%
2980	ARTESIA CITY OF	234,472.04	0.9291%
3010	BERNALILLO COUNTY	2,520,565.29	9.9877%
3090	DONA ANA COUNTY	141,699.15	0.5615%
3100	EDDY COUNTY	43,026.99	0.1705%
3170	LOS ALAMOS COUNTY	1,923,127.94	7.6203%
3260	SAN JUAN COUNTY	111,826.01	0.4431%
3280	SANDOVAL COUNTY	206,092.12	0.8166%
3290	SANTA FE COUNTY	850,761.10	3.3711%
3490	CORRALES VILLAGE OF	56,301.41	0.2231%
4250	RED RIVER TOWN OF	18,240.30	0.0723%
4370	LOVINGTON CITY OF	220,642.21	0.8743%
		<u>\$ 25,236,805.49</u>	<u>100.0000%</u>

New Mexico PERA
Schedule of Employer Allocations
PERA Fund - State Funded Divisions
For the year ended June 30, 2016

Plan	2016 Actual Employer Contributions for Allocations
<u>PERA Divisions</u>	
State Funded Divisions	
State General	<u>158,132,528</u>
State Police	<u>19,607,351</u>
Legislative	<u>2,400,000</u>
Total State Funded Divisions	<u>\$ 180,139,879</u>
Total Other PERA Divisions	<u>\$ 144,612,118</u>
Total PERA	<u><u>\$ 324,751,997</u></u>

Schedule of Pension Amounts by Employers

New Mexico PERA
Schedule of Pension Amounts by Employers
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2016

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		2016 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal General	1,597,663,507	79,825,859	293,967,048	93,684,229	27,150,151	494,627,287	15,592,265	265,670	27,147,194	43,005,129	182,036,794	0	182,036,794
Employer Allocation														
4490	TAOS SKI VALLEY	843,567	42,148	155,215	49,465	114,018	360,846	8,233	140	-	8,373	96,115	22,969	119,084
4500	ANTHONY CITY OF	450,541	22,511	82,899	26,419	30,814	162,643	4,397	75	2,289	6,761	51,334	9,913	61,247
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	794,039	39,673	146,102	46,561	21,251	253,587	7,749	132	-	7,881	90,472	6,233	96,705
4520	SPRINGER HOUSING AUTHORITY	196,513	9,819	36,158	11,523	-	57,500	1,918	33	3,652	5,603	22,391	(370)	22,021
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEV	86,274	4,311	15,874	5,059	572	25,816	842	14	1,580	2,436	9,830	(504)	9,326
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS	1,198,247	59,870	220,475	70,263	82,310	432,918	11,694	199	-	11,893	136,528	10,242	146,770
4560	ALBUQUERQUE HOUSING AUTHORITY	4,764,233	238,041	876,610	279,366	1,865,030	3,259,047	46,496	792	-	47,288	542,834	238,041	780,875
4570	MID-REGION COUNCIL OF GOVERNMENTS	9,822,435	490,769	1,807,309	575,971	4,857,524	7,731,573	95,862	1,633	-	97,495	1,119,162	1,572,025	2,691,187
4580	A M A F C A	2,645,731	132,192	486,809	155,141	1,308,402	2,082,544	25,821	440	-	26,261	301,453	423,401	724,854
	ROUNDING	(3)	(13)	4	2	4,754	4,747	(4)	6	-	2	(1)	1863	1,862
TOTAL		1,597,663,507	79,825,859	293,967,048	93,684,229	27,150,151	494,627,287	15,592,265	265,670	27,147,194	43,005,129	182,036,794	(0)	182,036,794

^ Proportionate Share of Contributions includes variances from prior year's calculation error in deferred inflows /outflows

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

New Mexico PERA
Schedule of Pension Amounts by Employers
PERA Fund - State Funded Divisions
As of and for the Year ended June 30, 2016

	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Total Employer Pension Expense
<i>State Funded Divisions</i>												
State General	3,279,838,302	134,491,125	132,378,332	345,500,257		612,369,714	-	-	21,769,243	-	21,769,243	379,374,596
State Police/Corrections	(113,226,171)	2,027,417	17,541,184	67,536,979		87,105,580	3,558,977	-	8,888,533	-	12,447,510	9,743,157
Legislative	(9,826,689)	-	451,017	2,343,262		2,794,279	524,326	-	13,259	-	537,585	158,846
Total State Funded Divisions	3,156,785,442	136,518,542	150,370,533	415,380,498		702,269,573	4,083,303	-	30,671,035	-	34,754,338	389,276,599
Total Other PERA Fund Divisions	3,002,594,933	164,202,921	177,841,004	466,225,161	51,131,236	859,400,322	15,592,265	-	13,572,256	51,131,236	80,295,757	368,300,486
Grand Total for All PERA Fund Divisions	6,159,380,375	300,721,463	328,211,537	881,605,659	51,131,236	1,561,669,895	19,675,568	-	44,243,291	51,131,236	115,050,095	757,577,085

Schedule of Employer Pension
Amounts
Single Employer Plans

Public Employees Retirement Association of New Mexico
Schedule of Employer Pension Amounts - Single Employer Plans
As of and for the Year ended June 30, 2016

	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer Pension Expense
<u>Funds</u>									
Judges	\$ 106,623,028	\$ 3,617,431	\$ 32,294,596	\$ 5,637,428	\$ 41,549,455	\$ -	\$ 153,106	\$ 151,306	\$ 21,624,109
Magistrates	\$ 43,480,544	\$ 826,649	\$ 4,646,129	\$ 2,049,874	\$ 7,522,652	\$ -	\$ -	\$ -	\$ 9,919,498
Volunteer Firefighters	\$ (12,114,026)	\$ 376,154	\$ 1,730,200	\$ 4,006,640	\$ 6,112,994	\$ 423,747	\$ -	\$ 423,747	\$ 1,423,067

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 1 Plan Description

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

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

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

Refer to Note 1. C. *Description of the Funds* in PERA's June 30, 2016 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the pension funds administered by PERA. <http://www.nmpera.org>

NOTE 2 Summary of Significant Accounting Policies

Basis of Accounting

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources, related to pensions, and pension expense, information about the fiduciary net position of the (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For a complete description of significant accounting policies, please refer to the PERA's June 30, 2016 CAFR.

Multiple-Employer Cost Sharing Fund Contributions

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

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 2 Summary of Significant Accounting Policies (Continued)

PERA Contribution Rates and Pension Factors as of July 1, 2016						
Coverage Plan	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per Year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Annual Salary less than \$20,000	Annual Salary greater than \$20,000		TIER 1	TIER 2	
State Plan 3	7.42 %	8.92 %	16.99 %	3.0 %	2.5 %	90 %
Municipal Plan 1 (plan open to new employers)	7.0 %	8.5 %	7.4 %	2.0 %	2.0 %	90 %
Municipal Plan 2 (plan open to new employers)	9.15 %	10.65 %	9.55 %	2.5 %	2.0 %	90 %
Municipal Plan 3 (plan closed to new employers 6/95)	13.15 %	14.65 %	9.55 %	3.0 %	2.5 %	90 %
Municipal Plan 4 (plan closed to new employers 6/00)	15.65 %	17.15 %	12.05 %	3.0 %	2.5 %	90 %
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.90%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
State Police and Adult Correctional Officer Plan 1	7.60%	9.10%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 2 Summary of Significant Accounting Policies (Continued)

Refer to Note 1. C. in PERA's June 30, 2016 Comprehensive Annual Financial Report (CAFR) for description of the PERA's Contribution Rates and Pension Factors for the State Legislative, Judicial, Magistrate, and Volunteer Firefighters Retirement Fund.

The Schedule of Employer Allocations reflects fiscal year 2016 employer contributions received during the period of July 1, 2015 to June 30, 2016. Only pay period *end dates* that fell within the period of July 1, 2015 to June 30, 2016 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2016 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) has been used to project the unremitted employer contributions. This allows for fair and consistent measurement of the contributions with the total population. This methodology was used in order to maintain consistent measurement each year in determining the percentages to be allocated amongst all participating employers.

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

Municipal Divisions within the PERA Fund

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

- Unique employer code and employer name
- Each employer's contributions for the time period July 1, 2015 to June 30, 2016
- The employer's proportionate share of the total net pension liability (as of June 30, 2016), deferred inflows and outflows (*see Note 4 of this Schedule for further detail of deferred inflows and outflows*), and pension expense

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 2 Summary of Significant Accounting Policies (Continued)

- Amounts by employer are calculated using the employer's percentage and applying the percentage to the total

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

Employer Pickup

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

Employers Reporting on behalf of Other Employers

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

Use of Estimates in Preparation of the Schedules

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

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 3 Relationship to PERA’s June 30, 2016 Comprehensive Annual Financial Report for the PERA Fund

The Total Schedule of Employer Allocation also includes a reconciliation from total employer contributions to those reported in the fiscal year 2016 basic financial statements for the PERA fund. Refer to Note 12 and the Required Supplementary Information (RSI) in PERA’s June 30, 2016 Comprehensive Annual Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2016, are as follows:

Total Pension Liability (TPL)	\$ 19,986,038,742
Plan’s Fiduciary Net Position (FNP)	\$ 13,826,658,367
Net Pension Liability (NPL)	\$ 6,159,380,375
Ratio of Fiduciary Net Position to Total Pension Liability	69.18%

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2015. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2016. These assumptions were adopted by the Board for use in the June 30, 2015 actuarial valuation.

Refer to Note 12. *Summary of Actuarial Methods and Assumptions* in PERA’s June 30, 2016 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the actuarial methods and assumptions, by fund. <http://www.nmpera.org>

PERA Fund Long-Term Expected Rate of Return

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

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 3 Relationship to PERA’s June 30, 2016 Comprehensive Annual Financial Report for the PERA Fund (Continued)

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	43.50 %	7.39 %
Risk Reduction & Mitigation	21.50	1.79
Credit Oriented Fixed Income	15.00	5.77
Real Assets	<u>20.00</u>	7.35
Total	100.00 %	

Discount rate. The rate is 7.25% for the first 10 years (select period) and 7.75% for all other years (ultimate). The equivalent blended rate is 7.48% and will be used to measure the total pension liability. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan’s fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB 67. Therefore, the 7.48% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability of PERA Fund, calculated using the discount rate of 7.48%, as well as what PERA Fund’s net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.48%) or 1 - percentage - point higher (8.48%) than the current rate:

	1% Decrease 6.48%	Current Discount Rate 7.48%	1% Increase 8.48%
Net Pension Liability	8,658,021,582	6,159,380,375	4,089,319,751

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016**

**NOTE 3 Relationship to PERA’s June 30, 2016 Comprehensive Annual Financial Report
for the PERA Fund (Continued)**

Information for PERA Fund Employers

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

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

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

The following table summarizes the membership of the PERA Fund as of June 30, 2015, the actuarial valuation date.

Membership	
Category	Number
Inactive Members or Their Beneficiaries Currently Receiving Benefits	35,858
Inactive Members Entitled to But Not Yet Receiving Benefits	11,645
Active Members	49,294
Total	96,797

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 3 Relationship to PERA’s June 30, 2016 Comprehensive Annual Financial Report for the PERA Fund (Continued)

Single Employer Plans

Additional information regarding GASB 67 disclosures for the Judicial, Magistrate and Volunteer Firefighter Funds can be located in PERA’s June 30, 2016 Comprehensive Annual Financial Report, specifically in Note 12 and the RSI.

NOTE 4 Other Financial Information and Schedules

Deferred Inflows and Deferred Outflows

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

Average Expected Remaining Service Lives					
As of fiscal year end					
June 30, Years	PERA	Judicial	Magistrate	Volunteer FF	
2016	4.09	3.33	2.11	6.68	
2015	4.23	3.34	1.84	3.51	
2014	5.02	3.54	1.66	3.42	

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

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

Investment experience also results in deferred outflows or inflows.

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 4 Other Financial Information and Schedules

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO							
Pension Expense -PERA Divisions							
For the Fiscal Year Ended June 30, 2016 - Dollars in Thousands							
Description	State General Division	State Police Division	Municipal General Division	Municipal Police Division	Municipal Fire Division	Legislativ e Division	TOTAL PERA Division
Service Cost	151,189	21,498	127,679	53,293	35,763	798	390,220
Interest Cost	605,566	67,045	433,887	178,346	106,700	2,013	1,393,557
Current-period benefit changes	-	-	-	-	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	39,184	656	25,834	10,023	5,235	(63)	80,869
Expensed portion of current-period changes of assumptions	42,841	5,677	30,319	15,815	9,063	146	103,861
Member contributions	(86,291)	(6,961)	(114,595)	(36,073)	(21,546)	(63)	(265,529)
Projected earnings on plan investments	(425,083)	(83,367)	(362,514)	(143,948)	(68,521)	(2,913)	(1,086,346)
Expensed portion of current-period differences between actual and projected earnings on plan investments	81,323	15,940	69,328	27,529	13,105	556	207,781
Administrative expense	4,185	831	3,598	1,429	679	30	10,752
Other	(5,257)	(1,044)	(4,494)	(1,804)	(860)	(35)	(13,494)
Recognition of beginning deferred outflows of resources as pension expense	73,265	12,848	56,418	32,797	20,582	429	196,339
Recognition of beginning deferred inflows of resources as pension expense	(101,548)	(23,379)	(83,423)	(36,892)	(14,453)	(739)	(260,434)
Pension expense	379,374	9,744	182,037	100,515	85,747	159	757,576

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

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 4 Other Financial Information and Schedules

PUBLIC EMPLOYEES ASSOCIATION OF NEW MEXICO			
Pension Expense Single Employer Plans			
For the Fiscal Year Ended June 30, 2016 - Dollars in Thousands			
	Judicial	Magistrate	Volunteer FF
Service Cost	\$ 3,245	\$ 1,118	\$ 1,440
Interest on the total pension liability	10,238	3,452	3,376
Current-period benefit changes	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	1,423	745	(75)
Expensed portion of current-period changes of assumptions	13,860	4,186	296
Member contributions	(1,582)	(587)	-
Projected earnings on plan investments	(6,730)	(2,486)	(4,862)
Expensed portion of current-period differences between actual and projected earnings on plan investments	1,300	483	931
Administrative expense	64	24	47
Other	185	71	127
Recognition of beginning deferred outflows of resources as pension expense	1,308	3,470	1,102
Recognition of beginning deferred inflows of resources as pension expense	(1,687)	(556)	(960)
Pension expense	\$ 21,624	\$ 9,920	\$ 1,422

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 4 Other Financial Information and Schedules

The following schedules present summary of changes in the collective deferred outflows of resources and deferred inflows of resources for each fund for the year ended June 30, 2016. The following schedules do not include amounts related to employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members.

PERA FUND						
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2016						
	Year of Deferral	Amortization Period	Beginning of year balance	CY Changes	Amortization	End of Year Balance
Deferred Outflows of Resources :						
Difference between expected actual experience	2015	4.23 years	73,352,640		22,513,826	50,838,814
	2016	4.09 years	-	330,750,820	80,868,171	249,882,649
			<u>73,352,640</u>	<u>330,750,820</u>	<u>103,381,997</u>	<u>300,721,463</u>
Difference between projected and actual on pension plan investment	2014	5 years	(689,389,674)	-	(229,796,558)	(459,593,116)
	2015	5 years	680,103,200	-	170,025,800	510,077,400
	2016	5 years	-	1,038,901,665	207,780,290	831,121,375
			<u>(9,286,474)</u>	<u>1,038,901,665</u>	<u>148,009,532</u>	<u>881,605,659</u>
Changes in Assumptions	2014	5.02 years	10,885,435	-	3,604,449	7,280,986
	2016	4.09 years	-	424,791,570	103,861,020	320,930,551
			<u>10,885,435</u>	<u>424,791,570</u>	<u>107,465,468</u>	<u>328,211,537</u>
Total Deferred Outflows of Resources			<u>74,951,601</u>	<u>1,794,444,055</u>	<u>358,856,998</u>	<u>1,510,538,659</u>
Deferred Inflows of Resources						
Difference between expected actual experience	2015	4.23 years	28,214,846	-	8,539,278	19,675,568
			<u>28,214,846</u>	<u>-</u>	<u>8,539,278</u>	<u>19,675,568</u>
Changes in Assumptions	2014	5.02 years	66,145,911		21,902,620	44,243,291
			<u>66,145,911</u>	<u>-</u>	<u>21,902,620</u>	<u>44,243,291</u>
Total Deferred Inflows of Resources			<u>94,360,757</u>	<u>-</u>	<u>30,441,898</u>	<u>63,918,859</u>

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 4 Other Financial Information and Schedules

JUDGES FUND						
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2016						
	Year of Deferral	Amortization Period	Beginning of year balance	CY Changes	Amortization	End of Year Balance
Deferred Outflows of Resources :						
Difference between expected actual experience	2015	3.34 years	529,040	-	226,085	302,955
	2016	3.33 years	-	4,736,999	1,422,522	3,314,477
			<u>529,040</u>	<u>4,736,999</u>	<u>1,648,608</u>	<u>3,617,431</u>
Difference between projected and actual on pension plan investment	2014	5 years	(4,210,506)	-	(1,403,502)	(2,807,004)
	2015	5 years	4,327,828	-	1,081,957	3,245,871
	2016	5 years	-	6,498,119	1,299,558	5,198,561
			<u>117,322</u>	<u>6,498,119</u>	<u>978,013</u>	<u>5,637,428</u>
Changes in Assumptions	2016	3.33 years	-	46,154,938	13,860,342	32,294,596
			-	46,154,938	13,860,342	32,294,596
Total Deferred Outflows of Resources			<u>646,362</u>	<u>57,390,056</u>	<u>16,486,962</u>	<u>41,549,456</u>
Deferred Inflows of Resources						
Difference between expected actual experience	2014	3.54 years	436,639	-	283,531	153,107
			-	-	-	-
			<u>436,639</u>	<u>-</u>	<u>283,531</u>	<u>153,107</u>

MAGISTRATES FUND								
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2016								
	Year of Deferral	Amortization Period	Beginning of year balance	CY Changes	Amortization	End of Year Balance		
Deferred Outflows of Resources :								
Difference between expected actual experience	2015	1.84 years	3,060,247	-	3,060,247	-		
			2016	2.11 years	-	1,571,377	744,728	826,649
					<u>3,060,247</u>	<u>1,571,377</u>	<u>3,804,975</u>	<u>826,649</u>
Difference between projected and actual on pension plan investment	2014	5 years	(1,668,144)	-	(556,048)	(1,112,096)		
			2015	5 years	1,638,320	-	409,580	1,228,740
					2016	5 years	-	2,416,528
					<u>(29,824)</u>	<u>2,416,528</u>	<u>336,830</u>	<u>2,049,874</u>
Changes in Assumptions	2016	2.11 years	-	8,831,831	4,185,702	4,646,129		
			-	8,831,831	4,185,702	4,646,129		
Total Deferred Outflows of Resources			<u>3,030,423</u>	<u>12,819,736</u>	<u>8,327,508</u>	<u>7,522,652</u>		
Deferred Inflows of Resources								
Total Deferred Inflows of Resources			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		

State of New Mexico Public Employees Retirement Association
Notes to the Schedules
As of and for the Year Ended June 30, 2016

NOTE 4 Other Financial Information and Schedules

VOLUNTEER FIREFIGHTER FUND						
Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2016						
	Year of Deferral	Amortization Period	Beginning of year balance	CY Changes	Amortization	End of Year Balance
Deferred Outflows of Resources :						
Difference between expected actual experience	2015	3.51 years	625,263		249,109	376,154
			<u>625,263</u>	<u>-</u>	<u>249,109</u>	<u>376,154</u>
Difference between projected and actual on pension plan investment	2014	5 years	(2,879,882)	-	(959,961)	(1,919,921)
	2015	5 years	2,935,910	-	733,977	2,201,933
	2016	5 years		4,655,785	931,157	3,724,628
			<u>56,027</u>	<u>4,655,785</u>	<u>705,172</u>	<u>4,006,640</u>
Changes in Assumptions	2014	3.42 years	169,442	-	119,325	50,117
	2015		-	-	-	-
	2016	6.68 years	-	1,975,872	295,789	1,680,083
			<u>169,442</u>	<u>1,975,872</u>	<u>415,114</u>	<u>1,730,200</u>
Total Deferred Outflows of Resources			<u>850,732</u>	<u>6,631,657</u>	<u>1,369,395</u>	<u>6,112,994</u>
Deferred Inflows of Resources						
Difference between expected actual experience	2016	6.68 years	-	498,350	74,603	423,747
			<u>-</u>	<u>498,350</u>	<u>74,603</u>	<u>423,747</u>
Total Deferred Inflows of Resources			<u>-</u>	<u>498,350</u>	<u>74,603</u>	<u>423,747</u>

Supplemental Information

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

New Mexico PERA
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/2016

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		2016 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	*Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
													Employer Allocation	Employer Allocation
	PERA Total	6,159,380,375	300,721,463	881,605,659	328,211,537	51,131,236	1,561,669,895	19,675,568	44,243,291	51,131,236	115,050,095	757,577,085	0	757,577,085
	STATE OF NEW MEXICO	3,156,785,442	136,518,542	415,380,498	150,370,533	-	702,269,573	4,083,303	30,671,035	-	34,754,338	389,276,599	-	389,276,599
2010	ALAMOGORDO CITY OF	27,272,799	1,549,335	4,409,193	1,643,598	39,567	7,641,693	143,885	159,723	1,131,498	1,435,106	3,357,453	(187,663)	3,169,790
2020	ALBUQUERQUE CITY OF (REGULAR)	717,983,547	39,636,553	104,820,682	42,396,411	3,013,501	189,867,147	2,881,996	3,729,800	14,293,452	20,905,248	89,547,330	(3,539,743)	86,007,587
2030	ARCH HURLEY CONSERVANCY DIST	709,362	35,443	130,521	41,596	12,020	219,580	6,923	118	8,691	15,732	80,824	(2,297)	78,527
2040	AZTEC CITY OF	8,591,524	492,231	1,511,438	524,188	91,490	2,619,347	57,645	49,405	125,540	232,590	1,038,767	19,913	1,058,680
2050	BAYARD CITY OF	1,908,272	111,471	333,348	117,122	11,176	573,117	11,912	12,605	91,876	116,939	232,757	(29,601)	203,156
2060	BELÉN CITY OF	8,964,863	506,935	1,369,450	536,214	316,032	2,728,631	39,152	53,361	113,052	205,565	1,116,238	99,357	1,215,595
2080	BERNALILLO TOWN OF	9,682,719	570,039	1,485,289	587,681	566,564	3,209,573	36,346	73,792	-	110,138	1,221,446	144,853	1,366,299
2090	BLOOMFIELD CITY OF	12,168,390	691,227	1,861,924	729,108	622,895	3,905,154	52,561	74,614	157,715	284,890	1,516,925	185,759	1,702,684
2100	BOSQUE FARMS VILLAGE OF	3,180,842	207,220	532,052	202,161	61,169	1,002,602	10,945	37,326	26,471	74,742	408,329	16,974	425,303
2110	CARLSBAD CITY OF	67,232,479	3,607,017	9,763,035	3,929,460	3,693,882	20,993,394	294,850	274,961	-	569,811	8,316,034	895,837	9,211,871
2120	CARLSBAD SOIL AND WATER CONS DIST	127,813	6,386	23,517	7,495	1,145	38,543	1,248	21	790	2,059	14,563	(183)	14,380
2130	CHAMA VILLAGE OF	746,109	37,278	137,283	43,751	4,007	222,319	7,282	124	3,951	11,357	85,011	(1,076)	83,935
2140	CIMARRON VILLAGE OF	575,769	33,354	100,887	35,247	35,554	205,042	3,711	3,589	33,054	40,354	69,962	9,079	79,041
2150	CLAUNTON PINTO SOIL AND WATER CONS DIST	111,836	5,587	20,578	6,558	2,371	35,094	1,091	19	1,145	2,255	12,743	687	13,430
2160	CLAYTON TOWN OF	3,802,357	211,601	601,228	226,989	38,296	1,078,744	19,865	19,499	477,493	516,857	467,208	(134,916)	332,292
2170	CLOUDCROFT VILLAGE OF	1,174,480	71,088	202,431	72,888	106,370	452,777	6,300	9,648	-	15,948	145,613	20,042	165,655
2180	CLOVIS CITY OF	15,651,859	856,097	1,872,403	904,823	199,914	3,833,237	19,537	88,769	290,349	398,655	2,020,361	21,785	2,042,146
2190	CUBA VILLAGE OF	1,386,162	83,706	239,130	85,962	44,244	453,042	7,516	11,239	22,897	41,652	171,673	9,195	180,868
2200	CUBA SOIL AND WATER CONS DIST	76,688	3,832	14,110	4,497	14,110	22,439	748	13	10,844	11,605	8,738	3,346	5,392
2210	DEMING CITY OF	16,609,276	940,851	2,462,177	991,060	119,563	4,513,651	63,757	102,469	209,553	375,779	2,082,803	5,908	2,088,711
2220	DES MOINES VILLAGE OF	68,700	3,433	12,641	4,028	12,641	20,102	671	11	22,913	23,595	7,828	(7,405)	423
2230	DEXTER TOWN OF	1,047,950	66,895	176,804	66,158	75,879	385,736	4,179	11,249	38,933	54,361	133,219	(3,952)	129,267
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	105,446	5,268	19,402	6,183	1,580	32,433	1,029	18	5,153	6,200	12,014	333	12,347
2250	EAST TORRANCE SOIL AND WATER CONS DIST	71,895	3,591	13,229	4,216	1,717	22,753	702	12	-	714	8,192	91	8,283
2270	ELIDA TOWN OF	254,475	15,760	43,467	15,908	14,123	89,258	1,216	2,363	34,636	38,215	31,890	(10,793)	21,097
2290	ESPANOLA CITY OF	13,376,179	728,387	2,038,805	789,588	254,174	3,810,954	66,158	59,423	351,750	477,331	1,645,255	(78,125)	1,567,130
2300	ESTANCIA TOWN OF	1,122,232	67,889	193,466	69,634	69,634	138,528	469,517	6,034	9,191	10,240	25,465	139,100	176,624
2310	FARMINGTON CITY OF	108,890,267	5,978,572	16,531,204	6,443,151	1,088,942	30,041,869	516,837	521,509	882,924	1,921,270	13,442,148	(39,396)	13,402,752
2320	FT SUMNER VILLAGE OF	889,898	44,463	163,740	52,182	20,542	280,927	8,685	148	14,884	23,717	101,394	6,054	107,448
2330	GALLUP CITY OF	39,499,634	2,196,800	5,833,402	2,341,051	563,935	10,935,188	161,162	214,826	541,089	917,077	4,926,604	(53,190)	4,873,414
2340	GRADY VILLAGE OF	76,688	3,832	14,110	4,497	14,110	24,728	748	13	4,741	5,502	8,738	(1,445)	7,293
2350	GRANTS CITY OF	9,391,871	531,407	1,445,902	562,324	689,273	3,228,906	42,162	55,781	-	97,943	1,167,634	132,972	1,300,606
2360	HATCH VILLAGE OF	2,013,967	126,424	342,137	126,452	199,323	794,336	9,919	19,992	3,893	32,804	253,994	11,170	265,164
2370	HOBBS CITY OF	66,993,413	3,749,529	9,729,622	3,972,691	2,516,387	19,968,229	248,229	386,807	218,990	854,026	8,403,096	464,925	8,868,021
2380	JAL CITY OF	1,787,239	101,463	315,444	108,740	78,670	604,317	12,380	9,566	7,441	29,387	215,200	19,118	234,318
2390	JEMEZ SPRINGS VILLAGE OF	467,686	25,756	83,421	28,198	48,992	186,367	3,570	1,897	15,233	20,700	55,557	14,440	69,997
2400	LAS CRUCES CITY OF	154,932,898	8,409,312	23,682,965	9,138,238	647,199	41,877,714	781,874	666,196	1,004,857	2,452,927	19,023,716	(120,514)	18,903,202
2410	LAS VEGAS CITY OF	20,296,323	1,115,834	3,292,568	1,209,933	-	5,618,335	119,265	91,492	1,180,688	1,391,445	2,468,609	(241,492)	2,227,117
2420	LOGAN VILLAGE OF	974,167	56,719	170,379	59,729	3,995	290,822	6,159	6,293	91,299	103,751	118,645	(18,226)	100,419
2430	LORDSBURG CITY OF	2,492,668	155,723	424,287	156,265	13,166	749,441	11,352	24,171	100,611	136,134	313,652	(15,189)	298,463
2440	LOS LUNAS VILLAGE OF	17,428,061	996,147	2,721,268	1,048,695	184,416	4,950,526	79,505	109,577	486,977	676,059	2,167,409	(47,137)	2,120,272
2450	LOS RANCHOS VILLAGE OF	974,575	48,694	179,320	57,147	48,694	339,784	9,511	162	-	9,673	111,042	4,213	115,255
2460	MAGDALENA VILLAGE OF	392,758	23,553	67,938	24,302	37,593	153,386	2,199	3,058	-	5,257	48,484	10,355	58,839
2470	MESILLA TOWN OF	2,004,246	120,841	311,714	122,864	90,506	645,925	7,157	17,208	450,207	474,572	254,205	(137,061)	117,144
2480	MID. RIO GRANDE CONS. DIST.	14,946,142	746,771	2,750,062	876,416	-	4,373,249	145,866	2,485	288,364	436,715	1,702,954	(75,670)	1,627,284
2490	MILAN VILLAGE OF	2,217,969	122,032	395,746	133,690	90,919	742,387	16,980	8,912	25,892	26,372	17,555	280,927	208,927
2500	MORIARTY CITY OF	2,878,601	173,137	459,365	176,773	104,384	913,659	11,694	24,031	57,228	92,953	362,684	27,302	389,986
2510	MOUNTAINAIN TOWN OF	591,467	32,857	105,187	35,753	1,748	175,545	4,397	2,617	7,220	14,234	70,533	(1,077)	69,456
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	3,176,155	158,695	584,406	186,244	120,212	1,049,557	30,998	528	116,144	147,670	361,889	(32,730)	329,159
2530	PECOS VILLAGE OF	565,674	28,039	99,246	32,895	27,069	187,249	5,052	86	7,287	12,425	65,154	4,037	69,191
2540	PECOS VALLEY CONS. DISTRICT	712,558	35,603	131,109	41,783	15,833	224,328	6,955	118	-	7,073	81,188	2,200	83,388
2550	PORTALES CITY OF	14,802,430	806,585	2,082,155	867,026	289,336	4,045,102	53,809	71,735	246,012	371,556	1,852,396	(23,157)	1,829,239
2560	QUESTA VILLAGE OF	1,102,242	63,724	193,277	67,436	102,056	426,493	7,157	6,775	12,476	26,408	133,813	(2,322)	131,491
2570	RATON CITY OF	9,268,009	503,175	1,334,625	543,416	306,142	2,687,358	37,655	42,584	-	80,239	1,152,858	66,605	1,219,463
2580	RATON PUBLIC SERVICE	1,522,574	76,074	280,151	89,281	25,759	471,265	14,860	253	1,580	16,693	173,481	500	173,981
2590	REGION V HOUSING AUTHORITY	602,319	30,094	110,826	35,319	-	176,239	5,878	100	14,552	20,530	68,628	(2,582)	66,046
2600	REGION VI HOUSING AUTHORITY	1,124,756	56,197	206,953	65,954	6,296	335,400	10,977	187	5,530	16,694	128,154	(1,511)	126,643
2610	RESERVE VILLAGE OF	191,720	9,579	35,276	11,242	-	56,097	1,871	32	37,143	39,046	21,844	(7,318)	14,526
2620	RIO RANCHO CITY OF	82,131,524	4,533,113	11,621,616	4,834,710	772,192	21,761,631	289,158	437,790	529,141	1,256,089	10,309,145	(73,083)	10,236,062
2630	ROSW													

New Mexico PERA
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/2016

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2016 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	PERA Total	6,159,380,375	300,721,463	881,605,659	328,211,537	51,131,236	1,561,669,895	19,675,568	44,243,291	115,050,095	757,577,085	0	757,577,085	
		Employer Allocation												
2640	ROY VILLAGE OF	140,594	7,025	25,869	8,244	2,289	43,427	1,372	23	10,272	11,667	16,019	(3,198)	12,821
2650	RUIDOSO DOWNS THE CITY OF	3,829,840	220,798	652,180	233,313	136,106	1,242,397	22,905	23,716	88,431	135,052	467,968	31,506	499,474
2660	RUIDOSO VILLAGE OF	21,065,844	1,139,048	3,265,218	1,242,706	357,340	6,004,312	112,576	85,976	72,919	271,471	2,575,224	72,877	2,648,101
2670	S N M E D D	661,433	33,049	121,702	38,785	37,209	230,745	6,455	110	79,800	86,365	75,363	(24,278)	51,085
2680	SAN YSIDRO VILLAGE OF	192,016	11,548	33,176	11,893	5,821	1,060	1,522	790	3,372	23,737	(125)	23,612	
2690	SANTA FE CITY OF	164,539,372	8,776,624	24,671,761	9,628,998	655,869	43,733,252	822,664	610,937	3,144,450	4,578,051	20,173,629	(732,316)	19,441,313
2710	SANTA ROSA CITY OF	3,166,018	184,401	553,654	194,141	167,230	1,099,426	19,989	20,500	40,489	385,652	24,453	24,453	410,105
2720	SILVER CITY TOWN OF	16,359,880	910,159	2,357,074	967,364	-	4,234,597	60,139	91,084	688,164	839,387	2,051,327	(143,026)	1,908,301
2730	SOCORRO CITY OF	11,502,662	613,990	1,743,048	674,035	2,934	3,034,007	59,407	42,435	226,049	327,891	1,407,338	(31,295)	1,376,043
2740	SOUTHWEST NEW MEXICO COG	367,463	18,361	67,612	21,547	13,166	120,686	3,586	61	3,160	6,807	41,868	(481)	41,387
2750	SPRINGER TOWN OF	802,974	43,476	144,066	48,173	56,662	292,357	6,439	2,691	19,466	28,596	94,681	1,421	96,102
2760	T O R C CITY OF	6,609,080	374,528	1,167,227	401,898	36,345	1,979,998	46,059	34,863	375,883	456,805	795,158	(37,247)	757,911
2770	TAOS TOWN OF	12,898,703	718,245	2,095,435	772,405	54,566	3,640,651	73,440	64,670	551,709	689,819	1,575,173	(89,628)	1,485,545
2780	TEXICO CITY OF	486,940	29,867	83,494	30,346	53,547	197,254	2,448	4,300	2,996	9,744	60,745	15,063	75,808
2790	TIERRA Y MONTES SWCD	375,451	18,759	69,082	22,016	34,450	144,307	3,665	63	3,727	42,779	3,891	(95)	46,670
2800	TIERAS VILLAGE OF	377,049	18,840	69,376	22,109	34,918	145,243	3,679	62	4,741	8,483	42,961	(95)	42,866
2810	TUCUMCARI CITY OF	7,325,920	409,583	1,299,963	443,686	223,259	2,376,491	53,373	34,402	73,918	161,693	876,110	50,285	926,395
2830	WAGON MOUND VILLAGE OF	153,376	7,663	28,221	8,994	22,325	67,203	1,496	26	1,580	3,102	17,476	361	17,837
2840	WILLIAMSBURG VILLAGE OF	110,239	5,508	20,284	6,464	5,530	37,786	1,076	18	572	1,666	12,561	1,805	14,366
2850	EUNICE CITY OF	6,422,778	360,940	1,047,907	386,005	52,091	1,846,943	36,096	34,454	427,270	497,820	786,013	(127,317)	658,696
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	541,608	27,061	99,655	31,759	27,654	186,129	5,286	90	37,209	42,585	61,710	7,424	69,134
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	2,273,475	113,592	418,315	133,313	88,155	753,375	22,188	378	49,776	72,342	259,038	(12,495)	246,543
2880	MELROSE VILLAGE OF	201,306	10,058	37,040	11,804	8,014	66,916	1,965	33	-	1,998	22,937	317	23,254
2900	ANGEL FIRE VILLAGE OF	4,893,203	255,794	777,358	286,180	138,240	1,457,572	30,826	12,980	79,661	123,467	588,166	32,529	620,695
2910	TIMBERON WATER AND SANITATION DISTRICT	169,353	8,461	31,161	9,931	15,102	64,655	1,653	28	-	1,681	19,296	815	20,111
2920	MOSQUERO VILLAGE OF	79,883	3,992	14,698	4,684	13,191	36,565	780	13	-	793	9,102	2,345	11,447
2930	EAGLE NEST VILLAGE OF	367,463	18,361	67,612	21,547	35,119	142,639	3,586	61	-	3,647	41,868	11,046	52,914
2940	EMW GAS ASSOCIATION	1,442,690	72,083	265,452	84,597	13,166	435,298	14,080	240	3,160	17,480	164,379	(467)	163,912
2950	SUNLAND PARK CITY OF	6,190,464	362,955	905,690	373,422	252,323	1,894,390	18,820	47,506	76,322	142,648	787,687	11,216	798,903
2960	HAGERMAN TOWN OF	923,833	61,004	153,624	58,981	12,406	286,015	2,838	11,465	15,713	30,016	119,374	(4,738)	114,636
2970	SANTA CLARA VILLAGE OF	316,337	15,806	58,205	18,549	143,380	235,940	3,087	53	-	3,140	36,043	36,704	72,747
2980	ARTESIA CITY OF	18,007,666	1,030,332	2,513,337	1,143,148	5,758,862	48,835	123,572	40,678	213,085	2,293,980	348,266	2,642,246	
2990	MAXWELL VILLAGE OF	164,560	8,222	30,279	9,649	2,289	50,439	1,606	27	11,852	13,485	18,750	(3,781)	14,969
3010	BERNALILLO COUNTY	304,465,364	16,389,571	47,670,506	17,953,051	925,931	82,939,059	1,701,474	1,174,116	8,956,517	11,832,107	37,078,733	(1,914,344)	35,164,389
3020	CATRON COUNTY	3,213,551	185,755	563,526	196,597	176,857	1,122,735	20,878	19,730	62,554	103,162	390,098	56,070	446,168
3030	CHAVES COUNTY	25,084,656	1,409,972	4,442,913	1,521,660	794,087	8,168,632	179,622	123,526	-	303,148	3,007,033	136,220	3,143,253
3040	CIBOLA COUNTY	10,801,162	605,332	1,915,033	654,632	531,149	3,706,146	78,087	51,828	42,360	172,275	1,293,097	141,510	1,434,607
3050	COLFAX COUNTY	6,027,339	338,040	1,068,367	365,382	150,041	1,921,830	43,471	29,111	155,526	228,108	721,819	2,410	724,229
3060	CURRY COUNTY	11,104,382	616,953	1,974,715	671,268	6,870	3,269,806	82,514	49,190	199,266	330,970	1,324,291	(54,407)	1,269,884
3070	DE BACA COUNTY	2,532,575	142,093	448,847	153,545	77,932	822,417	18,243	12,274	123,176	153,693	303,347	8,110	311,457
3090	DONA ANA COUNTY	72,478,854	4,146,469	12,360,754	4,404,305	1,723,328	22,634,856	444,957	424,915	1,023,698	1,893,570	8,828,735	511,255	9,339,990
3100	EDDY COUNTY	40,234,891	2,303,083	6,960,093	2,449,335	2,557,155	14,269,666	257,506	233,647	-	491,153	4,884,324	479,645	5,363,969
3110	GRANT COUNTY	15,407,370	912,474	2,677,718	949,672	-	4,539,864	90,997	111,263	263,739	465,999	1,891,119	(38,041)	1,853,078
3120	GUADALUPE COUNTY	3,264,032	182,343	579,354	197,635	12,034	971,366	23,841	15,216	108,765	147,822	390,208	(20,573)	369,635
3130	HARDING COUNTY	1,368,361	74,044	245,522	82,076	32,060	433,702	10,993	4,552	26,332	41,877	161,305	8,081	169,386
3140	HIDALGO COUNTY	3,948,744	218,560	703,127	238,436	249,698	1,409,821	29,688	16,860	23,974	70,522	470,132	78,306	548,438
3150	LEA COUNTY	31,279,616	1,822,586	5,469,171	1,918,314	1,219,138	10,429,209	197,179	203,105	230,244	630,528	3,810,879	311,829	4,122,708
3160	LINCOLN COUNTY	9,656,678	583,655	1,665,324	599,021	241,372	3,089,372	52,141	78,692	109,034	239,867	1,196,447	(23,847)	1,172,600
3170	LOS ALAMOS COUNTY	108,186,362	5,353,619	14,581,788	6,112,223	315,819	26,363,449	482,285	151,303	1,088,728	1,722,316	13,245,676	(187,207)	13,058,469
3180	LUNA COUNTY	17,450,620	989,232	3,081,586	1,061,280	293,800	5,425,898	121,479	92,302	140,447	354,228	2,099,846	93,929	2,193,775
3200	MCKINLEY COUNTY	22,078,975	1,246,109	3,904,955	1,340,979	989,795	7,481,838	155,985	112,597	490,912	759,994	2,651,557	(7,964)	2,643,593
3210	MORA COUNTY	1,802,856	97,812	323,199	108,222	63,433	592,666	14,376	6,193	-	20,569	212,769	15,279	228,048
3220	OTERO COUNTY	18,511,503	1,076,895	3,238,595	1,134,714	81,407	5,531,611	117,410	118,885	546,856	783,151	2,253,667	(31,670)	2,221,997
3230	QUIRY COUNTY	4,531,683	249,105	808,823	273,078	397,440	1,728,446	34,786	18,038	62,968	115,792	537,900	123,411	661,311
3240	RAO ARRIBA COUNTY	24,442,321	1,298,824	4,411,843	1,458,387	-	7,169,054	206,255	63,181	349,604	619,040	2,858,696	(32,160)	2,826,536
3250	ROOSEVELT COUNTY	5,935,418	347,963	1,035,457	364,694	97,143	1,845,257	36,533	40,156	414,789	491,478	725,144	(117,589)	607,555
3260	SAN JUAN COUNTY	68,871,209	3,907,696	11,737,139	4,177,139	435,962	20,365,856	443,351	377,038	1,601,938	2,422,327	8,347,004	(120,950)	8,226,054
3270	SAN MIGUEL COUNTY	7,497,125	389,969	1,362,506	444,601	87,643	2,284,719	66,766	12,968	49,966	129,700	868,841	26,539	895,380
3280	SANDOVAL COUNTY	40,832,397	2,197,119	6,763,433	2,422,161	331,860	11,714,573	269,403	144,908	665,846	1,080,157	4,905,389	(126,715)	4,778,674
3290	SANTA FE COUNTY	95,308,418	5,060,351	14,827,141	5,590,315	399,115	25,876,922	542,720	319,623	1,165,792	2,028,135	11,571,		

New Mexico PERA
 Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
 As of and for the year ended 6/30/2016

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2016 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
PERA Total		6,159,380,375	300,721,463	881,605,659	328,211,537	51,131,236	1,561,669,895	19,675,568	44,243,291	51,131,236	115,050,095	757,577,085	0	757,577,085
Employer Allocation														
3370	SOUTHWEST SOLID WASTE	679,007	33,926	124,936	39,816	-	198,678	6,627	113	19,889	26,629	77,366	(5,936)	71,430
3380	S S C A F C A	1,441,093	72,003	265,158	84,503	44,093	465,757	14,064	240	-	14,304	164,197	8,270	172,467
3390	CHAVES SOIL AND WATER CONS DIST	132,606	6,626	24,399	7,776	4,088	42,889	1,294	22	-	1,316	15,109	861	15,970
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	212,489	10,616	39,098	12,460	10,303	72,477	2,074	35	17,383	19,492	24,211	(5,213)	18,998
3410	TAOS SOIL AND WATER CONSERVATION DIST	578,354	28,897	106,416	33,914	46,173	215,400	5,645	96	-	5,741	65,897	3,446	69,343
3420	SIERRA SOIL AND WATER CONSERVATION DIST	178,938	8,940	32,924	10,493	25,695	78,052	1,746	30	-	1,776	20,388	6,858	27,246
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,011,321	50,530	186,081	59,302	28,621	324,534	9,870	168	3,951	13,989	115,229	(138)	115,091
3440	GREENTREE SOLID WASTE AUTHORITY	889,898	44,463	163,740	52,182	11,061	271,446	8,685	148	25,759	34,592	101,394	2,533	103,927
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	3,888,713	194,296	715,516	228,027	449,566	1,587,405	37,951	647	2,289	40,887	443,078	145,380	588,458
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	5,313,829	265,501	977,734	311,594	139,823	1,694,652	51,859	884	-	52,743	605,454	43,462	648,916
3470	SOCORRO SOIL AND WATER DISTRICT	183,731	9,180	33,806	10,774	790	54,550	1,793	31	572	2,396	20,934	260	21,194
3480	CIUDAD SOIL AND WATER CONSERVATION	31,953	1,597	5,879	1,874	-	9,350	312	5	20,986	21,303	3,641	(2,438)	1,203
3490	CORRALES VILLAGE OF	4,832,474	273,157	696,674	287,348	681,013	1,938,192	16,543	30,022	-	46,565	609,098	155,026	764,124
4000	WILLARD VILLAGE OF	19,172	958	3,528	1,124	-	5,610	187	3	18,318	18,508	2,184	(740)	1,444
4010	SOUTH CENTRAL COUNCIL OF GOG	798,832	39,913	146,984	46,842	123,255	356,994	7,796	133	7,441	15,370	91,018	39,616	130,634
4020	ELEPHANT BUTTE CITY OF	500,069	24,985	92,012	29,323	2,371	148,691	4,881	83	4,579	9,543	56,978	586	57,564
4030	ANTHONY WATER AND SANITATION DIST.	679,007	33,926	124,936	39,816	37,209	235,887	6,627	113	18,962	25,702	77,366	(4,611)	72,755
4040	LOVING VILLAGE OF	1,306,285	79,939	224,185	81,351	74,779	460,254	6,642	11,397	2,862	20,901	162,785	20,063	182,848
4050	VAUGHN TOWN OF	282,787	14,129	52,032	16,582	22,123	104,866	2,760	47	-	2,807	32,221	7,171	39,392
4060	EL PRADO WATER AND SANITATION DIST	169,353	8,461	31,161	9,931	16,601	66,154	1,653	28	9,481	11,162	19,296	(2,414)	16,882
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	182,134	9,100	33,512	10,680	22,729	76,021	1,778	30	-	1,808	20,752	4,266	25,018
4090	BAYARD HOUSING AUTHORITY	215,684	10,776	39,686	12,647	7,111	70,220	2,105	36	4,579	6,720	24,575	2,117	26,692
4100	CLOVIS CITY OF HOUSING AUTHORITY	714,155	35,682	131,403	41,877	-	208,962	6,969	119	20,253	27,341	81,370	(1,018)	80,352
4110	CUBA HOUSING AUTHORITY	62,309	3,113	6,364	2,862	21,094	608	608	10	10	4,741	5,359	7,099	5,685
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	198,110	9,898	36,452	11,617	6,321	64,288	1,933	33	1,145	3,111	22,573	2,012	24,585
4140	GALLUP CITY OF HOUSING AUTHORITY	865,934	43,266	159,330	50,777	32,748	286,121	8,451	144	-	8,595	98,664	10,286	108,950
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,557,722	77,830	286,618	91,342	38,715	494,505	15,202	259	2,289	17,750	177,486	12,400	189,886
4160	NORTHERN REGIONAL HOUSING AUTHORITY	174,146	8,701	32,042	10,212	-	50,955	1,700	29	12,698	14,427	19,842	(3,012)	16,830
4170	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	504,861	25,225	92,894	29,604	-	147,723	4,927	84	15,833	20,844	57,524	(2,225)	55,299
4180	POJOAQUE VALLEY IRRIGATION DISTRICT	1,287,717	64,341	236,937	75,509	18,962	395,749	12,567	214	114,488	127,269	146,722	1,506	148,228
4200	COLUMBUS VILLAGE OF	60,712	3,033	11,171	3,560	-	17,764	593	10	-	603	6,917	(23)	6,894
4215	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	717,351	35,842	131,991	42,064	274,873	484,770	7,001	119	-	7,120	81,735	29,485	111,220
4245	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	62,309	3,113	11,465	3,654	30,814	49,046	608	10	-	618	7,099	9,962	17,061
4250	CARRIZOZO SOIL & WATER CONSERVATION DIST.	3,133,529	166,799	514,226	185,022	27,767	893,814	20,676	9,959	112,467	143,102	375,949	(33,583)	342,366
4260	UPPER HONDO SOIL & WATER CONSERVATION DIST.	2,372,530	118,542	436,541	139,121	-	694,204	23,154	395	283,383	306,932	270,325	(56,229)	214,096
4270	TULAROSA VILLAGE OF	3,003,607	150,073	552,658	176,126	82,430	961,287	29,314	499	171,451	201,264	342,229	(52,124)	290,105
4290	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	2,747,423	172,776	466,395	172,605	54,524	866,300	12,037	27,510	51,375	90,922	346,790	(14,989)	331,801
4300	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	272,997	20,042	43,176	18,082	51,564	132,864	-	4,923	-	4,923	37,191	12,439	49,630
4310	ELDORADO AREA WATER AND SANITATION DISTRICT	2,471,585	123,490	454,767	144,930	133,785	856,972	24,121	411	-	24,532	281,611	35,844	317,455
4320	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	199,708	9,978	36,746	11,711	6,296	64,731	1,949	33	7,111	9,093	22,755	(2,040)	20,715
4330	TAOS SKI VALLEY	89,469	4,471	16,462	5,246	-	26,179	873	15	8,256	9,144	10,194	(2,370)	7,824
4340	ANTHONY CITY OF	1,118,365	55,878	205,777	65,579	-	327,234	10,915	186	91,686	102,787	127,426	(10,855)	116,571
4350	CAMINO REAL REGIONAL UTILITY AUTHORITY	535,218	26,742	98,479	31,384	29,275	185,880	5,223	89	-	5,312	60,982	1,877	62,859
4370	SPRINGER HOUSING AUTHORITY	10,058,230	534,867	1,197,659	575,614	1,047,273	3,355,413	16,434	46,121	163,806	226,361	1,287,838	194,308	1,482,146
4380	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	59,008,103	2,948,289	10,857,379	3,460,133	-	17,265,801	575,885	9,812	503,949	1,089,646	6,723,347	(131,838)	6,591,517
4390	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	324,325	16,205	59,675	19,018	25,759	120,657	3,165	54	139,057	142,276	36,953	(43,939)	(6,986)
4400	ALBUQUERQUE HOUSING AUTHORITY	431,369	21,553	79,371	25,295	-	126,219	4,210	72	30,024	34,306	49,150	(9,725)	39,425
4410	MID-REGION COUNCIL OF GOVERNMENTS	3,195	160	588	187	1,145	2,080	31	1	8,691	8,723	364	(2,805)	(2,441)
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	131,008	6,546	24,105	7,682	9,731	48,064	1,278	22	8,691	9,991	14,927	(2,451)	12,476
4430	CARRIZOZO TOWN OF	571,238	38,490	94,143	36,719	17,303	186,655	1,435	7,675	18,197	27,307	74,544	(5,899)	68,645
4440	TULAROSA VILLAGE OF	1,362,707	78,537	239,219	83,292	11,434	412,482	8,950	8,189	16,635	33,774	165,201	(4,787)	160,414
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	35,148	1,756	6,467	2,061	-	10,284	343	6	2,725	3,074	4,005	(569)	3,436
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	1,250,971	62,504	230,176	73,355	13,432	379,467	12,209	208	11,449	23,866	142,535	3,851	146,386
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	284,384	14,209	52,326	16,676	-	83,211	2,776	47	5,668	8,491	32,403	(1,369)	31,034
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,262,154	63,062	232,234	74,011	200,735	570,042	12,318	210	12,528	143,809	52,681	(196,490)	196,490
4490	TAOS SKI VALLEY	1,013,268	54,607	182,054	60,705	115,017	412,383	8,233	3,201	2,832	14,266	119,234	22,066	141,300
4500	ANTHONY CITY OF	851,920	51,979	146,379	53,004	55,787	307,149	4,397	7,314	52,902	64,613	106,015	(6,552)	99,463
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	794,039	39,673	146,102	46,561	21,251	253,587	7,749	132	-	7,881	90,472	6,233	96,705
4520	SPRINGER HOUSING AUTHORITY	196,513	9,819	36,158	11,523	-	57,500	1,918	33	3,652	5,603	22,391	(370)	22,021
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	86,274	4,311	15,874	5,059	572	25,816	842	14	1,580	2,436	9,830	(504)	9,326
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	1,198,247	59,870	220,475	70,263	82,310	432,918	11,694	199	-	11,893	58,528	(10,242)	146,770
4560	ALBUQUERQUE HOUSING AUTHORITY	4,764,233	238,041	876,610	279,366	1,865,030	3,259,047	46,496	792	-	47,288	542,834	238,041	780,875
4570	MID-REGION COUNCIL OF GOVERNMENTS	9,822,435	490,769	1,807,309	575,971	4,857,524	7,731,573	95,862	1,633	-	97,495	1,119,162	1,572,025	2,691,187
4580	A M A F C A	2,645,731	132,192	486,809	155,141	1,308,402	2,082,544	25,821	440	-	26,261	301,453	423,401	724,854
	Rounding	5,978	440	1,002	407	4,754	6,603	(4)	125	-	121	808	3,993	4,801
	Total of All Plans	6,159,380,375	300,721,463	881,605,659	328,211,537	51,131,236	1,561,669,895	19,675,568	44,243,291	51,131,236	115,050,095	757,577,085	-	757,577,085

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/2016

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
		2016 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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 Pension Expense	Total Employer Pension Expense	
PERA Total		6,159,380,375	300,721,463	881,605,659	328,211,537	51,131,236	1,561,669,895	19,675,568	44,243,291	51,131,236	115,050,095	757,577,085	0	757,577,085
Employer Allocation														
Proportionate Share of Contributions includes variances ^ from prior year 's calculation error in deferred inflows /outflows														
<u>PERA Division</u>														
<i>State Funded Divisions</i>														
State General		3,279,838,302	134,491,125	345,500,257	132,378,332	-	612,369,714	-	21,769,243	-	21,769,243	379,374,596	-	379,374,596
State Police/Corrections		(113,226,171)	2,027,417	67,536,979	17,541,184	-	87,105,580	3,558,977	8,888,533	-	12,447,510	9,743,157	-	9,743,157
Legislative		(9,826,689)		2,343,262	451,017	-	2,794,279	524,326	13,259	-	537,585	158,846	-	158,846
Total State Funded Divisions		<u>3,156,785,442</u>	<u>136,518,542</u>	<u>415,380,498</u>	<u>150,370,533</u>	<u>-</u>	<u>702,269,573</u>	<u>4,083,303</u>	<u>30,671,035</u>	<u>-</u>	<u>34,754,338</u>	<u>389,276,599</u>	<u>-</u>	<u>389,276,599</u>
<i>Other PERA Divisions</i>														
Municipal General		1,597,663,507	79,825,859	293,967,048	93,684,229	27,150,151	494,627,287	15,592,265	265,670	27,147,194	43,005,129	182,036,794	-	182,036,794
Municipal Police		737,829,753	54,167,447	116,692,013	48,869,712	13,168,241	232,897,413	-	13,306,586	13,172,419	26,479,005	100,515,757	-	100,515,757
Municipal Fire		667,101,673	30,209,615	55,566,100	35,287,063	10,812,844	131,875,622	-	-	10,811,623	10,811,623	85,747,935	-	85,747,935
Total Other PERA Divisions		<u>3,002,594,933</u>	<u>164,202,921</u>	<u>466,225,161</u>	<u>177,841,004</u>	<u>51,131,236</u>	<u>859,400,322</u>	<u>15,592,265</u>	<u>13,572,256</u>	<u>51,131,236</u>	<u>80,295,757</u>	<u>368,300,486</u>	<u>-</u>	<u>368,300,487</u>

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

Schedule of Other Pension Items

New Mexico PERA
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2016

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase	Year 1	Year 2	Year 3	Year 4	Year 5	
			(6.48%) Discount Rate	(8.48%) Discount Rate						
Municipal General			2,381,974,199	947,116,802	98,475,109	98,475,107	180,285,718	74,381,470	0	
Employer Allocation										
2010	ALAMOGORDO CITY OF	0.9228%	21,980,858	8,739,994	722,019	722,019	1,537,468	676,659	-	-
2020	ALBUQUERQUE CITY OF (REGULAR)	18.4835%	440,272,201	175,060,334	15,825,812	15,825,811	31,233,028	13,567,835	-	-
2030	ARCH HURLEY CONSERVANCY DIST	0.0444%	1,057,596	420,520	46,302	46,302	78,474	32,770	-	-
2040	AZTEC CITY OF	0.3697%	8,806,158	3,501,491	394,243	394,243	695,121	277,519	-	-
2050	BAYARD CITY OF	0.0764%	1,819,828	723,597	56,319	56,319	117,639	54,988	-	-
2060	BELÉN CITY OF	0.2511%	5,981,137	2,378,211	279,944	279,944	496,443	191,006	-	-
2080	BERNALILLO TOWN OF	0.2331%	5,552,382	2,207,729	285,691	285,691	447,145	175,016	-	-
2090	BLOOMFIELD CITY OF	0.3371%	8,029,635	3,192,731	367,048	367,048	631,375	252,556	-	-
2100	BOSQUE FARMS VILLAGE OF	0.0702%	1,672,146	664,876	77,842	77,842	131,714	52,583	-	-
2110	CARLSBAD CITY OF	1.8910%	45,043,132	17,909,979	2,435,765	2,435,765	3,715,801	1,426,968	-	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.0080%	190,558	75,770	8,135	8,135	14,286	5,928	-	-
2130	CHAMA VILLAGE OF	0.0467%	1,112,382	442,303	46,507	46,507	83,329	34,619	-	-
2140	CIMARRON VILLAGE OF	0.0238%	566,910	225,414	25,702	25,702	52,288	18,740	-	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.0070%	166,738	66,298	7,147	7,147	13,268	5,277	-	-
2160	CLAYTON TOWN OF	0.1274%	3,034,635	1,206,626	112,229	112,229	203,019	92,000	-	-
2170	CLOUDCROFT VILLAGE OF	0.0404%	962,317	382,635	47,732	47,732	76,631	30,280	-	-
2180	CLOVIS CITY OF	0.1253%	2,984,614	1,186,738	118,853	118,853	208,319	91,267	-	-
2190	CUBA VILLAGE OF	0.0482%	1,148,112	456,510	40,521	40,521	87,862	36,151	-	-
2200	CUBA SOIL AND WATER CONS DIST	0.0048%	114,335	45,462	1,146	1,146	5,272	3,270	-	-
2210	DEMING CITY OF	0.4089%	9,739,893	3,872,761	352,329	352,329	730,147	304,674	-	-
2220	DES MOINES VILLAGE OF	0.0043%	102,425	40,726	(3,181)	(3,181)	337	2,532	-	-
2230	DEXTER TOWN OF	0.0268%	638,369	253,827	41,247	41,247	58,035	20,673	-	-
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.0066%	157,211	62,510	4,700	4,700	11,877	4,956	-	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.0045%	107,189	42,620	5,201	5,201	8,290	3,347	-	-
2270	ELIDA TOWN OF	0.0078%	185,794	73,875	10,512	10,512	13,139	5,619	-	-
2290	ESPAÑOLA CITY OF	0.4243%	10,106,716	4,018,616	404,838	404,838	691,882	307,409	-	-
2300	ESTANCIA TOWN OF	0.0387%	921,824	366,534	62,447	62,447	85,211	29,935	-	-
2310	FARMINGTON CITY OF	3.3147%	78,955,299	31,394,081	3,157,591	3,157,591	5,806,966	2,448,631	-	-
2320	FT SUMNER VILLAGE OF	0.0557%	1,326,759	527,544	54,825	54,825	105,532	42,028	-	-
2330	GALLUP CITY OF	1.0336%	24,620,085	9,789,399	991,563	991,563	1,825,316	765,053	-	-
2340	GRADY VILLAGE OF	0.0048%	114,335	45,462	4,220	4,220	7,355	3,431	-	-
2350	GRANTS CITY OF	0.2704%	6,440,859	2,561,004	373,095	373,095	556,366	206,303	-	-
2360	HATCH VILLAGE OF	0.0572%	1,362,489	541,751	75,018	75,018	116,875	43,652	-	-
2370	HOBBS CITY OF	1.5920%	37,921,029	15,078,099	2,007,838	2,007,838	3,146,826	1,204,659	-	-
2380	JAL CITY OF	0.0794%	1,891,288	752,011	84,824	84,824	152,353	59,958	-	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0229%	545,472	216,890	26,907	26,907	43,865	17,216	-	-
2400	LAS CRUCES CITY OF	5.0145%	19,444,096	47,493,172	5,032,627	5,032,627	9,037,268	3,726,936	-	-
2410	LAS VEGAS CITY OF	0.7649%	18,219,720	7,244,496	553,914	553,914	1,306,990	565,886	-	-
2420	LOGAN VILLAGE OF	0.0395%	940,880	374,112	13,514	13,514	59,666	28,711	-	-
2430	LORDSBURG CITY OF	0.0728%	1,734,077	689,501	65,576	65,576	120,589	53,068	-	-
2440	LOS LUNAS VILLAGE OF	0.5099%	12,145,686	4,829,348	473,036	473,036	878,337	375,266	-	-
2450	LOS RANCHOS VILLAGE OF	0.0610%	1,453,005	577,742	83,677	83,677	117,176	45,581	-	-
2460	MAGDALENA VILLAGE OF	0.0141%	335,858	133,543	17,977	17,977	29,314	10,834	-	-
2470	MESILLA TOWN OF	0.0459%	1,093,326	434,727	(102,122)	(102,122)	(56,464)	21,829	-	-
2480	MID. RIO GRANDE CONS. DIST.	0.9355%	22,283,368	8,860,277	820,126	820,126	1,607,025	689,257	-	-
2490	MILAN VILLAGE OF	0.1089%	2,593,970	1,031,411	126,211	126,211	205,227	81,532	-	-
2500	MORIARTY CITY OF	0.0750%	1,786,480	710,337	83,611	83,611	137,263	55,765	-	-
2510	MOUNTAINAIR TOWN OF	0.0282%	671,716	267,086	25,205	25,205	49,859	20,929	-	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	0.1988%	4,735,364	1,882,868	212,089	212,089	333,223	144,486	-	-
2530	PECOS VILLAGE OF	0.0324%	771,760	306,866	41,382	41,382	64,922	24,608	-	-
2540	PECOS VALLEY CONS. DISTRICT	0.0446%	1,062,361	422,415	50,331	50,331	83,259	33,334	-	-
2550	PORTALES CITY OF	0.3451%	8,220,193	3,268,500	258,096	258,096	575,019	253,376	-	-
2560	QUESTA VILLAGE OF	0.0459%	1,093,326	434,727	62,413	62,413	83,953	33,820	-	-
2570	RATON CITY OF	0.2415%	5,752,468	2,287,287	288,849	288,849	457,175	180,804	-	-
2580	RATON PUBLIC SERVICE	0.0953%	2,270,018	902,604	104,888	104,888	173,958	70,838	-	-
2590	REGION V HOUSING AUTHORITY	0.0377%	898,004	357,063	31,487	31,487	64,900	27,835	-	-
2600	REGION VI HOUSING AUTHORITY	0.0704%	1,676,910	666,771	70,360	70,360	125,780	52,206	-	-
2610	RESERVE VILLAGE OF	0.0120%	285,837	113,654	(2,275)	(2,275)	13,274	8,327	-	-
2620	RIO RANCHO CITY OF	1.8545%	44,173,712	17,564,281	1,875,695	1,875,695	3,317,993	1,375,100	-	-
2630	ROSWELL CITY OF	1.5409%	36,703,841	14,594,123	1,796,649	1,796,649	3,102,361	1,176,545	-	-
2640	ROY VILLAGE OF	0.0088%	209,614	83,346	6,369	6,369	12,776	6,246	-	-
2650	RUIDOSO DOWNS THE CITY OF	0.1469%	3,499,121	1,391,315	129,561	129,561	252,313	108,208	-	-
2660	RUIDOSO VILLAGE OF	0.7220%	17,197,854	6,838,184	811,483	811,483	1,350,975	540,094	-	-
2670	S N M E D D	0.0414%	986,137	392,106	31,629	31,629	52,653	28,469	-	-
2680	SAN YSIDRO VILLAGE OF	0.0068%	161,974	64,404	6,440	6,440	12,004	5,036	-	-
2690	SANTA FE CITY OF	5.2761%	125,675,340	49,970,829	4,707,744	4,707,744	9,030,970	3,881,315	-	-
2710	SANTA ROSA CITY OF	0.1282%	3,053,691	1,214,204	151,119	151,119	241,773	95,934	-	-
2720	SILVER CITY TOWN OF	0.3857%	9,187,275	3,653,030	339,329	339,329	672,470	285,303	-	-
2730	SOCORRO CITY OF	0.3810%	9,075,321	3,608,515	335,461	335,461	666,141	282,036	-	-
2740	SOUTHWEST NEW MEXICO COG	0.0230%	547,854	217,837	27,530	27,530	41,801	17,018	-	-
2750	SPRINGER TOWN OF	0.0413%	983,755	391,159	54,246	54,246	83,096	31,366	-	-
2760	T OR C CITY OF	0.2954%	7,036,351	2,797,783	194,587	194,587	519,475	220,783	-	-
2770	TAOS TOWN OF	0.4710%	11,219,099	4,460,920	267,532	267,532	736,281	342,419	-	-
2780	TEXICO CITY OF	0.0157%	373,970	148,698	24,169	24,169	34,245	12,137	-	-
2790	TIERRA Y MONTES SWCD	0.0235%	559,764	222,572	37,506	37,506	47,835	17,733	-	-
2800	TIERAS VILLAGE OF	0.0236%	562,146	223,520	37,365	37,365	44,614	17,416	-	-
2810	TUCUMCARI CITY OF	0.3423%	8,153,498	3,241,981	394,493	394,493	647,457	256,612	-	-
2830	WAGON MOUND VILLAGE OF	0.0096%	228,669	90,923	18,954	18,954	19,100	7,093	-	-
2840	WILLIAMSBURG VILLAGE OF	0.0069%	164,357	65,351	8,328	8,328	14,172	5,292	-	-
2850	EUINICE CITY OF	0.2315%	5,514,270	2,192,575	192,520	192,520	363,927	166,900	-	-
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	0.0339%	807,489	321,072	25,647	25,647	66,227	26,023	-	-
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1423%	3,389,550	1,347,747	163,553	163,553	249,531	104,396	-	-
2880	MELROSE VILLAGE OF	0.0126%	300,129	119,337	16,002	16,002	23,542	9,372	-	-
2900	ANGEL FIRE VILLAGE OF	0.1977%	4,709,163	1,872,450	208,188	208,188	379,421	149,378	-	-
2910	TIMBERON WATER AND SANITATION DISTRICT	0.0106%	252,490	100,395	17,111	17,111	20,844	7,908	-	-
2920	MOSQUERO VILLAGE OF	0.0050%	119,098	47,355	10,050	10,050	11,770	3,902	-	-
2930	EAGLE NEST VILLAGE OF	0.0230%	547,854	217,837	34,157	34,157	52,580	18,098	-	-
2940	EMW GAS ASSOCIATION	0.0903%	2,150,922	855,246	93,804	93,804	163,135	67,075	-	-
2950	SUNLAND PARK CITY OF	0.1207%	2,875,043	1,143,170	185,311	185,311	239,387	90,538	-	-
2960	HAGERMAN TOWN OF	0.0182%	433,520	172,375	20,495	20,495	32,224	13,400	-	-
2										

New Mexico PERA
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2016

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5
			(6.48%)	(8.48%)					
Municipal General			2,381,974,199	947,116,802	98,475,109	98,475,107	180,285,718	74,381,470	0
Employer Allocation									
2980	ARTESIA CITY OF	0.3132%	7,460,344	2,966,370	365,125	365,125	633,813	239,522	-
2990	MAXWELL VILLAGE OF	0.0103%	245,344	97,553	7,335	7,335	14,970	7,314	-
3010	BERNALILLO COUNTY	10.9123%	259,928,170	103,352,227	8,769,082	8,769,082	18,610,668	8,045,647	-
3020	CATRON COUNTY	0.1339%	3,189,463	1,268,189	155,329	155,329	275,351	102,933	-
3030	CHAVES COUNTY	1.1520%	27,440,343	10,910,785	1,293,451	1,293,451	2,190,273	865,852	-
3040	CIBOLA COUNTY	0.5008%	11,928,926	4,743,160	582,070	582,070	1,006,415	382,215	-
3050	COLFAX COUNTY	0.2788%	6,640,944	2,640,562	260,050	260,050	473,121	204,315	-
3060	CURRY COUNTY	0.5292%	12,605,407	5,012,142	482,020	482,020	912,602	389,831	-
3070	DE BACA COUNTY	0.1170%	2,786,910	1,108,127	121,666	121,666	206,118	86,288	-
3090	DONA ANA COUNTY	2.8537%	67,974,398	27,027,872	2,856,564	2,856,564	5,423,494	2,153,944	-
3100	EDDY COUNTY	1.6515%	39,338,304	15,641,634	2,144,884	2,144,884	3,240,640	1,245,234	-
3110	GRANT COUNTY	0.5836%	13,901,201	5,527,373	488,520	488,520	1,018,555	432,481	-
3120	GUADALUPE COUNTY	0.1529%	3,642,038	1,448,141	121,142	121,142	250,387	111,566	-
3130	HARDING COUNTY	0.0705%	1,679,292	667,717	57,617	57,617	124,387	52,438	-
3140	HIDALGO COUNTY	0.1904%	4,535,279	1,803,310	266,011	266,011	418,620	148,319	-
3150	LEA COUNTY	1.2646%	30,122,446	11,977,239	1,495,903	1,495,903	2,428,708	951,284	-
3160	LINCOLN COUNTY	0.3344%	7,965,322	3,167,159	355,879	355,879	581,825	245,556	-
3170	LOS ALAMOS COUNTY	3.0931%	73,676,844	29,295,270	2,964,113	2,964,113	5,544,661	2,299,173	-
3180	LUNA COUNTY	0.7791%	18,557,961	7,378,987	803,977	803,977	1,453,829	584,268	-
3200	MCKINLEY COUNTY	1.0004%	23,829,270	9,474,956	1,147,409	1,147,409	1,734,203	731,640	-
3210	MORA COUNTY	0.0922%	2,196,181	873,242	105,137	105,137	175,629	69,295	-
3220	OTERO COUNTY	0.7530%	17,936,265	7,131,789	616,967	616,967	1,288,754	555,398	-
3230	QUAY COUNTY	0.2231%	5,314,185	2,113,018	284,278	284,278	488,544	174,300	-
3240	RIO ARRIBA COUNTY	1.3228%	31,508,754	12,528,461	1,212,603	1,212,603	2,349,566	982,214	-
3250	ROOSEVELT COUNTY	0.2343%	5,580,965	2,219,095	96,894	96,894	309,334	164,655	-
3260	SAN JUAN COUNTY	2.8434%	67,729,054	26,930,319	2,394,401	2,394,401	4,842,610	2,092,709	-
3270	SAN MIGUEL COUNTY	0.4282%	10,199,614	4,055,554	428,495	428,495	794,431	320,940	-
3280	SANDOVAL COUNTY	1.7278%	41,155,750	16,364,284	1,605,086	1,605,086	3,063,113	1,281,688	-
3290	SANTA FE COUNTY	3.4807%	82,909,376	32,966,294	3,300,950	3,300,950	6,068,344	2,568,216	-
3300	SIERRA COUNTY	0.2301%	5,480,923	2,179,316	137,737	137,737	351,286	166,112	-
3310	SOCORRO COUNTY	0.3449%	8,215,429	3,266,606	339,696	339,696	661,594	261,188	-
3320	TAOS COUNTY	1.1761%	28,014,398	11,139,041	1,317,563	1,317,563	2,360,995	898,643	-
3330	TORRANCE COUNTY	0.3173%	7,558,004	3,005,201	351,845	351,845	610,250	239,418	-
3340	UNION COUNTY	0.1343%	3,198,991	1,271,978	147,095	147,095	254,399	100,931	-
3350	VALENCIA COUNTY	0.8094%	19,279,699	7,665,963	1,011,968	1,011,968	1,750,577	630,258	-
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.2046%	4,873,519	1,937,801	204,955	204,955	392,901	154,900	-
3370	SOUTHWEST SOLID WASTE	0.0425%	1,012,339	402,525	35,201	35,201	70,564	31,083	-
3380	S S C A F C A	0.0902%	2,148,541	854,300	105,738	105,738	172,218	67,759	-
3390	CHAVES SOIL AND WATER CONS DIST	0.0083%	197,704	78,611	9,710	9,710	15,908	6,245	-
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	0.0133%	316,803	125,966	12,093	12,093	19,414	9,385	-
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.0362%	862,274	342,856	55,664	55,664	71,245	27,086	-
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.0112%	266,781	106,077	19,987	19,987	27,373	8,929	-
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0633%	1,507,790	599,525	73,892	73,892	115,795	46,966	-
3440	GREENTREE SOLID WASTE AUTHORITY	0.0557%	1,326,759	527,544	46,879	46,879	101,345	41,751	-
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.2434%	5,797,725	2,305,282	384,152	384,152	584,076	194,138	-
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.3326%	7,922,446	3,150,110	373,564	373,564	643,496	251,285	-
3470	SOCORRO SOIL AND WATER DISTRICT	0.0115%	273,927	108,918	11,324	11,324	20,931	8,575	-
3480	CIUDAD SOIL AND WATER CONSERVATION	0.0020%	47,640	18,942	(6,751)	(6,751)	222	1,327	-
3490	CORRALES VILLAGE OF	0.1061%	2,527,275	1,004,891	176,008	176,008	226,046	81,058	-
4000	WILLARD VILLAGE OF	0.0012%	28,584	11,366	(7,032)	(7,032)	273	893	-
4010	SOUTH CENTRAL COUNCIL OF GOG	0.0500%	1,190,988	473,559	85,790	85,790	129,266	40,778	-
4020	ELEPHANT BUTTE CITY OF	0.0313%	745,558	296,448	29,536	29,536	56,726	23,350	-
4030	ANTHONY WATER AND SANITATION DIST.	0.0425%	1,012,339	402,525	52,400	52,400	74,324	31,061	-
4040	LOVING VILLAGE OF	0.0426%	1,014,721	403,472	55,752	55,752	91,594	33,046	-
4050	VAUGHN TOWN OF	0.0177%	421,610	167,640	24,589	24,589	39,070	13,811	-
4060	EL PRADO WATER AND SANITATION DIST	0.0106%	252,490	100,395	14,814	14,814	17,755	7,609	-
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.0114%	271,545	107,972	19,938	19,938	25,511	8,826	-
4090	BAYARD HOUSING AUTHORITY	0.0135%	321,566	127,860	13,541	13,541	26,169	10,249	-
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.0447%	1,064,742	423,361	35,034	35,034	78,326	33,227	-
4110	CUBA HOUSING AUTHORITY	0.0039%	92,897	36,937	3,591	3,591	5,791	2,762	-
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0124%	295,365	117,442	13,744	13,744	24,283	9,406	-
4140	GALLUP CITY OF HOUSING AUTHORITY	0.0542%	1,291,030	513,338	64,115	64,115	108,063	41,233	-
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.0975%	2,322,425	923,439	107,515	107,515	188,074	73,651	-
4160	LORDSBURG CITY HOUSING AUTHORITY	0.0109%	259,636	103,236	6,125	6,125	16,426	7,852	-
4170	RATON CITY OF HOUSING AUTHORITY	0.0316%	752,703	299,288	24,707	24,707	54,120	23,345	-
4180	T OR C CITY OF HOUSING AUTHORITY	0.0806%	1,919,872	763,377	34,169	34,169	139,639	60,503	-
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0038%	90,515	35,991	3,742	3,742	6,851	2,826	-
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.0449%	1,069,507	425,256	159,390	159,390	123,585	35,285	-
4245	PERALTA TOWN OF	0.0039%	92,897	36,937	13,813	13,813	17,003	3,799	-
4250	RED RIVER TOWN OF	0.1326%	3,158,498	1,255,877	109,124	109,124	212,862	96,145	-
4260	SANTA FE CITY OF HOUSING AUTHORITY	0.1485%	3,537,232	1,406,469	38,880	38,880	203,658	105,854	-
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.1880%	4,478,111	1,780,579	166,612	166,612	291,955	134,844	-
4290	EDGEWOOD TOWN OF	0.0772%	1,838,885	731,175	82,489	82,489	131,219	56,316	-
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.1547%	3,684,914	1,465,190	198,924	198,924	316,396	118,196	-
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0125%	297,747	118,390	12,832	12,832	20,883	9,091	-
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.0056%	133,390	53,038	2,701	2,701	7,676	3,957	-
4340	CARLSBAD IRRIGATION DISTRICT	0.0700%	1,667,382	662,982	30,974	30,974	111,171	51,328	-
4350	COLUMBUS VILLAGE OF	0.0335%	797,962	317,284	45,821	45,821	63,937	24,989	-
4370	LOVINGTON CITY OF	0.1054%	2,510,601	998,261	373,987	373,987	324,226	86,819	-
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3.6934%	87,975,835	34,980,811	3,460,201	3,460,201	6,520,009	2,735,744	-
4390	SAN JUAN WATER COMMISSION	0.0203%	483,540	192,264	(13,460)	(13,460)	(5,749)	11,050	-
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0270%	643,133	255,722	16,872	16,872	38,962	19,207	-
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.0002%	4,764	1,894	(2,102)	(2,102)	(3,332)	(107)	-
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.0082%	195,322	77,664	9,627	9,627	12,975	5,844	-
4430	CARRIZOZO TOWN OF	0.0092%	219,142	87,135	4,459	4,459	11,786	6,405	-
4440	TULAROSA VILLAGE OF	0.0574%	1,367,253	543,645	58,320	58,320	104,290	42,742	-
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	0.0022%	52,403	20,836	1,142	1,142	3,336	1,590	-
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.0783%	1,865,086	741,593	76,319	76,319	144,331	58,632	-
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	0.0178%	423,991	168,587	15,481	15,481	30,636	13,122	-
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.0790%	1,881,759	748,222	148,187	148,187	197,797	63,343	-
4490	TAOS SKI VALLEY	0.0528%	1,257,683	500,078	95,038	95,038	121,237	41,160	-

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2016

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5
Municipal General			2,381,974,199	947,116,802	98,475,109	98,475,107	180,285,718	74,381,470	0
Employer Allocation									
4500	ANTHONY CITY OF	0.0282%	671,716	267,086	36,715	36,715	60,578	21,874	-
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0497%	1,183,842	470,717	56,106	56,106	95,975	37,519	-
4520	SPRINGER HOUSING AUTHORITY	0.0123%	292,983	116,496	10,572	10,572	21,625	9,128	-
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	0.0054%	128,627	51,144	5,064	5,064	9,283	3,969	-
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0750%	1,786,480	710,337	107,708	107,708	149,107	56,502	-
4560	ALBUQUERQUE HOUSING AUTHORITY	0.2982%	7,103,048	2,824,303	1,058,400	1,058,400	856,447	238,512	-
4570	MID-REGION COUNCIL OF GOVERNMENTS	0.6148%	14,644,377	5,822,874	2,177,439	2,177,439	2,680,422	598,778	-
4580	A M A F C A ROUNDDING	0.1656%	3,944,550	1,568,426	586,506	586,506	721,987	161,284	-
			1	(2)	504	503	(1,081)	65	-
TOTAL		100.0000%	2,381,974,199	947,116,802	98,475,109	98,475,107	180,285,718	74,381,470	-

*Allocations are estimated based on available information.

**New Mexico PERA
Schedule of Other Pension Items
Municipal Police Division
As of and for the year ended 6/30/2016**

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					0
			Net Pension Liability 1% Decrease Discount Rate (6.48%)	Net Pension Liability 1% Increase Discount Rate (8.48%)	Year 1	Year 2	Year 3	Year 4	Year 5	
Municipal Police			1,085,530,721	453,451,047	49,272,694	49,272,696	78,018,514	29,854,504		
Employer Allocation										
2010	ALAMOGORDO CITY OF	1.1819%	12,829,887	5,359,338	336,638	336,638	799,222	345,089	-	-
2020	ALBUQUERQUE CITY OF (REGULAR)	27.6607%	300,265,396	125,427,733	12,262,885	12,262,886	20,056,849	8,116,474	-	-
2040	AZTEC CITY OF	0.3639%	3,950,246	1,650,108	126,365	126,365	265,045	107,856	-	-
2050	BAYARD CITY OF	0.0932%	1,011,715	422,616	40,116	40,116	64,236	26,991	-	-
2060	BELÉN CITY OF	0.3960%	4,298,702	1,795,666	170,462	170,462	310,267	119,039	-	-
2080	BERNALILLO TOWN OF	0.5499%	5,969,334	2,493,528	348,881	348,881	492,923	169,541	-	-
2090	BLOOMFIELD CITY OF	0.5540%	6,013,840	2,512,119	226,312	226,312	438,274	167,354	-	-
2100	BOSQUE FARMS VILLAGE OF	0.2791%	3,029,716	1,265,581	138,021	138,021	227,401	84,436	-	-
2110	CARLSBAD CITY OF	2.0286%	22,021,077	9,198,708	1,281,024	1,281,024	1,784,746	621,669	-	-
2140	CIMARRON VILLAGE OF	0.0265%	287,666	120,165	8,094	8,094	18,302	7,766	-	-
2160	CLAYTON TOWN OF	0.1440%	1,563,164	652,969	41,954	41,954	101,977	42,558	-	-
2170	CLOUDCROFT VILLAGE OF	0.0717%	778,325	325,124	67,514	67,514	76,485	22,941	-	-
2180	CLOVIS CITY OF	0.6646%	7,214,437	3,013,635	256,313	256,313	512,228	199,589	-	-
2190	CUBA VILLAGE OF	0.0835%	906,419	378,632	53,726	53,726	73,335	25,548	-	-
2210	DEMING CITY OF	0.7619%	8,270,659	3,454,844	408,596	408,596	626,606	230,327	-	-
2230	DEXTER TOWN OF	0.0840%	911,846	380,899	44,802	44,802	56,624	23,945	-	-
2270	ELIDA TOWN OF	0.0176%	191,053	79,807	964	964	4,902	4,431	-	-
2290	ESPANOLA CITY OF	0.4381%	4,755,710	1,986,569	199,370	199,370	329,202	129,764	-	-
2300	ESTANCIA TOWN OF	0.0683%	741,417	309,707	52,773	52,773	75,942	22,524	-	-
2310	FARMINGTON CITY OF	3.8530%	41,825,499	17,471,469	2,086,123	2,086,123	3,140,660	1,160,962	-	-
2330	GALLUP CITY OF	1.5938%	17,301,189	7,227,103	857,953	857,953	1,266,851	476,595	-	-
2350	GRANTS CITY OF	0.4138%	4,491,926	1,876,380	316,588	316,588	373,385	126,413	-	-
2360	HATCH VILLAGE OF	0.1491%	1,618,526	676,095	138,164	138,164	130,242	44,399	-	-
2370	HOBBS CITY OF	2.8751%	31,210,094	13,037,171	1,860,135	1,860,135	2,535,743	880,616	-	-
2380	JAL CITY OF	0.0703%	763,128	318,776	52,433	52,433	66,262	21,843	-	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0138%	149,803	62,576	12,111	12,111	21,338	5,212	-	-
2400	LAS CRUCES CITY OF	4.9064%	53,260,479	22,248,122	2,192,992	2,192,993	3,687,824	1,454,420	-	-
2410	LAS VEGAS CITY OF	0.6723%	7,298,023	3,048,552	212,080	212,080	442,101	194,279	-	-
2420	LOGAN VILLAGE OF	0.0465%	504,771	210,854	15,540	15,540	27,528	13,058	-	-
2430	LORDSBURG CITY OF	0.1802%	1,956,126	817,118	61,826	61,826	131,399	53,447	-	-
2440	LOS LUNAS VILLAGE OF	0.8133%	8,828,621	3,687,917	368,115	368,115	664,451	247,175	-	-
2460	MAGDALENA VILLAGE OF	0.0227%	246,416	102,934	19,954	19,954	24,754	7,365	-	-
2470	MESILLA TOWN OF	0.1284%	1,393,822	582,232	102,730	102,730	110,846	38,518	-	-
2490	MILAN VILLAGE OF	0.0648%	703,424	293,836	47,394	47,394	62,232	20,294	-	-
2500	MORIARTY CITY OF	0.1791%	1,944,186	812,131	83,213	83,213	154,191	55,296	-	-
2510	MOUNTAINAIR TOWN OF	0.0191%	207,337	86,610	9,851	9,851	14,738	5,673	-	-
2550	PORTALES CITY OF	0.5322%	5,777,194	2,413,266	357,868	357,868	441,292	159,360	-	-
2560	QUESTA VILLAGE OF	0.0500%	542,765	226,725	49,150	49,150	44,298	14,888	-	-
2570	RATON CITY OF	0.3152%	3,421,593	1,429,278	167,898	167,898	250,501	94,297	-	-
2620	RIO RANCHO CITY OF	3.2530%	35,312,314	14,750,763	1,711,562	1,711,562	2,554,880	970,210	-	-
2630	ROS WELL CITY OF	2.3818%	25,855,170	10,800,297	1,297,871	1,297,871	1,963,842	720,065	-	-
2650	RUIDOSO DOWNS THE CITY OF	0.1753%	1,902,935	794,899	109,493	109,493	174,637	56,138	-	-
2660	RUIDOSO VILLAGE OF	0.6317%	6,857,298	2,864,451	280,046	280,046	486,837	188,724	-	-
2680	SAN YSIDRO VILLAGE OF	0.0113%	122,665	51,240	6,243	6,243	9,060	3,381	-	-
2690	SANTA FE CITY OF	4.4859%	48,695,823	20,341,361	1,873,157	1,873,157	3,226,228	1,316,307	-	-
2710	SANTA ROSA CITY OF	0.1515%	1,644,579	686,979	115,893	115,893	140,481	46,725	-	-
2720	SILVER CITY TOWN OF	0.6768%	7,346,872	3,068,957	230,510	230,510	490,881	200,476	-	-
2730	SOCORRO CITY OF	0.3113%	3,379,257	1,411,593	113,280	113,280	229,252	92,421	-	-
2750	SPRINGER TOWN OF	0.0194%	210,593	87,970	12,330	12,330	10,921	5,226	-	-
2760	T OR C CITY OF	0.2561%	2,780,044	1,161,288	80,851	80,851	159,136	72,923	-	-
2770	TAOS TOWN OF	0.4766%	5,173,640	2,161,148	221,085	221,085	361,813	141,480	-	-
2780	TEXICO CITY OF	0.0320%	347,370	145,105	24,045	24,045	34,281	10,419	-	-
2810	TUCUMCARI CITY OF	0.2517%	2,732,281	1,141,337	115,499	115,499	213,386	77,359	-	-
2850	EUNICE CITY OF	0.2543%	2,760,505	1,153,126	91,888	91,888	173,880	73,951	-	-
2880	MELROSE VILLAGE OF	0.0000%	(4)	1	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	0.0936%	1,016,056	424,430	44,226	44,226	76,828	28,440	-	-
2950	SUNLAND PARK CITY OF	0.3546%	3,849,292	1,607,937	166,785	166,785	259,938	104,123	-	-
2960	HAGERMAN TOWN OF	0.0858%	931,386	389,061	40,181	40,181	63,726	25,297	-	-
2980	ARTESIA CITY OF	0.9224%	10,012,935	4,182,632	597,883	597,883	843,241	285,968	-	-
3010	BERNALILLO COUNTY	8.6057%	93,417,517	39,022,636	3,965,441	3,965,441	6,380,775	2,537,582	-	-
3020	CATRON COUNTY	0.1456%	1,580,532	660,224	77,455	77,455	130,439	45,282	-	-
3030	CHAVES COUNTY	0.9053%	9,827,309	4,105,092	592,359	592,359	764,592	273,147	-	-
3040	CIBOLA COUNTY	0.3795%	4,119,590	1,720,847	261,919	261,919	340,759	116,504	-	-
3050	COLFAX COUNTY	0.2132%	2,314,351	966,757	116,906	116,906	195,621	66,753	-	-
3060	CURRY COUNTY	0.3591%	3,898,141	1,628,343	150,900	150,900	264,488	106,075	-	-
3070	DE BACA COUNTY	0.0899%	975,892	407,652	15,061	15,061	74,706	28,158	-	-
3090	DONA ANA COUNTY	3.1363%	34,045,500	14,221,586	1,610,521	1,610,521	2,612,661	953,932	-	-
3100	EDDY COUNTY	1.7229%	18,702,609	7,812,508	1,120,667	1,120,667	1,471,142	521,889	-	-
3110	GRANT COUNTY	0.8245%	8,950,201	3,738,704	386,456	386,456	627,984	244,893	-	-
3120	GUADALUPE COUNTY	0.1113%	1,208,196	504,691	48,657	48,657	88,413	33,580	-	-
3130	HARDING COUNTY	0.0328%	356,054	148,731	27,005	27,005	35,140	10,616	-	-
3140	HIDALGO COUNTY	0.1229%	1,334,118	557,292	53,242	53,242	96,852	37,002	-	-
3150	LEA COUNTY	1.5011%	16,294,902	6,806,754	817,134	817,134	1,328,201	464,414	-	-
3160	LINCOLN COUNTY	0.5847%	6,347,098	2,651,329	332,130	332,130	471,002	175,104	-	-
3170	LOS ALAMOS COUNTY	1.0753%	11,672,712	4,875,959	555,766	555,766	889,748	326,264	-	-

*Allocations are estimated based on available information.

New Mexico PERA
Schedule of Other Pension Items
Municipal Police Division
As of and for the year ended 6/30/2016

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability 1% Decrease Discount Rate (6.48%)	Net Pension Liability 1% Increase Discount Rate (8.48%)	Year 1	Year 2	Year 3	Year 4	Year 5	
	Municipal Police		1,085,530,721	453,451,047	49,272,694	49,272,696	78,018,514	29,854,504	0	
			Employer Allocation							
3180	LUNA COUNTY	0.6781%	7,360,984	3,074,852	329,461	329,461	560,459	206,238	-	
3200	MCKINLEY COUNTY	0.8262%	8,968,654	3,746,412	482,187	482,187	741,364	255,945	-	
3210	MORA COUNTY	0.0447%	485,232	202,693	30,463	30,463	42,019	13,954	-	
3220	OTERO COUNTY	0.8784%	9,535,302	3,983,114	358,595	358,595	688,569	264,615	-	
3230	QUAY COUNTY	0.1311%	1,423,131	594,474	101,398	101,398	136,332	42,126	-	
3240	RIO ARRIBA COUNTY	0.4484%	4,867,519	2,033,274	164,229	164,229	331,341	133,229	-	
3250	ROOSEVELT COUNTY	0.2971%	3,225,112	1,347,203	182,046	182,046	233,922	87,988	-	
3260	SAN JUAN COUNTY	2.7767%	30,141,931	12,590,975	1,290,025	1,290,025	2,253,794	841,279	-	
3270	SAN MIGUEL COUNTY	0.0889%	965,037	403,118	42,935	42,935	70,134	26,654	-	
3280	SANDOVAL COUNTY	1.0545%	11,446,922	4,781,642	510,354	510,354	757,388	307,424	-	
3290	SANTA FE COUNTY	2.3325%	25,320,004	10,576,746	1,163,258	1,163,258	1,864,635	701,212	-	
3300	SIERRA COUNTY	0.2711%	2,942,873	1,229,305	198,944	198,944	279,475	87,122	-	
3310	SOCORRO COUNTY	0.1940%	2,105,929	879,695	123,774	123,774	164,373	58,682	-	
3320	TAOS COUNTY	0.3727%	4,045,773	1,690,012	133,693	133,693	256,107	108,557	-	
3330	TORRANCE COUNTY	0.1797%	1,950,699	814,851	118,398	118,398	157,130	54,824	-	
3340	UNION COUNTY	0.1340%	1,454,611	607,624	75,232	75,232	111,341	40,551	-	
3350	VALENCIA COUNTY	1.1267%	12,230,674	5,109,032	942,623	942,623	1,253,877	369,762	-	
3490	CORRALES VILLAGE OF	0.2235%	2,426,161	1,013,463	203,112	203,112	231,930	70,953	-	
4040	LOVING VILLAGE OF	0.0848%	920,530	384,527	52,425	52,425	72,580	25,779	-	
4250	RED RIVER TOWN OF	0.0722%	783,753	327,392	35,277	35,277	53,704	21,257	-	
4290	EDGEWOOD TOWN OF	0.2052%	2,227,509	930,481	102,466	102,466	157,064	60,869	-	
4300	CAPITAN VILLAGE OF	0.0370%	401,646	167,777	36,539	36,539	42,692	12,171	-	
4370	LOVINGTON CITY OF	0.3445%	3,739,653	1,562,139	157,156	157,156	275,859	104,013	-	
4430	CARRIZOZO TOWN OF	0.0575%	624,180	260,734	34,804	34,804	45,557	17,074	-	
4440	TULAROSA VILLAGE OF	0.0604%	655,660	273,884	27,513	27,513	42,462	17,548	-	
4490	TAOS SKI VALLEY	0.0230%	249,672	104,294	10,865	10,865	17,132	6,782	-	
4500	ANTHONY CITY OF	0.0544%	590,528	246,677	21,623	21,623	28,642	14,766	-	
	Rounding	0.00001	9,778	4,084	1,924	1,924	(2,341)	350	-	
TOTAL		100%	1,085,530,721	453,451,047	49,272,694	49,272,696	78,018,514	29,854,504	-	

*Allocations are estimated based on available information.

Amounts may not sum to totals due to rounding.

New Mexico PERA
Schedule of Other Pension Items
Municipal Fire Division
As of and for the year ended 6/30/2016

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease Discount Rate (6.48%)	Net Pension Liability 1% Increase Discount Rate (8.48%)	Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal Fire		872,565,562	498,334,556	33,532,000	33,532,000	39,608,515	14,391,484	0
			Employer Allocation						
2010	ALAMOGORDO CITY OF	0.5710%	4,982,349	2,845,490	205,181	205,181	237,357	83,116	-
2020	ALBUQUERQUE CITY OF (REGULAR)	32.7672%	285,915,303	163,290,280	10,732,103	10,732,103	13,556,023	4,790,090	-
2060	BELÉN CITY OF	0.3045%	2,656,962	1,517,428	145,670	145,670	166,182	47,977	-
2080	BERNALILLO TOWN OF	0.2850%	2,486,812	1,420,254	174,138	174,138	153,714	43,676	-
2090	BLOOMFIELD CITY OF	0.4040%	3,525,165	2,013,271	340,097	340,097	205,798	57,993	-
2110	CARLSBAD CITY OF	3.3058%	28,845,272	16,473,944	1,633,130	1,633,130	1,670,678	503,883	-
2160	CLAYTON TOWN OF	0.1056%	921,429	526,241	(70,594)	(70,594)	(51,934)	7,089	-
2180	CLOVIS CITY OF	1.3111%	11,440,207	6,533,665	462,821	462,821	554,971	192,234	-
2210	DEMING CITY OF	0.6678%	5,826,993	3,327,878	191,165	191,165	246,999	94,939	-
2290	ESPANOLA CITY OF	0.5044%	4,401,221	2,513,600	197,362	197,362	200,329	71,897	-
2310	FARMINGTON CITY OF	4.1229%	35,975,005	20,545,835	1,458,269	1,458,269	1,574,894	584,520	-
2330	GALLUP CITY OF	1.6829%	14,684,405	8,386,472	592,404	592,404	570,271	230,185	-
2350	GRANTS CITY OF	0.3026%	2,640,383	1,507,960	142,844	142,844	156,698	46,744	-
2370	HOBBS CITY OF	3.0498%	26,611,504	15,198,207	1,013,327	1,013,327	1,151,224	432,535	-
2400	LAS CRUCES CITY OF	5.7888%	50,511,075	28,847,591	2,005,610	2,005,610	2,231,663	824,217	-
2410	LAS VEGAS CITY OF	0.4670%	4,074,882	2,327,223	16,945	16,945	91,693	60,063	-
2440	LOS LUNAS VILLAGE OF	0.4918%	4,291,277	2,450,809	96,239	96,239	165,282	69,176	-
2470	MESILLA TOWN OF	0.0485%	423,194	241,692	15,284	15,284	17,978	6,862	-
2500	MORIARTY CITY OF	0.0538%	469,440	268,104	24,868	24,868	26,625	8,182	-
2530	PECOS VILLAGE OF	0.0072%	62,824	35,880	(497)	(497)	2,455	1,069	-
2550	PORTALES CITY OF	0.8038%	7,013,682	4,005,613	278,302	278,302	338,205	117,762	-
2570	RATON CITY OF	0.4623%	4,033,870	2,303,800	214,249	214,249	213,821	68,529	-
2620	RIO RANCHO CITY OF	4.2724%	37,279,491	21,290,846	1,449,458	1,449,458	1,609,218	604,711	-
2630	ROSWELL CITY OF	3.2682%	28,517,187	16,286,570	1,073,502	1,073,502	1,333,447	475,504	-
2650	RUIDOSO DOWNS THE CITY OF	0.0284%	247,809	141,527	10,433	10,433	12,828	4,247	-
2660	RUIDOSO VILLAGE OF	0.7300%	6,369,728	3,637,842	288,349	288,349	301,164	105,291	-
2690	SANTA FE CITY OF	7.0674%	61,667,698	35,219,296	2,280,176	2,280,176	2,942,020	1,036,207	-
2720	SILVER CITY TOWN OF	0.7801%	6,806,884	3,887,508	119,576	119,576	257,213	110,037	-
2730	SOCORRO CITY OF	0.4675%	4,079,244	2,329,714	144,206	144,206	183,008	67,364	-
2770	TAOS TOWN OF	0.2784%	2,429,222	1,387,363	117,135	117,135	117,110	40,225	-
2850	EUNICE CITY OF	0.1271%	1,109,030	633,383	(11,222)	(11,222)	9,166	14,927	-
2900	ANGEL FIRE VILLAGE OF	0.1565%	1,365,565	779,893	49,881	49,881	71,717	23,731	-
2950	SUNLAND PARK CITY OF	0.2467%	2,152,619	1,229,391	109,403	109,403	99,733	35,025	-
2980	ARTESIA CITY OF	0.9291%	8,107,006	4,630,026	470,329	470,329	528,370	148,189	-
3010	BERNALILLO COUNTY	9.9877%	87,149,231	49,772,160	2,787,022	2,787,022	3,132,895	1,356,295	-
3090	DONA ANA COUNTY	0.5615%	4,899,455	2,798,148	188,310	188,310	207,411	79,054	-
3100	EDDY COUNTY	0.1705%	1,487,725	849,661	254,570	254,570	222,072	37,294	-
3170	LOS ALAMOS COUNTY	7.6203%	66,492,113	37,974,588	2,350,914	2,350,914	2,766,905	1,072,796	-
3260	SAN JUAN COUNTY	0.4431%	3,866,338	2,208,120	152,790	152,790	175,095	63,610	-
3280	SANDOVAL COUNTY	0.8166%	7,125,371	4,069,400	296,674	296,674	287,828	112,747	-
3290	SANTA FE COUNTY	3.3711%	29,415,058	16,799,356	984,427	984,427	1,267,899	481,211	-
3490	CORRALES VILLAGE OF	0.2231%	1,946,694	1,111,785	175,399	175,399	137,461	35,141	-
4250	RED RIVER TOWN OF	0.0723%	630,865	360,296	22,050	22,050	23,928	9,914	-
4370	LOVINGTON CITY OF	0.8743%	7,628,841	4,356,939	350,186	350,186	440,206	135,271	-
	Rounding		(866)	(493)	(485)	(485)	895	(45)	-
	TOTAL	100.000%	872,565,562	498,334,556	33,532,000	33,532,000	39,608,515	14,391,484	-

*Allocations are estimated based on available information.

Other Schedule

Schedule of Pension Amounts by Divison Funds of New Mexico PERA
As of 6/30/2016

Plan	Total Pension Expense		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
	Total Pension Expense	Total Employer Contributions	Net Pension Liability 1% Decrease Discount Rate (6.48%)*	Net Pension Liability 1% Increase Discount Rate (8.48%)*	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
PERA Divisions										
State Funded Divisions										
State General	379,374,596	158,129,647	4,311,051,765	2,419,922,674	135,064,759	135,064,757	231,766,189	88,704,766	-	-
State Police	9,743,157	19,607,352	14,274,944	(217,586,537)	11,741,327	11,741,329	34,665,576	16,509,838	-	-
Legislative	158,846	2,400,000	(7,375,609)	(11,918,791)	329,262	329,262	1,034,253	563,917	-	-
Total State Funded Divisions	389,276,599	180,136,999	4,317,951,100	2,190,417,346	147,135,348	147,135,348	267,466,018	105,778,521	-	-
Other PERA Divisions										
Municipal General	182,036,794	81,785,925	2,381,974,199	947,116,802	98,475,109	98,475,107	180,287,515	74,381,470	-	-
Municipal Police	100,515,757	37,590,494	1,085,530,721	453,451,047	49,272,694	49,272,696	78,022,692	29,854,504	-	-
Municipal Fire	85,747,935	25,236,806	872,565,562	498,334,556	33,532,000	33,532,000	39,607,294	14,391,484	-	-
Total Other PERA Divisions	368,300,486	144,613,225	4,340,070,482	1,898,902,405	181,279,803	181,279,803	297,917,501	118,627,458	-	-
Total PERA	757,577,085	324,750,224	8,658,021,582	4,089,319,751	328,415,151	328,415,151	565,383,519	224,405,979	-	-
Funds										
Judges	21,624,109	4,237,424	129,168,461	87,710,927	16,333,939	16,337,827	7,424,942	1,299,641	-	-
Magistrates	9,919,498	1,280,104	52,822,425	35,753,785	5,267,270	879,188	892,888	483,306	-	-
Volunteer Firefighters	1,423,067	750,000	(6,343,683)	(16,921,173)	1,225,585	1,053,405	1,886,322	1,152,343	221,186	150,406

*Discount rate for Judge's Fund is 4.861% with discount rate sensitivities of 3.861% and 5.861%.

*Discount rate for Magistrate's Fund is 4.40% with discount rate sensitivities of 3.40% and 5.40%.

Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2016. 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 June 13, 2017. The following individuals attended this exit conference.

**New Mexico Public Employees Retirement Association
Members of the PERA Audit and Budget Committee**
Jackie Kohlash, Audit and Budget Committee Chairperson
Loretta Naranjo Lopez, Audit and Budget Committee Member*
Patricia French, Audit and Budget Committee Member*
John Melia, Board Member
James Maxon, Board Member

*Appointed temporary committee members to allow for a quorum as noted in the Board's Policies and Procedures under Section II.E3.c.

PERA Management
Wayne Propst, Executive Director
Anna Williams, CPA, Chief Financial Officer
Renada Peery-Galon, Administrative Services Director

CliftonLarsonAllen
Matthew Bone, CPA Principal