



PERA

Public Employees
Retirement Association
of New Mexico

INVESTED IN TOMORROW.

Public Employees Retirement Association of New Mexico

Schedules of Employer Allocations and Pension Amounts

June 30, 2019

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INVESTED IN TOMORROW.

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INDEPENDENT AUDITORS' REPORT

The Members of the Retirement Board of the Public Employees Retirement Association of New Mexico and Honorable Brian S. Colón, New Mexico State Auditor
Santa Fe, New Mexico

Report on Schedules

We have audited the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police, and Legislative Divisions, which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2019, and the related notes.

We have audited the totals for all entities referenced above of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2019 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and employer 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, 2019, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

The Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico and
Honorable Brian S. Colón, 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 employer 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 total employer pension expense of the Judges, Magistrate, and Volunteer Firefighters Retirement Funds of the PERA as of and for the year ended June 30, 2019, 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, 2019, and our report thereon, dated November 25, 2019 expressed an unmodified opinion on those financial statements.

Supplementary information

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

The Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico and
Honorable Brian S. Colón, New Mexico State Auditor

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2020 on our consideration of PERA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of PERA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PERA's internal control over financial reporting and compliance.

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

Albuquerque, New Mexico
June 9, 2020

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

| Employer Code | Employer | 2019 Actual Employer Contributions for Allocations | 2019 Employer Allocation Percentage |
|---------------|--|--|-------------------------------------|
| 2000 | REDI-Net | \$ 6,404 | 0.0073% |
| 2010 | ALAMOGORDO CITY OF | 836,231 | 0.9597% |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 16,524,800 | 18.9651% |
| 2030 | ARCH HURLEY CONSERVANCY DIST | 40,934 | 0.0470% |
| 2040 | AZTEC CITY OF | 294,870 | 0.3384% |
| 2050 | BAYARD CITY OF | 59,549 | 0.0683% |
| 2060 | BELEN CITY OF | 247,758 | 0.2843% |
| 2080 | BERNALILLO TOWN OF | 217,241 | 0.2493% |
| 2090 | BLOOMFIELD CITY OF | 192,305 | 0.2207% |
| 2100 | BOSQUE FARMS VILLAGE OF | 58,266 | 0.0669% |
| 2110 | CARLSBAD CITY OF | 1,665,100 | 1.9110% |
| 2120 | CARLSBAD SOIL AND WATER CONS DIST | 8,391 | 0.0096% |
| 2130 | CHAMA VILLAGE OF | 44,830 | 0.0515% |
| 2140 | CIMARRON VILLAGE OF | 21,584 | 0.0248% |
| 2150 | CLAUNCH PINTO SOIL AND WATER CONS DIST | 5,261 | 0.0060% |
| 2160 | CLAYTON TOWN OF | 112,193 | 0.1288% |
| 2170 | CLOUDCROFT VILLAGE OF | 37,781 | 0.0434% |
| 2180 | CLOVIS CITY OF | 115,241 | 0.1323% |
| 2190 | CUBA VILLAGE OF | 31,576 | 0.0362% |
| 2200 | CUBA SOIL AND WATER CONS DIST | 4,587 | 0.0053% |
| 2210 | DEMING CITY OF | 324,047 | 0.3719% |
| 2220 | DES MOINES VILLAGE OF | 2,933 | 0.0034% |
| 2230 | DEXTER TOWN OF | 28,930 | 0.0332% |
| 2240 | EAST RIO ARRIBA SOIL AND WATER CONS. DIST. | 5,158 | 0.0059% |
| 2250 | EAST TORRANCE SOIL AND WATER CONS DIST | 4,048 | 0.0046% |
| 2270 | ELIDA TOWN OF | 6,017 | 0.0069% |
| 2290 | ESPANOLA CITY OF | 386,910 | 0.4440% |
| 2300 | ESTANCIA TOWN OF | 30,307 | 0.0348% |
| 2310 | FARMINGTON CITY OF | 2,830,279 | 3.2482% |
| 2320 | FT SUMNER VILLAGE OF | 47,955 | 0.0550% |
| 2330 | GALLUP CITY OF | 967,688 | 1.1106% |
| 2340 | GRADY VILLAGE OF | 3,672 | 0.0042% |
| 2350 | GRANTS CITY OF | 240,787 | 0.2763% |
| 2360 | HATCH VILLAGE OF | 57,914 | 0.0665% |
| 2370 | HOBBS CITY OF | 1,442,152 | 1.6551% |
| 2375 | HURLEY, TOWN OF | 22,721 | 0.0261% |
| 2380 | JAL CITY OF | 98,027 | 0.1125% |
| 2390 | JEMEZ SPRINGS VILLAGE OF | 17,476 | 0.0201% |
| 2400 | LAS CRUCES CITY OF | 4,489,842 | 5.1529% |
| 2410 | LAS VEGAS CITY OF | 565,787 | 0.6493% |
| 2420 | LOGAN VILLAGE OF | 35,596 | 0.0409% |
| 2430 | LORDSBURG CITY OF | 66,542 | 0.0764% |
| 2440 | LOS LUNAS VILLAGE OF | 529,823 | 0.6081% |
| 2450 | LOS RANCHOS VILLAGE OF | 60,429 | 0.0694% |
| 2460 | MAGDALENA VILLAGE OF | 17,361 | 0.0199% |
| 2470 | MESILLA TOWN OF | 35,691 | 0.0410% |
| 2480 | MID. RIO GRANDE CONS. DIST. | 856,504 | 0.9830% |
| 2490 | MILAN VILLAGE OF | 76,348 | 0.0876% |
| 2500 | MORIARTY CITY OF | 61,134 | 0.0702% |
| 2510 | MOUNTAINAIR TOWN OF | 27,260 | 0.0313% |
| 2520 | NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT | 110,416 | 0.1267% |
| 2530 | PECOS VILLAGE OF | 33,829 | 0.0388% |
| 2540 | PECOS VALLEY CONS. DISTRICT | 41,148 | 0.0472% |
| 2550 | PORTALES CITY OF | 293,336 | 0.3367% |

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

| Employer Code | Employer | 2019 Actual Employer Contributions for Allocations | 2019 Employer Allocation Percentage |
|---------------|--|--|-------------------------------------|
| 2560 | QUESTA VILLAGE OF | \$ 38,841 | 0.0446% |
| 2570 | RATON CITY OF | 196,120 | 0.2251% |
| 2580 | RATON PUBLIC SERVICE | 83,300 | 0.0956% |
| 2590 | REGION V HOUSING AUTHORITY | 33,200 | 0.0381% |
| 2600 | REGION VI HOUSING AUTHORITY | 60,806 | 0.0698% |
| 2610 | RESERVE VILLAGE OF | 11,930 | 0.0137% |
| 2620 | RIO RANCHO CITY OF | 1,518,081 | 1.7423% |
| 2630 | ROSWELL CITY OF | 1,400,614 | 1.6075% |
| 2640 | ROY VILLAGE OF | 7,454 | 0.0086% |
| 2650 | RUIDOSO DOWNS THE CITY OF | 103,983 | 0.1193% |
| 2660 | RUIDOSO VILLAGE OF | 651,354 | 0.7475% |
| 2670 | S N M E D D | 19,145 | 0.0220% |
| 2680 | SAN YSIDRO VILLAGE OF | 6,526 | 0.0075% |
| 2690 | SANTA FE CITY OF | 4,387,468 | 5.0354% |
| 2710 | SANTA ROSA CITY OF | 105,649 | 0.1213% |
| 2720 | SILVER CITY TOWN OF | 317,319 | 0.3642% |
| 2730 | SOCORRO CITY OF | 295,249 | 0.3389% |
| 2740 | SOUTHWEST NEW MEXICO COG | 17,075 | 0.0196% |
| 2750 | SPRINGER TOWN OF | 31,861 | 0.0366% |
| 2760 | T OR C CITY OF | 247,841 | 0.2844% |
| 2770 | TAOS TOWN OF | 355,692 | 0.4082% |
| 2780 | TEXICO CITY OF | 17,420 | 0.0200% |
| 2790 | TIERRA Y MONTES SWCD | 21,134 | 0.0243% |
| 2800 | TIJERAS VILLAGE OF | 21,766 | 0.0250% |
| 2810 | TUCUMCARI CITY OF | 261,517 | 0.3001% |
| 2830 | WAGON MOUND VILLAGE OF | 10,813 | 0.0124% |
| 2840 | WILLIAMSBURG VILLAGE OF | 7,480 | 0.0086% |
| 2850 | EUNICE CITY OF | 157,821 | 0.1811% |
| 2860 | NORTHWEST NM COUNCIL OF GOVERNMENTS | 27,696 | 0.0318% |
| 2870 | NORTHWEST NM REGIONAL SOLID WASTE AUTH | 131,268 | 0.1507% |
| 2880 | MELROSE VILLAGE OF | 12,807 | 0.0147% |
| 2900 | ANGEL FIRE VILLAGE OF | 183,258 | 0.2103% |
| 2910 | TIMBERON WATER AND SANITATION DISTRICT | 4,820 | 0.0055% |
| 2920 | MOSQUERO VILLAGE OF | 4,171 | 0.0048% |
| 2930 | EAGLE NEST VILLAGE OF | 20,985 | 0.0241% |
| 2940 | EMW GAS ASSOCIATION | 70,138 | 0.0805% |
| 2950 | SUNLAND PARK CITY OF | 137,553 | 0.1579% |
| 2960 | HAGERMAN TOWN OF | 15,761 | 0.0181% |
| 2970 | SANTA CLARA VILLAGE OF | 19,847 | 0.0228% |
| 2980 | ARTESIA CITY OF | 302,916 | 0.3476% |
| 2990 | MAXWELL VILLAGE OF | 6,255 | 0.0072% |
| 2995 | MAXWELL HOUSING AUTHORITY | - | 0.0000% |
| 3000 | KIRTLAND, TOWN OF | 2,950 | 0.0034% |
| 3010 | BERNALILLO COUNTY | 9,447,518 | 10.8427% |
| 3020 | CATRON COUNTY | 125,958 | 0.1446% |
| 3030 | CHAVES COUNTY | 979,405 | 1.1240% |
| 3040 | CIBOLA COUNTY | 263,290 | 0.3022% |
| 3050 | COLFAX COUNTY | 246,207 | 0.2826% |
| 3060 | CURRY COUNTY | 469,856 | 0.5392% |
| 3070 | DE BACA COUNTY | 92,800 | 0.1065% |
| 3090 | DONA ANA COUNTY | 2,516,039 | 2.8876% |
| 3100 | EDDY COUNTY | 1,533,112 | 1.7595% |
| 3110 | GRANT COUNTY | 471,826 | 0.5415% |
| 3120 | GUADALUPE COUNTY | 152,982 | 0.1756% |

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

| Employer Code | Employer | 2019 Actual Employer Contributions for Allocations | 2019 Employer Allocation Percentage |
|---------------|---|--|-------------------------------------|
| 3130 | HARDING COUNTY | \$ 64,757 | 0.0743% |
| 3140 | HIDALGO COUNTY | 164,225 | 0.1885% |
| 3150 | LEA COUNTY | 1,165,916 | 1.3381% |
| 3160 | LINCOLN COUNTY | 304,099 | 0.3490% |
| 3170 | LOS ALAMOS COUNTY | 2,709,780 | 3.1100% |
| 3180 | LUNA COUNTY | 671,507 | 0.7707% |
| 3200 | MCKINLEY COUNTY | 736,359 | 0.8451% |
| 3210 | MORA COUNTY | 91,075 | 0.1045% |
| 3220 | OTERO COUNTY | 645,210 | 0.7405% |
| 3230 | QUAY COUNTY | 203,177 | 0.2332% |
| 3240 | RIO ARRIBA COUNTY | 964,568 | 1.1070% |
| 3250 | ROOSEVELT COUNTY | 231,959 | 0.2662% |
| 3260 | SAN JUAN COUNTY | 2,311,528 | 2.6529% |
| 3270 | SAN MIGUEL COUNTY | 368,693 | 0.4231% |
| 3280 | SANDOVAL COUNTY | 1,328,086 | 1.5242% |
| 3290 | SANTA FE COUNTY | 3,139,697 | 3.6034% |
| 3300 | SIERRA COUNTY | 218,267 | 0.2505% |
| 3310 | SOCORRO COUNTY | 305,826 | 0.3510% |
| 3320 | TAOS COUNTY | 989,740 | 1.1359% |
| 3330 | TORRANCE COUNTY | 280,290 | 0.3217% |
| 3340 | UNION COUNTY | 111,396 | 0.1278% |
| 3350 | VALENCIA COUNTY | 660,289 | 0.7578% |
| 3360 | DE BACA FAMILY PRACTICE CLINIC, INC. | 169,730 | 0.1948% |
| 3370 | SOUTHWEST SOLID WASTE | 37,661 | 0.0432% |
| 3380 | S S C A F C A | 71,276 | 0.0818% |
| 3390 | CHAVES SOIL AND WATER CONS DIST | 8,202 | 0.0094% |
| 3400 | RIO ARRIBA COUNTY HOUSING AUTHORITY | 7,125 | 0.0082% |
| 3410 | TAOS SOIL AND WATER CONSERVATION DIST | 38,301 | 0.0440% |
| 3420 | SIERRA SOIL AND WATER CONSERVATION DIST | 7,795 | 0.0089% |
| 3430 | ESTANCIA VALLEY SOLID WASTE AUTHORITY | 56,082 | 0.0644% |
| 3440 | GREENTREE SOLID WASTE AUTHORITY | 31,337 | 0.0360% |
| 3450 | NORTH CENTRAL REGIONAL TRANSIT DISTRICT | 244,908 | 0.2811% |
| 3460 | ELEPHANT BUTTE IRRIGATION DISTRICT | 340,950 | 0.3913% |
| 3470 | SOCORRO SOIL AND WATER DISTRICT | 10,059 | 0.0115% |
| 3480 | CIUDAD SOIL AND WATER CONSERVATION | 6,181 | 0.0071% |
| 3490 | CORRALES VILLAGE OF | 98,117 | 0.1126% |
| 4000 | WILLARD VILLAGE OF | 4,343 | 0.0050% |
| 4010 | SOUTH CENTRAL COUNCIL OF GOG | 37,335 | 0.0428% |
| 4015 | SOUTH CENTRAL REGIONAL TRANSIT DISTRICT | 29,745 | 0.0341% |
| 4020 | ELEPHANT BUTTE CITY OF | 37,010 | 0.0425% |
| 4030 | ANTHONY WATER AND SANITATION DIST. | 46,475 | 0.0533% |
| 4040 | LOVING VILLAGE OF | 41,585 | 0.0477% |
| 4050 | VAUGHN TOWN OF | 15,393 | 0.0177% |
| 4060 | EL PRADO WATER AND SANITATION DIST | 11,143 | 0.0128% |
| 4070 | EDGEWOOD SOIL AND WATER CONSERV DIST | 10,676 | 0.0123% |
| 4090 | BAYARD HOUSING AUTHORITY | 11,880 | 0.0136% |
| 4100 | CLOVIS CITY OF HOUSING AUTHORITY | 39,365 | 0.0452% |
| 4110 | CUBA HOUSING AUTHORITY | 3,478 | 0.0040% |
| 4130 | FT. SUMNER VILLAGE OF HOUSING AUTH. | 10,334 | 0.0119% |
| 4140 | GALLUP CITY OF HOUSING AUTHORITY | 45,443 | 0.0522% |
| 4150 | MESILLA VALLEY PUBLIC HOUSING AUTHORITY | 90,999 | 0.1044% |
| 4160 | LORDSBURG CITY HOUSING AUTHORITY | 8,175 | 0.0094% |
| 4170 | RATON CITY OF HOUSING AUTHORITY | 31,438 | 0.0361% |
| 4180 | T OR C CITY OF HOUSING AUTHORITY | 80,041 | 0.0919% |

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal General Division
 Schedule of Employer Allocations
 For the year ended June 30, 2019

| Employer Code | Employer | 2019 Actual Employer Contributions for Allocations | 2019 Employer Allocation Percentage |
|---------------|---|--|-------------------------------------|
| 4200 | SANTA CLARA VILLAGE OF HOUSING AUTHORITY | \$ 3,342 | 0.0038% |
| 4215 | NORTHERN REGIONAL HOUSING AUTHORITY | 49,858 | 0.0572% |
| 4245 | PERALTA TOWN OF | 17,694 | 0.0203% |
| 4250 | RED RIVER TOWN OF | 117,783 | 0.1352% |
| 4260 | SANTA FE CITY CIVIC HOUSING AUTHORITY | 142,568 | 0.1636% |
| 4270 | SANTA FE CITY SOLID WASTE MANAGEMENT | 166,664 | 0.1913% |
| 4290 | EDGEWOOD TOWN OF | 85,414 | 0.0980% |
| 4310 | NORTH CENTRAL SOLID WASTE AUTHORITY | 145,863 | 0.1674% |
| 4320 | EL VALLE DE LOS RANCHOS WATER & SANITATION DIST. | 14,438 | 0.0166% |
| 4330 | POJOAQUE VALLEY IRRIGATION DISTRICT | 1,448 | 0.0017% |
| 4340 | CARLSBAD IRRIGATION DISTRICT | 64,824 | 0.0744% |
| 4350 | COLUMBUS VILLAGE OF | 37,815 | 0.0434% |
| 4370 | LOVINGTON CITY OF | 147,695 | 0.1695% |
| 4380 | ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY | 3,237,259 | 3.7153% |
| 4390 | SAN JUAN WATER COMMISSION | 24,226 | 0.0278% |
| 4400 | OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS | 19,532 | 0.0224% |
| 4410 | CARRIZOZO SOIL & WATER CONSERVATION DIST. | - | 0.0000% |
| 4420 | UPPER HONDO SOIL & WATER CONSERVATION DIST. | 8,111 | 0.0093% |
| 4430 | CARRIZOZO TOWN OF | 7,483 | 0.0086% |
| 4440 | TULAROSA VILLAGE OF | 56,098 | 0.0644% |
| 4450 | WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT | 2,309 | 0.0026% |
| 4460 | ANIMAL SERVICE CENTER OF THE MESILLA VALLEY | 120,683 | 0.1385% |
| 4470 | ELDORADO AREA WATER AND SANITATION DISTRICT | 15,322 | 0.0176% |
| 4480 | REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA) | 84,141 | 0.0966% |
| 4490 | TAOS SKI VALLEY | 55,641 | 0.0639% |
| 4500 | ANTHONY CITY OF | 46,696 | 0.0536% |
| 4510 | CAMINO REAL REGIONAL UTILITY AUTHORITY | 48,056 | 0.0552% |
| 4520 | SPRINGER HOUSING AUTHORITY | 12,251 | 0.0141% |
| 4530 | MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC. | 4,401 | 0.0051% |
| 4550 | DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC. | 68,944 | 0.0791% |
| 4560 | ALBUQUERQUE HOUSING AUTHORITY | 250,531 | 0.2875% |
| 4570 | MID-REGION COUNCIL OF GOVERNMENTS | 615,125 | 0.7060% |
| 4580 | A M A F C A ROUNDING | 141,380 - | 0.1623% -0.0010% |
| | | <u>\$ 87,132,475</u> | <u>100.000%</u> |

¹ Change in share is recognized over the 3.91 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal Police Division
 Schedule of Employer Allocations
 For the Year Ended June 30, 2019

| Employer Code | Employer | 2019 Actual Employer Contributions for Allocations | 2019 Employer Allocation Percentage |
|---------------|-------------------------------|--|-------------------------------------|
| 2010 | ALAMOGORDO CITY OF | \$ 492,181 | 1.1708% |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 12,628,493 | 30.0397% |
| 2040 | AZTEC CITY OF | 149,684 | 0.3561% |
| 2050 | BAYARD CITY OF | 34,003 | 0.0809% |
| 2060 | BELEN CITY OF | 178,225 | 0.4239% |
| 2080 | BERNALILLO TOWN OF | 236,367 | 0.5623% |
| 2090 | BLOOMFIELD CITY OF | 170,281 | 0.4051% |
| 2100 | BOSQUE FARMS VILLAGE OF | 108,802 | 0.2588% |
| 2110 | CARLSBAD CITY OF | 922,368 | 2.1941% |
| 2140 | CIMARRON VILLAGE OF | 25,293 | 0.0602% |
| 2160 | CLAYTON TOWN OF | 57,558 | 0.1369% |
| 2170 | CLOUDCROFT VILLAGE OF | 27,551 | 0.0655% |
| 2180 | CLOVIS CITY OF | 247,858 | 0.5896% |
| 2190 | CUBA VILLAGE OF | 28,676 | 0.0682% |
| 2210 | DEMING CITY OF | 298,174 | 0.7093% |
| 2230 | DEXTER TOWN OF | 40,226 | 0.0957% |
| 2270 | ELIDA TOWN OF | 7,107 | 0.0169% |
| 2290 | ESPANOLA CITY OF | 175,377 | 0.4172% |
| 2300 | ESTANCIA TOWN OF | 16,923 | 0.0403% |
| 2310 | FARMINGTON CITY OF | 1,534,818 | 3.6509% |
| 2330 | GALLUP CITY OF | 640,521 | 1.5236% |
| 2350 | GRANTS CITY OF | 150,771 | 0.3586% |
| 2360 | HATCH VILLAGE OF | 73,026 | 0.1737% |
| 2370 | HOBBS CITY OF | 949,870 | 2.2595% |
| 2380 | JAL CITY OF | 37,220 | 0.0885% |
| 2390 | JEMEZ SPRINGS VILLAGE OF | 5,719 | 0.0136% |
| 2400 | LAS CRUCES CITY OF | 2,004,738 | 4.7687% |
| 2410 | LAS VEGAS CITY OF | 294,573 | 0.7007% |
| 2420 | LOGAN VILLAGE OF | 19,817 | 0.0471% |
| 2430 | LORDSBURG CITY OF | 82,810 | 0.1970% |
| 2440 | LOS LUNAS VILLAGE OF | 383,472 | 0.9122% |
| 2460 | MAGDALENA VILLAGE OF | 8,075 | 0.0192% |
| 2470 | MESILLA TOWN OF | 54,286 | 0.1291% |
| 2490 | MILAN VILLAGE OF | 42,054 | 0.1000% |
| 2500 | MORIARTY CITY OF | 79,891 | 0.1900% |
| 2510 | MOUNTAINAIR TOWN OF | 15,780 | 0.0375% |
| 2550 | PORTALES CITY OF | 171,206 | 0.4073% |
| 2560 | QUESTA VILLAGE OF | 19,787 | 0.0471% |
| 2570 | RATON CITY OF | 123,796 | 0.2945% |
| 2620 | RIO RANCHO CITY OF | 1,286,203 | 3.0595% |
| 2630 | ROSWELL CITY OF | 924,527 | 2.1992% |
| 2650 | RUIDOSO DOWNS THE CITY OF | 49,381 | 0.1175% |
| 2660 | RUIDOSO VILLAGE OF | 260,008 | 0.6185% |
| 2680 | SAN YSIDRO VILLAGE OF | 4,636 | 0.0110% |
| 2690 | SANTA FE CITY OF | 1,683,820 | 4.0053% |
| 2710 | SANTA ROSA CITY OF | 62,544 | 0.1488% |
| 2720 | SILVER CITY TOWN OF | 277,897 | 0.6610% |
| 2730 | SOCORRO CITY OF | 126,037 | 0.2998% |
| 2750 | SPRINGER TOWN OF | 6,957 | 0.0165% |
| 2760 | T OR C CITY OF | 114,604 | 0.2726% |
| 2770 | TAOS TOWN OF | 211,817 | 0.5039% |
| 2780 | TEXICO CITY OF | 13,223 | 0.0315% |
| 2810 | TUCUMCARI CITY OF | 108,478 | 0.2580% |
| 2850 | EUNICE CITY OF | 89,843 | 0.2137% |
| 2880 | MELROSE VILLAGE OF | - | 0.0000% |
| 2900 | ANGEL FIRE VILLAGE OF | 48,915 | 0.1164% |

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal Police Division
 Schedule of Employer Allocations
 For the Year Ended June 30, 2019

| Employer Code | Employer | 2019 Actual Employer Contributions for Allocations | 2019 Employer Allocation Percentage |
|---------------|--------------------------|--|-------------------------------------|
| 2950 | SUNLAND PARK CITY OF | \$ 158,619 | 0.3773% |
| 2960 | HAGERMAN TOWN OF | 33,248 | 0.0791% |
| 2980 | ARTESIA CITY OF | 348,572 | 0.8292% |
| 3010 | BERNALILLO COUNTY | 3,921,180 | 9.3274% |
| 3020 | CATRON COUNTY | 51,797 | 0.1232% |
| 3030 | CHAVES COUNTY | 350,804 | 0.8345% |
| 3040 | CIBOLA COUNTY | 123,709 | 0.2943% |
| 3050 | COLFAX COUNTY | 98,429 | 0.2341% |
| 3060 | CURRY COUNTY | 129,582 | 0.3082% |
| 3070 | DE BACA COUNTY | 22,089 | 0.0525% |
| 3090 | DONA ANA COUNTY | 1,316,649 | 3.1319% |
| 3100 | EDDY COUNTY | 670,386 | 1.5947% |
| 3110 | GRANT COUNTY | 287,713 | 0.6844% |
| 3120 | GUADALUPE COUNTY | 50,646 | 0.1205% |
| 3130 | HARDING COUNTY | 12,461 | 0.0296% |
| 3140 | HIDALGO COUNTY | 51,578 | 0.1227% |
| 3150 | LEA COUNTY | 794,296 | 1.8894% |
| 3160 | LINCOLN COUNTY | 216,143 | 0.5141% |
| 3170 | LOS ALAMOS COUNTY | 450,143 | 1.0708% |
| 3180 | LUNA COUNTY | 232,107 | 0.5521% |
| 3200 | MCKINLEY COUNTY | 269,515 | 0.6411% |
| 3210 | MORA COUNTY | 17,580 | 0.0418% |
| 3220 | OTERO COUNTY | 314,369 | 0.7478% |
| 3230 | QUAY COUNTY | 53,316 | 0.1268% |
| 3240 | RIO ARRIBA COUNTY | 170,747 | 0.4062% |
| 3250 | ROOSEVELT COUNTY | 124,307 | 0.2957% |
| 3260 | SAN JUAN COUNTY | 1,119,825 | 2.6638% |
| 3270 | SAN MIGUEL COUNTY | 39,338 | 0.0936% |
| 3280 | SANDOVAL COUNTY | 516,595 | 1.2288% |
| 3290 | SANTA FE COUNTY | 921,840 | 2.1928% |
| 3300 | SIERRA COUNTY | 111,152 | 0.2644% |
| 3310 | SOCORRO COUNTY | 93,081 | 0.2214% |
| 3320 | TAOS COUNTY | 186,098 | 0.4427% |
| 3330 | TORRANCE COUNTY | 76,409 | 0.1818% |
| 3340 | UNION COUNTY | 37,393 | 0.0889% |
| 3350 | VALENCIA COUNTY | 354,186 | 0.8425% |
| 3490 | CORRALES VILLAGE OF | 96,978 | 0.2307% |
| 4040 | LOVING VILLAGE OF | 36,878 | 0.0877% |
| 4250 | RED RIVER TOWN OF | 28,229 | 0.0671% |
| 4290 | EDGEWOOD TOWN OF | 103,128 | 0.2453% |
| 4300 | CAPITAN VILLAGE OF | 8,371 | 0.0199% |
| 4370 | LOVINGTON CITY OF | 138,377 | 0.3292% |
| 4430 | CARRIZOZO TOWN OF | 18,350 | 0.0436% |
| 4440 | TULAROSA VILLAGE OF | 21,468 | 0.0511% |
| 4490 | TAOS SKI VALLEY | 15,871 | 0.0378% |
| 4500 | ANTHONY CITY OF ROUNDING | 39,465 | 0.0939% |
| | | - | 0.0001% |
| | | \$ 42,039,282 | 100.0000% |

¹ Change in share is recognized over the 3.91 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
 PERA Fund - Municipal Firefighters Division
 Schedule of Employer Allocations
 For the year Ended June 30, 2019

| Employer Code | Employer | 2019 Actual Employer Contributions for Allocations | 2019 Employer Allocation Percentage |
|---------------|-------------------------------|--|-------------------------------------|
| 2010 | ALAMOGORDO CITY OF | \$ 189,183 | 0.6567% |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 9,372,552 | 32.5341% |
| 2060 | BELEN CITY OF | 84,310 | 0.2927% |
| 2080 | BERNALILLO TOWN OF | 133,631 | 0.4639% |
| 2090 | BLOOMFIELD CITY OF | 29,069 | 0.1009% |
| 2110 | CARLSBAD CITY OF | 1,032,211 | 3.5830% |
| 2160 | CLAYTON TOWN OF | 34,813 | 0.1208% |
| 2180 | CLOVIS CITY OF | 312,267 | 1.0839% |
| 2210 | DEMING CITY OF | 180,424 | 0.6263% |
| 2290 | ESPANOLA CITY OF | 128,598 | 0.4464% |
| 2310 | FARMINGTON CITY OF | 1,065,358 | 3.6981% |
| 2330 | GALLUP CITY OF | 464,646 | 1.6129% |
| 2350 | GRANTS CITY OF | 72,443 | 0.2515% |
| 2370 | HOBBS CITY OF | 842,562 | 2.9247% |
| 2400 | LAS CRUCES CITY OF | 1,959,706 | 6.8025% |
| 2410 | LAS VEGAS CITY OF | 135,255 | 0.4695% |
| 2440 | LOS LUNAS VILLAGE OF | 188,074 | 0.6528% |
| 2470 | MESILLA TOWN OF | 12,737 | 0.0442% |
| 2500 | MORIARTY CITY OF | 20,862 | 0.0724% |
| 2530 | PECOS VILLAGE OF | 2,134 | 0.0074% |
| 2550 | PORTALES CITY OF | 210,437 | 0.7305% |
| 2570 | RATON CITY OF | 100,083 | 0.3474% |
| 2620 | RIO RANCHO CITY OF | 1,197,947 | 4.1583% |
| 2630 | ROSWELL CITY OF | 908,744 | 3.1544% |
| 2650 | RUIDOSO DOWNS THE CITY OF | 10,886 | 0.0378% |
| 2660 | RUIDOSO VILLAGE OF | 218,042 | 0.7569% |
| 2690 | SANTA FE CITY OF | 1,855,256 | 6.4400% |
| 2720 | SILVER CITY TOWN OF | 212,636 | 0.7381% |
| 2730 | SOCORRO CITY OF | 132,924 | 0.4614% |
| 2770 | TAOS TOWN OF | 68,470 | 0.2377% |
| 2850 | EUNICE CITY OF | 49,046 | 0.1702% |
| 2900 | ANGEL FIRE VILLAGE OF | 75,090 | 0.2607% |
| 2950 | SUNLAND PARK CITY OF | 57,692 | 0.2003% |
| 2980 | ARTESIA CITY OF | 264,731 | 0.9189% |
| 3010 | BERNALILLO COUNTY | 2,883,495 | 10.0092% |
| 3090 | DONA ANA COUNTY | 180,595 | 0.6269% |
| 3100 | EDDY COUNTY | 66,031 | 0.2292% |
| 3170 | LOS ALAMOS COUNTY | 2,024,058 | 7.0259% |
| 3200 | MCKINLEY COUNTY | 72,264 | 0.2508% |
| 3260 | SAN JUAN COUNTY | 123,785 | 0.4297% |
| 3280 | SANDOVAL COUNTY | 263,990 | 0.9164% |
| 3290 | SANTA FE COUNTY | 1,266,232 | 4.3954% |
| 3490 | CORRALES VILLAGE OF | 66,535 | 0.2310% |
| 4250 | RED RIVER TOWN OF | 19,377 | 0.0673% |
| 4370 | LOVINGTON CITY OF | 219,234 | 0.7610% |
| | ROUNDING | 44 | -0.0001% |
| | | <u>\$ 28,808,458</u> | <u>100.0000%</u> |

¹ Change in share is recognized over the 3.91 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association
Schedule of Employer Allocations
PERA Fund - State Funded Divisions
For the year ended June 30, 2019

| Plan | 2019 Employer Contributions for Allocations |
|------------------------------|--|
| <u>PERA Divisions</u> | |
| State Funded Divisions | |
| State General | \$ 158,870,935 |
| State Police | 22,824,953 |
| Legislative | - |
| Total State Funded Divisions | 181,695,888 |
| Total Other PERA Divisions | 157,980,215 |
| Total PERA | \$ 339,676,103 |

Schedule of Pension Amounts by Employer

State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts by Employer
 PERA Fund - Municipal General Division
 As of and for the year ended 6/30/2019

| Employer Code | Employer Municipal General | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|----------------------|--|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|---|---|--------------------------------|
| | | 2019 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 | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| | | \$ 1,731,099,439 | \$ 51,901,611 | \$ 58,333,335 | \$ 77,188,824 | \$ 50,116,175 | \$ 237,539,945 | \$ 18,726,638 | \$ 4,263,650 | \$ 50,108,540 | \$ 73,098,828 | \$ 317,280,891 | \$ - | \$ 317,280,891 |
| Employer Allocations | | | | | | | | | | | | | | |
| 2000 | REDI-Net | \$ 126,370 | \$ 3,789 | \$ 4,258 | \$ 5,635 | \$ 52,961 | \$ 66,643 | \$ 1,367 | \$ 311 | \$ 12,931 | \$ 14,609 | \$ 23,162 | \$ 21,904 | \$ 45,066 |
| 2010 | ALAMOGORDO CITY OF | 16,613,362 | 498,100 | 559,825 | 740,781 | 566,550 | 2,365,256 | 179,720 | 40,918 | 531,277 | 751,915 | 3,044,945 | (31,058) | 3,013,887 |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 328,304,739 | 9,843,192 | 11,062,975 | 14,638,938 | 12,138,386 | 47,683,491 | 3,551,526 | 808,605 | 6,253,636 | 10,613,767 | 60,172,638 | (247,242) | 59,925,396 |
| 2030 | ARCH HURLEY CONSERVANCY DIST | 813,617 | 24,393 | 27,417 | 36,279 | 16,268 | 104,357 | 8,801 | 2,004 | 1,249 | 12,054 | 149,122 | 6,346 | 155,468 |
| 2040 | AZTEC CITY OF | 5,858,041 | 175,635 | 197,400 | 261,207 | 113,993 | 748,235 | 63,371 | 14,428 | 306,379 | 384,178 | 1,073,679 | (73,340) | 1,000,339 |
| 2050 | BAYARD CITY OF | 1,182,341 | 35,448 | 39,842 | 47,418 | 175,428 | 12,790 | 2,912 | 12,790 | 145,223 | 216,703 | (48,690) | 168,013 | |
| 2060 | BELEN CITY OF | 4,921,515 | 147,556 | 165,842 | 219,448 | 222,750 | 755,596 | 53,239 | 12,122 | 41,260 | 106,621 | 902,030 | 148,545 | 1,050,575 |
| 2080 | BERNALILLO TOWN OF | 4,315,631 | 129,390 | 145,425 | 192,432 | 88,742 | 555,989 | 46,686 | 10,629 | - | 57,315 | 790,981 | 76,880 | 867,861 |
| 2090 | BLOOMFIELD CITY OF | 3,820,537 | 114,546 | 128,742 | 170,356 | 1,817 | 415,461 | 41,330 | 9,410 | 569,805 | 620,545 | 700,239 | (336,275) | 363,964 |
| 2100 | BOSQUE FARMS VILLAGE OF | 1,158,106 | 34,723 | 39,025 | 51,639 | 29,927 | 155,314 | 12,529 | 2,852 | 34,873 | 50,254 | 212,261 | (4,996) | 207,265 |
| 2110 | CARLSBAD CITY OF | 33,081,310 | 991,840 | 1,114,750 | 1,475,078 | 684,263 | 4,265,931 | 357,866 | 81,478 | 562,307 | 1,001,651 | 6,063,238 | 355,998 | 6,419,236 |
| 2120 | CARLSBAD SOIL AND WATER CONS DIST | 166,186 | 4,983 | 5,600 | 7,410 | 11,411 | 29,404 | 1,798 | 409 | 22 | 2,229 | 30,459 | 4,957 | 35,416 |
| 2130 | CHAMA VILLAGE OF | 891,516 | 26,729 | 30,042 | 39,752 | 66,507 | 163,030 | 9,644 | 2,196 | 53,165 | 65,005 | 163,400 | 12,126 | 175,526 |
| 2140 | CIMARRON VILLAGE OF | 429,313 | 12,871 | 14,467 | 19,143 | 52,903 | 99,384 | 4,645 | 1,057 | 12,623 | 18,325 | 78,686 | 14,399 | 93,085 |
| 2150 | CLAUNCH PINTO SOIL AND WATER CONS DIST | 103,866 | 3,114 | 3,500 | 4,631 | 1,064 | 12,309 | 1,123 | 256 | 4,267 | 5,646 | 19,037 | (2,308) | 16,729 |
| 2160 | CLAYTON TOWN OF | 2,229,656 | 66,850 | 75,133 | 99,419 | 14,638 | 256,040 | 24,119 | 5,492 | 3,537 | 33,148 | 408,658 | (21,957) | 386,701 |
| 2170 | CLOUDCROFT VILLAGE OF | 751,297 | 22,525 | 25,317 | 33,500 | 33,149 | 114,491 | 8,128 | 1,850 | 1,287 | 11,265 | 137,700 | 14,100 | 151,800 |
| 2180 | CLOVIS CITY OF | 2,290,244 | 68,666 | 77,175 | 102,121 | 75,576 | 323,538 | 24,775 | 5,641 | 102,397 | 132,813 | 419,763 | (565) | 419,198 |
| 2190 | CUBA VILLAGE OF | 626,658 | 18,788 | 21,117 | 27,942 | 7,263 | 75,110 | 6,779 | 1,543 | 69,256 | 77,578 | 114,856 | (35,297) | 79,559 |
| 2200 | CUBA SOIL AND WATER CONS DIST | 91,748 | 2,750 | 3,092 | 4,091 | 12,079 | 22,012 | 992 | 226 | 3,906 | 5,124 | 16,816 | (1,671) | 15,145 |
| 2210 | DEMING CITY OF | 6,437,958 | 193,022 | 216,942 | 287,065 | 46,716 | 743,745 | 69,644 | 15,857 | 390,307 | 475,808 | 1,179,968 | (132,938) | 1,047,030 |
| 2220 | DES MOINES VILLAGE OF | 58,858 | 1,765 | 1,983 | 2,624 | 617 | 6,989 | 637 | 145 | 4,719 | 5,501 | 10,788 | (10,162) | 626 |
| 2230 | DEXTER TOWN OF | 574,725 | 17,231 | 19,367 | 25,627 | 44,128 | 106,353 | 6,217 | 1,416 | 20,889 | 28,522 | 105,337 | 28,326 | 133,663 |
| 2240 | EAST RIO ARRIBA SOIL AND WATER CONS. DIST. | 102,135 | 3,062 | 3,442 | 4,554 | 4,799 | 15,857 | 1,104 | 252 | 8,622 | 9,978 | 18,720 | (2,056) | 16,664 |
| 2250 | EAST TORRANCE SOIL AND WATER CONS DIST | 79,631 | 2,387 | 2,683 | 3,551 | 3,696 | 12,317 | 862 | 196 | 4,973 | 6,031 | 14,595 | 306 | 14,901 |
| 2270 | ELIDA TOWN OF | 119,445 | 3,581 | 4,025 | 5,326 | 2,464 | 15,396 | 1,292 | 294 | 6,480 | 8,066 | 21,892 | (3,730) | 18,162 |
| 2290 | ESPANOLA CITY OF | 7,686,082 | 230,444 | 259,000 | 342,718 | 96,162 | 928,324 | 83,146 | 18,931 | 69,156 | 171,233 | 1,408,727 | (14,520) | 1,394,207 |
| 2300 | ESTANCIA TOWN OF | 602,423 | 18,061 | 20,300 | 26,862 | 8,104 | 73,327 | 6,517 | 1,484 | 55,798 | 63,779 | 110,414 | 1,797 | 112,211 |
| 2310 | FARMINGTON CITY OF | 56,229,572 | 1,685,869 | 1,894,783 | 2,507,247 | 886,275 | 6,974,174 | 608,279 | 138,492 | 814,995 | 1,561,766 | 10,305,918 | (336,606) | 9,969,312 |
| 2320 | FT SUMNER VILLAGE OF | 952,105 | 28,546 | 32,083 | 42,454 | 15,541 | 118,624 | 10,300 | 2,345 | 41,165 | 53,810 | 174,504 | 2,267 | 176,771 |
| 2330 | GALLUP CITY OF | 19,225,591 | 576,419 | 647,850 | 857,259 | 552,669 | 2,634,197 | 207,978 | 47,352 | 258,396 | 513,726 | 3,523,722 | 186,437 | 3,710,159 |
| 2340 | GRADY VILLAGE OF | 72,706 | 2,180 | 2,450 | 3,242 | 1,231 | 9,103 | 787 | 179 | 4,410 | 5,376 | 13,326 | (3,193) | 10,133 |
| 2350 | GRANTS CITY OF | 4,783,028 | 143,404 | 161,175 | 213,273 | 148,110 | 665,962 | 51,742 | 11,780 | 263,595 | 327,117 | 876,647 | 75,934 | 952,581 |
| 2360 | HATCH VILLAGE OF | 1,151,181 | 34,514 | 38,792 | 51,331 | 55,615 | 180,252 | 12,454 | 2,835 | - | 15,289 | 210,992 | 42,288 | 253,280 |
| 2370 | HOBBS CITY OF | 28,651,427 | 859,024 | 965,475 | 1,277,552 | 1,152,676 | 4,254,727 | 309,944 | 70,568 | 1,311,011 | 1,691,523 | 5,251,316 | 421,311 | 5,672,627 |
| 2375 | HURLEY, TOWN OF | 451,817 | 13,547 | 15,225 | 20,146 | 205,056 | 253,974 | 4,887 | 1,113 | - | 6,000 | 82,810 | 84,111 | 166,921 |
| 2380 | JAL CITY OF | 1,947,486 | 58,390 | 65,625 | 86,837 | 320,146 | 530,998 | 21,067 | 4,797 | 16,627 | 42,491 | 356,941 | 121,021 | 477,962 |
| 2390 | JEMEZ SPRINGS VILLAGE OF | 347,951 | 10,432 | 11,725 | 15,515 | 22,066 | 59,738 | 3,764 | 857 | 25,060 | 29,681 | 63,773 | (5,056) | 58,717 |
| 2400 | LAS CRUCES CITY OF | 89,201,823 | 2,674,438 | 3,005,858 | 3,977,463 | 2,186,345 | 11,844,104 | 964,965 | 219,702 | 348,033 | 1,532,700 | 16,349,167 | 503,147 | 16,852,314 |
| 2410 | LAS VEGAS CITY OF | 11,240,028 | 336,998 | 378,758 | 501,187 | - | 1,216,943 | 121,592 | 27,684 | 895,706 | 1,044,982 | 2,060,105 | (449,112) | 1,610,993 |
| 2420 | LOGAN VILLAGE OF | 708,020 | 21,228 | 23,858 | 31,570 | 32,632 | 109,288 | 7,659 | 1,744 | 27,763 | 37,166 | 129,768 | (6,756) | 123,012 |
| 2430 | LORDSBURG CITY OF | 1,322,560 | 39,653 | 44,567 | 58,972 | 130,305 | 273,497 | 14,308 | 3,257 | 55,645 | 73,210 | 242,403 | 5,126 | 247,529 |
| 2440 | LOS LUNAS VILLAGE OF | 10,526,816 | 315,614 | 354,725 | 469,385 | 501,797 | 1,641,521 | 113,877 | 25,927 | 40,808 | 180,612 | 1,929,385 | 255,006 | 2,184,391 |
| 2450 | LOS RANCHOS VILLAGE OF | 1,201,383 | 36,020 | 40,483 | 53,569 | 486,280 | 616,352 | 12,996 | 2,959 | 257,411 | 273,366 | 220,193 | 49,907 | 270,100 |
| 2460 | MAGDALENA VILLAGE OF | 344,489 | 10,328 | 11,608 | 15,361 | 38,953 | 76,250 | 3,727 | 848 | 258 | 4,833 | 63,139 | 21,886 | 85,025 |
| 2470 | MESILLA TOWN OF | 709,751 | 21,280 | 23,917 | 31,647 | 11,085 | 87,929 | 7,678 | 1,748 | 51,686 | 61,112 | 130,085 | (154,912) | (24,827) |
| 2480 | MID. RIO GRANDE CONS. DIST. | 17,016,707 | 510,193 | 573,417 | 758,766 | 413,827 | 2,256,203 | 184,083 | 41,912 | 63,969 | 289,964 | 3,118,871 | 67,570 | 3,186,441 |
| 2490 | MILAN VILLAGE OF | 1,516,443 | 45,466 | 51,100 | 67,617 | 33,354 | 197,537 | 16,404 | 3,735 | 109,584 | 129,723 | (53,996) | 223,942 | |
| 2500 | MORIARTY CITY OF | 1,215,231 | 36,434 | 40,950 | 54,187 | 14,163 | 145,734 | 13,146 | 2,993 | 50,008 | 66,147 | 222,731 | (13,896) | 208,835 |
| 2510 | MOUNTAINAIR TOWN OF | 541,834 | 16,246 | 18,258 | 24,160 | 47,560 | 106,224 | 5,861 | 1,335 | 11,642 | 18,838 | 99,309 | 9,048 | 108,357 |
| 2520 | NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT | 2,193,303 | 65,760 | 73,908 | 97,798 | - | 237,466 | 23,727 | 5,402 | 429,875 | 459,004 | 401,995 | (249,892) | 152,103 |
| 2530 | PECOS VILLAGE OF | 671,666 | 20,138 | 22,633 | 29,949 | 60,003 | 132,723 | 7,266 | 1,654 | 617 | 9,537 | 123,105 | 28,101 | 151,206 |

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2019

| Employer Code | Employer Municipal General | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|-----------------------------|--|--------------------------------|--|--|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|---|---|--------------------------------|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual | Net Difference Between Projected and Actual Investment Earnings on Pension Plans | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| | | \$ 1,731,099,439 | \$ 51,901,611 | \$ 58,333,335 | \$ 77,188,824 | \$ 50,116,175 | \$ 237,539,945 | \$ 18,726,638 | \$ 4,263,650 | \$ 50,108,540 | \$ 73,098,828 | \$ 317,280,891 | \$ - | \$ 317,280,891 |
| Employer Allocations | | | | | | | | | | | | | | |
| 2540 | PECOS VALLEY CONS. DISTRICT | \$ 817,079 | \$ 24,498 | \$ 27,533 | \$ 36,433 | \$ 25,164 | \$ 113,628 | \$ 8,839 | \$ 2,012 | \$ 20,889 | \$ 31,740 | \$ 149,757 | \$ 9,960 | \$ 159,717 |
| 2550 | PORTALES CITY OF | 5,828,612 | 174,753 | 196,408 | 259,895 | 125,902 | 756,958 | 63,052 | 14,356 | 237,940 | 315,348 | 1,068,285 | (72,869) | 995,416 |
| 2560 | QUESTA VILLAGE OF | 772,070 | 23,148 | 26,017 | 34,426 | 33,820 | 117,411 | 8,352 | 1,902 | 18,162 | 28,416 | 141,507 | (1,259) | 140,248 |
| 2570 | RATON CITY OF | 3,896,705 | 116,831 | 131,308 | 173,752 | 12,257 | 434,148 | 42,154 | 9,597 | 173,666 | 225,417 | 714,199 | (34,458) | 679,741 |
| 2580 | RATON PUBLIC SERVICE | 1,654,931 | 49,617 | 55,767 | 73,793 | 50,257 | 229,434 | 17,903 | 4,076 | 13,961 | 35,940 | 303,321 | 5,034 | 308,355 |
| 2590 | REGION V HOUSING AUTHORITY | 659,549 | 19,774 | 22,225 | 29,409 | 14,780 | 86,188 | 7,135 | 1,624 | 14,942 | 23,701 | 120,884 | (2,232) | 118,652 |
| 2600 | REGION VI HOUSING AUTHORITY | 1,208,308 | 36,227 | 40,717 | 53,878 | 18,510 | 149,332 | 13,071 | 2,976 | 56,857 | 72,904 | 221,462 | (5,369) | 216,093 |
| 2610 | RESERVE VILLAGE OF | 237,161 | 7,110 | 7,992 | 10,575 | 14,421 | 40,098 | 2,566 | 584 | 7,561 | 10,711 | 43,467 | (3,411) | 40,056 |
| 2620 | RIO RANCHO CITY OF | 30,160,946 | 904,281 | 1,016,342 | 1,344,861 | 748,831 | 4,014,315 | 326,274 | 74,286 | 2,261,359 | 2,661,919 | 5,527,985 | (447,814) | 5,080,171 |
| 2630 | ROSWELL CITY OF | 27,827,423 | 834,319 | 937,708 | 1,240,810 | 1,535,378 | 4,548,215 | 301,031 | 68,538 | 305,614 | 675,183 | 5,100,290 | 588,159 | 5,688,449 |
| 2640 | ROY VILLAGE OF | 148,874 | 4,463 | 5,017 | 6,638 | 12,732 | 28,850 | 3,670 | 836 | 25,167 | 27,144 | 120,884 | (4,629) | 22,657 |
| 2650 | RUIDOSO DOWNS THE CITY OF | 2,065,202 | 61,919 | 69,592 | 92,086 | 64,045 | 287,642 | 22,340 | 5,087 | 337,032 | 364,459 | 378,516 | (107,954) | 270,562 |
| 2660 | RUIDOSO VILLAGE OF | 12,939,968 | 387,965 | 436,042 | 576,986 | 253,079 | 1,654,072 | 139,981 | 31,871 | 40,379 | 212,231 | 2,371,675 | 128,880 | 2,500,555 |
| 2670 | S N M E D D | 380,841 | 11,418 | 12,833 | 16,982 | 3,978 | 45,211 | 4,120 | 938 | 93,454 | 98,512 | 69,802 | (80,400) | (10,598) |
| 2680 | SAN YSIDRO VILLAGE OF | 129,832 | 3,893 | 4,375 | 5,789 | 9,236 | 23,293 | 1,404 | 320 | 7,979 | 9,703 | 23,796 | 1,605 | 25,401 |
| 2690 | SANTA FE CITY OF | 87,167,781 | 2,613,454 | 2,937,317 | 3,886,766 | 1,990 | 9,439,527 | 942,961 | 214,692 | 1,456,420 | 2,614,073 | 15,976,362 | (1,216,549) | 14,759,813 |
| 2710 | SANTA ROSA CITY OF | 2,099,824 | 62,957 | 70,758 | 93,630 | 46,601 | 273,946 | 22,715 | 5,172 | 166,115 | 194,002 | 384,862 | (16,825) | 368,037 |
| 2720 | SILVER CITY TOWN OF | 6,304,665 | 189,025 | 212,450 | 281,122 | 135,279 | 817,876 | 68,203 | 15,528 | 179,772 | 263,503 | 1,155,537 | (82,864) | 1,072,673 |
| 2730 | SOCORRO CITY OF | 5,866,696 | 175,894 | 197,692 | 261,593 | 19,581 | 654,760 | 63,464 | 14,450 | 482,840 | 560,754 | 1,075,265 | (166,928) | 908,337 |
| 2740 | SOUTHWEST NEW MEXICO COG | 339,295 | 10,173 | 11,433 | 15,129 | 1,847 | 38,582 | 3,670 | 836 | 22,891 | 27,397 | 62,187 | (10,526) | 51,661 |
| 2750 | SPRINGER TOWN OF | 633,583 | 18,996 | 21,350 | 28,251 | 1,676 | 70,273 | 6,854 | 1,560 | 37,470 | 45,884 | 116,125 | (6,370) | 109,755 |
| 2760 | T O R C CITY OF | 4,923,246 | 147,608 | 165,900 | 219,525 | 89,120 | 622,153 | 53,258 | 12,126 | 217,016 | 282,400 | 902,347 | (53,615) | 848,732 |
| 2770 | TAOS TOWN OF | 7,066,348 | 211,862 | 238,117 | 315,085 | 551,062 | 1,316,126 | 76,442 | 17,404 | 707,157 | 801,003 | 1,295,141 | (284,821) | 1,010,320 |
| 2780 | TEXICO CITY OF | 346,220 | 10,380 | 11,667 | 15,438 | 14,762 | 52,247 | 3,745 | 853 | - | 4,598 | 63,456 | 18,766 | 82,222 |
| 2790 | TIERRA Y MONTES SWCD | 420,657 | 12,612 | 14,175 | 18,757 | 12,335 | 57,879 | 4,551 | 1,036 | 9,853 | 15,440 | 77,099 | 8,038 | 85,137 |
| 2800 | TJERAS VILLAGE OF | 432,774 | 12,976 | 14,583 | 19,297 | 9,239 | 141,075 | 4,682 | 1,066 | 53,639 | 59,387 | 79,320 | 6,682 | 86,002 |
| 2810 | TUCUMCARI CITY OF | 5,195,029 | 155,757 | 175,058 | 231,644 | 60,506 | 622,965 | 56,199 | 12,795 | 324,834 | 393,828 | 952,160 | (105,541) | 846,619 |
| 2830 | WAGON MOUND VILLAGE OF | 214,657 | 6,437 | 7,233 | 9,571 | 14,993 | 38,234 | 2,322 | 529 | 1,041 | 3,892 | 39,343 | 10,253 | 49,596 |
| 2840 | WILLIAMSBURG VILLAGE OF | 148,874 | 4,463 | 5,017 | 6,638 | 12,591 | 28,709 | 1,610 | 367 | 8,953 | 10,930 | 27,286 | 6,519 | 33,805 |
| 2850 | EUNICE CITY OF | 3,135,021 | 93,993 | 105,642 | 139,789 | 152,723 | 492,147 | 33,914 | 7,721 | 358,241 | 399,876 | 574,596 | (210,020) | 364,576 |
| 2860 | NORTHWEST NM COUNCIL OF GOVERNMENTS | 550,490 | 16,505 | 18,550 | 24,546 | 57,150 | 116,751 | 5,955 | 1,356 | 92,988 | 100,299 | 100,895 | (1,240) | 99,655 |
| 2870 | NORTHWEST NM REGIONAL SOLID WASTE AUTH | 2,608,767 | 78,216 | 87,908 | 116,324 | 68,971 | 351,419 | 28,221 | 6,425 | 29,300 | 63,946 | 478,142 | 17,725 | 495,867 |
| 2880 | MELROSE VILLAGE OF | 254,471 | 7,629 | 8,575 | 11,347 | 17,155 | 44,706 | 2,753 | 627 | 14,921 | 18,301 | 46,640 | 6,585 | 53,225 |
| 2900 | ANGEL FIRE VILLAGE OF | 3,640,503 | 109,149 | 122,675 | 162,328 | 66,005 | 460,157 | 39,383 | 8,966 | 59,682 | 108,031 | 667,242 | 58,016 | 725,258 |
| 2910 | TIMBERON WATER AND SANITATION DISTRICT | 95,210 | 2,855 | 3,208 | 4,245 | 22 | 10,330 | 1,029 | 235 | 23,315 | 24,579 | 17,450 | (13,832) | 3,618 |
| 2920 | MOSQUERO VILLAGE OF | 83,093 | 2,491 | 2,800 | 3,705 | 16,099 | 25,095 | 899 | 205 | 6,427 | 7,531 | 15,229 | 2,843 | 18,072 |
| 2930 | EAGLE NEST VILLAGE OF | 417,195 | 12,508 | 14,058 | 18,603 | 9,511 | 54,680 | 4,513 | 1,028 | 3,978 | 9,519 | 76,465 | 14,322 | 90,787 |
| 2940 | EMW GAS ASSOCIATION | 1,393,535 | 41,781 | 46,958 | 62,137 | 14,163 | 165,039 | 15,075 | 3,432 | 116,763 | 135,270 | 255,411 | (33,750) | 221,661 |
| 2950 | SUNLAND PARK CITY OF | 2,733,406 | 81,953 | 92,108 | 121,881 | 234,148 | 530,090 | 29,570 | 6,732 | 31,831 | 68,133 | 500,987 | 134,178 | 635,165 |
| 2960 | HAGERMAN TOWN OF | 313,329 | 9,395 | 10,558 | 13,971 | 9,236 | 43,160 | 3,389 | 772 | 15,318 | 19,479 | 57,428 | (1,415) | 56,013 |
| 2970 | SANTA CLARA VILLAGE OF | 394,691 | 11,834 | 13,300 | 17,599 | 23,015 | 65,748 | 4,270 | 972 | 43,720 | 48,962 | 45,848 | 118,188 | 156,989 |
| 2980 | ARTESIA CITY OF | 6,017,302 | 180,410 | 202,767 | 268,308 | 325,551 | 977,036 | 65,094 | 14,820 | 61,045 | 140,959 | 1,102,868 | 175,324 | 1,278,192 |
| 2990 | MAXWELL VILLAGE OF | 124,639 | 3,737 | 4,200 | 5,558 | 7,957 | 21,452 | 1,348 | 307 | 13,262 | 14,917 | 22,844 | (12,496) | 10,348 |
| 2995 | MAXWELL HOUSING AUTHORITY | - | - | - | - | 3,093 | 3,093 | - | - | 7,389 | 7,389 | - | (124) | (124) |
| 3000 | KIRTLAND, TOWN OF | 58,858 | 1,765 | 1,983 | 2,624 | 17,615 | 23,987 | 637 | 145 | 994 | 1,776 | 10,788 | 10,268 | 21,056 |
| 3010 | BERNALILLO COUNTY | 187,697,919 | 5,627,535 | 6,324,909 | 8,369,353 | 5,673,753 | 25,995,550 | 2,030,473 | 462,295 | 2,014,388 | 4,507,156 | 34,401,815 | (1,016,788) | 33,385,027 |
| 3020 | CATRON COUNTY | 2,503,170 | 75,050 | 84,350 | 111,615 | 159,137 | 430,152 | 27,079 | 6,165 | 134,906 | 168,150 | 458,788 | 62,193 | 520,981 |
| 3030 | CHAVES COUNTY | 19,457,558.00 | 583,374.00 | 655,667.00 | 867,602.00 | 158,003.00 | 2,264,646.00 | 210,488.00 | 47,923.00 | 327,598.00 | 586,009.00 | 3,566,237.00 | 20,952.00 | 3,587,189.00 |
| 3040 | CIBOLA COUNTY | 5,231,383 | 156,847 | 176,283 | 233,265 | 9,713 | 576,108 | 56,592 | 12,885 | 1,357,475 | 1,426,952 | 958,823 | (520,020) | 438,803 |
| 3050 | COLFAX COUNTY | 4,892,087 | 146,674 | 164,850 | 218,136 | 314,325 | 843,985 | 52,922 | 12,049 | 137,363 | 202,334 | 896,636 | (5,624) | 891,012 |
| 3060 | CURRY COUNTY | 9,334,088 | 279,854 | 314,533 | 416,202 | 432,700 | 1,443,289 | 100,974 | 22,990 | 793,586 | 917,550 | 1,710,779 | (42,355) | 1,668,424 |
| 3070 | DE BACA COUNTY | 1,843,621 | 55,275 | 62,125 | 82,206 | 134,284 | 333,890 | 19,944 | 4,541 | 108,778 | 133,263 | 337,904 | (31,065) | 306,839 |
| 3090 | DONA ANA COUNTY | 49,987,227 | 1,498,712 | 1,684,433 | 2,228,904 | 1,477,062 | 6,889,111 | 540,751 | 123,117 | 810,412 | 1,474,280 | 9,161,803 | 428,725 | 9,590,528 |

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

State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts by Employer
 PERA Fund - Municipal General Division
 As of and for the year ended 6/30/2019

| Employer Code | Employer Municipal General | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|-----------------------------|---|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|---|---|--------------------------------|--|
| | | 2019 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 | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | |
| | | | | | | | | | | | | | Employer Contributions Share of | Total Employer Pension Expense | |
| | | \$ 1,731,099,439 | \$ 51,901,611 | \$ 58,333,335 | \$ 77,188,824 | \$ 50,116,175 | \$ 237,539,945 | \$ 18,726,638 | \$ 4,263,650 | \$ 50,108,540 | \$ 73,098,828 | \$ 317,280,891 | \$ - | \$ 317,280,891 | |
| Employer Allocations | | | | | | | | | | | | | | | |
| 3100 | EDDY COUNTY | \$ 30,458,694 | \$ 913,209 | \$ 1,026,375 | \$ 1,358,137 | \$ 1,215,986 | \$ 4,513,707 | \$ 329,495 | \$ 75,019 | \$ 1,098,146 | \$ 1,502,660 | \$ 5,582,557 | \$ 550,779 | \$ 6,133,336 | |
| 3110 | GRANT COUNTY | 9,373,904 | 281,048 | 315,875 | 417,977 | 161,344 | 1,176,244 | 101,404 | 23,088 | 665,509 | 790,001 | 1,718,076 | (185,837) | 1,532,239 | |
| 3120 | GUADALUPE COUNTY | 3,039,811 | 91,139 | 102,433 | 135,544 | 228,452 | 557,568 | 32,884 | 7,487 | 8,348 | 48,719 | 557,145 | 51,432 | 608,577 | |
| 3130 | HARDING COUNTY | 1,286,207 | 38,563 | 43,342 | 57,351 | 74,514 | 213,770 | 13,914 | 3,168 | 48,656 | 65,738 | 235,740 | 8,086 | 243,826 | |
| 3140 | HIDALGO COUNTY | 3,263,122 | 97,835 | 109,958 | 145,501 | 115,938 | 469,232 | 35,300 | 8,037 | 302,736 | 346,073 | 598,074 | 62,389 | 660,463 | |
| 3150 | LEA COUNTY | 23,163,842 | 694,495 | 780,558 | 1,032,864 | 770,399 | 3,278,316 | 250,581 | 57,052 | 69,046 | 376,679 | 4,245,536 | 390,014 | 4,635,550 | |
| 3160 | LINCOLN COUNTY | 6,041,537 | 181,137 | 203,583 | 269,389 | 326,242 | 980,351 | 65,356 | 14,880 | 152,203 | 232,439 | 1,107,510 | 33,727 | 1,141,037 | |
| 3170 | LOS ALAMOS COUNTY | 53,837,193 | 1,614,140 | 1,814,167 | 2,400,572 | 2,627,316 | 8,456,195 | 582,398 | 132,600 | 5,261,477 | 5,976,475 | 9,867,436 | (188,427) | 9,679,009 | |
| 3180 | LUNA COUNTY | 13,341,583 | 400,006 | 449,575 | 594,894 | 204,903 | 1,649,378 | 144,326 | 32,860 | 409,883 | 581,069 | 2,445,284 | 9,159 | 2,454,443 | |
| 3200 | MCKINLEY COUNTY | 14,629,522 | 438,620 | 492,975 | 652,323 | - | 1,583,918 | 158,259 | 36,032 | 873,752 | 1,068,043 | 2,681,341 | (547,817) | 2,133,524 | |
| 3210 | MORA COUNTY | 1,808,999 | 54,238 | 60,958 | 80,662 | 46,833 | 242,691 | 19,569 | 4,456 | 53,051 | 77,076 | 331,559 | 43,518 | 375,077 | |
| 3220 | OTERO COUNTY | 12,818,791 | 384,332 | 431,958 | 571,583 | 403,359 | 1,791,232 | 138,671 | 31,572 | 701,692 | 871,935 | 2,349,465 | (129,867) | 2,219,598 | |
| 3230 | QUAY COUNTY | 4,036,924 | 121,035 | 136,033 | 180,004 | 117,953 | 555,025 | 43,670 | 9,943 | 94,496 | 148,109 | 739,899 | 113,582 | 853,481 | |
| 3240 | RIO ARRIBA COUNTY | 19,163,271 | 574,551 | 645,750 | 854,480 | 118,558 | 2,213,339 | 207,303 | 47,199 | 1,754,413 | 2,008,915 | 3,512,299 | (742,615) | 2,769,684 | |
| 3250 | ROOSEVELT COUNTY | 4,608,186 | 138,162 | 155,283 | 205,477 | 333,684 | 832,606 | 49,850 | 11,350 | 352,792 | 413,992 | 844,602 | (29,725) | 814,877 | |
| 3260 | SAN JUAN COUNTY | 45,924,337 | 1,376,898 | 1,547,525 | 2,047,742 | 1,295,675 | 6,267,840 | 496,799 | 113,110 | 3,372,439 | 3,982,348 | 8,417,145 | (969,910) | 7,447,235 | |
| 3270 | SAN MIGUEL COUNTY | 7,324,281 | 219,596 | 246,808 | 326,586 | 56,801 | 849,791 | 79,232 | 18,040 | 191,273 | 288,545 | 1,342,415 | 1,853 | 1,344,268 | |
| 3280 | SANDOVAL COUNTY | 26,385,417 | 791,084 | 889,117 | 1,176,512 | 150,128 | 2,871,913 | 285,431 | 64,987 | 1,516,392 | 1,866,810 | 4,835,995 | (697,122) | 4,138,873 | |
| 3290 | SANTA FE COUNTY | 62,378,438 | 1,870,223 | 2,101,983 | 2,781,422 | 790,200 | 7,543,756 | 674,796 | 153,636 | 20,780 | 849,212 | 11,432,900 | 173,555 | 11,606,455 | |
| 3300 | SIERRA COUNTY | 4,336,404 | 130,014 | 146,125 | 193,358 | 113,290 | 582,787 | 46,911 | 10,680 | 59,749 | 117,340 | 794,789 | (4,325) | 790,464 | |
| 3310 | SOCORRO COUNTY | 6,076,159 | 204,750 | 204,750 | 270,933 | 103,079 | 760,936 | 65,731 | 14,965 | 1,113,656 | 1,266,863 | 1,165,537 | 51,881 | 1,217,418 | |
| 3320 | TAOS COUNTY | 19,663,559 | 589,551 | 662,608 | 876,788 | 260,096 | 2,389,043 | 212,716 | 48,431 | 1,166,516 | 1,427,663 | 3,603,994 | 74,940 | 3,678,934 | |
| 3330 | TORRANCE COUNTY | 5,568,947 | 166,968 | 187,658 | 248,316 | 111,443 | 714,385 | 60,244 | 13,716 | 138,262 | 212,222 | 1,020,693 | 46,619 | 1,067,312 | |
| 3340 | UNION COUNTY | 2,212,345 | 66,331 | 74,550 | 98,647 | 48,454 | 287,982 | 23,933 | 5,449 | 128,718 | 158,100 | 405,485 | (11,897) | 393,588 | |
| 3350 | VALENCIA COUNTY | 13,118,272 | 393,310 | 442,050 | 584,937 | 574,950 | 1,995,247 | 141,910 | 32,310 | 891,701 | 1,065,921 | 2,404,355 | 142,181 | 2,546,536 | |
| 3360 | DE BACA FAMILY PRACTICE CLINIC | 3,372,182 | 101,105 | 113,633 | 150,364 | 16,629 | 381,731 | 36,479 | 8,306 | 132,629 | 177,414 | 618,063 | (10,195) | 607,868 | |
| 3370 | SOUTHWEST SOLID WASTE | 747,835 | 22,421 | 25,200 | 33,346 | 26,480 | 107,447 | 8,090 | 1,842 | 12,753 | 22,685 | 137,065 | (3,727) | 133,338 | |
| 3380 | S S C A F C A | 1,416,040 | 42,456 | 47,717 | 63,140 | 28,664 | 181,977 | 15,318 | 3,488 | 143,237 | 162,043 | 259,536 | (21,497) | 238,039 | |
| 3390 | CHAVES SOIL AND WATER CONS DIST | 162,724 | 4,879 | 5,483 | 7,256 | 6,284 | 23,902 | 1,760 | 401 | 1,990 | 4,151 | 29,824 | 4,192 | 34,016 | |
| 3400 | RIO ARRIBA COUNTY HOUSING AUTHORITY | 141,951 | 4,257 | 4,783 | 6,329 | 516 | 15,885 | 1,535 | 350 | 42,239 | 44,124 | 26,017 | (21,061) | 4,956 | |
| 3410 | TAOS SOIL AND WATER CONSERVATION DIST | 761,684 | 22,836 | 25,667 | 33,963 | 52,905 | 135,371 | 8,240 | 1,876 | - | 10,116 | 139,604 | 30,505 | 170,109 | |
| 3420 | SIERRA SOIL AND WATER CONSERVATION DIST | 154,068 | 4,619 | 5,192 | 6,870 | 3,062 | 19,743 | 1,667 | 379 | 6,955 | 9,001 | 28,238 | 410 | 28,648 | |
| 3430 | ESTANCIA VALLEY SOLID WASTE AUTHORITY | 1,114,828 | 33,424 | 37,567 | 49,710 | 34,454 | 155,155 | 12,060 | 2,746 | 55,820 | 70,626 | 204,329 | 2,864 | 207,193 | |
| 3440 | GREENTREE SOLID WASTE AUTHORITY | 623,196 | 18,685 | 21,000 | 27,788 | 321 | 67,794 | 6,742 | 1,535 | 109,250 | 117,527 | 114,221 | (60,071) | 54,150 | |
| 3450 | NORTH CENTRAL REGIONAL TRANSIT DISTRICT | 4,866,121 | 145,895 | 163,975 | 216,978 | 157,674 | 684,522 | 52,641 | 11,985 | 8,953 | 73,579 | 891,877 | 257,778 | 1,149,655 | |
| 3460 | ELEPHANT BUTTE IRRIGATION DISTRICT | 6,773,793 | 203,091 | 228,258 | 302,040 | 341,778 | 1,075,167 | 73,277 | 16,684 | 166,115 | 256,076 | 1,241,520 | 214,169 | 1,455,689 | |
| 3470 | SOCORRO SOIL AND WATER DISTRICT | 199,076 | 5,969 | 6,708 | 8,877 | 4,333 | 25,887 | 2,154 | 490 | 6,963 | 9,607 | 36,487 | (50) | 36,437 | |
| 3480 | CIUDAD SOIL AND WATER CONSERVATION | 122,908 | 3,685 | 4,142 | 5,480 | 32,034 | 45,341 | 1,329 | 303 | 160 | 1,792 | 22,527 | 12,579 | 35,106 | |
| 3490 | CORRALES VILLAGE OF | 1,949,218 | 58,441 | 65,683 | 86,915 | 97,250 | 308,289 | 21,086 | 4,801 | 37,564 | 63,451 | 357,258 | 57,269 | 414,527 | |
| 4000 | WILLARD VILLAGE OF | 86,555 | 2,595 | 2,917 | 3,859 | 36,684 | 46,055 | 937 | 213 | - | 1,150 | 15,864 | 11,017 | 26,881 | |
| 4010 | SOUTH CENTRAL COUNCIL OF GOG | 740,911 | 22,213 | 24,967 | 33,037 | 63,372 | 143,589 | 8,015 | 1,825 | 252,653 | 262,493 | 135,796 | 6,565 | 142,361 | |
| 4015 | SOUTH CENTRAL REGIONAL TRANSIT DISTRICT | 590,305 | 17,699 | 19,892 | 26,321 | 339,191 | 403,103 | 6,386 | 1,454 | - | 7,840 | 108,193 | 116,561 | 224,754 | |
| 4020 | ELEPHANT BUTTE CITY OF | 735,717 | 22,058 | 24,792 | 32,805 | 95,557 | 175,212 | 7,959 | 1,812 | 63,661 | 73,432 | 134,844 | 31,974 | 166,818 | |
| 4030 | ANTHONY WATER AND SANITATION DIST. | 922,676 | 27,663 | 31,092 | 41,142 | 72,428 | 172,325 | 9,981 | 2,273 | 2,870 | 15,124 | 169,111 | 30,919 | 200,030 | |
| 4040 | LOVING VILLAGE OF | 825,734 | 24,757 | 27,825 | 36,819 | 64,736 | 154,137 | 8,932 | 2,034 | 5,926 | 16,892 | 151,343 | 32,318 | 183,661 | |
| 4050 | VAUGHN TOWN OF | 306,404 | 9,187 | 10,325 | 13,662 | 15,567 | 48,741 | 3,314 | 755 | 7,089 | 11,158 | 56,159 | 7,752 | 63,911 | |
| 4060 | EL PRADO WATER AND SANITATION DIST | 221,581 | 6,643 | 7,467 | 9,880 | 9,987 | 33,977 | 2,397 | 546 | 277 | 3,220 | 40,612 | 5,308 | 45,920 | |

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2019

| Employer Code | Employer Municipal General | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|-----------------------------|---|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|---|---|--------------------------------|
| | | 2019 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 | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| Employer Allocations | | | | | | | | | | | | | | |
| 4070 | EDGEWOOD SOIL AND WATER CONSERV DIST | \$ 212,925 | \$ 6,384 | \$ 7,175 | \$ 9,494 | \$ 13,896 | \$ 36,949 | \$ 2,304 | \$ 524 | \$ 12,931 | \$ 15,759 | \$ 39,026 | \$ 7,254 | \$ 46,280 |
| 4090 | BAYARD HOUSING AUTHORITY | 235,430 | 7,059 | 7,933 | 10,498 | 16,171 | 41,661 | 2,547 | 580 | 5,154 | 8,281 | 43,150 | 2,626 | 45,776 |
| 4100 | CLOVIS CITY OF HOUSING AUTHORITY | 782,457 | 23,460 | 26,367 | 34,889 | 16,281 | 100,997 | 8,465 | 1,927 | 28,868 | 39,260 | 143,411 | (1,892) | 141,519 |
| 4110 | CUBA HOUSING AUTHORITY | 69,244 | 2,076 | 2,333 | 3,088 | 22,692 | 30,189 | 749 | 171 | 16,766 | 17,686 | 12,691 | (261) | 12,430 |
| 4130 | FT. SUMNER VILLAGE OF HOUSING AUTH. | 206,001 | 6,176 | 6,942 | 9,185 | 2,790 | 25,093 | 2,229 | 507 | 2,061 | 4,797 | 37,756 | 548 | 38,304 |
| 4140 | GALLUP CITY OF HOUSING AUTHORITY | 903,634 | 27,092 | 30,450 | 40,293 | 4,525 | 102,360 | 9,775 | 2,226 | 20,937 | 32,938 | 165,621 | 4,076 | 169,697 |
| 4150 | MESILLA VALLEY PUBLIC HOUSING AUTHORITY | 1,807,268 | 54,185 | 60,900 | 80,585 | 43,324 | 238,994 | 19,551 | 4,451 | 34,814 | 58,816 | 331,241 | 31,568 | 362,809 |
| 4160 | LORDSBURG CITY HOUSING AUTHORITY | 162,724 | 4,879 | 5,483 | 7,256 | 8,006 | 25,624 | 1,760 | 401 | 21,473 | 23,634 | 29,824 | (8,401) | 21,423 |
| 4170 | RATON CITY OF HOUSING AUTHORITY | 624,927 | 18,737 | 21,058 | 27,865 | 33,960 | 101,620 | 6,760 | 1,539 | 160 | 8,459 | 114,538 | 11,730 | 126,268 |
| 4180 | T OR C CITY OF HOUSING AUTHORITY | 1,590,880 | 47,697 | 53,608 | 70,937 | 54,116 | 226,358 | 17,210 | 3,918 | 23,873 | 45,001 | 291,581 | 27,215 | 318,796 |
| 4200 | SANTA CLARA VILLAGE OF HOUSING AUTHORITY | 65,781 | 1,972 | 2,217 | 2,933 | 1,231 | 8,353 | 712 | 162 | 1,990 | 2,864 | 12,057 | (71) | 11,986 |
| 4215 | NORTHERN REGIONAL HOUSING AUTHORITY | 990,189 | 29,687 | 33,367 | 44,152 | 91,212 | 198,418 | 10,711 | 2,439 | 181,035 | 194,185 | 181,485 | 71,054 | 252,539 |
| 4245 | PERALTA TOWN OF | 351,414 | 10,536 | 11,842 | 15,669 | 79,352 | 117,399 | 3,801 | 866 | 13,926 | 18,593 | 64,408 | 58,831 | 123,239 |
| 4250 | RED RIVER TOWN OF | 2,340,446 | 70,171 | 78,867 | 104,359 | 60,866 | 314,263 | 25,319 | 5,764 | 76,092 | 107,175 | 428,964 | (20,877) | 408,087 |
| 4260 | SANTA FE CITY CIVIC HOUSING AUTHORITY | 2,832,079 | 84,911 | 95,433 | 126,281 | 118,535 | 425,160 | 30,637 | 6,975 | 4,602 | 42,214 | 519,072 | (14,812) | 504,260 |
| 4270 | SANTA FE CITY SOLID WASTE MANAGEMENT | 3,311,593 | 99,288 | 111,592 | 147,662 | 25,012 | 383,554 | 35,824 | 8,156 | 7,457 | 51,437 | 606,958 | (36,295) | 570,663 |
| 4290 | EDGEWOOD TOWN OF | 1,696,477 | 50,863 | 57,167 | 75,645 | 174,437 | 358,112 | 18,352 | 4,178 | 1,106 | 23,636 | 310,935 | 60,239 | 371,174 |
| 4310 | NORTH CENTRAL SOLID WASTE AUTHORITY | 2,897,860 | 86,883 | 97,650 | 129,214 | 53,289 | 367,036 | 31,349 | 7,137 | - | 38,486 | 531,128 | 75,894 | 607,022 |
| 4320 | EL VALLE DE LOS RANCHOS WATER & SANITATION DIST. | 287,363 | 8,616 | 9,683 | 12,813 | 25,665 | 56,777 | 3,108 | 708 | 208 | 4,024 | 52,669 | 11,411 | 64,080 |
| 4330 | POJOAQUE VALLEY IRRIGATION DISTRICT | 29,429 | 882 | 992 | 1,312 | 617 | 3,803 | 319 | 72 | 30,414 | 30,805 | 5,394 | (15,193) | (9,799) |
| 4340 | CARLSBAD IRRIGATION DISTRICT | 1,287,938 | 38,615 | 43,400 | 57,428 | 33,806 | 173,249 | 13,933 | 3,172 | 33,563 | 50,668 | 236,057 | (3,108) | 232,949 |
| 4350 | COLUMBUS VILLAGE OF | 751,297 | 22,525 | 25,317 | 33,500 | 92,390 | 173,732 | 8,128 | 1,850 | 3,606 | 13,584 | 137,700 | 36,142 | 173,842 |
| 4370 | LOVINGTON CITY OF | 2,934,214 | 87,973 | 98,875 | 130,835 | 443,021 | 760,704 | 31,742 | 7,227 | - | 38,969 | 537,791 | 337,391 | 875,182 |
| 4380 | ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY | 64,315,537 | 1,928,301 | 2,167,258 | 2,867,796 | 98,934 | 7,062,289 | 695,751 | 158,407 | 172,934 | 1,027,092 | 11,787,937 | (81,167) | 11,706,770 |
| 4390 | SAN JUAN WATER COMMISSION | 481,246 | 14,429 | 16,217 | 21,458 | 27,359 | 79,463 | 5,206 | 1,185 | 6,041 | 12,432 | 88,204 | (20,013) | 68,191 |
| 4400 | OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS | 387,766 | 11,626 | 13,067 | 17,290 | 10,499 | 52,482 | 4,195 | 955 | 38,440 | 43,590 | 71,071 | (23,552) | 47,519 |
| 4410 | CARRIZOZO SOIL & WATER CONSERVATION DIST. | - | - | - | - | - | - | - | - | 771 | 771 | - | (3,285) | (3,285) |
| 4420 | UPPER HONDO SOIL & WATER CONSERVATION DIST. | 160,992 | 4,826 | 5,425 | 7,179 | 15,395 | 32,825 | 1,741 | 397 | 8,284 | 10,422 | 29,507 | 1,431 | 30,938 |
| 4430 | CARRIZOZO TOWN OF | 148,874 | 4,463 | 5,017 | 6,638 | 994 | 17,112 | 1,610 | 367 | 4,749 | 6,726 | 27,286 | (6,603) | 20,683 |
| 4440 | TULAROSA VILLAGE OF | 1,114,828 | 33,424 | 37,567 | 49,710 | 82,802 | 203,503 | 12,060 | 2,746 | 14,685 | 29,491 | 204,329 | 23,260 | 227,589 |
| 4450 | WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT | 45,008 | 1,349 | 1,517 | 2,007 | 4,311 | 9,184 | 487 | 111 | 1,557 | 2,155 | 8,249 | 581 | 8,830 |
| 4460 | ANIMAL SERVICE CENTER OF THE MESILLA VALLEY | 2,397,573 | 71,883 | 80,792 | 106,907 | 524,554 | 784,136 | 25,937 | 5,905 | - | 31,842 | 439,434 | 202,377 | 641,811 |
| 4470 | ELDORADO AREA WATER AND SANITATION DISTRICT | 304,673 | 9,135 | 10,267 | 13,585 | 48,488 | 81,475 | 3,296 | 750 | 103,565 | 107,611 | 55,841 | (6,164) | 49,677 |
| 4480 | REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA) | 1,672,242 | 50,137 | 56,350 | 74,564 | 77,881 | 258,932 | 18,090 | 4,119 | 38,793 | 61,002 | 306,493 | 106,220 | 412,713 |
| 4490 | TAOS SKI VALLEY | 1,106,173 | 33,165 | 37,275 | 49,324 | 51,782 | 171,546 | 11,967 | 2,724 | - | 14,691 | 202,742 | 59,722 | 262,464 |
| 4500 | ANTHONY CITY OF | 927,869 | 27,819 | 31,267 | 41,373 | 107,096 | 207,555 | 10,038 | 2,285 | 14,921 | 27,244 | 170,063 | 85,325 | 255,388 |
| 4510 | CAMINO REAL REGIONAL UTILITY AUTHORITY | 955,566 | 28,650 | 32,200 | 42,608 | 21,906 | 125,364 | 10,337 | 2,354 | 3,078 | 15,769 | 175,139 | 22,974 | 198,113 |

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - Municipal General Division
As of and for the year ended 6/30/2019

| Employer Code | Employer Municipal General | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|-----------------------------|---|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|--|---|--------------------------------|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| | | \$ 1,731,099,439 | \$ 51,901,611 | \$ 58,333,335 | \$ 77,188,824 | \$ 50,116,175 | \$ 237,539,945 | \$ 18,726,638 | \$ 4,263,650 | \$ 50,108,540 | \$ 73,098,828 | \$ 317,280,891 | \$ - | \$ 317,280,891 |
| Employer Allocations | | | | | | | | | | | | | | |
| 4520 | SPRINGER HOUSING AUTHORITY | \$ 244,085 | \$ 7,318 | \$ 8,225 | \$ 10,884 | \$ 10,349 | \$ 36,776 | \$ 2,641 | \$ 601 | \$ 3,100 | \$ 6,342 | \$ 44,737 | \$ 5,003 | \$ 49,740 |
| 4530 | MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC. | 88,286 | 2,647 | 2,975 | 3,937 | - | 9,559 | 956 | 217 | 1,557 | 2,730 | 16,181 | (1,387) | 14,794 |
| 4550 | DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC. | 1,369,300 | 41,054 | 46,142 | 61,056 | 73,997 | 222,249 | 14,812 | 3,373 | 24,517 | 42,702 | 250,969 | 26,977 | 277,946 |
| 4560 | ALBUQUERQUE HOUSING AUTHORITY | 4,976,911 | 149,217 | 167,708 | 221,918 | 76,735 | 615,578 | 53,839 | 12,258 | 255,600 | 321,697 | 912,183 | 279,338 | 1,191,521 |
| 4570 | MID-REGION COUNCIL OF GOVERNMENTS | 12,221,562 | 366,426 | 411,833 | 544,953 | 596,256 | 1,919,468 | 132,210 | 30,101 | - | 162,311 | 2,240,003 | 1,850,367 | 4,090,370 |
| 4580 | A M A F C A ROUNDING | 2,809,574 (10,389) | 84,237 (313) | 94,675 (350) | 125,277 (456) | 116,757 - | 420,946 (1,119) | 30,393 (114) | 6,920 (28) | 176,062 - | 213,375 (142) | 514,947 (1,908) | 406,761 (1,318) | 921,708 (3,226) |
| TOTAL | | \$ 1,731,099,439 | \$ 51,901,611 | \$ 58,333,335 | \$ 77,188,824 | \$ 50,116,175 | \$ 237,539,945 | \$ 18,726,638 | \$ 4,263,650 | \$ 50,108,540 | \$ 73,098,828 | \$ 317,280,891 | \$ - | \$ 317,280,891 |

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

State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts by Employer
 PERA Fund - Municipal Police Division
 As of and for the year ended 6/30/2019

| Employer Code | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|-----------------------------|-------------------------------|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|--|---|--------------------------|--|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of | 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 | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of | Employer Pension Expense | |
| | Municipal Police | \$ 738,668,986 | \$ 30,859,461 | \$ 23,066,442 | \$ 41,899,195 | \$ 22,501,400 | \$ 118,326,498 | \$ 31,466,104 | \$ 1,879,314 | \$ 22,500,048 | \$ 55,845,466 | \$ 122,325,606 | \$ - | \$ 122,325,606 | |
| Employer Allocations | | | | | | | | | | | | | | | |
| 2010 | ALAMOGORDO CITY OF | \$ 8,648,337 | \$ 361,302 | \$ 270,062 | \$ 490,556 | \$ 209,454 | \$ 1,331,374 | \$ 368,405 | \$ 22,003 | \$ 187,928 | \$ 578,336 | \$ 1,432,188 | \$ (132,981) | \$ 1,299,207 | |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 221,893,947 | 9,270,090 | 6,929,090 | 12,586,392 | 10,095,695 | 38,881,267 | 9,452,324 | 564,540 | 683,117 | 10,699,981 | 36,746,245 | 2,064,160 | 38,810,405 | |
| 2040 | AZTEC CITY OF | 2,630,400 | 109,890 | 82,140 | 149,203 | 716 | 341,949 | 112,051 | 6,692 | 28,130 | 146,873 | 435,601 | (30,091) | 405,510 | |
| 2050 | BAYARD CITY OF | 597,583 | 24,966 | 18,661 | 33,896 | 6,691 | 84,214 | 25,456 | 1,520 | 73,399 | 100,375 | 98,961 | (27,545) | 71,416 | |
| 2060 | BELÉN CITY OF | 3,131,218 | 130,813 | 97,779 | 177,611 | 69,547 | 475,750 | 133,385 | 7,966 | 79,829 | 221,180 | 518,538 | 37,108 | 555,646 | |
| 2080 | BERNALILLO TOWN OF | 4,153,536 | 173,523 | 129,703 | 235,599 | 117,239 | 656,064 | 176,934 | 10,567 | 99,159 | 286,660 | 687,837 | 78,813 | 766,650 | |
| 2090 | BLOOMFIELD CITY OF | 2,992,348 | 125,011 | 93,442 | 169,734 | 20,511 | 408,698 | 127,466 | 7,613 | 484,848 | 619,930 | 495,541 | (212,196) | 283,345 | |
| 2100 | BOSQUE FARMS VILLAGE OF | 1,911,675 | 79,864 | 59,696 | 108,435 | 1,112 | 249,107 | 81,434 | 4,864 | 60,219 | 146,517 | 316,579 | (19,889) | 296,690 | |
| 2110 | CARLSBAD CITY OF | 16,207,137 | 677,087 | 506,101 | 919,310 | 992,107 | 3,094,605 | 690,398 | 41,234 | 257,743 | 989,375 | 2,683,946 | 458,067 | 3,142,013 | |
| 2140 | CIMARRON VILLAGE OF | 444,679 | 18,578 | 13,886 | 25,223 | 117,548 | 15,235 | 18,943 | 1,131 | 3,012 | 23,086 | 73,640 | 46,055 | 119,695 | |
| 2160 | CLAYTON TOWN OF | 1,011,238 | 42,247 | 31,578 | 57,360 | 1,315 | 132,500 | 43,077 | 2,573 | 33,063 | 78,713 | 167,464 | (21,074) | 146,390 | |
| 2170 | CLOUDCROFT VILLAGE OF | 483,828 | 20,212 | 15,109 | 27,444 | 34,799 | 97,564 | 20,610 | 1,231 | 23,317 | 45,158 | 80,123 | 13,053 | 93,176 | |
| 2180 | CLOVIS CITY OF | 4,355,192 | 181,947 | 136,000 | 247,038 | 87,214 | 652,199 | 185,525 | 11,080 | 563,242 | 759,847 | 721,232 | (128,088) | 593,144 | |
| 2190 | CUBA VILLAGE OF | 503,772 | 21,047 | 15,731 | 28,575 | 6,713 | 72,066 | 21,460 | 1,282 | 80,240 | 102,982 | 83,426 | (15,110) | 68,316 | |
| 2210 | DEMING CITY OF | 5,239,379 | 218,886 | 163,610 | 297,191 | 89,156 | 768,843 | 223,189 | 13,330 | 201,262 | 437,781 | 867,656 | (44,040) | 823,616 | |
| 2230 | DEXTER TOWN OF | 706,906 | 29,532 | 22,075 | 40,098 | 22,421 | 114,126 | 30,113 | 1,799 | 4,225 | 36,137 | 117,066 | 7,455 | 124,521 | |
| 2270 | ELIDA TOWN OF | 124,835 | 5,215 | 3,898 | 7,081 | 10,400 | 26,594 | 5,317 | 318 | 8,347 | 13,982 | 20,673 | (9,804) | 10,869 | |
| 2290 | ESPANOLA CITY OF | 3,081,727 | 128,746 | 96,233 | 174,803 | 57,580 | 457,362 | 131,277 | 7,840 | 222,700 | 361,817 | 510,342 | (45,180) | 465,162 | |
| 2300 | ESTANCIA TOWN OF | 297,683 | 12,437 | 9,296 | 16,885 | 32,488 | 71,106 | 12,681 | 757 | 151,988 | 165,426 | 49,297 | (20,442) | 28,855 | |
| 2310 | FARMINGTON CITY OF | 26,968,066 | 1,126,648 | 842,133 | 1,529,698 | 585,441 | 4,083,920 | 1,148,796 | 68,612 | 653,059 | 1,870,467 | 4,465,986 | (127,517) | 4,338,469 | |
| 2330 | GALLUP CITY OF | 11,254,361 | 470,175 | 351,440 | 638,376 | 151,912 | 1,611,903 | 479,418 | 28,633 | 140,371 | 863,422 | 1,863,753 | (70,469) | 1,793,284 | |
| 2350 | GRANTS CITY OF | 2,648,867 | 110,662 | 82,716 | 150,251 | 64,077 | 407,706 | 112,838 | 6,739 | 137,377 | 256,954 | 438,660 | (24,045) | 414,615 | |
| 2360 | HATCH VILLAGE OF | 1,283,068 | 53,603 | 40,066 | 72,779 | 11,033 | 276,881 | 54,657 | 3,264 | 11,103 | 69,024 | 212,480 | 49,736 | 262,216 | |
| 2370 | HOBBS CITY OF | 16,690,226 | 697,270 | 521,186 | 946,712 | 22,269 | 2,187,437 | 710,977 | 42,463 | 2,331,592 | 3,085,032 | 2,763,947 | (618,932) | 2,145,015 | |
| 2380 | JAL CITY OF | 653,723 | 27,310 | 20,414 | 37,081 | 69,264 | 154,069 | 27,848 | 1,663 | 10,681 | 40,192 | 108,258 | 38,270 | 146,528 | |
| 2390 | JEMEZ SPRINGS VILLAGE OF | 100,459 | 4,197 | 3,137 | 5,698 | 7,126 | 20,158 | 4,279 | 256 | 2,390 | 6,925 | 16,636 | 10,417 | 27,053 | |
| 2400 | LAS CRUCES CITY OF | 35,224,908 | 1,471,595 | 1,099,969 | 1,998,047 | 8,433 | 4,578,044 | 1,500,524 | 89,619 | 612,330 | 2,202,473 | 5,833,341 | (349,493) | 5,483,848 | |
| 2410 | LAS VEGAS CITY OF | 5,175,854 | 216,231 | 161,627 | 293,588 | 76,217 | 747,663 | 220,483 | 13,168 | 120,551 | 354,202 | 857,136 | (45,472) | 811,664 | |
| 2420 | LOGAN VILLAGE OF | 347,914 | 14,535 | 10,864 | 19,735 | 7,408 | 52,542 | 14,821 | 885 | 16,889 | 32,595 | 57,615 | (8,096) | 49,519 | |
| 2430 | LORDSBURG CITY OF | 1,455,178 | 60,793 | 45,441 | 82,541 | 80,894 | 269,669 | 61,988 | 3,702 | 29,864 | 95,554 | 240,981 | 15,854 | 256,835 | |
| 2440 | LOS LUNAS VILLAGE OF | 6,738,138 | 281,501 | 210,412 | 382,204 | 215,653 | 1,089,770 | 287,034 | 17,143 | - | 304,177 | 1,115,854 | 167,742 | 1,283,596 | |
| 2460 | MAGDALENA VILLAGE OF | 141,824 | 5,924 | 4,429 | 8,045 | 5,606 | 24,004 | 6,041 | 361 | 32,201 | 38,603 | 23,487 | 1,226 | 24,713 | |
| 2470 | MESILLA TOWN OF | 953,622 | 39,839 | 29,779 | 54,092 | 5,441 | 129,151 | 40,623 | 2,426 | 13,324 | 56,373 | 157,922 | 11,307 | 169,229 | |
| 2490 | MILAN VILLAGE OF | 738,669 | 30,860 | 23,066 | 41,899 | 110,477 | 206,302 | 31,466 | 1,879 | - | 33,345 | 122,326 | 62,125 | 184,451 | |
| 2500 | MORIARTY CITY OF | 1,403,471 | 58,634 | 43,826 | 79,608 | 65,461 | 247,529 | 59,785 | 3,571 | 74,508 | 137,864 | 232,419 | 27,361 | 259,780 | |
| 2510 | MOUNTAINAIR TOWN OF | 277,001 | 11,572 | 8,650 | 15,712 | 59,857 | 95,791 | 11,800 | 705 | 29 | 12,534 | 45,872 | 26,415 | 72,287 | |
| 2550 | PORTALES CITY OF | 3,008,599 | 125,691 | 93,950 | 170,655 | 474 | 390,770 | 128,162 | 7,654 | 410,468 | 546,284 | 498,232 | (156,671) | 341,561 | |
| 2560 | QUESTA VILLAGE OF | 347,914 | 14,535 | 10,864 | 19,735 | 5,445 | 50,579 | 14,821 | 885 | 17,186 | 32,892 | 57,615 | 1,226 | 58,841 | |
| 2570 | RATON CITY OF | 2,175,380 | 90,881 | 67,931 | 123,393 | 24,931 | 307,136 | 92,667 | 5,535 | 56,305 | 154,507 | 360,249 | (24,609) | 335,640 | |
| 2620 | RIO RANCHO CITY OF | 22,599,578 | 944,145 | 705,718 | 1,281,906 | 0 | 2,931,769 | 962,705 | 57,498 | 778,816 | 1,799,019 | 3,742,552 | (273,005) | 3,469,547 | |
| 2630 | RUSSELL CITY OF | 16,244,808 | 678,662 | 507,277 | 921,447 | 265,779 | 2,373,165 | 692,002 | 41,330 | 325,418 | 1,058,750 | 2,690,185 | (142,634) | 2,547,551 | |
| 2650 | ROSDOWNS THE CITY OF | 867,936 | 36,259 | 27,103 | 49,232 | 28,537 | 141,131 | 46,373 | 2,208 | 174,505 | 213,686 | 143,733 | (45,703) | 98,030 | |
| 2660 | RUIDOSO VILLAGE OF | 4,568,668 | 190,865 | 142,666 | 259,147 | 40,992 | 633,670 | 194,617 | 11,624 | 203,071 | 409,312 | 756,584 | (30,758) | 725,826 | |
| 2680 | SAN YSIDRO VILLAGE OF | 81,254 | 3,395 | 2,537 | 4,609 | 1,976 | 12,517 | 3,461 | 207 | 4,435 | 8,103 | 13,456 | (302) | 13,154 | |
| 2690 | SANTA FE CITY OF | 29,585,909 | 1,236,015 | 923,880 | 1,678,188 | 290,656 | 4,128,739 | 1,260,312 | 75,272 | 2,870,074 | 4,205,658 | 4,899,507 | (1,014,850) | 3,884,657 | |
| 2710 | SANTA ROSA CITY OF | 1,099,139 | 45,919 | 34,323 | 62,346 | 54,907 | 197,495 | 46,822 | 2,796 | 21,027 | 70,645 | 182,021 | 19,838 | 201,859 | |
| 2720 | SILVER CITY TOWN OF | 4,882,602 | 203,981 | 152,469 | 276,954 | 110,743 | 744,147 | 207,991 | 12,422 | 201,348 | 421,761 | 808,572 | (64,111) | 744,461 | |
| 2730 | SOCORRO CITY OF | 2,214,530 | 92,517 | 69,153 | 125,614 | 7,189 | 305,073 | 94,336 | 5,634 | 20,327 | 120,197 | 366,732 | (29,009) | 337,723 | |
| 2750 | SPRINGER TOWN OF | 121,880 | 5,092 | 3,806 | 6,913 | 11,242 | 27,053 | 5,192 | 310 | 41,368 | 46,870 | 20,184 | (9,527) | 10,657 | |
| 2760 | T OR C CITY OF | 2,013,612 | 84,123 | 62,879 | 114,217 | 136,228 | 397,447 | 85,777 | 5,123 | 66,496 | 157,396 | 333,640 | (14,408) | 319,052 | |
| 2770 | TAOS TOWN OF | 3,722,153 | 155,501 | 116,232 | 211,130 | 76,426 | 559,289 | 158,558 | 9,470 | 27,859 | 195,887 | 616,399 | 27,093 | 643,492 | |
| 2780 | TEXICO CITY OF | 232,681 | 9,721 | 7,266 | 13,198 | 27,475 | 57,660 | 9,912 | 592 | 8,733 | 19,237 | 38,533 | 9,517 | 48,050 | |

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

**State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts by Employer
 PERA Fund - Municipal Police Division
 As of and for the year ended 6/30/2019**

| Employer Code | Employer Municipal Police | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|-----------------------------|------------------------------|----------------------------------|---|---|--------------------------|---|--|--|--------------------------|---|---|---|---|--------------------------------|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources | 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 Resources | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between | |
| | | | | | | | | | | | | | Employer Contributions and Proportionate Share of | Total Employer Pension Expense |
| | | \$ 738,668,986 | \$ 30,859,461 | \$ 23,066,442 | \$ 41,899,195 | \$ 22,501,400 | \$ 118,326,498 | \$ 31,466,104 | \$ 1,879,314 | \$ 22,500,048 | \$ 55,845,466 | \$ 122,325,606 | \$ - | \$ 122,325,606 |
| Employer Allocations | | | | | | | | | | | | | | |
| 2810 | TUCUMCARI CITY OF | \$ 1,905,766 | \$ 79,618 | \$ 59,511 | \$ 108,100 | \$ 121,660 | \$ 368,889 | \$ 81,182 | \$ 4,849 | \$ 40,617 | \$ 126,648 | \$ 315,600 | \$ 27,148 | \$ 342,748 |
| 2850 | EUNICE CITY OF | 1,578,536 | 65,946 | 49,293 | 89,539 | 23,828 | 228,606 | 67,243 | 4,016 | 59,910 | 131,169 | 261,410 | (79,956) | 181,454 |
| 2880 | MELROSE VILLAGE OF | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2900 | ANGEL FIRE VILLAGE OF | 859,811 | 35,920 | 26,849 | 48,771 | 54,914 | 166,454 | 36,626 | 2,188 | - | 38,814 | 142,387 | 35,913 | 178,300 |
| 2950 | SUNLAND PARK CITY OF | 2,786,998 | 116,432 | 87,030 | 158,086 | 256,901 | 618,449 | 118,721 | 7,091 | 245,508 | 371,320 | 461,535 | 9,216 | 470,751 |
| 2960 | HAGERMAN TOWN OF | 584,288 | 24,410 | 18,246 | 33,142 | 2,132 | 77,930 | 24,889 | 1,487 | 21,118 | 47,494 | 96,760 | (12,544) | 84,216 |
| 2980 | ARTESIA CITY OF | 6,125,043 | 255,887 | 191,267 | 347,428 | 10,589 | 805,171 | 260,917 | 15,583 | 208,454 | 484,954 | 1,014,324 | (7,769) | 1,006,555 |
| 3010 | BERNALILLO COUNTY | 68,898,611 | 2,878,385 | 2,151,499 | 3,908,106 | 2,116,246 | 11,054,236 | 2,934,970 | 175,291 | 31,607 | 3,141,868 | 11,409,799 | 704,629 | 12,114,428 |
| 3020 | CATRON COUNTY | 910,040 | 38,019 | 28,418 | 51,620 | 8,860 | 126,917 | 38,767 | 2,315 | 124,048 | 165,130 | 150,705 | (18,077) | 132,628 |
| 3030 | CHAVES COUNTY | 6,164,193 | 257,522 | 192,489 | 349,649 | 2,875 | 802,535 | 262,585 | 15,683 | 198,849 | 477,117 | 1,020,807 | (40,890) | 979,917 |
| 3040 | CIBOLA COUNTY | 2,173,903 | 90,819 | 67,885 | 123,309 | 3,206 | 285,219 | 92,605 | 5,531 | 248,627 | 346,763 | 360,004 | (77,882) | 282,122 |
| 3050 | COLFAX COUNTY | 1,729,224 | 72,242 | 53,999 | 98,086 | 99,614 | 323,941 | 73,663 | 4,399 | 3,654 | 81,716 | 286,364 | 61,202 | 347,566 |
| 3060 | CURRY COUNTY | 2,276,577 | 95,109 | 71,091 | 129,133 | 67,234 | 362,567 | 96,979 | 5,792 | 369,680 | 472,451 | 377,008 | (67,675) | 279,333 |
| 3070 | DE BACA COUNTY | 387,801 | 16,201 | 12,110 | 21,997 | 1,318 | 51,626 | 16,519 | 987 | 82,825 | 100,331 | 64,221 | (47,446) | 16,775 |
| 3090 | DONA ANA COUNTY | 23,134,374 | 966,487 | 722,418 | 1,312,241 | 1,253,481 | 4,254,627 | 985,487 | 58,858 | 1,886,947 | 2,931,292 | 3,831,116 | 107,517 | 3,938,633 |
| 3100 | EDDY COUNTY | 11,779,555 | 492,116 | 367,841 | 668,166 | 200,890 | 1,729,013 | 501,790 | 29,969 | 224,147 | 755,906 | 1,950,726 | (42,863) | 1,907,863 |
| 3110 | GRANT COUNTY | 5,055,450 | 211,202 | 157,867 | 286,758 | - | 655,827 | 215,354 | 12,862 | 451,208 | 679,424 | 837,196 | (219,134) | 618,062 |
| 3120 | GUADALUPE COUNTY | 890,097 | 37,185 | 27,795 | 50,489 | 33,161 | 148,630 | 37,916 | 2,265 | 20,401 | 60,582 | 147,402 | 13,768 | 161,170 |
| 3130 | HARDING COUNTY | 218,646 | 9,134 | 6,828 | 12,402 | 5,589 | 33,953 | 9,314 | 556 | 25,279 | 35,149 | 36,208 | 4,322 | 40,530 |
| 3140 | HIDALGO COUNTY | 906,347 | 37,864 | 28,303 | 51,410 | 29,818 | 147,395 | 38,609 | 2,306 | 89,804 | 130,719 | 150,094 | (1,473) | 148,621 |
| 3150 | LEA COUNTY | 13,956,411 | 583,059 | 435,817 | 791,643 | 1,335,977 | 3,146,496 | 594,520 | 35,508 | - | 630,028 | 2,311,220 | 722,805 | 3,034,025 |
| 3160 | LINCOLN COUNTY | 3,797,498 | 158,648 | 118,585 | 215,404 | 39,130 | 531,767 | 161,767 | 9,662 | 206,245 | 377,674 | 628,876 | (82,568) | 546,308 |
| 3170 | LOS ALAMOS COUNTY | 7,909,668 | 330,443 | 246,995 | 448,657 | 138,662 | 1,164,757 | 336,939 | 20,124 | 365,886 | 722,949 | 1,309,863 | 32,769 | 1,342,632 |
| 3180 | LUNA COUNTY | 4,078,191 | 170,375 | 127,350 | 231,325 | 3,794 | 532,844 | 173,724 | 10,376 | 320,908 | 675,360 | 1,030,593 | (146,867) | 883,522 |
| 3200 | MCKINLEY COUNTY | 4,735,607 | 197,840 | 147,879 | 268,616 | 9,287 | 623,622 | 201,729 | 12,048 | 521,261 | 735,038 | 784,229 | (166,417) | 617,812 |
| 3210 | MORA COUNTY | 308,763 | 12,899 | 9,642 | 17,514 | 847 | 40,902 | 13,152 | 786 | 13,098 | 27,036 | 51,132 | 2,744 | 53,876 |
| 3220 | OTERO COUNTY | 5,523,766 | 230,767 | 172,491 | 313,322 | 28,297 | 744,877 | 235,303 | 14,054 | 656,931 | 906,288 | 914,751 | (197,665) | 717,086 |
| 3230 | QUAY COUNTY | 936,633 | 39,130 | 29,248 | 53,128 | 47,338 | 168,844 | 39,899 | 2,383 | 30,011 | 72,293 | 155,109 | 29,446 | 184,555 |
| 3240 | RIO ARRIBA COUNTY | 3,000,474 | 125,351 | 93,696 | 170,195 | 36,078 | 425,320 | 127,815 | 7,634 | 310,848 | 446,297 | 496,887 | (86,543) | 410,344 |
| 3250 | ROOSEVELT COUNTY | 2,184,245 | 91,252 | 68,207 | 123,896 | 60,431 | 343,786 | 93,045 | 5,557 | 82,182 | 180,784 | 361,717 | (1,783) | 359,934 |
| 3260 | SAN JUAN COUNTY | 19,676,664 | 822,034 | 614,444 | 1,116,111 | 363,931 | 2,916,520 | 838,194 | 50,061 | 622,617 | 1,510,872 | 3,258,509 | (80,289) | 3,178,220 |
| 3270 | SAN MIGUEL COUNTY | 691,394 | 28,884 | 21,590 | 39,218 | 24,126 | 113,818 | 29,452 | 1,759 | 44,585 | 75,796 | 114,497 | 6,737 | 121,234 |
| 3280 | SANDOVAL COUNTY | 9,076,765 | 379,202 | 283,440 | 514,857 | 274,409 | 1,451,908 | 386,655 | 23,093 | 180,322 | 590,070 | 1,503,137 | 171,248 | 1,674,385 |
| 3290 | SANTA FE COUNTY | 16,197,534 | 676,686 | 505,801 | 918,766 | 241,800 | 2,343,053 | 689,988 | 41,210 | 642,182 | 1,373,380 | 2,682,356 | (162,390) | 2,519,966 |
| 3300 | SIERRA COUNTY | 1,953,041 | 81,593 | 60,988 | 110,781 | 113,513 | 366,875 | 83,196 | 4,969 | 76,669 | 164,834 | 323,429 | 61,786 | 385,215 |
| 3310 | SOCORRO COUNTY | 1,635,413 | 68,323 | 51,069 | 92,765 | 51,428 | 263,585 | 69,666 | 4,161 | 1,774 | 75,601 | 270,829 | 50,846 | 321,675 |
| 3320 | TAOS COUNTY | 3,270,088 | 136,615 | 102,115 | 185,488 | 166,680 | 590,898 | 139,300 | 8,320 | 10,582 | 158,202 | 541,535 | 65,079 | 606,614 |
| 3330 | TORRANCE COUNTY | 1,342,900 | 56,102 | 41,935 | 76,173 | 6,432 | 180,642 | 57,205 | 3,417 | 9,063 | 69,685 | 222,388 | 19,547 | 241,935 |
| 3340 | UNION COUNTY | 656,677 | 27,435 | 20,506 | 37,248 | 545 | 85,734 | 27,973 | 1,671 | 130,727 | 160,371 | 108,747 | (57,381) | 51,366 |
| 3350 | VALENCIA COUNTY | 6,223,287 | 259,990 | 194,335 | 353,001 | 33,390 | 840,716 | 265,102 | 15,833 | 891,115 | 1,172,050 | 1,030,593 | (38,319) | 992,274 |
| 3490 | CORRALES VILLAGE OF | 1,704,110 | 71,194 | 53,214 | 96,661 | 33,854 | 254,923 | 72,592 | 4,336 | 68,147 | 145,075 | 282,205 | 65,546 | 347,751 |
| 4040 | LOVING VILLAGE OF | 647,813 | 27,064 | 20,229 | 36,746 | 55,934 | 139,973 | 27,596 | 1,648 | 19,352 | 48,596 | 107,280 | 11,019 | 118,299 |
| 4250 | RED RIVER TOWN OF | 495,647 | 20,707 | 15,478 | 28,114 | 7,871 | 72,170 | 21,114 | 1,261 | 23,021 | 45,396 | 82,080 | (10,179) | 71,901 |
| 4290 | EDGEWOOD TOWN OF | 1,811,955 | 75,698 | 56,582 | 102,779 | 233,799 | 468,858 | 77,186 | 4,610 | 29,422 | 111,218 | 300,065 | 57,734 | 357,799 |
| 4300 | CAPTAN VILLAGE OF | 146,995 | 6,141 | 4,590 | 8,338 | 2,678 | 21,747 | 6,262 | 374 | 80,792 | 87,428 | 24,343 | (12,370) | 11,973 |
| 4370 | LOVINGTON CITY OF | 2,431,699 | 101,589 | 75,935 | 137,932 | 76,558 | 392,014 | 103,586 | 6,187 | 78,181 | 187,954 | 402,696 | (11,991) | 390,705 |
| 4430 | CARRIZOZO TOWN OF | 322,059 | 13,455 | 10,057 | 18,268 | 358 | 42,138 | 13,720 | 819 | 47,964 | 62,503 | 53,334 | (19,367) | 33,967 |
| 4440 | TULAROSA VILLAGE OF | 377,460 | 15,770 | 11,787 | 21,410 | 4,216 | 53,183 | 16,080 | 960 | 42,547 | 59,587 | 62,508 | (18,755) | 43,753 |
| 4490 | TAOS SKI VALLEY | 279,217 | 11,665 | 8,719 | 15,838 | 28,185 | 64,407 | 11,895 | 710 | 84 | 12,689 | 46,239 | 19,684 | 65,923 |
| 4500 | ANTHONY CITY OF ROUNDING | 693,610 730 | 28,978 30 | 21,659 21 | 39,343 42 | 77,261 - | 167,241 93 | 29,546 33 | 1,765 1 | 1,476 - | 32,787 34 | 114,864 120 | 41,098 3 | 155,962 123 |

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

State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts by Employer
 PERA Fund - Municipal Police Division
 As of and for the year ended 6/30/2019

| | | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|-----------------------------|------------------|----------------------------------|---|--|--------------------------|--|--|--|--------------------------|--|---|---|---|---|
| | | 2019 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 | 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 | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between | |
| Employer Code | Employer | | | | | | | | | | | | Employer Contributions and Proportionate Share of | Total Employer Pension Expense |
| | Municipal Police | \$ 738,668,986 | \$ 30,859,461 | \$ 23,066,442 | \$ 41,899,195 | \$ 22,501,400 | \$ 118,326,498 | \$ 31,466,104 | \$ 1,879,314 | \$ 22,500,048 | \$ 55,845,466 | \$ 122,325,606 | \$ - | \$ 122,325,606 |
| Employer Allocations | | | | | | | | | | | | | | |
| | TOTAL | \$ 738,668,986 | \$ 30,859,461 | \$ 23,066,442 | \$ 41,899,195 | \$ 22,501,400 | \$ 118,326,498 | \$ 31,466,104 | \$ 1,879,314 | \$ 22,500,048 | \$ 55,845,466 | \$ 122,325,606 | \$ - | \$ 122,325,606 |

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

State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts by Employer
 PERA Fund - Municipal Fire Division
 As of and for the year ended 6/30/2019

| Employer Code | Municipal Fire | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|-----------------------------|-------------------------------|--------------------------------|---|--|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|---|---|--------------------------------|--|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Earnings on Pension Plan Investments | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources | 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 Resources | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources | Total Employer Pension Expense | |
| | | \$ 687,236,863 | \$ 11,671,939 | \$ 10,990,137 | \$ 18,855,262 | \$ 17,861,629 | \$ 59,378,967 | \$ 21,717,240 | \$ 1,087,371 | \$ 17,861,097 | \$ 40,665,708 | \$ 77,950,047 | \$ - | \$ 77,950,047 | |
| Employer Allocations | | | | | | | | | | | | | | | |
| 2010 | ALAMOGORDO CITY OF | \$ 4,513,084 | \$ 76,649 | \$ 72,172 | \$ 123,823 | \$ 302,437 | \$ 575,081 | \$ 142,617 | \$ 7,141 | \$ 1,965 | \$ 151,723 | \$ 511,898 | \$ 139,645 | \$ 651,543 | |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 223,586,328 | 3,797,360 | 3,575,542 | 6,134,390 | 1,513,302 | 15,020,594 | 7,065,509 | 353,766 | 2,071,989 | 9,491,264 | 25,360,346 | 259,647 | 25,619,993 | |
| 2060 | BELÉN CITY OF | 2,011,542 | 34,164 | 32,168 | 55,189 | 35,741 | 157,262 | 63,566 | 3,183 | 61,536 | 128,285 | 228,160 | 28,984 | 257,144 | |
| 2080 | BERNALILLO TOWN OF | 3,188,091 | 54,146 | 50,983 | 87,470 | 620,411 | 813,010 | 100,747 | 5,044 | - | 105,791 | 361,610 | 311,081 | 672,691 | |
| 2090 | BLOOMFIELD CITY OF | 693,422 | 11,777 | 11,089 | 19,025 | - | 41,891 | 21,913 | 1,097 | 764,170 | 787,180 | 361,610 | (397,988) | (319,336) | |
| 2110 | CARLSBAD CITY OF | 24,623,697 | 418,205 | 393,777 | 675,584 | 1,572,854 | 3,060,420 | 778,128 | 38,961 | 354,562 | 1,171,651 | 2,792,950 | 800,839 | 3,593,789 | |
| 2160 | CLAYTON TOWN OF | 830,182 | 14,100 | 13,276 | 22,777 | 31,132 | 81,285 | 26,234 | 1,314 | 20,123 | 47,671 | 94,164 | (72,124) | 22,040 | |
| 2180 | CLOVIS CITY OF | 7,448,960 | 126,512 | 119,122 | 204,372 | 104,348 | 554,354 | 235,393 | 11,786 | 1,092,939 | 1,340,118 | 844,901 | (322,787) | 522,114 | |
| 2210 | DEMING CITY OF | 4,304,165 | 73,101 | 68,831 | 118,091 | 116,626 | 376,649 | 136,015 | 6,810 | 162,342 | 305,167 | 488,201 | (73,853) | 414,348 | |
| 2290 | ESPANOLA CITY OF | 3,067,825 | 52,103 | 49,060 | 84,170 | 2,947 | 188,280 | 96,946 | 4,854 | 258,801 | 347,969 | 360,601 | (90,216) | 257,353 | |
| 2310 | FARMINGTON CITY OF | 25,414,707 | 431,641 | 406,426 | 697,286 | - | 1,535,353 | 803,125 | 40,212 | 810,142 | 1,653,479 | 2,882,671 | (665,394) | 2,217,277 | |
| 2330 | GALLUP CITY OF | 11,084,444 | 188,256 | 177,260 | 304,117 | 9,220 | 678,853 | 350,278 | 17,538 | 116,737 | 484,553 | 1,257,256 | (195,151) | 1,062,105 | |
| 2350 | GRANTS CITY OF | 1,728,401 | 29,355 | 27,640 | 47,421 | 3,196 | 107,612 | 54,619 | 2,735 | 138,760 | 196,114 | 196,044 | (38,211) | 157,833 | |
| 2370 | HOBBS CITY OF | 20,099,616 | 341,369 | 321,429 | 551,460 | 258,015 | 1,472,273 | 635,164 | 31,802 | 1,010,375 | 1,677,341 | 2,279,805 | (266,970) | 2,012,835 | |
| 2400 | LAS CRUCES CITY OF | 46,749,288 | 793,984 | 747,604 | 1,282,629 | 2,614,384 | 5,438,601 | 1,477,316 | 73,968 | 8,878 | 1,560,162 | 5,302,552 | (1,416,777) | 6,719,329 | |
| 2410 | LAS VEGAS CITY OF | 3,226,577 | 54,800 | 51,599 | 88,525 | 19,149 | 214,073 | 101,963 | 5,105 | 46,036 | 153,104 | 365,975 | (90,398) | 275,577 | |
| 2440 | LOS LUNAS VILLAGE OF | 4,486,282 | 76,194 | 71,744 | 123,087 | 546,708 | 817,733 | 141,771 | 7,098 | 1,602 | 508,858 | 211,901 | (319,336) | 275,577 | |
| 2470 | MESILLA TOWN OF | 303,759 | 5,159 | 4,858 | 8,334 | - | 18,351 | 9,599 | 481 | 14,703 | 24,783 | 34,454 | (7,755) | 26,699 | |
| 2500 | MORIARTY CITY OF | 497,559 | 8,451 | 7,957 | 13,651 | 72,856 | 102,915 | 15,724 | 787 | - | 16,511 | 56,436 | 33,973 | 90,409 | |
| 2530 | PECOS VILLAGE OF | 50,856 | 864 | 813 | 1,395 | 4,089 | 7,161 | 1,608 | 80 | 2,637 | 4,325 | 5,768 | (18) | 5,750 | |
| 2550 | PORTALES CITY OF | 5,020,265 | 85,263 | 80,283 | 137,738 | 48,237 | 351,521 | 158,645 | 7,943 | 407,764 | 574,352 | 569,425 | (95,005) | 474,420 | |
| 2570 | RATON CITY OF | 2,387,461 | 40,548 | 38,180 | 65,503 | 1,997 | 146,228 | 75,445 | 3,778 | 391,666 | 470,889 | 270,798 | (141,888) | 128,910 | |
| 2620 | RIO RANCHO CITY OF | 28,577,371 | 485,354 | 457,003 | 784,058 | 38,053 | 1,764,468 | 903,068 | 45,216 | 650,470 | 1,598,754 | 3,241,397 | (266,931) | 2,974,466 | |
| 2630 | ROSWELL CITY OF | 21,678,199 | 368,180 | 346,673 | 594,770 | 120,059 | 1,429,682 | 685,049 | 34,300 | 775,347 | 1,494,696 | 2,458,856 | (143,891) | 2,314,965 | |
| 2650 | RUIDOSO DOWNS THE CITY OF | 259,775 | 4,413 | 4,154 | 7,127 | 39,132 | 54,826 | 8,209 | 411 | 11,889 | 20,509 | 29,465 | 15,102 | 44,567 | |
| 2660 | RUIDOSO VILLAGE OF | 5,201,696 | 88,346 | 83,184 | 142,715 | 121,719 | 435,964 | 164,378 | 8,230 | 17,309 | 189,917 | 590,004 | 52,010 | 642,014 | |
| 2690 | SANTA FE CITY OF | 44,258,054 | 751,673 | 707,765 | 1,214,279 | 19,104 | 2,692,821 | 1,398,590 | 70,027 | 1,656,623 | 3,125,240 | 5,019,983 | (783,127) | 4,236,856 | |
| 2720 | SILVER CITY TOWN OF | 5,072,495 | 86,150 | 81,118 | 139,171 | 134,498 | 440,937 | 160,295 | 8,026 | 280,256 | 448,577 | 575,349 | (117,581) | 457,768 | |
| 2730 | SOCORRO CITY OF | 3,170,911 | 53,855 | 50,708 | 86,998 | 3,772 | 195,333 | 100,203 | 5,017 | 10,342 | 115,562 | 359,662 | (10,676) | 348,986 | |
| 2770 | TAOS TOWN OF | 1,633,562 | 27,744 | 26,124 | 44,819 | 159 | 98,846 | 51,622 | 2,585 | 134,137 | 188,344 | 185,287 | (53,861) | 131,426 | |
| 2850 | EUNICE CITY OF | 1,169,677 | 19,866 | 18,705 | 32,092 | 261,886 | 332,549 | 36,962 | 1,851 | 53,695 | 92,508 | 132,671 | 24,742 | 157,413 | |
| 2900 | ANGEL FIRE VILLAGE OF | 1,791,626 | 30,429 | 28,651 | 49,156 | 707,065 | 815,301 | 56,617 | 2,835 | 91,943 | 151,395 | 203,216 | 178,762 | 381,978 | |
| 2950 | SUNLAND PARK CITY OF | 1,376,535 | 23,379 | 22,013 | 37,767 | 93,565 | 176,724 | 43,500 | 2,178 | 368,797 | 414,475 | 156,134 | (75,835) | 80,299 | |
| 2980 | ARTESIA CITY OF | 6,315,019 | 107,254 | 100,988 | 173,261 | 23,777 | 405,280 | 199,560 | 9,992 | 15,713 | 225,265 | 716,283 | 146,235 | 862,518 | |
| 3010 | BERNALILLO COUNTY | 68,786,912 | 1,168,267 | 1,100,025 | 1,887,261 | 490,152 | 4,645,705 | 2,173,722 | 108,837 | 1,196,364 | 3,478,923 | 7,802,176 | (810,961) | 6,991,215 | |
| 3090 | DONA ANA COUNTY | 4,308,287 | 73,171 | 68,897 | 118,204 | 199,915 | 460,187 | 136,145 | 6,817 | 43,703 | 186,665 | 488,669 | 78,704 | 567,373 | |
| 3100 | EDDY COUNTY | 1,575,147 | 26,753 | 25,189 | 43,216 | 118,624 | 213,782 | 49,776 | 2,492 | 70,068 | 122,336 | 178,662 | 235,151 | 413,813 | |
| 3170 | LOS ALAMOS COUNTY | 48,284,574 | 820,059 | 772,156 | 1,324,752 | 971,382 | 3,888,349 | 1,525,831 | 76,398 | 3,909,835 | 5,512,064 | 5,476,692 | (1,215,167) | 4,261,525 | |
| 3200 | MCKINLEY COUNTY | 1,723,590 | 29,273 | 27,563 | 47,289 | 1,156,119 | 1,260,244 | 54,467 | 2,727 | - | 57,194 | 195,499 | 397,292 | 592,791 | |
| 3260 | SAN JUAN COUNTY | 2,953,057 | 50,154 | 47,225 | 81,021 | 27,252 | 205,652 | 93,319 | 4,672 | 134,539 | 232,530 | 334,951 | (23,241) | 311,710 | |
| 3280 | SANDOVAL COUNTY | 6,297,838 | 106,961 | 100,714 | 172,790 | 636,594 | 1,017,059 | 199,016 | 9,965 | 308,889 | 714,334 | 122,322 | (836,656) | 311,710 | |
| 3290 | SANTA FE COUNTY | 30,206,809 | 513,029 | 483,060 | 828,764 | 4,771,317 | 6,596,170 | 954,560 | 47,794 | 158,241 | 1,160,595 | 3,426,216 | 1,537,220 | 4,963,436 | |
| 3490 | CORRALES VILLAGE OF | 1,587,517 | 26,962 | 25,387 | 43,556 | 29,548 | 125,453 | 50,167 | 2,512 | 48,373 | 101,052 | 180,065 | 58,983 | 239,048 | |
| 4250 | RED RIVER TOWN OF | 462,511 | 7,855 | 7,396 | 12,690 | - | 27,941 | 14,616 | 732 | 18,488 | 33,836 | 52,460 | (12,290) | 40,170 | |
| 4370 | LOVINGTON CITY OF ROUNDING | 5,229,873 (683) | 88,823 (12) | 83,635 (9) | 143,489 (20) | 20,288 - | 336,235 (41) | 165,268 (25) | 8,275 (1) | 377,330 - | 550,873 (26) | 593,200 (77) | (77,733) (318) | 515,467 (395) | |
| TOTAL | | \$ 687,236,863 | \$ 11,671,939 | \$ 10,990,137 | \$ 18,855,262 | \$ 17,861,629 | \$ 59,378,967 | \$ 21,717,240 | \$ 1,087,371 | \$ 17,861,097 | \$ 40,665,708 | \$ 77,950,047 | \$ - | \$ 77,950,047 | |

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts by Employer
PERA Fund - State Funded Divisions
As of and for the Year ended June 30, 2019

| | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | Pension Expense |
|---|--------------------------------|---|-----------------------|---|---|--------------------------------------|--|---|-----------------------|---|-------------------------------------|--------------------------------|
| | Net Pension Liability/Asset | Difference Between Expected and Actual Experience | Change of Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Total Employer Pension Expense |
| <i>State Funded Divisions</i> | | | | | | | | | | | | |
| State General | \$ 3,635,038,593 | \$ 28,914,865 | \$ 132,330,604 | \$ 74,195,968 | \$ - | \$ 235,441,437 | \$ 125,047,734 | \$ - | \$ 5,715,770 | \$ - | \$ 130,763,504 | \$ 535,884,370 |
| State Police/Corrections | (299,410,806) | 2,941,390 | 13,744,574 | 12,478,336 | - | 29,164,300 | 40,759,222 | - | 659,939 | - | 41,419,161 | 2,244,449 |
| Legislative | (10,954,657) | 4,320,122 | 13,137 | 473,083 | - | 4,806,342 | 137,969 | - | 1,755,867 | - | 1,893,836 | 834,608 |
| Total State Funded Divisions | 3,324,673,130 | 36,176,377 | 146,088,315 | 87,147,387 | - | 269,412,079 | 165,944,925 | - | 8,131,576 | - | 174,076,501 | 538,963,427 |
| Total Other PERA Fund Divisions | 3,157,005,288 | 94,433,011 | 137,943,281 | 92,389,914 | 90,479,204 | 415,245,410 | 71,909,982 | - | 7,230,335 | 90,469,685 | 169,610,002 | 517,556,544 |
| Grand Total for All PERA Fund Divisions | \$ 6,481,678,418 | \$ 130,609,388 | \$ 284,031,596 | \$ 179,537,301 | \$ 90,479,204 | \$ 684,657,489 | \$ 237,854,907 | \$ - | \$ 15,361,911 | \$ 90,469,685 | \$ 343,686,503 | \$ 1,056,519,971 |

Schedule of Employer Pension
Amounts
Single Employer Plans

**State of New Mexico Public Employees Retirement Association
Schedule of Employer Pension Amounts - Single Employer Plans
As of and for the Year ended June 30, 2019**

| | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | Pension Expense | |
|------------------------|--------------------------------|---|-----------------------|---|--------------------------------------|--|-----------------------|-------------------------------------|--------------------------------|
| | Net Pension Liability/Asset | Difference Between Expected and Actual Experience | Change of Assumptions | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Change of Assumptions | Total Deferred Inflows of Resources | Total Employer Pension Expense |
| <u>Funds</u> | | | | | | | | | |
| Judicial | \$ 113,675,239 | \$ 4,995,273 | \$ 12,813,042 | \$ 1,227,709 | \$ 19,036,024 | \$ 656,662 | \$ 2,216,006 | \$ 2,872,668 | \$ 14,877,333 |
| Magistrate | 45,633,711 | 1,001,851 | 2,411,882 | 417,481 | 3,831,214 | 2,350 | - | 2,350 | 7,592,392 |
| Volunteer Firefighters | (19,276,104) | - | 1,740,545 | 825,308 | 2,565,853 | 5,584,189 | 122,800 | 5,706,989 | 1,538,113 |

NOTES TO THE SCHEDULES

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, 2019 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the pension funds administered by PERA. <http://www.nmpera.org>

NOTE 2. Summary of Significant Accounting Policies

Basis of Accounting

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources, related to pensions, and pension expense, information about the fiduciary net position of the PERA and additions to and 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, 2019 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.

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

| PERA Fund Contribution Rates and Pension Factors in effect during FY19 | | | | | | |
|---|---|--|---|---|---------------|--|
| Coverage Plan | Employee Contribution Percentage | | Employer Contribution Percentage | Pension Factor per year of Service | | Pension Maximum as a Percentage of the Final Average Salary |
| | Annual Salary less than \$20,000 | Annual Salary greater than \$20,000 | | TIER 1 | TIER 2 | |
| STATE PLAN | | | | | | |
| State Plan 3 | 7.42% | 8.92% | 16.99% | 3.00% | 2.50% | 90.00% |
| MUNICIPAL PLANS 1 - 4 | | | | | | |
| "Municipal Plan 1 (plan open to new employers)" | 7.00% | 8.50% | 7.40% | 2.00% | 2.00% | 90.00% |
| "Municipal Plan 2 (plan open to new employers)" | 9.15% | 10.65% | 9.55% | 2.50% | 2.00% | 90.00% |
| "Municipal Plan 3 (plan closed to new employers 6/95)" | 13.15% | 14.65% | 9.55% | 3.00% | 2.50% | 90.00% |
| "Municipal Plan 4 (plan closed to new employers 6/00)" | 15.65% | 17.15% | 12.05% | 3.00% | 2.50% | 90.00% |
| MUNICIPAL POLICE PLANS 1 - 5 | | | | | | |
| Municipal Police Plan 1 | 7.00% | 8.50% | 10.40% | 2.00% | 2.00% | 90.00% |
| Municipal Police Plan 2 | 7.00% | 8.50% | 15.40% | 2.50% | 2.00% | 90.00% |
| Municipal Police Plan 3 | 7.00% | 8.50% | 18.90% | 2.50% | 2.00% | 90.00% |
| Municipal Police Plan 4 | 12.35% | 13.85% | 18.90% | 3.00% | 2.50% | 90.00% |
| Municipal Police Plan 5 | 16.30% | 17.80% | 18.90% | 3.50% | 3.00% | 90.00% |
| MUNICIPAL FIRE PLANS 1 - 5 | | | | | | |
| Municipal Fire Plan 1 | 8.00% | 9.50% | 11.40% | 2.00% | 2.00% | 90.00% |
| Municipal Fire Plan 2 | 8.00% | 9.50% | 17.90% | 2.50% | 2.00% | 90.00% |
| Municipal Fire Plan 3 | 8.00% | 9.50% | 21.65% | 2.50% | 2.00% | 90.00% |
| Municipal Fire Plan 4 | 12.80% | 14.30% | 21.65% | 3.00% | 2.50% | 90.00% |
| Municipal Fire Plan 5 | 16.20% | 17.70% | 21.65% | 3.50% | 3.00% | 90.00% |
| MUNICIPAL DETENTION OFFICER PLAN 1 | | | | | | |
| Municipal Detention Officer Plan 1 | 16.65% | 18.15% | 17.05% | 3.00% | 3.00% | 90.00% |
| STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC. | | | | | | |
| State Police and Adult Correctional Officer Plan 1 | 7.60% | 9.10% | 25.50% | 3.00% | 3.00% | 90.00% |
| State Plan 3 - Peace Officer | 7.42% | 8.92% | 16.99% | 3.00% | 3.00% | 90.00% |
| Juvenile Correctional Officer Plan 2 | 4.78% | 6.28% | 26.12% | 3.00% | 3.00% | 90.00% |

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

Refer to Note 1. C. in PERA's June 30, 2019 Comprehensive Annual Financial Report (CAFR) for a description of the PERA's Contribution Rates and Pension Factors for the State Legislative Division, Judicial Retirement Fund, Magistrate Retirement Fund, and Volunteer Firefighters Retirement Fund.

The Schedule of Employer Allocations - State Funded Divisions reflects fiscal year 2019 employer contributions received during the period of July 1, 2018 to June 30, 2019. Only pay period *end dates* that fell within the period of July 1, 2018 to June 30, 2019 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2019 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 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 participating 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, 2018 to June 30, 2019
- The employer's proportionate share of the total net pension liability (as of June 30, 2019), deferred inflows and outflows (*see Note 4 of this Schedule for further detail of deferred inflows and outflows*), and pension expense
- Amounts by employer are calculated using the employer's percentage and applying the percentage to the total

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

NOTES TO THE SCHEDULES

NOTE 2. Summary of Significant Accounting Policies (Continued)

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, 2019 Comprehensive Annual Financial Report for the PERA Fund

Refer to Note 12 and the Required Supplementary Information (RSI) in PERA's June 30, 2019 Comprehensive Annual Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2019, are as follows:

| PERA FUND | |
|--|-------------------------|
| Total Pension Liability | \$ 21,989,223,963 |
| Plan Net Position | 15,507,545,545 |
| Net Pension Liability | \$ 6,481,678,418 |
| Ratio of Fiduciary Net Position of Total Pension Liability | 70.52% |

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2019. These assumptions were adopted by the Board for use in the June 30, 2019 actuarial valuation.

Refer to Note 12. *Summary of Actuarial Methods and Assumptions* in PERA's June 30, 2019 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the actuarial methods and assumptions, by fund.

<http://www.nmpera.org>

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA's June 30, 2019 Comprehensive Annual Financial Report for the PERA Fund (Continued)

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:

| Asset Class | Target Allocation | Long-term Expected Real |
|---|-------------------|-------------------------|
| Global Equity | 42.33% | 7.48% |
| Risk Reduction & Mitigation | 21.37% | 2.37% |
| Credit Oriented Fixed Income | 15.00% | 5.47% |
| Real Assets to include Real Estate Equity | 20.00% | 6.48% |
| Multi-Risk Allocation | 1.30% | |
| TOTAL | 100.00% | |

Discount rate for the PERA Funds. The discount rate used to measure the total pension liability is 7.25%. 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 Statement No. 67. Therefore, the 7.25% 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 the PERA Fund, calculated using the discount rate of 7.25%, as well as what PERA Fund's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

| | 1% Decrease 6.25% | Current Discount Rate 7.25% | 1% Increase 8.25% |
|------------------------------|----------------------|-----------------------------------|----------------------|
| Net Pension Liability | \$9,231,606,618 | \$6,481,678,418 | \$4,209,584,476 |

NOTES TO THE SCHEDULES

NOTE 3. Relationship to PERA's June 30, 2019 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, 2019 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 for fiscal year ends between July 1, 2019 and June 30, 2020 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2019 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, 2018, the actuarial valuation date.

| Membership Data PERA Fund | |
|--|----------------|
| Inactive Members or Their Beneficiaries Currently Receiving Benefits | 39,557 |
| Inactive Members Entitled to But Not Yet Receiving Benefits | 17,953 |
| Active plan members | 48,730 |
| TOTAL | 106,240 |

Additional information regarding GASB 67 disclosures for the Judicial Retirement, Magistrate Retirement and Volunteer Firefighter Funds can be located in PERA's June 30, 2019 Comprehensive Annual Financial Report, specifically in Note 12 and the RSI.

NOTES TO THE SCHEDULES

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 | | | | | | |
|--|-----------|---------------|-----------------|--|--|-----------------------------|
| June 30, Years | PERA Fund | Judicial Fund | Magistrate Fund | | | Volunteer Firefighters Fund |
| 2019 | 3.91 | 3.06 | 1.83 | | | 7.85 |
| 2018 | 4.01 | 3.12 | 2.02 | | | 6.57 |
| 2017 | 3.87 | 3.22 | 2.15 | | | 6.72 |
| 2016 | 4.09 | 3.33 | 2.11 | | | 6.68 |
| 2015 | 4.23 | 3.34 | 1.84 | | | 3.51 |
| 2014 | 5.02 | 3.54 | 1.66 | | | 3.42 |

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

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

Investment experience also results in deferred outflows or inflows.

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

| Pension Expense- PERA Divisions | | | | | | | |
|---|-----------------------------------|------------------------------|---------------------------------------|--------------------------------------|--------------------------------|-----------------------------|------------------------|
| For the Fiscal Year Ended June 30, 2019 | | | | | | | |
| | State General Fund | State Police Fund | Municipal General Fund | Municipal Police Fund | Municipal Fire Fund | Legislative Fund | Total PERA |
| Service Cost | \$161,231,227 | \$21,963,696 | \$135,632,592 | \$50,239,762 | \$34,024,295 | \$787,492 | \$403,879,064 |
| Interest on the total pension liability | 653,284,492 | 68,376,944 | 475,198,730 | 192,395,730 | 113,830,775 | 1,904,498 | 1,504,991,169 |
| Current-period benefit changes | — | — | — | — | — | — | — |
| Expensed portion of current-period difference between expected and actual experience in the total pension liability | (29,635,901) | (6,969,076) | 12,923,989 | 5,685,572 | 3,130,276 | 1,053,148 | (13,811,992) |
| Expensed portion of current-period changes of assumptions | — | — | — | — | — | — | — |
| Member contributions | (85,619,062) | (7,998,663) | (122,364,696) | (41,070,834) | (24,493,189) | (96,650) | (281,643,094) |
| Projected earnings on plan investments | (406,357,080) | (87,980,884) | (367,058,561) | (145,884,659) | (69,331,436) | (3,001,819) | (1,079,614,439) |
| Expensed portion of current-period differences between actual and projected earnings on plan investments | 11,390,299 | 2,162,724 | 9,597,387 | 3,785,573 | 1,793,727 | 80,999 | 28,810,709 |
| Administrative expense | 5,073,390 | 1,120,628 | 4,631,930 | 1,843,264 | 876,127 | 38,033 | 13,583,372 |
| Other | (764,437) | (168,852) | (697,921) | (277,736) | (132,011) | (5,731) | (2,046,688) |
| Recognition of beginning deferred outflows of resources as pension expense | 315,558,266 | 44,321,493 | 230,400,148 | 107,151,065 | 50,651,737 | 1,805,274 | 749,887,983 |
| Recognition of beginning deferred inflows of resources as pension expense | (88,276,824) | (32,583,561) | (60,982,707) | (51,542,131) | (32,400,254) | (1,730,636) | (267,516,113) |
| Pension expense | \$535,884,370 | \$2,244,449 | \$317,280,891 | \$122,325,606 | \$77,950,047 | \$834,608 | \$1,056,519,971 |

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

| Pension Expense - Single Employer Plans For the Fiscal Year Ended June 30, 2019 | | | |
|---|----------------------|------------------------|------------------------------------|
| | Judicial Fund | Magistrate Fund | Volunteer Firefighters Fund |
| Service Cost | \$ 4,282,426 | \$ 1,465,584 | \$ 2,193,612 |
| Interest on the total pension liability | 10,341,109 | 3,493,260 | 3,594,117 |
| Current-period benefit changes | — | — | — |
| Expensed portion of current-period difference between expected and actual experience in the total pension liability | 2,424,890 | 1,207,049 | (200,357) |
| Expensed portion of current-period changes of assumptions | 6,219,923 | 2,871,598 | — |
| Member contributions | (1,690,837) | (639,552) | — |
| Projected earnings on plan investments | (6,436,634) | (2,245,736) | (4,959,186) |
| Expensed portion of current-period differences between actual and projected earnings on plan investments | 181,794 | 61,449 | 128,047 |
| Administrative expense | 79,364 | 27,744 | 62,918 |
| Other | (10,280) | — | — |
| Recognition of beginning deferred outflows of resources as pension expense | 7,534,726 | 2,351,341 | 2,251,049 |
| Recognition of beginning deferred inflows of resources as pension expense | (8,049,148) | (1,000,345) | (1,532,087) |
| Pension expense | \$ 14,877,333 | \$ 7,592,392 | \$ 1,538,113 |

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

The following schedules present summary of changes in the collective deferred outflows of resources and deferred inflows of resources for each fund for the year ended June 30, 2019. The following schedules do not include amounts related to employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members.

| PERA Fund | | | | | |
|--|-------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019 | | | | | |
| | Year of Deferral | Beginning of year balance | Additions | Deductions | End of Year Balance |
| Deferred Outflows of Resources: | | | | | |
| Difference between expected actual experience | 2015 | \$ 5,223,253 | \$ — | \$ 5,223,253 | \$ — |
| | 2016 | 88,215,436 | — | 80,931,589 | 7,283,847 |
| | 2018 | 85,355,147 | — | 28,357,192 | 56,997,955 |
| | 2019 | — | 89,120,571 | 22,792,985 | 66,327,586 |
| | | <u>\$ 178,793,836</u> | <u>\$ 89,120,571</u> | <u>\$ 137,305,019</u> | <u>\$ 130,609,388</u> |
| Difference between projected and actual on pension plan investment | 2015 | \$ 170,025,802 | \$ — | \$ 170,025,802 | \$ — |
| | 2016 | 415,560,689 | — | 207,780,340 | 207,780,349 |
| | 2017 | (291,629,561) | — | (97,209,855) | (194,419,706) |
| | 2018 | 67,911,757 | — | 16,977,939 | 50,933,818 |
| | 2019 | — | 144,053,549 | 28,810,709 | 115,242,840 |
| | | <u>\$ 361,868,687</u> | <u>\$ 144,053,549</u> | <u>\$ 326,384,935</u> | <u>\$ 179,537,301</u> |
| Changes in Assumptions | 2014 | \$ 72,090 | \$ — | \$ 72,090 | \$ — |
| | 2016 | 113,208,513 | — | 103,861,019 | 9,347,494 |
| | 2018 | 411,342,860 | — | 136,658,758 | 274,684,102 |
| | | <u>\$ 524,623,463</u> | <u>\$ —</u> | <u>\$ 240,591,867</u> | <u>\$ 284,031,596</u> |
| Total Deferred Outflows of Resources | | <u>\$ 1,065,285,986</u> | <u>\$ 233,174,120</u> | <u>\$ 704,281,821</u> | <u>\$ 594,178,285</u> |
| Deferred Inflows of Resources | | | | | |
| Difference between expected actual experience | 2015 | \$ (2,009,105) | \$ — | \$ (2,009,105) | \$ — |
| | 2016 | (69,127) | — | (63,422) | (5,705) |
| | 2017 | (282,281,262) | — | (150,952,544) | (131,328,718) |
| | 2019 | — | (143,125,461) | (36,604,977) | (106,520,484) |
| | | <u>\$ (284,359,494)</u> | <u>\$ (143,125,461)</u> | <u>\$ (189,630,048)</u> | <u>\$ (237,854,907)</u> |
| Changes in Assumptions | 2014 | \$ (438,051) | \$ — | \$ (438,051) | \$ — |
| | 2017 | (30,334,658) | — | (16,221,742) | (14,112,915) |
| | 2018 | (1,870,388) | — | (621,392) | (1,248,996) |
| | | <u>\$ (32,643,097)</u> | <u>\$ —</u> | <u>\$ (17,281,186)</u> | <u>\$ (15,361,911)</u> |
| Total Deferred Inflows of Resources | | <u>\$ (317,002,591)</u> | <u>\$ (143,125,461)</u> | <u>\$ (206,911,234)</u> | <u>\$ (253,216,818)</u> |

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

| Judicial Fund | | | | | |
|--|-----------------------------|--------------------------------------|-----------------------------|------------------------------|--------------------------------|
| Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019 | | | | | |
| | Year of Deferral | Beginning of year balance | Additions | Deductions | End of Year Balance |
| Deferred Outflows of Resources: | | | | | |
| Difference between expected actual experience | 2016 | \$ 469,433 | \$ — | \$ 469,433 | \$ — |
| | 2019 | — | 7,420,163 | 2,424,890 | 4,995,273 |
| | | <u>\$ 469,433</u> | <u>\$ 7,420,163</u> | <u>\$ 2,894,323</u> | <u>\$ 4,995,273</u> |
| Difference between projected and actual on pension plan investment | 2015 | \$ 1,081,957 | \$ — | \$ 1,081,957 | \$ — |
| | 2016 | 2,599,281 | — | 1,299,640 | 1,299,641 |
| | 2017 | (1,692,691) | — | (564,230) | (1,128,460) |
| | 2018 | 439,134 | — | 109,784 | 329,351 |
| | 2019 | — | 908,972 | 181,794 | 727,178 |
| | | <u>\$ 2,427,681</u> | <u>\$ 908,972</u> | <u>\$ 2,108,945</u> | <u>\$ 1,227,709</u> |
| Changes in Assumptions | 2016 | \$ 4,573,912 | \$ — | \$ 4,573,912 | \$ — |
| | 2019 | — | 19,032,965 | 6,219,923 | 12,813,042 |
| | | <u>\$ 4,573,912</u> | <u>\$ 19,032,965</u> | <u>\$ 10,793,835</u> | <u>\$ 12,813,042</u> |
| Total Deferred Outflows of Resources | | <u>\$ 7,471,026</u> | <u>\$ 27,362,100</u> | <u>\$ 15,797,103</u> | <u>\$ 19,036,024</u> |
| Deferred Inflows of Resources | | | | | |
| Difference between expected actual experience | 2017 | \$ (937,223) | \$ — | \$ (768,215) | \$ (169,007) |
| | 2018 | (923,061) | — | (435,406) | (487,655) |
| | | <u>\$ (1,860,284)</u> | <u>\$ —</u> | <u>\$ (1,203,621)</u> | <u>\$ (656,662)</u> |
| Changes in Assumptions | 2017 | \$ (6,532,486) | \$ — | \$ (5,354,497) | \$ (1,177,989) |
| | 2018 | (1,964,817) | — | (926,800) | (1,038,016) |
| | | <u>\$ (8,497,303)</u> | <u>\$ —</u> | <u>\$ (6,281,297)</u> | <u>\$ (2,216,005)</u> |
| Total Deferred Inflows of Resources | | <u>\$ (10,357,587)</u> | <u>\$ —</u> | <u>\$ (7,484,918)</u> | <u>\$ (2,872,667)</u> |

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

| Magistrate Fund | | | | | |
|--|-----------------------------|--------------------------------------|---------------------|---------------------|--------------------------------|
| Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019 | | | | | |
| | Year of Deferral | Beginning of year balance | Additions | Deductions | End of Year Balance |
| Deferred Outflows of Resources: | | | | | |
| Difference between expected actual experience | 2019 | \$ — | \$ 2,208,900 | \$ 1,207,049 | \$ 1,001,851 |
| | | \$ — | \$ 2,208,900 | \$ 1,207,049 | \$ 1,001,851 |
| Difference between projected and actual on pension plan investment | 2015 | \$ 409,580 | \$ — | \$ 409,580 | \$ — |
| | 2016 | 966,614 | — | 483,308 | 483,306 |
| | 2017 | (627,977) | — | (209,325) | (418,651) |
| | 2018 | 142,709 | — | 35,677 | 107,032 |
| | 2019 | — | 307,244 | 61,449 | 245,795 |
| | | \$ 890,926 | \$ 307,244 | \$ 780,689 | \$ 417,484 |
| Changes in Assumptions | 2018 | \$ 1,451,231 | \$ — | \$ 1,422,776 | \$ 28,456 |
| | 2019 | — | 5,255,025 | 2,871,598 | 2,383,427 |
| | | \$ 1,451,231 | \$ 5,255,025 | \$ 4,294,374 | \$ 2,411,883 |
| Total Deferred Outflows of Resources | | \$ 2,342,157 | \$ 7,771,169 | \$ 6,282,112 | \$ 3,831,218 |
| Deferred Inflows of Resources | | | | | |
| Difference between expected actual experience | 2017 | \$ (107,362) | \$ — | \$ (107,362) | \$ — |
| | 2018 | (119,900) | — | (117,550) | (2,351) |
| | | \$ (227,262) | \$ — | \$ (224,912) | \$ (2,351) |
| Changes in Assumptions | 2017 | \$ (566,108) | \$ — | \$ (566,108) | \$ — |
| | | \$ (566,108) | \$ — | \$ (566,108) | \$ — |
| Total Deferred Inflows of Resources | | \$ (793,370) | \$ — | \$ (791,020) | \$ (2,351) |

NOTES TO THE SCHEDULES

NOTE 4. Other Financial Information and Schedules (Continued)

| Volunteer Firefighters Fund | | | | | |
|--|-----------------------------|--------------------------------------|------------------------------|------------------------------|--------------------------------|
| Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2019 | | | | | |
| | Year of Deferral | Beginning of year balance | Additions | Deductions | End of Year Balance |
| Deferred Outflows of Resources: | | | | | |
| Difference between projected and actual on pension plan investment | 2015 | \$ 733,978 | \$ — | \$ 733,977 | \$ — |
| | 2016 | 1,862,314 | — | 931,157 | 931,157 |
| | 2017 | (1,299,298) | — | (433,100) | (866,200) |
| | 2018 | 330,885 | — | 82,721 | 248,164 |
| | 2019 | — | 640,223 | 128,047 | 512,186 |
| | | <u>\$ 1,627,879</u> | <u>\$ 640,223</u> | <u>\$ 1,442,802</u> | <u>\$ 825,307</u> |
| Changes in Assumptions | 2016 | \$ 1,088,505 | \$ — | \$ 295,789 | \$ 792,715 |
| | 2018 | 1,155,232 | — | 207,403 | 947,830 |
| | | <u>\$ 2,243,737</u> | <u>\$ —</u> | <u>\$ 503,192</u> | <u>\$ 1,740,545</u> |
| Total Deferred Outflows of Resources | | <u>\$ 3,871,616</u> | <u>\$ 640,223</u> | <u>\$ 1,945,994</u> | <u>\$ 2,565,852</u> |
| Deferred Inflows of Resources | | | | | |
| Difference between expected actual experience | 2016 | \$ (274,541) | \$ — | \$ (74,603) | \$ (199,937) |
| | 2017 | (2,880,683) | — | (610,314) | (2,270,369) |
| | 2018 | (2,122,499) | — | (381,059) | (1,741,440) |
| | 2019 | — | (1,572,799) | (200,357) | (1,372,442) |
| | | <u>\$ (5,277,723)</u> | <u>\$ (1,572,799)</u> | <u>\$ (1,266,333)</u> | <u>\$ (5,584,188)</u> |
| Changes in Assumptions | 2017 | \$ (155,811) | \$ — | \$ (33,011) | \$ (122,800) |
| | | <u>\$ (155,811)</u> | <u>\$ —</u> | <u>\$ (33,011)</u> | <u>\$ (122,800)</u> |
| Total Deferred Inflows of Resources | | <u>\$ (5,433,534)</u> | <u>\$ (1,572,799)</u> | <u>\$ (1,299,344)</u> | <u>\$ (5,706,988)</u> |

Supplemental Information

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

| Employer Code | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|----------------------|--|--------------------------------|---|---|-----------------------|---|--|-----------------------|---|-------------------------------------|---|---|--------------------------------|------------------|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Pension Plan | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources | Differences Between Expected and Actual Experience | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense | Total Employer Pension Expense | |
| PERA Total | | \$ 6,481,678,418 | \$ 130,609,388 | \$ 179,537,301 | \$ 284,031,596 | \$ 90,479,204 | \$ 684,657,489 | \$ 237,854,907 | \$ 15,361,911 | \$ 90,469,685 | \$ 343,686,503 | \$ 1,056,519,971 | \$ - | \$ 1,056,519,971 |
| Employer Allocations | | | | | | | | | | | | | | |
| 2000 | STATE OF NEW MEXICO | \$ 3,324,673,130 | \$ 36,176,377 | \$ 87,147,387 | \$ 146,088,315 | \$ - | \$ 269,412,079 | \$ 165,944,925 | \$ 8,131,576 | \$ - | \$ 174,076,501 | \$ 538,963,427 | \$ - | \$ 538,963,427 |
| | REDI-Net | 126,370 | 3,789 | 4,258 | 5,635 | 52,961 | 66,643 | 1,367 | 311 | 12,931 | 14,609 | 23,162 | 21,904 | 45,066 |
| 2010 | ALAMOGORDO CITY OF | 29,774,783 | 936,051 | 902,059 | 1,355,160 | 1,078,441 | 4,271,711 | 690,742 | 70,062 | 721,170 | 1,481,974 | 4,989,031 | (24,394) | 4,964,637 |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 773,785,014 | 22,910,642 | 21,567,607 | 33,359,720 | 23,747,383 | 101,585,352 | 20,069,359 | 1,726,911 | 9,008,742 | 30,805,012 | 122,279,229 | 2,076,565 | 124,355,794 |
| 2030 | ARCH HURLEY CONSERVANCY DIST | 813,617 | 24,393 | 27,417 | 36,279 | 16,268 | 104,357 | 8,801 | 2,004 | 1,249 | 12,054 | 149,122 | 6,346 | 155,468 |
| 2040 | AZTEC CITY OF | 8,488,441 | 285,525 | 279,540 | 410,410 | 114,709 | 1,090,184 | 175,422 | 21,120 | 334,509 | 531,051 | 1,509,280 | (103,431) | 1,405,849 |
| 2050 | BAYARD CITY OF | 1,779,924 | 60,414 | 58,503 | 86,616 | 54,109 | 259,642 | 38,246 | 4,432 | 202,920 | 245,598 | 315,664 | (76,235) | 239,429 |
| 2060 | BELÉN CITY OF | 10,064,275 | 312,533 | 295,789 | 452,248 | 328,038 | 1,388,608 | 250,190 | 23,271 | 182,625 | 456,086 | 1,648,728 | 214,637 | 1,863,365 |
| 2080 | BERNALILLO TOWN OF | 11,657,258 | 357,059 | 326,111 | 515,501 | 826,392 | 2,025,063 | 324,367 | 26,240 | 99,159 | 449,766 | 1,840,428 | 466,774 | 2,307,202 |
| 2090 | BLOOMFIELD CITY OF | 7,506,307 | 251,334 | 233,273 | 359,115 | 22,328 | 866,050 | 190,712 | 18,120 | 1,818,823 | 2,027,655 | 1,274,432 | (946,459) | 327,973 |
| 2100 | BOSQUE FARMS VILLAGE OF | 3,069,781 | 114,587 | 98,721 | 160,074 | 31,039 | 404,421 | 93,963 | 7,716 | 95,092 | 196,771 | 528,840 | (24,885) | 503,955 |
| 2110 | CARLSBAD CITY OF | 73,912,144 | 2,087,132 | 2,014,628 | 3,069,972 | 3,249,224 | 10,420,956 | 1,826,392 | 161,673 | 1,174,612 | 3,162,677 | 11,540,134 | 1,614,904 | 13,155,038 |
| 2120 | CARLSBAD SOIL AND WATER CONS DIST | 166,186 | 4,983 | 5,600 | 7,410 | 11,411 | 29,404 | 1,798 | 409 | 22 | 2,229 | 30,459 | 4,957 | 35,416 |
| 2130 | CHAMA VILLAGE OF | 891,516 | 26,729 | 30,042 | 39,752 | 66,507 | 163,030 | 9,644 | 2,196 | 53,165 | 65,005 | 163,400 | 12,126 | 175,526 |
| 2140 | CIMARRON VILLAGE OF | 873,992 | 31,449 | 28,353 | 44,366 | 170,451 | 274,619 | 23,588 | 2,188 | 15,635 | 41,411 | 152,326 | 60,454 | 212,780 |
| 2150 | CLAUNCH PINTO SOIL AND WATER CONS DIST | 103,866 | 3,114 | 3,500 | 4,631 | 1,064 | 12,309 | 1,123 | 256 | 4,267 | 5,646 | 19,037 | (2,308) | 16,729 |
| 2160 | CLAYTON TOWN OF | 4,071,076 | 123,197 | 119,987 | 179,556 | 47,085 | 469,825 | 93,430 | 9,379 | 56,723 | 159,532 | 670,286 | (115,155) | 555,131 |
| 2170 | CLOUDCROFT VILLAGE OF | 1,235,125 | 42,737 | 40,426 | 60,944 | 67,948 | 212,055 | 28,738 | 3,081 | 24,604 | 56,423 | 217,823 | 27,153 | 244,976 |
| 2180 | CLOVIS CITY OF | 14,094,396 | 377,125 | 332,297 | 553,531 | 267,138 | 1,530,091 | 445,693 | 28,507 | 1,758,578 | 2,232,778 | 1,985,896 | (451,440) | 1,534,456 |
| 2190 | CUBA VILLAGE OF | 1,130,430 | 39,835 | 36,848 | 56,517 | 13,976 | 147,176 | 28,239 | 2,825 | 149,496 | 180,560 | 198,282 | (50,407) | 147,875 |
| 2200 | CUBA SOIL AND WATER CONS DIST | 91,748 | 2,750 | 3,092 | 4,091 | 12,079 | 22,012 | 992 | 226 | 3,906 | 5,124 | 16,816 | (1,671) | 15,145 |
| 2210 | DEMING CITY OF | 15,981,502 | 485,009 | 449,383 | 702,347 | 252,498 | 1,889,237 | 428,848 | 35,997 | 753,911 | 1,218,756 | 2,535,825 | (250,831) | 2,284,994 |
| 2220 | DES MOINES VILLAGE OF | 58,858 | 1,765 | 1,983 | 2,624 | 617 | 6,989 | 637 | 145 | 4,719 | 5,501 | 10,788 | (10,162) | 626 |
| 2230 | DEXTER TOWN OF | 1,281,631 | 46,763 | 41,442 | 65,725 | 66,549 | 220,479 | 36,330 | 3,215 | 25,114 | 64,659 | 222,403 | 35,781 | 258,184 |
| 2240 | EAST RIO ARRIBA SOIL AND WATER CONS. DIST. | 102,135 | 3,062 | 3,442 | 4,554 | 4,799 | 15,857 | 1,104 | 252 | 8,622 | 9,978 | 18,720 | (2,056) | 16,664 |
| 2250 | EAST TORRANCE SOIL AND WATER CONS DIST | 79,631 | 2,387 | 2,683 | 3,551 | 3,696 | 12,317 | 862 | 196 | 4,973 | 6,031 | 14,595 | 306 | 14,901 |
| 2270 | ELIDA TOWN OF | 244,280 | 8,796 | 7,923 | 12,407 | 12,864 | 41,990 | 6,609 | 612 | 14,827 | 22,048 | 42,565 | (13,534) | 29,031 |
| 2290 | ESPANOLA CITY OF | 13,835,634 | 411,293 | 404,293 | 601,691 | 156,689 | 1,573,966 | 311,369 | 31,625 | 550,657 | 893,651 | 2,267,038 | (149,916) | 2,117,122 |
| 2300 | ESTANCIA TOWN OF | 900,106 | 30,498 | 29,596 | 43,747 | 40,592 | 144,433 | 19,198 | 2,241 | 207,786 | 229,225 | 159,711 | (18,645) | 141,066 |
| 2310 | FARMINGTON CITY OF | 108,612,345 | 3,244,158 | 3,143,342 | 4,734,231 | 1,471,716 | 12,593,447 | 2,560,200 | 247,316 | 2,278,196 | 5,085,712 | 17,654,575 | (1,129,517) | 16,525,058 |
| 2320 | FT SUMNER VILLAGE OF | 952,105 | 28,546 | 32,083 | 42,454 | 15,541 | 118,624 | 10,300 | 2,345 | 41,165 | 53,810 | 174,504 | 2,267 | 176,771 |
| 2330 | GALLUP CITY OF | 41,564,396 | 1,234,850 | 1,176,550 | 1,799,752 | 713,801 | 4,924,953 | 1,037,674 | 93,523 | 515,504 | 1,646,701 | 6,644,731 | (79,183) | 6,565,548 |
| 2340 | GRADY VILLAGE OF | 72,706 | 2,180 | 2,450 | 3,242 | 1,231 | 9,103 | 787 | 179 | 4,410 | 5,376 | 13,326 | (3,193) | 10,133 |
| 2350 | GRANTS CITY OF | 9,160,296 | 283,421 | 271,531 | 410,945 | 215,383 | 1,181,280 | 219,199 | 21,254 | 539,732 | 780,185 | 1,511,351 | 13,678 | 1,525,029 |
| 2360 | HATCH VILLAGE OF | 2,434,249 | 88,117 | 78,858 | 124,110 | 166,048 | 457,133 | 67,111 | 6,099 | 11,103 | 84,313 | 423,472 | 92,024 | 515,496 |
| 2370 | HOBBS CITY OF | 65,441,269 | 1,897,663 | 1,808,090 | 2,775,724 | 1,432,960 | 7,914,437 | 1,656,085 | 144,833 | 4,652,978 | 6,453,896 | 10,295,068 | (464,591) | 9,830,477 |
| 2375 | HURLEY, TOWN OF | 451,817 | 13,547 | 15,225 | 20,146 | 205,056 | 253,974 | 4,887 | 1,113 | - | 6,000 | 82,810 | 84,111 | 166,921 |
| 2380 | JAL CITY OF | 2,601,209 | 85,700 | 86,039 | 123,918 | 389,410 | 685,067 | 48,915 | 6,460 | 27,308 | 82,683 | 465,199 | 159,291 | 624,490 |
| 2390 | JEMEZ SPRINGS VILLAGE OF | 448,410 | 14,629 | 14,862 | 21,213 | 29,192 | 79,896 | 8,043 | 1,113 | 27,450 | 36,606 | 80,409 | 5,361 | 85,770 |
| 2400 | LAS CRUCES CITY OF | 171,176,019 | 4,940,017 | 4,853,431 | 7,258,139 | 4,809,162 | 21,860,749 | 3,942,805 | 383,289 | 969,241 | 5,295,335 | 27,485,060 | 1,570,431 | 29,055,491 |
| 2410 | LAS VEGAS CITY OF | 19,642,459 | 608,029 | 591,984 | 883,300 | 95,366 | 2,178,679 | 444,038 | 45,957 | 1,062,293 | 1,552,288 | 3,283,216 | (584,982) | 2,698,234 |
| 2420 | LOGAN VILLAGE OF | 1,055,934 | 35,763 | 34,722 | 51,305 | 40,040 | 161,830 | 22,480 | 2,629 | 44,652 | 69,761 | 187,383 | (14,852) | 172,531 |
| 2430 | LORDSBURG CITY OF | 2,777,738 | 100,446 | 90,008 | 141,513 | 211,199 | 543,166 | 76,296 | 6,959 | 85,509 | 168,764 | 483,384 | 20,980 | 504,364 |
| 2440 | LOS LUNAS VILLAGE OF | 21,751,236 | 673,309 | 636,881 | 974,676 | 1,264,158 | 3,549,024 | 542,682 | 50,168 | 42,410 | 635,260 | 3,554,097 | 634,649 | 4,188,746 |
| 2450 | LOS RANCHOS VILLAGE OF | 1,201,383 | 36,020 | 40,483 | 53,569 | 486,280 | 616,352 | 12,959 | 2,959 | 257,411 | 273,366 | 220,193 | 49,907 | 270,100 |
| 2460 | MAGDALENA VILLAGE OF | 486,313 | 16,252 | 16,037 | 23,406 | 44,559 | 100,254 | 9,768 | 1,209 | 32,459 | 43,436 | 86,626 | 23,112 | 109,738 |
| 2470 | MESILLA TOWN OF | 1,967,132 | 66,278 | 58,554 | 94,073 | 16,526 | 235,431 | 57,900 | 4,655 | 79,713 | 142,268 | 322,461 | (151,360) | 171,101 |
| 2480 | MID. RIO GRANDE CONS. DIST. | 17,016,707 | 510,193 | 573,417 | 758,766 | 413,827 | 2,256,203 | 184,083 | 41,912 | 63,969 | 289,964 | 3,118,871 | 67,570 | 3,186,441 |
| 2490 | MILAN VILLAGE OF | 2,255,112 | 76,326 | 74,166 | 109,516 | 143,831 | 403,839 | 47,870 | 5,614 | 109,584 | 163,068 | 400,264 | 8,129 | 408,393 |
| 2500 | MORIARTY CITY OF | 3,116,261 | 103,519 | 92,733 | 147,446 | 152,480 | 496,178 | 88,655 | 7,351 | 124,516 | 220,522 | 511,586 | 47,438 | 559,024 |

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

| Employer Code | Employer | Deferred Outflows of Resources | | | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|-----------------------------|--|--------------------------------|---|--|-----------------------|--|--------------------------------------|--|-------------------------------|--|-------------------------------------|--|---|--------------------------------|--|--|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Pension Plan Investments | Change of Assumptions | Changes in Employer Contributions and Proportionate Share of Resources | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Change of Assumptions | Changes in Employer Contributions and Proportionate Share of Resources | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense | | | |
| | | | | | | | | | | | | | Total Employer Pension Expense | Total Employer Pension Expense | | |
| PERA Total | | \$ 6,481,678,418 | \$ 130,609,388 | \$ 179,537,301 | \$ 284,031,596 | \$ 90,479,204 | \$ 684,657,489 | \$ 237,854,907 | \$ 15,361,911 | \$ 90,469,685 | \$ 343,686,503 | \$ 1,056,519,971 | \$ - | \$ 1,056,519,971 | | |
| Employer Allocations | | | | | | | | | | | | | | | | |
| 2510 | MOUNTAINAIR TOWN OF | \$ 818,835 | \$ 27,818 | \$ 26,908 | \$ 39,872 | \$ 107,417 | \$ 202,015 | \$ 17,661 | \$ 2,040 | \$ 11,671 | \$ 31,372 | \$ 145,181 | \$ 35,463 | \$ 180,644 | | |
| 2520 | NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT | 2,193,303 | 65,760 | 73,908 | 97,798 | - | 237,466 | 23,727 | 5,402 | 429,875 | 459,004 | 401,995 | (249,892) | 152,103 | | |
| 2530 | PECOS VILLAGE OF | 722,522 | 21,002 | 31,344 | 64,092 | 139,884 | 13,862 | 8,874 | 1,734 | 13,862 | 128,873 | 28,083 | 156,956 | | | |
| 2540 | PECOS VALLEY CONS. DISTRICT | 817,079 | 24,498 | 27,533 | 36,433 | 25,164 | 113,628 | 8,839 | 2,012 | 20,889 | 31,740 | 149,757 | 9,960 | 159,717 | | |
| 2550 | PORTALES CITY OF | 13,857,476 | 385,707 | 370,641 | 568,288 | 174,613 | 1,499,249 | 349,859 | 29,953 | 1,056,172 | 1,435,984 | 2,135,942 | (324,545) | 1,811,397 | | |
| 2560 | QUESTA VILLAGE OF | 1,119,984 | 37,683 | 36,881 | 54,161 | 39,265 | 167,990 | 23,173 | 2,787 | 35,348 | 61,308 | 199,122 | (33) | 199,089 | | |
| 2570 | RATON CITY OF | 8,459,546 | 248,260 | 237,419 | 362,648 | 39,185 | 887,512 | 210,266 | 18,910 | 621,637 | 850,813 | 1,345,246 | (200,955) | 1,144,291 | | |
| 2580 | RATON PUBLIC SERVICE | 1,654,931 | 49,617 | 55,767 | 73,793 | 50,257 | 229,434 | 17,903 | 4,076 | 13,961 | 35,940 | 303,321 | 5,034 | 308,355 | | |
| 2590 | REGION V HOUSING AUTHORITY | 659,549 | 19,774 | 22,225 | 29,409 | 14,780 | 86,188 | 7,135 | 1,624 | 14,942 | 23,701 | 120,884 | (2,232) | 118,652 | | |
| 2600 | REGION VI HOUSING AUTHORITY | 1,208,308 | 36,227 | 40,717 | 53,878 | 18,510 | 149,332 | 13,071 | 2,976 | 56,857 | 72,904 | 221,462 | (5,369) | 216,093 | | |
| 2610 | RESERVE VILLAGE OF | 237,161 | 7,110 | 7,992 | 10,575 | 14,421 | 40,098 | 2,566 | 584 | 7,561 | 10,711 | 43,467 | (3,411) | 40,056 | | |
| 2620 | RIO RANCHO CITY OF | 81,337,895 | 2,333,780 | 2,179,063 | 3,410,825 | 786,884 | 8,710,552 | 2,192,047 | 177,000 | 3,690,645 | 6,059,692 | 12,511,934 | (987,750) | 11,524,184 | | |
| 2630 | ROSWELL CITY OF | 65,750,430 | 1,881,161 | 1,791,658 | 2,757,027 | 1,921,216 | 8,351,062 | 1,678,082 | 144,168 | 1,406,379 | 3,228,629 | 10,249,331 | 301,634 | 10,550,965 | | |
| 2640 | ROY VILLAGE OF | 148,874 | 4,463 | 5,017 | 6,638 | 12,732 | 28,850 | 1,610 | 367 | 27,144 | 27,286 | (4,629) | 22,657 | | | |
| 2650 | RUIDOSO DOWNS THE CITY OF | 3,192,913 | 102,591 | 100,849 | 148,445 | 131,714 | 483,599 | 67,522 | 7,706 | 523,426 | 598,654 | 551,714 | (138,555) | 413,159 | | |
| 2660 | RUIDOSO VILLAGE OF | 22,710,332 | 667,176 | 661,892 | 978,848 | 415,790 | 2,723,706 | 498,976 | 51,725 | 260,759 | 811,460 | 3,718,263 | 150,132 | 3,868,395 | | |
| 2670 | S N M E D D | 380,841 | 11,418 | 12,833 | 16,982 | 3,978 | 45,211 | 4,120 | 938 | 93,454 | 98,512 | 69,802 | (80,400) | (10,598) | | |
| 2680 | SAN YSIDRO VILLAGE OF | 211,086 | 7,288 | 6,912 | 10,398 | 11,212 | 35,810 | 4,865 | 527 | 12,414 | 17,806 | 37,252 | 1,303 | 38,555 | | |
| 2690 | SANTA FE CITY OF | 161,011,744 | 4,601,142 | 4,568,962 | 6,779,233 | 311,750 | 16,261,087 | 3,601,863 | 359,991 | 5,983,117 | 9,944,971 | 25,895,852 | (3,014,526) | 22,881,326 | | |
| 2710 | SANTA ROSA CITY OF | 3,198,963 | 108,876 | 105,081 | 155,976 | 101,508 | 471,441 | 69,537 | 7,968 | 187,142 | 264,647 | 566,883 | 3,013 | 569,896 | | |
| 2720 | SILVER CITY TOWN OF | 16,259,762 | 479,156 | 446,037 | 697,247 | 380,520 | 2,002,960 | 436,489 | 35,976 | 661,376 | 1,133,841 | 2,539,458 | (264,556) | 2,274,902 | | |
| 2730 | SOCORRO CITY OF | 11,252,137 | 322,266 | 317,553 | 474,205 | 41,142 | 1,155,166 | 258,003 | 25,101 | 513,409 | 796,513 | 1,801,659 | (206,613) | 1,595,046 | | |
| 2740 | SOUTHWEST NEW MEXICO COG | 339,295 | 10,173 | 11,433 | 15,129 | 1,847 | 38,582 | 3,670 | 836 | 22,891 | 27,397 | 62,187 | (10,526) | 51,661 | | |
| 2750 | SPRINGER TOWN OF | 755,463 | 24,088 | 25,156 | 35,164 | 12,918 | 97,326 | 12,046 | 1,870 | 78,838 | 92,754 | 136,309 | (15,879) | 120,412 | | |
| 2760 | T O R C CITY OF | 6,936,858 | 231,731 | 228,779 | 333,742 | 225,348 | 1,019,600 | 139,035 | 17,249 | 283,512 | 439,796 | 1,235,807 | (68,023) | 1,167,784 | | |
| 2770 | TAOS TOWN OF | 12,422,063 | 395,107 | 380,473 | 571,034 | 627,647 | 1,974,261 | 286,622 | 29,459 | 869,153 | 1,185,234 | 2,096,827 | (311,598) | 1,785,238 | | |
| 2780 | TEXICO CITY OF | 578,901 | 20,101 | 18,933 | 28,636 | 42,237 | 109,907 | 13,657 | 1,445 | 13,825 | 23,835 | 101,989 | 28,283 | 130,272 | | |
| 2790 | TIERRA Y MONTES SWCD | 420,657 | 12,612 | 14,175 | 18,757 | 12,335 | 57,879 | 4,551 | 1,036 | 9,853 | 15,440 | 77,099 | 8,038 | 85,137 | | |
| 2800 | TIJERAS VILLAGE OF | 432,774 | 12,976 | 14,583 | 19,297 | 94,219 | 141,075 | 4,682 | 1,066 | 53,639 | 59,387 | 79,320 | 6,682 | 86,002 | | |
| 2810 | TUCUMCARI CITY OF | 7,100,795 | 235,375 | 234,569 | 339,744 | 182,166 | 991,854 | 137,381 | 17,644 | 365,451 | 520,476 | 1,267,760 | (78,393) | 1,189,367 | | |
| 2830 | WAGON MOUND VILLAGE OF | 214,657 | 6,437 | 7,233 | 9,571 | 14,993 | 38,234 | 2,322 | 529 | 1,041 | 3,892 | 39,343 | 10,253 | 49,596 | | |
| 2840 | WILLIAMSBURG VILLAGE OF | 148,874 | 4,463 | 5,017 | 6,638 | 12,591 | 28,709 | 1,610 | 367 | 8,953 | 10,930 | 27,286 | 6,519 | 33,805 | | |
| 2850 | EUNICE CITY OF | 5,883,234 | 179,805 | 173,640 | 261,420 | 438,437 | 1,053,302 | 138,119 | 13,588 | 471,846 | 623,553 | 968,677 | (265,234) | 703,443 | | |
| 2860 | NORTHWEST NM COUNCIL OF GOVERNMENTS | 550,490 | 16,505 | 18,550 | 24,546 | 57,150 | 116,751 | 5,955 | 1,356 | 92,988 | 100,299 | 100,895 | (1,240) | 99,655 | | |
| 2870 | NORTHWEST NM REGIONAL SOLID WASTE AUTH | 2,608,767 | 78,216 | 87,908 | 116,324 | 68,971 | 351,419 | 28,221 | 6,425 | 29,300 | 63,946 | 478,142 | 17,725 | 495,867 | | |
| 2880 | MELROSE VILLAGE OF | 254,471 | 7,629 | 8,575 | 11,347 | 17,155 | 44,706 | 2,753 | 627 | 14,921 | 18,301 | 46,640 | 6,585 | 53,225 | | |
| 2900 | ANGEL FIRE VILLAGE OF | 6,291,940 | 175,498 | 178,175 | 260,255 | 827,984 | 1,441,912 | 132,626 | 13,989 | 151,625 | 298,240 | 1,012,845 | 272,691 | 1,285,536 | | |
| 2910 | TIMBERON WATER AND SANITATION DISTRICT | 95,210 | 2,855 | 3,208 | 4,245 | 22 | 10,330 | 1,029 | 235 | 23,315 | 24,579 | 17,450 | (13,832) | 3,618 | | |
| 2920 | MOSQUERO VILLAGE OF | 83,093 | 2,491 | 2,800 | 3,705 | 16,099 | 25,095 | 899 | 205 | 6,427 | 7,531 | 15,229 | 2,843 | 18,072 | | |
| 2930 | EAGLE NEST VILLAGE OF | 417,195 | 12,508 | 14,058 | 18,603 | 9,511 | 54,680 | 4,513 | 1,028 | 3,978 | 9,519 | 76,465 | 14,322 | 90,787 | | |
| 2940 | EMW GAS ASSOCIATION | 1,393,535 | 41,781 | 46,958 | 62,137 | 14,163 | 165,039 | 15,075 | 3,432 | 116,763 | 135,270 | 255,411 | (33,750) | 221,661 | | |
| 2950 | SUNLAND PARK CITY OF | 6,896,939 | 221,764 | 201,151 | 317,734 | 584,614 | 1,325,263 | 191,791 | 16,001 | 646,136 | 853,928 | 1,118,656 | 67,559 | 1,186,215 | | |
| 2960 | HAGERMAN TOWN OF | 897,617 | 33,805 | 28,804 | 47,113 | 11,368 | 121,090 | 28,278 | 2,259 | 36,436 | 66,973 | 154,188 | (13,959) | 140,229 | | |
| 2970 | SANTA CLARA VILLAGE OF | 394,691 | 11,834 | 13,300 | 17,599 | 23,015 | 65,748 | 4,270 | 972 | 43,720 | 48,962 | 72,340 | 45,848 | 118,188 | | |
| 2980 | ARTESIA CITY OF | 18,457,364 | 543,551 | 495,022 | 788,997 | 359,917 | 2,187,487 | 525,571 | 40,395 | 285,212 | 851,178 | 2,833,475 | 313,790 | 3,147,265 | | |
| 2990 | MAXWELL VILLAGE OF | 124,639 | 3,737 | 4,200 | 5,558 | 7,957 | 21,452 | 1,348 | 307 | 13,262 | 14,917 | 22,844 | (12,496) | 10,348 | | |
| 2995 | MAXWELL HOUSING AUTHORITY | - | - | - | - | 3,093 | 3,093 | - | - | 7,389 | 7,389 | - | (124) | (124) | | |
| 3000 | KIRTLAND, TOWN OF | 58,858 | 1,765 | 1,983 | 2,624 | 17,615 | 23,987 | 637 | 145 | 994 | 1,776 | 10,788 | 10,268 | 21,056 | | |
| 3010 | BERNALILLO COUNTY | 325,383,442 | 9,674,187 | 9,576,433 | 14,164,720 | 8,280,151 | 41,695,491 | 7,139,165 | 746,423 | 3,242,359 | 11,127,947 | 53,613,790 | (1,123,120) | 52,490,670 | | |
| 3020 | CATRON COUNTY | 3,413,210 | 113,069 | 112,768 | 163,235 | 167,997 | 557,069 | 65,846 | 8,480 | 258,954 | 333,280 | 609,493 | 44,116 | 653,609 | | |

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

State of New Mexico Public Employees Retirement Association
 Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
 As of and for the year ended 6/30/19

| Employer Code | Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|----------------------|---|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-----------------------|---|-------------------------------------|--|---|--------------------------------|--|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Pension Plan | Change of Assumptions | Changes in Contributions and Proportionate Share of Resources | 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 Resources | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense | Total Employer Pension Expense | |
| PERA Total | | \$ 6,481,678,418 | \$ 130,609,388 | \$ 179,537,301 | \$ 284,031,596 | \$ 90,479,204 | \$ 684,657,489 | \$ 237,854,907 | \$ 15,361,911 | \$ 90,469,685 | \$ 343,686,503 | \$ 1,056,519,971 | \$ - | \$ 1,056,519,971 | |
| Employer Allocations | | | | | | | | | | | | | | | |
| 3030 | CHAVES COUNTY | \$ 25,621,751 | \$ 840,896 | \$ 848,156 | \$ 1,217,251 | \$ 160,878 | \$ 3,067,181 | \$ 473,073 | \$ 63,606 | \$ 526,447 | \$ 1,063,126 | \$ 4,587,044 | \$ (19,938) | 4,567,106 | |
| 3040 | CIBOLA COUNTY | 7,405,286 | 247,666 | 244,168 | 356,574 | 12,919 | 861,327 | 149,197 | 18,416 | 1,606,102 | 1,773,715 | 1,318,827 | (597,902) | 720,925 | |
| 3050 | COLFAX COUNTY | 6,621,311 | 218,916 | 218,849 | 316,222 | 413,939 | 1,167,926 | 126,585 | 16,448 | 141,017 | 284,500 | 1,183,000 | 55,578 | 1,238,578 | |
| 3060 | CURRY COUNTY | 11,610,665 | 374,963 | 385,624 | 499,934 | 499,934 | 1,805,856 | 197,953 | 28,782 | 1,163,266 | 1,390,001 | 2,087,787 | (140,030) | 1,947,757 | |
| 3070 | DE BACA COUNTY | 2,231,422 | 71,476 | 74,235 | 104,203 | 135,602 | 385,516 | 36,463 | 5,528 | 191,603 | 233,594 | 402,125 | (78,511) | 323,614 | |
| 3090 | DONA ANA COUNTY | 77,429,888 | 2,538,370 | 2,475,748 | 3,659,349 | 2,930,458 | 11,603,925 | 1,662,383 | 188,792 | 2,741,062 | 4,592,237 | 13,481,588 | 614,946 | 14,096,534 | |
| 3100 | EDDY COUNTY | 43,813,396 | 1,432,078 | 1,419,405 | 2,069,519 | 1,535,500 | 6,456,502 | 881,061 | 107,480 | 1,392,361 | 2,380,902 | 7,711,945 | 743,067 | 8,455,012 | |
| 3110 | GRANT COUNTY | 14,429,354 | 492,250 | 473,742 | 704,735 | 161,344 | 1,832,071 | 316,758 | 35,950 | 1,116,717 | 1,469,425 | 2,555,272 | (404,971) | 2,150,301 | |
| 3120 | GUADALUPE COUNTY | 3,929,908 | 128,324 | 130,228 | 186,033 | 261,613 | 706,198 | 70,800 | 9,752 | 28,749 | 109,301 | 704,547 | 65,200 | 769,747 | |
| 3130 | HARDING COUNTY | 1,504,853 | 47,697 | 50,170 | 69,753 | 80,103 | 247,723 | 23,228 | 3,724 | 73,935 | 100,887 | 271,948 | 12,408 | 284,356 | |
| 3140 | HIDALGO COUNTY | 4,169,469 | 135,699 | 138,261 | 196,911 | 145,756 | 616,627 | 73,909 | 10,343 | 392,540 | 476,792 | 748,168 | 60,916 | 809,084 | |
| 3150 | LEA COUNTY | 37,120,253 | 1,277,554 | 1,216,375 | 1,824,507 | 2,106,376 | 6,424,812 | 845,101 | 92,560 | 69,046 | 1,006,707 | 6,556,756 | 1,112,819 | 7,669,575 | |
| 3160 | LINCOLN COUNTY | 9,839,035 | 339,785 | 322,168 | 484,793 | 365,372 | 1,512,118 | 227,123 | 24,542 | 358,448 | 610,113 | 1,736,186 | (48,841) | 1,687,345 | |
| 3170 | LOS ALAMOS COUNTY | 110,031,435 | 2,764,642 | 2,833,318 | 4,173,981 | 3,737,360 | 13,509,301 | 2,445,168 | 229,122 | 9,537,198 | 12,211,488 | 16,653,991 | (1,370,825) | 15,283,166 | |
| 3180 | LUNA COUNTY | 17,419,774 | 570,381 | 576,925 | 826,219 | 208,697 | 2,182,222 | 318,050 | 43,236 | 724,791 | 1,086,077 | 3,120,644 | (137,708) | 2,982,936 | |
| 3200 | MCKINLEY COUNTY | 21,088,719 | 665,733 | 668,417 | 968,228 | 1,165,406 | 3,467,784 | 414,455 | 50,807 | 1,395,013 | 1,860,275 | 3,661,069 | (316,942) | 3,344,127 | |
| 3210 | MORA COUNTY | 2,117,762 | 67,137 | 70,600 | 98,176 | 60,000 | 283,593 | 32,721 | 5,242 | 66,149 | 104,112 | 382,691 | 46,262 | 428,953 | |
| 3220 | OTERO COUNTY | 18,342,557 | 615,099 | 604,449 | 884,905 | 431,656 | 2,536,109 | 373,974 | 45,626 | 1,358,623 | 1,778,223 | 3,264,216 | (327,532) | 2,936,684 | |
| 3230 | QUAY COUNTY | 4,973,557 | 160,165 | 165,281 | 233,132 | 165,291 | 723,869 | 83,569 | 12,326 | 124,507 | 220,402 | 895,008 | 143,028 | 1,038,036 | |
| 3240 | RIO ARriba COUNTY | 22,163,745 | 699,902 | 739,446 | 1,024,675 | 174,636 | 2,638,659 | 335,118 | 54,833 | 2,065,261 | 2,455,212 | 4,009,186 | (829,158) | 3,180,028 | |
| 3250 | ROOSEVELT COUNTY | 6,792,431 | 229,414 | 223,490 | 329,373 | 394,115 | 1,176,392 | 142,895 | 16,907 | 434,974 | 594,776 | 1,206,319 | (31,588) | 1,174,811 | |
| 3260 | SAN JUAN COUNTY | 68,554,058 | 2,249,086 | 2,209,194 | 3,244,874 | 1,686,858 | 9,390,012 | 1,428,312 | 167,843 | 4,129,595 | 5,725,750 | 12,010,605 | (1,073,440) | 10,937,165 | |
| 3270 | SAN MIGUEL COUNTY | 8,015,675 | 248,480 | 268,398 | 365,804 | 80,927 | 963,609 | 108,684 | 19,799 | 235,858 | 364,341 | 1,456,912 | 8,590 | 1,465,502 | |
| 3280 | SANDOVAL COUNTY | 41,760,020 | 1,277,247 | 1,273,271 | 1,864,159 | 926,203 | 5,340,880 | 871,102 | 98,045 | 1,796,622 | 2,765,769 | 7,053,466 | (403,552) | 6,649,914 | |
| 3290 | SANTA FE COUNTY | 108,782,781 | 3,059,938 | 3,090,844 | 4,528,952 | 5,803,245 | 16,482,979 | 2,319,344 | 242,640 | 821,203 | 3,383,187 | 17,541,472 | 1,548,385 | 19,089,857 | |
| 3300 | SIERRA COUNTY | 6,289,445 | 211,607 | 207,113 | 304,139 | 226,803 | 949,662 | 130,107 | 15,649 | 136,418 | 282,174 | 1,118,218 | 57,461 | 1,175,679 | |
| 3310 | SOCORRO COUNTY | 7,711,572 | 250,497 | 255,819 | 363,698 | 154,507 | 1,024,521 | 135,397 | 19,126 | 157,941 | 312,644 | 1,384,485 | 102,727 | 1,487,212 | |
| 3320 | TAOS COUNTY | 22,933,647 | 726,166 | 764,723 | 1,062,276 | 426,776 | 2,979,941 | 352,016 | 56,751 | 1,177,098 | 1,585,865 | 4,145,529 | 140,019 | 4,285,548 | |
| 3330 | TORRANCE COUNTY | 6,911,847 | 223,070 | 229,593 | 324,489 | 117,875 | 895,027 | 117,449 | 17,133 | 147,325 | 281,907 | 1,243,081 | 66,166 | 1,309,247 | |
| 3340 | UNION COUNTY | 2,869,022 | 93,766 | 95,056 | 135,895 | 48,999 | 373,716 | 51,906 | 7,120 | 259,445 | 318,471 | 514,232 | (69,278) | 444,954 | |
| 3350 | VALENCIA COUNTY | 19,341,559 | 653,300 | 636,385 | 937,938 | 608,340 | 2,835,963 | 407,012 | 48,143 | 1,782,816 | 2,237,971 | 3,434,948 | 103,862 | 3,538,810 | |
| 3360 | DE BACA FAMILY PRACTICE CLINIC, INC. | 3,372,182 | 101,105 | 113,633 | 150,364 | 16,629 | 381,731 | 36,479 | 8,306 | 132,629 | 177,414 | 618,063 | (10,195) | 607,868 | |
| 3370 | SOUTHWEST SOLID WASTE | 747,835 | 22,421 | 25,200 | 33,346 | 26,480 | 107,447 | 8,090 | 1,842 | 12,753 | 22,685 | 137,065 | (3,727) | 133,338 | |
| 3380 | S S C A F C A | 1,416,040 | 42,456 | 47,717 | 63,140 | 28,664 | 181,977 | 15,318 | 3,488 | 143,237 | 162,043 | 259,536 | (21,497) | 238,039 | |
| 3390 | CHAVES SOIL AND WATER CONS DIST | 162,724 | 4,879 | 5,483 | 7,256 | 6,284 | 23,902 | 1,760 | 401 | 1,990 | 4,151 | 29,824 | 4,192 | 34,016 | |
| 3400 | RIO ARriba COUNTY HOUSING AUTHORITY | 141,951 | 4,257 | 4,783 | 6,329 | 516 | 15,885 | 1,535 | 350 | 42,239 | 44,124 | 26,017 | (21,061) | 4,956 | |
| 3410 | TAOS SOIL AND WATER CONSERVATION DIST | 761,684 | 22,836 | 25,667 | 33,963 | 52,905 | 135,371 | 8,240 | 1,876 | - | 10,116 | 139,604 | 30,505 | 170,109 | |
| 3420 | SIERRA SOIL AND WATER CONSERVATION DIST | 154,068 | 4,619 | 5,192 | 6,870 | 3,062 | 19,743 | 1,667 | 379 | 6,955 | 9,001 | 28,238 | 410 | 28,648 | |
| 3430 | ESTANCIA VALLEY SOLID WASTE AUTHORITY | 1,114,828 | 33,424 | 37,567 | 49,710 | 34,454 | 155,155 | 12,060 | 2,746 | 55,820 | 70,626 | 204,329 | 2,864 | 207,193 | |
| 3440 | GREENTREE SOLID WASTE AUTHORITY | 623,196 | 18,685 | 21,000 | 27,788 | 321 | 67,794 | 6,742 | 1,535 | 109,250 | 117,527 | 114,221 | (60,071) | 54,150 | |
| 3450 | NORTH CENTRAL REGIONAL TRANSIT DISTRICT | 4,866,121 | 145,895 | 163,975 | 216,978 | 157,674 | 684,522 | 52,641 | 11,985 | 8,953 | 73,579 | 891,877 | 257,778 | 1,149,655 | |
| 3460 | ELEPHANT BUTTE IRRIGATION DISTRICT | 6,773,793 | 203,091 | 228,258 | 302,040 | 341,778 | 1,075,167 | 73,277 | 16,684 | 166,115 | 256,076 | 1,241,520 | 214,169 | 1,455,689 | |
| 3470 | SOCORRO SOIL AND WATER DISTRICT | 199,076 | 5,969 | 6,708 | 8,877 | 4,333 | 25,887 | 2,154 | 490 | 6,963 | 9,607 | 36,487 | (50) | 36,437 | |
| 3480 | CIUDAD SOIL AND WATER CONSERVATION | 122,908 | 3,685 | 4,142 | 5,480 | 32,034 | 45,341 | 1,329 | 303 | 160 | 1,792 | 22,527 | 12,579 | 35,106 | |
| 3490 | CORRALES VILLAGE OF | 5,240,845 | 156,597 | 144,284 | 227,132 | 160,652 | 688,665 | 143,845 | 11,649 | 154,084 | 309,578 | 819,528 | 181,798 | 1,001,326 | |
| 4000 | WILLARD VILLAGE OF | 86,555 | 2,595 | 2,917 | 3,859 | 36,684 | 46,055 | 937 | 213 | - | 1,150 | 15,864 | 11,017 | 26,881 | |

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

| Employer Code | Employer | Deferred Outflows of Resources | | | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|-----------------------------|---|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-------------------------------|---|-------------------------------------|--|---|--------------------------------|--|--|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources | 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 Resources | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense | | | |
| | | | | | | | | | | | | | Employer Contributions | Total Employer Pension Expense | | |
| | PERA Total | \$ 6,481,678,418 | \$ 130,609,388 | \$ 179,537,301 | \$ 284,031,596 | \$ 90,479,204 | \$ 684,657,489 | \$ 237,854,907 | \$ 15,361,911 | \$ 90,469,685 | \$ 343,686,503 | \$ 1,056,519,971 | \$ - | \$ 1,056,519,971 | | |
| Employer Allocations | | | | | | | | | | | | | | | | |
| 4010 | SOUTH CENTRAL COUNCIL OF GOG SOUTH CENTRAL REGIONAL TRANSIT DISTRICT | \$ 740,911 | \$ 22,213 | \$ 24,967 | \$ 33,037 | \$ 63,372 | \$ 143,589 | \$ 8,015 | \$ 1,825 | \$ 252,653 | \$ 262,493 | \$ 135,796 | \$ 6,565 | \$ 142,361 | | |
| 4015 | DISTRICT | 590,305 | 17,699 | 19,892 | 26,321 | 339,191 | 403,103 | 6,386 | 1,454 | - | 7,840 | 108,193 | 116,561 | 224,754 | | |
| 4020 | ELEPHANT BUTTE CITY OF ANTHONY WATER AND SANITATION | 735,717 | 22,058 | 24,792 | 32,805 | 95,557 | 175,212 | 7,959 | 1,812 | 63,661 | 73,432 | 134,844 | 31,974 | 166,818 | | |
| 4030 | DIST. | 922,676 | 27,663 | 31,092 | 41,142 | 72,428 | 172,325 | 9,981 | 2,273 | 2,870 | 15,124 | 169,111 | 30,919 | 200,030 | | |
| 4040 | LOVING VILLAGE OF | 1,473,547 | 51,821 | 48,054 | 73,565 | 120,670 | 294,110 | 36,528 | 3,682 | 25,278 | 65,488 | 258,623 | 43,337 | 301,960 | | |
| 4050 | VAUGHN TOWN OF | 306,404 | 9,187 | 10,325 | 13,662 | 15,567 | 48,741 | 3,314 | 755 | 7,089 | 11,158 | 56,159 | 7,752 | 63,911 | | |
| 4060 | EL PRADO WATER AND SANITATION DIST | 221,581 | 6,643 | 7,467 | 9,880 | 9,987 | 33,977 | 2,397 | 546 | 277 | 3,220 | 40,612 | 5,308 | 45,920 | | |
| 4070 | EDGEWOOD SOIL AND WATER CONSERV DIST | 212,925 | 6,384 | 7,175 | 9,494 | 13,896 | 36,949 | 2,304 | 524 | 12,931 | 15,759 | 39,026 | 7,254 | 46,280 | | |
| 4090 | BAYARD HOUSING AUTHORITY | 235,430 | 7,059 | 7,933 | 10,498 | 16,171 | 41,661 | 2,547 | 580 | 5,154 | 8,281 | 43,150 | 2,626 | 45,776 | | |
| 4100 | CLOVIS CITY OF HOUSING AUTHORITY | 782,457 | 23,460 | 26,367 | 34,889 | 16,281 | 100,997 | 8,465 | 1,927 | 28,868 | 39,260 | 143,411 | (1,892) | 141,519 | | |
| 4110 | CUBA HOUSING AUTHORITY | 69,244 | 2,076 | 2,333 | 3,088 | 22,692 | 30,189 | 749 | 171 | 16,766 | 17,686 | 12,691 | (261) | 12,430 | | |
| 4130 | FT. SUMNER VILLAGE OF HOUSING AUTH. | 206,001 | 6,176 | 6,942 | 9,185 | 2,790 | 25,093 | 2,229 | 507 | 2,061 | 4,797 | 37,756 | 548 | 38,304 | | |
| 4140 | GALLUP CITY OF HOUSING AUTHORITY | 903,634 | 27,092 | 30,450 | 40,293 | 4,525 | 102,360 | 9,775 | 2,226 | 20,937 | 32,938 | 165,621 | 4,076 | 169,697 | | |
| 4150 | MESILLA VALLEY PUBLIC HOUSING AUTHORITY | 1,807,268 | 54,185 | 60,900 | 80,585 | 43,324 | 238,994 | 19,551 | 4,451 | 34,814 | 58,816 | 331,241 | 31,568 | 362,809 | | |
| 4160 | LORDSBURG CITY HOUSING AUTHORITY | 162,724 | 4,879 | 5,483 | 7,256 | 8,006 | 25,624 | 1,760 | 401 | 21,473 | 23,634 | 29,824 | (8,401) | 21,423 | | |
| 4170 | RATON CITY OF HOUSING AUTHORITY | 624,927 | 18,737 | 21,058 | 27,865 | 33,960 | 101,620 | 6,760 | 1,539 | 160 | 8,459 | 114,538 | 11,730 | 126,268 | | |
| 4180 | T O R C CITY OF HOUSING AUTHORITY | 1,590,880 | 47,697 | 53,608 | 70,937 | 54,116 | 226,358 | 17,210 | 3,918 | 23,873 | 45,001 | 291,581 | 27,215 | 318,796 | | |
| 4200 | SANTA CLARA VILLAGE OF HOUSING AUTHORITY | 65,781 | 1,972 | 2,217 | 2,933 | 1,231 | 8,353 | 712 | 162 | 1,990 | 2,864 | 12,057 | (71) | 11,986 | | |
| 4215 | NORTHERN REGIONAL HOUSING AUTHORITY | 990,189 | 29,687 | 33,367 | 44,152 | 91,212 | 198,418 | 10,711 | 2,439 | 181,035 | 194,185 | 181,485 | 71,054 | 252,539 | | |
| 4245 | PERALTA TOWN OF | 351,414 | 10,536 | 11,842 | 15,669 | 79,352 | 117,399 | 3,801 | 866 | 13,926 | 18,593 | 64,408 | 58,831 | 123,239 | | |
| 4250 | RED RIVER TOWN OF | 3,298,604 | 98,733 | 101,741 | 145,163 | 68,737 | 414,374 | 61,049 | 7,757 | 117,601 | 186,407 | 563,504 | (43,346) | 520,158 | | |
| 4260 | SANTA FE CITY CIVIC HOUSING AUTHORITY | 2,832,079 | 84,911 | 95,433 | 126,281 | 118,535 | 425,160 | 30,637 | 6,975 | 4,602 | 42,214 | 519,072 | (14,812) | 504,260 | | |
| 4270 | SANTA FE CITY SOLID WASTE MANAGEMENT | 3,311,593 | 99,288 | 111,592 | 147,662 | 25,012 | 383,554 | 35,824 | 8,156 | 7,457 | 51,437 | 606,958 | (36,295) | 570,663 | | |
| 4290 | EDGEWOOD TOWN OF | 3,508,432 | 126,561 | 113,749 | 178,424 | 408,236 | 826,970 | 95,538 | 8,788 | 30,528 | 134,854 | 611,000 | 117,973 | 728,973 | | |
| 4300 | CAPTAN VILLAGE OF | 146,995 | 6,141 | 4,590 | 8,338 | 2,678 | 21,747 | 6,262 | 374 | 80,792 | 87,428 | 24,343 | (12,370) | 11,973 | | |
| 4310 | NORTH CENTRAL SOLID WASTE AUTHORITY | 2,897,860 | 86,883 | 97,650 | 129,214 | 53,289 | 367,036 | 31,349 | 7,137 | - | 38,486 | 531,128 | 75,894 | 607,022 | | |
| 4320 | EL VALLE DE LOS RANCHOS WATER & SANITATION DIST. | 287,363 | 8,616 | 9,683 | 12,813 | 25,665 | 56,777 | 3,108 | 708 | 208 | 4,024 | 52,669 | 11,411 | 64,080 | | |
| 4330 | POJOAQUE VALLEY IRRIGATION DISTRICT | 29,429 | 882 | 992 | 1,312 | 617 | 3,803 | 319 | 72 | 30,414 | 30,805 | 5,394 | (15,193) | (9,799) | | |
| 4340 | CARLSBAD IRRIGATION DISTRICT | 1,287,938 | 38,615 | 43,400 | 57,428 | 33,806 | 173,249 | 13,933 | 3,172 | 33,563 | 50,668 | 236,057 | (3,108) | 232,949 | | |
| 4350 | COLUMBUS VILLAGE OF | 751,297 | 22,525 | 25,317 | 33,500 | 92,390 | 173,732 | 8,128 | 1,850 | 3,606 | 13,584 | 137,700 | 36,142 | 173,842 | | |
| 4370 | LOVINGTON CITY OF | 10,595,786 | 278,385 | 258,445 | 412,256 | 539,867 | 1,488,953 | 300,596 | 21,689 | 455,511 | 777,796 | 1,533,687 | 247,667 | 1,781,354 | | |
| 4380 | ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY | 64,315,537 | 1,928,301 | 2,167,258 | 2,867,796 | 98,934 | 7,062,289 | 695,751 | 158,407 | 172,934 | 1,027,092 | 11,787,937 | (81,167) | 11,706,770 | | |
| 4390 | SAN JUAN WATER COMMISSION | 481,246 | 14,429 | 16,217 | 21,458 | 27,359 | 79,463 | 5,206 | 1,185 | 6,041 | 12,432 | 88,204 | (20,013) | 68,191 | | |
| 4400 | OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS CARRIZOZO SOIL & WATER CONSERVATION DIST. | 387,766 | 11,626 | 13,067 | 17,290 | 10,499 | 52,482 | 4,195 | 955 | 38,440 | 43,590 | 71,071 | (23,552) | 47,519 | | |
| 4410 | UPPER HONDO SOIL & WATER CONSERVATION DIST. | - | - | - | - | - | - | - | - | 771 | 771 | - | (3,285) | (3,285) | | |
| 4420 | CONSERVATION DIST. | 160,992 | 4,826 | 5,425 | 7,179 | 15,395 | 32,825 | 1,741 | 397 | 8,284 | 10,422 | 29,507 | 1,431 | 30,938 | | |

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

State of New Mexico Public Employees Retirement Association
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA
As of and for the year ended 6/30/19

| Employer Code | Employer | Deferred Outflows of Resources | | | | | | | Deferred Inflows of Resources | | | | Pension Expense | | |
|------------------------------------|---|--------------------------------|---|---|-----------------------|---|--------------------------------------|--|-------------------------------|---|-------------------------------------|--|---|--------------------------------|--|
| | | 2019 Net Pension Liability | Difference Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Change of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources | 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 Resources | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense | Total Employer Pension Expense | |
| PERA Total | | \$ 6,481,678,418 | \$ 130,609,388 | \$ 179,537,301 | \$ 284,031,596 | \$ 90,479,204 | \$ 684,657,489 | \$ 237,854,907 | \$ 15,361,911 | \$ 90,469,685 | \$ 343,686,503 | \$ 1,056,519,971 | \$ - | \$ 1,056,519,971 | |
| Employer Allocations | | | | | | | | | | | | | | | |
| 4430 | CARRIZOZO TOWN OF | \$ 470,933 | \$ 17,918 | \$ 15,074 | \$ 24,906 | \$ 1,352 | \$ 59,250 | \$ 15,330 | \$ 1,186 | \$ 52,713 | \$ 69,229 | \$ 80,620 | \$ (25,970) | \$ 54,650 | |
| 4440 | TULAROSA VILLAGE OF | 1,492,288 | 49,194 | 49,354 | 71,120 | 87,018 | 256,686 | 28,140 | 3,706 | 57,232 | 89,078 | 266,837 | 4,505 | 271,342 | |
| 4450 | WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT | 45,008 | 1,349 | 1,517 | 2,007 | 4,311 | 9,184 | 487 | 111 | 1,557 | 2,155 | 8,249 | 581 | 8,830 | |
| 4460 | ANIMAL SERVICE CENTER OF THE MESILLA VALLEY | 2,397,573 | 71,883 | 80,792 | 106,907 | 524,554 | 784,136 | 25,937 | 5,905 | - | 31,842 | 439,434 | 202,377 | 641,811 | |
| 4470 | ELDORADO AREA WATER AND SANITATION DISTRICT | 304,673 | 9,135 | 10,267 | 13,585 | 48,488 | 81,475 | 3,296 | 750 | 103,565 | 107,611 | 55,841 | (6,164) | 49,677 | |
| 4480 | REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA) | 1,672,242 | 50,137 | 56,350 | 74,564 | 77,881 | 258,932 | 18,090 | 4,119 | 38,793 | 61,002 | 306,493 | 106,220 | 412,713 | |
| 4490 | TAOS SKI VALLEY | 1,385,390 | 44,830 | 45,994 | 65,162 | 79,967 | 235,953 | 23,862 | 3,434 | 84 | 27,380 | 248,981 | 79,406 | 328,387 | |
| 4500 | ANTHONY CITY OF | 1,621,479 | 56,797 | 52,926 | 80,716 | 184,357 | 374,796 | 39,584 | 4,050 | 16,397 | 60,031 | 284,927 | 126,423 | 411,350 | |
| 4510 | CAMINO REAL REGIONAL UTILITY AUTHORITY | 955,566 | 28,650 | 32,200 | 42,608 | 21,906 | 125,364 | 10,337 | 2,354 | 3,078 | 15,769 | 175,139 | 22,974 | 198,113 | |
| 4520 | SPRINGER HOUSING AUTHORITY | 244,085 | 7,318 | 8,225 | 10,884 | 10,349 | 36,776 | 2,641 | 601 | 3,100 | 6,342 | 44,737 | 5,003 | 49,740 | |
| 4530 | MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC. | 88,286 | 2,647 | 2,975 | 3,937 | - | 9,559 | 956 | 217 | 1,557 | 2,730 | 16,181 | (1,387) | 14,794 | |
| 4550 | DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC. | 1,369,300 | 41,054 | 46,142 | 61,056 | 73,997 | 222,249 | 14,812 | 3,373 | 24,517 | 42,702 | 250,969 | 26,977 | 277,946 | |
| 4560 | ALBUQUERQUE HOUSING AUTHORITY | 4,976,911 | 149,217 | 167,708 | 221,918 | 76,735 | 615,578 | 53,839 | 12,258 | 255,600 | 321,697 | 912,183 | 279,338 | 1,191,521 | |
| 4570 | MID-REGION COUNCIL OF GOVERNMENTS | 12,221,562 | 366,426 | 411,833 | 544,953 | 596,256 | 1,919,468 | 132,210 | 30,101 | - | 162,311 | 2,240,003 | 1,850,367 | 4,090,370 | |
| 4580 | A M A F C A ROUNDING | 2,809,574 | 84,237 | 94,675 | 125,277 | 116,757 | 420,946 | 30,393 | 6,920 | 176,062 | 213,375 | 514,947 | 406,761 | 921,708 | |
| | | (10,342) | (295) | (338) | (434) | - | (1,067) | (106) | (28) | - | (134) | (1,865) | (1,633) | (3,498) | |
| TOTAL OF ALL PLANS | | \$ 6,481,678,418 | \$ 130,609,388 | \$ 179,537,301 | \$ 284,031,596 | \$ 90,479,204 | \$ 684,657,489 | \$ 237,854,907 | \$ 15,361,911 | \$ 90,469,685 | \$ 343,686,503 | \$ 1,056,519,971 | \$ - | \$ 1,056,519,971 | |
| <i>State Funded Division</i> | | | | | | | | | | | | | | | |
| | State General | \$ 3,635,038,593 | \$ 28,914,865 | \$ 74,195,968 | \$ 132,330,604 | \$ - | \$ 235,441,437 | \$ 125,047,734 | \$ 5,715,770 | \$ - | \$ 130,763,504 | \$ 535,884,370 | \$ - | \$ 535,884,370 | |
| | State Police/Corrections | (299,410,806) | 2,941,390 | 12,478,336 | 13,744,574 | - | 29,164,300 | 40,759,222 | 659,939 | - | 41,419,161 | 2,244,449 | - | 2,244,449 | |
| | Legislative | (10,954,657) | 4,320,122 | 473,083 | 13,137 | - | 4,806,342 | 137,969 | 1,755,867 | - | 1,893,836 | 834,608 | - | 834,608 | |
| Total State Funded Division | | \$ 3,324,673,130 | \$ 36,176,377 | \$ 87,147,387 | \$ 146,088,315 | \$ - | \$ 269,412,079 | \$ 165,944,925 | \$ 8,131,576 | \$ - | \$ 174,076,501 | \$ 538,963,427 | \$ - | \$ 538,963,427 | |
| <i>Other PERA Divisions</i> | | | | | | | | | | | | | | | |
| | Municipal General | \$ 1,731,099,439 | \$ 51,901,611 | \$ 58,333,335 | \$ 77,188,824 | \$ 50,116,175 | \$ 237,539,945 | \$ 18,726,638 | \$ 4,263,650 | \$ 50,108,540 | \$ 73,098,828 | \$ 317,280,891 | \$ - | \$ 317,280,891 | |
| | Municipal Police | 738,668,986 | 30,859,461 | 23,066,442 | 41,899,195 | 22,501,400 | 118,326,498 | 31,466,104 | 1,879,314 | 22,500,048 | 55,845,466 | 122,325,606 | - | 122,325,606 | |
| | Municipal Fire | 687,236,863 | 11,671,939 | 10,990,137 | 18,855,262 | 17,861,629 | 59,378,967 | 21,717,240 | 1,087,371 | 17,861,097 | 40,665,708 | 77,950,047 | - | 77,950,047 | |
| Total Other PERA Divisions | | \$ 3,157,005,288 | \$ 94,433,011 | \$ 92,389,914 | \$ 137,943,281 | \$ 90,479,204 | \$ 415,245,410 | \$ 71,909,982 | \$ 7,230,335 | \$ 90,469,685 | \$ 169,610,002 | \$ 517,556,544 | \$ - | \$ 517,556,544 | |

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

Schedule of Other Pension Items

State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2019

| Employer Code | Employer | Alloc. %* | Discount Rate Sensitivity | | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date | | | | |
|-----------------------------|--|-----------|---|---|--|---------------|---------------|--------------|--------|
| | | | Net Pension Liability 1% Decrease Discount Rate (6.25%) | Net Pension Liability 1% Increase Discount Rate (8.25%) | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
| | Municipal General | | \$ 2,618,183,512 | \$ 997,156,239 | \$ 89,470,933 | \$ 38,081,554 | \$ 27,291,241 | \$ 9,597,389 | \$ - |
| Employer Allocations | | | | | | | | | |
| 2000 | REDI-Net | 0.0073% | \$ 191,127 | \$ 72,792 | \$ 28,435 | \$ 24,684 | \$ (1,786) | \$ 701 | \$ - |
| 2010 | ALAMOGORDO CITY OF | 0.9597% | 25,126,707 | 9,569,709 | 945,445 | 471,252 | 104,537 | 92,107 | - |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 18.9651% | 496,541,121 | 189,111,678 | 18,501,840 | 8,075,406 | 8,672,324 | 1,820,154 | - |
| 2030 | ARCH HURLEY CONSERVANCY DIST | 0.0470% | 1,230,546 | 468,664 | 49,677 | 25,520 | 12,595 | 4,511 | - |
| 2040 | AZTEC CITY OF | 0.3384% | 8,859,933 | 3,374,377 | 213,014 | 101,244 | 17,321 | 32,478 | - |
| 2050 | BAYARD CITY OF | 0.0683% | 1,788,219 | 681,058 | 32,216 | 9,263 | (17,828) | 6,554 | - |
| 2060 | BELÉN CITY OF | 0.2843% | 7,443,496 | 2,834,915 | 354,080 | 141,392 | 126,218 | 27,285 | - |
| 2080 | BERNALILLO TOWN OF | 0.2493% | 6,527,131 | 2,485,910 | 272,120 | 125,366 | 77,263 | 23,925 | - |
| 2090 | BLOOMFIELD CITY OF | 0.2207% | 5,778,331 | 2,200,724 | (132,449) | (59,094) | (34,722) | 21,181 | - |
| 2100 | BOSQUE FARMS VILLAGE OF | 0.0669% | 1,751,565 | 667,098 | 52,460 | 33,685 | 12,494 | 6,421 | - |
| 2110 | CARLSBAD CITY OF | 1.9110% | 50,033,486 | 19,055,655 | 1,795,828 | 902,053 | 382,992 | 183,407 | - |
| 2120 | CARLSBAD SOIL AND WATER CONS DIST | 0.0096% | 251,346 | 95,727 | 13,585 | 8,157 | 4,511 | 922 | - |
| 2130 | CHAMA VILLAGE OF | 0.0515% | 1,348,364 | 513,535 | 59,296 | 35,266 | (1,479) | 4,942 | - |
| 2140 | CIMARRON VILLAGE OF | 0.0248% | 649,309 | 247,295 | 30,131 | 28,973 | 19,575 | 2,380 | - |
| 2150 | CLAUNCH PINTO SOIL AND WATER CONS DIST | 0.0060% | 157,091 | 59,829 | 2,752 | 1,402 | 1,933 | 576 | - |
| 2160 | CLAYTON TOWN OF | 0.1288% | 3,372,220 | 1,284,337 | 117,296 | 54,641 | 38,593 | 12,362 | - |
| 2170 | CLOUDCROFT VILLAGE OF | 0.0434% | 1,136,292 | 432,766 | 49,558 | 28,311 | 21,191 | 4,166 | - |
| 2180 | CLOVIS CITY OF | 0.1323% | 3,463,857 | 1,319,237 | 130,254 | 42,813 | 4,960 | 12,698 | - |
| 2190 | CUBA VILLAGE OF | 0.0362% | 947,782 | 360,971 | (2,612) | (15,073) | 11,742 | 3,475 | - |
| 2200 | CUBA SOIL AND WATER CONS DIST | 0.0053% | 138,764 | 52,849 | 6,693 | 7,875 | 1,811 | 509 | - |
| 2210 | DEMING CITY OF | 0.3719% | 9,737,024 | 3,708,424 | 210,107 | 36,745 | (14,607) | 35,692 | - |
| 2220 | DES MOINES VILLAGE OF | 0.0034% | 89,019 | 33,904 | (65) | 917 | 311 | 325 | - |
| 2230 | DEXTER TOWN OF | 0.0332% | 869,237 | 331,056 | 48,088 | 23,847 | 2,710 | 3,186 | - |
| 2240 | EAST RIO ARRIBA SOIL AND WATER CONS. DIST. | 0.0059% | 154,473 | 58,832 | 3,178 | (675) | 2,810 | 566 | - |
| 2250 | EAST TORRANCE SOIL AND WATER CONS DIST | 0.0046% | 120,437 | 45,870 | 4,245 | 1,881 | (280) | 440 | - |
| 2270 | ELIDA TOWN OF | 0.0069% | 180,654 | 68,803 | 3,529 | 2,485 | 653 | 663 | - |
| 2290 | ESPANOLA CITY OF | 0.4440% | 11,624,735 | 4,427,374 | 437,250 | 147,960 | 129,268 | 42,613 | - |
| 2300 | ESTANCIA TOWN OF | 0.0348% | 911,128 | 347,011 | 17,600 | (8,388) | (3,023) | 3,339 | - |
| 2310 | FARMINGTON CITY OF | 3.2482% | 85,043,837 | 32,389,629 | 2,738,838 | 1,201,605 | 1,160,223 | 311,742 | - |
| 2320 | FT SUMNER VILLAGE OF | 0.0550% | 1,440,001 | 548,436 | 44,727 | 921 | 13,887 | 5,279 | - |
| 2330 | GALLUP CITY OF | 1.1106% | 29,077,546 | 11,074,417 | 1,205,945 | 582,009 | 225,929 | 106,588 | - |
| 2340 | GRADY VILLAGE OF | 0.0042% | 109,964 | 41,881 | 1,919 | 1,186 | 219 | 403 | - |
| 2350 | GRANTS CITY OF | 0.2763% | 7,234,041 | 2,755,143 | 253,360 | 65,483 | (6,516) | 26,518 | - |
| 2360 | HATCH VILLAGE OF | 0.0665% | 1,741,092 | 663,109 | 88,638 | 50,008 | 19,935 | 6,382 | - |
| 2370 | HOBBS CITY OF | 1.6551% | 43,333,555 | 16,503,933 | 1,638,639 | 718,607 | 47,112 | 158,846 | - |
| 2375 | HURLEY, TOWN OF | 0.0261% | 683,346 | 260,258 | 107,462 | 94,049 | 43,957 | 2,506 | - |
| 2380 | JAL CITY OF | 0.1125% | 2,945,456 | 1,121,800 | 211,440 | 139,846 | 126,424 | 10,797 | - |
| 2390 | JEMEZ SPRINGS VILLAGE OF | 0.0201% | 526,255 | 200,428 | 11,146 | 4,756 | 12,226 | 1,929 | - |
| 2400 | LAS CRUCES CITY OF | 5.1529% | 134,912,378 | 51,382,464 | 5,130,459 | 2,597,577 | 2,088,826 | 494,542 | - |
| 2410 | LAS VEGAS CITY OF | 0.6493% | 16,999,865 | 6,474,535 | 210,707 | (53,447) | (47,616) | 62,317 | - |
| 2420 | LOGAN VILLAGE OF | 0.0409% | 1,070,837 | 407,837 | 39,406 | 10,296 | 18,494 | 3,926 | - |
| 2430 | LORDSBURG CITY OF | 0.0764% | 2,000,293 | 761,828 | 83,481 | 48,134 | 61,340 | 7,332 | - |
| 2440 | LOS LUNAS VILLAGE OF | 0.6081% | 15,921,174 | 6,063,707 | 822,496 | 423,558 | 156,494 | 58,361 | - |
| 2450 | LOS RANCHOS VILLAGE OF | 0.0694% | 1,817,019 | 692,026 | 104,314 | 63,801 | 168,210 | 6,661 | - |
| 2460 | MAGDALENA VILLAGE OF | 0.0199% | 521,019 | 198,434 | 36,182 | 25,866 | 7,459 | 1,910 | - |
| 2470 | MESILLA TOWN OF | 0.0410% | 1,073,455 | 408,834 | 10,098 | 10,873 | 1,911 | 3,935 | - |
| 2480 | MID. RIO GRANDE CONS. DIST. | 0.9830% | 25,736,744 | 9,802,046 | 1,027,264 | 577,105 | 267,527 | 94,343 | - |
| 2490 | MILAN VILLAGE OF | 0.0876% | 2,293,529 | 873,509 | 20,518 | 5,113 | 33,775 | 8,508 | - |
| 2500 | MORIARTY CITY OF | 0.0702% | 1,837,964 | 700,003 | 47,920 | 19,079 | 5,851 | 6,737 | - |
| 2510 | MOUNTAINAIR TOWN OF | 0.0313% | 819,492 | 312,110 | 39,718 | 35,274 | 9,390 | 3,004 | - |
| 2520 | NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT | 0.1267% | 3,317,239 | 1,263,397 | (105,720) | (107,164) | (20,814) | 12,160 | - |
| 2530 | PECOS VILLAGE OF | 0.0388% | 1,015,855 | 386,896 | 56,544 | 34,293 | 28,626 | 3,723 | - |
| 2540 | PECOS VALLEY CONS. DISTRICT | 0.0472% | 1,235,782 | 470,658 | 49,076 | 21,824 | 6,457 | 4,531 | - |
| 2550 | PORTALES CITY OF | 0.3367% | 8,815,424 | 3,357,425 | 263,355 | 34,378 | 111,562 | 32,315 | - |
| 2560 | QUESTA VILLAGE OF | 0.0446% | 1,167,706 | 444,733 | 38,314 | 23,702 | 22,699 | 4,280 | - |
| 2570 | RATON CITY OF | 0.2251% | 5,893,531 | 2,244,599 | 146,709 | 32,433 | 7,985 | 21,604 | - |
| 2580 | RATON PUBLIC SERVICE | 0.0956% | 2,502,983 | 953,281 | 90,452 | 55,283 | 38,585 | 9,174 | - |
| 2590 | REGION V HOUSING AUTHORITY | 0.0381% | 997,528 | 379,916 | 34,985 | 17,416 | 6,429 | 3,657 | - |
| 2600 | REGION VI HOUSING AUTHORITY | 0.0698% | 1,827,492 | 696,015 | 56,675 | 11,690 | 1,364 | 6,699 | - |
| 2610 | RESERVE VILLAGE OF | 0.0137% | 358,691 | 136,611 | 16,571 | 9,871 | 1,631 | 1,314 | - |
| 2620 | RIO RANCHO CITY OF | 1.7423% | 45,616,612 | 17,373,453 | 1,135,705 | 268,580 | (219,104) | 167,215 | - |
| 2630 | ROSWELL CITY OF | 1.6075% | 42,087,300 | 16,029,286 | 1,755,664 | 1,054,504 | 908,586 | 154,278 | - |
| 2640 | ROY VILLAGE OF | 0.0086% | 225,164 | 85,755 | 5,699 | 550 | (5,368) | 825 | - |
| 2650 | RUIDOSO DOWNS THE CITY OF | 0.1193% | 3,123,493 | 1,189,608 | 12,446 | (33,119) | (67,595) | 11,451 | - |
| 2660 | RUIDOSO VILLAGE OF | 0.7475% | 19,570,922 | 7,453,743 | 757,149 | 408,330 | 204,621 | 71,741 | - |
| 2670 | S N M E D D | 0.0220% | 576,000 | 219,374 | (37,747) | (24,570) | 6,905 | 2,111 | - |
| 2680 | SAN YSIDRO VILLAGE OF | 0.0075% | 196,363 | 74,786 | 8,549 | 4,717 | (396) | 720 | - |
| 2690 | SANTA FE CITY OF | 5.0354% | 131,836,012 | 50,210,805 | 3,734,130 | 1,239,999 | 1,368,058 | 483,267 | - |
| 2710 | SANTA ROSA CITY OF | 0.1213% | 3,175,857 | 1,209,550 | 80,095 | 6,873 | (18,666) | 11,642 | - |
| 2720 | SILVER CITY TOWN OF | 0.3642% | 9,535,425 | 3,631,643 | 268,371 | 110,101 | 140,948 | 34,953 | - |
| 2730 | SOCORRO CITY OF | 0.3389% | 8,873,024 | 3,379,363 | 152,750 | (39,637) | (51,633) | 32,526 | - |
| 2740 | SOUTHWEST NEW MEXICO COG | 0.0196% | 513,163 | 195,442 | 7,316 | 2,229 | (241) | 1,881 | - |
| 2750 | SPRINGER TOWN OF | 0.0366% | 958,256 | 364,960 | 18,229 | (2,256) | 4,903 | 3,513 | - |
| 2760 | T OR C CITY OF | 0.2844% | 7,446,114 | 2,835,912 | 216,794 | 81,688 | 13,976 | 27,295 | - |
| 2770 | TAOS TOWN OF | 0.4082% | 10,687,426 | 4,070,392 | 188,424 | 7,173 | 280,349 | 39,177 | - |
| 2780 | TEXICO CITY OF | 0.0200% | 523,637 | 199,431 | 29,870 | 10,372 | 5,487 | 1,920 | - |
| 2790 | TIERRA Y MONTES SWCD | 0.0243% | 636,218 | 242,309 | 23,952 | 7,086 | 9,070 | 2,331 | - |

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

State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2019

| Employer Code | Employer | Alloc. %* | Discount Rate Sensitivity | | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date | | | | | |
|-----------------------------|---|-----------|-----------------------------------|-----------------------------------|--|----------------------|----------------------|---------------------|-------------|--|
| | | | Net Pension Liability 1% Decrease | Net Pension Liability 1% Increase | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | |
| | | | Discount Rate (6.25%) | Discount Rate (8.25%) | | | | | | |
| | Municipal General | | \$ 2,618,183,512 | \$ 997,156,239 | \$ 89,470,933 | \$ 38,081,554 | \$ 27,291,241 | \$ 9,597,389 | \$ - | |
| Employer Allocations | | | | | | | | | | |
| 2800 | TIJERAS VILLAGE OF | 0.0250% | \$ 654,545 | \$ 249,289 | \$ 31,273 | \$ 48,191 | \$ (175) | \$ 2,399 | \$ - | |
| 2810 | TUCUMCARI CITY OF | 0.3001% | 7,857,168 | 2,992,465 | 144,518 | 54,502 | 1,316 | 28,801 | - | |
| 2830 | WAGON MOUND VILLAGE OF | 0.0124% | 324,655 | 123,648 | 19,200 | 10,814 | 3,138 | 1,190 | - | |
| 2840 | WILLIAMSBURG VILLAGE OF | 0.0086% | 225,164 | 85,755 | 12,258 | 5,101 | (405) | 825 | - | |
| 2850 | EUNICE CITY OF | 0.1811% | 4,741,530 | 1,805,850 | 20,789 | 71,105 | (17,004) | 17,381 | - | |
| 2860 | NORTHWEST NM COUNCIL OF GOVERNMENTS | 0.0318% | 832,583 | 317,096 | 19,098 | (23,559) | 17,861 | 3,052 | - | |
| 2870 | NORTHWEST NM REGIONAL SOLID WASTE AUTH | 0.1507% | 3,945,603 | 1,502,715 | 158,122 | 82,125 | 32,762 | 14,464 | - | |
| 2880 | MELROSE VILLAGE OF | 0.0147% | 384,873 | 146,582 | 18,371 | 7,210 | (586) | 1,410 | - | |
| 2900 | ANGEL FIRE VILLAGE OF | 0.2103% | 5,506,040 | 2,097,020 | 220,033 | 73,048 | 38,862 | 20,183 | - | |
| 2910 | TIMBERON WATER AND SANITATION DISTRICT | 0.0055% | 144,000 | 54,843 | (9,469) | (4,588) | (720) | 528 | - | |
| 2920 | MOSQUERO VILLAGE OF | 0.0048% | 125,673 | 47,864 | 5,065 | 5,765 | 6,274 | 460 | - | |
| 2930 | EAGLE NEST VILLAGE OF | 0.0241% | 630,982 | 240,315 | 25,683 | 11,793 | 5,373 | 2,312 | - | |
| 2940 | EMW GAS ASSOCIATION | 0.0805% | 2,107,637 | 802,710 | 38,040 | (1,952) | (14,045) | 7,726 | - | |
| 2950 | SUNLAND PARK CITY OF | 0.1579% | 4,134,112 | 1,574,510 | 252,772 | 159,787 | 34,244 | 15,154 | - | |
| 2960 | HAGERMAN TOWN OF | 0.0181% | 473,891 | 180,485 | 15,266 | 6,361 | 317 | 1,737 | - | |
| 2970 | SANTA CLARA VILLAGE OF | 0.0228% | 596,946 | 227,352 | 27,632 | (7,100) | (5,934) | 2,188 | - | |
| 2980 | ARTESIA CITY OF | 0.3476% | 9,100,806 | 3,466,115 | 429,571 | 283,538 | 89,607 | 33,361 | - | |
| 2990 | MAXWELL VILLAGE OF | 0.0072% | 188,509 | 71,795 | (1,609) | 3,026 | 4,427 | 691 | - | |
| 2995 | MAXWELL HOUSING AUTHORITY | 0.0000% | - | - | (584) | (3,677) | (35) | - | - | |
| 3000 | KIRTLAND, TOWN OF | 0.0034% | 89,019 | 33,904 | 12,888 | 8,306 | 692 | 325 | - | |
| 3010 | BERNALILLO COUNTY | 10.8427% | 283,881,784 | 108,118,660 | 9,890,473 | 5,826,468 | 4,730,837 | 1,040,616 | - | |
| 3020 | CATRON COUNTY | 0.1446% | 3,785,894 | 1,441,888 | 161,494 | 87,452 | (822) | 13,878 | - | |
| 3030 | CHAVES COUNTY | 1.1240% | 29,428,383 | 11,208,036 | 932,196 | 412,571 | 225,996 | 107,874 | - | |
| 3040 | CIBOLA COUNTY | 0.3022% | 7,912,151 | 3,013,406 | (339,310) | (476,504) | (64,033) | 29,003 | - | |
| 3050 | COLFAX COUNTY | 0.2826% | 7,398,986 | 2,817,963 | 277,641 | 162,004 | 174,884 | 27,122 | - | |
| 3060 | CURRY COUNTY | 0.5392% | 14,117,246 | 5,376,667 | 465,077 | 107,008 | (98,095) | 51,749 | - | |
| 3070 | DE BACA COUNTY | 0.1065% | 2,788,366 | 1,061,972 | 72,571 | 47,176 | 70,660 | 10,220 | - | |
| 3090 | DONA ANA COUNTY | 2.8876% | 75,602,667 | 28,793,883 | 2,754,424 | 1,169,056 | 1,214,217 | 277,134 | - | |
| 3100 | EDDY COUNTY | 1.7595% | 46,066,939 | 17,544,964 | 1,862,933 | 837,023 | 142,224 | 168,867 | - | |
| 3110 | GRANT COUNTY | 0.5415% | 14,177,464 | 5,399,602 | 331,436 | 60,172 | (57,335) | 51,970 | - | |
| 3120 | GUADALUPE COUNTY | 0.1756% | 4,597,530 | 1,751,006 | 232,570 | 150,675 | 108,751 | 16,853 | - | |
| 3130 | HARDING COUNTY | 0.0743% | 1,945,310 | 740,887 | 79,047 | 52,715 | 9,139 | 7,131 | - | |
| 3140 | HIDALGO COUNTY | 0.1885% | 4,935,275 | 1,879,639 | 146,060 | (66,750) | 25,758 | 18,091 | - | |
| 3150 | LEA COUNTY | 1.3381% | 35,033,914 | 13,342,948 | 1,459,369 | 830,094 | 483,752 | 128,422 | - | |
| 3160 | LINCOLN COUNTY | 0.3490% | 9,137,460 | 3,480,075 | 360,733 | 163,684 | 190,000 | 33,495 | - | |
| 3170 | LOS ALAMOS COUNTY | 3.1100% | 81,425,507 | 31,011,559 | 2,545,521 | 421,388 | (785,668) | 298,479 | - | |
| 3180 | LUNA COUNTY | 0.7707% | 20,178,340 | 7,685,083 | 654,399 | 254,594 | 85,349 | 73,967 | - | |
| 3200 | MCKINLEY COUNTY | 0.8451% | 22,126,269 | 8,426,968 | 284,256 | (10,049) | 160,561 | 81,107 | - | |
| 3210 | MORA COUNTY | 0.1045% | 2,736,002 | 1,042,028 | 121,433 | 20,896 | 13,256 | 10,030 | - | |
| 3220 | OTERO COUNTY | 0.7405% | 19,387,649 | 7,383,942 | 600,882 | 252,591 | (5,245) | 17,069 | - | |
| 3230 | QUAY COUNTY | 0.2332% | 6,105,604 | 2,325,369 | 243,062 | 106,874 | 34,599 | 22,381 | - | |
| 3240 | RIO ARriba COUNTY | 1.1070% | 28,983,292 | 11,038,520 | 313,629 | (37,666) | (177,783) | 106,244 | - | |
| 3250 | ROOSEVELT COUNTY | 0.2662% | 6,969,604 | 2,654,430 | 303,815 | 122,528 | (33,277) | 25,548 | - | |
| 3260 | SAN JUAN COUNTY | 2.6529% | 69,457,790 | 26,453,558 | 1,698,320 | 580,075 | (247,512) | 254,609 | - | |
| 3270 | SAN MIGUEL COUNTY | 0.4231% | 11,077,534 | 4,218,968 | 352,270 | 78,032 | 90,338 | 40,606 | - | |
| 3280 | SANDOVAL COUNTY | 1.5242% | 39,906,353 | 15,198,655 | 712,699 | (82,331) | 228,452 | 146,283 | - | |
| 3290 | SANTA FE COUNTY | 3.6034% | 94,343,625 | 35,931,528 | 3,581,398 | 1,735,663 | 1,031,652 | 345,831 | - | |
| 3300 | SIERRA COUNTY | 0.2505% | 6,558,549 | 2,497,876 | 273,341 | 116,412 | 51,653 | 24,041 | - | |
| 3310 | SOCORRO COUNTY | 0.3510% | 9,189,824 | 3,500,019 | 326,931 | 116,136 | 47,320 | 33,686 | - | |
| 3320 | TAOS COUNTY | 1.1359% | 29,739,947 | 11,326,698 | 839,114 | (4,734) | 17,983 | 109,017 | - | |
| 3330 | TORRANCE COUNTY | 0.3217% | 8,422,696 | 3,207,851 | 299,145 | 127,064 | 45,079 | 30,875 | - | |
| 3340 | UNION COUNTY | 0.1278% | 3,346,039 | 1,274,366 | 91,859 | 29,526 | (3,769) | 12,266 | - | |
| 3350 | VALENCIA COUNTY | 0.7578% | 19,840,595 | 7,556,450 | 537,710 | (12,888) | 331,775 | 72,729 | - | |
| 3360 | DE BACA FAMILY PRACTICE CLINIC, INC. | 0.1948% | 5,100,222 | 1,942,460 | 140,694 | 23,955 | 20,972 | 18,696 | - | |
| 3370 | SOUTHWEST SOLID WASTE | 0.0432% | 1,131,056 | 430,772 | 41,682 | 28,256 | 10,678 | 4,146 | - | |
| 3380 | S S C A F C A | 0.0818% | 2,141,675 | 815,674 | 41,796 | (7,352) | (22,361) | 7,851 | - | |
| 3390 | CHAVES SOIL AND WATER CONS DIST | 0.0094% | 246,110 | 93,733 | 11,534 | 5,346 | 1,968 | 903 | - | |
| 3400 | RIO ARriba COUNTY HOUSING AUTHORITY | 0.0082% | 214,691 | 81,767 | (9,745) | (13,967) | (5,315) | 788 | - | |
| 3410 | TAOS SOIL AND WATER CONSERVATION DIST | 0.0440% | 1,152,001 | 438,749 | 63,742 | 38,909 | 18,382 | 4,222 | - | |
| 3420 | SIERRA SOIL AND WATER CONSERVATION DIST | 0.0089% | 233,019 | 88,747 | 2,831 | 4,614 | 2,443 | 854 | - | |
| 3430 | ESTANCIA VALLEY SOLID WASTE AUTHORITY | 0.0644% | 1,686,110 | 642,169 | 57,959 | 20,086 | 303 | 6,181 | - | |
| 3440 | GREENTREE SOLID WASTE AUTHORITY | 0.0360% | 942,546 | 358,977 | (25,541) | (24,782) | (2,864) | 3,454 | - | |
| 3450 | NORTH CENTRAL REGIONAL TRANSIT DISTRICT | 0.2811% | 7,359,714 | 2,803,006 | 367,102 | 142,561 | 74,302 | 26,978 | - | |
| 3460 | ELEPHANT BUTTE IRRIGATION DISTRICT | 0.3913% | 10,244,953 | 3,901,873 | 510,698 | 214,768 | 56,071 | 37,554 | - | |
| 3470 | SOCORRO SOIL AND WATER DISTRICT | 0.0115% | 301,091 | 114,673 | 10,063 | 4,131 | 982 | 1,104 | - | |
| 3480 | CIUDAD SOIL AND WATER CONSERVATION | 0.0071% | 185,891 | 70,798 | 21,695 | 15,113 | 6,059 | 682 | - | |
| 3490 | CORRALES VILLAGE OF | 0.1126% | 2,948,075 | 1,122,798 | 123,808 | 53,241 | 56,983 | 10,806 | - | |
| 4000 | WILLARD VILLAGE OF | 0.0050% | 130,909 | 49,858 | 17,342 | 14,515 | 12,569 | 479 | - | |
| 4010 | SOUTH CENTRAL COUNCIL OF GOG | 0.0428% | 1,120,583 | 426,783 | 3,702 | (59,496) | (67,217) | 4,107 | - | |
| 4015 | SOUTH CENTRAL REGIONAL TRANSIT DISTRICT | 0.0341% | 892,801 | 340,031 | 147,070 | 129,545 | 115,375 | 3,273 | - | |
| 4020 | ELEPHANT BUTTE CITY OF | 0.0425% | 1,112,728 | 423,791 | 68,385 | 37,200 | (7,883) | 4,078 | - | |
| 4030 | ANTHONY WATER AND SANITATION DIST. | 0.0533% | 1,395,491 | 531,484 | 80,698 | 56,177 | 15,210 | 5,116 | - | |
| 4040 | LOVING VILLAGE OF | 0.0477% | 1,248,873 | 475,643 | 62,445 | 42,500 | 27,722 | 4,578 | - | |
| 4050 | VAUGHN TOWN OF | 0.0177% | 463,418 | 176,496 | 17,306 | 9,110 | 9,469 | 1,698 | - | |
| 4060 | EL PRADO WATER AND SANITATION DIST | 0.0128% | 335,127 | 127,636 | 17,416 | 8,280 | 3,833 | 1,228 | - | |
| 4070 | EDGEWOOD SOIL AND WATER CONSERV DIST | 0.0123% | 322,036 | 122,650 | 13,648 | 6,979 | (617) | 1,180 | - | |
| 4090 | BAYARD HOUSING AUTHORITY | 0.0136% | 356,073 | 135,614 | 13,940 | 11,896 | 6,239 | 1,305 | - | |
| 4100 | CLOVIS CITY OF HOUSING AUTHORITY | 0.0452% | 1,183,419 | 450,715 | 40,288 | 13,732 | 3,380 | 4,337 | - | |
| 4110 | CUBA HOUSING AUTHORITY | 0.0040% | 104,728 | 39,887 | 4,149 | 429 | 7,542 | 383 | - | |
| 4130 | FT. SUMNER VILLAGE OF HOUSING AUTH. | 0.0119% | 311,564 | 118,662 | 9,759 | 5,521 | 3,875 | 1,141 | - | |
| 4140 | GALLUP CITY OF HOUSING AUTHORITY | 0.0522% | 1,366,692 | 520,516 | 40,810 | 9,459 | 14,143 | 5,010 | - | |

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State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal General Division
As of and for the year ended 6/30/2019

| Employer Code | Employer | Alloc. %* | Discount Rate Sensitivity | | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date | | | | | |
|-----------------------------|---|-----------|-----------------------------------|-----------------------------------|--|----------------------|----------------------|----------------------|---------------------|-------------|
| | | | Net Pension Liability 1% Decrease | Net Pension Liability 1% Increase | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | |
| | | | Discount Rate (6.25%) | Discount Rate (8.25%) | | | | | | |
| | Municipal General | | \$ 2,618,183,512 | \$ 997,156,239 | \$ 89,470,933 | \$ 38,081,554 | \$ 27,291,241 | \$ 9,597,389 | \$ - | |
| Employer Allocations | | | | | | | | | | |
| 4150 | MESILLA VALLEY PUBLIC HOUSING AUTHORITY | 0.1044% | \$ 2,733,384 | \$ 1,041,031 | \$ 111,459 | \$ 40,962 | \$ 17,738 | \$ 10,019 | \$ - | |
| 4160 | LORDSBURG CITY HOUSING AUTHORITY | 0.0094% | 246,110 | 93,733 | 3,325 | 1,068 | (3,306) | 903 | - | |
| 4170 | RATON CITY OF HOUSING AUTHORITY | 0.0361% | 945,164 | 359,974 | 46,373 | 25,662 | 17,661 | 3,465 | - | |
| 4180 | T OR C CITY OF HOUSING AUTHORITY | 0.0919% | 2,406,110 | 916,386 | 112,351 | 42,414 | 17,772 | 8,820 | - | |
| 4200 | SANTA CLARA VILLAGE OF HOUSING AUTHORITY | 0.0038% | 99,491 | 37,892 | 3,329 | 1,376 | 420 | 364 | - | |
| 4215 | NORTHERN REGIONAL HOUSING AUTHORITY | 0.0572% | 1,497,601 | 570,374 | 70,895 | (31,239) | (40,913) | 5,490 | - | |
| 4245 | PERALTA TOWN OF | 0.0203% | 531,492 | 202,423 | 64,569 | 30,825 | 1,464 | 1,948 | - | |
| 4250 | RED RIVER TOWN OF | 0.1352% | 3,539,784 | 1,348,155 | 123,722 | 56,210 | 14,181 | 12,975 | - | |
| 4260 | SANTA FE CITY CIVIC HOUSING AUTHORITY | 0.1636% | 4,283,348 | 1,631,347 | 190,026 | 103,852 | 73,367 | 15,701 | - | |
| 4270 | SANTA FE CITY SOLID WASTE MANAGEMENT | 0.1913% | 5,008,585 | 1,907,560 | 176,235 | 78,794 | 58,727 | 18,361 | - | |
| 4290 | EDGEWOOD TOWN OF | 0.0980% | 2,565,819 | 977,213 | 154,544 | 103,740 | 66,786 | 9,406 | - | |
| 4310 | NORTH CENTRAL SOLID WASTE AUTHORITY | 0.1674% | 4,382,839 | 1,669,239 | 187,799 | 75,196 | 49,490 | 16,065 | - | |
| 4320 | EL VALLE DE LOS RANCHOS WATER & SANITATION DI | 0.0166% | 434,619 | 165,528 | 26,940 | 13,463 | 10,757 | 1,593 | - | |
| 4330 | POJOAQUE VALLEY IRRIGATION DISTRICT | 0.0017% | 44,509 | 16,952 | (10,959) | (8,276) | (7,930) | 163 | - | |
| 4340 | CARLSBAD IRRIGATION DISTRICT | 0.0744% | 1,947,928 | 741,884 | 76,285 | 28,998 | 10,158 | 7,140 | - | |
| 4350 | COLUMBUS VILLAGE OF | 0.0434% | 1,136,292 | 432,766 | 72,040 | 53,272 | 30,670 | 4,166 | - | |
| 4370 | LOVINGTON CITY OF | 0.1695% | 4,437,821 | 1,690,180 | 358,175 | 228,638 | 118,654 | 16,268 | - | |
| 4380 | ALBUQUERQUE BERNALILLO COUNTY WATER AUTHO | 3.7153% | 97,273,372 | 37,047,346 | 3,355,328 | 1,358,519 | 964,778 | 356,572 | - | |
| 4390 | SAN JUAN WATER COMMISSION | 0.0278% | 727,855 | 277,209 | 40,998 | 16,335 | 7,029 | 2,669 | - | |
| 4400 | OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS | 0.0224% | 586,473 | 223,363 | 5,098 | (7,084) | 8,728 | 2,150 | - | |
| 4410 | CARRIZOZO SOIL & WATER CONSERVATION DIST. | 0.0000% | - | - | (771) | - | - | - | - | |
| 4420 | UPPER HONDO SOIL & WATER CONSERVATION DIST. | 0.0093% | 243,491 | 92,735 | 11,614 | 9,150 | 747 | 892 | - | |
| 4430 | CARRIZOZO TOWN OF | 0.0086% | 225,164 | 85,755 | 5,453 | 1,472 | 2,636 | 825 | - | |
| 4440 | TULAROSA VILLAGE OF | 0.0644% | 1,686,110 | 642,169 | 82,314 | 63,857 | 21,660 | 6,181 | - | |
| 4450 | WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT | 0.0026% | 68,072 | 25,926 | 3,566 | 2,793 | 421 | 249 | - | |
| 4460 | ANIMAL SERVICE CENTER OF THE MESILLA VALLEY | 0.1385% | 3,626,185 | 1,381,062 | 322,824 | 246,618 | 169,560 | 13,292 | - | |
| 4470 | ELDORADO AREA WATER AND SANITATION DISTRICT | 0.0176% | 460,800 | 175,499 | 9,382 | (9,852) | (27,356) | 1,690 | - | |
| 4480 | REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY C | 0.0966% | 2,529,165 | 963,253 | 135,505 | 38,770 | 14,384 | 9,271 | - | |
| 4490 | TAOS SKI VALLEY | 0.0639% | 1,673,019 | 637,183 | 90,424 | 40,240 | 20,058 | 6,133 | - | |
| 4500 | ANTHONY CITY OF | 0.0536% | 1,403,347 | 534,476 | 118,052 | 46,839 | 10,276 | 5,144 | - | |
| 4510 | CAMINO REAL REGIONAL UTILITY AUTHORITY | 0.0552% | 1,445,237 | 550,430 | 64,538 | 22,221 | 17,538 | 5,298 | - | |
| 4520 | SPRINGER HOUSING AUTHORITY | 0.0141% | 369,164 | 140,599 | 17,493 | 5,888 | 5,700 | 1,353 | - | |
| 4530 | MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC. | 0.0051% | 133,527 | 50,855 | 3,658 | 1,600 | 1,082 | 489 | - | |
| 4550 | DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC. | 0.0791% | 2,070,983 | 788,750 | 87,343 | 64,527 | 20,085 | 7,592 | - | |
| 4560 | ALBUQUERQUE HOUSING AUTHORITY | 0.2875% | 7,527,278 | 2,866,825 | 225,464 | 979 | 39,846 | 27,592 | - | |
| 4570 | MID-REGION COUNCIL OF GOVERNMENTS | 0.7060% | 18,484,375 | 7,039,923 | 1,036,698 | 433,460 | 219,241 | 67,758 | - | |
| 4580 | A M A F C A ROUNING | 0.1623% | 4,249,312 | 1,618,385 | 165,568 | 36,837 | (10,411) | 15,577 | - | |
| | | -0.0006% | (15,706) | (5,990) | - | - | (933) | (44) | - | |
| TOTAL | | | 100.0000% | \$ 2,618,183,512 | \$ 997,156,239 | \$ 89,470,933 | \$ 38,081,554 | \$ 27,291,241 | \$ 9,597,389 | \$ - |

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State of New Mexico Public Employees Retirement Association
 Schedule of Other Pension Items
 Municipal Police Division
 As of and for the year ended 6/30/2019

| Employer Code | Employer | Alloc. %* | Discount Rate Sensitivity | | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date | | | | |
|---------------|-------------------------------|-----------|---|---|--|----------------------|----------------------|---------------------|-------------|
| | | | Net Pension Liability 1% Decrease Discount Rate (6.25%) | Net Pension Liability 1% Increase Discount Rate (8.25%) | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
| | Municipal Police | | \$ 1,117,840,809 | \$ 429,336,219 | \$ 21,895,444 | \$ 25,385,729 | \$ 11,414,286 | \$ 3,785,573 | \$ - |
| | | | Employer Allocations | | | | | | |
| 2010 | ALAMOGORDO CITY OF | 1.1708% | \$ 13,087,680 | \$ 5,026,669 | \$ 237,116 | \$ 276,312 | \$ 195,288 | \$ 44,322 | \$ - |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 30.0397% | 335,796,025 | 128,971,312 | 9,952,346 | 10,659,623 | 6,432,143 | 1,137,174 | - |
| 2040 | AZTEC CITY OF | 0.3561% | 3,980,631 | 1,528,866 | 65,863 | 78,363 | 37,370 | 13,480 | - |
| 2050 | BAYARD CITY OF | 0.0809% | 904,333 | 347,333 | (3,183) | (6,216) | (9,825) | 3,063 | - |
| 2060 | BELEN CITY OF | 0.4239% | 4,738,527 | 1,819,956 | 122,779 | 92,202 | 23,541 | 16,048 | - |
| 2080 | BERNALILLO TOWN OF | 0.5623% | 6,285,619 | 2,414,158 | 144,655 | 167,154 | 36,308 | 21,287 | - |
| 2090 | BLOOMFIELD CITY OF | 0.4051% | 4,528,373 | 1,739,241 | (116,286) | (28,605) | (81,676) | 15,335 | - |
| 2100 | BOSQUE FARMS VILLAGE OF | 0.2588% | 2,892,972 | 1,111,122 | 29,851 | 48,527 | 14,416 | 9,796 | - |
| 2110 | CARLSBAD CITY OF | 2.1941% | 24,526,546 | 9,420,066 | 743,448 | 743,315 | 535,408 | 83,059 | - |
| 2140 | CIMARRON VILLAGE OF | 0.0602% | 672,940 | 258,460 | 61,894 | 67,007 | 20,969 | 2,279 | - |
| 2160 | CLAYTON TOWN OF | 0.1369% | 1,530,324 | 587,761 | 18,649 | 22,545 | 7,411 | 5,182 | - |
| 2170 | CLOUDCROFT VILLAGE OF | 0.0655% | 732,186 | 281,215 | 10,063 | 22,044 | 17,819 | 2,480 | - |
| 2180 | CLOVIS CITY OF | 0.5896% | 6,590,789 | 2,531,366 | 1,848 | (23,185) | (108,630) | 22,319 | - |
| 2190 | CUBA VILLAGE OF | 0.0682% | 762,367 | 292,807 | (8,654) | (12,986) | (11,858) | 2,582 | - |
| 2210 | DEMING CITY OF | 0.7093% | 7,928,845 | 3,045,282 | 91,236 | 175,134 | 37,841 | 26,851 | - |
| 2230 | DEXTER TOWN OF | 0.0957% | 1,069,773 | 410,875 | 34,299 | 26,109 | 13,958 | 3,623 | - |
| 2270 | ELIDA TOWN OF | 0.0169% | 188,915 | 72,557 | 2,564 | 8,397 | 1,011 | 640 | - |
| 2290 | ESPANOLA CITY OF | 0.4172% | 4,663,632 | 1,791,190 | 49,144 | 7,157 | 23,451 | 15,793 | - |
| 2300 | ESTANCIA TOWN OF | 0.0403% | 450,490 | 173,022 | (31,035) | (24,352) | (40,460) | 1,527 | - |
| 2310 | FARMINGTON CITY OF | 3.6509% | 40,811,250 | 15,674,636 | 578,898 | 902,114 | 594,234 | 138,207 | - |
| 2330 | GALLUP CITY OF | 1.5236% | 17,031,423 | 6,541,367 | 261,537 | 454,323 | 189,944 | 57,677 | - |
| 2350 | GRANTS CITY OF | 0.3586% | 4,008,577 | 1,539,600 | 13,065 | 64,520 | 59,592 | 13,575 | - |
| 2360 | HATCH VILLAGE OF | 0.1737% | 1,941,689 | 745,757 | 75,387 | 92,554 | 33,341 | 6,575 | - |
| 2370 | HOBBS CITY OF | 2.2595% | 25,257,613 | 9,700,852 | (387,170) | (281,700) | (314,260) | 85,535 | - |
| 2380 | JAL CITY OF | 0.0885% | 989,290 | 379,963 | 45,486 | 36,966 | 28,075 | 3,350 | - |
| 2390 | JEMEZ SPRINGS VILLAGE OF | 0.0136% | 152,026 | 58,389 | 4,272 | 6,044 | 2,402 | 515 | - |
| 2400 | LAS CRUCES CITY OF | 4.7687% | 53,306,475 | 20,473,756 | 825,724 | 1,010,681 | 358,644 | 180,522 | - |
| 2410 | LAS VEGAS CITY OF | 0.7007% | 7,832,711 | 3,008,359 | 172,566 | 127,243 | 67,127 | 26,525 | - |
| 2420 | LOGAN VILLAGE OF | 0.0471% | 526,503 | 202,218 | 9,041 | 4,101 | 5,022 | 1,783 | - |
| 2430 | LORDSBURG CITY OF | 0.1970% | 2,202,146 | 845,792 | 65,618 | 58,034 | 43,005 | 7,458 | - |
| 2440 | LOS LUNAS VILLAGE OF | 0.9122% | 10,196,944 | 3,916,405 | 333,514 | 304,603 | 112,944 | 34,532 | - |
| 2460 | MAGDALENA VILLAGE OF | 0.0192% | 214,625 | 82,432 | (1,774) | (6,710) | (6,841) | 726 | - |
| 2470 | MESILLA TOWN OF | 0.1291% | 1,443,133 | 554,273 | 28,307 | 27,373 | 12,212 | 4,886 | - |
| 2490 | MILAN VILLAGE OF | 0.1000% | 1,117,841 | 429,336 | 72,564 | 70,207 | 26,400 | 3,786 | - |
| 2500 | MORIARTY CITY OF | 0.1900% | 2,123,898 | 815,739 | 54,763 | 49,057 | (1,348) | 7,193 | - |
| 2510 | MOUNTAINAIR TOWN OF | 0.0375% | 419,190 | 161,001 | 34,367 | 33,078 | 14,393 | 1,419 | - |
| 2550 | PORTALES CITY OF | 0.4073% | 4,552,965 | 1,748,686 | (86,865) | (31,546) | (52,522) | 15,419 | - |
| 2560 | QUESTA VILLAGE OF | 0.0471% | 526,503 | 202,218 | 5,730 | 4,189 | 5,985 | 1,783 | - |
| 2570 | RATON CITY OF | 0.2945% | 3,292,041 | 1,264,395 | 39,599 | 77,160 | 24,721 | 11,149 | - |
| 2620 | RIO RANCHO CITY OF | 3.0595% | 34,200,340 | 13,135,542 | 381,098 | 502,240 | 133,592 | 115,820 | - |
| 2630 | ROS WELL CITY OF | 2.1992% | 24,583,555 | 9,441,962 | 290,990 | 684,190 | 255,982 | 83,253 | - |
| 2650 | RUIDOSO DOWNS THE CITY OF | 0.1175% | 1,313,463 | 504,470 | (47,379) | (2,520) | (27,103) | 4,447 | - |
| 2660 | RUIDOSO VILLAGE OF | 0.6185% | 6,913,846 | 2,655,445 | 104,723 | 85,322 | 10,899 | 23,414 | - |
| 2680 | SAN YSIDRO VILLAGE OF | 0.0110% | 472,263 | 172,227 | 1,872 | 2,247 | (122) | 417 | - |
| 2690 | SANTA FE CITY OF | 4.0053% | 44,772,878 | 17,196,204 | 69,518 | (58,380) | (239,680) | 151,623 | - |
| 2710 | SANTA ROSA CITY OF | 0.1488% | 1,663,347 | 638,852 | 34,774 | 59,502 | 26,941 | 5,633 | - |
| 2720 | SILVER CITY TOWN OF | 0.6610% | 7,388,927 | 2,837,912 | 118,694 | 159,951 | 18,718 | 25,023 | - |
| 2730 | SOCORRO CITY OF | 0.2998% | 3,351,287 | 1,287,150 | 52,694 | 83,387 | 37,447 | 11,348 | - |
| 2750 | SPRINGER TOWN OF | 0.0165% | 184,444 | 70,840 | (2,981) | (6,616) | (10,844) | 624 | - |
| 2760 | T OR C CITY OF | 0.2726% | 3,047,234 | 1,170,371 | 80,423 | 80,094 | 69,216 | 10,318 | - |
| 2770 | TAOS TOWN OF | 0.5039% | 5,632,800 | 2,163,425 | 144,730 | 150,223 | 49,374 | 19,075 | - |
| 2780 | TEXICO CITY OF | 0.0315% | 352,120 | 135,241 | 9,020 | 16,301 | 11,909 | 1,193 | - |
| 2810 | TUCUMCARI CITY OF | 0.2580% | 2,884,029 | 1,107,687 | 74,918 | 122,326 | 35,229 | 9,768 | - |
| 2850 | EUNICE CITY OF | 0.2137% | 2,388,826 | 917,492 | (1,948) | 65,422 | 25,874 | 8,089 | - |
| 2880 | MELROSE VILLAGE OF | 0.0000% | - | - | - | - | - | - | - |
| 2900 | ANGEL FIRE VILLAGE OF | 0.1164% | 1,301,167 | 499,748 | 56,344 | 48,206 | 18,684 | 4,406 | - |
| 2950 | SUNLAND PARK CITY OF | 0.3773% | 4,217,613 | 1,619,885 | 110,167 | 147,540 | (24,862) | 14,284 | - |
| 2960 | HAGERMAN TOWN OF | 0.0791% | 884,213 | 339,605 | 7,619 | 10,341 | 9,482 | 2,994 | - |
| 2980 | ARTESIA CITY OF | 0.8292% | 9,269,136 | 3,560,056 | 70,004 | 149,884 | 68,939 | 31,390 | - |
| 3010 | BERNALILLO COUNTY | 9.3274% | 104,265,484 | 40,045,907 | 3,009,031 | 3,099,845 | 1,450,397 | 353,095 | - |
| 3020 | CATRON COUNTY | 0.1232% | 1,377,180 | 528,942 | (7,183) | (11,742) | (23,952) | 4,664 | - |
| 3030 | CHAVES COUNTY | 0.8345% | 9,328,381 | 3,582,811 | 86,711 | 114,759 | 92,359 | 31,589 | - |
| 3040 | CIBOLA COUNTY | 0.2943% | 3,289,805 | 1,263,536 | (50,083) | (10,761) | (11,840) | 11,140 | - |
| 3050 | COLFAX COUNTY | 0.2341% | 2,616,865 | 1,005,076 | 86,174 | 90,528 | 56,660 | 8,863 | - |
| 3060 | CURRY COUNTY | 0.3082% | 3,445,185 | 1,323,214 | (18,208) | (23,519) | (79,824) | 11,667 | - |
| 3070 | DE BACA COUNTY | 0.0525% | 586,866 | 225,401 | (36,627) | (18,910) | 4,844 | 1,988 | - |
| 3090 | DONA ANA COUNTY | 3.1319% | 35,009,656 | 13,446,381 | 649,754 | 771,944 | (216,923) | 118,560 | - |
| 3100 | EDDY COUNTY | 1.5947% | 17,826,208 | 6,846,625 | 215,503 | 454,910 | 242,325 | 60,369 | - |
| 3110 | GRANT COUNTY | 0.6844% | 7,650,502 | 2,938,377 | (48,861) | 18,938 | (19,583) | 25,909 | - |
| 3120 | GUADALUPE COUNTY | 0.1205% | 1,346,999 | 517,351 | 38,268 | 37,702 | 7,516 | 4,562 | - |
| 3130 | HARDING COUNTY | 0.0296% | 330,880 | 127,083 | 1,829 | 365 | (4,510) | 1,120 | - |
| 3140 | HIDALGO COUNTY | 0.1227% | 1,371,591 | 526,796 | 20,331 | (5,204) | (3,095) | 4,644 | - |

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

State of New Mexico Public Employees Retirement Association
Schedule of Other Pension Items
Municipal Police Division
As of and for the year ended 6/30/2019

| Employer Code | Employer | Alloc. %* | Discount Rate Sensitivity | | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date | | | | | |
|-----------------------------|--------------------------|-----------|---|---|--|---------------|---------------|--------------|--------|--|
| | | | Net Pension Liability 1% Decrease Discount Rate (6.25%) | Net Pension Liability 1% Increase Discount Rate (8.25%) | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | |
| | Municipal Police | | \$ 1,117,840,809 | \$ 429,336,219 | \$ 21,895,444 | \$ 25,385,729 | \$ 11,414,286 | \$ 3,785,573 | \$ - | |
| Employer Allocations | | | | | | | | | | |
| 3150 | LEA COUNTY | 1.8894% | \$ 21,120,484 | \$ 8,111,878 | \$ 986,535 | \$ 974,582 | \$ 483,826 | \$ 71,525 | \$ - | |
| 3160 | LINCOLN COUNTY | 0.5141% | 5,746,820 | 2,207,218 | 17,572 | 47,279 | 69,781 | 19,461 | - | |
| 3170 | LOS ALAMOS COUNTY | 1.0708% | 11,969,840 | 4,597,333 | 212,206 | 180,912 | 8,154 | 40,536 | - | |
| 3180 | LUNA COUNTY | 0.5521% | 6,171,599 | 2,370,365 | (45,297) | 25,613 | 26,620 | 20,900 | - | |
| 3200 | MCKINLEY COUNTY | 0.6411% | 7,166,478 | 2,752,475 | (105,917) | (42,053) | 12,284 | 24,270 | - | |
| 3210 | MORA COUNTY | 0.0418% | 467,257 | 179,462 | 5,325 | 5,937 | 1,021 | 1,583 | - | |
| 3220 | OTERO COUNTY | 0.7478% | 8,359,213 | 3,210,576 | (38,656) | (40,848) | (110,216) | 28,309 | - | |
| 3230 | QUAY COUNTY | 0.1268% | 1,417,422 | 544,399 | 27,277 | 36,242 | 28,232 | 4,800 | - | |
| 3240 | RIO ARRIBA COUNTY | 0.4062% | 4,540,670 | 1,743,964 | 14,877 | (6,383) | (44,848) | 15,377 | - | |
| 3250 | ROOSEVELT COUNTY | 0.2957% | 3,305,456 | 1,269,548 | 61,237 | 79,678 | 10,893 | 11,194 | - | |
| 3260 | SAN JUAN COUNTY | 2.6638% | 29,777,043 | 11,436,658 | 451,756 | 692,043 | 161,009 | 100,840 | - | |
| 3270 | SAN MIGUEL COUNTY | 0.0936% | 1,046,299 | 401,858 | 22,984 | 2,126 | 9,369 | 3,543 | - | |
| 3280 | SANDOVAL COUNTY | 1.2288% | 13,736,028 | 5,275,684 | 457,256 | 233,134 | 124,930 | 46,518 | - | |
| 3290 | SANTA FE COUNTY | 2.1928% | 24,512,014 | 9,414,485 | 297,164 | 498,355 | 91,143 | 83,011 | - | |
| 3300 | SIERRA COUNTY | 0.2644% | 2,955,571 | 1,135,165 | 59,031 | 69,601 | 63,399 | 10,010 | - | |
| 3310 | SOCORRO COUNTY | 0.2214% | 2,474,899 | 950,550 | 84,040 | 70,696 | 24,867 | 8,381 | - | |
| 3320 | TAOS COUNTY | 0.4427% | 4,948,681 | 1,900,672 | 185,373 | 145,958 | 84,605 | 16,760 | - | |
| 3330 | TORRANCE COUNTY | 0.1818% | 2,032,234 | 780,533 | 42,818 | 42,733 | 18,524 | 6,882 | - | |
| 3340 | UNION COUNTY | 0.0889% | 993,761 | 381,680 | (42,735) | (30,619) | (4,649) | 3,366 | - | |
| 3350 | VALENCIA COUNTY | 0.8425% | 9,417,809 | 3,617,158 | (179,963) | (81,563) | (101,702) | 31,894 | - | |
| 3490 | CORRALES VILLAGE OF | 0.2307% | 2,578,859 | 990,479 | 58,308 | 32,507 | 10,299 | 8,734 | - | |
| 4040 | LOVING VILLAGE OF | 0.0877% | 980,347 | 376,528 | 27,159 | 49,110 | 11,788 | 3,320 | - | |
| 4250 | RED RIVER TOWN OF | 0.0671% | 750,071 | 288,085 | 7,520 | 14,701 | 2,013 | 2,540 | - | |
| 4290 | EDGEWOOD TOWN OF | 0.2453% | 2,742,063 | 1,053,162 | 118,425 | 156,411 | 73,518 | 9,286 | - | |
| 4300 | CAPITAN VILLAGE OF | 0.0199% | 222,451 | 85,438 | (20,944) | (22,927) | (22,563) | 753 | - | |
| 4370 | LOVINGTON CITY OF | 0.3292% | 3,679,932 | 1,413,375 | 55,572 | 75,218 | 60,808 | 12,462 | - | |
| 4430 | CARRIZOZO TOWN OF | 0.0436% | 487,378 | 187,190 | (10,661) | (9,405) | (1,949) | 1,650 | - | |
| 4440 | TULAROSA VILLAGE OF | 0.0511% | 571,217 | 219,391 | (3,063) | 1,353 | (6,628) | 1,934 | - | |
| 4490 | TAOS SKI VALLEY | 0.0378% | 422,544 | 162,289 | 27,188 | 18,558 | 4,542 | 1,430 | - | |
| 4500 | ANTHONY CITY OF ROUNDING | 0.0939% | 1,049,652 | 403,146 | 69,912 | 47,429 | 13,558 | 3,555 | - | |
| | | 0.0001% | 1,117 | 429 | - | - | 54 | 5 | - | |
| TOTAL | | | \$ 1,117,840,809 | \$ 429,336,219 | \$ 21,895,444 | \$ 25,385,729 | \$ 11,414,286 | \$ 3,785,573 | \$ - | |

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

State of New Mexico Employees Retirement Association
Schedule of Other Pension Items
Municipal Fire Division
As of and for the year ended 6/30/2019

| Employer Code | Employer | Alloc. %* | Discount Rate Sensitivity | | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date | | | | | |
|---------------|-------------------------------|-----------|---|---|--|---------------------|---------------------|---------------------|---------------------|-------------|
| | | | Net Pension Liability 1% Decrease Discount Rate | Net Pension Liability 1% Increase Discount Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | |
| | | | (6.25%) | (8.25%) | | | | | | |
| | | | \$ 910,803,193 | \$ 504,019,168 | \$ 1,367,345 | \$ 9,780,573 | \$ 5,771,612 | \$ 1,793,729 | \$ - | |
| | | | Employer Allocation | | | | | | | |
| 2010 | ALAMOGORDO CITY OF | 0.6567% | \$ 5,981,244 | \$ 3,309,894 | \$ 138,659 | \$ 194,931 | \$ 77,989 | \$ 11,779 | \$ - | |
| 2020 | ALBUQUERQUE CITY OF (REGULAR) | 32.5341% | 296,321,622 | 163,978,100 | 160,593 | 2,552,531 | 2,232,633 | 583,573 | - | |
| 2060 | BELEN CITY OF | 0.2927% | 2,665,921 | 1,475,264 | (9,024) | 7,518 | 25,233 | 5,250 | - | |
| 2080 | BERNALILLO TOWN OF | 0.4639% | 4,225,216 | 2,338,145 | 273,804 | 273,714 | 151,380 | 8,321 | - | |
| 2090 | BLOOMFIELD CITY OF | 0.1009% | 919,000 | 508,555 | (417,139) | (238,488) | (91,472) | 1,810 | - | |
| 2110 | CARLSBAD CITY OF | 3.5830% | 32,634,079 | 18,059,007 | 500,843 | 668,588 | 655,068 | 64,270 | - | |
| 2160 | CLAYTON TOWN OF | 0.1208% | 1,100,250 | 608,855 | 12,043 | 9,323 | 10,082 | 2,166 | - | |
| 2180 | CLOVIS CITY OF | 1.0839% | 9,872,196 | 5,463,063 | (333,973) | (205,331) | (265,901) | 19,441 | - | |
| 2210 | DEMING CITY OF | 0.6263% | 5,704,361 | 3,156,672 | (45,235) | 33,543 | 71,940 | 11,234 | - | |
| 2290 | ESPANOLA CITY OF | 0.4464% | 4,065,826 | 2,249,942 | (85,797) | (50,492) | (44,039) | 8,007 | - | |
| 2310 | FARMINGTON CITY OF | 3.6981% | 33,682,413 | 18,639,133 | (517,269) | 126,015 | 206,794 | 66,334 | - | |
| 2330 | GALLUP CITY OF | 1.6129% | 14,690,345 | 8,129,326 | (77,382) | 146,920 | 95,832 | 28,930 | - | |
| 2350 | GRANTS CITY OF | 0.2515% | 2,290,670 | 1,267,609 | (65,286) | (26,332) | (1,394) | 4,510 | - | |
| 2370 | HOBBS CITY OF | 2.9247% | 26,638,261 | 14,741,048 | (178,106) | 64,509 | (143,933) | 52,462 | - | |
| 2400 | LAS CRUCES CITY OF | 6.8025% | 61,957,387 | 34,285,904 | 1,501,317 | 1,676,186 | 578,918 | 122,018 | - | |
| 2410 | LAS VEGAS CITY OF | 0.4695% | 4,276,221 | 2,366,370 | (714) | 26,783 | 26,478 | 8,422 | - | |
| 2440 | LOS LUNAS VILLAGE OF | 0.6528% | 5,945,723 | 3,290,237 | 246,330 | 286,771 | 122,451 | 11,710 | - | |
| 2470 | MESILLA TOWN OF | 0.0442% | 402,575 | 222,777 | (5,798) | (366) | (1,061) | 793 | - | |
| 2500 | MORIARTY CITY OF | 0.0724% | 659,421 | 364,910 | 29,647 | 32,352 | 23,106 | 1,299 | - | |
| 2530 | PECOS VILLAGE OF | 0.0074% | 67,400 | 37,298 | 458 | 680 | 1,566 | 132 | - | |
| 2550 | PORTALES CITY OF | 0.7305% | 6,653,418 | 3,681,860 | (109,674) | (96,453) | (29,806) | 13,102 | - | |
| 2570 | RATON CITY OF | 0.3474% | 3,164,130 | 1,750,963 | (163,676) | (121,837) | (45,379) | 6,231 | - | |
| 2620 | RIO RANCHO CITY OF | 4.1583% | 37,873,929 | 20,958,629 | (142,950) | 178,991 | 55,085 | 74,588 | - | |
| 2630 | ROSWELL CITY OF | 3.1544% | 28,730,376 | 15,898,780 | (151,769) | (6,444) | 36,618 | 56,581 | - | |
| 2650 | RUIDOSO DOWNS THE CITY OF | 0.0378% | 344,283 | 190,519 | 14,529 | 19,759 | (649) | 678 | - | |
| 2660 | RUIDOSO VILLAGE OF | 0.7569% | 6,893,870 | 3,814,921 | 53,147 | 133,901 | 45,422 | 13,577 | - | |
| 2690 | SANTA FE CITY OF | 6.4400% | 58,655,725 | 32,458,834 | (762,346) | 138,066 | 76,345 | 115,516 | - | |
| 2720 | SILVER CITY TOWN OF | 0.7381% | 6,722,638 | 3,720,165 | (51,059) | 59,424 | (29,244) | 13,239 | - | |
| 2730 | SOCORRO CITY OF | 0.4614% | 4,202,446 | 2,325,544 | (1,062) | 44,791 | 27,766 | 8,276 | - | |
| 2770 | TAOS TOWN OF | 0.2377% | 2,164,980 | 1,198,054 | (56,726) | (33,082) | (3,954) | 4,264 | - | |
| 2850 | EUNICE CITY OF | 0.1702% | 1,550,187 | 857,841 | 72,398 | 140,412 | 24,177 | 3,054 | - | |
| 2900 | ANGEL FIRE VILLAGE OF | 0.2607% | 2,374,464 | 1,313,978 | 187,540 | 300,207 | 171,482 | 4,677 | - | |
| 2950 | SUNLAND PARK CITY OF | 0.2003% | 1,824,339 | 1,009,550 | (76,095) | (62,077) | (103,171) | 3,592 | - | |
| 2980 | ARTESIA CITY OF | 0.9189% | 8,369,370 | 4,631,432 | 15,245 | 93,788 | 54,500 | 16,482 | - | |
| 3010 | BERNALILLO COUNTY | 10.0092% | 91,164,113 | 50,448,287 | (5,470) | 427,547 | 565,167 | 179,538 | - | |
| 3090 | DONA ANA COUNTY | 0.6269% | 5,709,825 | 3,159,696 | 98,525 | 139,763 | 23,989 | 11,245 | - | |
| 3100 | EDDY COUNTY | 0.2292% | 2,087,561 | 1,155,212 | 84,576 | 11,314 | (8,555) | 4,111 | - | |
| 3170 | LOS ALAMOS COUNTY | 7.0259% | 63,992,121 | 35,411,882 | (870,964) | (117,279) | (761,498) | 126,026 | - | |
| 3200 | MCKINLEY COUNTY | 0.2508% | 2,284,295 | 1,264,081 | 400,721 | 421,821 | 376,010 | 4,498 | - | |
| 3260 | SAN JUAN COUNTY | 0.4297% | 3,913,721 | 2,165,770 | (21,191) | (12,133) | (1,263) | 7,709 | - | |
| 3280 | SANDOVAL COUNTY | 0.9164% | 8,346,600 | 4,618,831 | 179,898 | 356,903 | 154,931 | 16,438 | - | |
| 3290 | SANTA FE COUNTY | 4.3954% | 40,033,444 | 22,153,659 | 1,683,735 | 2,211,766 | 1,461,233 | 78,841 | - | |
| 3490 | CORRALES VILLAGE OF | 0.2310% | 2,103,955 | 1,164,284 | 12,115 | 2,002 | 6,141 | 4,143 | - | |
| 4250 | RED RIVER TOWN OF | 0.0673% | 612,971 | 339,205 | (7,059) | (294) | 251 | 1,207 | - | |
| 4370 | LOVINGTON CITY OF | 0.7610% | 6,931,213 | 3,835,586 | (143,014) | (29,638) | (55,636) | 13,650 | - | |
| | ROUNDING | -0.0001% | (912) | (504) | - | - | (20) | 5 | - | |
| TOTAL | | | 100.0000% | \$ 910,803,193 | \$ 504,019,168 | \$ 1,367,345 | \$ 9,780,573 | \$ 5,771,612 | \$ 1,793,729 | \$ - |

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

Other Schedule

Schedule of Pension Amounts by Divisions and Funds of the State of New Mexico Public Employees Retirement Association
As of and for the year ended 6/30/2019

| Plan | Total Pension Expense | | Discount Rate Sensitivity | | Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date | | | | | | | |
|------------------------------|---------------------------------------|------------------------------|--|--|--|---------------|----------------|---------------|-----------|-----------|-----------|------|
| | Total Pension Expense From Schedule B | Total Employer Contributions | Net Pension Liability 1% Decrease Discount Rate (6.25%)* | Net Pension Liability 1% Increase Discount Rate (8.25%)* | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | |
| <u>PERA Divisions</u> | | | | | | | | | | | | |
| State Funded Divisions | | | | | | | | | | | | |
| State General | \$ 535,884,370 | \$ 158,870,935 | \$ 4,762,847,671 | \$ 2,697,596,590 | \$ 72,627,286 | \$ 28,445,554 | \$ (7,785,208) | \$ 11,390,301 | \$ - | \$ - | \$ - | \$ - |
| State Police | 2,244,449 | 22,824,953 | (170,027,816) | (405,100,694) | (8,065,433) | (3,436,124) | (2,916,026) | 2,162,722 | - | - | - | - |
| Legislative | 834,608 | - | (8,040,751) | (13,423,046) | 833,949 | 909,168 | 1,088,390 | 80,999 | - | - | - | - |
| Total State Funded Divisions | \$ 538,963,427 | \$ 181,695,888 | \$ 4,584,779,104 | \$ 2,279,072,850 | \$ 65,395,802 | \$ 25,918,598 | \$ (9,612,844) | \$ 13,634,022 | \$ - | \$ - | \$ - | \$ - |
| Other PERA Divisions | | | | | | | | | | | | |
| Municipal General | \$ 317,280,891 | \$ 87,132,475 | \$ 2,618,183,512 | \$ 997,156,239 | \$ 89,470,933 | \$ 38,081,554 | \$ 27,291,241 | \$ 9,597,389 | \$ - | \$ - | \$ - | \$ - |
| Municipal Police | 122,325,606 | 42,039,282 | 1,117,840,809 | 429,336,219 | 21,895,444 | 25,385,729 | 11,414,286 | 3,785,573 | - | - | - | - |
| Municipal Fire | 77,950,047 | 28,808,458 | 910,803,193 | 504,019,168 | 1,367,345 | 9,780,573 | 5,771,612 | 1,793,729 | - | - | - | - |
| Total Other PERA Divisions | \$ 517,556,544 | \$ 157,980,215 | \$ 4,646,827,514 | \$ 1,930,511,626 | \$ 112,733,722 | \$ 73,247,856 | \$ 44,477,139 | \$ 15,176,691 | \$ - | \$ - | \$ - | \$ - |
| Total PERA | \$ 1,056,519,971 | \$ 339,676,103 | \$ 9,231,606,618 | \$ 4,209,584,476 | \$ 178,129,524 | \$ 99,166,454 | \$ 34,864,295 | \$ 28,810,713 | \$ - | \$ - | \$ - | \$ - |
| <u>Funds</u> | | | | | | | | | | | | |
| Judicial | \$ 14,877,333 | \$ 4,731,492 | \$ 137,185,161 | \$ 93,913,798 | \$ 6,962,599 | \$ 8,208,695 | \$ 810,265 | \$ 181,796 | \$ - | \$ - | \$ - | \$ - |
| Magistrate | 7,592,392 | 1,236,273 | 55,090,916 | 37,796,121 | 3,782,490 | (112,201) | 97,127 | 61,448 | - | - | - | - |
| Volunteer Firefighters | 1,538,113 | 750,000 | (13,083,498) | (24,415,211) | (87,327) | (1,018,483) | (656,163) | (709,162) | (299,344) | (200,357) | (170,300) | |

*Discount rate for Judge's Fund is 5.12% with discount rate sensitivities of 4.12% and 6.12%.

*Discount rate for Magistrate's Fund is 4.56% with discount rate sensitivities of 3.56% and 5.56%.



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

The Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico
and Honorable Brian S. Colón, New Mexico State Auditor
Santa Fe, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying schedules of employer allocations of the Municipal General, Municipal Police, Municipal Fire, State General, State Police and Legislative Divisions which collectively comprise the Public Employees Retirement Association Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (PERA) as of and for the year ended June 30, 2019, and the related notes.

We have audited the totals for all entities referenced above of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2019 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and, total employer 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, 2019, and the related notes.

We have issued our report thereon dated June 9, 2020.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not

The Members of the Retirement Board of the
Public Employees Retirement Association of New Mexico
and Honorable Brian S. Colón, New Mexico State Auditor

identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

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

CliftonLarsonAllen LLP

Albuquerque, New Mexico
June 9, 2020



Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2019. The contents of this report were presented and discussed during an exit conference in on May 27, 2020 via virtual exit conference. The following individuals attended the exit conference which was held in executive session.

New Mexico Public Employees Retirement Association Members of the Board

David Royal, State Member
Lawrence Davis, Municipal Member

PERA Management

Wayne Propst, Executive Director
Anna Williams, CPA, Chief Financial Officer
Greg Trujillo, Deputy Director
Susan Pittard, Chief of Staff

CliftonLarsonAllen

Thomas Rey, CPA Principal