

# **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 Public Employees Retirement Association of New Mexico and Mr. Timothy M. Keller, New Mexico State Auditor

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

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

#### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, for the total of all participating entities of the PERA Fund's individual divisions, and the net pension liability, total deferred outflows of resources, total deferred inflows of resources and the plan pension expense of the Judges, Magistrate, and Volunteer Firefighters Retirement Funds of the PERA as of and for the year ended June 30, 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 Mr. Timothy M. Keller, New Mexico State Auditor

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.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Albuquerque, New Mexico June 14, 2017

# Schedule of Employer Allocations

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 2340	GALLUP CITY OF GRADY VILLAGE OF	845,299.98	1.0336%
2340	GRANTS CITY OF	3,922.18	0.0048% 0.2704%
2360	HATCH VILLAGE OF	221,155.71 46,815.04	0.2704% 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%

		2016	
		Actual	2016
		Employer	Employer
Employer		Contributions	Allocation
Code	Employer	for Allocations	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	SNMEDD	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 CURRY COUNTY	228,048.40	0.2788%
3060	DE BACA COUNTY	432,814.74	0.5292%
3070		95,664.70	0.1170%
3090 3100	DONA ANA COUNTY EDDY COUNTY	2,333,866.69	2.8537% 1.6515%
3100	GRANT COUNTY	1,350,663.10 477,304.44	0.5836%
3110	GRANT COUNTY GUADALUPE COUNTY	125,034.60	0.3836%
3120	HARDING COUNTY	57,638.73	0.1329%
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%
		-,,	

		2016	
		2016	2016
		Actual	
Г 1		Employer	Employer
Employer	E1	Contributions	Allocation
Code 3180	LUNA COUNTY	for Allocations	Percentage 0.7791%
		637,194.87	
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	SSCAFCA	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%

		2016	
		Actual	2016
		Employer	Employer
Employer		Contributions	Allocation
Code	Employer	for Allocations	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	AMAFCA	135,405.83	0.1656%
		\$ 81,784,817.56	100.0000%

Employer		2016 Actual Employer Contributions	2016 Employer Allocation
Code	Employer	for Allocations	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 2190	CLOVIS CITY OF CUBA VILLAGE OF	249,820.30 31,389.99	0.6646% 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 2460	LOS LUNAS VILLAGE OF	305,731.33 8,544.47	0.8133% 0.0227%
2470	MAGDALENA VILLAGE OF MESILLA TOWN OF	48,272.03	0.0227%
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	96,273.08 170,153.38	0.2561%
2770 2780	TAOS TOWN OF TEXICO CITY OF	179,153.28 12,045.61	0.4766%
2780		12,045.61 94,613.10	0.0320% 0.2517%
2810	TUCUMCARI CITY OF EUNICE CITY OF	94,613.10 95,598.30	0.2517%
2880	MELROSE VILLAGE OF	93,398.30	0.0000%
2900	ANGEL FIRE VILLAGE OF	35,170.61	0.0936%
2950	SUNLAND PARK CITY OF	133,310.27	0.3546%
	** - * * * * * * * * * * * * * * * * *	100,010.27	2.22.070

		2016	
		Actual	2016
		Employer	Employer
Employer		Contributions	Allocation
Code	Employer	for Allocations	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%
		\$ 37,590,494.70	100.0000%

Employer Code	Employer	2016 Actual Employer Contributions for Allocations	2016 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 144,111.15	0.5710%
2010	ALAMOGORDO CITT OF 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%
		\$ 25,236,805.49	100.0000%

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

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

# Schedule of Pension Amounts by Employers

As of and for the year ended 6/30/2016			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
		•		Dete	rred Outriows or	Kesources			Deferred in	lows of Resources			Net Amortization of	
				Net Difference Between Projected		Changes in Proportion and Differences Between				Changes in Proportion and Differences Between			Deferred Amounts from Changes in Proportion and Differences Between	
			Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer	
		2011	Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
Employer		2016 Net Pension	Expected and Actual	Earnings on Pension Plan	Change of	and Proportionate Share of	Outflows of	Expected and Actual	Change of	and Proportionate Share of	Inflows of	Plan Pension	and Proportionate Share of	Employer Pension
Code	Employer .	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	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
						Employe	r Allocation							
2010	ALAMOGORDO CITY OF	14,743,239	736,633	2,712,728	864,518	-	4,313,879	143,885	2,452	509,377	655,714	1,679,836	(115,266)	1,564,570
2020 2030	ALBUQUERQUE CITY OF (REGULAR) ARCH HURLEY CONSERVANCY DIST	295,304,134 709,362	14,754,613 35,443	54,335,399 130,521	17,316,124 41,596	12,020	86,406,136 219,580	2,881,996 6,923	49,105 118	7,022,549 8,691	9,953,650 15,732	33,646,771 80,824	(2,038,941) (2,297)	31,607,830 78,527
2040	AZTEC CITY OF	5,906,562	295,116	1,086,796	346,351	91,490	1,819,753	57,645	982	0,091	58,627	672,990	28,316	701,306
2050	BAYARD CITY OF	1,220,615	60,987	224,591	71,575	3,435	360,588	11,912	203	63,208	75,323	139,076	(20,305)	118,771
2060	BELEN CITY OF	4,011,733	200,443	738,151	235,241	145,378	1,319,213	39,152	667	32,057	71,876	457,094	45,712	502,806
2080	BERNALILLO TOWN OF	3,724,153	186,074	685,237	218,378	140,819	1,230,508	36,346	619	-	36,965	424,328	21,611	445,939
2090	BLOOMFIELD CITY OF	5,385,723	269,092	990,963	315,810	95,619	1,671,484	52,561	896	-	53,457	613,646	21,553	635,199
2100 2110	BOSQUE FARMS VILLAGE OF CARLSBAD CITY OF	1,121,560 30,211,817	56,038 1,509,507	206,365 5,558,917	65,766 1,771,569	22,944 1,474,180	351,113 10,314,173	10,945 294,850	187 5,024	-	11,132 299,874	127,790 3,442,316	4,528 258,148	132,318 3,700,464
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	380,244	18,999	69,964	22,297	35,554	146,814	3,711	63	20,608	24,382	43,325	10,667	53,992
2150	CLAUNCH 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	2,035,423	101,698	374,514	119,354	38,926	634,492 208,782	19,865 6,300	338 107	94,812	115,015	231,915	(29,106)	202,809
2170 2180	CLOUDCROFT VILLAGE OF CLOVIS CITY OF	645,456 2,001,873	32,250 100,022	118,763 368,341	37,848 117,386	19,921 37,781	623,530	19,537	333	66,368	6,407 86,238	73,543 228,092	3,086 (19,978)	76,629 208,114
2190	CUBA VILLAGE OF	770,074	38,476	141,692	45,156	10,272	235,596	7,516	128	22,897	30,541	87,742	2,363	90,105
2200	CUBA SOIL AND WATER CONS DIST	76,688	3,832	14,110	4,497	,	22,439	748	13	10,844	11,605	8,738	(3,346)	5,392
2210	DEMING CITY OF	6,532,846	326,408	1,202,031	383,075	18,172	1,929,686	63,757	1,086	125,364	190,207	744,348	813	745,161
2220	DES MOINES VILLAGE OF	68,700	3,433	12,641	4,028		20,102	671	11	22,913	23,595	7,828	(7,405)	423
2230 2240	DEXTER TOWN OF	428,173	21,394 5,268	78,783	25,107	40,168	165,452 32,433	4,179 1,029	71 18	- 5 152	4,250	48,786 12,014	8,772	57,558 12,347
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST. EAST TORRANCE SOIL AND WATER CONS DIST	105,446 71,895	3,591	19,402 13,229	6,183 4,216	1,580 1,717	22,753	702	12	5,153	6,200 714	8,192	333 91	8,283
2270	ELIDA TOWN OF	124,617	6,227	22,929	7,307	10,877	47,340	1,216	21	6,321	7,558	14,199	(1,619)	12,580
2290	ESPANOLA CITY OF	6,778,886	338,701	1,247,302	397,502	174,022	2,157,527	66,158	1,127	281,275	348,560	772,382	(83,998)	688,384
2300	ESTANCIA TOWN OF	618,295	30,893	113,765	36,256	65,263	246,177	6,034	103	-	6,137	70,448	13,791	84,239
2310	FARMINGTON CITY OF	52,957,752	2,645,988	9,744,126	3,105,351	180,890	15,676,355	516,837	8,806	579,933	1,105,576	6,033,974	(180,373)	5,853,601
2320 2330	FT SUMNER VILLAGE OF GALLUP CITY OF	889,898 16,513,450	44,463 825,081	163,740 3,038,443	52,182 968,320	20,542 34,346	280,927 4,866,190	8,685 161,162	148 2,746	14,884 128,787	23,717 292,695	101,394 1,881,532	6,054 (40,321)	107,448 1,841,211
2340	GRADY VILLAGE OF	76,688	3,832	14,110	4,497	2,289	24,728	748	13	4,741	5,502	8,738	(1,445)	7,293
2350	GRANTS CITY OF	4,320,082	215,849	794,887	253,322	287,681	1,551,739	42,162	718	-	42,880	492,227	62,002	554,229
2360	HATCH VILLAGE OF	913,863	45,661	168,149	53,587	52,237	319,634	8,919	152	-	9,071	104,125	12,887	117,012
2370	HOBBS CITY OF	25,434,803	1,270,828	4,679,955	1,491,453	1,177,383	8,619,619	248,229	4,229		252,458	2,898,026	246,992	3,145,018
2380 2390	JAL CITY OF JEMEZ SPRINGS VILLAGE OF	1,268,545 365,865	63,382 18,280	233,410 67,318	74,385 21,454	30,814 11,474	401,991 118,526	12,380 3,570	211 61	7,441	20,032 3,631	144,537 41,686	9,664 2,238	154,201 43,924
2400	LAS CRUCES CITY OF	80,114,837	4,002,867	14,740,978	4,697,796	283,356	23,724,997	781,874	13,322	100,343	895,539	9,128,235	(21,038)	9,107,197
2410	LAS VEGAS CITY OF	12,220,528	610,588	2,248,554	716,591	-	3,575,733	119,265	2,032	473,732	595,029	1,392,399	(48,982)	1,343,417
2420	LOGAN VILLAGE OF	631,077	31,531	116,117	37,005	-	184,653	6,159	105	62,984	69,248	71,905	(9,045)	62,860
2430	LORDSBURG CITY OF	1,163,099	58,113	214,008	68,202	13,166	353,489	11,352	193	37,135	48,680	132,523	(11,470)	121,053
2440 2450	LOS LUNAS VILLAGE OF	8,146,486	407,032	1,498,938	477,696	34,346	2,418,012	79,505	1,355 162	137,477	218,337	928,206	(43,061)	885,145
2450	LOS RANCHOS VILLAGE OF MAGDALENA VILLAGE OF	974,575 225,270	48,694 11,256	179,320 41,449	57,147 13,209	54,623 12,424	339,784 78,338	9,511 2,199	37	-	9,673 2,236	111,042 25,667	4,213 3,830	115,255 29,497
2470	MESILLA TOWN OF	733,328	36,640	134,931	43,001	12,424	214,572	7,157	122	446,172	453,451	83,555	(137,782)	(54,227)
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	1,739,856	86,931	320,130	102,022	47,367	556,450	16,980	289	-	17,269	198,238	7,044	205,282
2500	MORIARTY CITY OF	1,198,247	59,870	220,475	70,263	22,325	372,933	11,694	199	790	12,683	136,528	616	137,144
2510 2520	MOUNTAINAIR TOWN OF NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOP	450,541 3,176,155	22,511 158,695	82,899 584,406	26,419 186,244	120,212	131,829 1,049,557	4,397 30,998	75 528	6,159 116,144	10,631 147,670	51,334 361,889	(736) (32,730)	50,598 329,159
2530	PECOS VILLAGE OF	517,643	25,864	95,245	30,354	25,969	177,432	5,052	86	110,144	5,138	58,980	5,956	64,936
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	5,513,537	275,480	1,014,480	323,304	-	1,613,264	53,809	917	213,951	268,677	628,209	(40,925)	587,284
2560	QUESTA VILLAGE OF	733,328	36,640	134,931	43,001	46,367	260,939	7,157	122	11,061	18,340	83,555	(1,693)	81,862
2570 2580	RATON CITY OF	3,858,358 1,522,574	192,780	709,930	226,247	125,017	1,253,974	37,655	642 253	1.580	38,297	439,619	16,515 500	456,134
2580 2590	RATON PUBLIC SERVICE REGION V HOUSING AUTHORITY	602,319	76,074 30,094	280,151 110,826	89,281 35,319	25,759	471,265 176,239	14,860 5,878	253 100	1,580 14,552	16,693 20,530	173,481 68,628	(2,582)	173,981 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	29,628,670	1,480,370	5,451,619	1,737,374	216,954	8,886,317	289,158	4,927	147,749	441,834	3,375,872	(38,994)	3,336,878

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

Amounts may not sum to totals due to rounding.

Part	PERA Fund - Municipal General Division			Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
Part	As of and	for the year ended 6/30/2016	•												
Part							Changes in				Changes in				
Part											Proportion				
Property															
Part				Difference				Total	Differences			Total	Proportionate		
Part			2016												
Perform	Employer					Change of				Change of					
200   SOVERHELICITY OF			Liability	Experience		Assumptions			Experience	Assumptions				Contributions	
NOWNELLCHTOOF   \$44,6187   \$20,007   \$2,000   \$1,000		Municipal General	1,597,663,507	79,825,859	293,967,048	93,684,229			15,592,265	265,670	27,147,194	43,005,129	182,036,794	0	182,036,794
Second	2630	ROSWELL CITY OF	24.618.397	1.230.037	4.529.738	1.443.580			240.261	4.094	130.516	374.871	2.805.005	332.417	3.137.422
REDISSON TREATMENT   1.55.13   75.41   1.25.44   Price of   2.55.25   1.25.76   1.25.76   1.25.25   1.25	2640	ROY VILLAGE OF	140,594	7,025	25,869	8,244		43,427	1,372	23	10,272	11,667	16,019	(3,198)	12,821
SAMILED   GLIAN   33,08							252 244				43,786				
SAN SERROVEZALAGE   1864   5.477   1909											79,800				
ANTA ROSA-CITY (06   20.4385   10.257   75.066   10.1458   10.14		SAN YSIDRO VILLAGE OF	108,641	5,427	19,990	6,371	-	31,788	1,060	18	790	1,868	12,379	(256)	12,123
SECRET FLOW OFF   CALCED   STATE   S							-				1,500,107				
SOCIERGY OFF   SOCIETY OF   15,000							60,969				105 464				
SPENDER TOWN OF							-								
TORN CETTY OF											3,160				
TAINSTOWN OF											240.006				
FINESCOCTY OF   120.814   12.513   44.515   14.708   23.16   97.210   24.48   42   2.69   25.90   5.415   33.995							-								
THERAS WILLAGE OF   \$1,000		TEXICO CITY OF	250,834	12,533	46,153	14,708		97,210	2,448	42		2,490		5,415	33,995
THE CHACASHICTY OF											-				
280 WALGON MOUND VILLAGE OF 10.29 5.508 28.21 8.994 22.225 07.00 13.756 15.00 13.766 12.251 15.257 15.250 17.765 12.251 15.257 15.250 17.765 12.251 15.257 15.250 17.765 12.251 15.257 15.250 17.765 12.251 15.257 15.250 17.251 15.257 15.250 17.251 15.251 17.251 15.250 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 15.251 17.251 1											4,741				
2806   EINICE CITY OF   3,088,91   184,797   886,54   216,879   22,976.54   184,129   2,285   2,100   7,424   49,135   2,285   6,100   7,424   49,135   2,285   6,100   7,424   49,135   2,285   6,100   7,424   49,135   2,285   6,100   7,424   49,135   2,285   6,100   7,424   49,135   2,285   2,290											1,580				
2800   NORTHWINET NA REGIONAL SOLD WASTE ALTHI   27,475   11,595   41,815   13,313															
2870   NORTHWESTIN MEGIONAL SOLID WASTEAUTH															
2888   MEROSE-WILLAGE OF   30,180   10,088   37,440   11,804   8,014   66,916   1,065   33   - 1,198   22,977   31,77   23,254															
Page   TMMERON WATER AND SANTITION DISTRICT   19,353   8,461   31,161   9,931   15,102   64,655   16,53   28   - 1,681   19,206   815   20,111		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
2908   MOSQUERO VILLAGE OF   79.83   3.992   14.968   4.084   13.191   36.565   78.0   13   - 79.3   9.102   2.345   11.447   2.941											27,476				
Page   Fragment   Page   Fragment   Page											-				
290   SULAND PARK CITY OF   1,928,38   96,530   534,818   11,3077   155,443   71,968   18,220   321   -   19,141   219,718   13,688   233,406   2000   200											-				
Post   MAGERMANTOWNOF   290,775	27.0										3,160				
2990   ANTA CLARA VILLAGE OF   316,337   15,806   58,205   18,549   143,380   235,940   3,087   53     3,140   36,043   36,044   72,147											4 741				
2990   ARTENACITY OF   5,003,881   29,014   29,075   293,419   225,178   1,689,316   48,835   832   36,064   85,731   570,139   71,420   641,559											4,741				
300   BERNALLLO COUNTY   14,341835   8,710,838   22,078.566   10,223.104   -   51,012.508   1,701,474   28,991   5,087.564   6,188.029   19,844.01   (897.484)   18,966.017   3000   CHAVES COUNTY   18,405.083   919.959   33,366.50   1,079.242   40,373   5,825.710   79.622   3,061   -   182.683   20,970.64   105.086   2,021.150   3000   CHAVES COUNTY   4,841.868   222.554   819.580   261.192   435.05   134.6831   43,471   741   105.083   121,777   911.640   106.187   1071.827   3000   CURPA COUNTY   4,841.868   222.554   819.580   261.192   435.05   134.6831   43,471   741   105.083   149.295   507.519   (3,212)   475.307   3000   CURPA COUNTY   1,869.266   93,396   343.941   109.611   32,628   579.576   18.243   311   25,284   43.838   212.838   6,879   206.104   3000   2000 A ANA COUNTY   2,835.413   1318.324   4854.866   1.547.195   1.317.151   9,0375.36   275.506   43.88   -   2.61.894   3006.338   216.917   323.3255   3110   680ATT COUNTY   2,835.413   1318.324   4854.866   1.547.195   1.317.151   9,0375.36   275.506   43.88   -   2.61.894   3006.338   216.917   323.255   3110   680ATT COUNTY   2,835.413   1318.324   4854.866   1.547.195   1.317.151   9,0375.36   275.506   43.88   -   2.61.894   3006.338   216.917   323.255   3110   680ATT COUNTY   2,433.787   2.20.454   4.45.245   3.20.454   3		ARTESIA CITY OF	5,003,883		920,705									71,420	
300   CATRON COUNTY   1,40,008   39,0767   1,472,187   460,171   333,422   26,448   14,564   740,516   20,878   356   30,340   51,574   243,747   35,813   279,560   3030   CIBOLA COUNTY   8,00,098   399,767   1,472,187   469,171   333,422   2,674,547   78,087   1,330   42,360   121,777   911,640   106,187   1,017,827   3069   CURRY COUNTY   4,544,286   222,554   819,808   261,192   43,508   1,346,831   43,471   741   105,508   149,955   50,7519   (32,212)   1475,307   3060   CURRY COUNTY   8,454,835   422,438   1,555,674   495,777   6,570   2,480,759   82,514   1,406   130,366   214,286   963,339   (41,908)   921,431   3079   DB RACA COUNTY   1,569,266   93,396   343,411   109,611   32,628   579,576   18,243   311   25,244   44,838   21,2983   (6,879)   206,104   3090   DONA ANA COUNTY   45,592,533   2,277,990   8,388,938   2,673,467   1,075,323   1,415,718   44,957   7,581   672,614   1,125,152   5,194,784   30,0628   5,154,412   3100   EDDY COUNTY   9,232,964   46,864   1,715,592   546,741   - 2,728,197   90,097   1,550   207,574   300,121   1,062,367   (24,084)   30,0638   21,098   31,000,288   31,000							2,289								
Same							114 564								
3050   COLFAX COUNTY											-				
3000   CURRY COUNTY															
DEBACA COUNTY															
3900         DONA ANA COUNTY         45,592,523         2,277,990         8,388,938         2,673,467         1,075,323         14,415,718         444,957         7,581         672,614         1,125,152         5,194,784         320,628         5,151,252           3110         EDDY COUNTY         26,388,413         1,318,219         1,317,151         9,037,336         257,506         4,388         -         26,1894         3,006,338         216,917         322,525,252           3110         GRANT COUNTY         9,323,964         465,864         1,715,592         546,741         -         2,728,197         90,997         1,550         207,574         300,121         1,062,367         (24,084)         1,038,283           3120         GLADALIPE COUNTY         2,442,827         122,054         444,976         143,243         -         714,773         23,841         406         86,289         110,366         278,334         (24,411)         237,933           3130         HADALGO COUNTY         3,041,951         151,988         559,713         178,375         239,079         1,129,155         29,688         506         -         30,194         346,598         74,786         421,334           3150         LEA COUNTY         3,044,493 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>															
3110 GRANT COUNTY 9,323,964 465,864 1,715,592 546,741 - 2,728,197 90,997 1,550 207,574 300,121 1,062,367 (24,084) 1,038,283 3120 GUADALUPE COUNTY 1,126,353 56,277 120,724 449,476 143,243 - 714,773 23,841 406 86,289 110,536 278,334 (24,541) 235,793 1310 HARDING COUNTY 1,126,353 56,277 207,247 66,047 - 329,571 10,993 187 26,332 37,512 128,336 (10,900) 127,246 140,400 140,40		DONA ANA COUNTY	45,592,523	2,277,990	8,388,938	2,673,467	1,075,323	14,415,718	444,957	7,581		1,125,152	5,194,784	320,628	5,515,412
3120 GUADALUPE COUNTY 1,26,353 56,277 122,054 449,476 143,243 - 714,773 23,841 406 86,289 110,536 278,334 (24,541) 253,793 130 HARDING COUNTY 1,126,353 56,277 207,247 66,047 - 329,571 10,993 187 26,332 37,512 128,636 74,786 421,344 110,146 110,14							1,317,151				207.574				
3130   HARDING COUNTY   1,126,353   56,277   207,247   66,047   - 329,571   10,993   187   26,332   37,512   128,336   (1,090)   127,246   128,344   1310   128,000   137,000   137,000   137,000   138,000							-								
3150   LEA COUNTY   20,204,053   1,009,478   3,717,507   1,184,731   660,621   6,572,337   197,179   3,360   - 200,539   2,302,073   130,366   2,432,403   130,000   1,000,478   3,743,265   266,988   98,026   313,280   317,958   1,701,202   52,141   888   109,034   162,063   608,731   (29,657)   579,074   1,000   1,000,000   1,							-								
3160   LINCOLN COUNTY   5,342,587   266,938   983,026   313,280   317,958   1,701,202   52,141   888   109,034   162,063   608,751   (29,657)   579,074   (29,657)											-				
3170 LOS ALAMOS COUNTY 49,417,330 2,469,093 9,092,695 2,897,47 - 14,459,535 482,285 8,217 196,973 687,475 5,630,580 (22,760) 5,607,820 (3180 LUNA COUNTY 12,447,396 621,923 2,290,297 729,894 163,550 3,805,664 121,479 2,070 36,064 159,613 1,418,249 51,1466 1,469,715 (320) MCKINLEY COUNTY 15,983,026 798,578 2,940,846 937,217 670,896 5,347,537 155,985 2,668 428,233 586,876 1,821,096 (111,367) 1,709,729 (111,370) 1,709,729 (111											100.034				
3180   LUNA COUNTY   12,447,396   621,923   2,290,297   729,894   163,550   3,805,664   121,479   2,070   36,064   159,613   1,418,249   51,466   1,469,715   1,709,729   1,473,046   73,599   271,038   86,377   38,805   469,819   14,376   245   0   14,621   167,838   8,535   176,373   3220   OTERO COUNTY   12,030,406   601,089   2,213,572   705,442   -   3,520,103   117,410   2,000   322,607   442,017   1,370,737   (58,725)   1,312,012   1,3230   1,348,848   178,091   655,840   209,010   286,806   1,329,747   34,786   593   62,968   98,347   406,124   90,233   496,357   3240   RIO ARRIBA COUNTY   1,137,873   1,356,438   178,091   658,865   1,299,255   -   6,183,788   266,255   3,514   217,033   426,802   2,407,983   (25,398)   2,382,585   3250   ROOSEVELT COUNTY   3,743,326   187,032   688,765   219,502   -   1,095,299   36,533   622   390,367   427,522   426,512   (109,364)   317,148   3260   SAN JUAN COUNTY   45,427,964   2,269,769   8,358,659   2,663,817   -   1,329,245   443,351   7,554   1,117,219   1,568,124   5,176,034   (261,602)   4,914,432   3270   SAN MIGUEL COUNTY   6,841,195   341,814   1,258,767   401,156   83,750   2,085,487   66,766   1,138   45,222   113,126   779,032   (43,851)   3,101,381   3,288,358   3,101,381   3,101,381   3,288,358   3,288,355															
3210 MORA COUNTY 1,473,046 73,599 271,038 86,377 38,805 469,819 14,376 245 0 14,621 167,838 8,535 176,373 3220 OTERO COUNTY 12,030,406 601,089 2,213,572 705,442 - 3,520,103 117,410 2,000 322,607 442,017 1,370,373 (58,725) 1,312,012 3230 QUAY COUNTY 3,564,388 178,091 655,840 209,010 286,806 1,329,747 34,786 593 62,968 98,347 406,124 90,233 496,357 3240 RIO ARRIBA COUNTY 21,133,893 1,055,937 3,888,596 1,239,255 - 6,183,788 206,255 3,514 217,033 426,802 2,407,983 (25,398) 2,382,585 3250 ROOSEVELT COUNTY 3,743,326 187,032 688,765 219,502 - 1,095,299 36,533 622 390,367 427,522 426,512 (109,364) 317,148 3260 SAN JUAN COUNTY 45,477,964 2,269,769 8,358,659 2,663,817 - 13,292,245 443,351 7,554 1,117,219 1,568,124 5,176,034 (261,602) 4,914,432 3270 SAN MIGUEL COUNTY 6,841,195 34,1814 1,258,767 401,156 83,750 2,085,487 66,766 1,138 45,222 113,126 779,482 (25,257 804,739) 3280 SANDOVAL COUNTY 27,604,430 1,379,231 5,079,163 1,618,676 - 8,077,070 269,403 4,590 248,104 522,097 3,145,232 (43,851) 3,101,381		LUNA COUNTY	12,447,396		2,290,297	729,894				2,070		159,613	1,418,249	51,466	1,469,715
3220 OTERO COUNTY 12,030,406 601,089 2,213,572 705,442 - 3,520,103 117,410 2,000 322,607 442,017 1,370,737 (58,725) 1,312,012 3230 QLAY COUNTY 3,564,388 178,091 655,840 209,010 286,806 1,329,747 34,786 593 62,968 98,347 406,124 90,233 496,357 3240 RIO ARRIBA COUNTY 1,137,897 3,888,596 1,239,255 - 6,183,788 206,255 3,514 217,033 426,802 2,407,983 (25,398) 2,382,585 3250 ROOSEVELT COUNTY 3,743,326 187,032 688,765 219,502 - 1,095,299 36,533 622 390,367 427,522 426,512 (109,364) 317,148 3260 SAN JUAN COUNTY 45,427,964 2,269,769 8,358,659 2,663,817 - 13,292,245 443,351 7,554 1,117,219 1,568,124 5,176,034 (261,602) 4,914,432 3270 SAN MIGUEL COUNTY 6,841,195 341,814 1,258,767 401,156 83,750 2,085,487 66,766 1,138 45,222 113,126 779,032 (23,851) 3280 SANDOVAL COUNTY 27,604,430 1,379,231 5,079,163 1,618,676 - 8,077,070 269,403 4,590 248,104 522,097 3,145,232 (43,851) 3,101,381															
3230 QUAY COUNTY 3,564,388 178,091 655,840 209,010 286,806 1,329,747 34,786 593 62,968 98,347 406,124 90,233 496,357 3240 RIO ARRIBA COUNTY 3,143,233 1,055,937 3,888,596 1,239,255 - 6,183,788 206,255 3,514 217,033 426,802 2,407,983 (25,398) 2,382,855 3250 ROOSEVELT COUNTY 3,743,226 688,765 219,502 - 1,095,299 36,533 622 390,367 427,522 426,512 (109,364) 317,148 3260 SAN JUAN COUNTY 45,427,964 2,269,769 8,358,659 2,663,817 - 13,292,245 443,351 7,554 1,117,219 1,568,124 5,176,034 (261,602) 4,914,432 43,270 SAN MIGUEL COUNTY 6,841,195 341,814 1,258,767 401,156 83,750 2,085,487 66,766 1,138 45,222 113,126 779,482 25,257 804,439 3280 SANDOVAL COUNTY 27,604,430 1,379,231 5,079,163 1,618,676 - 8,077,070 269,403 4,590 248,104 522,097 3,145,232 (43,851) 3,101,381							38,805								
3240 RIO ARRIBA COUNTY 21,133,893 1,055,937 3,888,596 1,239,255 - 6,183,788 206,255 3,514 217,033 426,802 2,407,983 (25,398) 2,382,585 (25,398) 2,382,582,585 (25,398) 2,382,585 (25,398) 2,382,585 (25,398) 2,382,585 (25,398) 2,382,585 (25,398) 2,382,585 (25,398) 2,382,585 (25,398							286,806								
3260 SAN JUAN COUNTY 45,427,964 2,269,769 8,358,659 2,663,817 - 13,292,245 443,351 7,554 1,117,219 1,568,124 5,176,034 (261,602) 4,914,432 3270 SAN MIGUEL COUNTY 6,841,195 341,814 1,258,767 401,156 83,750 2,085,487 66,766 1,138 45,222 113,126 779,482 25,257 804,739 3280 SANDOVAL COUNTY 27,604,430 1,379,231 5,079,163 1,618,676 - 8,077,070 269,403 4,590 248,104 522,097 3,145,232 (43,851) 3,101,381			21,133,893				-								
3270 SAN MIGUEL COUNTY 6,841,195 341,814 1,258,767 401,156 83,750 2,085,487 66,766 1,138 45,222 113,126 779,482 25,257 804,739 3280 SANDOVAL COUNTY 27,604,430 1,379,231 5,079,163 1,618,676 - 8,077,070 269,403 4,590 248,104 522,097 3,145,232 (43,851) 3,101,381							-								
3280 SANDOVAL COUNTY 27,604,430 1,379,231 5,079,163 1,618,676 - 8,077,070 269,403 4,590 248,104 522,097 3,145,232 (43,851) 3,101,381							83.750								
3290 SANTA FE COUNTY 55,609,874 2,778,499 10,232,111 3,260,867 232,409 16,503,886 542,720 9,247 713,459 1,265,426 6,336,155 (221,454) 6,114,701	3280	SANDOVAL COUNTY	27,604,430	1,379,231	5,079,163	1,618,676	-	8,077,070	269,403	4,590	248,104	522,097	3,145,232	(43,851)	3,101,381
	3290	SANTA FE COUNTY	55,609,874	2,778,499	10,232,111	3,260,867	232,409	16,503,886	542,720	9,247	713,459	1,265,426	6,336,155	(221,454)	6,114,701

Amounts may not sum to totals due to rounding.

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

As of and	for the year ended 6/30/2016	•		Dele	rica Outriows or r	ccsources			Deferred IIII	iows of resources			Net Amortization of	
						CI :				CI :			Deferred Amounts	
						Changes in				Changes in			from Changes in	
				Net Difference		Proportion				Proportion			Proportion	
				Between		and Differences				and Differences			and Differences	
				Projected		Between				Between			Between	
			Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer	
			Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
		2016	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer
Employee		Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Employer	P. 1				Change of				Change of					
Code	<u>Employer</u>	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	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
						Employe	r Allocation							
3300	SIERRA COUNTY	3,676,224	183,680	676,418	215,567		1,075,665	35,878	611	246,304	282,793	418,867	(58,944)	359,923
3310	SOCORRO COUNTY	5,510,342	275,320	1,013,892	323,117	159,600	1,771,929	53,778	916	115,061	169,755	627,845	47,009	674,854
3320	TAOS COUNTY	18,790,120	938,833	3,457,346	1,101,820	818,542	6,316,541	183,380	3,125	235,272	421,777	2,140,935	255,312	2,396,247
3330	TORRANCE COUNTY	5,069,386	253,288	932,757	297,260	120,370	1,603,675	49,474	843	233,272	50,317	577,603	38,010	615,613
										-				
3340	UNION COUNTY	2,145,662	107,206	394,798	125,818	42,995	670,817	20,940	357		21,297	244,475	11,777	256,252
3350	VALENCIA COUNTY	12,931,488	646,111	2,379,369	758,280	968,661	4,752,421	126,204	2,150	219,816	348,170	1,473,406	304,530	1,777,936
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	3,268,820	163,323	601,457	191,678	93,231	1,049,689	31,901	544	59,533	91,978	372,447	27,717	400,164
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	SSCAFCA	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	17,505	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
3420										2.051				
	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	1,695,121	84,695	311,899	99,399	179,952	675,945	16,543	282		16,825	193,141	28,128	221,269
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	680,605	34,006	125,230	39,909	46,616	245,761	6,642	113	2,862	9,617	77,548	14,934	92,482
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		62,309	3,113	11,465	3,654	2,862	21,094	608	10	4,741	5,359	7,099	(1,414)	5,685
4110	CUBA HOUSING AUTHORITY								33			22,573		24,585
1150	FT. SUMNER VILLAGE OF HOUSING AUTH.	198,110	9,898	36,452	11,617	6,321	64,288	1,933		1,145	3,111		2,012	
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	LORDSBURG CITY 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	RATON CITY OF HOUSING AUTHORITY	504,861	25,225	92,894	29,604	-	147,723	4,927	84	15,833	20,844	57,524	(2,225)	55,299
4180	T OR C CITY OF HOUSING AUTHORITY	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	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	60,712	3.033	11,171	3,560	_	17,764	593	10	_	603	6.917	(23)	6.894
4215	NORTHERN REGIONAL HOUSING 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	PERALTA TOWN OF	62,309	3,113	11,465	3,654	30,814	49,046	608	10		618	7,099	9,962	17,061
4250	RED RIVER TOWN OF	2.118.502	105,850	389,800	124,225	13,738	633,613	20,676	352	85,330	106,358	241.381	(27.061)	214.320
4260	SANTA FE CITY OF HOUSING AUTHORITY	2,372,530	118,542	436,541	139,121	13,736	694,204	23,154	395	283,383	306,932	270,325	(56,229)	214,096
						00.400								
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	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	EDGEWOOD TOWN OF	1,233,397	61,625	226,943	72,324	41,788	402,680	12,037	205	37,925	50,167	140,532	(10,605)	129,927
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	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	EL VALLE DE LOS RANCHOS WATER & SANITATION D	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	POJOAQUE VALLEY IRRIGATION DISTRICT	89,469	4,471	16,462	5,246	-	26,179	873	15	8,256	9,144	10,194	(2,370)	7,824
4340	CARLSBAD IRRIGATION DISTRICT	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	COLUMBUS VILLAGE OF	535,218	26,742	98,479	31,384	29,275	185,880	5,223	89		5,312	60,982	1,877	62,859
4370	LOVINGTON CITY OF	1,683,937	84,137	309,841	98,743	683,012	1,175,733	16,434	280		16,714	191,867	109,611	301,478
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTH	59,008,103	2,948,289	10,857,379	3,460,133	005,012	17,265,801	575,885	9,812	503,949	1,089,646	6,723,347	(131,830)	6,591,517
						25.750								
4390	SAN JUAN WATER COMMISSION	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	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE W	431,369	21,553	79,371	25,295	-	126,219	4,210	72	30,024	34,306	49,150	(9,725)	39,425
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	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	146,986	7,344	27,045	8,619	572	43,580	1,435	24	15,012	16,471	16,747	(4,820)	11,927
4440	TULAROSA VILLAGE OF	917,058	45,820	168,737	53,775	4,442	272,774	8,950	152	· -	9,102	104,489	609	105,098
4450	WESTERN MORA SOIL AND WATER CONSERVATION E	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	15,452	83,211	2,776	47	5,668	8,491	32,403	(1,369)	31,034
				232,234			570,042			5,008	12,528			
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY	1,262,154	63,062	252,234	74,011	200,735	5/0,042	12,318	210	-	12,528	143,809	52,681	196,490

Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense

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

New Mexico PERA Schedule of Pension Amounts by Employers PERA Fund - Municipal General Division

	nd - Municipal General Division for the year ended 6/30/2016	-		Defer	red Outflows of R	desources			Deferred Int	lows of Resources			Pension Expense Net Amortization of	
													Deferred Amounts	
						Changes in				Changes in			from Changes in	
				Net Difference		Proportion				Proportion			Proportion	
				Between		and Differences				and Differences			and Differences	
				Projected		Between				Between			Between	
			Difference	and Actual		Employer	Total	Differences		Employer	Total	Proportionate	Employer	
			Between	Investment		Contributions	Deferred	Between		Contributions	Deferred	Share of	Contributions	Total
		2016	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer
Employer		Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	<u>Employer</u>	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions	Contributions	Resources	Expense	Contributions	Expense
	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
						Employe	r 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	AMAFCA	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

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

			Deferred Outflows of Resources						Deferred Is	nflows of Resources		Pension Expense			
		-					_				_	-	Net Amortization of		
				Net Difference Between Projected		Changes in Proportion and Differences Between				Changes in Proportion and Differences Between			Deferred Amounts from Changes in Proportion and Differences Between		
			Difference Between	and Actual Investment		Employer Contributions	Total Deferred	Differences Between		Employer Contributions	Total Deferred	Proportionate Share of	Employer Contributions	Total	
		2016	Expected	Earnings on		and Proportionate	Outflows	Expected		and Proportionate	Inflows	Plan	and Proportionate	Employer	
Employer		Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension	
Code	Employer  Municipal Balian	Liability	Experience	Investments	Assumptions 48,869,712	Contributions 13,168,241	Resources 232,897,413	Experience 0	Assumptions 13,306,586	Contributions	Resources 26 470 005	Expense 100,515,757	Contributions 0	Expense	
	Municipal Police	737,829,753	54,167,447	116,692,013	48,869,/12		mployer Allocation		13,306,586	13,172,419	26,479,005	100,515,757	U	100,515,757	
2010	ALAMOGORDO CITY OF	8,720,409	640,205	1,379,183	577,591	-	2,596,979	-	157,271	622,121	779,392	1,187,996	(85,129)	1,102,867	
2020	ALBUQUERQUE CITY OF (REGULAR)	204,088,874	14,983,095	32,277,828	13,517,704	458,988	61,237,615	-	3,680,695	4,857,826	8,538,521	27,803,362	(1,574,054)	26,229,308	
2040	AZTEC CITY OF	2,684,962 687,657	197,115	424,642	177,837		799,594	-	48,423	125,540	173,963	365,777	(8,403)	357,374	
2050 2060	BAYARD CITY OF BELEN CITY OF	2,921,806	50,484 214,504	108,757 462,100	45,547 193,524	7,741 27,962	212,529 898,090		12,402 52,694	28,668 75,166	41,070 127,860	93,681 398,042	(9,296) 9,286	84,385 407,328	
2080	BERNALILLO TOWN OF	4,057,326	297,867	641,689	268,735	225,108	1,433,399	-	73,173	75,100	73,173	552,736	59,549	612,285	
2090	BLOOMFIELD CITY OF	4,087,577	300,088	646,474	270,738	67,249	1,284,549	-	73,718	152,579	226,297	556,857	22,231	579,088	
2100	BOSQUE FARMS VILLAGE OF	2,059,282	151,182	325,687	136,395	38,225	651,489	-	37,139	26,471	63,610	280,539	12,447	292,986	
2110	CARLSBAD CITY OF	14,967,615	1,098,841	2,367,214	991,371	780,974	5,238,400	-	269,937	-	269,937	2,039,063	177,465	2,216,528	
2140 2160	CIMARRON VILLAGE OF CLAYTON TOWN OF	195,525 1,062,475	14,355 78,002	30,923 168,036	12,950 70,372	-	58,228 316,410	=	3,526 19,161	12,446 68,806	15,972 87,967	26,637 144,743	(1,588) (4,633)	25,049 140,110	
2170	CLOUDCROFT VILLAGE OF	529,024	78,002 38,838	83,668	35,040	86,449	243,995	-	9,541	08,800	9,541	72,070	16,956	89,026	
2180	CLOVIS CITY OF	4,903,616	359,997	775,535	324,788	40,350	1,500,670	_	88,436	187,791	276,227	668,028	13,639	681,667	
2190	CUBA VILLAGE OF	616,088	45,230	97,438	40,806	33,972	217,446	-	11,111	-	11,111	83,931	6,832	90,763	
2210	DEMING CITY OF	5,621,525	412,703	889,076	372,338	101,391	1,775,508	-	101,383	-	101,383	765,830	31,829	797,659	
2230	DEXTER TOWN OF	619,777	45,501	98,021	41,051	35,711	220,284	-	11,178	38,933	50,111	84,433	(12,723)	71,710	
2270 2290	ELIDA TOWN OF ESPANOLA CITY OF	129,858 3,232,432	9,533 237,308	20,538 511,228	8,601 214,098	3,246	41,918 962,634	-	2,342 58,296	28,315 46,632	30,657 104,928	17,691 440,360	(9,174) (11,427)	8,517 428,933	
2300	ESTANCIA TOWN OF	503,937	36,996	79,701	33,378	73,265	223,340	-	9,088	10,240	19,328	68,652	23,733	92,385	
2310	FARMINGTON CITY OF	28,428,580	2,087,072	4,496,143	1,882,950	520,406	8,986,571	-	512,703	- 10,210	512,703	3,872,872	117,995	3,990,867	
2330	GALLUP CITY OF	11,759,530	863,322	1,859,837	778,885	169,388	3,671,432	-	212,080	-	212,080	1,602,020	8,087	1,610,107	
2350	GRANTS CITY OF	3,053,139	224,144	482,872	202,223	278,798	1,188,037	-	55,063		55,063	415,934	31,387	447,321	
2360	HATCH VILLAGE OF	1,100,104	80,763	173,988	72,865	147,086	474,702	-	19,840	3,893	23,733	149,869	(1,717)	148,152	
2370 2380	HOBBS CITY OF JAL CITY OF	21,213,343 518,694	1,557,368 38,081	3,355,012 82,034	1,405,053 34,355	1,201,774 47,856	7,519,207 202,326	-	382,578 9,355	-	382,578 9,355	2,889,929 70,663	245,961 9.455	3,135,890 80,118	
2390	JEMEZ SPRINGS VILLAGE OF	101,821	7,476	16,103	6,744	37,518	67,841	_	1,836	15,233	17,069	13,871	12,202	26,073	
2400	LAS CRUCES CITY OF	36,200,879	2,657,671	5,725,377	2,397,744	-	10,780,792	-	652,874	599,689	1,252,563	4,931,705	(114,420)	4,817,285	
2410	LAS VEGAS CITY OF	4,960,430	364,168	784,520	328,551	-	1,477,239	-	89,460	327,239	416,699	675,767	(71,146)	604,621	
2420	LOGAN VILLAGE OF	343,090	25,188	54,262	22,724	3,995	106,169	-	6,188	28,315	34,503	46,740	(9,181)	37,559	
2430 2440	LORDSBURG CITY OF LOS LUNAS VILLAGE OF	1,329,569 6,000,769	97,610 440,544	210,279 949,056	88,063 397,457	150,070	395,952 1,937,127	-	23,978 108,222	63,476 181,049	87,454 289,271	181,129 817,495	(3,719) 49,139	177,410 866,634	
2440	MAGDALENA VILLAGE OF	167,488	12,297	26,489	11,093	25,169	75,048	-	3,021	181,049	3,021	22,817	6,524	29,341	
2470	MESILLA TOWN OF	947,374	69,550	149,833	62,749	89,778	371,910	_	17,086	_	17,086	129,062	1,799	130,861	
2490	MILAN VILLAGE OF	478,113	35,101	75,616	31,668	43,552	185,937	-	8,623	-	8,623	65,134	10,511	75,645	
2500	MORIARTY CITY OF	1,321,454	97,014	208,995	87,526	62,648	456,183	-	23,832	56,438	80,270	180,024	20,450	200,474	
2510	MOUNTAINAIR TOWN OF	140,926	10,346	22,288	9,334	1,748	43,716	-	2,542	1,061	3,603	19,199	(341)	18,858	
2550 2560	PORTALES CITY OF OUESTA VILLAGE OF	3,926,730 368,914	288,279 27,084	621,035 58,346	260,085 24,435	217,807 55,689	1,387,206 165,554	=	70,818 6,653	1,415	70,818 8,068	534,945 50,258	4,629 (629)	539,574 49,629	
2570	RATON CITY OF	2,325,640	170,736	367,813	154,037	29,950	722,536	-	41,942	1,413	41,942	316,826	2,098	318,924	
2620	RIO RANCHO CITY OF	24,001,602	1,762,067	3,795,991	1,589,732	266,203	7,413,993	-	432,863	32,916	465,779	3,269,778	(11,551)	3,258,227	
2630	ROSWELL CITY OF	17,573,629	1,290,160	2,779,370	1,163,979	363,076	5,596,585	-	316,936	-	316,936	2,394,084	99,671	2,493,755	
2650	RUIDOSO DOWNS THE CITY OF	1,293,415	94,955	204,561	85,669	130,604	515,789	-	23,326	42,702	66,028	176,204	42,392	218,596	
2660	RUIDOSO VILLAGE OF	4,660,871	342,176	737,143	308,710	4,601	1,392,630	-	84,058	72,919	156,977	634,958	1,727	636,685	
2680 2690	SAN YSIDRO VILLAGE OF SANTA FE CITY OF	83,375 33,098,305	6,121 2,429,898	13,186 5,234,687	5,522 2,192,246	1,602	26,431 9,856,831	-	1,504 596,920	971,062	1,504 1,567,982	11,358 4,509,036	131 (254,360)	11,489 4,254,676	
2710	SANTA ROSA CITY OF	1,117,813	82,064	176,788	74,038	106,261	439,151	-	20,159	771,002	20,159	152,281	16,425	168,706	
2720	SILVER CITY TOWN OF	4,993,632	366,605	789,772	330,750	-	1,487,127	=	90,059	244,691	334,750	680,291	(16,914)	663,377	
2730	SOCORRO CITY OF	2,296,864	168,624	363,262	152,131	=	684,017	=	41,423	94,361	135,784	312,906	(5,503)	307,403	
2750	SPRINGER TOWN OF	143,139	10,508	22,638	9,481	20,227	62,854	-	2,581	19,466	22,047	19,500	(6,357)	13,143	
2760	T OR C CITY OF	1,889,582	138,723	298,848	125,155	-	562,726	-	34,078	134,887	168,965	257,421	(39,245)	218,176	
2770 2780	TAOS TOWN OF TEXICO CITY OF	3,516,497 236,106	258,162 17,334	556,154 37,341	232,913 15,638	29,731	1,047,229 100,044	-	63,419 4,258	38,347 2,996	101,766 7,254	479,058 32,165	(8,910) 9,648	470,148 41,813	
2810	TUCUMCARI CITY OF	1,857,118	136,339	293,714	123,005	76,096	629,154	-	33,493	73,918	107,411	252,998	24,859	277,857	
2850	EUNICE CITY OF	1,876,301	137,747	296,748	124,276	-	558,771	=	33,839	93,325	127,164	255,612	(21,793)	233,819	
2880	MELROSE VILLAGE OF	-	-	-	-	-	-	-	0	-	-	-	0	-	

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

Amounts may not sum to totals due to rounding.

As of and	for the year ended 6/30/2016												Net Amortization of	
	•												Deferred Amounts	
						Changes in				Changes in			from Changes in	
				Net Difference		Proportion				Proportion			Proportion	
				Between		and Differences				and Differences			and Differences	
				Projected		Between				Between			Between	
			Difference	-		Employer	Total	Differences		Employer	Total	Droportionata	Employer	
				and Actual Investment		Contributions	Deferred	Between		Contributions	Deferred	Proportionate Share of	Contributions	Total
		2016	Between			and Proportionate	Outflows			and Proportionate	Inflows	Plan	and Proportionate	
Е 1			Expected	Earnings on	CI C			Expected	CI C					Employer
Employer	F 1	Net Pension	and Actual	Pension Plan	Change of	Share of	of	and Actual	Change of	Share of	of	Pension	Share of	Pension
Code	<u>Employer</u>	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Assumptions 12 200 700	Contributions 12.172.410	Resources	Expense	Contributions	Expense
	Municipal Police	737,829,753	54,167,447	116,692,013	48,869,712	13,168,241	232,897,413	0	13,306,586	13,172,419	26,479,005	100,515,757	0	100,515,757
							mployer Allocatio	n						
2900	ANGEL FIRE VILLAGE OF	690,608	50,701	109,224	45,742	16,989	222,656	-	12,455	16,481	28,936	94,083	5,534	99,617
2950	SUNLAND PARK CITY OF	2,616,344	192,078	413,790	173,292	25,472	804,632	-	47,185	59,816	107,001	356,429	(19,432)	336,997
2960	HAGERMAN TOWN OF	633,058	46,476	100,122	41,930	3,246	191,774	-	11,417	10,972	22,389	86,243	(3,561)	82,682
2980	ARTESIA CITY OF	6,805,742	499,641	1,076,367	450,774	420,933	2,447,715	-	122,740	-	122,740	927,157	117,438	1,044,595
3010	BERNALILLO COUNTY	63,495,415	4,661,487	10,042,165	4,205,581	170,311	19,079,544	-	1,145,125	1,085,180	2,230,305	8,650,085	(351,879)	8,298,206
3020	CATRON COUNTY	1,074,280	78,868	169,904	71,154	62,293	382,219	-	19,374	32,214	51,588	146,351	20,257	166,608
3030	CHAVES COUNTY	6,679,573	490,377	1,056,413	442,418	353,714	2,342,922	-	120,465	-	120,465	909,969	31,135	941,104
3040	CIBOLA COUNTY	2,800,064	205,565	442,846	185,461	197,727	1,031,599	-	50,498	-	50,498	381,457	35,324	416,781
3050	COLFAX COUNTY	1,573,053	115,486	248,787	104,190	106,536	574,999	-	28,370	50,443	78,813	214,300	34,622	248,922
3060	CURRY COUNTY	2,649,547	194,515	419,041	175,491	-	789,047	-	47,784	68,900	116,684	360,952	(12,499)	348,453
3070	DE BACA COUNTY	663,309	48,697	104,906	43,934	45,304	242,841	-	11,963	97,892	109,855	90,364	14,990	105,354
3090	DONA ANA COUNTY	23,140,555	1,698,853	3,659,812	1,532,701	604,529	7,495,895	-	417,334	290,926	708,260	3,152,476	196,526	3,349,002
3100	EDDY COUNTY	12,712,069	933,251	2,010,487	841,976	677,910	4,463,624	-	229,259	-	229,259	1,731,786	82,235	1,814,021
3110	GRANT COUNTY	6,083,406	446,610	962,126	402,931	-	1,811,667	-	109,713	56,165	165,878	828,752	(13,957)	814,795
3120	GUADALUPE COUNTY	821,205	60,289	129,878	54,392	12,034	256,593	-	14,810	22,476	37,286	111,874	3,969	115,843
3130	HARDING COUNTY	242,008	17,767	38,275	16,029	32,060	104,131	-	4,365	-	4,365	32,969	9,171	42,140
3140	HIDALGO COUNTY	906,793	66,572	143,414	60,061	10,619	280,666	_	16,354	23,974	40,328	123,534	3,520	127,054
3150	LEA COUNTY	11,075,563	813,108	1,751,664	733,583	558,517	3,856,872	_	199,745	230,244	429,989	1,508,842	181,464	1,690,306
3160	LINCOLN COUNTY	4,314,091	316,717	682,298	285,741	103,414	1,388,170	_	77,804		77,804	587,716	5,810	593,526
3170	LOS ALAMOS COUNTY	7,933,884	582,463	1,254,789	525,496	179,802	2,542,550	_	143,086	71,920	215,006	1,080,846	58,398	1,139,244
3180	LUNA COUNTY	5,003,224	367,309	791,289	331,386	130,250	1,620,234	_	90,232	104,383	194,615	681,597	42,463	724,060
3200	MCKINLEY COUNTY	6,095,949	447,531	964,109	403,762	318,899	2,134,301	_	109,939	62,679	172,618	830,461	103,403	933,864
3210	MORA COUNTY	329,810	24,213	52,161	21,845	24,628	122,847	_	5,948	-	5,948	44,931	6,744	51,675
3220	OTERO COUNTY	6,481,097	475,806	1,025,023	429,272	81,407	2,011,508	_	116,885	224,249	341,134	882,930	27,055	909,985
3230	QUAY COUNTY	967,295	71,014	152,983	64,068	110,634	398,699	_	17,445	221,217	17,445	131,776	33,178	164,954
3240	RIO ARRIBA COUNTY	3,308,428	242,887	523,247	219,132		985,266	_	59,667	132,571	192,238	450,713	(6,762)	443,951
3250	ROOSEVELT COUNTY	2,192,092	160,931	346,692	145,192	97,143	749,958	_	39,534	24,422	63,956	298,632	(8,225)	290,407
3260	SAN JUAN COUNTY	20,487,318	1,504,068	3,240,187	1,356,965	422,604	6,523,824	_	369,484	479,217	848,701	2,791,021	138,258	2,929,279
3270	SAN MIGUEL COUNTY	655,930	48,155	103,739	43,445	3,893	199,232	_	11,830	4,744	16,574	89,359	1,282	90,641
3280	SANDOVAL COUNTY	7,780,415	571,196	1,230,517	515,331	162,569	2,479,613	_	140,318	253,775	394,093	1,059,939	(82,666)	977,273
3290	SANTA FE COUNTY	17,209,879	1,263,456	2,721,841	1,139,886	166,706	5,291,889	_	310,376	89,150	399,526	2,344,530	54,186	2,398,716
3300	SIERRA COUNTY	2,000,256	146,848	316,352	132,486	212,364	808,050	_	36,074	7,491	43,565	272,498	68,755	341,253
3310	SOCORRO COUNTY	1,431,389	105,085	226,383	94,807	70,143	496,418		25,815		25,815	195,001	8,338	203,339
3320	TAOS COUNTY	2,749,892	201,883	434,911	182,137	70,143	818,931	_	49,594	137,287	186,881	374,622	(30,004)	344,618
3330	TORRANCE COUNTY	1,325,880	97,338	209,696	87,819	77,809	472,662	-	23,912	137,267	23,912	180,627	12,943	193,570
3340	UNION COUNTY	988,691	72,585	156,367	65,485	25,750	320,187	-	17.831	-	17.831	134,691	6.052	140,743
3350	VALENCIA COUNTY	8,313,127	610,305	1,314,769	550,615	1,183,121	3,658,810		149,925		149,925	1,132,511	370,849	1,503,360
3490	CORRALES VILLAGE OF	1,649,049	121,064	260,807	109,224	247,752	738,847	-	29,740	-	29,740	224,653	46,624	271,277
4040	LOVING VILLAGE OF	625,680	45,933	98,955	41,442	28,163	214,493	-	11,284	-	11,284	85,237	5,129	90,366
4250	RED RIVER TOWN OF	532,713	39,108	84,252	35,284	6,742	165,386	-	9,607	10,264	19,871	72,572	(3,330)	69,242
4230	EDGEWOOD TOWN OF	1,514,026	111,151	239,452	100,281	12,736		-	27,305	13,450	40,755	206,258	(4,384)	201,874
4290		1,514,026 272,997					463,620 132,864	-		15,450			(4,384) 12,439	49,630
4300 4370	CAPITAN VILLAGE OF		20,042	43,176	18,082	51,564		-	4,923	56.027	4,923	37,191		
4370 4430	LOVINGTON CITY OF	2,541,823	186,607	402,004	168,356	39,995	796,962	-	45,841	56,937	102,778	346,277 57,707	13,129	359,406 56.710
	CARRIZOZO TOWN OF	424,252	31,146	67,098	28,100	16,731	143,075	-	7,651	3,185	10,836	57,797	(1,078)	56,719
4440	TULAROSA VILLAGE OF	445,649	32,717	70,482	29,517	6,992	139,708	-	8,037	16,635	24,672	60,712	(5,396)	55,316
4490	TAOS SKI VALLEY	169,701	12,459	26,839	11,240	999	51,537	-	3,061	2,832	5,893	23,119	(903)	22,216
4500	ANTHONY CITY OF	401,379	29,468	63,480	26,585	24,973	144,506	-	7,239	50,613	57,852	54,681	(16,465)	38,216
	Rounding	6,644	480	1,055	441	0	1,976.0	-	119	-	119	899	2477	3,376
		TOTAL 227 022 772	£4.167.447	116 602 012	40.000.710	12.160.271	222 007 412		12 207 507	10 170 410	26 470 005	100 515 757	(0)	100 515 757
		TOTAL 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	(0)	100,515,757

Deferred Outflows of Resources

Pension Expense

Deferred Inflows of Resources

Amounts may not sum to totals due to rounding.

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

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

As of and	for the year ended 6/30/2016			Deferr	ed Outflows of R	lesources		Deferred Inflows of Resources				Pension Expense			
Employer Code	<u>Employer</u> Municipal Fire	2016 Net Pension <u>Liability</u> <b>667,101,673</b>	Difference Between Expected and Actual Experience 30,209,615	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments 55,566,100	Change of Assumptions 35,287,063	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 10,812,844	Total Deferred Outflows of Resources 131,875,622	Differences Between Expected and Actual Experience	Change of Assumptions 0	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 10,811,623	Total Deferred Inflows of Resources 10,811,623	Proportionate Share of Plan Pension Expense 85,747,935	^ Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 0	Total Employer Pension Expense 85,747,935	
2010	ALAMOGORDO CITY OF	3,809,151	172,497	317,282	201,489	39,567	ployer Allocation 730,835					489,621	12,732	502,353	
2010	ALBUQUERQUE CITY OF (REGULAR)	218,590,539	9,898,845	18,207,455	11,562,583	2,554,513	42,223,396	-	-	2,413,077	2,413,077	28,097,197	73,252	28,170,449	
2060	BELEN CITY OF	2.031.324	91,988	169,199	107,449	142,692	511,328	_	_	5,829	5,829	261.102	44,359	305,461	
2080	BERNALILLO TOWN OF	1,901,240	86,098	158,363	100,568	200,637	545,666	-	-	-	-	244,382	63,693	308,075	
2090	BLOOMFIELD CITY OF	2,695,090	122,047	224,487	142,560	460,027	949,121	=	=	5,136	5,136	346,422	141,974	488,396	
2110	CARLSBAD CITY OF	22,053,047	998,669	1,836,904	1,166,520	1,438,728	5,440,821	-	-	=	=	2,834,655	460,224	3,294,879	
2160	CLAYTON TOWN OF	704,459	31,901	58,678	37,263	=	127,842	=	=	313,875	313,875	90,550	(101,177)	(10,627)	
2180	CLOVIS CITY OF	8,746,370	396,078	728,527	462,649	121,783	1,709,037	=	=	36,190	36,190	1,124,241	28,124	1,152,365	
2210	DEMING CITY OF	4,454,905	201,740	371,070	235,647	-	808,457	-	-	84,189	84,189	572,625	(26,734)	545,891	
2290	ESPANOLA CITY OF	3,364,861	152,378	280,275	177,988	80,152	690,793	-	-	23,843	23,843	432,513	17,300	449,813	
2310	FARMINGTON CITY OF	27,503,935	1,245,512	2,290,935	1,454,850	387,646	5,378,943	-	-	302,991	302,991	3,535,302	22,983	3,558,285	
2330	GALLUP CITY OF	11,226,654	508,397	935,122	593,846	360,201	2,397,566	=	-	412,302	412,302	1,443,052	(20,956)	1,422,096	
2350	GRANTS CITY OF	2,018,650	91,414	168,143	106,779	122,794	489,130	-	-	-		259,473	39,583	299,056	
2370	HOBBS CITY OF	20,345,267	921,333	1,694,655	1,076,185	137,230	3,829,403	-	-	218,990	218,990	2,615,141	(28,028)	2,587,113	
2400	LAS CRUCES CITY OF	38,617,182	1,748,774	3,216,610	2,042,698	363,843	7,371,925	=	-	304,825	304,825	4,963,776	14,944	4,978,720	
2410 2440	LAS VEGAS CITY OF LOS LUNAS VILLAGE OF	3,115,365 3,280,806	141,078 148,571	259,494 273,274	164,791 173,542	=	565,363 595,387	-	-	379,717 168,451	379,717 168,451	400,443 421,708	(121,364) (53,215)	279,079 368,493	
2470	MESILLA TOWN OF	323,544	14,651	26,950	173,342	728	59,443	-	-	4,035	4,035	41,588	(1,078)	40,510	
2500	MORIARTY CITY OF	358,900	16,253	29,895	18,984	19.411	84,543	-	-	4,033	4,033	46.132	6,236	52,368	
2530	PECOS VILLAGE OF	48,031	2,175	4,001	2,541	1,100	9,817	-	-	7,287	7,287	6,174	(1,918)	4,256	
2550	PORTALES CITY OF	5,362,163	242,826	446,640	283,637	71,529	1,044,632		_	32,061	32,061	689,242	13,139	702,381	
2570	RATON CITY OF	3,084,011	139,659	256.882	163,132	151.175	710,848	-	-	52,001	52,001	396,413	47,992	444,405	
2620	RIO RANCHO CITY OF	28,501,252	1,290,676	2,374,006	1,507,604	289,035	5,461,321	_	_	348,476	348,476	3,663,495	(22,537)	3,640,958	
2630	ROSWELL CITY OF	21,802,217	987,311	1,816,011	1,153,252	177,173	4,133,747	_	_	177,792	177,792	2,802,414	1,826	2,804,240	
2650	RUIDOSO DOWNS THE CITY OF	189,457	8,579	15,781	10,022	5,502	39,884	_	_	1,943	1,943	24,352	1,177	25,529	
2660	RUIDOSO VILLAGE OF	4,869,842	220,529	405,633	257,596	99,395	983,153	_	_		-,,	625,960	31,120	657,080	
2690	SANTA FE CITY OF	47,146,743	2,135,034	3,927,079	2,493,878	655,869	9,211,860	-	-	673,281	673,281	6,060,150	2,042	6,062,192	
2720	SILVER CITY TOWN OF	5,204,060	235,666	433,471	275,274	-	944,411	-	_	338,009	338,009	668,920	(106,420)	562,500	
2730	SOCORRO CITY OF	3,118,700	141,229	259,772	164,967	2,934	568,902	-	-	30,118	30,118	400,872	(8,465)	392,407	
2770	TAOS TOWN OF	1,857,211	84,104	154,696	98,239	54,566	391,605	-	-	-	-	238,722	17,087	255,809	
2850	EUNICE CITY OF	847,886	38,396	70,625	44,850	=	153,871	=	=	152,222	152,222	108,986	(48,848)	60,138	
2900	ANGEL FIRE VILLAGE OF	1,044,014	47,278	86,961	55,224	41,451	230,914	-	-	35,704	35,704	134,196	2,258	136,454	
2950	SUNLAND PARK CITY OF	1,645,740	74,527	137,082	87,053	71,408	370,070	-	-	16,506	16,506	211,540	16,960	228,500	
2980	ARTESIA CITY OF	6,198,041	280,677	516,265	327,852	497,037	1,621,831	-	-	4,614	4,614	796,684	159,408	956,092	
3010	BERNALILLO COUNTY	66,628,114	3,017,246	5,549,775	3,524,366	755,620	12,847,007	-	-	2,783,773	2,783,773	8,564,247	(664,982)	7,899,265	
3090	DONA ANA COUNTY	3,745,776	169,626	312,004	198,137	43,476	723,243	-	-	60,158	60,158	481,475	(5,899)	475,576	
3100	EDDY COUNTY	1,137,409	51,508	94,740	60,164	562,094	768,506	-	-	010.025	- 010.025	146,200	180,493	326,693	
3170	LOS ALAMOS COUNTY	50,835,148	2,302,063	4,234,304	2,688,980	136,017	9,361,364	=	=	819,835	819,835	6,534,250	(222,845)	6,311,405	
3260 3280	SAN JUAN COUNTY	2,955,927	133,859	246,213 453,753	156,357 288,154	13,358	549,787	=	-	5,502	5,502	379,949 700,218	2,394	382,343 700,020	
3280 3290	SANDOVAL COUNTY SANTA FE COUNTY	5,447,552 22,488,665	246,692 1,018,396	453,753 1.873,189	1.189.562	169,291	1,157,890	-	-	163,967 363,183	163,967	700,218 2,890,649	(198) (114,936)	700,020 2,775,713	
3290 3490	CORRALES VILLAGE OF	1,488,304	1,018,396 67,398	1,8/3,189	78,725	253,309	4,081,147 523,400	-	-	363,183	363,183	2,890,649	(114,936) 80,274	2,775,713	
4250	RED RIVER TOWN OF	482,314	21,841	40,174	25,513	7,287	94,815	-	-	16,873	16,873	61,996	(3,192)	58,804	
4230	LOVINGTON CITY OF	5,832,470	264,123	485,814	308,515	324,266	1,382,718	-	-	106,869	106,869	749,694	71,568	821,262	
4370	Rounding	(663)	(27)	463,614	(36)	324,200	(120)	-	-	100,809	100,809	(90)	(347)	(437)	
	Rounding	(003)	(27)	(31)	(30)	=	(120)	=	-	<del>-</del>	=	(90)	(547)	(+37)	
	TOTAL	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	0	85,747,935	

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

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

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							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
State Funded Divisions 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 General 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 Outflo			ws of Resources			Deferred Inflows of Resources				irces	Per	nsion Expense		
		Net Pension Liability		Difference Between Expected and Actual Experience	1	Change of Assumptions		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	I aı	ifferences Between Expected and Actual experience		hange of sumptions		Total Deferred Inflows of Resources		Total Employer Pension Expense
<u>Funds</u>	¢	106,623,028	¢	3,617,431	¢	32.294.596	¢	5,637,428	¢	41,549,455	\$		\$	153,106	¢	151,306	¢	21,624,109
Judges Magistrates	\$	43,480,544		826,649		- , - ,		2,049,874		7,522,652	\$ \$	-	\$ \$	,	\$ \$	131,300	Φ	9,919,498
Magistrates	<b>3</b>			*		, ,				, , ,		-	-	-	φ.	-	Þ	<i>' '</i>
Volunteer Firefighters	\$	(12,114,026)	\$	376,154	\$	1,730,200	\$	4,006,640	\$	6,112,994	\$	423,747	\$	-	\$	423,747	\$	1,423,067



#### **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. <a href="http://www.nmpera.org">http://www.nmpera.org</a>

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

#### **Basis of Accounting**

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



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

PERA Contribution Rates and Pension Factors as of July 1, 2016											
	Employee Co Percentage	ntribution	Employer Contribution	Pension Factor Service	per Year of	Pension Maximum as a					
Coverage Plan	Annual Salary less than \$20,000	Annual Salary greater than \$20,000	Percentage	TIER 1	TIER 2	Percentage of the Final Aver- age Salary					
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%					



#### **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



#### **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.



## 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. <a href="http://www.nmpera.org">http://www.nmpera.org</a>

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

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



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



## 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



## 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													
Jume 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.



#### **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 Divison
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.



### **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

For the Fiscal Year Ended June 30, 2016 - Dollars in Thou	sands			
	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 pensionexpense	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	



#### **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.

Year of Deferral	red Inflows of R  Amortization  Period	Beginning of	une 30, 2016		End of Year
Deferral 2015		0 0			End of Voca
Deferral 2015		0 0			
		year balance	CY Changes	Amortization	Balance
	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
		73,352,640	330,750,820	103,381,997	300,721,463
2014	5 voors	(690 390 674)		(220 706 559)	(459,593,116)
	•		-	,	510,077,400
	•	000,103,200	1 038 901 665	, ,	831,121,375
2010	3 years	(9,286,474)	1,038,901,665	148,009,532	881,605,659
2014	5.02 years	10.885.435	_	3.604.449	7,280,986
	•	-	424.791.570	, ,	320,930,551
	, <b>,</b>	10,885,435	424,791,570	107,465,468	328,211,537
		74,951,601	1,794,444,055	358,856,998	1,510,538,659
2015	4.23 years	28,214,846	-	8,539,278	19,675,568
	·	28,214,846	-	8,539,278	19,675,568
2014	5.02 years	66,145,911		21,902,620	44,243,291
		66,145,911	-	21,902,620	44,243,291
		94,360,757	-	30,441,898	63,918,859
_		2015 5 years 2016 5 years 2014 5.02 years 2016 4.09 years 2015 4.23 years	2015 5 years 680,103,200 2016 5 years (9,286,474)  2014 5.02 years 10,885,435 2016 4.09 years 10,885,435  74,951,601  2015 4.23 years 28,214,846 28,214,846  2014 5.02 years 66,145,911 66,145,911	2015 5 years 680,103,200 - 2016 5 years - 1,038,901,665  2014 5.02 years 10,885,435 - 2016 4.09 years - 424,791,570  2015 4.23 years 28,214,846 - 2016 5.02 years 66,145,911 66,145,911 -	2015 5 years 680,103,200 - 170,025,800 2016 5 years - 1,038,901,665 207,780,290 (9,286,474) 1,038,901,665 148,009,532  2014 5.02 years 10,885,435 - 3,604,449 2016 4.09 years - 424,791,570 103,861,020 10,885,435 424,791,570 107,465,468  74,951,601 1,794,444,055 358,856,998  2015 4.23 years 28,214,846 - 8,539,278 28,214,846 - 8,539,278 28,214,846 - 8,539,278 28,214,846 - 8,539,278 28,214,846 - 2,21,902,620 66,145,911 - 21,902,620



### 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**

	Year of Deferral	Amortization Period	Beginning of year balance	CY Changes	Amortization	End of Year Balance
Deferred Outflows of Resources :						
Difference between expected actual	2015	3.34 years	529,040	-	226,085	302,955
experience	2016	3.33 years		4,736,999	1,422,522	3,314,477
			529,040	4,736,999	1,648,608	3,617,431
Difference between projected and actual	2014	5 years	(4,210,506)	-	(1,403,502)	(2,807,004
on pension plan investment	2015	5 years	4,327,828	-	1,081,957	3,245,871
	2016	5 years		6,498,119	1,299,558	5,198,561
			117,322	6,498,119	978,013	5,637,428
Changes in Assumptions	2016	3.33 years		46,154,938	13,860,342	32,294,590
				46,154,938	13,860,342	32,294,596
Total Deferred Outflows of Resources			646,362	57,390,056	16,486,962	41,549,456
Deferred Inflows of Resources						
Difference between expected actual experience	2014	3.54 years	436,639	-	283,531	153,107
capetionec			436.639		283,531	153,107

s and Defer	red Inflows of F	Resources as of J	une 30, 2016		
Year of Deferral	Amortization Period	Beginning of year balance	CY Changes	Amortization	End of Year Balance
	,	-			
2015	1.84 years	3,060,247	-	3,060,247	-
2016	2.11 years		1,571,377	744,728	826,649
		3,060,247	1,571,377	3,804,975	826,649
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	483,298	1,933,230
		(29,824)	2,416,528	336,830	2,049,874
2016	2.11 years	-	8,831,831	4,185,702	4,646,129
	•	-	8,831,831	4,185,702	4,646,129
		3,030,423	12,819,736	8,327,508	7,522,652
2014-2016			-		
	Year of Deferral  2015 2016  2014 2015 2016  2016	Year of DeferralAmortization Period20151.84 years20162.11 years20145 years20155 years20165 years	Year of Deferral         Amortization Period         Beginning of year balance           2015         1.84 years         3,060,247           2016         2.11 years         -           2014         5 years         (1,668,144)           2015         5 years         -           2016         5 years         -           2016         2.11 years         -           2016         3,030,423	Deferral         Period         year balance         CY Changes           2015         1.84 years         3,060,247         -           2016         2.11 years         -         1,571,377           3,060,247         1,571,377           2014         5 years         (1,668,144)         -           2015         5 years         -         2,416,528           2016         5 years         -         2,416,528           2016         2.11 years         -         8,831,831           -         8,831,831         -         8,831,831           3,030,423         12,819,736	Year of Deferral         Amortization Period         Beginning of year balance         CY Changes         Amortization           2015         1.84 years         3,060,247         - 3,060,247           2016         2.11 years         - 1,571,377         744,728           3,060,247         1,571,377         3,804,975           2014         5 years         (1,668,144)         - (556,048)           2015         5 years         1,638,320         - 409,580           2016         5 years         - 2,416,528         483,298           (29,824)         2,416,528         336,830           2016         2.11 years         - 8,831,831         4,185,702           - 8,831,831         4,185,702         - 3,030,423         12,819,736         8,327,508



### 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**

	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
			625,263	-	249,109	376,154
Difference between projected and actual	2014	5 years	(2,879,882)	_	(959,961)	(1,919,921
on pension plan investment	2015	5 years	2,935,910	-	733,977	2,201,933
1	2016	5 years		4,655,785	931,157	3,724,62
		•	56,027	4,655,785	705,172	4,006,640
Changes in Assumptions	2014	3.42 years	169,442	-	119,325	50,11
	2015		-	-	-	-
	2016	6.68 years		1,975,872	295,789	1,680,08
			169,442	1,975,872	415,114	1,730,20
Total Deferred Outflows of Resources			850,732	6,631,657	1,369,395	6,112,994
Deferred Inflows of Resources						
Difference between expected actual	2016	6.68 years		498,350	74,603	423,74
experience			-	498,350	74,603	423,747
Total Deferred Inflows of Resources				498,350	74,603	423,74

# Supplemental Information

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

				Deferre	ed Outflows of Re	sources			Deferred Infl	ows of Resources			Pension Expense	
Employer Code	<u>Employer</u> PERA Total	2016 Net Pension <u>Liability</u> <b>6,159,380,375</b>	Difference Between Expected and Actual Experience 300,721,463	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments 881,605,659	Change of Assumptions 328,211,537	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 51,131,236 Employer Allocatic	Total Deferred Outflows of Resources 1,561,669,895	Differences Between Expected and Actual Experience 19,675,568	Change of Assumptions 44,243,291	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 51,131,236	Total Deferred Inflows of Resources 115,050,095	Proportionate Share of Plan Pension Expense 757,577,085	*Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense 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 2060	BAYARD CITY OF BELEN CITY OF	1,908,272	111,471	333,348	117,122	11,176	573,117	11,912	12,605 53,361	91,876	116,393	232,757	(29,601)	203,156
2080	BERNALILLO TOWN OF	8,964,863 9,682,719	506,935 570,039	1,369,450 1,485,289	536,214 587,681	316,032 566,564	2,728,631 3,209,573	39,152 36,346	73,792	113,052	205,565 110,138	1,116,238 1,221,446	99,357 144,853	1,215,595 1,366,299
2000	BLOOMFIELD CITY OF	12.168.390	691,227	1,463,289	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 2160	CLAUNCH PINTO SOIL AND WATER CONS DIST CLAYTON TOWN OF	111,836 3,802,357	5,587 211,601	20,578 601,228	6,558 226,989	2,371 38,926	35,094 1,078,744	1,091 19,865	19 19,499	1,145 477,493	2,255 516,857	12,743 467,208	687 (134,916)	13,430 332,292
2170	CLOUDCROFT VILLAGE OF	1,174,480	71.088	202.431	72.888	106,370	452,777	6,300	9,648	477,493	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	-	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		20,102	671	11	22,913	23,595	7,828	(7,405)	423
2230 2240	DEXTER TOWN OF EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	1,047,950	66,895 5,268	176,804 19,402	66,158 6,183	75,879 1,580	385,736	4,179 1,029	11,249 18	38,933 5,153	54,361 6,200	133,219 12,014	(3,952)	129,267 12,347
2250	EAST TORRANCE SOIL AND WATER CONS. DIST.	105,446 71,895	3,591	13,229	4.216	1,717	32,433 22,753	702	12	3,133	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	138,528	469,517	6,034	9,191	10,240	25,465	139,100	37,524	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 2340	GALLUP CITY OF GRADY VILLAGE OF	39,499,634 76,688	2,196,800 3,832	5,833,402 14,110	2,341,051 4,497	563,935 2,289	10,935,188 24,728	161,162 748	214,826	541,089 4.741	917,077 5,502	4,926,604 8,738	(53,190) (1,445)	4,873,414 7,293
2340	GRADT VILLAGE OF GRANTS CITY OF	9.391.871	531.407	1.445.902	562,324	689.273	3.228.906	42.162	55.781	4,741	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	8,919	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 2420	LAS VEGAS CITY OF LOGAN VILLAGE OF	20,296,323 974,167	1,115,834 56,719	3,292,568 170,379	1,209,933 59,729	3,995	5,618,335 290,822	119,265 6,159	91,492 6,293	1,180,688 91,299	1,391,445 103,751	2,468,609 118,645	(241,492) (18,226)	2,227,117 100,419
2420	LOGAN VILLAGE OF LORDSBURG CITY OF	2,492,668	155,723	424,287	156,265	13,166	290,822 749,441	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	54,623	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 2500	MILAN VILLAGE OF MORIARTY CITY OF	2,217,969 2,878,601	122,032 173,137	395,746 459,365	133,690 176,773	90,919 104,384	742,387 913,659	16,980 11,694	8,912 24,031	57,228	25,892 92,953	263,372 362,684	17,555 27,302	280,927 389,986
2510	MOUNTAINAIR 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 DISTRIC	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 2570	QUESTA VILLAGE OF RATON CITY OF	1,102,242 9,268,009	63,724 503,175	193,277 1.334,625	67,436 543,416	102,056 306,142	426,493 2,687,358	7,157 37,655	6,775 42,584	12,476	26,408 80,239	133,813 1,152,858	(2,322)	131,491 1,219,463
2570	RATON CITY OF RATON PUBLIC SERVICE	9,268,009 1,522,574	503,175 76,074	1,334,625 280,151	543,416 89.281	306,142 25,759	2,687,358 471,265	37,655 14,860	42,584 253	1.580	80,239 16,693	1,152,858	66,605 500	1,219,463
2590	REGION V HOUSING AUTHORITY	602,319	30,094	110,826	35,319	25,759	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	ROSWELL CITY OF	63,994,243	3,507,508	9,125,119	3,760,811	1,583,969	17,977,407	240,261	321,030	308,308	869,599	8,001,503	433,914	8,435,417

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

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

Part		of Pension Amounts (In Summation) by Employers Participatin I for the year ended 6/30/2016	ig in PERA		Deferr	ed Outflows of Re	sources			Deferred Infl	ows of Resources			Pension Expense	
506   Settle   Sett			Net Pension <u>Liability</u>	Between Expected and Actual Experience	Between Projected and Actual Investment Earnings on Pension Plan Investments	Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 51,131,236	Deferred Outflows of <u>Resources</u> 1,561,669,895	Between Expected and Actual Experience	Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources	Share of Plan Pension Expense	*Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Employer Pension Expense
1.00   1.00	2640	DOV VIII LACE OF	140 504	7.025	25.000	0.244			1 272	22	10.272	11.667	16.010	(2.100)	12.021
Second Control   1969															
200   200	2670		661,433	33,049			37,209	230,745		110					51,085
14.00   1.00															
1750   19.00						,,. <u>-</u> .,,				,	3,144,450			(,)	,,
279   SUCCESSOCITY OF							167,230			,					,
SMIRNOSINNOSINNOSINNOSINNOSINNOSINNOSINNOS							2 934								
250   SPRINGER FORM OF   18,50				,,,,,		,			,		,				
1.00   1.00	2750		802,974	43,476	144,046	48,173	56,662	292,357	6,439		19,466	28,596	94,681	1,421	
Part															
Prop.   Prop															
BIRRAN PILLAGE OF   377,849   13,449   0.975   22,109   13,079   14,081   12,096   14,000   12,096   14,000   12,096   14,000   12,096   14,000   12,096   14,000   12,096   14,000   12,096   14,000   12,096   14,000	2700										2,990				
1919   NECKISAN-MAN CITY OF											4,741				
1969   1969				409,583				2,376,491	53,373	34,402					
SERVICE CITY OF   6.421.778   30.094   1.07.09   38.06.09   22.004   1.16.094   30.004   30															
1869   NORTHWEST TAN COUNTAL OF OVERSMENTS   14,008   27,068   19,065   11,079   12,285   11,079   12,285   12,009   12,285   11,079   12,285   12,009   12,285   12,009   12,285   12,009   12,285   12,009   12,285   12,009   12,285   12,009   12,285   12,009   12,285   12,009   12,285   12,009   12,285   12,009   12,009   12,285   12,009   1															
MINISTRAY THAN REGIONAL SALD WASTE AND REGIONAL SALD															
ANGEL FIRE VILLAGE OF															
Table   Tabl				,	,		.,		-,,		-	-,,,,,	,		,
MOSQUERO VILLAGEO   79.883 3.992   14.698											79,661				
EAGLE NEST VILLAGE OF   367,465   18,501   07,012   21,477   33,166   41,509   3.586   61   - 3,677   41,868   11,046   52,047   13,166   43,528   41,560   31,472   31,046   41,529   31,472   31,046   41,529   31,472   31,046   41,529   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,046   31,472   31,472   31,046   31,472   31,472   31,046   31,472											-				
BAY CAS ASSOCIATION						.,	,				-			-,	
HAGERMAN TOWN OF											3,160				
SANTA CLARA VILLAGE OF   316,337   15,966   83,057   143,380   25,5340   3.087   5.3   3,140   3.0,043   36,704   72,727			0,-,0,.0.		,,										
ARTESIACITY OF											15,713				
MAXWELL VILLAGE OF   16.450   8.222   30.70   9.494   2.289   50.439   1.606   77   11.852   11.852   13.853   13.70   3.14.909   3.01.005   3.14.551   15.3753   3.05.352   19.5751   32.3790.99   1.71.47   1.714.110   1.72.110   3.95.617   1.72.775   3.07.78.733   (1.91.434)   3.14.809   3.01.005   3.01.0										22	40 678				
BERNALILLO COUNTY												,			
CHAPTES COUNTY		BERNALILLO COUNTY	304,465,364	16,389,571	47,670,506	17,953,051	925,931	82,939,059	1,701,474		8,956,517	11,832,107	37,078,733	(1,914,344)	35,164,389
BOLA COUNTY											62,554				
COLFAX COUNTY								., ,			42 360				
100   CURRY COUNTY															
309   DONA ANA COUNTY			11,104,382				6,870			49,190				(54,407)	
310 EDY COUNTY	2010				110,017										
3110   GRANT COUNTY   15,407,370   191,474   2,677,718   949,672   - 4,559,864   90,997   11,1263   26,3739   46,599   1,891,119   (38,041)   1,853,078   1,301,1301   1,201	2070										1,023,698				
3130 GUADALIPE COUNTY 1 3,846,032 182,343 579,354 197,635 12,034 971,366 23,841 15,216 108,765 147,822 39,0208 (20,573) 390,635 3130 HARDING COUNTY 1 3,948,744 218,556 703,127 238,436 240,698 1,409,821 29,688 16,860 23,974 70,522 470,132 78,306 548,438 3150 LEAC COUNTY 3 3,948,744 218,560 703,127 238,436 240,698 1,409,821 29,688 16,860 23,974 70,522 470,132 78,306 548,438 3160 LINCOLN COUNTY 3 1,948,744 218,560 703,127 29,8436 240,698 1,409,821 29,688 16,860 23,974 70,522 470,132 78,306 548,438 3160 LINCOLN COUNTY 4 9,656,678 583,655 16,65,324 599,021 241,372 3,089,372 52,141 78,692 109,034 239,87 1,196,447 (23,847) 1,172,600 3180 LINCOLN COUNTY 10,818,860 25,335,485 16,65,324 599,021 241,372 3,089,372 52,141 78,692 109,034 239,87 1,196,447 (23,847) 1,172,600 3180 LINCA COUNTY 12,000 989,232 3,081,586 10,61,280 293,800 5,425,589 121,479 92,302 140,447 354,228 2,099,846 93,929 2,193,775 3200 MCKINLEY COUNTY 22,078,975 1,246,109 3,094,955 134,00,979 989,795 7,481,388 155,985 112,597 490,912 759,494 2,651,557 (79,64) 2,643,593 320 MCKINLEY COUNTY 1,826,865 97,812 323,149 108,222 63,433 992,666 144,376 6,193 -							2,337,133				263.739				
314   HDALGO COUNTY   3,948,744   218,560   702,127   228,436   249,698   1,409,821   29,688   16,860   23,974   70,522   470,132   78,306   548,438   3150   LACOUNTY   9,856,678   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)   1,172,606   3170   LOS ALAMOS COUNTY   12,065,000   989,232   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,223   3,081,586   1,661,228   2,081,586   1,661,238   2,081,586   1,661,238   2,081,586   1,661,238   2,081,586   1,661,238   2,081,586   1,661,238   2,081,586   1,661,238   2,081,586   1,661,238   2,081,586   1,661,238   2,081,586   1,661,388   1,661,			3,264,032			197,635							390,208	(20,573)	
3150 LEA COUNTY 9,656,678 \$3,1279,616 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 \$3,856,55 1,665,324 \$99,021 241,372 3,889,372 5,214 78,692 109,034 239,867 1,196,447 (23,847) 1,172,604 108,186,362 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 10,000 10															
3160   LINCOLN COUNTY   9,656,678   583,655   1,665,224   599,021   241,372   3,089,572   52,141   78,692   199,034   239,867   1,196,447   (23,847)   1,172,600   3170   LOSA LAMOS 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   1,802,856   7,812   323,199   108,222   63,433   59,2666   14,376   61,93   - 20,000   12,769   15,279   22,643,593   3220   OTERO COUNTY   1,802,856   1,144,714   1,414   1,414   1,414   1,415   1,415   1,414   1,414   1,415   1,41															
3170 LOS ALAMOS COUNTY 108,165,62 5,535,619 14,581,788 6,112,223 31,5819 26,363,449 482,285 151,303 1,088,728 1,722,316 13,245,676 (187,207) 13,058,469 3180 LUNA COUNTY 17,450,620 989,322 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 13,40,979 989,795 7,481,838 155,985 112,597 490,912 799,494 2,651,557 (7,964) 2,643,735 210 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 20,000 14,581,141 11,414 118,885 546,856 783,151 2,253,667 (3,179) 22,21,997 3230 QUAY 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 3242 RIO ARRIBA COUNTY 4,441,843 1,458,387 - 7,169,054 206,255 63,181 349,604 619,040 2,888,666 (32,100) 2,850,536 (3															
3200 MCKINLEY COUNTY															
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 QUAY COUNTY 4,518,683 249,105 808,823 273,078 397,440 1,728,446 34,786 6,981 15,792 537,900 126,141 661,311 3240 RIO ARRIBA COUNTY 2,442,321 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) 607,555 320 83,01 UAN COUNTY 6,848,120 3,907,696 11,845,059 4,177,139 435,962 20,565,856 443,351 377,038 1,3												, .			, ,
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 (32,20) QLAY COUNTY 4,531,683 249,105 808,823 273,078 397,440 1,728,446 34,786 18,038 62,968 115,792 537,900 123,410 661,311 (34,961) 2,826,536 (32,961) 2,826,536 (34,851) 2,936,842 4,411,843 1,458,387 - 7,169,054 206,225 63,181 349,004 619,040 2,886,696 (32,461) 2,826,536 (32,961) 2,826,536 (32,961) 2,826,536 (34,961) 2,826,536 (											490,912				
320 QUAY 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 RIO 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 2,858,606 (32,161) 262,625,636,832 3250 ROOSEVELT COUNTY  5,253,418 347,963 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 11,845,059 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  7,471,125 389,969 1,362,506 444,601 87,643 2,284,719 66,766 129,68 49,966 129,700 868,41 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 5,506,351 14,827,141 5,590,315 399,115 25,876,922 542,720 319,623 1,165,792 2,028,155 11,571,334 (28,2204) 11,289,130 3300 SIERRA COUNTY  95,308,418 5,506,351 14,827,141 5,590,315 399,115 25,876,922 542,720 319,623 1,165,792 2,028,155 11,571,334 (28,2204) 11,289,130 3301 SIERRA COUNTY  6,941,731 380,405 1,240,275 417,924 229,743 2,268,347 53,778 26,731 115,061 195,570 822,846 55,347 878,193 3301 TORRANCE COUNTY  6,395,266 350,626 1,142,453 385,079 198,179 2,076,337 49,474 24,755 - 74,229 758,230 50,953 899,183 3340 UNION COUNTY  3,134,353 179,791 551,165 191,303 68,745 991,004 20,940 18,188 - 39,128 379,166 17,829 3366,995 3,260,597 67,8529 3,281,296									- 1,0 1 0	-,-,-	546.856	,			,
3240 RIO ARRIBA COUNTY 5,874, 12,98,824 4,41,843 1,458,387 - 7,169,054 206,255 63,181 349,604 619,040 2,858,696 (32,160) 2,826,536 (32,160) 2,826,			.,. ,				. ,			.,		, .			, , , , , ,
3260 SAN JUAN COUNTY 68,871,209 3,907,696 11,845,059 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 2,224,719 66,766 12,968 49,966 129,700 868,841 26,539 8,758,758 20,758,759 8,758,759 12,758,758,759 12,758,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,759 12,758,758,759 12,758,7							-								
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 67,65,433 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 12						,				.,		. ,			,
3280 SANDOVAL COUNTY 40,832,97 2,197,119 6,763,433 2,422,161 331,860 11,714,573 269,403 14,408 665,846 1,080,157 4,905,389 (126,715) 4,778,674 3290 SANTA FE COUNTY 95,508,418 5,060,351 14,827,141 5,590,315 399,115 25,876,922 542,720 319,623 1,165,792 2,028,135 11,571,334 (28,2,204) 11,289,130 3300 SIERRA COUNTY 5,506,480 330,528 992,770 348,053 212,364 1,883,715 35,878 36,685 253,795 326,358 691,365 9,811 701,176 3310 SOCORRO COUNTY 6,941,731 380,405 1,240,275 417,924 229,743 2,268,347 53,778 26,731 115,061 195,570 822,846 55,347 878,193 3320 TAOS COUNTY 6,940,721 1,140,716 3,892,257 1,283,957 818,542 7,135,472 1,83,380 2,571,959 608,688 2,515,559 608,688 2,515,567 253,308 2,740,865 3330 TORRANCE COUNTY 6,395,266 350,626 1,142,453 385,079 198,179 2,076,337 49,474 24,755 - 74,229 758,230 50,953 899,183 3340 UNION COUNTY 3,134,553 179,791 551,165 191,303 68,745 991,004 20,940 18,188 - 39,128 379,166 17,829 366,995 3350 VALENCIA COUNTY 5,212,4615 1,256,416 3,694,138 1,308,895 2,151,782 4,112,31 126,204 152,075 219,816 498,095 2,605,917 675,359 3,281,296															
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 11,571,334 (282,204) 11,289,130 11,2															
3300 SIERRA COUNTY 5,676,480 330,528 992,770 348,053 212,364 1,883,715 35,878 36,685 253,795 326,358 691,365 9,811 701,176 3310 SOCORRO COUNTY 6,941,731 380,405 1,240,275 417,924 229,743 2,268,347 53,778 26,713 115,061 195,570 822,846 55,347 878,193 3320 TAOS COUNTY 21,140,716 3,892,257 1,283,957 818,542 7,135,472 183,380 52,719 372,559 608,658 2,515,557 225,308 2,740,865 3330 TORRANCE COUNTY 6,395,266 350,626 1,142,453 385,079 198,179 2,076,337 49,474 24,755 - 74,229 758,230 50,953 899,183 3340 UNION COUNTY 3,13,4353 179,791 551,165 191,303 68,745 991,004 20,940 18,188 - 39,128 379,166 17,829 396,195 3350 VALENCIA COUNTY 2,12,44,615 1,256,416 3,694,138 1,308,895 2,151,782 8,411,231 126,204 152,075 219,816 498,095 2,605,917 675,379 3,281,296															
3320     TAOS COUNTY     21,540,012     1,140,716     3,892,257     1,283,957     818,542     7,135,472     183,380     52,719     372,559     608,658     2,515,557     225,308     2,740,865       3330     TORRANCE COUNTY     6,395,266     350,626     1,142,453     385,079     198,179     2,076,337     49,474     24,755     -     74,229     758,230     50,953     809,183       3340     UNION COUNTY     3,134,353     179,791     551,165     191,303     68,745     991,004     20,940     18,188     -     39,128     379,165     179,591     396,995       3350     VALENCIA COUNTY     21,244,615     1,256,416     3,694,138     1,308,895     2,151,782     8,411,231     126,204     152,075     219,816     498,095     2,605,917     675,379     3,281,296	3300	SIERRA COUNTY	5,676,480	330,528	992,770	348,053	212,364	1,883,715	35,878	36,685	253,795	326,358	691,365	9,811	701,176
3330 TORRANCE COUNTY 6,395,266 350,626 1,142,453 385,079 198,179 2,076,337 49,474 24,755 - 74,229 758,230 50,953 899,183 3340 UNION COUNTY 3,134,535 179,791 551,165 191,303 68,745 991,004 20,940 18,188 - 39,128 379,166 17,829 396,995 3350 VALENCIA COUNTY 21,244,615 1,256,416 3,694,138 1,308,895 2,151,782 4,112,31 126,204 152,075 219,816 498,095 2,605,917 675,379 3,281,296															
3340 UNION COUNTY 3,134,353 179,791 551,165 191,303 68,745 991,004 20,940 18,188 - 39,128 379,166 17,829 396,995 3350 VALENCIA COUNTY 21,244,615 1,256,416 3,694,138 1,308,895 2,151,782 8,411,231 126,204 152,075 219,816 498,095 2,605,917 675,379 3,281,296															
3350 VALENCIA COUNTY 21,244,615 1,256,416 3,694,138 1,308,895 2,151,782 8,411,231 126,204 152,075 219,816 498,095 2,605,917 675,379 3,281,296											-	,==>	,		
3360 DE BACA FAMILY PRACTICE CLINIC, INC. 3,268,820 163,323 601,457 191,678 93,231 1,049,689 31,901 544 59,533 91,978 372,447 27,717 400,164											219,816				
	3360	DE BACA FAMILY PRACTICE CLINIC, INC.				191,678	93,231	1,049,689	31,901		59,533	91,978	372,447	27,717	400,164

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

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

	of Pension Amounts (In Summation) by Employers Participating in 1 I for the year ended 6/30/2016	PEKA —		Deferr	ed Outflows of Res	ources			Deferred Infl	ows of Resources			Pension Expense ^Deferred Amounts	
Employer Code	Employer PERA Total	2016 Net Pension <u>Liability</u> <b>6,159,380,37</b> 5	Difference Between Expected and Actual Experience 300,721,463	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments 881,605,659	Change of Assumptions 328,211,537	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 51,131,236	Total Deferred Outflows of Resources 1,561,669,895	Differences Between Expected and Actual Experience 19,675,568	Change of Assumptions 44,243,291	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 51,131,236	Total Deferred Inflows of Resources 115,050,095	Proportionate Share of Plan Pension Expense 757,577,085	from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 0	Total Employer Pension Expense 757,577,085
3370	SOUTHWEST SOLID WASTE	679,007	33,926	124,936	39,816	Employer Allocatio	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 3400	CHAVES SOIL AND WATER CONS DIST RIO ARRIBA COUNTY HOUSING AUTHORITY	132,606 212,489	6,626 10,616	24,399 39,098	7,776 12,460	4,088 10,303	42,889 72,477	1,294 2,074	22 35	17,383	1,316 19,492	15,109 24,211	861 (5,213)	15,970 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 3440	ESTANCIA VALLEY SOLID WASTE AUTHORITY GREENTREE SOLID WASTE AUTHORITY	1,011,321 889,898	50,530 44,463	186,081 163,740	59,302 52,182	28,621 11,061	324,534 271,446	9,870 8,685	168 148	3,951 25,759	13,989 34,592	115,229 101,394	(138) 2,533	115,091 103,927
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 3480	SOCORRO SOIL AND WATER DISTRICT CIUDAD SOIL AND WATER CONSERVATION	183,731 31,953	9,180 1,597	33,806 5,879	10,774	790	54,550 9.350	1,793 312	31 5	572 20,986	2,396 21,303	20,934 3,641	260 (2.438)	21,194 1,203
3480	CORRALES VILLAGE OF	4,832,474	273,157	696,674	287,348	681,013	1,938,192	16,543	30,022	20,980	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 4030	ELEPHANT BUTTE CITY OF ANTHONY WATER AND SANITATION DIST.	500,069 679,007	24,985 33,926	92,012 124,936	29,323 39,816	2,371 37,209	148,691 235,887	4,881 6,627	83 113	4,579 18,962	9,543 25,702	56,978 77,366	586 (4,611)	57,564 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	. <del>.</del>	2,807	32,221	7,171	39,392
4060 4070	EL PRADO WATER AND SANITATION DIST EDGEWOOD SOIL AND WATER CONSERV DIST	169,353 182,134	8,461 9,100	31,161 33,512	9,931 10,680	16,601 22,729	66,154 76,021	1,653 1,778	28 30	9,481	11,162 1,808	19,296 20,752	(2,414) 4,266	16,882 25,018
4070	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 4130	CUBA HOUSING AUTHORITY FT. SUMNER VILLAGE OF HOUSING AUTH.	62,309 198.110	3,113 9,898	11,465 36,452	3,654 11.617	2,862 6,321	21,094 64.288	608 1,933	10 33	4,741 1.145	5,359 3.111	7,099 22,573	(1,414) 2.012	5,685 24,585
4140	GALLUP CITY OF HOUSING AUTHORITY	865,934	43,266	159,330	50,777	32,748	286,121	1,955 8,451	33 144	1,145	3,111 8,595	98,664	10,286	24,585 108,950
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 4180	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST. POJOAQUE VALLEY IRRIGATION DISTRICT	504,861 1,287,717	25,225 64,341	92,894 236,937	29,604 75,509	18,962	147,723 395,749	4,927 12,567	84 214	15,833 114,488	20,844 127,269	57,524 146,722	(2,225) 1,506	55,299 148,228
4200	COLUMBUS VILLAGE OF	60,712	3,033	11,171	3,560	18,902	17,764	593	10	114,400	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 4250	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	62,309	3,113	11,465	3,654	30,814	49,046	608	10	- 112.467	618	7,099	9,962	17,061
4250 4260	CARRIZOZO SOIL & WATER CONSERVATION DIST. UPPER HONDO SOIL & WATER CONSERVATION DIST.	3,133,529 2,372,530	166,799 118,542	514,226 436,541	185,022 139,121	27,767	893,814 694,204	20,676 23,154	9,959 395	112,467 283,383	143,102 306,932	375,949 270,325	(33,583) (56,229)	342,366 214,096
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 4310	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY ELDORADO AREA WATER AND SANITATION DISTRICT	272,997 2.471.585	20,042 123,490	43,176 454.767	18,082 144,930	51,564 133,785	132,864 856,972	24.121	4,923 411	-	4,923 24,532	37,191 281.611	12,439 35.844	49,630 317,455
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 4350	ANTHONY CITY OF CAMINO REAL REGIONAL UTILITY AUTHORITY	1,118,365 535,218	55,878 26,742	205,777 98,479	65,579 31,384	29,275	327,234 185,880	10,915 5,223	186 89	91,686	102,787 5,312	127,426 60,982	(10,855) 1,877	116,571 62,859
4330	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	(131,830)	6,591,517
4390 4400	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	324,325	16,205 21,553	59,675 79,371	19,018	25,759	120,657 126,219	3,165	54 72	139,057	142,276 34,306	36,953	(43,939)	(6,986) 39,425
4400	ALBUQUERQUE HOUSING AUTHORITY MID-REGION COUNCIL OF GOVERNMENTS	431,369 3,195	21,553	79,371 588	25,295 187	1,145	2,080	4,210 31	1	30,024 8,691	34,306 8,723	49,150 364	(9,725) (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 4450	TULAROSA VILLAGE OF WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	1,362,707 35.148	78,537 1,756	239,219 6,467	83,292 2,061	11,434	412,482 10,284	8,950 343	8,189	16,635 2,725	33,774 3,074	165,201 4,005	(4,787) (569)	160,414 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 4490	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA) TAOS SKI VALLEY	1,262,154 1,013,268	63,062 54,607	232,234 182,054	74,011 60,705	200,735 115.017	570,042 412,383	12,318 8.233	210 3.201	2.832	12,528 14,266	143,809 119,234	52,681 22,066	196,490 141,300
4500	ANTHONY CITY OF	851,920	51,979	146,379	53,004	55,787	307,149	8,233 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 4550	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC. DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	. 86,274 1,198,247	4,311 59,870	15,874 220,475	5,059 70,263	572 82,310	25,816 432,918	842 11.694	14 199	1,580	2,436 11.893	9,830 136,528	(504) 10,242	9,326 146,770
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 Rounding	2,645,731 5,978	132,192 440	486,809 1,002	155,141 407	1,308,402 4,754	2,082,544 6,603	25,821	440 125	-	26,261 121	301,453 808	423,401 3,993	724,854 4,801
								. ,		-			3,773	
	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

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

Schedule of Pension Amounts (In As of and for the year ended 6/30.		ticipating in PERA		ъ.	10.0 60				D.C. 111	n cn				
Employer Code	Employer	2016 Net Pension Liability	Difference 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 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	Pension Expense  *Poeferred 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	on							
	PERA Division											^	Proportionate Share of Contri from prior year's calculation /outflows	
State Funded Divisions 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 Division	ns	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
Other PERA Divisions Municipal General Municipal Police		1,597,663,507 737,829,753	79,825,859 54,167,447	293,967,048 116,692,013	93,684,229 48,869,712	27,150,151 13,168,241	494,627,287 232,897,413	15,592,265	265,670 13,306,586	27,147,194 13,172,419	43,005,129 26,479,005	182,036,794 100,515,757	- - -	182,036,794 100,515,757
Municipal Fire Total Other PERA Division	18	667,101,673 3,002,594,933	30,209,615 164,202,921	55,566,100 466,225,161	35,287,063 177,841,004	10,812,844 51,131,236	131,875,622 859,400,322	15,592,265	13,572,256	10,811,623 51,131,236	10,811,623 80,295,757	85,747,935 368,300,486		85,747,935 368,300,487
		-,,,	. ,	,===,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. ,,=	,,		. , ,	,,	, >=,	,		

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

# Schedule of Other Pension Items

		_	Discount Rate	Sensitivity	Deferred Amounts	to be Recognized	in Fiscal Years Follo	wing the Reporting	g Date
			Net Pension Liability	Net Pension Liability					
E	_	A 11	1% Decrease	1% Increase					
Employe Code	<u>Employer</u>	Alloc.	Discount Rate (6.48%)	Discount Rate (8.48%)	Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal General		2,381,974,199 Employer Allo		98,475,109	98,475,107	180,285,718	74,381,470	0
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	BELEN 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 2210	CUBA SOIL AND WATER CONS DIST DEMING CITY OF	0.0048%	114,335	45,462	1,146	1,146	5,272 730,147	3,270	-
2220	DES MOINES VILLAGE OF	0.4089% 0.0043%	9,739,893 102,425	3,872,761 40,726	352,329 (3,181)	352,329 (3,181)	337	304,674 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	ESPANOLA CITY OF	0.4243%	10,106,716	4,018,616	404,838	404,838	691,882	307,409	-
2300 2310	ESTANCIA TOWN OF FARMINGTON CITY OF	0.0387% 3.3147%	921,824 78,955,299	366,534 31,394,081	62,447 3,157,591	62,447 3,157,591	85,211 5,806,966	29,935 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%	119,444,096	47,493,172	5,032,627	5,032,627	9,037,268	3,726,936	
2410 2420	LAS VEGAS CITY OF LOGAN VILLAGE OF	0.7649% 0.0395%	18,219,720 940,880	7,244,496 374,112	553,914 13,514	553,914	1,306,990	565,886	-
2430	LORDSBURG CITY OF	0.0728%	1,734,077	689,501	65,576	13,514 65,576	59,666 120,589	28,711 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 2520	MOUNTAINAIR TOWN OF NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRIC	0.0282% 0.1988%	671,716 4,735,364	267,086 1,882,868	25,205 212,089	25,205 212,089	49,859 333,223	20,929 144,486	-
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	
	SPRINGER TOWN OF T OR C CITY OF	0.0413% 0.2954%	983,755 7,036,351	391,159 2,797,783	54,246 194,587	54,246 194,587	83,096 519,475	31,366 220,783	-
2770	TAOS TOWN OF	0.4710%	11,219,099	4,460,920	267,532	267,532	736,281	342,419	-
2790	TEXICO CITY OF TIERRA Y MONTES SWCD	0.0157% 0.0235%	373,970 559,764	148,698 222,572	24,169 37,506	24,169 37,506	34,245 47,835	12,137 17,733	-
2800	TIJERAS 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 2840	WAGON MOUND VILLAGE OF WILLIAMSBURG VILLAGE OF	0.0096%	228,669	90,923	18,954	18,954 8,328	19,100	7,093 5,292	-
2850	EUNICE CITY OF	0.0069% 0.2315%	164,357 5,514,270	65,351 2,192,575	8,328 192,520	192,520	14,172 363,927	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 SANTA CLARA VILLAGE OF	0.0182%	433,520 471,631	172,375 187,529	20,495 70,186	20,495 70,186	32,224 74,525	13,400 17,903	-
2970	DANTA CLARA VILLAUE UF	0.0198%	4/1,031	187,329	/0,180	/0,180	14,525	17,903	-

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

		_	Discount Rate	Sensitivity	Deferred Amounts	to be Recognized	in Fiscal Years Follo	wing the Reporting	g Date
Employe Code	r Employer	Alloc.	Net Pension Liability 1% Decrease Discount Rate (6.48%)	Net Pension Liability 1% Increase Discount Rate (8.48%)	<u>Year 1</u>	Year 2	Year 3	Year 4	Year 5
	Municipal General		2,381,974,199 Employer All	947,116,802 ocation	98,475,109	98,475,107	180,285,718	74,381,470	0
2980	ARTESIA CITY OF	0.3132%	7,460,344	2,966,370	365,125	365,125	633,813	239,522	-
2990 3010	MAXWELL VILLAGE OF BERNALILLO COUNTY	0.0103% 10.9123%	245,344 259,928,170	97,553 103,352,227	7,335 8,769,082	7,335 8,769,082	14,970 18,610,668	7,314 8,045,647	-
3020	CATRON COUNTY	0.1339%	3,189,463	1,268,189	155,329	155,329	275,351	102,933	-
3030 3040	CHAVES COUNTY CIBOLA COUNTY	1.1520% 0.5008%	27,440,343 11,928,926	10,910,785 4,743,160	1,293,451 582,070	1,293,451 582,070	2,190,273 1,006,415	865,852 382,215	-
3050	COLFAX COUNTY	0.2788%	6,640,944	2,640,562	260,050	260,050	473,121	204,315	-
3060 3070	CURRY COUNTY DE BACA COUNTY	0.5292% 0.1170%	12,605,407 2,786,910	5,012,142 1,108,127	482,020 121,666	482,020 121,666	912,602 206,118	389,831 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 3110	EDDY COUNTY GRANT COUNTY	1.6515% 0.5836%	39,338,304 13,901,201	15,641,634 5,527,373	2,144,884 488,520	2,144,884 488,520	3,240,640 1,018,555	1,245,234 432,481	-
3120	GUADALUPE COUNTY	0.1529%	3,642,038	1,448,141	121,142	121,142	250,387	111,566	-
3130 3140	HARDING COUNTY HIDALGO COUNTY	0.0705% 0.1904%	1,679,292 4,535,279	667,717 1,803,310	57,617 266,011	57,617 266,011	124,387 418,620	52,438 148,319	-
3150	LEA COUNTY LINCOLN COUNTY	1.2646% 0.3344%	30,122,446	11,977,239	1,495,903	1,495,903	2,428,708	951,284	-
3160 3170	LOS ALAMOS COUNTY	3.0931%	7,965,322 73,676,844	3,167,159 29,295,270	355,879 2,964,113	355,879 2,964,113	581,825 5,544,661	245,556 2,299,173	-
3180 3200	LUNA COUNTY MCKINLEY COUNTY	0.7791% 1.0004%	18,557,961 23,829,270	7,378,987 9,474,956	803,977 1,147,409	803,977 1,147,409	1,453,829 1,734,203	584,268 731,640	-
3210	MORA COUNTY	0.0922%	2,196,181	873,242	105,137	105,137	175,629	69,295	-
3220 3230	OTERO COUNTY QUAY COUNTY	0.7530% 0.2231%	17,936,265	7,131,789	616,967 284,278	616,967	1,288,754	555,398	-
3240	RIO ARRIBA COUNTY	1.3228%	5,314,185 31,508,754	2,113,018 12,528,461	1,212,603	284,278 1,212,603	488,544 2,349,566	174,300 982,214	-
3250 3260	ROOSEVELT COUNTY SAN JUAN COUNTY	0.2343%	5,580,965	2,219,095 26,930,319	96,894	96,894	309,334	164,655 2,092,709	-
3270	SAN MIGUEL COUNTY	2.8434% 0.4282%	67,729,054 10,199,614	4,055,554	2,394,401 428,495	2,394,401 428,495	4,842,610 794,431	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 3300	SANTA FE COUNTY SIERRA COUNTY	3.4807% 0.2301%	82,909,376 5,480,923	32,966,294 2,179,316	3,300,950 137,737	3,300,950 137,737	6,068,344 351,286	2,568,216 166,112	-
3310 3320	SOCORRO COUNTY TAOS COUNTY	0.3449%	8,215,429 28,014,398	3,266,606 11,139,041	339,696 1,317,563	339,696 1,317,563	661,594 2,360,995	261,188 898,643	-
3330	TORRANCE COUNTY	1.1761% 0.3173%	7,558,004	3,005,201	351,845	351,845	610,250	239,418	-
3340 3350	UNION COUNTY VALENCIA COUNTY	0.1343% 0.8094%	3,198,991 19,279,699	1,271,978 7,665,963	147,095 1,011,968	147,095 1,011,968	254,399 1,750,057	100,931 630,258	-
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.2046%	4,873,519	1,937,801	204,955	204,955	392,901	154,900	-
3370 3380	SOUTHWEST SOLID WASTE S S C A F C A	0.0425% 0.0902%	1,012,339 2,148,541	402,525 854,300	35,201 105,738	35,201 105,738	70,564 172,218	31,083 67,759	-
3390	CHAVES SOIL AND WATER CONS DIST	0.0902%	197,704	78,611	9,710	9,710	15,908	6,245	-
3400 3410	RIO ARRIBA COUNTY HOUSING AUTHORITY TAOS SOIL AND WATER CONSERVATION DIST	0.0133% 0.0362%	316,803 862,274	125,966 342,856	12,093 55,664	12,093 55,664	19,414 71,245	9,385 27,086	-
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.0302%	266,781	106,077	19,987	19,987	27,373	8,929	-
3430 3440	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0633%	1,507,790	599,525	73,892	73,892	115,795	46,966	-
3450	GREENTREE SOLID WASTE AUTHORITY NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.0557% 0.2434%	1,326,759 5,797,725	527,544 2,305,282	46,879 384,152	46,879 384,152	101,345 584,076	41,751 194,138	-
3460 3470	ELEPHANT BUTTE IRRIGATION DISTRICT SOCORRO SOIL AND WATER DISTRICT	0.3326% 0.0115%	7,922,446 273,927	3,150,110 108,918	373,564 11,324	373,564	643,496 20,931	251,285 8,575	-
3480	CIUDAD SOIL AND WATER DISTRICT	0.0020%	47,640	18,942	(6,751)	11,324 (6,751)	20,931	1,327	-
3490 4000	CORRALES VILLAGE OF WILLARD VILLAGE OF	0.1061% 0.0012%	2,527,275 28,584	1,004,891	176,008 (7,032)	176,008 (7,032)	226,046 273	81,058 893	-
4010	SOUTH CENTRAL COUNCIL OF GOG	0.0500%	1,190,988	11,366 473,559	85,790	85,790	129,266	40,778	-
4020 4030	ELEPHANT BUTTE CITY OF ANTHONY WATER AND SANITATION DIST.	0.0313% 0.0425%	745,558 1,012,339	296,448 402,525	29,536 52,400	29,536 52,400	56,726 74,324	23,350 31,061	-
4040	LOVING VILLAGE OF	0.0426%	1,014,721	403,472	55,752	55,752	91,594	33,046	-
4050 4060	VAUGHN TOWN OF EL PRADO WATER AND SANITATION DIST	0.0177% 0.0106%	421,610 252,490	167,640 100,395	24,589 14,814	24,589 14,814	39,070 17,755	13,811 7,609	-
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.0114%	271,545	107,972	19,938	19,938	25,511	8,826	-
4090 4100	BAYARD HOUSING AUTHORITY CLOVIS CITY OF HOUSING AUTHORITY	0.0135% 0.0447%	321,566 1,064,742	127,860 423,361	13,541 35,034	13,541 35,034	26,169 78,326	10,249 33,227	-
4110	CUBA HOUSING AUTHORITY	0.0039%	92,897	36,937	3,591	3,591	5,791	2,762	-
4130 4140	FT. SUMNER VILLAGE OF HOUSING AUTH. GALLUP CITY OF HOUSING AUTHORITY	0.0124% 0.0542%	295,365 1,291,030	117,442 513,338	13,744 64,115	13,744 64,115	24,283 108,063	9,406 41,233	-
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.0342%	2,322,425	923,439	107,515	107,515	188,074	73,651	-
4160 4170	LORDSBURG CITY HOUSING AUTHORITY RATON CITY OF HOUSING AUTHORITY	0.0109% 0.0316%	259,636 752,703	103,236 299,288	6,125 24,707	6,125 24,707	16,426 54,120	7,852 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 4215	SANTA CLARA VILLAGE OF HOUSING AUTHORITY NORTHERN REGIONAL HOUSING AUTHORITY	0.0038%	90,515	35,991	3,742	3,742	6,851	2,826	-
4245	PERALTA TOWN OF	0.0449% 0.0039%	1,069,507 92,897	425,256 36,937	159,390 13,813	159,390 13,813	123,585 17,003	35,285 3,799	-
4250 4260	RED RIVER TOWN OF SANTA FE CITY OF HOUSING AUTHORITY	0.1326% 0.1485%	3,158,498 3,537,232	1,255,877 1,406,469	109,124 38,880	109,124 38,880	212,862 203,658	96,145 105,854	-
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 NORTH CENTRAL SOLID WASTE AUTHORITY	0.0772% 0.1547%	1,838,885	731,175 1,465,190	82,489	82,489	131,219	56,316	-
4310 4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0125%	3,684,914 297,747	118,390	198,924 12,832	198,924 12,832	316,396 20,883	118,196 9,091	-
4330 4340	POJOAQUE VALLEY IRRIGATION DISTRICT CARLSBAD IRRIGATION DISTRICT	0.0056% 0.0700%	133,390 1,667,382	53,038 662,982	2,701 30,974	2,701 30,974	7,676 111,171	3,957 51,328	-
4340	COLUMBUS VILLAGE OF	0.0700%	797,962	317,284	45,821	45,821	63,937	24,989	-
4370 4380	LOVINGTON CITY OF	0.1054%	2,510,601	998,261	373,987	373,987 3,460,201	324,226 6,520,009	86,819	-
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY SAN JUAN WATER COMMISSION	3.6934% 0.0203%	87,975,835 483,540	34,980,811 192,264	3,460,201 (13,460)	(13,460)	(5,749)	2,735,744 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 4420	CARRIZOZO SOIL & WATER CONSERVATION DIST. UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.0002% 0.0082%	4,764 195,322	1,894 77,664	(2,102) 9,627	(2,102) 9,627	(2,332) 12,975	(107) 5,844	-
4430	CARRIZOZO TOWN OF	0.0092%	219,142	87,135	4,459	4,459	11,786	6,405	-
4440 4450	TULAROSA VILLAGE OF WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	0.0574% 0.0022%	1,367,253 52,403	543,645 20,836	58,320 1,142	58,320 1,142	104,290 3,336	42,742 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 4480	ELDORADO AREA WATER AND SANITATION DISTRICT REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.0178% 0.0790%	423,991 1,881,759	168,587 748,222	15,481 148,187	15,481 148,187	30,636 197,797	13,122 63,343	-
4490	TAOS SKI VALLEY	0.0528%	1,257,683	500,078	95,038	95,038	121,237	41,160	-

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

		_	Discount Rate	Sensitivity	Deferred Amounts	to be Recognized i	n Fiscal Years Follo	wing the Reporting	g Date
Employe Code	er <u>Employer</u> Municipal General	Alloc.	Net Pension Liability 1% Decrease Discount Rate (6.48%) 2,381,974,199	Net Pension Liability 1% Increase Discount Rate (8.48%) 947,116,802	<u>Year 1</u> 98,475,109	<u>Year 2</u> 98,475,107	<u>Year 3</u> 180,285,718	<u>Year 4</u> <b>74,381,470</b>	<u>Year 5</u> 0
			Employer All	ocation					
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	AMAFCA	0.1656%	3,944,550	1,568,426	586,506	586,506	721,987	161,284	-
	ROUNDING		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	_

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

		=	Discount Rate	e Sensitivity	Deferred Amounts	to be Recognized	in Fiscal Years F	ollowing the Repo	rting Date
Employe		Alloc.	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	V1	V 2	V2	Voca 4	V 5
Code	Employer Municipal Police	<u>%*</u>	(6.48%) 1,085,530,721	(8.48%) 453,451,047	<u>Year 1</u> 49,272,694	Year 2 49,272,696	Year 3 78,018,514	<u>Year 4</u> 29,854,504	<u>Year 5</u> 0
	•			Employer Alloca					
2010 2020	ALAMOGORDO CITY OF	1.1819%	12,829,887	5,359,338 125,427,733	336,638	336,638	799,222 20,056,849	345,089	-
2020	ALBUQUERQUE CITY OF (REGULAR) AZTEC CITY OF	27.6607% 0.3639%	300,265,396 3,950,246	1,650,108	12,262,885 126,365	12,262,886 126,365	265,045	8,116,474 107,856	-
	BAYARD CITY OF	0.0932%	1,011,715	422,616	40,116	40,116	64,236	26,991	-
2060 2080	BELEN CITY OF BERNALILLO TOWN OF	0.3960% 0.5499%	4,298,702 5,969,334	1,795,666 2,493,528	170,462 348,881	170,462 348,881	310,267 492,923	119,039	-
2090	BLOOMFIELD CITY OF	0.5540%	6,013,840	2,512,119	226,312	226,312	438,274	169,541 167,354	-
2100	BOSQUE FARMS VILLAGE OF	0.2791%	3,029,716	1,265,581	138,021	138,021	227,401	84,436	-
2110 2140	CARLSBAD CITY OF CIMARRON VILLAGE OF	2.0286% 0.0265%	22,021,077 287,666	9,198,708 120,165	1,281,024 8,094	1,281,024 8,094	1,784,746 18,302	621,669 7,766	-
2160	CLAYTON TOWN OF	0.0203%	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 2190	CLOVIS CITY OF CUBA VILLAGE OF	0.6646% 0.0835%	7,214,437 906,419	3,013,635 378,632	256,313 53,726	256,313 53,726	512,228 73,335	199,589 25,548	-
	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 2290	ELIDA TOWN OF ESPANOLA CITY OF	0.0176% 0.4381%	191,053 4,755,710	79,807 1,986,569	964 199,370	964 199,370	4,902 329,202	4,431 129,764	-
2300	ESTANCIA TOWN OF	0.0683%	741,417	309,707	52,773	52,773	75,942	22,524	-
	FARMINGTON CITY OF	3.8530%	41,825,499	17,471,469	2,086,123	2,086,123	3,140,660	1,160,962	-
2330 2350	GALLUP CITY OF GRANTS CITY OF	1.5938% 0.4138%	17,301,189 4,491,926	7,227,103 1,876,380	857,953 316,588	857,953 316,588	1,266,851 373,385	476,595 126,413	-
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 2390	JAL CITY OF JEMEZ SPRINGS VILLAGE OF	0.0703% 0.0138%	763,128 149,803	318,776 62,576	52,433 12,111	52,433 12,111	66,262 21,338	21,843 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	-
	LAS VEGAS CITY OF	0.6723%	7,298,023	3,048,552	212,080	212,080	442,101	194,279	-
2420 2430	LOGAN VILLAGE OF LORDSBURG CITY OF	0.0465% 0.1802%	504,771 1,956,126	210,854 817,118	15,540 61,826	15,540 61,826	27,528 131,399	13,058 53,447	-
	LOS LUNAS VILLAGE OF	0.8133%	8,828,621	3,687,917	368,115	368,115	664,451	247,175	-
2460 2470	MAGDALENA VILLAGE OF MESILLA TOWN OF	0.0227% 0.1284%	246,416 1,393,822	102,934 582,232	19,954 102,730	19,954 102,730	24,754 110,846	7,365 38,518	-
2490	MILAN VILLAGE OF	0.1284%	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 2550	MOUNTAINAIR TOWN OF PORTALES CITY OF	0.0191% 0.5322%	207,337 5,777,194	86,610 2,413,266	9,851 357,868	9,851 357,868	14,738 441,292	5,673 159,360	-
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 2630	RIO RANCHO CITY OF ROSWELL CITY OF	3.2530% 2.3818%	35,312,314 25,855,170	14,750,763 10,800,297	1,711,562 1,297,871	1,711,562 1,297,871	2,554,880 1,963,842	970,210 720,065	-
2650	RUIDOSO DOWNS THE CITY OF	0.1753%	1,902,935	794,899	109,493	109,493	174,637	56,138	-
2660 2680	RUIDOSO VILLAGE OF	0.6317%	6,857,298	2,864,451	280,046	280,046	486,837	188,724	-
2690	SAN YSIDRO VILLAGE OF SANTA FE CITY OF	0.0113% 4.4859%	122,665 48,695,823	51,240 20,341,361	6,243 1,873,157	6,243 1,873,157	9,060 3,226,228	3,381 1,316,307	
2710	SANTA ROSA CITY OF	0.1515%	1,644,579	686,979	115,893	115,893	140,481	46,725	-
2720 2730	SILVER CITY TOWN OF SOCORRO CITY OF	0.6768% 0.3113%	7,346,872 3,379,257	3,068,957 1,411,593	230,510 113,280	230,510 113,280	490,881 229,252	200,476 92,421	-
2750	SPRINGER TOWN OF	0.0194%	210,593	87,970	12,330	12,330	10,921	5,226	-
	T OR C CITY OF	0.2561%	2,780,044	1,161,288	80,851	80,851	159,136	72,923	-
	TAOS TOWN OF TEXICO CITY OF	0.4766% 0.0320%	5,173,640 347,370	2,161,148 145,105	221,085 24,045	221,085 24,045	361,813 34,281	141,480 10,419	-
	TUCUMCARI CITY OF	0.2517%	2,732,281	1,141,337	115,499	115,499	213,386	77,359	-
	EUNICE CITY OF	0.2543%	2,760,505	1,153,126	91,888	91,888	173,880	73,951	-
2880 2900	MELROSE VILLAGE OF ANGEL FIRE VILLAGE OF	0.0000% 0.0936%	(4) 1,016,056	1 424,430	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 2980	HAGERMAN TOWN OF ARTESIA CITY OF	0.0858% 0.9224%	931,386 10,012,935	389,061 4,182,632	40,181 597,883	40,181 597,883	63,726 843,241	25,297 285,968	-
	BERNALILLO COUNTY	8.6057%	93,417,517	39,022,636	3,965,441	3,965,441	6,380,775	2,537,582	-
	CATRON COUNTY	0.1456%	1,580,532	660,224	77,455	77,455	130,439	45,282	-
3030 3040	CHAVES COUNTY CIBOLA COUNTY	0.9053% 0.3795%	9,827,309 4,119,590	4,105,092 1,720,847	592,359 261,919	592,359 261,919	764,592 340,759	273,147 116,504	-
3050	COLFAX COUNTY	0.3793%	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 3090	DE BACA COUNTY DONA ANA COUNTY	0.0899% 3.1363%	975,892 34,045,500	407,652 14,221,586	15,061 1,610,521	15,061 1,610,521	74,706 2,612,661	28,158 953,932	-
	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 3130	GUADALUPE COUNTY HARDING COUNTY	0.1113% 0.0328%	1,208,196 356,054	504,691 148,731	48,657 27,005	48,657 27,005	88,413 35,140	33,580 10,616	-
	HIDALGO COUNTY	0.0328%	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 3170	LINCOLN COUNTY LOS ALAMOS COUNTY	0.5847% 1.0753%	6,347,098 11,672,712	2,651,329 4,875,959	332,130 555,766	332,130 555,766	471,002 889,748	175,104 326,264	-
5170		1.0/00/0	11,0/2,/12	.,075,757	333,700	223,700	557,770	520,207	

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

		<u>-</u>	Discount Rat	e Sensitivity	Deferred Amounts	to be Recognized	in Fiscal Years Fe	ollowing the Repo	rting Date
Employe Code	er <u>Employer</u> <b>Municipal Police</b>	Alloc. %*	Net Pension Liability 1% Decrease Discount Rate (6.48%) 1,085,530,721	Net Pension Liability 1% Increase Discount Rate (8.48%) 453,451,047	<u>Year 1</u> 49,272,694	Year 2 49,272,696	<u>Year 3</u> <b>78,018,514</b>	<u>Year 4</u> 29,854,504	<u>Year 5</u> 0
	•			Employer Alloca	ition				
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	

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

Employer				Discount Rat	e Sensitivity	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
2010   ALAMOGORDO CITY OF				Liability 1% Decrease Discount Rate (6.48%)	Liability 1% Increase Discount Rate (8.48%)						
2000   ALBUQUERQUE CITY OF (REGULAR)   32.7672%   28.5915,303   16,3290,280   10,732,103   10,732,103   13,556,023   4,790,090     2000   BERNALILLO TOWN OF   0.2850%   2.486,812   1,430,254   174,138   153,714   43,676   -   2000   BLOMFIELD CITY OF   0.4040%   3.525,165   2.013,271   340,097   340,097   205,798   57,993   -   2110   CARLSBAD CITY OF   3.3058%   2.845,272   16,473,944   1,633,130   1,670,678   503,883   -   2160   CLAYTON TOWN OF   0.1056%   921,429   526,241   70,694   70,694   70,894   -   2180   CLOVIS CITY OF   1.3111%   1.40,207   6.533,665   462,821   464,821   544,971   192,234   -   21210   DEIMING CITY OF   0.5078%   5.826,993   3.327,878   191,165   191,165   246,999   94,939   -   22200   ESPANOLA CITY OF   0.5044%   4.401,221   2.513,600   197,362   197,362   200,329   71,897   -   2330   GALLUP CITY OF   1.6829%   1.4684,405   8.386,472   592,404   570,271   230,185   -   2330   GANTS CITY OF   0.5026%   2.601,350   1.51,982,377   1.013,277   1.151,223   432,357   -   2400   LAS CRUCES CITY OF   3.0958%   5.051,107,5 2 2.863,272   2.00,330   1.013,277   1.151,224   432,357   -   2400   LAS CRUCES CITY OF   5.7888%   5.051,107,5 2 2.863,272   2.223   6.008,610   2.231,666   82,427   -   2400   LOS LUNAS VILLAGE OF   0.0498%   423,194   244,192   273,223   40,405,232   40,405,232   40,405,232   40,405,232   40,405,232   40,405,232   40,405,232   40,405,401   40,405   40,400					Employer Allocation	n					
2060   BELENCITY OF	2010	ALAMOGORDO CITY OF	0.57109	4,982,349	2,845,490	205,181	205,181	237,357	83,116	-	
2009   BERNALILLO TOWN OF								13,556,023		-	
2000   BLOOMFIELD CITY OF   3,3058%   2,8455.727   14,713.944   1,633.130   1,631.30   1,610.678   503.883   - 2,013.271   340.097   340.097   205,798   57,993   - 2,000.000   2,000.00										-	
2110   CARLISBAD CITY OF										-	
2160   CLAYTON TOWN OF		BLOOMFIELD CITY OF	0.40409	3,525,165		340,097	340,097	205,798	57,993	-	
2180   CLOVIS CITY OF   0.6678%   5.826.993   3.278.78   191.165   191.165   246.999   94.939   94.9										-	
DENING CITY OF			0.10569	921,429		(70,594)	(70,594)	(51,934)	7,089	-	
2290   ESPANOLACITY OF	2180	CLOVIS CITY OF	1.31119	11,440,207	6,533,665	462,821	462,821	554,971	192,234	-	
ARMINGTON CITY OF		DEMING CITY OF								-	
2330   GALLUP CITY OF	2290	ESPANOLA CITY OF	0.50449	4,401,221	2,513,600	197,362	197,362	200,329	71,897	-	
2350 GRANTS CITY OF	2310	FARMINGTON CITY OF	4.12299	35,975,005	20,545,835	1,458,269	1,458,269	1,574,894	584,520	-	
2370   HOBBS CITY OF   3.049%%   2.66.11.504   15.198,207   1.013.327   1.013.327   1.151.224   432.535   - 2.040   LAS CRUCES CITY OF   5.7888%   50.511.075   28.847.591   2.005.610   2.005.610   2.231.663   824.217   - 2.040   1.03 LUNAS VILLAGE OF   0.4670%   4.074.882   2.327.223   16.945   16.945   91.693   60.063   - 2.040   1.05 LUNAS VILLAGE OF   0.44918%   4.291.277   2.450.809   96.239   96.239   165.282   69.176   - 2.005.610   0.053.8%   469.440   2.68.104   24.868   24.868   24.868   26.625   8.182   - 2.005.610   2.005.610	2330	GALLUP CITY OF	1.68299	14,684,405	8,386,472	592,404	592,404	570,271	230,185	-	
LAS CRUCES CITY OF   5.7888%   50,511.075   28,847,591   2,005,610   2,005,610   2,231,663   824,217   - 2,440   LAS VEGAS CITY OF   0.4670%   4,074,882   2,327,223   16,945   17,978   16,945   17,978   16,945   17,949   12,940,846   14,494,588   14,94,588   16,90,218   604,711   16,945	2350	GRANTS CITY OF	0.30269	2,640,383	1,507,960	142,844	142,844	156,698	46,744	-	
2410   LAS VEGAS CITY OF   0.4670%   4.074.882   2.327.223   16.945   16.945   91.693   60.063   - 2440   LAS VEGAS CITY OF   0.4918%   4.291.277   2.450.809   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   24.668   26.625   8.182   - 2500   MORIARTY CITY OF   0.0538%   469.440   268.104   24.868   24.868   24.868   26.625   8.182   - 2500   MORIARTY CITY OF   0.8038%   7.013.682   4.005.613   278.302   278.302   338.205   117.762   - 2500   MORIARTY CITY OF   0.8038%   7.013.682   4.005.613   278.302   278.302   338.205   117.762   - 2500   MORIARTY CITY OF   4.7724%   37.279.491   21.290.846   1.449.458   1.449.458   1.609.218   604.711   - 2600   MORIARTY CITY OF   4.2724%   37.279.491   21.290.846   1.449.458   1.449.458   1.609.218   604.711   - 2600   MORIARTY CITY OF   0.0284%   247.809   141.527   10.433   10.433   12.828   4.247   - 2660   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   - 2200   3.807.64	2370	HOBBS CITY OF	3.04989	26,611,504	15,198,207	1,013,327	1,013,327	1,151,224	432,535	-	
2410   LAS VEGAS CITY OF   0.4670%   4.074.882   2.327.223   16.945   16.945   91.693   60.063   - 2440   LAS VEGAS CITY OF   0.4918%   4.291.277   2.450.809   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   24.668   26.625   8.182   - 2500   MORIARTY CITY OF   0.0538%   469.440   268.104   24.868   24.868   24.868   26.625   8.182   - 2500   MORIARTY CITY OF   0.8038%   7.013.682   4.005.613   278.302   278.302   338.205   117.762   - 2500   MORIARTY CITY OF   0.8038%   7.013.682   4.005.613   278.302   278.302   338.205   117.762   - 2500   MORIARTY CITY OF   4.7724%   37.279.491   21.290.846   1.449.458   1.449.458   1.609.218   604.711   - 2600   MORIARTY CITY OF   4.2724%   37.279.491   21.290.846   1.449.458   1.449.458   1.609.218   604.711   - 2600   MORIARTY CITY OF   0.0284%   247.809   141.527   10.433   10.433   12.828   4.247   - 2660   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   - 2200   3.807.64	2400	LAS CRUCES CITY OF	5.78889	50,511,075	28,847,591	2,005,610	2,005,610	2,231,663	824,217	-	
2470 MESILLA TOWN OF 0.0485% 423,194 241,692 15.284 15.284 17.978 6,862 2 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 4005,613 278,302 278,302 338,205 117,762 - 2570 RATON CITY OF 0.4623% 4,033,870 214,249 214,249 213,821 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 - 2660 RUIDOSO DOWNS THE CITY OF 0.0284% 247,809 141,527 10,433 10,433 12,828 4,247 - 2660 RUIDOSO DOWNS THE CITY OF 0.7300% 6,369,728 3,637,842 288,349 288,349 301,164 105,291 - 2720 SILVER CITY TOWN OF 0.7801% 6,806,884 3,887,508 119,576 119,576 2,280,176 2,240,200 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 2,239,714 144,206 144,206 183,008 67,364 - 2770 TAOS TOWN OF 0.2784% 2,492,22 1,378,363 117,135 117,135 117,110 40,225 - 2850 EUNICE CITY OF 0.1271% 1,109,030 633,383 (11,222) (11,222) 9,166 14,927 - 2720 SULAND PARK CITY OF 0.1271% 1,109,030 633,383 (11,222) (11,222) 9,166 14,927 - 2730 SOCORRO CITY OF 0.1271% 1,109,030 633,383 (11,222) (11,222) 9,166 14,927 - 2740 SUNLAND PARK CITY OF 0.1271% 1,109,030 633,383 (11,222) (11,222) 9,166 14,927 - 2750 SUNLAND PARK CITY OF 0.2467% 2,152,619 1,229,391 109,403 109,403 99,733 35,025 - 2850 SUNLAND PARK CITY OF 0.9291% 8,107,006 4,630,026 470,329 470,329 528,370 148,189 - 2950 SUNLAND PARK CITY OF 0.9291% 8,107,006 4,630,026 470,329 470,329 528,370 148,189 - 2950 SUNLAND PARK CITY OF 0.9291% 8,107,006 4,630,026 470,329 470,329 528,370 148,189 - 2950 SUNLAND PARK CITY OF 0.9291% 8,107,006 4,630,026 470,329 470,329 528,370 148,189 - 2950 SUNLAND PARK CITY OF 0.9291% 8,107,006 4,630,026 470,329 109,403 109,403 99,733 35,025 - 2950 SUNLAND PARK CITY OF 0.9291% 8,107,006 4,630,026 470,329 109,403 109,403 99,733 35,025 - 2950 SUNLA	2410	LAS VEGAS CITY OF	0.46709	4,074,882		16,945	16,945	91,693	60,063	-	
2500   MORIARTY CITY OF   0.0538%   469,440   268,104   24,868   24,868   26,625   8,182   -2,530   PECOS VILLAGE OF   0.0072%   62,824   35,880   (497)   (497)   2,455   1,069   -2,550   PORTALES CITY OF   0.8038%   7,013,682   4,003,613   278,302   278,302   338,205   117,762   -2,570   RATON CITY OF   0.4623%   4,033,870   2,303,800   214,249   214,249   213,821   68,529   -2,500   2,000	2440	LOS LUNAS VILLAGE OF	0.49189	4,291,277	2,450,809	96,239	96,239	165,282	69,176	-	
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   - 2,000   (250)   PORTALES CITY OF   0.8038%   7,013,682   4,005,613   278,302   278,302   338,205   117,762   - 2,000   (250)   2,000   (274)   2,142,49   213,821   68,529   - 2,000   (274)   2,142,49   2,13,821   (274)   2,142,49   2,13,821   (274)   2,142,49   2,13,821   (274)   2,142,49	2470	MESILLA TOWN OF	0.04859	423,194	241,692	15,284	15,284	17,978	6,862	-	
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   - 2	2500	MORIARTY CITY OF			268,104	24,868				_	
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 - 2800 ANGEL FIRE VILLAGE OF 0.1271% 1,109,030 633,383 (11,222) (11,222) 9,166 149,277 - 2290 ANGEL FIRE VILLAGE OF 0.1271% 1,109,030 633,383 (11,222) (11,222) 9,166 149,277 - 2990 ARTESIA CITY OF 0.9291% 8,107,006 4,630,026 470,329 470,329 528,370 148,189 - 3000 DONA ANA COUNTY 0.9877% 87,149,231 49,772,160 2,787,022 2,787,022 3,132,895 1,356,295 - 3000 DONA ANA COUNTY 0.5615% 4,899,455 2,798,148 188,310 188,310 207,411 79,054 - 3200 SAN JUAN COUNTY 0.4431% 3,866,338 4,208,120 152,790 175,095 63,610 - 3200 SAN JUAN COUNTY 0.4431% 3,866,338 1,406,400 296,674 296,674 287,828 112,747 - 3290 SAN TAFE COUNTY 0.4431% 3,866,338 1,360,296 22,050 22,050 23,928 9,914 - 4250 RED RIVER COUNTY 0.4431% 3,866,338 3,663 36,096 22,050 22,050 23,098 9,914 - 4250 RED RIVER TOWN OF 0.0231% 1,946,694 1,111,785 175,399 137,461 35,141 - 4250 RED RIVER TOWN OF 0.0233% 63,0865 360,296 22,050 22,050 23,098 9,914 - 4250 RED RIVER TOWN OF 0.0723% 63,0865 360,296 22,050 22,050 23,098 9,914 - 4250 RED RIVER TOWN OF 0.0723% 63,0865 360,096 440,006 1										_	
2570 RATON CITY OF										_	
2620 RIO RANCHO CITY OF 3.2682% 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 0.1271% 1,109,030 633,883 (11,222) (11,222) 9,166 14,927 - 2950 ANGEL FIRE VILLAGE OF 0.1271% 1,109,030 633,883 (11,222) (11,222) 9,166 14,927 - 2950 ANGEL FIRE VILLAGE OF 0.1565% 1,365,565 779,893 49,881 49,881 71,717 23,731 - 2950 ARTESIA CITY OF 0.9291% 8,107,006 4,630,026 470,329 470,329 528,370 148,189 - 2950 SUNLAND PARK CITY OF 0.9291% 8,107,006 4,630,026 470,329 470,329 528,370 148,189 - 2950 DONA ANA COUNTY 0.95615% 4,899,452 2,798,148 188,310 207,411 79,054 - 3100 EDDY COUNTY 0.1705% 1,487,725 849,661 254,570 254,570 222,072 37,294 - 3170 LOS ALAMOS COUNTY 0.4316% 3,866,331 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,358 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,358 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,358 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4418% 3,866,350 360,296 22,050 22,050 23,928 9,914 - 4250 RED RIVER TOWN OF 0.0723% 630,865 360,2										_	
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										-	
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   0.1271%   1,109,030   633,383   (11,222)   (11,222)   9,166   14,927   - 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   - 3100   EDDY COUNTY   0.1705%   4,899,455   2,798,148   188,310   188,310   207,411   79,054   - 3100   EDDY COUNTY   0.1705%   4,897,458   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   0.4431%   3,866,338   2,208,120   152,790   152,790   175,095   63,610   - 3280   SANDOVAL COUNTY   0.4431%   3,866,494   1,111,785   175,399   175,399   175,399   137,461   35,141   - 4250   RED RIVER TOWN OF   0.0723%   630,865   360,296   22,050   22,050   23,028   9,914   - 4250   RED RIVER TOWN OF   0.0723%   630,865   360,296   22,050   22,050   23,050   23,028   9,914   - 4250   RED RIVER TOWN OF   0.0723%   630,865   360,296   22,050   22,050   23,050   23,528   9,914   - 4250   RED RIVER TOWN OF   0.0723%   630,865   360,296   22,050   22,050   23,050   23,050   23,050   45,5										_	
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 2,329,714 114,206 114,206 1183,008 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 0,76203% 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 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 112,747 - 3260 SAN JUAN COUNTY 0,8166% 7,125,371 4,069,400 296,674 296,674 287,828 9,914 - 4260 SAN JUAN COUNTY 0,816										_	
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 0.5105% 1,487,725 849,661 254,570 254,570 222,072 37,294 - 23260 SAN JUAN COUNTY 0.4431% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3226 SAN JUAN COUNTY 0.4431% 3,866,338 2,208,120 152,790 175,095 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 0.0723% 630,865 360,296 22,050 23,058 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 23,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 23,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 2										_	
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 0.27844% 2,429,222 1,387,363 117,135 117,115 117,110 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 0.4431% 3,866,338 2,208,120 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4431% 3,866,338 2,208,120 152,790 175,095 63,610 - 3280 SANDOVAL COUNTY 0.8166% 7,125,371 4,069,400 296,674 287,828 112,747 - 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 23,058 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 23,058 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 23,058 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 23,058 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 23,058 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 23,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 2450 RD RIVER TOWN OF 0.											
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 1,387,363 117,135 117,110 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 0.4431% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4431% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 3280 SAN JUAN COUNTY 0.4431% 3,866,338 2,208,120 152,790 152,790 175,095 63,610 - 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 - 4250 RED RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - 4250 RED RIVER TOWN OF 0.0723% 630,865 360,296 22,050 22,050 23,928 9,914 - Rounding (866) (493) (485) (485) (485) 895 (45) -											
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         -           3170         LOS ALAMOS COUNTY         0.1705%         1,487,725         849,											
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 0.1050% 1,487,725 849,661 254,570 224,570 222,072 37,294 - 23170 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 23,928 9,914 - 80000 100000 100000000000000000000000										_	
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 2,208,120 152,790 175,095 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) -										_	
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 2,208,120 152,790 175,095 63,610 - 3280 SANDOVAL COUNTY 0.4166% 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 - 420 COVINGTON CITY OF 0.8743% 7,628,841 4,356,939 350,186 350,186 440,206 135,271 - 800,000 100,000										_	
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%         4,887,725         849,661         254,570         254,570         220,072         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										_	
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 0.105% 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 - 420 COVINGTON CITY OF 0.8743% 7,628,841 4,356,939 350,186 350,186 440,206 135,271 - 800,000 1											
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   - 34,250   RED RIVER TOWN OF   0.0723%   630,865   360,296   22,050   22,050   23,928   9,914   - 34,250   20,050   23,928   40,050   20,050   20,050   20,050   23,928   40,050   20,050   20,050   20,050   20,050   23,928   40,050   20,050											
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   - 34,040   34,04											
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   - 3,208,200   152,790   175,095   63,610   - 3,208,200   152,790   175,095   175,09											
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         1,11,785         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)         -										-	
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     40,206     135,271     -       Rounding     (866)     (493)     (485)     (485)     895     (45)     -										-	
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)     -										-	
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)         -										-	
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)     -										-	
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) -										-	
Rounding (866) (493) (485) (485) 895 (45) -										-	
	4370		0.67439							-	
			TAT 100 0000		498,334,556	33,532,000	33,532,000	39,608,515	14,391,484	<del></del>	

<sup>\*</sup>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

	Total Pension Expense			e Sensitivity	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Plan	Total Pension Expense	Total Employer Contributions	Net Pension Liability 1% Decrease Discount Rate (6.48%)*	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	-	-
			_							
<u>Funds</u>										
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

<sup>\*</sup>Discount rate for Judge's Fund is 4.861% with discount rate sensitivies of 3.861% and 5.861%.

<sup>\*</sup>Discount rate for Magistrate's Fund is 4.40% with discount rate sensitivies 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