



**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, 2018**

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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, 2018, 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, 2018 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

We have audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources and, plan pension expense (specified column totals) for the Judges, Magistrates, and Volunteer Firefighters Retirement Funds included in the accompanying schedule of employer pension amounts as of and for the year ended June 30, 2018, 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, 2018, 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, 2018, and our report thereon, dated November 20, 2018 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 10, 2019 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 10, 2019

State of New Mexico Public Employees Retirement Association  
 PERA Fund - Municipal General Division  
 Schedule of Employer Allocations  
 For the year ended June 30, 2018

Employer Code	Employer	2018 Employer Contributions for Allocations	2018 Employer Allocation Percentage
2000	REDI-NET	\$ 6,916	0.0086%
2010	ALAMOGORDO CITY OF	814,606	1.0112%
2020	ALBUQUERQUE CITY OF (REGULAR)	14,365,216	17.8313%
2030	ARCH HURLEY CONSERVANCY DIST	37,983	0.0471%
2040	AZTEC CITY OF	292,169	0.3627%
2050	BAYARD CITY OF	64,550	0.0801%
2060	BELEN CITY OF	216,349	0.2686%
2080	BERNALILLO TOWN OF	198,537	0.2464%
2090	BLOOMFIELD CITY OF	202,267	0.2511%
2100	BOSQUE FARMS VILLAGE OF	55,462	0.0688%
2110	CARLSBAD CITY OF	1,576,245	1.9566%
2120	CARLSBAD SOIL AND WATER CONS DIST	7,238	0.0090%
2130	CHAMA VILLAGE OF	45,560	0.0566%
2140	CIMARRON VILLAGE OF	16,672	0.0207%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	4,756	0.0059%
2160	CLAYTON TOWN OF	102,866	0.1277%
2170	CLOUDCROFT VILLAGE OF	32,530	0.0404%
2180	CLOVIS CITY OF	114,708	0.1424%
2190	CUBA VILLAGE OF	28,606	0.0355%
2200	CUBA SOIL AND WATER CONS DIST	4,226	0.0052%
2210	DEMING CITY OF	329,746	0.4093%
2220	DES MOINES VILLAGE OF	2,933	0.0036%
2230	DEXTER TOWN OF	28,418	0.0353%
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	4,403	0.0055%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	4,081	0.0051%
2270	ELIDA TOWN OF	5,900	0.0073%
2290	ESPANOLA CITY OF	355,486	0.4413%
2300	ESTANCIA TOWN OF	31,273	0.0388%
2310	FARMINGTON CITY OF	2,545,023	3.1591%
2320	FT SUMNER VILLAGE OF	44,572	0.0553%
2330	GALLUP CITY OF	915,324	1.1362%
2340	GRADY VILLAGE OF	3,610	0.0045%
2350	GRANTS CITY OF	243,930	0.3028%
2360	HATCH VILLAGE OF	53,198	0.0660%
2370	HOBBS CITY OF	1,439,535	1.7869%
2375	HURLEY, TOWN OF	11,585	0.0144%
2380	JAL CITY OF	65,811	0.0817%
2390	JEMEZ SPRINGS VILLAGE OF	14,413	0.0179%
2400	LAS CRUCES CITY OF	3,974,159	4.9331%
2410	LAS VEGAS CITY OF	581,212	0.7214%
2420	LOGAN VILLAGE OF	31,003	0.0385%
2430	LORDSBURG CITY OF	51,004	0.0633%
2440	LOS LUNAS VILLAGE OF	492,902	0.6118%
2450	LOS RANCHOS VILLAGE OF	16,879	0.0210%
2460	MAGDALENA VILLAGE OF	15,547	0.0193%
2470	MESILLA TOWN OF	35,472	0.0440%
2480	MID. RIO GRANDE CONS. DIST.	792,637	0.9839%
2490	MILAN VILLAGE OF	67,891	0.0843%
2500	MORIARTY CITY OF	60,048	0.0745%
2510	MOUNTAINAIR TOWN OF	25,032	0.0311%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	116,157	0.1442%
2530	PECOS VILLAGE OF	26,573	0.0330%

State of New Mexico Public Employees Retirement Association  
 PERA Fund - Municipal General Division  
 Schedule of Employer Allocations  
 For the year ended June 30, 2018

Employer Code	Employer	2018 Employer Contributions for Allocations	2018 Employer Allocation Percentage
2540	PECOS VALLEY CONS. DISTRICT	\$ 39,725	0.0493%
2550	PORTALES CITY OF	265,834	0.3300%
2560	QUESTA VILLAGE OF	33,178	0.0412%
2570	RATON CITY OF	195,202	0.2423%
2580	RATON PUBLIC SERVICE	73,796	0.0916%
2590	REGION V HOUSING AUTHORITY	31,767	0.0394%
2600	REGION VI HOUSING AUTHORITY	60,804	0.0755%
2610	RESERVE VILLAGE OF	11,589	0.0144%
2620	RIO RANCHO CITY OF	1,584,490	1.9668%
2630	ROSWELL CITY OF	1,173,166	1.4562%
2640	ROY VILLAGE OF	8,959	0.0111%
2650	RUIDOSO DOWNS THE CITY OF	122,167	0.1516%
2660	RUIDOSO VILLAGE OF	602,329	0.7477%
2670	S N M E D D	17,389	0.0216%
2680	SAN YSIDRO VILLAGE OF	6,718	0.0083%
2690	SANTA FE CITY OF	4,056,418	5.0352%
2710	SANTA ROSA CITY OF	111,163	0.1380%
2720	SILVER CITY TOWN OF	282,483	0.3506%
2730	SOCORRO CITY OF	310,305	0.3852%
2740	SOUTHWEST NEW MEXICO COG	17,231	0.0214%
2750	SPRINGER TOWN OF	30,777	0.0382%
2760	T OR C CITY OF	245,714	0.3050%
2770	TAOS TOWN OF	284,242	0.3528%
2780	TEXICO CITY OF	16,076	0.0200%
2790	TIERRA Y MONTES SWCD	18,910	0.0235%
2800	TIJERAS VILLAGE OF	22,062	0.0274%
2810	TUCUMCARI CITY OF	262,677	0.3261%
2830	WAGON MOUND VILLAGE OF	10,043	0.0125%
2840	WILLIAMSBURG VILLAGE OF	7,693	0.0095%
2850	EUNICE CITY OF	163,310	0.2027%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	23,081	0.0287%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	123,673	0.1535%
2880	MELROSE VILLAGE OF	13,024	0.0162%
2900	ANGEL FIRE VILLAGE OF	174,290	0.2163%
2910	TIMBERON WATER AND SANITATION DISTRICT	4,964	0.0062%
2920	MOSQUERO VILLAGE OF	2,588	0.0032%
2930	EAGLE NEST VILLAGE OF	19,716	0.0245%
2940	EMW GAS ASSOCIATION	74,181	0.0921%
2950	SUNLAND PARK CITY OF	129,783	0.1611%
2960	HAGERMAN TOWN OF	15,756	0.0196%
2970	SANTA CLARA VILLAGE OF	21,533	0.0267%
2980	ARTESIA CITY OF	281,806	0.3498%
2990	MAXWELL VILLAGE OF	5,153	0.0064%
2995	MAXWELL HOUSING AUTHORITY	-	0.0000%
3000	KIRTLAND, TOWN OF	2,851	0.0035%
3010	BERNALILLO COUNTY	8,275,526	10.2723%
3020	CATRON COUNTY	127,122	0.1578%
3030	CHAVES COUNTY	926,617	1.1502%
3040	CIBOLA COUNTY	280,296	0.3479%
3050	COLFAX COUNTY	202,243	0.2510%
3060	CURRY COUNTY	498,338	0.6186%
3070	DE BACA COUNTY	74,941	0.0930%

State of New Mexico Public Employees Retirement Association  
 PERA Fund - Municipal General Division  
 Schedule of Employer Allocations  
 For the year ended June 30, 2018

Employer Code	Employer	2018 Employer Contributions for Allocations	2018 Employer Allocation Percentage
3090	DONA ANA COUNTY	\$ 2,214,919	2.7493%
3100	EDDY COUNTY	1,506,415	1.8699%
3110	GRANT COUNTY	489,596	0.6077%
3120	GUADALUPE COUNTY	125,797	0.1561%
3130	HARDING COUNTY	62,849	0.0780%
3140	HIDALGO COUNTY	158,218	0.1964%
3150	LEA COUNTY	1,047,770	1.3006%
3160	LINCOLN COUNTY	256,464	0.3183%
3170	LOS ALAMOS COUNTY	2,931,498	3.6388%
3180	LUNA COUNTY	653,524	0.8112%
3200	MCKINLEY COUNTY	698,301	0.8668%
3210	MORA COUNTY	88,130	0.1094%
3220	OTERO COUNTY	650,748	0.8078%
3230	QUAY COUNTY	195,518	0.2427%
3240	RIO ARRIBA COUNTY	1,016,305	1.2615%
3250	ROOSEVELT COUNTY	242,212	0.3007%
3260	SAN JUAN COUNTY	2,390,494	2.9673%
3270	SAN MIGUEL COUNTY	347,190	0.4310%
3280	SANDOVAL COUNTY	1,275,331	1.5830%
3290	SANTA FE COUNTY	2,891,287	3.5889%
3300	SIERRA COUNTY	206,275	0.2560%
3310	SOCORRO COUNTY	295,398	0.3667%
3320	TAOS COUNTY	990,414	1.2294%
3330	TORRANCE COUNTY	270,326	0.3356%
3340	UNION COUNTY	113,025	0.1403%
3350	VALENCIA COUNTY	577,023	0.7162%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	165,256	0.2051%
3370	SOUTHWEST SOLID WASTE	35,145	0.0436%
3380	S S C A F C A	77,462	0.0962%
3390	CHAVES SOIL AND WATER CONS DIST	7,712	0.0096%
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	8,502	0.0106%
3410	TAOS SOIL AND WATER CONSERVATION DIST	33,823	0.0420%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	7,193	0.0089%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	56,404	0.0700%
3440	GREENTREE SOLID WASTE AUTHORITY	32,212	0.0400%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	227,154	0.2820%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	328,693	0.4080%
3470	SOCORRO SOIL AND WATER DISTRICT	9,861	0.0122%
3480	CIUDAD SOIL AND WATER CONSERVATION	4,636	0.0058%
3490	CORRALES VILLAGE OF	83,851	0.1041%
4000	WILLARD VILLAGE OF	1,117	0.0014%
4010	SOUTH CENTRAL COUNCIL OF GOG	54,967	0.0682%
4020	ELEPHANT BUTTE CITY OF	39,394	0.0489%
4030	ANTHONY WATER AND SANITATION DIST.	42,889	0.0532%
4040	LOVING VILLAGE OF	34,656	0.0430%
4050	VAUGHN TOWN OF	13,021	0.0162%
4060	EL PRADO WATER AND SANITATION DIST	10,244	0.0127%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	10,983	0.0136%
4090	BAYARD HOUSING AUTHORITY	10,275	0.0128%
4100	CLOVIS CITY OF HOUSING AUTHORITY	38,735	0.0481%
4110	CUBA HOUSING AUTHORITY	1,532	0.0019%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	9,443	0.0117%



State of New Mexico Public Employees Retirement Association  
PERA Fund - Municipal General Division  
Schedule of Employer Allocations  
For the year ended June 30, 2018

<b>Employer Code</b>	<b>Employer</b>	<b>2018 Employer Contributions for Allocations</b>	<b>2018 Employer Allocation Percentage</b>
4140	GALLUP CITY OF HOUSING AUTHORITY	\$ 42,056	0.0522%
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	86,927	0.1079%
4160	LORDSBURG CITY HOUSING AUTHORITY	9,104	0.0113%
4170	RATON CITY OF HOUSING AUTHORITY	27,088	0.0336%
4180	T OR C CITY OF HOUSING AUTHORITY	75,996	0.0943%
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	3,245	0.0040%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	60,711	0.0754%
4245	PERALTA TOWN OF	17,486	0.0217%
4250	RED RIVER TOWN OF	114,883	0.1426%
4260	SANTA FE CITY OF HOUSING AUTHORITY	124,415	0.1544%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	152,450	0.1892%
4290	EDGEWOOD TOWN OF	68,620	0.0852%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	133,907	0.1662%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	11,754	0.0146%
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	3,579	0.0044%
4340	CARLSBAD IRRIGATION DISTRICT	62,572	0.0777%
4350	COLUMBUS VILLAGE OF	30,123	0.0374%
4370	LOVINGTON CITY OF	118,058	0.1465%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3,005,845	3.7311%
4390	SAN JUAN WATER COMMISSION	22,540	0.0280%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	17,335	0.0215%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	-	0.0000%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	7,948	0.0099%
4430	CARRIZOZO TOWN OF	6,877	0.0085%
4440	TULAROSA VILLAGE OF	50,914	0.0632%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	2,209	0.0027%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	77,605	0.0963%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	22,576	0.0280%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	80,997	0.1005%
4490	TAOS SKI VALLEY	50,825	0.0631%
4500	ANTHONY CITY OF	44,362	0.0551%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	43,786	0.0544%
4520	SPRINGER HOUSING AUTHORITY	10,871	0.0135%
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	4,197	0.0052%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	64,169	0.0797%
4560	ALBUQUERQUE HOUSING AUTHORITY	241,415	0.2997%
4570	MID-REGION COUNCIL OF GOVERNMENTS	562,235	0.6979%
4580	A M A F C A	145,029	0.1800%
	ROUNDING	-	-0.0003%
		<b>\$ 80,561,814</b>	<b>100.0000%</b>

**State of New Mexico Public Employees Retirement Association**  
**PERA FUND - Municipal Police Division**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2018**

<b>Employer Code</b>	<b>Employer</b>	<b>2018 Employer Contributions for Allocations</b>	<b>2018 Employer Allocation Percentage</b>
2010	ALAMOGORDO CITY OF	\$ 449,491	1.1257%
2020	ALBUQUERQUE CITY OF (REGULAR)	11,129,483	27.8722%
2040	AZTEC CITY OF	143,100	0.3584%
2050	BAYARD CITY OF	37,793	0.0946%
2060	BELEN CITY OF	176,458	0.4419%
2080	BERNALILLO TOWN OF	232,715	0.5828%
2090	BLOOMFIELD CITY OF	198,610	0.4974%
2100	BOSQUE FARMS VILLAGE OF	107,683	0.2697%
2110	CARLSBAD CITY OF	793,681	1.9877%
2140	CIMARRON VILLAGE OF	20,075	0.0503%
2160	CLAYTON TOWN OF	57,036	0.1428%
2170	CLOUDCROFT VILLAGE OF	23,172	0.0580%
2180	CLOVIS CITY OF	286,134	0.7166%
2190	CUBA VILLAGE OF	32,848	0.0823%
2210	DEMING CITY OF	295,765	0.7407%
2230	DEXTER TOWN OF	37,336	0.0935%
2270	ELIDA TOWN OF	7,013	0.0176%
2290	ESPANOLA CITY OF	173,320	0.4341%
2300	ESTANCIA TOWN OF	29,115	0.0729%
2310	FARMINGTON CITY OF	1,406,070	3.5213%
2330	GALLUP CITY OF	603,925	1.5124%
2350	GRANTS CITY OF	137,682	0.3448%
2360	HATCH VILLAGE OF	65,556	0.1642%
2370	HOBBS CITY OF	1,066,309	2.6704%
2380	JAL CITY OF	30,158	0.0755%
2390	JEMEZ SPRINGS VILLAGE OF	5,200	0.0130%
2400	LAS CRUCES CITY OF	1,957,629	4.9026%
2410	LAS VEGAS CITY OF	283,398	0.7097%
2420	LOGAN VILLAGE OF	18,890	0.0473%
2430	LORDSBURG CITY OF	72,726	0.1821%
2440	LOS LUNAS VILLAGE OF	361,877	0.9063%
2460	MAGDALENA VILLAGE OF	10,262	0.0257%
2470	MESILLA TOWN OF	52,268	0.1309%
2490	MILAN VILLAGE OF	35,682	0.0894%
2500	MORIARTY CITY OF	82,577	0.2068%
2510	MOUNTAINAIR TOWN OF	12,110	0.0303%
2550	PORTALES CITY OF	191,071	0.4785%
2560	QUESTA VILLAGE OF	18,604	0.0466%
2570	RATON CITY OF	120,196	0.3010%
2620	RIO RANCHO CITY OF	1,283,648	3.2147%
2630	ROSWELL CITY OF	877,065	2.1965%
2650	RUIDOSO DOWNS THE CITY OF	58,599	0.1468%

**State of New Mexico Public Employees Retirement Association**  
**PERA FUND - Municipal Police Division**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2018**

<b>Employer Code</b>	<b>Employer</b>	<b>2018 Employer Contributions for Allocations</b>	<b>2018 Employer Allocation Percentage</b>
2660	RUIDOSO VILLAGE OF	\$ 264,148	0.6615%
2680	SAN YSIDRO VILLAGE OF	4,781	0.0120%
2690	SANTA FE CITY OF	1,799,071	4.5055%
2710	SANTA ROSA CITY OF	56,591	0.1417%
2720	SILVER CITY TOWN OF	280,438	0.7023%
2730	SOCORRO CITY OF	118,788	0.2975%
2750	SPRINGER TOWN OF	10,281	0.0257%
2760	T OR C CITY OF	97,784	0.2449%
2770	TAOS TOWN OF	203,663	0.5100%
2780	TEXICO CITY OF	10,168	0.0255%
2810	TUCUMCARI CITY OF	101,504	0.2542%
2850	EUNICE CITY OF	84,918	0.2127%
2880	MELROSE VILLAGE OF	-	0.0000%
2900	ANGEL FIRE VILLAGE OF	44,956	0.1126%
2950	SUNLAND PARK CITY OF	170,595	0.4272%
2960	HAGERMAN TOWN OF	31,436	0.0787%
2980	ARTESIA CITY OF	338,414	0.8475%
3010	BERNALILLO COUNTY	3,614,312	9.0515%
3020	CATRON COUNTY	60,129	0.1506%
3030	CHAVES COUNTY	333,779	0.8359%
3040	CIBOLA COUNTY	130,479	0.3268%
3050	COLFAX COUNTY	84,852	0.2125%
3060	CURRY COUNTY	156,253	0.3913%
3070	DE BACA COUNTY	21,213	0.0531%
3090	DONA ANA COUNTY	1,417,741	3.5505%
3100	EDDY COUNTY	619,360	1.5511%
3110	GRANT COUNTY	301,290	0.7545%
3120	GUADALUPE COUNTY	49,951	0.1251%
3130	HARDING COUNTY	14,110	0.0353%
3140	HIDALGO COUNTY	53,853	0.1349%
3150	LEA COUNTY	677,815	1.6975%
3160	LINCOLN COUNTY	201,821	0.5054%
3170	LOS ALAMOS COUNTY	460,525	1.1533%
3180	LUNA COUNTY	230,717	0.5778%
3200	MCKINLEY COUNTY	273,120	0.6840%
3210	MORA COUNTY	17,784	0.0445%
3220	OTERO COUNTY	354,860	0.8887%
3230	QUAY COUNTY	46,651	0.1168%
3240	RIO ARRIBA COUNTY	188,447	0.4719%
3250	ROOSEVELT COUNTY	124,734	0.3124%
3260	SAN JUAN COUNTY	1,105,348	2.7682%
3270	SAN MIGUEL COUNTY	37,682	0.0944%

**State of New Mexico Public Employees Retirement Association**  
**PERA FUND - Municipal Police Division**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2018**

<b>Employer Code</b>	<b>Employer</b>	<b>2018 Employer Contributions for Allocations</b>	<b>2018 Employer Allocation Percentage</b>
3280	SANDOVAL COUNTY	\$ 494,877	1.2394%
3290	SANTA FE COUNTY	921,747	2.3084%
3300	SIERRA COUNTY	95,911	0.2402%
3310	SOCORRO COUNTY	88,564	0.2218%
3320	TAOS COUNTY	166,947	0.4181%
3330	TORRANCE COUNTY	73,248	0.1834%
3340	UNION COUNTY	39,633	0.0993%
3350	VALENCIA COUNTY	393,139	0.9846%
3490	CORRALES VILLAGE OF	96,723	0.2422%
4040	LOVING VILLAGE OF	34,567	0.0866%
4250	RED RIVER TOWN OF	28,440	0.0712%
4290	EDGEWOOD TOWN OF	84,971	0.2128%
4300	CAPITAN VILLAGE OF	15,099	0.0378%
4370	LOVINGTON CITY OF	124,652	0.3122%
4430	CARRIZOZO TOWN OF	19,361	0.0485%
4440	TULAROSA VILLAGE OF	24,003	0.0601%
4490	TAOS SKI VALLEY	15,054	0.0377%
4500	ANTHONY CITY OF	36,716	0.0920%
	ROUNDING	-	0.0002%
		<b>\$ 39,930,344</b>	<b>100.0000%</b>

State of New Mexico Public Employees Retirement Association  
 PERA FUND - Municipal Firefighters Division  
 Schedule of Employer Allocations  
 For the year Ended June 30, 2018

Employer Code	Employer	2018 Employer Contributions for Allocations	2018 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 173,175	0.6295%
2020	ALBUQUERQUE CITY OF (REGULAR)	8,880,857	32.2807%
2060	BELEN CITY OF	78,881	0.2867%
2080	BERNALILLO TOWN OF	104,009	0.3781%
2090	BLOOMFIELD CITY OF	46,048	0.1674%
2110	CARLSBAD CITY OF	899,833	3.2708%
2160	CLAYTON TOWN OF	32,637	0.1186%
2180	CLOVIS CITY OF	360,966	1.3121%
2210	DEMING CITY OF	165,346	0.6010%
2290	ESPANOLA CITY OF	136,103	0.4947%
2310	FARMINGTON CITY OF	1,018,215	3.7011%
2330	GALLUP CITY OF	443,180	1.6109%
2350	GRANTS CITY OF	72,156	0.2623%
2370	HOBBS CITY OF	864,541	3.1425%
2400	LAS CRUCES CITY OF	1,837,467	6.6789%
2410	LAS VEGAS CITY OF	129,249	0.4698%
2440	LOS LUNAS VILLAGE OF	163,653	0.5949%
2470	MESILLA TOWN OF	12,857	0.0467%
2500	MORIARTY CITY OF	16,321	0.0593%
2530	PECOS VILLAGE OF	1,819	0.0066%
2550	PORTALES CITY OF	214,534	0.7798%
2570	RATON CITY OF	107,905	0.3922%
2620	RIO RANCHO CITY OF	1,179,238	4.2864%
2630	ROSWELL CITY OF	895,272	3.2542%
2650	RUIDOSO DOWNS THE CITY OF	10,973	0.0399%
2660	RUIDOSO VILLAGE OF	208,025	0.7561%
2690	SANTA FE CITY OF	1,827,762	6.6437%
2720	SILVER CITY TOWN OF	216,909	0.7884%
2730	SOCORRO CITY OF	126,709	0.4606%
2770	TAOS TOWN OF	68,705	0.2497%
2850	EUNICE CITY OF	44,288	0.1610%
2900	ANGEL FIRE VILLAGE OF	42,076	0.1529%
2950	SUNLAND PARK CITY OF	77,092	0.2802%
2980	ARTESIA CITY OF	252,530	0.9179%
3010	BERNALILLO COUNTY	2,755,028	10.0141%
3090	DONA ANA COUNTY	174,982	0.6360%
3100	EDDY COUNTY	67,251	0.2444%
3170	LOS ALAMOS COUNTY	2,156,562	7.8388%
3260	SAN JUAN COUNTY	123,154	0.4476%
3280	SANDOVAL COUNTY	232,939	0.8467%
3290	SANTA FE COUNTY	979,649	3.5609%
3490	CORRALES VILLAGE OF	64,888	0.2359%
4250	RED RIVER TOWN OF	19,216	0.0698%
4370	LOVINGTON CITY OF ROUNDING	-	0.0001%
		<b>\$ 27,511,371</b>	<b>100.0000%</b>

**State of New Mexico Public Employees Retirement Association**  
**Schedule of Employer Allocations**  
**PERA Fund - State Funded Divisions**  
**For the year ended June 30, 2018**

<b>Plan</b>	<b>2018 Employer Contributions for Allocations</b>
<u>PERA Divisions</u>	
State Funded Divisions	
State General	<u>\$ 150,327,266</u>
State Police	<u>21,211,066</u>
Legislative	<u>-</u>
Total State Funded Divisions	<u>171,538,332</u>
Total Other PERA Divisions	<u>148,003,529</u>
Total PERA	<u><u>\$ 319,541,861</u></u>

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 6/30/18

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2018 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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Municipal General		\$ 1,594,370,105	\$ 46,080,530	\$ 118,246,541	\$ 144,552,199	\$ 40,983,879	\$ 349,863,149	\$ 41,859,679	\$ 9,167,027	\$ 40,978,931	\$ 92,005,637	\$ 188,485,329	\$ -	\$ 188,485,329
<b>Employer Allocation</b>														
2000	REDI-Net	\$ 137,116	\$ 3,964	\$ 10,169	\$ 12,431	\$ 79,309	\$ 105,873	\$ 3,600	\$ 788	\$ -	\$ 4,388	\$ 16,210	\$ 26,348	\$ 42,558
2010	ALAMOGORDO CITY OF	16,122,270	465,966	1,195,709	1,461,712	848,416	3,971,803	423,285	92,697	155,894	671,876	1,905,964	84,496	1,990,460
2020	ALBUQUERQUE CITY OF (REGULAR)	284,296,917	8,216,758	21,084,895	25,775,536	1,849,602	56,926,791	7,464,125	1,634,600	11,365,530	20,464,255	33,609,384	(4,408,221)	29,201,163
2030	ARCH HURLEY CONSERVANCY DIST	750,948	21,704	55,694	68,084	25,768	171,250	19,716	4,318	3,067	27,101	88,777	10,841	99,618
2040	AZTEC CITY OF	5,782,780	167,134	428,880	524,291	198,045	1,318,350	151,825	33,249	138,998	324,072	683,636	11,305	694,941
2050	BAYARD CITY OF	1,277,090	36,911	94,715	115,786	71,364	318,776	33,529	7,343	44,448	85,320	150,977	(7,170)	143,807
2060	BELEN CITY OF	4,282,478	123,773	317,610	388,267	185,296	1,014,946	112,435	24,623	65,094	202,152	506,272	83,811	590,083
2080	BERNALILLO TOWN OF	3,928,528	113,543	291,359	356,177	126,863	887,942	103,142	22,588	-	125,730	464,428	96,218	560,646
2090	BLOOMFIELD CITY OF	4,003,463	115,708	296,917	362,971	25,443	801,039	105,110	23,018	523,404	651,532	473,287	(220,899)	252,388
2100	BOSQUE FARMS VILLAGE OF	1,096,926	31,703	81,354	99,452	49,785	262,294	28,799	6,307	34,334	69,440	129,678	5,058	134,736
2110	CARLSBAD CITY OF	31,195,445	901,612	2,313,612	2,828,308	1,321,100	7,364,632	819,027	179,362	233,693	1,232,082	3,687,904	778,905	4,466,809
2120	CARLSBAD SOIL AND WATER CONS DIST	143,493	4,147	10,642	13,010	8,605	36,404	3,767	825	278	4,870	16,964	3,300	20,264
2130	CHAMA VILLAGE OF	902,413	26,081	66,928	81,817	100,009	274,835	23,692	5,189	6,379	35,260	106,683	30,943	137,626
2140	CIMARRON VILLAGE OF	330,035	9,539	24,477	29,922	29,142	93,080	8,665	1,898	29,260	39,823	39,016	(6,731)	32,285
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	94,068	2,718	6,977	8,529	837	19,061	2,470	541	7,684	10,695	11,121	(3,044)	8,077
2160	CLAYTON TOWN OF	2,036,011	58,845	151,001	184,593	9,550	403,989	53,455	11,706	35,108	100,269	240,696	(12,278)	228,418
2170	CLOUDCROFT VILLAGE OF	644,126	18,616	47,772	58,399	8,635	133,422	16,912	3,703	2,768	23,383	76,148	7,999	84,147
2180	CLOVIS CITY OF	2,270,383	65,619	168,383	205,842	131,013	570,857	59,608	13,054	23,412	96,074	268,403	47,004	315,407
2190	CUBA VILLAGE OF	566,001	16,358	41,978	51,316	3,624	113,276	14,860	3,254	110,270	128,384	66,912	(45,597)	21,315
2200	CUBA SOIL AND WATER CONS DIST	82,907	2,396	6,149	7,517	16,600	32,662	2,176	477	11,434	10,087	9,801	(2,212)	7,589
2210	DEMING CITY OF	6,525,757	188,608	483,983	591,652	75,575	1,339,818	171,331	37,521	52,247	261,099	771,470	(48,384)	723,086
2220	DES MOINES VILLAGE OF	57,927	1,659	5,204	6,797	923	12,043	1,507	330	12,513	14,350	6,785	(9,478)	(2,693)
2230	DEXTER TOWN OF	562,812	16,266	41,741	51,027	79,632	188,666	14,776	3,236	-	18,012	66,535	40,642	107,177
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	87,691	2,534	6,504	7,950	2,220	19,208	2,302	504	13,444	16,250	10,367	(5,200)	5,167
2250	EAST TORRANCE SOIL AND WATER CONS DIST	81,312	2,350	6,031	7,372	5,711	21,464	2,134	468	-	2,602	9,613	2,608	12,221
2270	ELIDA TOWN OF	116,389	3,364	8,632	10,552	4,812	27,360	3,056	669	7,213	10,938	13,759	1,391	15,150
2290	ESPANOLA CITY OF	7,035,956	203,353	521,822	637,909	166,915	1,529,999	184,727	40,454	190,515	415,696	831,786	36,337	868,123
2300	ESTANCIA TOWN OF	618,616	17,879	45,880	56,086	31,540	151,385	16,241	3,557	23,976	43,774	73,132	24,367	97,499
2310	FARMINGTON CITY OF	50,367,746	1,455,730	3,735,526	4,566,549	18,656	9,776,461	1,322,389	289,596	1,474,819	3,086,804	5,954,440	(578,707)	5,375,733
2320	FT SUMNER VILLAGE OF	881,687	25,483	65,390	79,937	39,365	210,175	23,149	5,069	58,712	86,930	104,232	(1,845)	102,387
2330	GALLUP CITY OF	18,115,234	523,567	1,343,517	1,642,402	868,290	4,377,776	475,609	104,156	45,431	625,196	2,141,570	285,803	2,427,373
2340	GRADY VILLAGE OF	71,746	2,074	5,321	6,505	2,079	15,979	1,883	413	4,441	6,737	8,482	(1,375)	7,107
2350	GRANTS CITY OF	4,827,753	139,531	358,051	437,704	314,626	1,249,912	126,751	27,758	-	154,509	570,734	204,465	775,199
2360	HATCH VILLAGE OF	1,052,284	30,413	78,043	95,404	91,221	295,081	27,628	6,050	-	33,678	124,400	45,518	169,918
2370	HOBBS CITY OF	28,489,800	823,414	2,112,947	2,583,003	2,024,506	7,543,870	747,990	163,806	-	911,796	3,368,044	1,035,295	4,403,339
2375	HURLEY, TOWN OF	229,589	6,635	17,028	20,816	132,795	177,274	6,028	1,320	-	7,348	27,142	44,118	71,260
2380	JAL CITY OF	1,302,601	37,648	96,607	118,099	38,558	290,912	34,200	7,489	25,666	67,355	153,993	13,170	167,163
2390	JEMEZ SPRINGS VILLAGE OF	285,393	8,248	21,166	25,875	2,762	58,051	7,493	1,641	40,215	49,349	33,739	(10,799)	22,940
2400	LAS CRUCES CITY OF	78,651,871	2,273,198	5,833,220	7,130,905	29,224	15,266,547	2,064,979	452,219	625,431	3,142,629	9,298,170	(150,332)	9,147,838
2410	LAS VEGAS CITY OF	11,501,786	332,424	853,031	1,042,800	-	2,228,255	301,976	66,131	381,189	749,296	1,359,733	(329,953)	1,029,780
2420	LOGAN VILLAGE OF	613,833	17,741	45,255	55,653	18,828	137,747	16,116	3,529	52,792	72,437	72,567	(28,796)	43,771
2430	LORDSBURG CITY OF	1,009,236	29,169	74,850	91,502	1,358	196,879	26,497	5,803	96,655	128,955	119,311	(35,106)	84,205
2440	LOS LUNAS VILLAGE OF	9,754,356	281,921	723,432	884,370	813,941	2,703,664	256,097	56,084	48,495	360,672	1,153,153	279,513	1,432,666
2450	LOS RANCHOS VILLAGE OF	334,818	9,677	24,832	30,356	17,378	82,243	8,791	1,925	385,476	396,192	39,582	(99,128)	(59,546)
2460	MAGDALENA VILLAGE OF	307,714	8,893	22,822	27,899	53,116	112,730	8,079	1,769	554	10,402	36,378	20,034	56,412
2470	MESILLA TOWN OF	701,523	20,276	52,028	63,603	16,600	152,507	18,419	4,033	172,018	194,470	82,934	(152,764)	(69,830)
2480	MID. RIO GRANDE CONS. DIST.	15,687,008	453,386	1,163,428	1,422,249	619,712	3,658,775	411,858	90,194	190,255	692,307	1,854,507	49,102	1,903,609
2490	MILAN VILLAGE OF	1,344,054	38,845	99,682	121,858	9,423	269,808	35,288	7,728	183,754	226,770	158,893	(55,198)	103,695
2500	MORIARTY CITY OF	1,187,806	34,330	88,094	107,691	23,513	253,628	31,186	6,829	15,784	53,799	140,422	8,510	148,932
2510	MOUNTAINAIR TOWN OF	495,849	14,330	36,775	44,956	68,242	164,303	13,018	2,851	25,950	41,819	58,619	6,781	65,400
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DIST	2,299,081	66,448	170,512	208,444	12,398	457,802	60,362	13,219	458,275	531,856	271,796	(148,565)	123,231
2530	PECOS VILLAGE OF	526,142	15,207	39,021	47,702	10,893	112,823	13,814	3,025	923	17,762	62,200	11,243	73,443
2540	PECOS VALLEY CONS. DISTRICT	786,025	22,717	58,296	71,264	42,302	194,579	20,637	4,519	-	25,156	92,923	20,698	113,621
2550	PORTALES CITY OF	5,261,421	152,066	390,214	477,022	127,368	1,146,670	138,137	30,251	401,822	570,210	622,002	(130,360)	491,642
2560	QUESTA VILLAGE OF	656,881	18,984	48,718	59,556	4,781	132,039	17,246	3,777	35,824	56,847	77,656	3,131	80,787
2570	RATON CITY OF	3,863,158	111,653	286,511	350,250	39,553	787,967	101,426	22,212	5,539	129,177	456,700	53,586	510,286
2580	RATON PUBLIC SERVICE	1,460,443	42,209	108,314	132,410	18,332	301,265	38,343	8,397	30,463	77,203	172,653	258	172,911
2590	REGION V HOUSING AUTHORITY	628,182	18,155	46,589	56,954	22,133	143,831	16,493	3,612	7,152	27,257	74,263	(358)	73,905
2600	REGION VI HOUSING AUTHORITY	1,203,749	34,791	89,276	109,137	34,415	267,619	31,604	6,921	1,950	142,306	16,291	158,597	
2610	RESERVE VILLAGE OF	229,589	6,635	17,028	20,816	21,764	66,243	6,028	1,320	8,959	16,307	27,142	(6,749)	20,393
2620	RIO RANCHO CITY OF	31,358,071	906,311	2,325,673	2,843,053	1,143,760	7,218,797	823,296	180,297	103,620	1,107,213	3,707,129	394,486	4,101,615

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



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 6/30/18

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2018 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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Municipal General		\$ 1,594,370,105	\$ 46,080,530	\$ 118,246,541	\$ 144,552,199	\$ 40,983,879	\$ 349,863,149	\$ 41,859,679	\$ 9,167,027	\$ 40,978,931	\$ 92,005,637	\$ 188,485,329	\$ -	\$ 188,485,329
<b>Employer Allocation</b>														
2630	ROSWELL CITY OF	\$ 23,217,217	\$ 671,025	\$ 1,721,906	\$ 2,104,969	\$ 368,174	\$ 4,866,074	\$ 609,561	\$ 133,490	\$ 572,402	\$ 1,315,453	\$ 2,744,723	\$ 25,920	\$ 2,770,643
2640	ROY VILLAGE OF	176,975	5,116	13,125	16,045	19,973	54,259	4,646	1,018	3,624	9,288	20,922	4,709	25,631
2650	RUIDOSO DOWNS THE CITY OF	2,417,065	69,858	179,262	219,141	95,908	564,169	63,459	13,897	45,153	122,509	285,744	(116)	285,628
2660	RUIDOSO VILLAGE OF	11,921,105	344,544	884,129	1,080,817	426,767	2,736,257	312,985	68,542	82,513	464,040	1,409,305	180,758	1,590,063
2670	S N M E D D	344,384	9,954	25,541	31,223	3,839	27,557	9,042	1,980	179,060	190,082	40,713	(68,921)	(28,208)
2680	SAN YSIDRO VILLAGE OF	132,333	3,825	9,814	11,998	13,832	39,469	3,474	761	278	4,513	15,644	4,340	19,984
2690	SANTA FE CITY OF	80,279,724	2,320,247	5,953,950	7,278,492	-	15,552,689	2,107,719	461,578	2,673,653	5,242,950	9,490,613	(1,223,954)	8,266,659
2710	SANTA ROSA CITY OF	2,200,231	63,591	163,180	199,482	86,860	513,113	57,767	12,650	-	70,417	260,110	54,489	314,599
2720	SILVER CITY TOWN OF	5,589,861	161,559	414,572	506,800	-	1,082,931	146,760	32,140	309,123	488,023	660,830	(146,941)	513,889
2730	SOCORRO CITY OF	6,141,513	177,502	455,486	556,815	42,087	1,231,890	161,244	35,311	53,466	250,021	726,045	(27,640)	698,405
2740	SOUTHWEST NEW MEXICO COG	341,195	9,861	25,305	30,934	4,124	70,224	8,958	1,962	11,636	22,556	40,336	173	40,509
2750	SPRINGER TOWN OF	609,050	17,603	45,170	55,219	11,498	129,490	15,990	3,502	32,277	51,769	72,001	4,038	76,039
2760	T O R C CITY OF	4,862,829	140,546	360,652	440,884	144,694	1,086,776	127,672	27,959	50,883	206,514	574,880	(66,414)	508,466
2770	TAOS TOWN OF	5,624,937	162,572	417,174	509,980	-	1,089,726	147,681	32,341	1,181,347	1,361,369	664,976	(557,603)	107,373
2780	TEXICO CITY OF	318,874	9,217	23,649	28,910	33,528	95,304	8,372	1,833	-	10,205	37,697	21,534	59,231
2790	TIERRA Y MONTES SWCD	374,677	10,829	27,788	33,970	14,583	87,170	9,837	2,154	14,755	26,746	44,294	14,200	58,494
2800	TJERAS VILLAGE OF	436,858	12,626	32,400	39,607	144,695	229,328	11,469	2,512	65,356	79,337	51,645	26,945	78,590
2810	TUCUMCARI CITY OF	5,199,241	150,268	385,602	471,385	119,945	1,127,200	136,504	29,894	142,320	308,718	614,651	10,412	625,063
2830	WAGON MOUND VILLAGE OF	199,296	5,760	14,781	18,069	26,099	64,709	5,232	1,146	558	6,936	23,561	18,303	41,864
2840	WILLIAMS VILLAGE OF	151,465	4,379	11,233	13,732	22,244	51,588	3,977	871	58	4,906	17,906	9,396	27,302
2850	EUNICE CITY OF	3,231,789	93,405	239,686	293,007	234,075	860,173	84,849	18,582	360,925	464,356	382,060	(118,198)	263,862
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	457,585	13,225	33,937	41,486	64,580	153,228	12,014	2,631	143,090	157,735	54,095	(24,682)	29,413
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	2,447,358	70,734	181,508	221,888	112,376	586,506	64,255	14,071	17,558	95,884	289,325	57,737	347,062
2880	MELROSE VILLAGE OF	258,287	7,465	19,156	23,417	28,867	78,905	6,781	1,485	-	8,266	30,535	14,480	45,015
2900	ANGEL FIRE VILLAGE OF	3,448,623	99,673	255,767	312,666	147,362	815,468	90,543	19,828	2,832	113,203	407,694	69,035	476,729
2910	TIMBERON WATER AND SANITATION DISTRICT	98,851	2,858	7,331	8,962	1,756	20,907	2,596	568	29,525	32,689	11,686	(6,500)	5,186
2920	MOSQUERO VILLAGE OF	51,020	1,474	3,784	4,626	2,939	12,823	1,340	293	11,809	13,442	6,032	(256)	5,776
2930	EAGLE NEST VILLAGE OF	390,620	11,290	28,970	35,415	25,200	100,875	10,256	2,246	-	12,502	46,179	16,083	62,262
2940	EMW GAS ASSOCIATION	1,468,414	42,440	108,905	133,133	22,568	307,046	38,553	8,443	3,882	50,878	173,595	10,447	184,042
2950	SUNLAND PARK CITY OF	2,568,530	74,236	190,495	232,874	379,264	876,869	67,436	14,768	-	82,204	303,650	189,788	493,438
2960	HAGERMAN TOWN OF	312,497	9,032	23,176	28,332	14,778	75,318	8,204	1,797	2,227	12,228	36,943	6,873	43,816
2970	SANTA CLARA VILLAGE OF	425,696	12,304	31,572	38,595	84,645	167,116	11,176	2,448	3,778	21,002	50,326	71,039	121,365
2980	ARTESIA CITY OF	5,577,106	161,190	413,626	505,644	557,127	1,637,587	146,425	32,066	87,894	266,385	659,322	170,392	829,714
2990	MAXWELL VILLAGE OF	102,040	2,949	7,568	9,251	235	20,003	2,679	587	28,728	31,994	12,063	(14,439)	(2,376)
2995	MAXWELL HOUSING AUTHORITY	-	-	-	-	6,646	6,646	-	-	-	11,066	-	(124)	(124)
3000	KIRTLAND, TOWN OF	55,803	1,613	4,139	5,059	28,225	39,036	1,465	321	-	1,786	6,597	10,610	17,207
3010	BERNALILLO COUNTY	163,778,481	4,733,530	12,146,639	14,848,836	-	31,729,005	4,299,951	941,665	4,980,919	10,222,535	19,361,778	(3,880,502)	15,481,276
3020	CATRON COUNTY	2,515,916	72,715	186,593	228,103	273,726	761,137	66,054	14,466	10,882	91,402	297,430	96,838	394,268
3030	CHAVES COUNTY	18,338,445	530,018	1,360,072	1,662,639	345,507	3,898,236	481,470	105,439	143,982	730,891	2,167,958	156,166	2,324,124
3040	CIBOLA COUNTY	5,546,814	160,314	411,380	502,897	117,616	1,192,207	145,630	31,892	1,374,609	1,552,131	655,740	(378,436)	277,304
3050	COLFAX COUNTY	4,001,869	115,662	296,799	362,826	4,487	779,774	105,068	23,009	255,489	383,566	473,098	(98,617)	374,481
3060	CURRY COUNTY	9,862,774	285,054	731,473	894,200	703,940	2,614,667	258,944	56,707	45,986	361,637	1,165,970	231,420	1,397,390
3070	DE BACA COUNTY	1,482,765	42,855	109,969	134,434	3,364	290,622	38,930	8,525	189,353	236,808	175,291	(65,943)	109,348
3090	DONA ANA COUNTY	43,834,017	1,266,892	3,250,952	3,974,174	529,946	9,021,964	1,150,848	252,029	1,282,975	2,685,852	5,182,027	(276,262)	4,905,765
3100	EDDY COUNTY	29,813,126	861,659	2,211,092	2,702,982	2,144,135	7,919,868	782,734	171,414	-	954,148	3,524,487	1,183,525	4,708,012
3110	GRANT COUNTY	9,688,987	280,031	718,584	878,444	241,614	2,118,673	254,381	55,708	46,841	145,425	1,145,425	(12,130)	1,133,295
3120	GUADALUPE COUNTY	2,488,811	71,932	184,583	225,646	51,643	533,804	65,343	14,310	40,728	120,381	294,226	(19,376)	274,850
3130	HARDING COUNTY	1,243,609	35,943	92,232	112,751	111,585	352,511	32,651	7,150	28,190	67,991	147,019	11,641	158,660
3140	HIDALGO COUNTY	3,131,343	90,502	232,236	283,901	316,852	923,491	82,212	18,004	335,677	435,894	370,185	92,554	462,739
3150	LEA COUNTY	20,736,378	599,323	1,537,915	1,880,046	738,583	4,755,867	544,427	119,226	148,411	182,066	2,451,440	363,626	2,815,066
3160	LINCOLN COUNTY	5,074,880	146,674	376,379	460,110	59,086	1,042,249	133,239	29,179	261,632	424,050	599,949	(23,578)	576,371
3170	LOS ALAMOS COUNTY	58,015,939	1,676,779	4,302,755	5,259,965	4,278,247	15,517,746	1,523,190	333,570	1,890,091	6,858,604	1,569,110	8,427,714	
3180	LUNA COUNTY	12,933,531	373,806	959,216	1,172,607	357,404	2,863,033	339,566	74,363	5,935	419,864	1,528,993	135,144	1,664,137
3200	MCKINLEY COUNTY	13,820,000	399,427	1,024,961	1,252,978	69,194	2,746,560	362,839	79,460	1,200,739	1,643,038	1,633,791	(241,985)	1,391,806
3210	MORA COUNTY	1,744,241	50,412	129,362	158,140	447,159	447,159	45,794	10,029	6,456	62,279	206,203	65,206	271,409
3220	OTERO COUNTY	12,879,321	372,238	955,196	1,167,693	604,035	3,099,162	338,143	74,051	132,758	544,952	1,522,584	44,438	1,567,022
3230	QUAY COUNTY	3,869,536	111,838	286,984	350,828	270,502	1,020,152	101,594	22,248	6,494	101,594	457,454	124,312	581,766
3240	RIO ARRIBA COUNTY	20,112,979	581,306	1,491,680	1,823,526	207,493	4,104,005	528,060	115,642	501,044	1,144,746	2,377,742	(269,252)	2,108,490
3250	ROOSEVELT COUNTY	4,794,271	138,565	355,567	434,668	534,967	1,463,767	125,872	27,565	122,701	276,138	566,775	67,450	634,225
3260	SAN JUAN COUNTY	47,309,744	1,367,348	3,508,730	4,289,297	1,940,290	11,105,665	1,242,102	272,013	784,953	2,299,068	5,592,925	(17,182)	5,575,743
3270	SAN MIGUEL COUNTY	6,871,735	198,607	509,643	623,020	146,389	1,477,659	180,415	39,510</					

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 6/30/18

Employer Code	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
		2018 Net Pension Liability	Difference Between Expected and Actual Experience	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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
															\$	\$
	Municipal General	\$ 1,594,370,105	\$ 46,080,530	\$ 118,246,541	\$ 144,552,199	\$ 40,983,879	\$ 349,863,149	\$ 41,859,679	\$ 9,167,027	\$ 40,978,931	\$ 92,005,637	\$ 188,485,329	\$ -	\$ 188,485,329		
Employer Allocation																
3280	SANDOVAL COUNTY	\$ 25,238,879	\$ 729,455	\$ 1,871,843	\$ 2,288,261	\$ 32,672	\$ 4,922,231	\$ 662,639	\$ 145,114	\$ 1,445,113	\$ 2,252,866	\$ 2,983,723	\$ (540,603)	\$ 2,443,120		
3290	SANTA FE COUNTY	57,220,348	1,653,784	4,243,750	5,187,834	1,000,780	12,086,148	1,502,302	328,995	251,673	2,082,970	6,764,550	204,242	6,968,792		
3300	SIERRA COUNTY	4,081,588	117,966	302,711	370,054	191,321	982,052	107,160	23,468	68,596	199,224	482,522	(10,823)	471,699		
3310	SOCORRO COUNTY	5,846,555	168,977	433,610	530,073	220,495	1,353,155	153,500	33,615	11,869	198,984	691,176	65,820	756,996		
3320	TAOS COUNTY	19,601,186	566,514	1,453,723	1,777,125	579,552	4,593,914	514,623	112,699	378,388	1,005,710	2,317,239	313,305	2,630,544		
3330	TORRANCE COUNTY	5,350,706	154,647	396,835	485,117	205,575	1,242,174	140,481	30,765	-	171,246	632,557	95,317	727,874		
3340	UNION COUNTY	2,236,901	64,651	165,900	202,807	84,318	517,676	58,729	9,415	81,005	264,445	33,400	297,845			
3350	VALENCIA COUNTY	11,418,879	330,028	846,882	1,035,283	627,444	2,839,637	299,799	65,654	1,358,005	1,723,458	1,349,932	(75,916)	1,274,016		
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	3,270,053	94,510	242,524	296,477	62,792	696,303	85,854	51,326	155,982	386,583	4,454	391,037			
3370	SOUTHWEST SOLID WASTE	695,145	20,091	51,555	63,025	39,654	174,325	18,251	3,997	24,309	46,557	82,180	(2,953)	79,227		
3380	S S C A F C A	1,533,784	44,330	113,753	139,059	56,389	353,531	40,269	8,819	-	49,088	181,323	35,039	216,362		
3390	CHAVES SOIL AND WATER CONS DIST	153,060	4,423	11,352	13,877	11,160	40,812	4,019	880	-	4,899	18,095	5,469	23,564		
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	169,003	4,884	12,534	15,323	2,169	34,910	4,437	972	32,876	38,285	19,979	(9,297)	10,682		
3410	TAOS SOIL AND WATER CONSERVATION DIST	669,636	19,353	49,664	60,712	56,680	186,409	17,581	3,850	-	21,431	79,164	37,704	116,868		
3420	SIERRA SOIL AND WATER CONSERVATION DIST	141,899	4,101	10,524	12,865	11,468	38,958	3,725	816	14,951	19,492	16,775	2,187	18,962		
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,116,059	32,255	82,773	101,187	57,738	273,953	29,302	6,417	37,114	131,940	31,890	163,830			
3440	GREENTREE SOLID WASTE AUTHORITY	637,748	18,432	47,299	57,821	3,901	127,453	16,744	3,667	119,440	139,851	75,394	(55,295)	20,099		
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	4,496,124	129,948	333,455	407,637	418,763	1,289,803	118,044	25,851	235	144,130	531,529	260,062	791,591		
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	6,505,030	188,008	482,446	589,773	613,031	1,873,258	170,788	37,401	-	208,189	769,020	273,429	1,042,449		
3470	SOCORRO SOIL AND WATER DISTRICT	194,513	5,622	14,426	17,635	6,234	44,417	5,107	58	6,283	22,995	2,144	25,139			
3480	CIUDAD SOIL AND WATER CONSERVATION	92,474	2,673	6,858	8,384	30,622	48,537	2,428	532	3,544	6,504	10,932	2,798	13,730		
3490	CORRALES VILLAGE OF	1,659,740	47,969	123,095	150,479	59,604	381,147	43,576	9,543	56,253	109,372	196,213	64,979	261,192		
4000	WILLARD VILLAGE OF	22,321	645	1,655	2,024	1,477	5,801	586	128	1,890	2,604	2,639	(7,612)	(4,973)		
4010	SOUTH CENTRAL COUNCIL OF GOG	1,087,360	31,427	80,644	98,585	157,527	368,183	28,548	6,252	767	35,567	128,547	90,818	219,365		
4020	ELEPHANT BUTTE CITY OF	779,647	22,533	57,823	70,686	149,878	300,920	20,469	4,483	471	25,423	92,169	52,267	144,436		
4030	ANTHONY WATER AND SANITATION DIST.	848,205	24,515	62,907	76,902	110,813	275,137	22,269	4,877	11,672	38,818	100,274	43,423	143,697		
4040	LOVING VILLAGE OF	685,579	19,815	50,846	62,157	41,343	174,161	17,999	3,942	13,031	34,972	81,049	15,263	96,312		
4050	VAUGHN TOWN OF	258,287	7,465	19,156	23,417	7,805	57,843	6,781	1,485	11,623	19,889	30,535	2,625	33,160		
4060	EL PRADO WATER AND SANITATION DIST	202,485	5,853	15,017	18,358	17,027	56,255	5,316	1,164	9,825	23,938	10,697	34,635			
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	216,834	6,267	16,082	19,659	25,594	67,602	5,693	1,247	-	6,940	25,634	15,452	41,086		
4090	BAYARD HOUSING AUTHORITY	204,079	5,898	15,136	18,503	14,498	54,035	5,358	1,173	11,547	18,078	24,126	(1,692)	22,434		
4100	CLOVIS CITY OF HOUSING AUTHORITY	766,892	22,164	56,877	69,530	26,565	175,136	20,135	4,409	2,285	26,829	90,661	1,300	91,961		
4110	CUBA HOUSING AUTHORITY	30,293	876	2,247	3,029	2,746	10,039	796	174	26,572	27,542	3,581	(6,449)	(2,868)		
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	186,541	5,391	13,835	16,913	3,152	39,291	4,897	1,073	4,549	10,519	22,053	(530)	21,523		
4140	GALLUP CITY OF HOUSING AUTHORITY	832,261	24,054	61,725	75,456	19,018	180,253	21,851	4,785	31,354	57,990	98,389	4,470	102,859		
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	1,720,325	49,721	127,588	155,972	87,091	420,372	45,167	9,891	235	55,293	203,376	42,740	246,116		
4160	LORDSBURG CITY HOUSING AUTHORITY	180,164	5,207	13,362	16,334	11,989	46,892	4,730	1,036	8,464	14,230	21,299	(3,291)	18,008		
4170	RATON CITY OF HOUSING AUTHORITY	535,708	15,482	39,731	48,570	15,128	118,911	14,065	3,080	3,011	20,156	63,331	(376)	62,955		
4180	T OR C CITY OF HOUSING AUTHORITY	1,503,491	43,454	111,506	136,313	101,345	392,618	39,473	8,645	11,810	59,928	177,742	(4,110)	173,632		
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	63,774	1,843	4,730	5,782	1,844	14,199	1,674	367	-	2,041	7,539	613	8,152		
4215	NORTHERN REGIONAL HOUSING AUTHORITY	1,202,155	34,745	89,158	108,992	224,477	457,372	31,562	6,912	-	38,474	142,118	205,804	347,922		
4245	PERALTA TOWN OF	345,978	10,000	25,659	31,368	142,968	209,995	9,084	1,989	-	11,073	40,901	63,616	104,517		
4250	RED RIVER TOWN OF	2,273,572	65,711	168,200	206,131	92,899	533,361	59,692	13,072	30,100	102,864	268,780	9,163	277,943		
4260	SANTA FE CITY OF HOUSING AUTHORITY	2,461,707	71,148	182,573	223,189	44,832	521,742	64,631	14,154	68,671	147,456	291,021	(89,547)	201,474		
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	3,016,548	87,185	223,722	273,493	17,361	601,761	79,199	17,344	64,168	160,711	356,614	(15,008)	341,606		
4290	EDGEWOOD TOWN OF	1,358,403	39,261	100,746	123,158	75,875	339,040	35,665	7,810	13,379	56,854	160,590	30,915	191,505		
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,649,843	76,585	196,526	240,246	113,146	626,503	69,570	15,236	-	84,806	313,263	80,884	394,147		
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	232,778	6,727	17,264	21,105	12,647	57,743	6,112	1,338	2,509	9,959	27,519	6,751	34,270		
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	70,152	2,028	5,203	6,360	923	14,514	1,842	403	9,827	12,072	8,293	(6,358)	1,935		
4340	CARLSBAD IRRIGATION DISTRICT	1,238,825	35,804	91,878	112,317	57,008	297,007	32,525	7,123	15,768	55,416	146,453	(14,757)	\$ 131,696		
4350	COLUMBUS VILLAGE OF	596,294	17,234	44,224	54,063	52,487	168,008	15,656	3,428	7,752	26,836	70,494	24,924	95,418		
4370	LOVINGTON CITY OF	2,335,752	67,508	173,231	211,769	473,013	925,521	61,324	13,430	-	74,754	276,131	394,763	670,894		
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	59,487,543	1,719,310	4,411,897	5,393,387	212,650	11,737,244	1,561,826	342,031	156,647	2,060,504	7,032,576	(65,308)	6,967,268		
4390	SAN JUAN WATER COMMISSION	446,424	12,902	33,109	40,475	53,032	139,518	11,720	2,567	49,053	63,340	52,776	(10,432)	42,344		
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	342,790	9,907	25,423	31,079	3,323	69,732	9,000	1,971	66,845	77,816	40,524	(26,628)	13,896		
4410	CARRIZO SOIL & WATER CONSERVATION DIST.	-	-	-	-	119	119	-	-	4,175	4,175	-	(2,891)	(2,891)		
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	157,843	4,562	11,706	14,311	24,058	54,637	4,144	908	7,497	12,549	18,660	6,843	25,503		
4430	CARRIZO TOWN OF	135,522	3,917	10,051	12,287	58	26,313	3,558	779	11,752	16,089	16,021	(6,746)	9,275		
4440	TULAROSA VILLAGE OF	1,007,642	29,123	74,732	91,357	106,905	302,117	26,455	5,794	31,565	63,814	119,123	20,148	139,271		
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	43,048	1,244	3,193	3,903	6,456	14,796	1,130	248	1,785	3,163	5,089	529	5,618		
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	1,535,379	44,376	113,871	139,204	164,102	461,553	40,311	8,828	1,181	50,320	181,511	54,176	235,687		

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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 6/30/18

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2018 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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	<b>Municipal General</b>	<b>\$ 1,594,370,105</b>	<b>\$ 46,080,530</b>	<b>\$ 118,246,541</b>	<b>\$ 144,552,199</b>	<b>\$ 40,983,879</b>	<b>\$ 349,863,149</b>	<b>\$ 41,859,679</b>	<b>\$ 9,167,027</b>	<b>\$ 40,978,931</b>	<b>\$ 92,005,637</b>	<b>\$ 188,485,329</b>	<b>\$ -</b>	<b>\$ 188,485,329</b>
<b>Employer Allocation</b>														
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	\$ 446,424	\$ 12,902	\$ 33,109	\$ 40,475	\$ 79,328	\$ 165,814	\$ 11,720	\$ 2,567	\$ 1,572	\$ 15,859	\$ 52,776	\$ 28,792	\$ 81,568
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,602,342	46,311	118,838	145,275	197,432	507,856	42,069	9,213	-	51,282	189,428	134,573	324,001
4490	TAOS SKI VALLEY	1,006,048	29,077	74,614	91,212	100,812	295,715	26,414	5,784	-	32,198	118,934	73,985	192,919
4500	ANTHONY CITY OF	878,498	25,390	65,154	79,648	197,783	367,975	23,065	5,051	235	28,351	103,855	89,660	193,515
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	867,337	25,068	64,326	78,636	35,720	203,750	22,772	4,987	4,610	32,369	102,536	21,031	123,567
4520	SPRINGER HOUSING AUTHORITY	215,240	6,221	15,963	19,515	9,415	51,114	5,651	1,238	5,182	12,071	25,446	1,962	27,408
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSO	82,907	2,396	6,149	7,517	58	16,120	2,176	477	1,666	4,319	9,801	(846)	8,955
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	1,270,713	36,727	94,242	115,208	124,347	370,524	33,362	7,306	39,871	80,539	150,223	48,989	199,212
4560	ALBUQUERQUE HOUSING AUTHORITY	4,778,328	138,103	354,385	433,223	464,565	1,390,276	125,453	27,474	201,037	353,964	564,891	766,957	1,331,848
4570	MID-REGION COUNCIL OF GOVERNMENTS	11,127,109	321,595	825,243	1,008,830	2,338,365	4,494,033	292,138	63,977	-	356,115	1,315,439	1,822,680	3,138,119
4580	A M A F C A ROUNDDING	2,869,867	82,945	212,844	260,194	584,020	1,140,003	75,347	16,501	-	91,848	339,274	467,263	806,537
		(4,780)	(130)	(360)	(437)	-	(927)	(119)	(31)	-	(150)	(566)	(495)	(1,061)
	<b>TOTAL</b>	<b>\$ 1,594,370,105</b>	<b>\$ 46,080,530</b>	<b>\$ 118,246,541</b>	<b>\$ 144,552,199</b>	<b>\$ 40,983,879</b>	<b>\$ 349,863,149</b>	<b>\$ 41,859,679</b>	<b>\$ 9,167,027</b>	<b>\$ 40,978,931</b>	<b>\$ 92,005,637</b>	<b>\$ 188,485,329</b>	<b>\$ -</b>	<b>\$ 188,485,329</b>

\*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 6/30/18

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2018 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
	<b>Municipal Police</b>	<b>\$ 682,304,290</b>	<b>\$ 33,402,451</b>	<b>\$ 46,952,234</b>	<b>\$ 77,851,853</b>	<b>\$ 16,001,183</b>	<b>\$ 174,207,721</b>	<b>\$ 67,634,038</b>	<b>\$ 4,171,192</b>	<b>\$ 16,000,437</b>	<b>\$ 87,805,667</b>	<b>\$ 75,077,190</b>	<b>\$ -</b>	<b>\$ 75,077,190</b>
2010	ALAMOGORDO CITY OF	\$ 7,680,700	\$ 376,012	\$ 528,541	\$ 876,378	\$ 20,285	\$ 1,801,216	\$ 761,356	\$ 46,955	\$ 400,492	\$ 1,208,803	\$ 845,144	\$ (324,504)	\$ 520,640
2020	ALBUQUERQUE CITY OF (REGULAR)	190,173,216	9,309,998	13,086,621	21,699,024	1,085,236	45,180,879	18,851,094	1,162,603	2,524,695	22,538,392	20,925,665	(1,080,728)	19,844,937
2040	AZTEC CITY OF	2,445,379	119,714	168,277	279,021	1,540	568,552	242,400	14,950	45,339	302,689	269,077	(60,644)	208,433
2050	BAYARD CITY OF	645,460	31,598	44,417	73,648	15,177	164,840	63,982	3,946	27,791	95,719	71,023	(3,990)	67,033
2060	BELÉN CITY OF	3,015,103	147,606	207,482	344,027	141,840	840,955	298,875	18,432	7,752	325,059	331,766	38,586	370,352
2080	BERNALILLO TOWN OF	3,976,470	194,669	273,638	453,721	236,770	1,158,798	394,171	24,310	17,717	436,198	437,550	124,110	561,660
2090	BLOOMFIELD CITY OF	3,393,782	166,144	233,540	387,235	51,503	838,422	336,411	20,748	178,018	535,177	373,434	(124,213)	249,221
2100	BOSQUE FARMS VILLAGE OF	1,840,175	90,087	126,630	209,966	13,483	440,166	182,409	11,250	27,525	221,184	202,483	(12,416)	190,067
2110	CARLSBAD CITY OF	13,562,162	663,940	933,270	1,547,461	348,461	3,493,132	1,344,362	82,911	385,974	1,813,247	1,492,309	223,003	1,715,312
2140	CIMARRON VILLAGE OF	343,199	16,802	23,617	39,159	110,279	189,857	34,020	2,098	8,682	44,800	37,764	28,378	66,142
2160	CLAYTON TOWN OF	974,330	47,699	67,048	111,172	2,825	228,744	96,582	5,956	20,489	123,027	107,210	(30,705)	76,505
2170	CLOUDCROFT VILLAGE OF	395,737	19,374	27,232	45,154	22,079	39,228	39,228	2,419	42,237	83,884	43,545	13,265	56,810
2180	CLOVIS CITY OF	4,889,392	239,362	336,460	557,886	172,049	1,305,757	484,665	29,891	19,369	533,925	538,003	624	538,627
2190	CUBA VILLAGE OF	561,537	27,490	38,642	64,072	21,902	152,106	55,663	3,433	26,517	85,613	61,789	10,776	72,565
2210	DEMING CITY OF	5,053,828	247,412	347,775	576,649	164,237	1,336,073	500,965	30,896	133,269	665,130	556,097	4,851	560,948
2230	DEXTER TOWN OF	637,954	31,232	43,900	72,791	30,904	178,827	63,238	3,900	18,363	85,501	70,197	16,430	86,627
2270	ELIDA TOWN OF	120,086	5,878	8,264	13,702	15,908	43,752	11,904	734	19,488	32,126	13,214	(7,615)	5,599
2290	ESPANOLA CITY OF	2,961,883	145,000	203,820	337,955	123,766	810,541	293,600	18,107	233,359	545,066	325,910	(23,303)	302,607
2300	ESTANCIA TOWN OF	497,400	24,351	34,228	56,754	186,634	67,354	49,305	3,041	16,979	69,325	54,731	25,709	80,440
2310	FARMINGTON CITY OF	24,025,981	1,176,201	1,653,329	2,741,397	145,114	5,716,041	2,381,598	146,880	1,112,539	3,641,017	2,643,693	(271,834)	2,371,859
2330	GALLUP CITY OF	10,319,170	505,179	710,106	1,177,431	176,046	2,568,762	1,022,897	63,085	301,715	1,387,697	1,135,467	(38,218)	1,097,249
2350	GRANTS CITY OF	2,352,585	115,172	161,891	268,433	53,402	1,032,897	233,202	14,382	232,981	480,565	258,866	17,094	275,960
2360	HATCH VILLAGE OF	1,120,343	54,846	77,096	127,833	117,451	377,226	111,055	6,849	24,996	142,900	123,277	86,045	209,322
2370	HOBBS CITY OF	18,220,253	891,979	1,253,812	2,078,956	314,782	4,539,529	1,806,099	111,388	794,472	2,711,959	2,004,861	158,282	2,163,143
2380	JAL CITY OF	515,140	25,219	35,449	58,778	35,379	154,825	51,064	3,149	15,994	70,207	56,683	24,839	81,522
2390	JEMEZ SPRINGS VILLAGE OF	88,699	4,342	6,104	10,121	18,285	38,852	8,793	542	6,707	16,042	9,760	4,243	14,003
2400	LAS CRUCES CITY OF	33,450,650	1,637,589	2,301,880	3,816,765	12,628	7,768,862	3,315,826	204,497	168,104	3,688,427	3,680,734	(229,665)	3,451,069
2410	LAS VEGAS CITY OF	4,842,313	237,057	333,220	552,515	163,824	1,286,616	479,999	29,603	199,999	709,601	532,823	(68,490)	464,333
2420	LOGAN VILLAGE OF	322,730	15,800	22,208	36,824	16,332	91,164	31,991	1,973	32,717	66,681	35,512	(6,410)	29,102
2430	LORDSBURG CITY OF	1,242,476	60,826	85,500	141,768	31,840	319,934	123,161	7,596	53,745	184,502	136,716	(24,619)	112,097
2440	LOS LUNAS VILLAGE OF	6,183,724	302,727	425,528	705,571	366,912	1,800,738	612,967	37,804	18,675	669,446	680,425	96,238	776,663
2460	MAGDALENA VILLAGE OF	175,352	8,584	12,067	20,008	18,416	59,075	17,382	1,072	5,051	23,505	19,295	12,858	32,153
2470	MESILLA TOWN OF	893,137	43,724	61,460	101,908	22,148	229,240	88,533	5,460	7,998	101,991	98,276	42,849	141,125
2490	MILAN VILLAGE OF	609,980	29,862	41,975	69,600	109,436	250,873	60,465	3,729	-	64,194	67,119	49,762	116,881
2500	MORIARTY CITY OF	1,411,005	69,076	97,097	160,998	124,248	451,419	139,867	8,626	5,822	154,315	155,260	33,479	188,739
2510	MOUNTAINAIR TOWN OF	206,738	10,121	14,227	23,589	43,711	91,648	20,493	1,264	373	22,130	22,748	16,046	38,794
2550	PORTALES CITY OF	3,264,826	159,831	224,666	372,521	26,529	783,547	323,629	19,959	168,911	512,499	359,244	21,425	380,669
2560	QUESTA VILLAGE OF	317,954	15,565	21,880	36,279	12,679	86,403	31,517	1,944	26,174	59,635	34,986	19,691	54,677
2570	RATON CITY OF	2,053,736	100,542	141,326	234,334	41,810	518,012	203,579	12,555	59,059	275,193	225,982	(6,686)	219,296
2620	RIO RANCHO CITY OF	21,934,036	1,073,789	1,509,373	2,502,704	27,455	5,113,321	2,174,232	134,091	154,435	2,462,758	2,413,506	55,446	2,468,952
2630	ROSWELL CITY OF	14,986,814	733,685	1,031,306	1,710,016	481,101	3,956,108	1,485,582	91,620	699,463	2,276,665	1,649,070	(127,953)	1,521,117
2650	RUIDOSO DOWNS THE CITY OF	1,001,623	49,034	68,926	114,287	83,110	61,287	315,357	6,123	100,182	205,592	110,213	(15,794)	94,419
2660	RUIDOSO VILLAGE OF	4,513,442	220,957	310,589	514,990	89,442	1,135,978	447,400	27,592	26,041	501,033	496,636	9,598	506,234
2680	SAN YSIDRO VILLAGE OF	81,877	4,009	5,634	9,342	3,198	8,116	501	-	-	8,617	9,009	1,654	10,663
2690	SANTA FE CITY OF	30,741,220	1,504,948	2,115,433	3,507,615	624,742	7,752,738	3,047,252	187,933	1,238,303	4,473,488	3,382,603	(315,896)	3,066,707
2710	SANTA ROSA CITY OF	966,825	47,332	66,531	110,316	56,602	280,871	95,837	5,911	45,194	146,942	106,384	27,985	134,369
2720	SILVER CITY TOWN OF	4,791,823	234,585	329,746	546,754	165,839	1,276,924	474,994	29,294	74,446	578,734	527,267	(66,959)	460,308
2730	SOCORRO CITY OF	2,029,855	99,372	139,683	231,609	11,364	482,028	201,212	12,409	56,517	270,138	223,355	(58,987)	164,368
2750	SPRINGER TOWN OF	175,352	8,584	12,067	20,008	22,036	62,695	17,382	1,072	6,866	25,320	19,295	11,480	30,775
2760	T OR C CITY OF	1,670,963	81,803	114,986	190,659	28,759	416,207	165,636	10,215	138,499	314,350	183,864	(61,280)	122,584
2770	TAOS TOWN OF	3,479,752	170,353	239,456	397,044	122,859	929,712	344,934	21,273	10,849	377,056	382,894	32,684	415,578
2780	TEXICO CITY OF	173,987	8,518	11,973	19,852	10,487	17,246	1,064	17,982	36,292	19,145	(6,663)	18,482	
2810	TUCUMCARI CITY OF	1,734,418	84,909	119,353	197,899	180,474	582,635	171,926	10,603	94,928	277,457	190,846	(4,167)	186,679
2850	EUNICE CITY OF	1,451,261	71,047	99,867	165,591	29,042	365,547	143,858	8,872	151,039	303,769	159,689	(90,360)	69,329
2880	MELROSE VILLAGE OF	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	768,275	37,612	52,868	87,661	69,881	248,022	76,156	4,697	1,699	82,552	84,537	24,429	108,966

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		2018 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
	Municipal Police	\$ 682,304,290	\$ 33,402,451	\$ 46,952,234	\$ 77,851,853	\$ 16,001,183	\$ 174,207,721	\$ 67,634,038	\$ 4,171,192	\$ 16,000,437	\$ 87,805,667	\$ 75,077,190	\$ -	\$ 75,077,190
2950	SUNLAND PARK CITY OF	\$ 2,914,804	\$ 142,695	\$ 200,580	\$ 332,583	\$ 387,340	\$ 1,063,198	\$ 288,933	\$ 17,819	\$ 69,375	\$ 376,127	\$ 320,730	\$ 94,060	\$ 414,790
2960	HAGERMAN TOWN OF	536,974	26,289	36,951	61,269	1,104	125,613	53,228	3,283	35,017	91,528	59,086	(12,031)	47,055
2980	ARTESIA CITY OF	5,782,529	283,086	397,920	659,794	134,149	1,474,949	573,198	35,351	230,732	839,281	636,279	39,953	676,232
3010	BERNALILLO COUNTY	61,758,773	3,023,424	4,249,881	7,046,760	1,527,969	15,848,034	6,121,895	377,555	382,798	6,882,248	6,795,612	342,949	7,138,561
3020	CATRON COUNTY	1,027,550	50,304	70,710	117,245	37,122	275,381	101,857	6,282	7,110	115,249	113,066	12,558	125,624
3030	CHAVES COUNTY	5,703,381	279,210	392,474	650,764	61,128	1,383,576	565,353	34,867	289,649	889,869	627,570	49,284	676,854
3040	CIBOLA COUNTY	2,229,770	109,159	153,440	254,420	47,869	564,888	221,028	13,631	177,503	412,162	245,352	1,916	247,268
3050	COLFAX COUNTY	1,449,896	70,981	99,773	165,435	39,120	375,309	143,722	8,864	10,673	163,259	159,539	10,863	170,402
3060	CURRY COUNTY	2,669,856	130,704	183,724	304,634	111,898	730,960	264,652	16,322	16,824	297,798	293,777	18,626	312,403
3070	DE BACA COUNTY	362,303	17,737	24,932	41,339	15,980	99,988	35,914	2,215	141,358	179,487	39,866	(80,331)	(40,465)
3090	DONA ANA COUNTY	24,225,214	1,185,954	1,667,039	2,764,130	2,063,986	7,681,109	2,401,347	148,098	95,485	2,644,930	2,665,616	645,030	3,310,646
3100	EDDY COUNTY	10,583,222	518,106	728,276	1,207,560	134,414	2,588,356	1,049,072	64,699	460,348	1,574,119	1,164,522	35,547	1,200,069
3110	GRANT COUNTY	5,147,986	252,021	354,255	587,392	-	1,193,668	510,298	31,472	252,614	794,384	566,457	(116,782)	449,675
3120	GUADALUPE COUNTY	853,563	41,786	58,737	97,393	56,259	254,175	84,610	5,218	2,320	92,148	93,922	13,020	106,942
3130	HARDING COUNTY	240,853	11,791	16,574	27,482	18,598	74,445	23,875	1,472	-	25,347	26,502	14,304	40,806
3140	HIDALGO COUNTY	920,429	45,060	63,339	105,022	67,171	280,592	91,238	5,627	55,930	152,795	101,279	8,844	110,123
3150	LEA COUNTY	11,582,116	567,007	797,014	1,321,535	938,992	3,624,548	1,148,088	70,806	23,748	1,242,642	1,274,435	350,840	1,625,275
3160	LINCOLN COUNTY	3,448,366	168,816	237,297	393,463	15,348	814,924	341,823	21,081	316,875	679,779	379,440	(66,597)	312,843
3170	LUNAS COUNTY	7,869,016	385,231	541,500	897,865	304,583	2,129,179	780,024	48,106	7,418	835,548	865,865	133,670	999,535
3180	LUNA COUNTY	3,942,354	192,999	271,290	449,828	45,946	960,063	390,790	24,101	356,781	771,672	433,796	(143,743)	290,053
3200	MCKINLEY COUNTY	4,666,962	228,473	321,153	532,507	112,491	1,194,624	462,617	28,531	535,240	1,026,388	513,528	(122,680)	390,848
3210	MORA COUNTY	303,625	14,864	20,894	34,644	8,265	78,667	30,097	1,856	1,683	33,636	33,409	8,154	41,563
3220	OTERO COUNTY	6,063,638	296,848	417,265	691,869	84,439	1,490,421	601,064	37,069	71,110	709,243	667,211	(60,360)	606,851
3230	QUAY COUNTY	796,931	39,014	54,840	90,931	37,032	221,817	78,997	4,872	49,849	133,718	87,690	16,963	104,653
3240	RIO ARRIBA COUNTY	3,219,794	157,626	221,568	367,383	77,547	824,124	319,165	19,684	47,352	386,201	354,289	(24,610)	329,679
3250	ROOSEVELT COUNTY	2,131,519	104,349	146,679	243,209	100,517	594,754	211,289	13,031	24,535	248,855	234,541	57,209	291,750
3260	SAN JUAN COUNTY	18,887,547	924,646	1,299,732	2,155,095	675,632	5,055,105	1,872,245	115,467	392,484	2,380,196	2,078,287	(86,646)	1,991,641
3270	SAN MIGUEL COUNTY	644,096	31,532	44,323	73,492	52,986	202,333	63,846	3,938	61,942	129,726	70,873	6,316	77,189
3280	SANDOVAL COUNTY	8,456,480	413,990	581,926	964,896	606,587	2,567,399	838,256	51,698	278,086	1,168,040	930,507	243,537	1,174,044
3290	SANTA FE COUNTY	15,750,313	771,063	1,083,845	1,797,132	413,633	4,065,673	1,561,264	96,288	287,541	1,945,093	1,733,082	(16,994)	1,716,088
3300	SIERRA COUNTY	1,638,895	80,233	112,779	187,000	74,912	454,924	162,457	10,019	120,491	292,967	180,335	22,315	202,650
3310	SOCORRO COUNTY	1,513,351	74,087	104,140	172,675	102,883	453,785	150,012	9,252	-	159,264	166,521	66,631	233,152
3320	TAOS COUNTY	2,852,714	139,656	196,307	325,499	123,766	785,228	282,778	17,440	49,181	349,399	313,898	12,325	326,223
3330	TORRANCE COUNTY	1,251,346	61,261	86,110	142,780	29,397	319,548	124,041	7,650	2,946	134,637	137,692	34,918	172,610
3340	UNION COUNTY	677,528	33,168	46,624	77,307	7,336	164,435	67,161	4,142	132,925	204,228	74,552	(39,115)	35,437
3350	VALENCIA COUNTY	6,717,968	328,881	462,292	766,529	408,185	1,965,887	665,924	41,070	457,451	1,164,445	739,210	190,921	930,131
3490	CORRALES VILLAGE OF	1,652,541	80,901	113,718	188,557	125,457	508,633	163,809	10,103	25,675	199,587	181,837	118,512	300,349
4040	LOVING VILLAGE OF	590,875	28,926	40,661	67,420	82,643	219,650	58,571	3,612	41,597	103,780	65,017	13,568	78,585
4250	RED RIVER TOWN OF	485,800	23,782	33,430	55,431	12,480	125,123	48,155	2,970	13,378	64,503	53,455	(1,601)	51,854
4290	EDGEWOOD TOWN OF	1,451,943	71,081	99,914	165,669	135,584	472,248	143,926	8,876	67,142	219,944	159,764	12,599	172,363
4300	CAPITAN VILLAGE OF	257,911	12,626	17,748	29,428	18,287	78,089	25,565	1,577	2,105	29,247	28,379	19,394	47,773
4370	LOVINGTON CITY OF	2,130,154	104,283	146,585	243,053	14,107	508,028	211,154	13,022	129,025	353,201	234,391	(57,559)	176,832
4430	CARRIZOZO TOWN OF	330,918	16,200	22,772	37,758	2,495	79,225	32,803	2,023	40,268	75,094	36,412	(6,121)	30,291
4440	TULAROSA VILLAGE OF	410,065	20,075	28,218	46,789	7,033	102,115	40,648	2,507	10,488	53,643	45,121	(2,623)	42,498
4490	TAOS SKI VALLEY	257,228	12,593	17,701	29,350	48,189	107,833	25,498	1,573	1,000	28,071	28,304	19,877	48,181
4500	ANTHONY CITY OF ROUNDING	627,720	30,730	43,196	71,624	123,416	268,966	62,224	3,837	17,855	83,916	69,071	46,823	115,894
		1,365	56	94	162	-	312	130	9	-	139	152	507	659
<b>TOTAL</b>		<b>\$ 682,304,290</b>	<b>\$ 33,402,451</b>	<b>\$ 46,952,234</b>	<b>\$ 77,851,853</b>	<b>\$ 16,001,183</b>	<b>\$ 174,207,721</b>	<b>\$ 67,634,038</b>	<b>\$ 4,171,192</b>	<b>\$ 16,000,437</b>	<b>\$ 87,805,667</b>	<b>\$ 75,077,190</b>	<b>\$ -</b>	<b>\$ 75,077,190</b>

\* 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 6/30/18

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2018 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Earnings on 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 Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal Fire	\$ 640,062,742	\$ 10,285,971	\$ 22,445,325	\$ 36,965,708	\$ 15,242,458	\$ 84,939,462	\$ 46,679,585	\$ 2,337,224	\$ 15,242,852	\$ 64,259,661	\$ 62,293,046	\$ -	\$ 62,293,046
<b>Employer Allocation</b>														
2010	ALAMOGORDO CITY OF	\$ 4,029,195	\$ 64,751	\$ 141,293	\$ 232,699	\$ 275,867	\$ 714,610	\$ 293,848	\$ 14,713	\$ 4,222	\$ 312,783	\$ 392,135	\$ 99,072	\$ 491,207
2020	ALBUQUERQUE CITY OF (REGULAR)	206,616,734	3,320,384	7,245,508	11,932,789	1,483,156	23,981,837	15,068,497	754,472	3,351,711	19,174,680	20,108,631	(974,980)	19,133,651
2060	BELÉN CITY OF	1,835,060	29,489	64,351	105,981	58,777	258,598	133,830	6,701	92,751	233,282	178,594	17,466	196,060
2080	BERNALILLO TOWN OF	2,420,078	38,891	84,866	139,767	400,062	663,586	176,496	8,837	-	185,333	235,530	212,904	448,434
2090	BLOOMFIELD CITY OF	1,071,465	17,219	37,573	61,881	47,447	164,120	78,141	3,913	797,716	879,770	104,279	(133,803)	(29,524)
2110	CARLSBAD CITY OF	20,935,172	336,434	734,142	1,209,074	616,379	2,896,029	1,526,796	76,446	530,961	2,134,203	2,037,481	469,572	2,507,053
2160	CLAYTON TOWN OF	759,115	12,200	26,620	43,841	45,118	127,779	55,362	2,772	119,859	177,993	73,880	(87,854)	(13,974)
2180	CLOVIS CITY OF	8,398,263	134,962	294,505	485,027	193,910	1,108,404	612,483	30,667	91,857	735,007	817,347	26,207	843,554
2210	DEMING CITY OF	3,846,777	61,819	134,896	222,164	-	418,879	280,544	14,047	276,273	570,864	374,381	(129,194)	245,187
2290	ESPAÑOLA CITY OF	3,166,390	50,885	111,037	182,869	14,599	359,390	230,924	11,562	61,507	303,993	308,164	13,973	322,137
2310	FARMINGTON CITY OF	23,689,362	380,694	830,724	1,368,138	39,980	2,619,536	1,727,658	86,503	1,496,935	3,311,096	2,305,528	(526,789)	1,778,739
2330	GALLUP CITY OF	10,310,771	165,696	361,572	595,481	37,151	1,159,900	751,962	37,650	352,207	1,141,819	1,003,479	(73,945)	929,534
2350	GRANTS CITY OF	1,678,885	26,980	58,874	96,961	40,042	222,857	122,440	6,131	146,923	275,494	163,395	(16,573)	146,822
2370	HOBBS CITY OF	20,113,971	323,237	705,344	1,161,647	406,933	2,597,161	1,466,906	73,447	77,248	1,617,601	1,957,559	125,434	2,082,993
2400	LAS CRUCES CITY OF	42,749,150	686,989	1,499,101	2,468,903	3,364,253	8,019,246	3,117,683	156,101	107,527	3,381,311	4,160,490	1,346,616	5,507,106
2410	LAS VEGAS CITY OF	3,007,015	48,324	105,448	173,665	41,160	368,597	219,301	10,980	156,587	386,868	292,653	(136,299)	156,354
2440	LOS LUNAS VILLAGE OF	3,807,733	61,191	133,527	219,909	429,494	844,121	277,697	13,904	31,109	331,109	370,581	81,018	451,599
2470	MESILLA TOWN OF	298,909	4,804	10,482	17,263	74	32,623	21,800	1,091	7,047	29,938	29,091	(3,542)	25,549
2500	MORIARTY CITY OF	379,557	6,099	13,310	21,921	25,690	67,020	27,681	1,386	-	29,067	36,940	14,733	51,673
2530	PECOS VILLAGE OF	42,244	679	1,481	2,440	1,180	5,780	3,081	154	4,702	7,937	4,111	(3,800)	311
2550	PORTALES CITY OF	4,991,210	80,209	175,029	288,259	124,438	667,935	364,007	18,226	273,615	655,848	485,761	(27,979)	457,782
2570	RATON CITY OF	2,510,326	40,341	88,031	144,980	32,713	306,065	183,077	9,167	286,787	479,031	244,313	(42,405)	201,908
2620	RIO RANCHO CITY OF	27,435,649	440,898	962,096	1,584,498	111,604	3,099,096	2,000,874	100,183	197,524	2,298,581	2,670,129	35,793	2,705,922
2630	ROSWELL CITY OF	20,828,922	334,726	730,416	1,202,938	309,461	2,577,541	1,519,047	76,058	490,496	2,085,601	2,027,140	(47,190)	1,979,950
2650	RUIDOSO DOWNS THE CITY OF	255,385	4,104	8,956	14,749	60,302	88,111	18,625	933	4,950	24,508	24,855	17,759	42,614
2660	RUIDOSO VILLAGE OF	4,839,515	77,772	169,709	279,498	188,667	715,646	352,944	17,672	37,203	407,819	470,998	82,276	553,274
2690	SANTA FE CITY OF	42,523,848	683,369	1,491,200	2,455,891	231,359	4,861,819	3,101,252	155,278	1,390,323	4,646,853	4,138,563	(692,925)	3,445,638
2720	SILVER CITY TOWN OF	5,046,255	81,094	176,959	291,438	201,413	750,904	368,022	18,427	153,202	539,651	491,118	(128,144)	362,974
2730	SOCORRO CITY OF	2,948,129	47,377	103,383	170,264	1,034	322,058	215,006	10,765	23,236	249,007	286,922	(22,344)	264,578
2770	TAOS TOWN OF	1,598,237	25,684	56,046	92,303	7,002	181,035	116,559	5,836	120,514	242,909	155,546	(17,913)	137,633
2850	EUNICE CITY OF	1,030,501	16,560	36,137	59,515	328,669	440,881	75,154	3,763	152,719	231,636	100,292	(2,498)	97,794
2900	ANGEL FIRE VILLAGE OF	978,656	15,727	34,319	56,521	327,495	434,062	71,373	3,574	201,305	276,252	95,246	(4,333)	90,913
2950	SUNLAND PARK CITY OF	1,793,456	28,821	62,892	103,578	149,641	344,932	130,796	6,549	5,822	143,167	174,545	75,392	249,937
2980	ARTESIA CITY OF	5,875,136	94,415	206,026	339,308	182,352	822,101	428,472	21,453	34,247	484,172	571,788	143,055	714,843
3010	BERNALILLO COUNTY	64,096,523	1,030,048	2,247,697	3,701,783	1,131,480	8,111,008	4,674,540	234,052	2,618,304	7,526,896	6,238,088	(542,290)	5,695,798
3090	DONA ANA COUNTY	4,070,799	65,419	142,752	235,102	312,502	755,775	296,882	14,865	21,222	332,969	396,184	108,131	504,315
3100	EDDY COUNTY	1,564,314	25,139	54,856	90,344	377,853	548,192	114,085	5,712	-	119,797	152,244	302,085	454,329
3170	LOS ALAMOS COUNTY	50,173,239	806,297	1,759,444	2,897,668	1,468,686	6,632,095	3,659,120	183,210	587,345	4,429,675	4,883,027	119,512	5,002,539
3260	SAN JUAN COUNTY	2,864,921	46,040	100,465	165,459	59,951	371,915	208,938	10,461	19,610	299,009	278,824	9,729	288,553
3280	SANDOVAL COUNTY	5,419,411	87,091	190,045	312,989	489,619	1,079,744	395,236	19,789	262,321	677,346	527,435	70,367	597,802
3290	SANTA FE COUNTY	22,791,994	366,273	799,256	1,316,312	1,384,448	3,866,289	1,662,214	83,226	402,900	2,148,340	2,218,193	136,622	2,354,815
3490	CORRALES VILLAGE OF	1,509,908	24,264	52,949	87,202	109,122	273,537	110,117	5,514	38,615	154,246	118,237	148,949	265,186
4250	RED RIVER TOWN OF	446,764	7,180	15,667	25,802	753	49,402	32,583	1,631	16,046	50,260	43,481	(5,816)	37,665
4370	LOVINGTON CITY OF ROUNDING	5,313,161	85,384	186,319	306,852	130,622	709,177	387,488	19,401	137,404	544,293	517,095	(5,175)	511,920
		637	12	22	35	-	69	44	2	-	46	61	(162)	(101)
<b>TOTAL</b>		<b>\$ 640,062,742</b>	<b>\$ 10,285,971</b>	<b>\$ 22,445,325</b>	<b>\$ 36,965,708</b>	<b>\$ 15,242,458</b>	<b>\$ 84,939,462</b>	<b>\$ 46,679,585</b>	<b>\$ 2,337,224</b>	<b>\$ 15,242,852</b>	<b>\$ 64,259,661</b>	<b>\$ 62,293,046</b>	<b>\$ -</b>	<b>\$ 62,293,046</b>

\* 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, 2018

	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences 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 Inflows of Resources	Total Employer Pension Expense
<i>State Funded Divisions</i>												
State General	\$ 3,525,985,874	\$ 82,113,301	\$ 239,089,360	\$ 147,350,460	\$ -	\$ 468,553,121	\$ 83,413,311	\$ -	\$ 12,501,161	\$ -	\$ 95,914,472	\$ 419,489,626
State Police/Corrections	(255,463,251)	5,031,511	26,005,246	25,967,530	-	57,004,287	44,385,601	-	1,506,496	-	45,892,097	(20,669,932)
Legislative	(15,103,282)	1,880,072	159,097	906,597	-	2,945,766	387,280	-	2,959,997	-	3,347,277	(953,079)
Total State Funded Divisions	3,255,419,341	89,024,884	265,253,703	174,224,587	-	528,503,174	128,186,192	-	16,967,654	-	145,153,846	397,866,615
Total Other PERA Fund Divisions	2,916,737,137	89,768,952	259,369,760	187,644,100	72,227,520	609,010,332	156,173,302	-	15,675,443	72,222,220	244,070,965	325,855,565
Grand Total for All PERA Fund Divisions	\$ 6,172,156,478	\$ 178,793,836	\$ 524,623,463	\$ 361,868,687	\$ 72,227,520	\$ 1,137,513,506	\$ 284,359,494	\$ -	\$ 32,643,097	\$ 72,222,220	\$ 389,224,811	\$ 723,722,180

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, 2018**

	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on Investment Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer Pension Expense
<u>Funds</u>									
Judges	\$ 84,479,483	\$ 469,433	\$ 4,573,912	\$ 2,427,681	\$ 7,471,026	\$ 1,860,284	\$ 8,497,303	\$ 10,357,587	\$ 14,627,852
Magistrates	36,997,515	-	1,451,231	890,926	2,342,157	227,262	566,108	793,370	(467,096)
Volunteer Firefighters	(18,484,999)	-	2,243,737	1,627,879	3,871,616	5,277,723	155,811	5,433,534	776,386

**State of New Mexico Public Employees Retirement Association  
Notes to the Schedules  
As of and for the Year Ended June 30, 2018**



**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, 2018 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the pension funds administered by PERA. <http://www.nmpera.org>

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

**Basis of Accounting**

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources, related to pensions, and pension expense, information about the fiduciary net position of the (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For a complete description of significant accounting policies, please refer to the PERA's June 30, 2018 CAFR.

**Multiple-Employer Cost Sharing Fund Contributions**

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

State of New Mexico Public Employees Retirement Association  
Notes to the Schedules  
As of and for the Year Ended June 30, 2018



INVESTED IN TOMORROW.

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

<b>PERA Contribution Rates and Pension Factors in effect during FY18</b>						
<b>Coverage Plan</b>	<b>Employee Contribution Percentage</b>		<b>Employer Contribution Percentage</b>	<b>Pension Factor per year of Service</b>		<b>Pension Maximum as a Percentage of the Final Average Salary</b>
	<b>Annual Salary less than \$20,000</b>	<b>Annual Salary greater than \$20,000</b>		<b>TIER 1</b>	<b>TIER 2</b>	
<b>STATE PLAN</b>						
State Plan 3	7.42%	8.92%	16.99%	3.0%	2.5%	90%
<b>MUNICIPAL PLANS 1 - 4</b>						
Municipal Plan 1 (plan open to new employers)	7.0%	8.5%	7.4%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.55%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.55%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.05%	3.0%	2.5%	90%
<b>MUNICIPAL POLICE PLANS 1 - 5</b>						
Municipal Police Plan 1	7.0%	8.5%	10.40%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	8.5%	15.40%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	8.5%	18.90%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	18.90%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	17.8%	18.90%	3.5%	3.0%	90%
<b>MUNICIPAL FIRE PLANS 1 - 5</b>						
Municipal Fire Plan 1	8.0%	9.5%	11.40%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	9.5%	17.9%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	9.5%	21.65%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	14.3%	21.65%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	17.7%	21.65%	3.5%	3.0%	90%
<b>MUNICIPAL DETENTION OFFICER PLAN 1</b>						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.05%	3.0%	3.0%	90%
<b>STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.</b>						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	8.92%	16.99%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	6.28%	26.12%	3.0%	3.0%	90%

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

Refer to Note 1. C. in PERA’s June 30, 2018 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 2018 employer contributions received during the period of July 1, 2017 to June 30, 2018. Only pay period *end dates* that fell within the period of July 1, 2017 to June 30, 2018 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2018 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, 2017 to June 30, 2018

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

- The employer's proportionate share of the total net pension liability (as of June 30, 2018), 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.

**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, 2018 Comprehensive Annual Financial Report for the PERA Fund**

**Reconciliation of Financial Statement Employer Contributions to Total Employer Contributions Reported on the Schedule of Employer Allocations**

The following table presents a reconciliation of the employer contributions reported in the plan Statement of Changes in Fiduciary Net Position to the employer contributions used in determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.

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**NOTE 3. Relationship to PERA’s June 30, 2018 Comprehensive Annual Financial Report for the PERA Fund (Continued)**

	Municipal General Fund	Municipal Police Fund	Municipal Fire Fund	State General Fund	State Police	TOTAL
Employer Contributions Reported in PERA's Statement of Changes in Fiduciary Net Position for the Year Ended June 30, 2018	\$ 80,534,956	\$ 39,920,689	\$ 27,505,491	150,327,266	21,211,066	\$ 319,499,468
Contributions not reflected in employer contributions in the Statement of Changes	26,858	9,655	5,880	-	-	\$ 42,393
Total Employer Contributions Used as the Basis for Allocating Employer's Proportionate Share of Collective Pension Amounts	<b>\$ 80,561,814</b>	<b>\$ 39,930,344</b>	<b>\$ 27,511,371</b>	<b>150,327,266</b>	<b>21,211,066</b>	<b>319,541,861</b>

Refer to Note 12 and the Required Supplementary Information (RSI) in PERA’s June 30, 2018 Comprehensive Annual Financial Report for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2018, are as follows:

<b>PERA Fund</b>	
Total Pension Liability	\$ 21,382,639,119
Plan Net Position	15,210,482,641
<b>Net Pension Liability</b>	<b>\$ 6,172,156,478</b>
Ratio of Fiduciary Net Position to Total Pension Liability	<b>71.13%</b>

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2018. These assumptions were adopted by the Board for use in the June 30, 2017 actuarial valuation.

Refer to Note 12. *Summary of Actuarial Methods and Assumptions* in PERA’s June 30, 2018 Comprehensive Annual Financial Report (CAFR) for more in-depth detail of the actuarial methods and assumptions, by fund. <http://www.nmpera.org>



**NOTE 3. Relationship to PERA’s June 30, 2018 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 Rate of Return
Global Equity	43.50%	7.48%
Risk Reduction & Mitigation	21.50%	2.37%
Credit Oriented Fixed Income	15.00%	5.47%
Real Assets to include Real Estate Equity	20.00%	6.48%
Total	100.00%	

*Discount rate for the PERA Funds.* Previously, a select and ultimate rate of return assumption had been adopted for funding purposes but new economic assumptions were adopted for the June 30, 2018 valuations including the change to a 7.25% static rate. 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.



**NOTE 3. Relationship to PERA’s June 30, 2018 Comprehensive Annual Financial Report for the PERA Fund (Continued)**

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

The following presents the net pension liability of PERA Fund, calculated using the discount rate of 7.25%, as well as what PERA Fund’s net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.25%) or 1 - percentage - point higher (8.25%) than the current rate:

	<b>1% Decrease 6.25%</b>	<b>Current Discount Rate 7.25%</b>	<b>1% Increase 8.25%</b>
<b>Net Pension Liability</b>	8,878,471,452	6,172,456,478	3,942,405,236

**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, 2018 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 June 30, 2018 and June 30, 2019 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2018 allocations. The Schedules of Pension Amounts by Employer presents an allocation of the net pension liability, deferred outflows, deferred inflows and pension expense.





**NOTE 3. Relationship to PERA’s June 30, 2018 Comprehensive Annual Financial Report for the PERA Fund (Continued)**

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, 2017, the actuarial valuation date.

<b>Membership Data PERA Fund</b>	
Inactive Members or Their Beneficiaries Currently Receiving Benefits	38,197
Inactive Members Entitled to But Not Yet Receiving Benefits	16,384
Active plan members	48,862
<b>Total</b>	<b>103,443</b>

Additional information regarding GASB 67 disclosures for the Judicial Retirement, Magistrate Retirement and Volunteer Firefighter Funds can be located in PERA’s June 30, 2018 Comprehensive Annual Financial Report, specifically in Note 12 and the RSI.

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

**Deferred Inflows and Deferred Outflows**

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

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

<b>Average Expected Remaining Service Lives</b>					
<b>As of fiscal Year End</b>					
<b>June 30, Years</b>	<b>PERA Fund</b>	<b>Judicial Retirement Fund</b>	<b>Magistrate Retirement Fund</b>	<b>Volunteer Firefighters Retirement Fund</b>	
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.

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

<b>Pension Expense - PERA Divisions For the Fiscal Year Ended June 30, 2018</b>							
	<b>State General Fund</b>	<b>State Police Fund</b>	<b>Municipal General Fund</b>	<b>Municipal Police Fund</b>	<b>Municipal Fire Fund</b>	<b>Legislative Fund</b>	<b>Total PERA</b>
Service Cost	\$ 151,316,116	\$ 18,378,561	\$ 127,007,107	\$ 47,081,061	\$31,700,144	\$ 827,453	\$ 376,310,442
Interest on the total pension liability	635,918,330	65,999,203	463,523,493	184,888,390	110,427,879	1,912,100	1,462,669,395
Current-period benefit changes	-	-	-	-	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	12,630,992	1,433,999	5,954,117	6,672,842	1,040,633	624,609	28,357,192
Expensed portion of current-period changes of assumptions	63,917,872	6,583,913	37,044,854	20,137,217	8,974,900	(621,392)	136,037,364
Member contributions	(87,082,364)	(7,911,505)	(125,339,176)	(39,122,866)	(23,341,976)	(49,600)	(282,847,487)
Projected earnings on plan investments	(415,929,078)	(86,799,753)	(367,923,422)	(146,077,994)	(69,343,814)	(3,042,240)	(1,089,116,301)
Expensed portion of current-period differences between actual and projected earnings on plan investments	7,027,674	1,182,929	5,502,861	2,186,568	1,028,910	48,997	16,977,939
Administrative expense	4,803,423	1,019,714	4,294,200	1,705,013	809,438	35,468	12,667,256
Other	(116,811)	(169,837)	(681,906)	(255,352)	(134,814)	(5,907)	(1,364,627)
Recognition of beginning deferred outflows of resources as pension expense	236,612,839	35,120,651	181,898,316	86,164,402	47,985,119	1,131,670	588,912,997
Recognition of beginning deferred inflows of resources as pension expense	(189,609,367)	(55,507,807)	(142,795,115)	(88,302,091)	(46,853,373)	(1,814,237)	(524,881,990)
<b>Pension expense</b>	<b>\$ 419,489,626</b>	<b>\$ (20,669,932)</b>	<b>\$ 188,485,329</b>	<b>\$ 75,077,190</b>	<b>\$62,293,046</b>	<b>\$ (953,079)</b>	<b>\$ 723,722,180</b>

Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.01 years, which is a weighted-average of the remaining service lives of active and inactive members.

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

<b>Pension Expense - Single Employer Plans For the Fiscal Year Ended June 30, 2018</b>			
	<b>Judicial Retirement Fund</b>	<b>Magistrate Retirement Fund</b>	<b>Volunteer Firefighters Retirement Fund</b>
Service Cost	\$ 4,488,035	\$ 1,353,643	\$ 2,203,655
Interest on the total pension liability	9,866,593	3,486,404	3,555,496
Current-period benefit changes	-	-	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(435,406)	(117,550)	(381,059)
Expensed portion of current-period changes of assumptions	(926,800)	1,422,776	207,403
Member contributions	(1,631,848)	(580,290)	-
Projected earnings on plan investments	(6,568,518)	(2,334,175)	(4,925,665)
Expensed portion of current-period differences between actual and projected earnings on plan investments	109,784	35,677	82,721
Administrative expense	75,127	26,591	57,574
Other	-	59,769	(719)
Recognition of beginning deferred outflows of resources as pension expense	17,741,329	1,435,236	2,087,968
Recognition of beginning deferred inflows of resources as pension expense	(8,090,444)	(5,255,177)	(2,110,988)
<b>Pension expense</b>	<b>\$ 14,627,852</b>	<b>\$ (467,096)</b>	<b>\$ 776,386</b>

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**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, 2018. 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.

<b>Judicial Retirement Fund</b>						
<b>Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2018</b>						
	<b>Year of Deferral</b>	<b>Beginning of year balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>End of Year Balance</b>	
<b>Deferred Outflows of Resources :</b>						
Difference between expected actual experience	2015	\$ 76,869	\$ -	\$ 76,869	\$ -	
	2016	1,891,954	-	1,422,521	469,433	
		<u>\$ 1,968,823</u>	<u>\$ -</u>	<u>\$ 1,499,390</u>	<u>\$ 469,433</u>	
Difference between projected and actual on pension plan investment	2014	\$ (1,403,502)	\$ -	\$ (1,403,502)	\$ -	
	2015	2,163,914	-	1,081,957	1,081,957	
	2016	3,898,921	-	1,299,640	2,599,281	
	2017	(2,256,921)	-	(564,230)	(1,692,691)	
	2018	-	548,918	109,784	439,134	
		<u>\$ 2,402,412</u>	<u>\$ 548,918</u>	<u>\$ 523,649</u>	<u>\$ 2,427,681</u>	
Changes in Assumptions	2016	\$ 18,434,254	\$ -	\$ 13,860,342	\$ 4,573,912	
		<u>\$ 18,434,254</u>	<u>\$ -</u>	<u>\$ 13,860,342</u>	<u>\$ 4,573,912</u>	
Total Deferred Outflows of Resources		<u>\$ 22,805,489</u>	<u>\$ 548,918</u>	<u>\$ 15,883,381</u>	<u>\$ 7,471,026</u>	
<b>Deferred Inflows of Resources</b>						
Difference between expected actual experience	2017	\$ (1,705,438)	\$ -	\$ (768,215)	\$ (937,223)	
	2018	-	(1,358,467)	(435,406)	(923,061)	
		<u>\$ (1,705,438)</u>	<u>\$ (1,358,467)</u>	<u>\$ (1,203,621)</u>	<u>\$ (1,860,284)</u>	
Changes in Assumptions	2017	\$ (11,886,983)	\$ -	\$ (5,354,497)	\$ (6,532,486)	
	2018	-	(2,891,617)	(926,800)	(1,964,817)	
		<u>\$ (11,886,983)</u>	<u>\$ (2,891,617)</u>	<u>\$ (6,281,297)</u>	<u>\$ (8,497,303)</u>	
<b>Total Deferred Inflows of Resources</b>		<u>\$ (11,886,983)</u>	<u>\$ (4,250,084)</u>	<u>\$ (7,484,918)</u>	<u>\$ (10,357,587)</u>	

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

<b>Magistrate Retirement Fund</b>					
<b>Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2018</b>					
	<b>Year of Deferral</b>	<b>Beginning of year balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>End of Year Balance</b>
<b>Deferred Outflows of Resources :</b>					
Difference between expected actual experience	2016	\$ 81,921	\$ -	\$ 81,921	\$ -
		\$ 81,921	\$ -	\$ 81,921	\$ -
Difference between projected and actual on pension plan investment	2014	\$ (556,048)	\$ -	\$ (556,048)	\$ -
	2015	819,160	-	409,580	409,580
	2016	1,449,922	-	483,308	966,614
	2017	(837,302)	-	(209,325)	(627,977)
	2018	-	178,386	35,677	142,709
		\$ 875,732	\$ 178,386	\$ 163,192	\$ 890,926
Changes in Assumptions	2016	\$ 460,427	\$ -	\$ 460,427	\$ -
	2018	-	2,874,007	1,422,776	1,451,231
		\$ 460,427	\$ 2,874,007	\$ 1,883,203	\$ 1,451,231
Total Deferred Outflows of Resources		\$ 1,418,080	\$ 3,052,393	\$ 2,128,316	\$ 2,342,157
<b>Deferred Inflows of Resources</b>					
Difference between expected actual experience	2017	\$ (823,108)	\$ -	\$ (715,746)	\$ (107,362)
	2018	-	(237,450)	(117,550)	(119,900)
		\$ (823,108)	\$ (237,450)	\$ (833,296)	\$ (227,262)
Changes in Assumptions	2017	\$ (4,340,166)	\$ -	\$ (3,774,058)	\$ (566,108)
		\$ (4,340,166)	\$ -	\$ (3,774,058)	\$ (566,108)
<b>Total Deferred Inflows of Resources</b>		\$ (5,163,274)	\$ (237,450)	\$ (4,607,354)	\$ (793,370)

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

<b>Volunteer Firefighters Retirement Fund</b>					
<b>Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2018</b>					
	<b>Year of Deferral</b>	<b>Beginning of year balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>End of Year Balance</b>
<b>Deferred Outflows of Resources :</b>					
Difference between expected actual experience	2015	\$ 127,045		\$ 127,045	\$ -
		\$ 127,045	\$ -	\$ 127,045	\$ -
Difference between projected and actual on pension plan investment	2014	\$ (959,960)	\$ -	\$ (959,960)	\$ -
	2015	1,467,955	-	733,977	733,978
	2016	2,793,471	-	931,157	1,862,314
	2017	(1,732,398)	-	(433,100)	(1,299,298)
	2018	-	413,606	82,721	330,885
		\$ 1,569,068	\$ 413,606	\$ 354,795	\$ 1,627,879
Changes in Assumptions	2016	\$ 1,384,294	\$ -	\$ 295,789	\$ 1,088,505
	2018	-	1,362,635	207,403	1,155,232
		\$ 1,384,294	\$ 1,362,635	\$ 503,192	\$ 2,243,737
Total Deferred Outflows of Resources		\$ 3,080,407	\$ 1,776,241	\$ 985,032	\$ 3,871,616
<b>Deferred Inflows of Resources</b>					
Difference between expected actual experience	2016	\$ (349,144)	\$ -	\$ (74,603)	\$ (274,541)
	2017	(3,490,997)	-	(610,314)	(2,880,683)
	2018	-	(2,503,558)	(381,059)	(2,122,499)
		\$ (3,840,141)	\$ (2,503,558)	\$ (1,065,976)	\$ (5,277,723)
Changes in Assumptions	2017	\$ (188,822)	\$ -	\$ (33,011)	\$ (155,811)
		\$ (188,822)	\$ -	\$ (33,011)	\$ (155,811)
<b>Total Deferred Inflows of Resources</b>		\$ (4,028,963)	\$ (2,503,558)	\$ (1,098,987)	\$ (5,433,534)

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

<b>PERA Fund</b>					
<b>Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2018</b>					
	<b>Year of Deferral</b>	<b>Beginning of year balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>End of Year Balance</b>
<b>Deferred Outflows of Resources :</b>					
Difference between expected actual experience	2015	\$ 27,933,049		\$ 22,709,796	\$ 5,223,253
	2016	169,147,027	-	80,931,591	88,215,436
	2018	-	113,712,339	28,357,192	85,355,147
		<u>\$ 197,080,076</u>	<u>\$ 113,712,339</u>	<u>\$ 131,998,579</u>	<u>\$ 178,793,836</u>
Difference between projected and actual on pension plan investment	2014	\$(229,796,558)	\$ -	\$(229,796,558)	\$ -
	2015	340,051,600	-	170,025,798	170,025,802
	2016	623,341,033	-	207,780,344	415,560,689
	2017	(388,839,416)	-	(97,209,855)	(291,629,561)
	2018	-	84,889,696	16,977,939	67,911,757
	<u>\$ 344,756,659</u>	<u>\$ 84,889,696</u>	<u>\$ 67,777,668</u>	<u>\$ 361,868,687</u>	
Changes in Assumptions	2014	\$ 3,676,537	\$ -	\$ 3,604,447	\$ 72,090
	2016	217,069,532	-	103,861,019	113,208,513
	2018	-	548,001,618	136,658,758	411,342,860
	<u>\$ 220,746,069</u>	<u>\$ 548,001,618</u>	<u>\$ 244,124,224</u>	<u>\$ 524,623,463</u>	
Total Deferred Outflows of Resources		<u>\$ 762,582,804</u>	<u>\$ 746,603,653</u>	<u>\$ 443,900,471</u>	<u>\$ 1,065,285,986</u>
<b>Deferred Inflows of Resources</b>					
Difference between expected actual experience	2015	\$ (10,744,353)	\$ -	\$ (8,735,248)	\$ (2,009,105)
	2016	(132,549)	-	(63,422)	(69,127)
	2017	(433,233,806)	-	(150,952,544)	(282,281,262)
	<u>\$(444,110,708)</u>	<u>\$ -</u>	<u>\$(159,751,214)</u>	<u>\$ (284,359,494)</u>	
Changes in Assumptions	2014	\$ (22,340,672)	\$ -	\$ (21,902,621)	\$ (438,051)
	2017	(46,556,400)	-	(16,221,742)	(30,334,658)
	2018	-	(2,491,780)	(621,392)	(1,870,388)
	<u>\$ (68,897,072)</u>	<u>\$ (2,491,780)</u>	<u>\$ (38,745,755)</u>	<u>\$ (32,643,097)</u>	
Total Deferred Inflows of Resources		<u>\$(513,007,780)</u>	<u>\$ (2,491,780)</u>	<u>\$(198,496,969)</u>	<u>\$ (317,002,591)</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 6/30/18

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
		2018 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 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	
	<b>PERA Total</b>	<b>\$ 6,172,156,478</b>	<b>\$ 178,793,836</b>	<b>\$ 361,868,687</b>	<b>\$ 524,623,463</b>	<b>\$ 72,227,520</b>	<b>\$ 1,137,513,506</b>	<b>\$ 284,359,494</b>	<b>\$ 32,643,097</b>	<b>\$ 72,222,220</b>	<b>\$ 389,224,811</b>	<b>\$ 723,722,180</b>	<b>\$ -</b>	<b>\$ 723,722,180</b>	
		<b>Employer Allocation</b>													
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	\$ 1,270,713	\$ 36,727	\$ 94,242	\$ 115,208	\$ 124,347	\$ 370,524	\$ 33,362	\$ 7,306	\$ 39,871	\$ 80,539	\$ 150,223	\$ 48,989	\$ 199,212	
4560	ALBUQUERQUE HOUSING AUTHORITY	4,778,328	138,103	354,385	433,223	464,565	1,390,276	125,453	27,474	201,037	353,964	564,891	766,957	1,331,848	
4570	MID-REGION COUNCIL OF GOVERNMENTS	11,127,109	321,595	825,243	1,008,830	2,338,365	4,494,033	292,138	63,977	-	356,115	1,315,439	1,822,680	3,138,119	
4580	A M A F C A	2,869,867	82,945	212,844	260,194	584,020	1,140,003	75,347	16,501	-	91,848	339,274	467,263	806,537	
	ROUNDING	(2,778)	(62)	(244)	(240)	-	(546)	55	(20)	-	35	(353)	(150)	(503)	
	<b>TOTAL of All Plans</b>	<b>\$ 6,172,156,478</b>	<b>\$ 178,793,836</b>	<b>\$ 361,868,687</b>	<b>\$ 524,623,463</b>	<b>\$ 72,227,520</b>	<b>\$ 1,137,513,506</b>	<b>\$ 284,359,494</b>	<b>\$ 32,643,097</b>	<b>\$ 72,222,220</b>	<b>\$ 389,224,811</b>	<b>\$ 723,722,180</b>	<b>\$ -</b>	<b>\$ 723,722,180</b>	
	<i>State Funded Divisions</i>														
	State General	\$ 3,525,985,874	\$ 82,113,301	\$ 147,350,460	\$ 239,089,360	\$ -	\$ 468,553,121	\$ 83,413,311	\$ 12,501,161	\$ -	\$ 95,914,472	\$ 419,489,626	\$ -	\$ 419,489,626	
	State Police/Corrections	(255,463,251)	5,031,511	25,967,530	26,005,246	-	57,004,287	44,385,601	1,506,496	-	45,892,097	(20,669,932)	-	(20,669,932)	
	Legislative	(15,103,282)	1,880,072	906,597	159,097	-	2,945,766	387,280	2,959,997	-	3,347,277	(953,079)	-	(953,079)	
	<b>Total State Funded Divisions</b>	<b>\$ 3,255,419,341</b>	<b>\$ 89,024,884</b>	<b>\$ 174,224,587</b>	<b>\$ 265,253,703</b>	<b>\$ -</b>	<b>\$ 528,503,174</b>	<b>\$ 128,186,192</b>	<b>\$ 16,967,654</b>	<b>\$ -</b>	<b>\$ 145,153,846</b>	<b>\$ 397,866,615</b>	<b>\$ -</b>	<b>\$ 397,866,615</b>	
	<i>Other PERA Divisions</i>														
	Municipal General	\$ 1,594,370,105	\$ 46,080,530	\$ 118,246,541	\$ 144,552,199	\$ 40,983,879	\$ 349,863,149	\$ 41,859,679	\$ 9,167,027	\$ 40,978,931	\$ 92,005,637	\$ 188,485,329	\$ -	\$ 188,485,329	
	Municipal Police	682,304,290	33,402,451	46,952,234	77,851,853	16,001,183	174,207,721	67,634,038	4,171,192	16,000,437	87,805,667	75,077,190	-	75,077,190	
	Municipal Fire	640,062,742	10,285,971	22,445,325	36,965,708	15,242,458	84,939,462	46,679,585	2,337,224	15,242,852	64,259,661	62,293,046	-	62,293,046	
	<b>Total Other PERA Divisions</b>	<b>\$ 2,916,737,137</b>	<b>\$ 89,768,952</b>	<b>\$ 187,644,100</b>	<b>\$ 259,369,760</b>	<b>\$ 72,227,520</b>	<b>\$ 609,010,332</b>	<b>\$ 156,173,302</b>	<b>\$ 15,675,443</b>	<b>\$ 72,222,220</b>	<b>\$ 244,070,965</b>	<b>\$ 325,855,565</b>	<b>\$ -</b>	<b>\$ 325,855,565</b>	

\*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 6/30/18

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%)	\$	\$	\$	\$	\$
	<b>Employer Allocation</b>		\$ 2,456,817,527	\$ 881,419,378	\$ 169,417,441	\$ 66,946,725	\$ 15,555,543	\$ 5,932,855	\$ -
2000	REDI-Net	0.0086%	\$ 211,287	\$ 75,802	\$ 40,918	\$ 32,105	\$ 27,686	\$ 776	\$ -
2010	ALAMOGORDO CITY OF	1.0112%	24,843,339	8,912,913	1,858,129	939,823	439,164	62,811	-
2020	ALBUQUERQUE CITY OF (REGULAR)	17.8313%	438,082,504	157,168,534	26,086,531	9,596,037	(247,723)	1,027,691	-
2030	ARCH HURLEY CONSERVANCY DIST	0.0471%	1,157,161	415,148	86,484	39,501	15,293	2,871	-
2040	AZTEC CITY OF	0.3627%	8,910,877	3,196,908	624,199	236,132	111,874	22,073	-
2050	BAYARD CITY OF	0.0801%	1,967,910	706,017	127,348	65,068	36,051	4,989	-
2060	BELEN CITY OF	0.2686%	6,599,012	2,367,493	549,934	225,875	21,255	15,730	-
2080	BERNALILLO TOWN OF	0.2464%	6,053,599	2,171,818	484,412	204,120	58,856	14,824	-
2090	BLOOMFIELD CITY OF	0.2511%	6,169,069	2,213,244	193,046	(57,888)	(156)	14,505	-
2100	BOSQUE FARMS VILLAGE OF	0.0688%	1,690,290	606,416	118,057	45,159	25,408	4,230	-
2110	CARLSBAD CITY OF	1.9566%	48,070,092	17,245,851	3,826,690	1,551,843	634,633	119,384	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.0090%	221,114	79,328	18,154	8,970	3,851	559	-
2130	CHAMA VILLAGE OF	0.0566%	1,390,559	498,883	125,449	68,545	41,893	3,688	-
2140	CIMARRON VILLAGE OF	0.0207%	508,561	182,454	35,453	7,786	8,735	1,283	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.0059%	144,953	52,004	7,346	992	(307)	335	-
2160	CLAYTON TOWN OF	0.1277%	3,137,356	1,125,573	190,629	83,792	21,702	7,597	-
2170	CLOUDCROFT VILLAGE OF	0.0404%	992,555	356,094	72,291	27,521	7,816	2,411	-
2180	CLOVIS CITY OF	0.1424%	3,498,508	1,255,141	275,209	141,744	49,112	8,718	-
2190	CUBA VILLAGE OF	0.0355%	872,170	312,904	22,453	(13,626)	(25,728)	1,793	-
2200	CUBA SOIL AND WATER CONS DIST	0.0052%	127,754	45,833	6,797	5,090	6,324	364	-
2210	DEMING CITY OF	0.4093%	10,055,754	3,607,650	688,329	279,229	86,647	24,514	-
2220	DES MOINES VILLAGE OF	0.0036%	88,445	31,731	(3,379)	(13)	866	219	-
2230	DEXTER TOWN OF	0.0353%	867,256	311,141	95,308	49,195	23,874	2,277	-
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.0055%	135,125	48,479	5,895	214	(3,433)	282	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.0051%	125,297	44,952	10,655	5,252	2,631	324	-
2270	ELIDA TOWN OF	0.0073%	179,348	64,344	10,004	3,610	2,361	447	-
2290	ESPAÑOLA CITY OF	0.4413%	10,841,936	3,889,704	723,890	326,219	38,316	25,878	-
2300	ESTANCIA TOWN OF	0.0388%	953,246	341,991	81,204	26,113	(1,930)	2,224	-
2310	FARMINGTON CITY OF	3.1591%	77,613,323	27,844,920	4,710,898	1,643,087	151,644	184,028	-
2320	FT SUMNER VILLAGE OF	0.0553%	1,358,620	487,425	96,981	33,568	(10,393)	3,089	-
2330	GALLUP CITY OF	1.1362%	27,914,361	10,014,687	2,198,864	1,060,467	423,375	69,874	-
2340	GRADY VILLAGE OF	0.0045%	110,556	39,663	5,457	2,200	1,313	272	-
2350	GRANTS CITY OF	0.3028%	7,439,244	2,668,938	679,512	299,457	97,960	18,474	-
2360	HATCH VILLAGE OF	0.0660%	1,621,499	581,737	152,395	71,618	33,245	4,145	-
2370	HOBBS CITY OF	1.7869%	43,900,873	15,750,083	3,899,150	1,804,642	816,877	111,405	-
2375	HURLEY, TOWN OF	0.0144%	353,781	126,924	68,514	53,758	46,358	1,296	-
2380	JAL CITY OF	0.0817%	2,007,220	720,120	154,154	60,202	4,437	4,764	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0179%	439,771	157,774	17,750	(2,374)	(7,633)	959	-
2400	LAS CRUCES CITY OF	4.9331%	121,197,265	43,481,299	8,109,358	3,071,485	651,560	291,515	-
2410	LAS VEGAS CITY OF	0.7214%	17,723,481	6,358,559	1,019,517	359,197	57,990	42,255	-
2420	LOGAN VILLAGE OF	0.0385%	945,875	339,347	50,266	20,384	(7,492)	2,152	-
2430	LORDSBURG CITY OF	0.0633%	1,555,166	557,939	67,589	12,726	(15,888)	3,497	-
2440	LOS LUNAS VILLAGE OF	0.6118%	15,030,809	5,392,523	1,304,149	700,667	299,828	38,344	-
2450	LOS RANCHOS VILLAGE OF	0.0210%	515,932	185,098	(79,956)	(109,159)	(124,798)	(36)	-
2460	MAGDALENA VILLAGE OF	0.0193%	474,166	170,114	52,533	29,248	19,240	1,307	-
2470	MESILLA TOWN OF	0.0440%	1,081,000	387,824	(70,114)	13,127	12,359	2,665	-
2480	MID. RIO GRANDE CONS. DIST.	0.9839%	24,172,628	8,672,286	1,737,544	809,558	358,936	60,430	-
2490	MILAN VILLAGE OF	0.0843%	2,071,097	743,037	77,543	(12,700)	(26,409)	4,604	-
2500	MORIARTY CITY OF	0.0745%	1,830,329	656,658	127,018	49,686	18,636	4,489	-
2510	MOUNTAINAIR TOWN OF	0.0311%	764,070	274,122	61,053	31,850	27,510	2,071	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	0.1442%	3,542,731	1,271,006	54,226	(62,721)	(73,158)	7,599	-
2530	PECOS VILLAGE OF	0.0330%	810,750	290,868	64,184	24,097	4,827	1,953	-
2540	PECOS VALLEY CONS. DISTRICT	0.0493%	1,211,212	434,540	100,661	47,030	18,699	3,033	-
2550	PORTALES CITY OF	0.3300%	8,107,497	2,908,684	463,307	160,138	(65,396)	18,411	-
2560	QUESTA VILLAGE OF	0.0412%	1,012,205	363,146	56,919	14,371	1,507	2,395	-
2570	RATON CITY OF	0.2423%	5,952,869	2,135,679	434,833	166,321	43,206	14,430	-
2580	RATON PUBLIC SERVICE	0.0916%	2,250,444	807,380	146,547	52,570	19,457	5,488	-
2590	REGION V HOUSING AUTHORITY	0.0394%	967,986	347,280	68,962	31,719	13,482	2,411	-
2600	REGION VI HOUSING AUTHORITY	0.0755%	1,854,897	665,472	142,025	64,255	16,340	4,524	-
2610	RESERVE VILLAGE OF	0.0144%	353,781	126,924	23,378	16,347	9,287	924	-
2620	RIO RANCHO CITY OF	1.9668%	48,320,687	17,335,756	3,651,675	1,660,997	678,499	120,413	-
2630	ROSWELL CITY OF	1.4562%	35,776,177	12,835,229	2,538,042	775,168	151,764	85,647	-
2640	ROY VILLAGE OF	0.0111%	272,707	97,838	22,722	13,982	7,548	719	-
2650	RUIDOSO DOWNS THE CITY OF	0.1516%	3,724,535	1,336,232	259,291	117,610	55,445	9,314	-
2660	RUIDOSO VILLAGE OF	0.7477%	18,369,625	6,590,373	1,396,298	589,620	240,698	45,601	-
2670	S N M E D D	0.0216%	530,673	190,387	(45,173)	(44,337)	(30,954)	939	-
2680	SAN YSIDRO VILLAGE OF	0.0083%	203,916	73,158	18,402	10,131	5,887	536	-
2690	SANTA FE CITY OF	5.0352%	123,705,677	44,381,229	7,313,274	2,599,270	105,243	291,952	-
2710	SANTA ROSA CITY OF	0.1380%	3,390,408	1,216,359	274,055	121,040	39,237	8,364	-
2720	SILVER CITY TOWN OF	0.3506%	8,613,602	3,090,256	464,627	130,756	(20,524)	20,049	-
2730	SOCORRO CITY OF	0.3852%	9,463,661	3,395,227	643,931	265,685	49,503	22,750	-
2740	SOUTHWEST NEW MEXICO COG	0.0214%	525,759	188,624	31,882	10,260	4,248	1,278	-
2750	SPRINGER TOWN OF	0.0382%	938,505	336,703	63,816	16,527	(4,781)	2,159	-
2760	T OR C CITY OF	0.3050%	7,493,293	2,688,329	533,523	236,950	91,256	18,533	-
2770	TAOS TOWN OF	0.3528%	8,667,652	3,109,647	123,515	(129,966)	(282,746)	17,554	-
2780	TEXICO CITY OF	0.0200%	491,364	176,284	52,649	25,365	5,868	1,217	-
2790	TIERRA Y MONTES SWCD	0.0235%	577,352	207,133	45,116	15,208	(1,246)	1,346	-
2800	TUERAS VILLAGE OF	0.0274%	673,168	241,509	61,306	35,453	51,138	2,094	-
2810	TUCUMCARI CITY OF	0.3261%	8,011,682	2,874,309	535,802	183,210	79,833	19,637	-
2830	WAGON MOUND VILLAGE OF	0.0125%	307,102	110,177	31,772	16,816	8,378	807	-
2840	WILLIAMSBURG VILLAGE OF	0.0095%	233,398	83,735	25,690	14,000	6,380	612	-
2850	EUNICE CITY OF	0.2027%	4,979,969.00	1,786,637.00	207,222.00	68,296.00	107,512.00	12,787.00	-
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	0.0287%	705,107	252,968	36,787	(735)	(41,799)	1,240	-
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1535%	3,771,215	1,352,979	287,352	135,628	58,192	9,450	-
2880	MELROSE VILLAGE OF	0.0162%	398,004	142,789	39,158	21,191	9,260	1,030	-
2900	ANGEL FIRE VILLAGE OF	0.2163%	5,314,096	1,906,510	444,975	197,197	47,128	12,965	-
2910	TIMBERON WATER AND SANITATION DISTRICT	0.0062%	152,323	54,648	(935)	(7,846)	(3,325)	324	-
2920	MOSQUERO VILLAGE OF	0.0032%	78,618	28,205	2,795	(2,556)	(1,034)	176	-

\*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 6/30/18

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability	Net Pension Liability	Year 1	Year 2	Year 3	Year 4	Year 5	
			1% Decrease Discount Rate (6.25%)	1% Increase Discount Rate (8.25%)						
Municipal General			\$ 2,456,817,527	\$ 881,419,378	\$ 169,417,441	\$ 66,946,725	\$ 15,555,543	\$ 5,932,855	\$ -	
Employer Allocation										
2930	EAGLE NEST VILLAGE OF	0.0245%	\$ 601,920	\$ 215,947	\$ 57,196	\$ 21,890	\$ 7,794	\$ 1,493	\$ -	
2940	EMW GAS ASSOCIATION	0.0921%	2,262,728	811,787	161,934	67,327	21,374	5,533		
2950	SUNLAND PARK CITY OF	0.1611%	3,957,933	1,419,967	418,047	230,291	135,662	10,665		
2960	HAGERMAN TOWN OF	0.0196%	481,536	172,758	36,918	17,321	7,645	1,206		
2970	SANTA CLARA VILLAGE OF	0.0267%	655,970	235,339	104,413	38,439	1,702	1,560		
2980	ARTESIA CITY OF	0.3498%	8,593,948	3,083,205	775,466	360,280	213,116	22,340		
2990	MAXWELL VILLAGE OF	0.0064%	157,237	56,411	(4,388)	(6,501)	(1,455)	353		
2995	MAXWELL HOUSING AUTHORITY	0.0000%	-	-	(124)	(584)	(3,677)	(35)		
3000	KIRTLAND, TOWN OF	0.0035%	85,988	30,849	16,540	12,531	7,897	282		
3010	BERNALILLO COUNTY	10.2723%	252,371,667	90,542,043	14,436,537	5,116,940	1,346,071	606,922		
3020	CATRON COUNTY	0.1578%	3,876,859	1,390,880	374,654	182,885	102,060	10,136		
3030	CHAVES COUNTY	1.1502%	28,258,315	10,138,086	2,059,148	786,153	253,063	68,981		
3040	CIBOLA COUNTY	0.3479%	8,547,268	3,066,458	225,595	(220,563)	(381,242)	16,286		
3050	COLFAX COUNTY	0.2510%	6,166,612	2,212,363	311,599	84,825	(14,572)	14,356		
3060	CURRY COUNTY	0.6186%	15,197,873	5,452,460	1,277,066	668,202	269,329	38,433		
3070	DE BACA COUNTY	0.0930%	2,284,841	819,720	80,347	(6,599)	(25,055)	5,121		
3090	DONA ANA COUNTY	2.7493%	67,545,284	24,232,863	4,613,781	1,538,771	24,478	159,082		
3100	EDDY COUNTY	1.8699%	45,940,031	16,481,661	4,096,086	1,917,949	835,303	116,382		
3110	GRANT COUNTY	0.6077%	14,930,080	5,356,386	1,069,998	480,086	174,801	36,858		
3120	GUADALUPE COUNTY	0.1561%	3,835,092	1,375,895	249,238	113,313	41,439	9,433		
3130	HARDING COUNTY	0.0780%	1,916,317	687,507	152,879	77,437	49,204	5,000		
3140	HIDALGO COUNTY	0.1964%	4,825,190	1,731,108	422,129	135,900	(80,970)	10,539		
3150	LEA COUNTY	1.3006%	31,953,369	11,463,741	2,465,274	1,004,722	394,719	79,088		
3160	LINCOLN COUNTY	0.3183%	7,820,050	2,805,558	468,044	156,641	(24,630)	18,144		
3170	LOS ALAMOS COUNTY	3.6388%	89,398,676	32,073,088	7,783,881	4,006,666	1,610,777	226,331		
3180	LUNA COUNTY	0.8112%	19,929,704	7,150,074	1,521,910	646,377	225,759	49,123		
3200	MCKINLEY COUNTY	0.8668%	21,295,695	7,640,143	994,868	182,630	(122,827)	48,851		
3210	MORA COUNTY	0.1094%	2,687,758	964,273	245,610	117,928	14,873	6,469		
3220	OTERO COUNTY	0.8078%	19,846,172	7,120,105	1,468,732	709,212	326,334	49,932		
3230	QUAY COUNTY	0.2427%	5,962,696	2,139,204	557,231	229,375	88,305	14,905		
3240	RIO ARRIBA COUNTY	1.2615%	30,992,753	11,119,105	1,922,698	695,862	265,168	75,531		
3250	ROOSEVELT COUNTY	0.3007%	7,387,651	2,650,428	597,641	384,888	185,871	19,229		
3260	SAN JUAN COUNTY	2.9673%	72,901,146	26,154,357	5,131,897	2,386,014	1,106,195	182,491		
3270	SAN MIGUEL COUNTY	0.4310%	10,588,884	3,798,918	759,046	289,274	10,977	25,013		
3280	SANDOVAL COUNTY	1.5830%	38,891,422	13,952,869	2,185,747	609,784	(215,464)	89,298		
3290	SANTA FE COUNTY	3.5889%	88,172,724	31,633,260	6,204,214	2,710,591	872,308	216,065		
3300	SIERRA COUNTY	0.2560%	6,289,453	2,256,434	448,184	239,407	79,651	15,586		
3310	SOCORRO COUNTY	0.3667%	9,009,150	3,232,165	726,801	312,058	93,194	22,118		
3320	TAOS COUNTY	1.2294%	30,204,114	10,836,170	2,477,360	965,491	73,592	17,761		
3330	TORRANCE COUNTY	0.3356%	8,245,080	2,958,044	662,697	283,512	104,288	20,431		
3340	UNION COUNTY	0.1403%	3,446,915	1,236,631	268,523	114,172	45,415	8,561		
3350	VALENCIA COUNTY	0.7162%	17,595,727	6,312,726	1,213,352	196,996	(332,223)	38,054		
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.2051%	5,038,933	1,807,791	372,487	138,925	16,892	12,017		
3370	SOUTHWEST SOLID WASTE	0.0436%	1,071,172	384,299	71,506	33,588	19,956	2,718		
3380	S S C A F C A	0.0962%	2,363,459	847,926	190,705	82,236	25,687	5,815		
3390	CHAVES SOIL AND WATER CONS DIST	0.0096%	235,855	84,616	21,140	10,235	3,944	594		
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	0.0106%	260,423	93,430	5,101	(1,781)	(7,236)	541		
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.0420%	1,031,863	370,196	94,824	45,658	21,852	2,644		
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.0089%	218,657	78,447	15,488	826	2,609	543		
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0700%	1,719,772	616,993	140,598	66,347	25,595	4,299		
3440	GREENTREE SOLID WASTE AUTHORITY	0.0400%	982,727	352,568	21,369	(17,298)	(18,595)	2,126		
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.2820%	6,928,225	2,485,603	738,611	307,473	82,470	17,119		
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.4080%	10,023,816	3,596,191	962,476	490,836	186,324	25,433		
3470	SOCORRO SOIL AND WATER DISTRICT	0.0122%	299,732	107,533	23,012	10,335	4,043	744		
3480	CIUDAD SOIL AND WATER CONSERVATION	0.0058%	142,496	51,123	17,961	14,782	8,868	422		
3490	CORRALES VILLAGE OF	0.1041%	2,557,547	917,558	204,578	63,704	(2,496)	5,989		
4000	WILLARD VILLAGE OF	0.0014%	34,395	12,340	1,084	1,501	524	88		
4010	SOUTH CENTRAL COUNCIL OF GOG	0.0682%	1,675,549	601,128	208,931	97,891	21,639	4,155		
4020	ELEPHANT BUTTE CITY OF	0.0489%	1,201,384	431,015	136,695	84,974	50,500	3,328		
4030	ANTHONY WATER AND SANITATION DIST.	0.0532%	1,307,027	468,915	120,707	68,286	43,816	3,510		
4040	LOVING VILLAGE OF	0.0430%	1,056,432	379,010	89,102	32,491	14,961	2,635		
4050	VAUGHN TOWN OF	0.0162%	398,004	142,789	30,071	7,188	(237)	932		
4060	EL PRADO WATER AND SANITATION DIST	0.0127%	312,016	111,940	26,482	14,124	5,040	784		
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.0136%	334,127	119,873	34,739	16,192	8,856	875		
4090	BAYARD HOUSING AUTHORITY	0.0128%	314,472	112,822	21,576	7,606	5,974	801		
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.0481%	1,181,729	423,962	89,511	41,962	13,916	2,918		
4110	CUBA HOUSING AUTHORITY	0.0019%	46,679	16,747	(4,220)	(5,336)	(7,976)	29		
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0117%	287,448	103,126	19,686	6,261	2,126	699		
4140	GALLUP CITY OF HOUSING AUTHORITY	0.0522%	1,282,459	460,101	92,512	29,054	(2,297)	2,994		
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.1079%	2,650,906	951,052	226,333	102,254	29,958	6,534		
4160	LORDSBURG CITY HOUSING AUTHORITY	0.0113%	277,620	99,600	17,237	8,974	5,741	710		
4170	RATON CITY OF HOUSING AUTHORITY	0.0336%	825,491	296,157	60,108	28,023	8,597	2,027		
4180	T OR C CITY OF HOUSING AUTHORITY	0.0943%	2,316,779	831,179	195,180	101,465	30,294	5,751		
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0040%	98,272	35,256	7,390	3,291	1,235	242		
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.0754%	1,852,440	664,590	261,006	132,408	20,921	4,563		
4245	PERALTA TOWN OF	0.0217%	533,129	191,268	100,380	65,719	31,256	1,567		
4250	RED RIVER TOWN OF	0.1426%	3,503,422	1,256,904	246,007	123,522	52,207	8,761		
4260	SANTA FE CITY OF HOUSING AUTHORITY	0.1544%	3,793,326	1,360,911	215,321	115,574	34,128	9,263		
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.1892%	4,648,298	1,667,645	277,065	124,568	28,206	11,211		
4290	EDGEWOOD TOWN OF	0.0852%	2,093,209	750,969	160,830	80,151	35,925	5,280		
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.1662%	4,083,230	1,464,919	353,364	145,192	33,206	9,935		
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0146%	358,695	128,687	29,310	15,026	2,577	871		
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.0044%	108,100	38,782	1,490	(305)	990	267		
4340	CARLSBAD IRRIGATION DISTRICT	0.0777%	1,908,947	684,863	139,809	73,019	24,036	4,727		
4350	COLUMBUS VILLAGE OF	0.0374%	918,849	329,650	78,995	37,740	22,056	2,381	\$	
4370	LOVINGTON CITY OF	0.1465%	3,599,237	1,291,279	506,969	225,985	108,268	9,545		
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3.7311%	91,666,319	32,886,639	6,293,975	2,583,177	578,248	221,340		
4390	SAN JUAN WATER COMMISSION	0.0280%	687,909	246,798	28,108	35,555	10,790	1,725		

\*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 6/30/18

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%)						
	<b>Municipal General</b>		<b>\$ 2,456,817,527</b>	<b>\$ 881,419,378</b>	<b>\$ 169,417,441</b>	<b>\$ 66,946,725</b>	<b>\$ 15,555,543</b>	<b>\$ 5,932,855</b>	<b>\$ -</b>	
<b>Employer Allocation</b>										
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0215%	\$ 528,216	\$ 189,505	\$ 9,797	\$ (3,625)	\$ (15,345)	\$ 1,089	\$ -	
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.0000%	-	-	(3,285)	(771)	-	-	-	
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.0099%	243,225	87,261	20,254	11,972	9,200	662	-	
4430	CARRIZOZO TOWN OF	0.0085%	208,830	74,921	7,455	3,107	(823)	485	-	
4440	TULAROSA VILLAGE OF	0.0632%	1,552,709	557,057	126,230	62,905	45,064	4,104	-	
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	0.0027%	66,334	23,798	5,497	3,390	2,565	181	-	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.0963%	2,365,915	848,807	221,278	119,133	64,613	6,209	-	
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	0.0280%	687,909	246,798	76,822	47,930	23,351	1,852	-	
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.1005%	2,469,101	885,826	289,816	129,691	30,952	6,115	-	
4490	TAOS SKI VALLEY	0.0631%	1,550,252	556,176	163,889	72,762	22,990	3,876	-	
4500	ANTHONY CITY OF	0.0551%	1,353,706	485,662	183,801	112,112	40,128	3,583	-	
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0544%	1,336,509	479,492	112,402	48,836	6,930	3,213	-	
4520	SPRINGER HOUSING AUTHORITY	0.0135%	331,670	118,991	25,823	11,865	568	787	-	
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	0.0052%	127,754	45,833	7,765	2,918	809	309	-	
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0797%	1,958,083	702,491	164,054	71,982	48,857	5,092	-	
4560	ALBUQUERQUE HOUSING AUTHORITY	0.2997%	7,363,083	2,641,614	828,784	210,584	(20,170)	17,114	-	
4570	MID-REGION COUNCIL OF GOVERNMENTS	0.6979%	17,146,129	6,151,426	3,005,044	844,587	245,512	42,775	-	
4580	A M A F C A	0.1800%	4,422,272	1,586,555	772,214	201,367	63,540	11,034	-	
	ROUNDING	-0.0001%	(7,364)	(2,647)	(798)	(1,460)	(3,426)	(41)	-	
<b>TOTAL</b>			<b>100.0000%</b>	<b>\$ 2,456,817,527</b>	<b>\$ 881,419,378</b>	<b>\$ 169,417,441</b>	<b>\$ 66,946,725</b>	<b>\$ 15,555,543</b>	<b>\$ 5,932,855</b>	<b>\$ -</b>

1 The Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions are not included in the Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date.

\*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 6/30/18

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	
			\$	\$	\$	\$	\$	\$	\$	
			1,049,103,977	383,275,619	55,608,934	12,423,394	15,914,309	2,454,671	-	
<b>Employer Allocation</b>										
2010	ALAMOGORDO CITY OF	1.1257%	\$ 11,809,764	\$ 4,314,534	\$ 424,274	\$ 51,890	\$ 89,511	\$ 26,738	\$ -	
2020	ALBUQUERQUE CITY OF (REGULAR)	27.8722%	292,408,358	106,827,347	14,260,218	3,534,590	4,166,202	681,477	-	
2040	AZTEC CITY OF	0.3584%	3,759,989	1,373,660	172,716	35,927	48,507	8,713	-	
2050	BAYARD CITY OF	0.0946%	992,453	362,579	45,941	11,737	9,182	2,261	-	
2060	BELEN CITY OF	0.4419%	4,635,991	1,693,695	310,277	112,300	82,351	10,968	-	
2080	BERNALILLO TOWN OF	0.5828%	6,114,178	2,233,731	434,145	125,189	148,404	14,862	-	
2090	BLOOMFIELD CITY OF	0.4974%	5,218,243	1,906,413	205,073	(2,517)	88,387	12,302	-	
2100	BOSQUE FARMS VILLAGE OF	0.2697%	2,829,434	1,033,695	146,700	23,306	42,362	6,614	-	
2110	CARLSBAD CITY OF	1.9877%	20,853,040	7,618,369	1,248,842	195,436	188,098	47,509	-	
2140	CIMARRON VILLAGE OF	0.0503%	527,699	192,787	58,938	39,874	44,642	1,603	-	
2160	CLAYTON TOWN OF	0.1428%	1,498,120	547,317	67,328	15,408	19,510	3,471	-	
2170	CLOUDCROFT VILLAGE OF	0.0580%	608,480	222,300	33,876	(8,502)	3,217	1,364	-	
2180	CLOVIS CITY OF	0.7166%	7,517,879	2,746,553	463,960	155,338	134,738	17,796	-	
2190	CUBA VILLAGE OF	0.0823%	863,413	315,436	52,145	8,127	4,287	1,934	-	
2210	DEMING CITY OF	0.7407%	7,770,713	2,838,922	415,710	75,813	160,807	18,613	-	
2230	DEXTER TOWN OF	0.0935%	980,912	358,362	56,096	21,609	13,342	2,279	-	
2270	ELIDA TOWN OF	0.0176%	184,643	67,457	1,050	2,118	7,975	483	-	
2290	ESPANOLA CITY OF	0.4341%	4,554,160	1,663,799	221,974	37,486	(3,911)	9,926	-	
2300	ESTANCIA TOWN OF	0.0729%	764,797	279,408	69,781	18,883	26,704	1,941	-	
2310	FARMINGTON CITY OF	3.5213%	36,942,099	13,496,285	1,633,123	19,498	338,190	84,213	-	
2330	GALLUP CITY OF	1.5124%	15,866,648	5,796,660	753,492	98,774	291,169	37,630	-	
2350	GRANTS CITY OF	0.3448%	3,617,310	1,321,534	146,663	(43,645)	7,329	7,986	-	
2360	HATCH VILLAGE OF	0.1642%	1,722,628	629,338	126,567	43,276	60,111	4,372	-	
2370	HOBBS CITY OF	2.6704%	28,015,272	10,234,992	1,492,280	76,108	195,923	63,259	-	
2380	JAL CITY OF	0.0755%	792,074	289,374	60,442	15,676	6,702	1,798	-	
2390	JEMEZ SPRINGS VILLAGE OF	0.0130%	136,383	49,826	16,732	1,995	3,747	336	-	
2400	LAS CRUCES CITY OF	4.9026%	51,433,371	18,790,470	2,580,861	594,778	784,410	120,386	-	
2410	LAS VEGAS CITY OF	0.7097%	7,445,491	2,720,107	362,901	121,036	76,027	17,051	-	
2420	LOGAN VILLAGE OF	0.0473%	496,226	181,289	18,512	4,910	(24)	1,085	-	
2430	LORDSBURG CITY OF	0.1821%	1,910,418	697,945	94,410	22,401	14,297	4,324	-	
2440	LOS LUNAS VILLAGE OF	0.9063%	9,508,029	3,473,627	662,734	237,393	208,276	22,889	-	
2460	MAGDALENA VILLAGE OF	0.0257%	269,619	98,501	25,423	7,121	2,412	614	-	
2470	MESILLA TOWN OF	0.1309%	1,373,277	501,708	86,842	19,046	18,175	3,186	-	
2490	MILAN VILLAGE OF	0.0894%	937,899	342,648	95,684	45,621	42,894	2,480	-	
2500	MORIARTY CITY OF	0.2068%	2,169,547	792,614	167,964	64,459	59,340	5,341	-	
2510	MOUNTAINAIR TOWN OF	0.0303%	317,879	116,133	32,292	18,948	17,407	871	-	
2550	PORTALES CITY OF	0.4785%	5,019,963	1,833,974	217,930	(8,083)	49,721	11,480	-	
2560	QUESTA VILLAGE OF	0.0466%	488,882	178,606	26,378	445	(1,114)	1,059	-	
2570	RATON CITY OF	0.3010%	3,157,803	1,153,660	152,680	22,420	60,208	7,511	-	
2620	RIO RANCHO CITY OF	3.2147%	33,725,546	12,321,162	1,751,187	347,142	473,701	78,533	-	
2630	ROSWELL CITY OF	2.1965%	23,043,569	8,418,649	1,074,701	78,250	471,356	55,136	-	
2650	RUIDOSO DOWNS THE CITY OF	0.1468%	1,540,085	562,649	80,585	(10,213)	35,668	3,725	-	
2660	RUIDOSO VILLAGE OF	0.6615%	6,939,822	2,535,368	402,629	117,020	99,120	16,176	-	
2680	SAN YSIDRO VILLAGE OF	0.0120%	125,893	45,993	7,895	2,479	2,889	303	-	
2690	SANTA FE CITY OF	4.5055%	47,267,380	17,268,483	2,252,940	514,641	404,204	107,465	-	
2710	SANTA ROSA CITY OF	0.1417%	1,486,580	543,101	87,815	8,978	33,458	3,588	-	
2720	SILVER CITY TOWN OF	0.7023%	7,367,858	2,691,745	389,374	124,163	166,862	17,791	-	
2730	SOCORRO CITY OF	0.2975%	3,121,084	1,140,245	132,923	20,509	51,121	7,337	-	
2750	SPRINGER TOWN OF	0.0257%	269,619	98,501	18,785	10,620	7,306	664	-	
2760	T OR C CITY OF	0.2449%	2,569,256	938,642	79,562	8,947	7,651	5,697	-	
2770	TAOS TOWN OF	0.5100%	5,350,430	1,954,706	319,996	107,059	112,766	12,835	-	
2780	TEXICO CITY OF	0.0255%	267,521	97,735	14,553	(3,853)	3,219	619	-	
2810	TUCUMCARI CITY OF	0.2542%	2,666,823	974,287	162,714	44,218	91,494	6,752	-	
2850	EUNICE CITY OF	0.2127%	2,231,444	815,227	36,800	(23,836)	43,499	5,315	-	
2880	MELROSE VILLAGE OF	0.0000%	-	-	-	-	-	-	-	
2900	ANGEL FIRE VILLAGE OF	0.1126%	1,181,291	431,569	92,737	39,056	30,785	2,892	-	
2950	SUNLAND PARK CITY OF	0.4272%	4,481,772	1,637,353	322,827	156,682	195,797	11,765	-	
2960	HAGERMAN TOWN OF	0.0787%	825,645	301,638	30,611	(532)	2,177	1,829	-	
2980	ARTESIA CITY OF	0.8475%	8,891,156	3,248,261	491,407	21,632	102,152	20,477	-	
3010	BERNALILLO COUNTY	9.0515%	94,959,646	34,692,192	5,317,587	1,670,859	1,752,041	225,299	-	
3020	CATRON COUNTY	0.1506%	1,579,951	577,213	107,429	26,312	22,709	3,682	-	
3030	CHAVES COUNTY	0.8359%	8,769,460	3,203,801	426,079	9,982	38,079	19,567	-	
3040	CIBOLA COUNTY	0.3268%	3,428,471	1,252,544	153,380	(24,387)	16,070	7,663	-	
3050	COLFAX COUNTY	0.2125%	2,229,346	814,461	146,452	28,400	32,000	5,198	-	
3060	CURRY COUNTY	0.3913%	4,105,143	1,499,757	246,571	89,574	87,164	9,853	-	
3070	DE BACA COUNTY	0.0531%	557,074	203,519	(17,004)	(40,611)	(22,873)	989	-	
3090	DONA ANA COUNTY	3.5505%	37,248,437	13,608,201	2,719,879	1,043,099	1,179,902	93,299	-	
3100	EDDY COUNTY	1.5511%	16,272,652	5,944,988	753,238	(7,399)	230,486	37,912	-	
3110	GRANT COUNTY	0.7545%	7,915,490	2,891,815	307,271	1,864	72,109	18,040	-	
3120	GUADALUPE COUNTY	0.1251%	1,312,429	479,478	90,345	34,437	34,032	3,213	-	
3130	HARDING COUNTY	0.0353%	370,333	135,296	32,639	8,420	7,156	883	-	
3140	HIDALGO COUNTY	0.1349%	1,415,241	517,039	92,136	28,818	3,709	3,134	-	
3150	LEA COUNTY	1.6975%	17,808,540	6,506,104	1,374,302	491,282	472,629	43,693	-	

\*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 6/30/18

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					1
			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	
	<b>Municipal Police</b>		\$ 1,049,103,977	\$ 383,275,619	\$ 55,608,934	\$ 12,423,394	\$ 15,914,309	\$ 2,454,671	\$ -	
			<b>Employer Allocation</b>							
3160	LINCOLN COUNTY	0.5054%	\$ 5,302,172	\$ 1,937,075	\$ 185,221	\$ (45,459)	\$ (16,056)	\$ 11,439	\$ -	
3170	LOS ALAMOS COUNTY	1.1533%	12,099,317	4,420,318	799,841	246,772	218,359	28,659	-	
3180	LUNA COUNTY	0.5778%	6,061,723	2,214,566	213,609	(55,227)	16,581	13,428	-	
3200	MCKINLEY COUNTY	0.6840%	7,175,871	2,621,606	279,330	(95,925)	(30,563)	15,394	-	
3210	MORA COUNTY	0.0445%	466,851	170,557	31,605	5,816	6,523	1,087	-	
3220	OTERO COUNTY	0.8887%	9,323,387	3,406,170	511,271	122,763	125,489	21,655	-	
3230	QUAY COUNTY	0.1168%	1,225,353	447,666	79,157	(1,214)	7,401	2,755	-	
3240	RIO ARriba COUNTY	0.4719%	4,950,722	1,808,678	276,006	84,697	65,731	11,489	-	
3250	ROOSEVELT COUNTY	0.3124%	3,277,401	1,197,353	197,391	60,758	79,781	7,969	-	
3260	SAN JUAN COUNTY	2.7682%	29,041,296	10,609,835	1,618,189	371,544	615,476	69,700	-	
3270	SAN MIGUEL COUNTY	0.0944%	990,354	361,812	60,451	15,438	(5,393)	2,111	-	
3280	SANDOVAL COUNTY	1.2394%	13,002,595	4,750,318	876,620	358,347	134,595	29,797	-	
3290	SANTA FE COUNTY	2.3084%	24,217,517	8,847,535	1,297,467	280,023	485,249	57,841	-	
3300	SIERRA COUNTY	0.2402%	2,519,948	920,628	158,477	(5,899)	3,826	5,553	-	
3310	SOCORRO COUNTY	0.2218%	2,326,912	850,105	174,796	63,729	50,400	5,596	-	
3320	TAOS COUNTY	0.4181%	4,386,304	1,602,475	260,088	102,896	62,623	10,222	-	
3330	TORRANCE COUNTY	0.1834%	1,924,057	702,928	123,973	28,238	28,208	4,492	-	
3340	UNION COUNTY	0.0993%	1,041,760	380,592	13,689	(34,013)	(21,534)	2,065	-	
3350	VALENCIA COUNTY	0.9846%	10,329,478	3,773,732	725,774	(25,536)	77,824	23,380	-	
3490	CORRALES VILLAGE OF	0.2422%	2,540,930	928,294	217,758	55,413	30,014	5,861	-	
4040	LOVING VILLAGE OF	0.0866%	908,524	331,916	57,500	17,040	38,953	2,377	-	
4250	RED RIVER TOWN OF	0.0712%	746,962	272,892	35,663	7,922	15,246	1,789	-	
4290	EDGEWOOD TOWN OF	0.2128%	2,232,493	815,610	126,538	41,623	78,474	5,669	-	
4300	CAPITAN VILLAGE OF	0.0378%	396,561	144,878	35,930	6,675	5,317	920	-	
4370	LOVINGTON CITY OF	0.3122%	3,275,303	1,196,587	135,711	(3,628)	15,424	7,320	-	
4430	CARRIZOZO TOWN OF	0.0485%	508,816	185,889	15,071	(6,714)	(5,287)	1,061	-	
4440	TULAROSA VILLAGE OF	0.0601%	630,512	230,349	28,382	6,931	11,661	1,498	-	
4490	TAOS SKI VALLEY	0.0377%	395,512	144,495	40,497	23,444	14,810	1,011	-	
4500	ANTHONY CITY OF ROUNDING	0.0920%	965,176	352,614	89,362	57,887	35,337	2,464	-	
		0.0002%	2,099	769	268	(748)	(113)	20	-	
	<b>TOTAL</b>	<b>100.0000%</b>	<b>\$ 1,049,103,977</b>	<b>\$ 383,275,619</b>	<b>\$ 55,608,934</b>	<b>\$ 12,423,394</b>	<b>\$ 15,914,309</b>	<b>\$ 2,454,671</b>	<b>\$ -</b>	

<sup>1</sup> The Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions are not included in the Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date.

\*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 Fire Division  
 As of and for the year ended 6/30/2018

Employer Code	Employer	Alloc. %*	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					1	
			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%)							
			\$ 854,435,109	\$ 464,447,106	\$ 18,251,483	\$ (3,556,740)	\$ 4,856,387	\$ 1,129,065	\$ -		
			<b>Employer Allocation</b>								
2010	ALAMOGORDO CITY OF	0.6295%	\$ 5,378,669	\$ 2,923,695	\$ 211,451	\$ 64,203	\$ 118,187	\$ 7,986	\$ -		
2020	ALBUQUERQUE CITY OF (REGULAR)	32.2807%	275,817,635	149,926,777	5,749,943	(1,833,785)	536,835	354,164	-		
2060	BELEN CITY OF	0.2867%	2,449,665	1,331,570	71,806	(32,728)	(16,691)	2,929	-		
2080	BERNALILLO TOWN OF	0.3781%	3,230,620	1,756,075	244,174	118,097	110,789	5,193	-		
2090	BLOOMFIELD CITY OF	0.1674%	1,430,324	777,484	(262,093)	(319,131)	(134,884)	458	-		
2110	CARLSBAD CITY OF	3.2708%	27,946,863	15,191,136	903,253	(159,036)	(17,556)	35,165	-		
2160	CLAYTON TOWN OF	0.1186%	1,013,360	550,835	(53,963)	2,688	(217)	1,278	-		
2180	CLOVIS CITY OF	1.3121%	11,211,043	6,094,011	278,182	(33,970)	113,871	15,314	-		
2210	DEMING CITY OF	0.6010%	5,135,155	2,791,327	(4,240)	(115,252)	(38,603)	6,110	-		
2290	ESPANOLA CITY OF	0.4947%	4,226,890	2,297,620	76,586	(32,983)	6,385	5,409	-		
2310	FARMINGTON CITY OF	3.7011%	31,623,498	17,189,652	14,864	(694,719)	(51,182)	39,477	-		
2330	GALLUP CITY OF	1.6109%	13,764,095	7,481,779	95,694	(159,899)	64,236	18,050	-		
2350	GRANTS CITY OF	0.2623%	2,241,183	1,218,245	26,771	(60,946)	(21,084)	2,622	-		
2370	HOBBS CITY OF	3.1425%	26,850,623	14,595,250	651,600	15,152	276,091	36,717	-		
2400	LAS CRUCES CITY OF	6.6789%	57,066,866	31,019,957	2,439,980	974,963	1,139,433	83,559	-		
2410	LAS VEGAS CITY OF	0.4698%	4,014,136	2,181,973	(4,178)	(23,368)	4,154	5,121	-		
2440	LOS LUNAS VILLAGE OF	0.5949%	5,083,035	2,762,996	228,760	124,527	160,097	8,027	-		
2470	MESILLA TOWN OF	0.0467%	399,021	216,897	4,728	(4,103)	1,539	521	-		
2500	MORIARTY CITY OF	0.0593%	506,680	275,417	24,044	5,796	7,399	714	-		
2530	PECOS VILLAGE OF	0.0066%	56,393	30,654	(81)	(1,146)	(991)	61	-		
2550	PORTALES CITY OF	0.7798%	6,662,885	3,621,759	125,416	(69,301)	(51,933)	7,905	-		
2570	RATON CITY OF	0.3922%	3,351,095	1,821,562	662	(11,408)	(65,799)	3,579	-		
2620	RIO RANCHO CITY OF	4.2864%	36,624,507	19,908,061	718,324	(149,338)	183,380	48,149	-		
2630	ROSWELL CITY OF	3.2542%	27,805,027	15,114,037	608,142	(152,548)	1,173	35,173	-		
2650	RUIDOSO DOWNS THE CITY OF	0.0399%	340,920	185,315	25,711	15,920	21,327	645	-		
2660	RUIDOSO VILLAGE OF	0.7561%	6,460,384	3,511,685	188,741	14,637	95,324	9,125	-		
2690	SANTA FE CITY OF	6.6437%	56,766,105	30,856,472	752,128	(764,016)	153,534	73,320	-		
2720	SILVER CITY TOWN OF	0.7884%	6,736,367	3,661,701	105,994	(9,512)	105,203	9,568	-		
2730	SOCORRO CITY OF	0.4606%	3,935,528	2,139,243	72,122	(25,021)	20,765	5,185	-		
2770	TAOS TOWN OF	0.2497%	2,133,525	1,159,725	10,722	(49,848)	(25,195)	2,447	-		
2850	EUNICE CITY OF	0.1610%	1,375,641	747,760	39,553	49,771	117,011	2,910	-		
2900	ANGEL FIRE VILLAGE OF	0.1529%	1,306,432	710,140	35,903	7,772	111,369	2,766	-		
2950	SUNLAND PARK CITY OF	0.2802%	2,394,127	1,301,381	101,875	37,769	58,510	3,611	-		
2980	ARTESIA CITY OF	0.9179%	7,842,860	4,263,160	312,181	(31,550)	46,909	10,389	-		
3010	BERNALILLO COUNTY	10.0141%	85,563,986	46,510,197	1,024,523	(490,736)	(57,307)	107,632	-		
3090	DONA ANA COUNTY	0.6360%	5,434,207	2,953,884	209,198	81,748	123,752	8,108	-		
3100	EDDY COUNTY	0.2444%	2,088,240	1,135,109	303,836	96,827	24,844	2,888	-		
3170	LOS ALAMOS COUNTY	7.8388%	66,977,460	36,407,080	1,503,244	41,881	863,957	93,338	-		
3260	SAN JUAN COUNTY	0.4476%	3,824,452	2,078,865	86,808	(14,631)	(4,067)	4,796	-		
3280	SANDOVAL COUNTY	0.8467%	7,234,502	3,932,473	166,445	26,841	197,983	11,129	-		
3290	SANTA FE COUNTY	3.5609%	30,425,580	16,538,497	865,207	175,056	632,880	44,806	-		
3490	CORRALES VILLAGE OF	0.2359%	2,015,613	1,095,631	109,800	8,329	(1,373)	2,535	-		
4250	RED RIVER TOWN OF	0.0698%	596,396	324,184	4,410	(6,502)	474	760	-		
4370	LOVINGTON CITY OF	0.8301%	7,092,666	3,855,375	183,234	(73,482)	45,707	9,425	-		
	ROUNDING	0.0001%	850	460	23	242	151	1	-		
	<b>TOTAL</b>	100.0000%	\$ 854,435,109	\$ 464,447,106	\$ 18,251,483	\$ (3,556,740)	\$ 4,856,387	\$ 1,129,065	\$ -		

<sup>1</sup> The Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions are not included in the Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date.

\*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 State of New Mexico Public Employees Retirement Association**  
As of and for the year ended 6/30/2018

Plan	Total Pension Expense		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
	Total Pension Expense	Total Employer Contributions	Net Pension Liability 1% Decrease Discount Rate (6.25%)*	Net Pension Liability 1% Increase Discount Rate (8.25%)*	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
<b>PERA Divisions</b>										
State Funded Divisions										
State General	\$ 419,489,626	\$ 150,327,266	\$ 4,653,933,072	\$ 2,589,436,894	\$ 227,281,442	\$ 90,872,888	\$ 46,691,156	\$ 7,793,163	\$ -	\$ -
State Police	(20,669,932)	21,211,066	(125,857,304)	(361,228,798)	11,737,932	(3,259,081)	1,370,228	1,263,111	-	-
Legislative	(953,079)	-	(9,960,929)	(14,944,963)	74,638	(300,198)	(224,979)	49,028	-	-
Total State Funded Divisions	397,866,615	171,538,332	4,518,114,839	2,213,263,133	239,094,012	87,313,609	47,836,405	9,105,302	-	-
Other PERA Divisions										
Municipal General	\$ 188,485,329	\$ 80,561,814	\$ 2,456,817,527	\$ 881,419,378	\$ 169,417,441	\$ 66,946,725	\$ 15,555,543	\$ 5,932,855	\$ -	\$ -
Municipal Police	75,077,190	39,930,344	1,049,103,977	383,275,619	55,608,934	12,423,394	15,914,309	2,454,671	-	-
Municipal Fire	62,293,046	27,511,371	854,435,109	464,447,106	18,251,483	(3,556,740)	4,856,387	1,129,065	-	-
Total Other PERA Divisions	325,855,565	148,003,529	4,360,356,613	1,729,142,103	243,277,858	75,813,379	36,326,239	9,516,591	-	-
Total PERA	\$ 723,722,180	\$ 319,541,861	\$ 8,878,471,452	\$ 3,942,405,236	\$ 482,371,870	\$ 163,126,988	\$ 84,162,644	\$ 18,621,893	\$ -	\$ -
<b>Funds</b>										
Judges	\$ 14,627,852	\$ 4,723,239	\$ 103,346,195	\$ 68,498,007	\$ (514,422)	\$ (1,864,009)	\$ (617,912)	\$ 109,782	\$ -	\$ -
Magistrates	(467,096)	1,231,917	45,081,231	30,257,881	1,350,996	335,763	(173,650)	35,678	-	-
Volunteer Firefighters	776,386	750,000	(12,455,846)	(23,491,383)	718,962	(15,017)	(946,173)	(583,853)	(636,850)	(98,987)

\*Discount rate for Judge's Fund is 6.08% with discount rate sensitivities of 5.08% and 7.08%.

\*Discount rate for Magistrate's Fund is 5.21% with discount rate sensitivities of 4.21% and 6.21%.



**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, 2018, 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, 2018 (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, 2018, and the related notes.

We have issued our report thereon dated June 10, 2019.

**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 10, 2019



## **Exit Conference**

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2018. The contents of this report were presented and discussed during an exit conference in Executive Session with the PERA Board and management of PERA on May 30, 2019. The following individuals attended the exit conference which was held in executive session.

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

#### **Members of the Board**

Jackie Kohlasch, PhD – Chair  
Steve Neel – State Member  
Claudia Armijo – State Member  
David Royal – State Member  
Lawrence Davis –Municipal Member  
Loretta Naranjo-Lopez- Retire Member  
Dan Mayfield – Retire Member  
Tim Eichenberg – Ex-Officio

#### **PERA Management**

Wayne Propst, Executive Director  
Anna Williams, CPA, Chief Financial Officer  
Renda Peery-Galon, Administrative Service Division

#### **CliftonLarsonAllen**

Matt Bone, CPA Principal