



INVESTED IN TOMORROW.

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

## **Schedules of Employer Allocations and Pension Amounts**

**June 30, 2022**

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INVESTED IN TOMORROW.

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## Report of Independent Auditors

The Public Employees Retirement Association Board  
Public Employees Retirement Association of New Mexico

Mr. Joseph M. Maestas, P.E.  
New Mexico State Auditor

### Report on the Audit of the Schedules

#### ***Opinions***

We have audited the schedule 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 of New Mexico Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (NMPERA), a fiduciary fund of the State of New Mexico, for the year ended June 30, 2022, and the related notes.

We have also audited the columns titled net pension liability/asset, and columns of total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the PERA Fund, and the judicial, magistrate, and volunteer firefighters funds as of and for the year ended June 30, 2022, included in the accompanying schedules of the pension amounts by employer (specified column totals) of the Public Employees Retirement Association of New Mexico, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations of Public Employees Retirement Association of New Mexico's PERA Fund as of June 30, 2022 and the totals for all Public Employees Retirement Association of New Mexico's PERA Fund employers and the single employer plans of the columns titled net pension liability/asset, deferred outflows of resources, deferred inflows of resources, and pension expense as of and for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of NMPERA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Schedules***

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

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 NMPERA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NMPERA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Other Matters***

#### ***Financial Statements***

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 Public Employees Retirement Association of New Mexico as of and for the year ended June 30, 2022, and our report thereon dated November 23, 2022 expressed an unmodified opinion on those financial statements.

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the schedules. The schedule of pension amounts (in summation) by employers participating in PERA, schedule of other pension items – municipal general division, schedule of other pension items – municipal police division, schedule of other pension items – municipal fire division, and schedule of pension amounts by divisions and funds of the State of New Mexico Public Employees Retirement Association (collectively, the supplementary information) are presented for purposes of additional analysis and are not a required part of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the PERA Fund and single employer plans. 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. The information has been subjected to the auditing procedures applied in the audit of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the PERA Fund and the single employer plans and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedules or to the schedules 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 schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the PERA Fund and single employer plans as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2023 on our consideration of Public Employees Retirement Association of New Mexico'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 Public Employees Retirement Association of New Mexico'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 Public Employees Retirement Association of New Mexico's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Albuquerque, New Mexico  
June 12, 2023

State of New Mexico Public Employees Retirement Association  
PERA Fund - Municipal General Division  
Schedule of Employer Allocations  
For the year ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions for Allocations	2022 Employer Allocation Percentage
2000	REDI-NET	\$ 5,031	0.005280%
2010	ALAMOGORDO CITY OF	909,471	0.953840%
2020	ALBUQUERQUE CITY OF (REGULAR)	18,805,859	19.723430%
2030	ARCH HURLEY CONSERVANCY DIST	38,883	0.040780%
2040	AZTEC CITY OF	343,896	0.360670%
2050	BAYARD CITY OF	68,895	0.072260%
2060	BELEN CITY OF	342,455	0.359160%
2080	BERNALILLO TOWN OF	266,822	0.279840%
2090	BLOOMFIELD CITY OF	233,232	0.244610%
2100	BOSQUE FARMS VILLAGE OF	65,163	0.068340%
2110	CARLSBAD CITY OF	1,755,136	1.840770%
2120	CARLSBAD SOIL AND WATER CONS DIST	12,438	0.013040%
2130	CHAMA VILLAGE OF	44,209	0.046370%
2140	CIMARRON VILLAGE OF	19,854	0.020820%
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,614	0.005890%
2160	CLAYTON TOWN OF	114,868	0.120470%
2170	CLOUDCROFT VILLAGE OF	49,741	0.052170%
2180	CLOVIS CITY OF	176,220	0.184820%
2190	CUBA VILLAGE OF	37,747	0.039590%
2200	CUBA SOIL AND WATER CONS DIST	4,358	0.004570%
2210	DEMING CITY OF	337,695	0.354170%
2220	DES MOINES VILLAGE OF	821	0.000860%
2230	DEXTER TOWN OF	30,805	0.032310%
2240	EAST RIO ARriba SOIL AND WATER CONS. DIST.	9,117	0.009560%
2250	EAST TORRANCE SOIL AND WATER CONS DIST	1,614	0.001690%
2270	ELIDA TOWN OF	5,472	0.005740%
2280	ENCINO VILLAGE OF	10,691	0.011210%
2290	ESPANOLA CITY OF	375,202	0.393510%
2300	ESTANCIA TOWN OF	40,473	0.042450%
2310	FARMINGTON CITY OF	2,923,353	3.065980%
2320	FT SUMNER VILLAGE OF	52,359	0.054910%
2330	GALLUP CITY OF	1,004,339	1.053340%
2340	GRADY VILLAGE OF	5,754	0.006030%
2350	GRANTS CITY OF	269,200	0.282330%
2360	HATCH VILLAGE OF	65,621	0.068820%
2370	HOBBS CITY OF	1,567,580	1.644060%
2375	HURLEY, TOWN OF	27,619	0.028970%
2380	JAL CITY OF	198,958	0.208670%
2390	JEMEZ SPRINGS VILLAGE OF	18,480	0.019380%
2400	LAS CRUCES CITY OF	5,232,511	5.487800%
2410	LAS VEGAS CITY OF	682,633	0.715940%
2420	LOGAN VILLAGE OF	42,400	0.044470%
2430	LORDSBURG CITY OF	76,647	0.080390%
2440	LOS LUNAS VILLAGE OF	629,104	0.659800%
2450	LOS RANCHOS VILLAGE OF	73,990	0.077600%
2460	MAGDALENA VILLAGE OF	17,829	0.018700%
2470	MESILLA TOWN OF	37,505	0.039330%
2480	MID. RIO GRANDE CONS. DIST.	903,339	0.947410%
2490	MILAN VILLAGE OF	81,381	0.085350%
2500	MORIARTY CITY OF	63,197	0.066280%

**State of New Mexico Public Employees Retirement Association**  
**PERA Fund - Municipal General Division**  
**Schedule of Employer Allocations**  
**For the year ended June 30, 2022**

Employer Code	Employer	2022 Employer Contributions for Allocations	2022 Employer Allocation Percentage
2510	MOUNTAINAIR TOWN OF	34,227	0.035900%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	154,868	0.162420%
2530	PECOS VILLAGE OF	26,280	0.027560%
2540	PECOS VALLEY CONS. DISTRICT	48,089	0.050430%
2550	PORTALES CITY OF	330,087	0.346190%
2560	QUESTA VILLAGE OF	46,039	0.048290%
2570	RATON CITY OF	210,978	0.221270%
2580	RATON PUBLIC SERVICE	75,994	0.079700%
2590	WESTERN REGIONAL HOUSING AUTHORITY	48,570	0.050940%
2600	REGION VI HOUSING AUTHORITY	100,664	0.105580%
2610	RESERVE VILLAGE OF	11,582	0.012150%
2620	RIO RANCHO CITY OF	1,617,715	1.696640%
2630	ROSWELL CITY OF	1,711,424	1.794920%
2640	ROY VILLAGE OF	9,032	0.009470%
2650	RUIDOSO DOWNS THE CITY OF	109,492	0.114830%
2660	RUIDOSO VILLAGE OF	685,790	0.719250%
2670	S N M E D D	28,537	0.029930%
2680	SAN YSIDRO VILLAGE OF	5,749	0.006030%
2690	SANTA FE CITY OF	4,417,265	4.632780%
2710	SANTA ROSA CITY OF	136,579	0.143240%
2720	SILVER CITY TOWN OF	343,497	0.360260%
2730	SOCORRO CITY OF	338,917	0.355450%
2740	SOUTHWEST NEW MEXICO COG	25,696	0.026950%
2750	SPRINGER TOWN OF	36,343	0.038120%
2760	T O R C CITY OF	307,783	0.322800%
2770	TAOS TOWN OF	366,395	0.384270%
2780	TEXICO CITY OF	16,497	0.017300%
2790	TIERRA Y MONTES SWCD	22,272	0.023360%
2800	TIJERAS VILLAGE OF	36,495	0.038280%
2810	TUCUMCARI CITY OF	209,502	0.219720%
2830	WAGON MOUND VILLAGE OF	12,544	0.013160%
2840	WILLIAMSBURG VILLAGE OF	7,809	0.008190%
2850	EUNICE CITY OF	208,003	0.218150%
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	35,096	0.036810%
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	168,627	0.176850%
2880	MELROSE VILLAGE OF	13,834	0.014510%
2900	ANGEL FIRE VILLAGE OF	147,804	0.155010%
2910	TIMBERON WATER AND SANITATION DISTRICT	111,714	0.117160%
2920	MOSQUERO VILLAGE OF	4,787	0.005020%
2930	EAGLE NEST VILLAGE OF	23,088	0.024210%
2940	EMW GAS ASSOCIATION	78,528	0.082360%
2950	SUNLAND PARK CITY OF	142,585	0.149540%
2960	HAGERMAN TOWN OF	15,712	0.016480%
2970	SANTA CLARA VILLAGE OF	28,438	0.029830%
2980	ARTESIA CITY OF	301,838	0.316560%
2990	MAXWELL VILLAGE OF	4,865	0.005100%
2995	MAXWELL HOUSING AUTHORITY	-	0.000000%

**State of New Mexico Public Employees Retirement Association**  
**PERA Fund - Municipal General Division**  
**Schedule of Employer Allocations**  
**For the year ended June 30, 2022**

<b>Employer Code</b>	<b>Employer</b>	<b>2022 Employer Contributions for Allocations</b>	<b>2022 Employer Allocation Percentage</b>
3000	KIRTLAND, TOWN OF	3,873	0.004060%
3010	BERNALILLO COUNTY	9,965,599	10.451810%
3020	CATRON COUNTY	135,220	0.141820%
3030	CHAVES COUNTY	931,108	0.976540%
3040	CIBOLA COUNTY	284,261	0.298130%
3050	COLFAX COUNTY	266,255	0.279240%
3060	CURRY COUNTY	476,071	0.499300%
3070	DE BACA COUNTY	103,053	0.108080%
3090	DONA ANA COUNTY	2,595,265	2.721880%
3100	EDDY COUNTY	1,750,801	1.836220%
3110	GRANT COUNTY	482,697	0.506250%
3120	GUADALUPE COUNTY	183,811	0.192780%
3130	HARDING COUNTY	76,708	0.080450%
3140	HIDALGO COUNTY	204,518	0.214500%
3150	LEA COUNTY	1,437,684	1.507830%
3160	LINCOLN COUNTY	332,979	0.349220%
3170	LOS ALAMOS COUNTY	3,101,338	3.252650%
3180	LUNA COUNTY	767,884	0.805350%
3200	MCKINLEY COUNTY	737,812	0.773810%
3210	MORA COUNTY	103,603	0.108660%
3220	OTERO COUNTY	685,612	0.719060%
3230	QUAY COUNTY	217,099	0.227690%
3240	RIO ARriba COUNTY	1,036,097	1.086650%
3250	ROOSEVELT COUNTY	259,970	0.272650%
3260	SAN JUAN COUNTY	2,184,146	2.290710%
3270	SAN MIGUEL COUNTY	390,927	0.410000%
3280	SANDOVAL COUNTY	1,456,581	1.527650%
3290	SANTA FE COUNTY	2,986,505	3.132210%
3300	SIERRA COUNTY	252,185	0.264490%
3310	SOCORRO COUNTY	298,954	0.313540%
3320	TAOS COUNTY	993,718	1.042200%
3330	TORRANCE COUNTY	371,128	0.389230%
3340	UNION COUNTY	132,965	0.139450%
3350	VALENCIA COUNTY	739,379	0.775450%
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	180,203	0.188990%
3370	SOUTHWEST SOLID WASTE	38,708	0.040600%
3380	S S C A F C A	90,108	0.094500%
3390	CHAVES SOIL AND WATER CONS DIST	8,926	0.009360%
3400	RIO ARriba COUNTY HOUSING AUTHORITY	5,633	0.005910%
3410	TAOS SOIL AND WATER CONSERVATION DIST	42,688	0.044770%
3420	SIERRA SOIL AND WATER CONSERVATION DIST	7,209	0.007560%
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	73,996	0.077610%
3440	GREENTREE SOLID WASTE AUTHORITY	34,735	0.036430%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	277,133	0.290650%
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	393,190	0.412370%
3470	SOCORRO SOIL AND WATER DISTRICT	11,075	0.011620%
3480	CIUDAD SOIL AND WATER CONSERVATION	10,467	0.010980%



State of New Mexico Public Employees Retirement Association  
PERA Fund - Municipal General Division  
Schedule of Employer Allocations  
For the year ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions for Allocations	2022 Employer Allocation Percentage
3490	CORRALES VILLAGE OF	115,311	0.120940%
4000	WILLARD VILLAGE OF	4,759	0.004990%
4010	SOUTH CENTRAL COUNCIL OF GOG	41,934	0.043980%
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	67,539	0.070830%
4020	ELEPHANT BUTTE CITY OF	34,654	0.036340%
4030	ANTHONY WATER AND SANITATION DIST.	57,558	0.060370%
4040	LOVING VILLAGE OF	44,353	0.046520%
4050	VAUGHN TOWN OF	20,379	0.021370%
4060	EL PRADO WATER AND SANITATION DIST	18,320	0.019210%
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	11,698	0.012270%
4090	BAYARD HOUSING AUTHORITY	13,794	0.014470%
4100	CLOVIS CITY OF HOUSING AUTHORITY	40,197	0.042160%
4110	CUBA HOUSING AUTHORITY	6,429	0.006740%
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	11,051	0.011590%
4140	GALLUP CITY OF HOUSING AUTHORITY	54,968	0.057650%
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	119,229	0.125050%
4160	LORDSBURG CITY HOUSING AUTHORITY	-	0.000000%
4170	RATON CITY OF HOUSING AUTHORITY	-	0.000000%
4180	T OR C CITY OF HOUSING AUTHORITY	88,010	0.092300%
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	2,032	0.002130%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	158,801	0.166550%
4245	PERALTA TOWN OF	24,916	0.026130%
4250	RED RIVER TOWN OF	104,923	0.110040%
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	178,665	0.187380%
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	186,001	0.195080%
4290	EDGEWOOD TOWN OF	87,157	0.091410%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	146,400	0.153540%
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	15,229	0.015970%
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	-	0.000000%
4340	CARLSBAD IRRIGATION DISTRICT	78,304	0.082120%
4350	COLUMBUS VILLAGE OF	45,565	0.047790%
4370	LOVINGTON CITY OF	145,715	0.152820%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3,492,850	3.663260%
4390	SAN JUAN WATER COMMISSION	29,372	0.030800%
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	29,023	0.030440%
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	940	0.000990%
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	6,672	0.007000%
4430	CARRIZOZO TOWN OF	14,818	0.015540%
4440	TULAROSA VILLAGE OF	61,256	0.064240%
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	1,701	0.001780%
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	141,133	0.148020%
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	22,249	0.023330%
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	73,948	0.077560%
4490	TAOS SKI VALLEY, VILLAGE OF	60,210	0.063150%
4500	ANTHONY CITY OF	55,243	0.057940%
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	38,009	0.039860%
4520	SPRINGER HOUSING AUTHORITY	15,594	0.016350%

**State of New Mexico Public Employees Retirement Association**  
**PERA Fund - Municipal General Division**  
**Schedule of Employer Allocations**  
**For the year ended June 30, 2022**

<b>Employer Code</b>	<b>Employer</b>	<b>2022 Employer Contributions for Allocations</b>	<b>2022 Employer Allocation Percentage</b>
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	5,934	0.006220%
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	112,493	0.117980%
4560	ALBUQUERQUE HOUSING AUTHORITY	288,964	0.303060%
4570	MID-REGION COUNCIL OF GOVERNMENTS	763,492	0.800740%
4580	A M A F C A	160,245	0.168060%
4590	CITY OF RIO COMMUNITIES	26,963	0.028280%
		<u>\$ 95,348,088</u>	<u>100.000000%</u>

Change in share is recognized over the 3.56 years of average expected future working lifetime.

**State of New Mexico Public Employees Retirement Association**  
**PERA Fund - Municipal Police Division**  
**Schedule of Employer Allocations**  
**For the year ended June 30, 2022**

Employer Code	Employer	2022 Employer Contributions for Allocations	2022 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 451,342	0.967520%
2020	ALBUQUERQUE CITY OF (REGULAR)	14,148,717	30.329850%
2040	AZTEC CITY OF	153,431	0.328900%
2050	BAYARD CITY OF	24,200	0.051880%
2060	BELEN CITY OF	181,020	0.388040%
2080	BERNALILLO TOWN OF	288,978	0.619470%
2090	BLOOMFIELD CITY OF	211,232	0.452810%
2100	BOSQUE FARMS VILLAGE OF	125,728	0.269520%
2110	CARLSBAD CITY OF	1,011,465	2.168230%
2140	CIMARRON VILLAGE OF	25,097	0.053800%
2160	CLAYTON TOWN OF	53,546	0.114780%
2170	CLOUDCROFT VILLAGE OF	42,051	0.090140%
2180	CLOVIS CITY OF	258,617	0.554380%
2190	CUBA VILLAGE OF	40,538	0.086900%
2210	DEMING CITY OF	299,620	0.642280%
2230	DEXTER TOWN OF	37,477	0.080340%
2270	ELIDA TOWN OF	-	0.000000%
2290	ESPANOLA CITY OF	251,000	0.538060%
2300	ESTANCIA TOWN OF	12,779	0.027390%
2310	FARMINGTON CITY OF	1,523,897	3.266700%
2330	GALLUP CITY OF	586,198	1.256600%
2350	GRANTS CITY OF	155,474	0.333280%
2360	HATCH VILLAGE OF	88,820	0.190400%
2370	HOBBS CITY OF	1,033,145	2.214700%
2380	JAL CITY OF	48,202	0.103330%
2390	JEMEZ SPRINGS VILLAGE OF	6,623	0.014200%
2400	LAS CRUCES CITY OF	1,962,890	4.207750%
2410	LAS VEGAS CITY OF	285,677	0.612390%
2420	LOGAN VILLAGE OF	19,848	0.042550%
2430	LORDSBURG CITY OF	87,236	0.187000%
2440	LOS LUNAS VILLAGE OF	441,126	0.945620%
2460	MAGDALENA VILLAGE OF	10,307	0.022090%
2470	MESILLA TOWN OF	50,998	0.109320%
2490	MILAN VILLAGE OF	33,853	0.072570%
2500	MORIARTY CITY OF	86,938	0.186370%
2510	MOUNTAINAIR TOWN OF	33,101	0.070960%
2550	PORTALES CITY OF	187,292	0.401490%
2560	QUESTA VILLAGE OF	-	0.000000%
2570	RATON CITY OF	117,060	0.250930%
2620	RIO RANCHO CITY OF	1,647,209	3.531040%
2630	ROSWELL CITY OF	1,039,493	2.228310%
2650	RUIDOSO DOWNS THE CITY OF	74,045	0.158730%
2660	RUIDOSO VILLAGE OF	253,691	0.543830%

**State of New Mexico Public Employees Retirement Association**  
**PERA Fund - Municipal Police Division**  
**Schedule of Employer Allocations**  
**For the year ended June 30, 2022**

<b>Employer Code</b>	<b>Employer</b>	<b>2022 Employer Contributions for Allocations</b>	<b>2022 Employer Allocation Percentage</b>
2680	SAN YSIDRO VILLAGE OF	4,953	0.010620%
2690	SANTA FE CITY OF	1,764,256	3.781950%
2710	SANTA ROSA CITY OF	77,241	0.165580%
2720	SILVER CITY TOWN OF	312,143	0.669120%
2730	SOCORRO CITY OF	132,133	0.283250%
2750	SPRINGER TOWN OF	11,155	0.023910%
2760	T OR C CITY OF	101,250	0.217040%
2770	TAOS TOWN OF	208,561	0.447080%
2780	TEXICO CITY OF	9,312	0.019960%
2810	TUCUMCARI CITY OF	94,730	0.203070%
2850	EUNICE CITY OF	131,821	0.282580%
2880	MELROSE VILLAGE OF	-	0.000000%
2900	ANGEL FIRE VILLAGE OF	56,761	0.121680%
2950	SUNLAND PARK CITY OF	178,975	0.383660%
2960	HAGERMAN TOWN OF	40,055	0.085860%
2980	ARTESIA CITY OF	298,211	0.639260%
3010	BERNALILLO COUNTY	4,566,241	9.788420%
3020	CATRON COUNTY	51,456	0.110300%
3030	CHAVES COUNTY	351,676	0.753870%
3040	CIBOLA COUNTY	147,584	0.316370%
3050	COLFAX COUNTY	110,763	0.237440%
3060	CURRY COUNTY	129,248	0.277060%
3070	DE BACA COUNTY	24,766	0.053090%
3090	DONA ANA COUNTY	1,491,520	3.197300%
3100	EDDY COUNTY	841,573	1.804040%
3110	GRANT COUNTY	340,469	0.729850%
3120	GUADALUPE COUNTY	59,185	0.126870%
3130	HARDING COUNTY	17,569	0.037660%
3140	HIDALGO COUNTY	66,021	0.141530%
3150	LEA COUNTY	1,044,877	2.239850%
3160	LINCOLN COUNTY	248,045	0.531720%
3170	LOS ALAMOS COUNTY	530,525	1.137260%
3180	LUNA COUNTY	241,306	0.517270%
3200	MCKINLEY COUNTY	337,320	0.723100%
3210	MORA COUNTY	31,637	0.067820%
3220	OTERO COUNTY	408,852	0.876430%
3230	QUAY COUNTY	53,067	0.113760%
3240	RIO ARriba COUNTY	205,518	0.440560%
3250	ROOSEVELT COUNTY	134,452	0.288220%
3260	SAN JUAN COUNTY	1,041,451	2.232510%
3270	SAN MIGUEL COUNTY	56,793	0.121740%

**State of New Mexico Public Employees Retirement Association**  
**PERA Fund - Municipal Police Division**  
**Schedule of Employer Allocations**  
**For the year ended June 30, 2022**

<b>Employer Code</b>	<b>Employer</b>	<b>2022 Employer Contributions for Allocations</b>	<b>2022 Employer Allocation Percentage</b>
3280	SANDOVAL COUNTY	602,504	1.291560%
3290	SANTA FE COUNTY	1,021,500	2.189740%
3300	SIERRA COUNTY	116,516	0.249770%
3310	SOCORRO COUNTY	103,315	0.221470%
3320	TAOS COUNTY	259,680	0.556660%
3330	TORRANCE COUNTY	174,259	0.373550%
3340	UNION COUNTY	53,058	0.113740%
3350	VALENCIA COUNTY	435,634	0.933850%
3490	CORRALES VILLAGE OF	106,966	0.229300%
4040	LOVING VILLAGE OF	39,624	0.084940%
4250	RED RIVER TOWN OF	29,030	0.062230%
4290	EDGEWOOD TOWN OF	129,926	0.278520%
4300	CAPITAN VILLAGE OF	14,267	0.030580%
4370	LOVINGTON CITY OF	111,826	0.239720%
4430	CARRIZOZO TOWN OF	8,166	0.017500%
4440	TULAROSA VILLAGE OF	27,360	0.058650%
4490	TAOS SKI VALLEY, VILLAGE OF	17,905	0.038380%
4500	ANTHONY CITY OF	51,346	0.110070%
5012	GOVERNMENT EMPLOYEE 1	3,107	0.006660%
		<u>\$ 46,649,421</u>	<u>100.0000%</u>

Change in share is recognized over the 3.56 years of average expected future working lifetime.

State of New Mexico Public Employees Retirement Association  
PERA Fund - Municipal Fire Division  
Schedule of Employer Allocations  
For the year Ended June 30, 2022

Employer Code	Employer	2022 Employer Contributions for Allocations	2022 Employer Allocation Percentage
2010	ALAMOGORDO CITY OF	\$ 303,742	0.885410%
2020	ALBUQUERQUE CITY OF (REGULAR)	10,780,057	31.424090%
2060	BELEN CITY OF	202,931	0.591550%
2080	BERNALILLO TOWN OF	172,138	0.501780%
2090	BLOOMFIELD CITY OF	-	-
2110	CARLSBAD CITY OF	1,063,603	3.100420%
2160	CLAYTON TOWN OF	36,355	0.105970%
2180	CLOVIS CITY OF	385,061	1.122460%
2210	DEMING CITY OF	182,201	0.531120%
2290	ESPANOLA CITY OF	172,359	0.502430%
2310	FARMINGTON CITY OF	1,200,641	3.499890%
2330	GALLUP CITY OF	475,581	1.386330%
2350	GRANTS CITY OF	97,208	0.283360%
2370	HOBBS CITY OF	935,072	2.725750%
2400	LAS CRUCES CITY OF	2,309,852	6.733260%
2410	LAS VEGAS CITY OF	185,429	0.540530%
2440	LOS LUNAS VILLAGE OF	286,178	0.834210%
2470	MESILLA TOWN OF	13,688	0.039900%
2490	MILAN VILLAGE OF	11,055	0.032220%
2500	MORIARTY CITY OF	43,660	0.127270%
2530	PECOS VILLAGE OF	2,015	0.005870%
2550	PORTALES CITY OF	230,019	0.670510%
2570	RATON CITY OF	112,090	0.326750%
2620	RIO RANCHO CITY OF	1,463,391	4.265810%
2630	ROSWELL CITY OF	1,163,146	3.390590%
2650	RUIDOSO DOWNS THE CITY OF	3,490	0.010170%
2660	RUIDOSO VILLAGE OF	306,283	0.892820%
2690	SANTA FE CITY OF	2,211,188	6.445650%
2720	SILVER CITY TOWN OF	245,133	0.714570%
2730	SOCORRO CITY OF	159,683	0.465480%
2770	TAOS TOWN OF	142,214	0.414560%
2850	EUNICE CITY OF	78,826	0.229780%
2900	ANGEL FIRE VILLAGE OF	83,612	0.243730%
2950	SUNLAND PARK CITY OF	104,151	0.303600%
2980	ARTESIA CITY OF	300,727	0.876620%
3010	BERNALILLO COUNTY	3,579,720	10.434950%
3090	DONA ANA COUNTY	371,149	1.081910%
3100	EDDY COUNTY	138,664	0.404210%
3170	LOS ALAMOS COUNTY	2,293,630	6.685970%
3200	MCKINLEY COUNTY	105,599	0.307820%
3220	OTERO COUNTY	31,892	0.092970%
3260	SAN JUAN COUNTY	186,166	0.542680%

**State of New Mexico Public Employees Retirement Association**  
**PERA Fund - Municipal Fire Division**  
**Schedule of Employer Allocations**  
**For the year Ended June 30, 2022**

<b>Employer Code</b>	<b>Employer</b>	<b>2022 Employer Contributions for Allocations</b>	<b>2022 Employer Allocation Percentage</b>
3280	SANDOVAL COUNTY	421,497	1.228670%
3290	SANTA FE COUNTY	1,321,750	3.852920%
3350	VALENCIA COUNTY	104,529	0.304700%
3490	CORRALES VILLAGE OF	83,161	0.242420%
4250	RED RIVER TOWN OF	16,215	0.047270%
4370	LOVINGTON CITY OF	164,850	0.480540%
4590	CITY OF RIO COMMUNITIES	7,577	0.022090%
5080	GOVERNMENT EMPLOYEE 2	15,923	0.046420%
	Rounding	5	
		<u>\$ 34,305,106</u>	<u>100.000000%</u>

Change in share is recognized over the 3.56 years of average expected future working lifetime.

**State of New Mexico Public Employees Retirement Association**  
**Schedule of Employer Allocations**  
**PERA Fund - State Funded Divisions**  
**For the year ended June 30, 2022**

<b>Plan</b>	<b>2022 Employer Contributions for Allocations</b>
<u>PERA Divisions</u>	
State Funded Divisions	
State General	\$ 188,038,497
State Police	31,067,181
Legislative	<u>-</u>
Total State Funded Divisions	<u>\$ 219,105,678</u>
Other PERA Divisions	
Municipal General Division	\$ 95,348,088
Municipal Police Division	46,649,421
Municipal Fire Division	<u>34,305,106</u>
Total Other PERA Divisions	<u>\$ 176,302,615</u>
Total PERA	<u><u>\$ 395,408,293</u></u>



**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 June 30, 2022**

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense	
				Projected and Actual Investment Earnings on Pension Plan		Employer Contributions and Proportionate Share of				Employer Contributions and Proportionate Share of			Between Employer Contributions and Proportionate Share of		
	Municipal General	\$ 1,773,708,398	\$ 7,110,414	\$ 175,536,280	\$ -	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690	\$ -	\$ 164,442,690	
Employer Allocation															
2000	REDI-NET	\$ 93,652	\$ 375	\$ 9,268	\$ -	\$ 59,422	\$ 69,065	\$ 2,278	\$ -	\$ 23,757	\$ 26,035	\$ 8,683	\$ (11,026)	\$ (2,343)	
2010	ALAMOGORDO CITY OF	16,918,340	67,822	1,674,335	-	131,702	1,873,859	411,447	-	125,435	536,882	1,568,520	(183,126)	1,385,394	
2020	ALBUQUERQUE CITY OF (REGULAR)	349,836,135	1,402,419	34,621,774	-	4,806,490	40,830,683	8,507,876	-	-	8,507,876	32,433,740	6,695,995	39,129,735	
2030	ARCH HURLEY CONSERVANCY DIST	723,318	2,900	71,584	-	-	74,484	17,591	-	31,509	49,100	67,060	(25,969)	41,091	
2040	AZTEC CITY OF	6,397,234	25,645	633,107	-	292,182	950,934	155,578	-	28,918	184,496	593,095	23,732	616,827	
2050	BAYARD CITY OF	1,281,682	5,138	126,843	-	69,184	201,165	31,170	-	21,686	52,856	118,826	(18,763)	100,063	
2060	BELEN CITY OF	6,370,451	25,538	630,456	-	752,288	1,408,282	154,927	-	26,076	181,003	590,612	368,649	959,261	
2080	BERNALILLO TOWN OF	4,963,546	19,898	491,221	-	271,391	782,510	120,711	-	-	120,711	460,176	140,450	600,626	
2090	BLOOMFIELD CITY OF	4,338,668	17,393	429,379	-	375,570	822,342	105,515	-	95,370	200,885	402,243	11,807	414,050	
2100	BOSQUE FARMS VILLAGE OF	1,212,152	4,859	119,961	-	17,864	142,684	29,479	-	6,160	35,639	112,380	704	113,084	
2110	CARLSBAD CITY OF	32,649,892	130,886	3,231,219	-	283,395	3,645,500	794,032	-	960,062	1,754,094	3,027,012	(448,148)	2,578,864	
2120	CARLSBAD SOIL AND WATER CONS DIST	231,292	927	22,890	-	14,486	38,303	5,625	-	-	5,625	21,443	16,099	37,542	
2130	CHAMA VILLAGE OF	822,469	3,297	81,396	-	8,103	92,796	20,002	-	35,513	55,515	76,252	(36,930)	39,322	
2140	CIMARRON VILLAGE OF	369,286	1,480	36,547	-	3,643	41,670	8,981	-	37,906	46,887	34,237	(3,699)	30,538	
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	104,471	419	10,339	-	35	10,793	2,541	-	577	3,118	9,686	(274)	9,412	
2160	CLAYTON TOWN OF	2,136,787	8,566	211,469	-	67,901	287,936	51,966	-	60,420	112,386	198,104	(29,595)	168,509	
2170	CLOUDCROFT VILLAGE OF	925,344	3,710	91,577	-	51,012	146,299	22,504	-	-	22,504	85,790	46,285	132,075	
2180	CLOVIS CITY OF	3,278,168	13,141	324,426	-	391,636	729,203	79,724	-	-	79,724	303,923	189,894	493,817	
2190	CUBA VILLAGE OF	702,211	2,815	69,495	-	42,766	115,076	17,077	-	3,681	20,758	65,103	16,508	81,611	
2200	CUBA SOIL AND WATER CONS DIST	81,058	325	8,022	-	3,781	12,128	1,971	-	12,397	14,368	7,515	(2,613)	4,902	
2210	DEMING CITY OF	6,281,943	25,183	621,697	-	-	646,880	152,774	-	170,878	323,652	582,407	(192,825)	389,582	
2220	DES MOINES VILLAGE OF	15,254.00	61.00	1,510	-	9,679	11,250	371.00	-	21,687	22,058	1,414	(10,684)	(9,270)	
2230	DEXTER TOWN OF	573,085	2,297	56,716	-	23,826	82,839	13,937	-	10,409	24,346	53,131	(9,671)	43,460	
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	169,567	680	16,781	-	15,406	32,867	4,124	-	1,336	5,460	15,721	16,406	32,127	
2250	EAST TORRANCE SOIL AND WATER CONS DIST	29,976	120	2,967	-	8,004	11,091	729	-	18,117	18,846	2,779	(13,777)	(10,998)	
2270	ELIDA TOWN OF	101,811	408	10,076	-	522	11,006	2,476	-	14,451	16,927	9,439	(6,329)	3,110	
2280	ENCINO VILLAGE OF	198,833	797	19,678	-	92,324	112,799	4,836	-	-	4,836	18,434	47,680	66,114	
2290	ESPANOLA CITY OF	6,979,720	27,980	690,753	-	-	718,733	169,744	-	476,583	646,327	647,098	(209,549)	437,549	
2300	ESTANCIA TOWN OF	752,939	3,018	74,515	-	65,883	143,416	18,311	-	1,801	20,112	69,806	19,817	89,623	
2310	FARMINGTON CITY OF	54,381,545	218,004	5,381,907	-	78,851	5,678,762	1,322,537	-	927,630	2,250,167	5,041,780	(480,814)	4,560,966	
2320	FT SUMNER VILLAGE OF	973,943	3,904	96,387	-	79,989	180,280	23,686	-	24,595	48,281	90,295	92	90,387	
2330	GALLUP CITY OF	18,683,180	74,897	1,848,994	-	911,390	2,835,281	454,367	-	676,655	1,131,022	1,732,141	(294,820)	1,437,321	
2340	GRADY VILLAGE OF	106,955	429	10,585	-	11,504	22,518	2,601	-	1,763	4,364	9,916	6,482	16,398	
2350	GRANTS CITY OF	5,007,711	20,075	495,592	-	59,490	575,157	121,785	-	69,972	191,757	464,271	(57,164)	407,107	
2360	HATCH VILLAGE OF	1,220,666	4,893	120,804	-	43,902	169,599	29,686	-	7,638	37,324	113,169	12,191	125,360	
2370	HOBBS CITY OF	29,160,830	116,899	2,885,922	-	189,135	3,191,956	709,179	-	716,055	1,425,234	2,703,536	(463,869)	2,239,667	
2375	HURLEY, TOWN OF	513,843	2,060	50,853	-	27,192	80,105	12,496	-	12,120	24,616	47,639	49,364	97,003	
2380	JAL CITY OF	3,701,197	14,837	366,292	-	634,355	1,015,484	90,012	-	-	90,012	343,143	500,059	843,202	
2390	JEMEZ SPRINGS VILLAGE OF	343,745	1,378	34,019	-	27,258	62,655	8,360	-	26,436	34,796	31,869	4,366	36,235	
2400	LAS CRUCES CITY OF	97,337,569	390,205	9,633,080	-	2,703,537	12,726,822	2,367,210	-	-	2,367,210	9,024,286	2,113,537	11,137,823	
2410	LAS VEGAS CITY OF	12,698,688	50,906	1,256,734	-	376,489	1,684,129	308,827	-	-	308,827	1,177,311	52,110	1,229,421	
2420	LOGAN VILLAGE OF	788,768	3,162	78,061	-	15,968	97,191	19,183	-	-	19,183	73,128	22,493	95,621	
2430	LORDSBURG CITY OF	1,425,884	5,716	141,114	-	27,954	174,784	34,677	-	39,453	74,130	132,195	56,805	189,000	
2440	LOS LUNAS VILLAGE OF	11,702,928	46,915	1,158,188	-	338,800	1,543,903	284,610	-	-	284,610	1,084,993	208,268	1,293,261	
2450	LOS RANCHOS VILLAGE OF	1,376,398	5,518	136,216	-	85,031	226,765	33,473	-	7,071	40,544	127,608	185,301	312,909	
2460	MAGDALENA VILLAGE OF	331,683	1,330	32,825	-	25,423	59,578	8,066	-	12,258	20,324	30,751	(2,418)	28,333	
2470	MESILLA TOWN OF	697,600	2,797	69,038	-	17,612	89,447	16,965	-	63,557	80,522	64,675	(16,819)	47,856	
2480	MID. RIO GRANDE CONS. DIST.	16,804,291	67,365	1,663,048	-	182,483	1,912,896	408,673	-	573,728	982,401	1,557,946	(159,753)	1,398,193	
2490	MILAN VILLAGE OF	1,513,860	6,069	149,820	-	15,452	171,341	36,816	-	23,511	60,327	140,352	331	140,683	
2500	MORIARTY CITY OF	1,175,614	4,713	116,345	-	38,838	159,896	28,590	-	27,589	56,179	108,993	(28,487)	80,506	
2510	MOUNTAINAIR TOWN OF	636,761	2,553	63,018	-	35,716	101,287	15,486	-	-	15,486	59,035	20,259	79,294	

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

**State of New Mexico Public Employees Retirement Association**  
**Schedule of Pension Amounts by Employer**  
**PERA Fund - Municipal General Division**  
**As of and for the year ended June 30, 2022**

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense	
				Between Projected and Actual Investment Earnings on Pension Plan Investments		Between Employer Contributions and Proportionate Share of				Between Employer Contributions and Proportionate Share of			Between Employer Contributions and Proportionate Share of		
	Municipal General	\$ 1,773,708,398	\$ 7,110,414	\$ 175,536,280	\$ -	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690	\$ -	\$ 164,442,690	
Employer Allocation															
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	2,880,857	11,549	285,106	-	398,387	695,042	70,061	-	25,762	95,823	267,088	97,783	364,871	
2530	PECOS VILLAGE OF	488,834	1,960	48,378	-	-	50,338	11,888	-	88,714	100,602	45,320	(30,121)	15,199	
2540	PECOS VALLEY CONS. DISTRICT	894,481	3,586	88,523	-	63,126	155,235	21,753	-	59,651	81,404	82,928	5,811	88,739	
2550	PORTALES CITY OF	6,140,401	24,616	607,689	-	120,348	752,653	149,332	-	13,976	163,308	569,284	60,657	629,941	
2560	QUESTA VILLAGE OF	856,524	3,434	84,766	-	34,460	122,660	20,830	-	-	20,830	79,409	26,408	105,817	
2570	RATON CITY OF	3,924,685	15,733	388,409	-	39,631	443,773	95,447	-	123,368	218,815	363,862	(69,690)	294,172	
2580	RATON PUBLIC SERVICE	1,413,646	5,667	139,902	-	-	145,569	34,379	-	118,569	152,948	131,061	(55,206)	75,855	
2590	WESTERN REGIONAL HOUSING AUTHORITY	903,527	3,622	89,418	-	72,837	165,877	21,973	-	-	21,973	83,767	49,476	133,243	
2600	REGION VI HOUSING AUTHORITY	1,872,681	7,507	185,331	-	207,128	399,966	45,543	-	-	45,543	173,619	132,466	306,085	
2610	RESERVE VILLAGE OF	215,506	864	21,328	-	2,239	24,431	5,241	-	19,368	24,609	19,980	(9,026)	10,954	
2620	RIO RANCHO CITY OF	30,093,446	120,638	2,978,219	-	-	3,098,857	731,860	-	261,416	993,276	2,790,000	(887,098)	1,902,902	
2630	ROSWELL CITY OF	31,836,647	127,626	3,150,736	-	2,724,902	6,003,264	774,254	-	662,354	1,436,608	2,951,615	1,302,786	4,254,401	
2640	ROY VILLAGE OF	167,970	673	16,623	-	4,920	22,216	4,085	-	-	4,085	15,573	(4,061)	11,512	
2650	RUIDOSO DOWNS THE CITY OF	2,036,749	8,165	201,568	-	174,754	384,487	49,533	-	107,057	156,590	188,830	(114,885)	73,945	
2660	RUIDOSO VILLAGE OF	12,757,398	51,142	1,262,545	-	177,542	1,491,229	310,255	-	200,683	510,938	1,182,754	(112,738)	1,070,016	
2670	S N M E D D	530,871	2,128	52,538	-	65,685	120,351	12,911	-	-	12,911	49,218	34,613	83,831	
2680	SAN YSIDRO VILLAGE OF	106,955	429	10,585	-	2,350	13,364	2,601	-	20,303	22,904	9,916	(9,143)	773	
2690	SANTA FE CITY OF	82,172,008	329,410	8,132,210	-	235,884	8,697,504	1,998,389	-	2,846,193	4,844,582	7,618,268	(1,674,010)	5,944,258	
2710	SANTA ROSA CITY OF	2,540,660	10,185	251,438	-	361,014	622,637	61,788	-	45,427	107,215	235,548	45,751	281,299	
2720	SILVER CITY TOWN OF	6,389,962	25,616	632,387	-	379,774	1,037,777	155,401	-	200,847	356,248	592,421	33,650	626,071	
2730	SOCORRO CITY OF	6,304,647	25,274	623,944	-	168,997	818,215	153,326	-	-	153,326	584,512	(71,903)	512,609	
2740	SOUTHWEST NEW MEXICO COG	478,014	1,916	47,307	-	75,531	124,754	11,625	-	2,974	14,599	44,317	25,828	70,145	
2750	SPRINGER TOWN OF	676,138	2,710	66,914	-	15,070	84,694	16,443	-	158	16,601	62,686	1,643	64,329	
2760	T O R C CITY OF	5,725,531	22,952	566,631	-	241,609	831,192	139,243	-	126,760	266,003	530,821	92,871	623,692	
2770	TAOS TOWN OF	6,815,829	27,323	674,533	-	260,816	962,672	165,758	-	267,269	433,027	631,904	75,015	706,919	
2780	TEXICO CITY OF	306,852	1,230	30,368	-	2,793	34,391	7,463	-	16,334	23,797	28,449	(11,454)	16,995	
2790	TIERRA Y MONTES SWCD	414,338	1,661	41,005	-	40,298	82,964	10,077	-	20,405	30,482	38,414	(989)	37,425	
2800	TJERAS VILLAGE OF	678,976	2,722	67,195	-	76,011	145,928	16,512	-	-	16,512	62,949	48,847	111,796	
2810	TUCUMCARI CITY OF	3,897,192	15,623	385,688	-	30,934	432,245	94,778	-	710,413	805,191	361,313	(418,356)	(57,043)	
2830	WAGON MOUND VILLAGE OF	233,420	936	23,101	-	18,710	42,747	5,677	-	7,624	13,301	21,641	3,257	24,898	
2840	WILLIAMSBURG VILLAGE OF	145,267	582	14,376	-	2,150	17,108	3,533	-	2,389	5,922	13,468	(4,455)	9,013	
2850	EUNICE CITY OF	3,869,345	15,511	382,932	-	303,841	702,284	94,101	-	151,418	245,519	358,732	84,024	442,756	
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	652,902	2,617	64,615	-	36,037	103,269	15,878	-	-	15,878	60,531	30,191	90,722	
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	3,136,803	12,575	310,436	-	246,350	569,361	76,286	-	2,110	78,396	290,817	103,616	394,433	
2880	MELROSE VILLAGE OF	257,365	1,032	25,470	-	10,924	37,426	6,259	-	18,796	25,055	23,861	(5,583)	18,278	
2900	ANGEL FIRE VILLAGE OF	2,749,425	11,022	272,099	-	-	283,121	66,865	-	431,266	498,131	254,903	(254,507)	396	
2910	TIMBERON WATER AND SANITATION DISTRICT	2,078,077	8,331	205,658	-	1,281,942	1,495,931	50,538	-	9,404	59,942	192,661	489,283	681,944	
2920	MOSQUERO VILLAGE OF	89,040	357	8,812	-	2,372	11,541	2,165	-	5,527	7,692	8,255	5,792	14,047	
2930	EAGLE NEST VILLAGE OF	429,415	1,721	42,497	-	5,601	49,819	10,443	-	17,444	27,887	39,812	(985)	38,827	
2940	EMW GAS ASSOCIATION	1,460,826	5,856	144,572	-	43,171	193,599	35,527	-	48,304	83,831	135,435	(29,275)	106,160	
2950	SUNLAND PARK CITY OF	2,652,404	10,633	262,497	-	20,981	294,111	64,505	-	59,113	123,618	245,908	(44,116)	201,792	
2960	HAGERMAN TOWN OF	292,307	1,172	28,928	-	632	30,732	7,109	-	15,145	22,254	27,100	(11,569)	15,531	
2970	SANTA CLARA VILLAGE OF	529,097	2,121	52,362	-	41,178	95,661	12,867	-	-	12,867	49,053	17,301	66,354	
2980	ARTESIA CITY OF	5,614,851	22,509	555,678	-	28,690	606,877	136,551	-	404,501	541,052	520,560	(141,360)	379,200	
2990	MAXWELL VILLAGE OF	90,459	363	8,952	-	9,315	20,873	2,200	-	18,673	20,873	8,387	(6,245)	2,142	
2995	MAXWELL HOUSING AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	(37)	(37)	
3000	KIRTLAND, TOWN OF	72,013	289	7,127	-	7,626	15,042	1,751	-	313	2,064	6,676	2,649	9,325	
3010	BERNALILLO COUNTY	185,384,632	743,167	18,346,718	-	495,171	19,585,056	4,508,478	-	5,051,567	9,560,045	17,187,238	40,409	17,227,647	
3020	CATRON COUNTY	2,515,473	10,084	248,946	-	110,755	369,785	61,175	-	56,247	117,422	233,213	(51,358)	181,855	
3030	CHAVES COUNTY	17,320,972	69,436	1,714,182	-	-	1,783,618	421,239	-	1,234,084	1,655,323	1,605,849	(708,526)	897,323	

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

State of New Mexico Public Employees Retirement Association  
Schedule of Pension Amounts by Employer  
PERA Fund - Municipal General Division  
As of and for the year ended June 30, 2022

		Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		
						Total Deferred Outflows of Resources	Share of Contributions			Total Deferred Inflows of Resources	Share of Contributions		Total Employer Pension Expense		
	Municipal General	\$ 1,773,708,398	\$ 7,110,414	\$ 175,536,280	\$ -	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690	\$ -	\$ 164,442,690	
Employer Allocation															
3040	CIBOLA COUNTY	5,287,957	21,198	523,326	-	165,871	710,395	128,601	-	99,923	228,524	490,253	(159,647)	330,606	
3050	COLFAX COUNTY	4,952,903	19,855	490,168	-	72,378.00	582,401	120,453	-	206,970	327,423	459,190	79,566	538,756	
3060	CURRY COUNTY	8,856,126	35,502	876,453	-	98,591	1,010,546	215,377	-	578,642	794,019	821,062	(415,540)	405,522	
3070	DE BACA COUNTY	1,917,024	7,685	189,720	-	26,471	223,876	46,621	-	27,000	73,621	177,730	47,521	225,251	
3090	DONA ANA COUNTY	48,278,214	193,537	4,777,887	-	225,778	5,197,202	1,174,106	-	1,922,263	3,096,369	4,475,933	(300,483)	4,175,450	
3100	EDDY COUNTY	32,569,188	130,563	3,223,232	-	1,180,388	4,534,183	792,069	-	981,340	1,773,409	3,019,530	(39,924)	2,979,606	
3110	GRANT COUNTY	8,979,399	35,996	888,652	-	9,846	934,494	218,375	-	197,448	415,823	832,491	(351,422)	481,069	
3120	GUADALUPE COUNTY	3,419,355	13,707	338,399	-	131,508	483,614	83,157	-	-	83,157	317,013	133,438	450,451	
3130	HARDING COUNTY	1,426,948	5,720	141,219	-	76,100	223,039	34,703	-	17,408	52,111	132,294	15,849	148,143	
3140	HIDALGO COUNTY	3,804,605	15,252	376,525	-	212,231	604,008	92,526	-	-	92,526	352,730	84,025	436,755	
3150	LEA COUNTY	26,744,507	107,213	2,646,789	-	3,000,177	5,754,179	650,415	-	581,787	1,232,202	2,479,516	888,132	3,367,648	
3160	LINCOLN COUNTY	6,194,144	24,831	613,008	-	150,612	788,451	150,639	-	77,702	228,341	574,267	98,745	673,012	
3170	LOS ALAMOS COUNTY	57,692,526	231,277	5,709,581	-	1,189,017	7,129,875	1,403,058	-	511,841	1,914,899	5,348,745	(1,052,689)	4,296,056	
3180	LUNA COUNTY	14,284,561	57,264	1,413,681	-	403,126	1,874,071	347,395	-	104,937	452,332	1,324,339	26,134	1,350,473	
3200	MCKINLEY COUNTY	13,725,133	55,021	1,358,317	-	136,080	1,549,418	333,790	-	391,685	725,475	1,272,474	(363,054)	909,420	
3210	MORA COUNTY	1,927,312	7,726	190,738	-	59,724.00	258,188	46,871	-	28,714	75,585	178,683	2,693	181,376	
3220	OTERO COUNTY	12,754,028	51,128	1,262,211	-	148,492	1,461,831	310,173	-	260,891	571,064	1,182,442	(299,961)	882,481	
3230	QUAY COUNTY	4,038,557	16,190	399,679	-	54,897	470,766	98,216	-	110,825	209,041	374,420	(53,923)	320,497	
3240	RIO ARriba COUNTY	19,274,002	77,265	1,907,465	-	323,629	2,308,359	468,736	-	896,626	1,365,362	1,786,916	(583,908)	1,203,008	
3250	ROOSEVELT COUNTY	4,836,016	19,387	478,600	-	95,565	593,552	117,610	-	26,189	143,799	448,353	(77,141)	371,212	
3260	SAN JUAN COUNTY	40,630,516	162,879	4,021,027	-	-	4,183,906	988,117	-	2,615,852	3,603,969	3,766,905	(2,500,869)	1,266,036	
3270	SAN MIGUEL COUNTY	7,272,204	29,153	719,699	-	22,853	771,705	176,857	-	149,067	325,924	674,215	(79,937)	594,278	
3280	SANDOVAL COUNTY	27,096,056	108,622	2,681,580	-	412,618	3,202,820	658,965	-	485,553	1,144,518	2,512,109	(182,325)	2,329,784	
3290	SANTA FE COUNTY	55,556,272	222,713	5,498,165	-	-	5,720,878	1,351,106	-	3,719,480	5,070,586	5,150,690	(1,954,051)	3,196,639	
3300	SIERRA COUNTY	4,691,281	18,806	464,276	-	95,272	578,354	114,090	-	19,417	133,507	434,934	42,577	477,511	
3310	SOCORRO COUNTY	5,561,285	22,294	550,376	-	56,352	629,022	135,248	-	230,530	365,778	515,594	(206,422)	309,172	
3320	TAOS COUNTY	18,485,589	74,105	1,829,439	-	223,761	2,127,305	449,562	-	778,884	1,228,446	1,713,822	(691,647)	1,022,175	
3330	TORRANCE COUNTY	6,903,805	27,676	683,240	-	490,511	1,201,427	167,898	-	-	167,898	640,060	243,932	883,992	
3340	UNION COUNTY	2,473,436	9,915	244,785	-	124,862	379,562	60,153	-	8,745	68,898	229,315	11,024	240,339	
3350	VALENCIA COUNTY	13,754,222	55,138	1,361,196	-	254,023	1,670,357	334,497	-	35,579	370,076	1,275,171	201,191	1,476,362	
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	3,352,132	13,438	331,746	-	103,725	448,909	81,522	-	108,399	189,921	310,780	(54,003)	256,777	
3370	SOUTHWEST SOLID WASTE	720,126	2,887	71,268	-	2,360	76,515	17,513	-	17,936	35,449	66,764	(11,763)	55,001	
3380	S S C A F C A	1,676,154	6,719	165,882	-	69,602	242,203	40,763	-	14,582	55,345	155,398	7,851	163,249	
3390	CHAVES SOIL AND WATER CONS DIST	166,019	666	16,430	-	7,146	24,242	4,038	-	15,958	19,996	15,392	(1,172)	14,220	
3400	RIO ARriba COUNTY HOUSING AUTHORITY	104,826	420	10,374	-	1,433	12,227	2,549	-	9,512	12,061	9,719	(17,051)	(7,332)	
3410	TAOS SOIL AND WATER CONSERVATION DIST	794,089	3,183	78,588	-	33,763	115,534	19,312	-	64,015	83,327	73,621	8,332	81,953	
3420	SIERRA SOIL AND WATER CONSERVATION DIST	134,092	538	13,271	-	3,898	17,707	3,261	-	9,929.00	13,190	12,432	(5,715)	6,717	
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,376,575	5,518	136,234	-	66,618	208,370	33,478	-	9,624	43,102	127,624	37,675	165,299	
3440	GREENTREE SOLID WASTE AUTHORITY	646,162	2,590	63,948	-	15,036	81,574	15,714	-	34,471	50,185	59,906	(11,000)	48,906	
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	5,155,283	20,666	510,196	-	47,253	578,115	125,374	-	8,865	134,239	477,953	36,931	514,884	
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	7,314,241	29,321	723,859	-	201,100	954,280	177,879	-	166,657	344,536	678,112	33,027	711,139	
3470	SOCORRO SOIL AND WATER DISTRICT	206,105	826	20,397	-	2,321	23,544	5,012	-	393	5,405	19,108	(1,705)	17,403	
3480	CIUDAD SOIL AND WATER CONSERVATION	194,753	781	19,274	-	41,403	61,458	4,736	-	5,499	10,235	18,056	20,317	38,373	
3490	CORRALES VILLAGE OF	2,145,123	8,599	212,294	-	51,386	272,279	52,169	-	-	52,169	198,877	61,132	260,009	

Notes:  
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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 June 30, 2022**

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal General	\$ 1,773,708,398	\$ 7,110,414	\$ 175,536,280	\$ -	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690	\$ -	\$ 164,442,690
Employer Allocation														
4000	WILLARD VILLAGE OF	88,508	355	8,759	-	4,012	13,126	2,152	-	7,055	9,207	8,206	10,921	19,127
4010	SOUTH CENTRAL COUNCIL OF GOG	780,077	3,127	77,201	-	7,966	88,294	18,971	-	4,108	23,079	72,322	(74,146)	(1,824)
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	1,256,318	5,036	124,332	-	243,859	373,227	30,553	-	-	30,553	116,475	260,183	376,658
4020	ELEPHANT BUTTE CITY OF	644,566	2,584	63,790	-	30,666	97,040	15,676	-	122,066	137,742	59,758	(45,760)	13,998
4030	ANTHONY WATER AND SANITATION DIST.	1,070,788	4,293	105,971	-	76,862	187,126	26,041	-	4,532	30,573	99,274	30,981	130,255
4040	LOVING VILLAGE OF	825,129	3,308	81,659	-	11,125	96,092	20,067	-	8,595	28,662	76,499	9,634	86,133
4050	VAUGHN TOWN OF	379,041	1,519	37,512	-	105,233	144,264	9,218	-	23,699	32,917	35,141	22,491	57,632
4060	EL PRADO WATER AND SANITATION DIST	340,729	1,366	33,721	-	41,930	77,017	8,286	-	-	8,286	31,589	27,447	59,036
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	217,634	872	21,538	-	5,157	27,567	5,293	-	1,412	6,705	20,177	(3,728)	16,449
4090	BAYARD HOUSING AUTHORITY	256,656	1,029	25,400	-	4,919	31,348	6,242	-	-	6,242	23,795	5,884	29,679
4100	CLOVIS CITY OF HOUSING AUTHORITY	747,795	2,998	74,006	-	-	77,004	18,186	-	21,019	39,205	69,329	(21,691)	47,638
4110	CUBA HOUSING AUTHORITY	119,548	479	11,831	-	16,945	29,255	2,907	-	-	2,907	11,083	17,999	29,082
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	205,573	824	20,345	-	7,551	28,720	4,999	-	6,233	11,232	19,059	(379)	18,680
4140	GALLUP CITY OF HOUSING AUTHORITY	1,022,543	4,099	101,197	-	33,334	138,630	24,868	-	18,232	43,100	94,801	22,225	117,026
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	2,218,022	8,892	219,508	-	174,627	403,027	53,941	-	5,392	59,333	205,636	75,596	281,232
4160	LORDSBURG CITY HOUSING AUTHORITY	-	-	-	-	-	-	-	-	46,498	46,498	-	(44,809)	(44,809)
4170	RATON CITY OF HOUSING AUTHORITY	-	-	-	-	4,746	4,746	-	-	351,824	351,824	-	(146,750)	(146,750)
4180	T OR C CITY OF HOUSING AUTHORITY	1,637,133	6,563	162,020	-	93,987	262,570	39,814	-	110,365	150,179	151,781	(7,623)	144,158
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	37,780	151	3,739	-	128	4,018	919	-	19,783	20,702	3,503	(8,226)	(4,723)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	2,954,111	11,842	292,356	-	1,088,965	1,393,163	71,843	-	35,809	107,652	273,879	411,078	684,957
4245	PERALTA TOWN OF	463,470	1,858	45,868	-	45,675	93,401	11,271	-	-	11,271	42,969	20,708	63,677
4250	RED RIVER TOWN OF	1,951,789	7,824	193,160	-	-	200,984	47,467	-	207,208	254,675	180,953	(129,758)	51,195
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	3,323,575	13,323	328,920	-	319,622	661,865	80,828	-	61,612	142,440	308,133	133,915	442,048
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	3,460,150	13,871	342,436	-	48,742	405,049	84,149	-	50,022	134,171	320,795	22,811	343,606
4290	EDGEWOOD TOWN OF	1,621,347	6,500	160,458	-	-	166,958	39,430	-	50,923	90,353	150,317	12,516	162,833
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,723,352	10,917	269,518	-	32,582	313,017	66,231	-	224,149	290,380	252,485	(57,023)	195,462
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	283,261	1,136	28,033	-	6,129	35,298	6,889	-	19,915	26,804	26,261	3,476	29,737
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	-	-	-	-	6,727	6,727	-	-	41,099	41,099	-	(16,005)	(16,005)
4340	CARLSBAD IRRIGATION DISTRICT	1,456,569	5,839	144,150	-	27,127	177,116	35,423	-	2,357	37,780	135,040	21,836	156,876
4350	COLUMBUS VILLAGE OF	847,655	3,398	83,889	-	25,661	112,948	20,615	-	16,962	37,577	78,587	36,844	115,431
4370	LOVINGTON CITY OF	2,710,581	10,866	268,255	-	37,329	316,450	65,920	-	244,853	310,773	251,301	337	251,638
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	64,975,550	260,473	6,430,350	-	309,871	7,000,694	1,580,179	-	677,616	2,257,795	6,023,963	(275,998)	5,747,965
4390	SAN JUAN WATER COMMISSION	546,302	2,190	54,065	-	22,009	78,264	13,286	-	9,213	22,499	50,648	11,558	62,206
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	539,917	2,164	53,433	-	81,476	137,073	13,131	-	-	13,131	50,056	37,561	87,617
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	17,560	70	1,738	-	11,139	12,947	427	-	-	427	1,628	4,352	5,980

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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 June 30, 2022

		Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
Employer Code	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense
	Municipal General	\$ 1,773,708,398	\$ 7,110,414	\$ 175,536,280	\$ -	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690	\$ -	\$ 164,442,690	
Employer Allocation															
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	124,160	498	12,288	-	494	13,280	3,020	-	9,476	12,496	11,511	(11,453)	58	
4430	CARRIZOZO TOWN OF	275,634	1,105	27,278	-	76,501	104,884	6,703	-	7,998	14,701	25,554	29,752	55,306	
4440	TULAROSA VILLAGE OF	1,139,430	4,568	112,765	-	22,041	139,374	27,710	-	39,546	67,256	105,638	2,661	108,299	
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	31,572	127	3,125	-	5,493	8,745	768	-	8,363	9,131	2,927	(3,656)	(729)	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	2,625,443	10,525	259,829	-	165,047	435,401	63,850	-	68,510	132,360	243,408	174,423	417,831	
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	413,806	1,659	40,953	-	31,263	73,875	10,064	-	-	10,064	38,364	(8,181)	30,183	
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,375,688	5,515	136,146	-	9,966	151,627	33,456	-	194,400	227,856	127,542	(92,877)	34,665	
4490	TAOS SKI VALLEY, VILLAGE OF	1,120,097	4,490	110,851	-	7,335	122,676	27,240	-	24,518	51,758	103,846	(426)	103,420	
4500	ANTHONY CITY OF	1,027,687	4,120	101,706	-	34,907	140,733	24,993	-	28,765	53,758	95,278	13,995	109,273	
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	707,000	2,834	69,969	-	-	72,803	17,194	-	146,603	163,797	65,547	(63,983)	1,564	
4520	SPRINGER HOUSING AUTHORITY	290,001	1,163	28,700	-	17,340	47,203	7,053	-	-	7,053	26,886	11,416	38,302	
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	110,325	442	10,918	-	15,330	26,690	2,683	-	679	3,362	10,228	5,025	15,253	
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	2,092,621	8,389	207,098	-	299,600	515,087	50,892	-	-	50,892	194,009	163,505	357,514	
4560	ALBUQUERQUE HOUSING AUTHORITY	5,375,401	21,549	531,980	-	237,860	791,389	130,728	-	214,016	344,744	498,360	21,552	519,912	
4570	MID-REGION COUNCIL OF GOVERNMENTS	14,202,793	56,936	1,405,589	-	857,988	2,320,513	345,406	-	-	345,406	1,316,758	432,153	1,748,911	
4580	A M A F C A	2,980,894	11,950	295,006	-	98,119	405,075	72,494	-	15,385	87,879	276,362	(28,569)	247,793	
4590	CITY OF RIO COMMUNITIES	501,605	2,011	49,642	-	237,437	289,090	12,199	-	-	12,199	46,504	119,473	165,977	
TOTAL		\$ 1,773,708,398	\$ 7,110,414	\$ 175,536,280	\$ -	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690	\$ -	\$ 164,442,690	

Notes:  
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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 June 30, 2022

		Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer	2022 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	Difference Between Expected and Actual Experience	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	\$ 803,669,579	\$ 20,934,191	\$ 70,222,991	\$ -	\$ 16,334,528	\$ 107,491,710	\$ -	\$ 16,334,528	\$ -	\$ 16,334,528	\$ 93,835,935	\$ -	\$ 93,835,935			
Employer Allocation																	
2010	ALAMOGORDO CITY OF	\$ 7,775,664	\$ 202,542	\$ 679,421	\$ -	\$ 525,768	\$ 1,407,731	\$ -	\$ 456,302	\$ -	\$ 456,302	\$ 907,881	\$ (292,090)	\$ 615,791			
2020	ALBUQUERQUE CITY OF (REGULAR)	243,751,777	6,349,307	21,298,530	-	961,141	28,608,978	-	1,695,383	-	1,695,383	28,460,296	3,508,663	31,968,959			
2040	AZTEC CITY OF	2,643,269	68,853	230,963	-	23,375	323,191	-	45,680	-	45,680	308,626	(51,681)	256,945			
2050	BAYARD CITY OF	416,944	10,861	36,432	-	3,760	51,053	-	143,436	-	143,436	48,682	(73,381)	(24,699)			
2060	BELEN CITY OF	3,118,559	81,233	272,493	-	147,830	501,556	-	109,551	-	109,551	364,121	(90,588)	273,533			
2080	BERNALILLO TOWN OF	4,978,492	129,681	435,010	-	317,751	882,442	-	53,448	-	53,448	581,285	80,987	662,272			
2090	BLOOMFIELD CITY OF	3,639,096	94,792	317,977	-	99,208	511,977	-	-	-	-	424,898	(42,646)	382,252			
2100	BOSQUE FARMS VILLAGE OF	2,166,050	56,422	189,265	-	92,035	337,722	-	47,495	-	47,495	252,907	6,672	259,579			
2110	CARLSBAD CITY OF	17,425,405	453,901	1,522,596	-	74,849	2,051,346	-	329,122	-	329,122	2,034,579	236,944	2,271,523			
2140	CIMARRON VILLAGE OF	432,374	11,263	37,780	-	26,545	75,588	-	24,814	-	24,814	50,484	3,600	54,084			
2160	CLAYTON TOWN OF	922,452	24,028	80,602	-	5,297	109,927	-	117,143	-	117,143	107,705	(49,871)	57,834			
2170	CLOUDCROFT VILLAGE OF	724,428	18,870	63,299	-	58,706	140,875	-	1,496	-	1,496	84,584	53,227	137,811			
2180	CLOVIS CITY OF	4,455,383	116,055	389,302	-	255,387	760,744	-	127,539	-	127,539	520,208	(235,638)	284,570			
2190	CUBA VILLAGE OF	698,389	18,192	61,024	-	89,683	168,899	-	1,210	-	1,210	81,543	15,295	96,838			
2210	DEMING CITY OF	5,161,809	134,456	451,028	-	42,711	628,195	-	236,064	-	236,064	602,689	(167,000)	435,689			
2230	DEXTER TOWN OF	645,668	16,819	56,417	-	-	73,236	-	44,313	-	44,313	75,388	(24,605)	50,783			
2270	ELIDA TOWN OF	-	-	-	-	-	-	-	36,831	-	36,831	-	(30,489)	(30,489)			
2290	ESPANOLA CITY OF	4,324,225	112,639	377,842	-	343,055	833,536	-	-	-	-	504,894	188,622	693,516			
2300	ESTANCIA TOWN OF	220,125	5,734	19,234	-	23,575	48,543	-	66,652	-	66,652	25,702	(65,993)	(40,291)			
2310	FARMINGTON CITY OF	26,253,474	683,857	2,293,974	-	-	2,977,831	-	817,621	-	817,621	3,065,338	(499,726)	2,565,612			
2330	GALLUP CITY OF	10,098,912	263,059	882,422	-	158,507	1,303,988	-	616,992	-	616,992	1,179,142	(449,113)	730,029			
2350	GRANTS CITY OF	2,678,470	69,769	234,039	-	50,808	354,616	-	272,727	-	272,727	312,736	(29,689)	283,047			
2360	HATCH VILLAGE OF	1,530,187	39,859	133,705	-	177,644	351,208	-	36,166	-	36,166	178,664	44,441	223,105			
2370	HOBBS CITY OF	17,798,870	463,630	1,555,229	-	515,294	2,534,153	-	1,298,193	-	1,298,193	2,078,184	(683,897)	1,394,287			
2380	JAL CITY OF	830,432	21,631	72,561	-	56,850	151,042	-	23,812	-	23,812	96,961	45,745	142,706			
2390	JEMEZ SPRINGS VILLAGE OF	114,121	2,973	9,972	-	9,619	22,564	-	3,047	-	3,047	13,325	2,209	15,534			
2400	LAS CRUCES CITY OF	33,816,407	880,858	2,954,808	-	-	3,835,666	-	1,810,789	-	1,810,789	3,948,382	(1,186,862)	2,761,520			
2410	LAS VEGAS CITY OF	4,921,592	128,199	430,039	-	144,362	702,600	-	297,633	-	297,633	574,642	(161,804)	412,838			
2420	LOGAN VILLAGE OF	341,961	8,907	29,880	-	13,348	52,135	-	25,936	-	25,936	39,927	(9,301)	30,626			
2430	LORDSBURG CITY OF	1,502,862	39,147	131,317	-	17,779	188,243	-	28,027	-	28,027	175,473	3,471	178,944			
2440	LOS LUNAS VILLAGE OF	7,599,660	197,958	664,043	-	71,071	933,072	-	-	-	-	887,331	68,775	956,106			
2460	MAGDALENA VILLAGE OF	177,531	4,624	15,512	-	9,931	30,067	-	19,395	-	19,395	20,728	(4,102)	16,626			
2470	MESILLA TOWN OF	878,572	22,885	76,768	-	114,552	214,205	-	98,936	-	98,936	102,581	(34,178)	68,403			
2490	MILAN VILLAGE OF	583,223	15,192	50,961	-	10,817	76,970	-	51,747	-	51,747	68,097	(33,542)	34,555			
2500	MORIARTY CITY OF	1,497,799	39,015	130,875	-	13,035	182,925	-	9,447	-	9,447	174,882	(29,299)	145,583			
2510	MOUNTAINAIR TOWN OF	570,284	14,855	49,830	-	175,147	239,832	-	7,503	-	7,503	66,586	72,017	138,603			
2550	PORTALES CITY OF	3,226,653	84,049	281,938	-	105,628	471,615	-	136,416	-	136,416	376,742	(104,583)	272,159			
2560	QUESTA VILLAGE OF	-	-	-	-	-	-	-	131,310	-	131,310	-	(80,347)	(80,347)			
2570	RATON CITY OF	2,016,648	52,530	176,211	-	170,194	398,935	-	204,256	-	204,256	235,463	(79,372)	156,091			
2620	RIO RANCHO CITY OF	28,377,894	739,195	2,479,602	-	1,204,424	4,423,221	-	-	-	-	3,313,384	627,157	3,940,541			
2630	ROSWELL CITY OF	17,908,250	466,479	1,564,786	-	1,099,982	3,131,247	-	341,015	-	341,015	2,090,956	78,461	2,169,417			
2650	RUIDOSO DOWNS THE CITY OF	1,275,665	33,229	111,465	-	177,341	322,035	-	15,681	-	15,681	148,946	30,986	179,932			
2660	RUIDOSO VILLAGE OF	4,370,596	113,846	381,894	-	13,862	509,602	-	169,922	-	169,922	510,308	(189,915)	320,393			
2680	SAN YSIDRO VILLAGE OF	85,350	2,223	7,458	-	663	10,344	-	1,151	-	1,151	9,965	(2,132)	7,833			
2690	SANTA FE CITY OF	30,394,382	791,721	2,655,798	-	204,904	3,652,423	-	637,376	-	637,376	3,548,828	(1,079,972)	2,468,856			
2710	SANTA ROSA CITY OF	1,330,716	34,663	116,275	-	231,799	382,737	-	58,622	-	58,622	155,374	40,267	195,641			

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PERA Fund - Municipal Police Division  
As of and for the year ended June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
		2022 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	Difference Between Expected and Actual Experience	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 Police	\$ 803,669,579	\$ 20,934,191	\$ 70,222,991	\$ -	\$ 16,334,528	\$ 107,491,710	\$ -	\$ 16,334,528	\$ -	\$ 16,334,528	\$ 93,835,935	\$ -	\$ 93,835,935	
Employer Allocation															
2720	SILVER CITY TOWN OF	5,377,514	140,075	469,876	-	192,371.00	802,322	-	68,977	-	68,977	627,875	(37,936)	589,939	
2730	SOCORRO CITY OF	2,276,394	59,296	198,907	-	79,625	337,828	-	55,692	-	55,692	265,790	(24,543)	241,247	
2750	SPRINGER TOWN OF	192,157	5,005	16,790	-	66,000	87,795	-	26,529	-	26,529	22,436	2,240	24,676	
2760	T O R C CITY OF	1,744,284	45,436	152,412	-	75,458	273,306	-	220,045	-	220,045	203,662	(65,786)	137,876	
2770	TAOS TOWN OF	3,593,046	93,593	313,953	-	194,851	602,397	-	159,472	-	159,472	419,522	(105,338)	314,184	
2780	TEXICO CITY OF	160,412	4,178	14,017	-	6,937	25,132	-	55,697	-	55,697	18,730	(13,245)	5,485	
2810	TUCUMCARI CITY OF	1,632,012	42,511	142,602	-	-	185,113	-	196,894	-	196,894	190,553	(91,371)	99,182	
2850	EUNICE CITY OF	2,271,009	59,156	198,436	-	174,279	431,871	-	-	-	-	265,162	122,467	387,629	
2880	MELROSE VILLAGE OF	-	-	-	-	-	-	-	-	-	-	-	-	-	
2900	ANGEL FIRE VILLAGE OF	977,905	25,473	85,447	-	29,442	140,362	-	2,582	-	2,582	114,180	15,069	129,249	
2950	SUNLAND PARK CITY OF	3,083,359	80,316	269,418	-	151,700	501,434	-	39,290	-	39,290	360,011	(55,069)	304,942	
2960	HAGERMAN TOWN OF	690,031	17,974	60,293	-	15,874	94,141	-	12,935	-	12,935	80,568	12,219	92,787	
2980	ARTESIA CITY OF	5,137,538	133,824	448,907	-	-	582,731	-	475,286	-	475,286	599,856	(362,908)	236,948	
3010	BERNALILLO COUNTY	78,666,554	2,049,127	6,873,721	-	695,586	9,618,434	-	-	-	-	9,185,055	1,208,910	10,393,965	
3020	CATRON COUNTY	886,448	23,090	77,456	-	48,792	149,338	-	212,561	-	212,561	103,501	(63,508)	39,993	
3030	CHAVES COUNTY	6,058,624	157,817	529,390	-	-	687,207	-	256,663	-	256,663	707,401	(150,308)	557,093	
3040	CIBOLA COUNTY	2,542,569	66,230	222,164	-	37,871	326,265	-	1,921	-	1,921	296,869	(5,702)	291,167	
3050	COLFAX COUNTY	1,908,233	49,706	166,737	-	146,032	362,475	-	38,658	-	38,658	222,804	38,236	261,040	
3060	CURRY COUNTY	2,226,647	58,000	194,560	-	13,683	266,243	-	56,885	-	56,885	259,982	(170,046)	89,936	
3070	DE BACA COUNTY	426,668	11,114	37,281	-	30,174	78,569	-	92,252	-	92,252	49,817	(1,839)	47,978	
3090	DONA ANA COUNTY	25,695,727	669,329	2,245,240	-	597,525	3,512,094	-	680,831	-	680,831	3,000,216	(484,069)	2,516,147	
3100	EDDY COUNTY	14,498,521	377,661	1,266,851	-	528,178	2,172,690	-	-	-	-	1,692,838	427,432	2,120,270	
3110	GRANT COUNTY	5,865,582	152,788	512,522	-	152,212	817,522	-	149,689	-	149,689	684,862	(21,074)	663,788	
3120	GUADALUPE COUNTY	1,019,616	26,559	89,092	-	84,765	200,416	-	15,812	-	15,812	119,050	6,677	125,727	
3130	HARDING COUNTY	302,662	7,884	26,446	-	41,881	76,211	-	1,145	-	1,145	35,339	7,156	42,495	
3140	HIDALGO COUNTY	1,137,434	29,628	99,387	-	39,948	168,963	-	13,163	-	13,163	132,806	15,834	148,640	
3150	LEA COUNTY	18,000,993	468,894	1,572,890	-	725,217	2,767,001	-	-	-	-	2,101,784	893,735	2,995,519	
3160	LINCOLN COUNTY	4,273,272	111,311	373,390	-	262,573	747,274	-	66,573	-	66,573	498,944	43,395	542,339	
3170	LOS ALAMOS COUNTY	9,139,813	238,076	798,618	-	256,700	1,293,394	-	10,294	-	10,294	1,067,159	2,190	1,069,349	
3180	LUNA COUNTY	4,157,142	108,286	363,242	-	98,864	570,392	-	109,169	-	109,169	485,385	(101,660)	383,725	
3200	MCKINLEY COUNTY	5,811,335	151,375	507,782	-	197,065	856,222	-	76,326	-	76,326	678,528	81,450	759,978	
3210	MORA COUNTY	545,049	14,198	47,625	-	81,441	143,264	-	-	-	-	63,640	42,616	106,256	
3220	OTERO COUNTY	7,043,601	183,474	615,455	-	396,056	1,194,985	-	-	-	-	822,406	36,142	858,548	
3230	QUAY COUNTY	914,255	23,815	79,886	-	-	103,701	-	45,490	-	45,490	106,748	(10,150)	96,598	
3240	RIO ARriba COUNTY	3,540,647	92,228	309,374	-	134,433	536,035	-	12,681	-	12,681	413,404	(32,769)	380,635	
3250	ROOSEVELT COUNTY	2,316,336	60,337	202,397	-	94,891	357,625	-	67,455	-	67,455	270,454	(33,121)	237,333	
3260	SAN JUAN COUNTY	17,942,004	467,358	1,567,735	-	-	2,035,093	-	1,326,120	-	1,326,120	2,094,897	(930,594)	1,164,303	
3270	SAN MIGUEL COUNTY	978,387	25,485	85,489	-	87,352	198,326	-	-	-	-	114,236	50,068	164,304	
3280	SANDOVAL COUNTY	10,379,875	270,378	906,972	-	203,162	1,380,512	-	-	-	-	1,211,947	95,067	1,307,014	
3290	SANTA FE COUNTY	17,598,274	458,404	1,537,701	-	90,231	2,086,336	-	68,499	-	68,499	2,054,763	(167,624)	1,887,139	
3300	SIERRA COUNTY	2,007,326	52,287	175,396	-	119,639	347,322	-	120,489	-	120,489	234,374	12,252	246,626	
3310	SOCORRO COUNTY	1,779,887	46,363	155,523	-	185,427	387,313	-	128,889	-	128,889	207,818	6,110	213,928	
3320	TAOS COUNTY	4,473,707	116,532	390,903	-	311,852	819,287	-	-	-	-	522,347	234,909	757,256	
3330	TORRANCE COUNTY	3,002,108	78,200	262,318	-	589,721	930,239	-	-	-	-	350,524	329,672	680,196	
3340	UNION COUNTY	914,094	23,811	79,872	-	148,559	252,242	-	19,468	-	19,468	106,729	29,380	136,109	
3350	VALENCIA COUNTY	7,505,068	195,494	655,777	-	269,952	1,121,223	-	-	-	-	876,287	(34,613)	841,674	

Notes:  
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 June 30, 2022

		Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	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	\$ 803,669,579	\$ 20,934,191	\$ 70,222,991	\$ -	\$ 16,334,528	\$ 107,491,710	\$ -	\$ 16,334,528	\$ -	\$ 16,334,528	\$ 93,835,935	\$ -	\$ 93,835,935		
Employer Allocation																
3490	CORRALES VILLAGE OF	1,842,814	48,002	161,021	-	128,635	337,658	-	50,959	-	50,959	215,166	(19,255)	195,911		
4040	LOVING VILLAGE OF	682,637	17,782	59,647	-	199,484	276,913	-	79,105	-	79,105	79,704	940	80,644		
4250	RED RIVER TOWN OF	500,124	13,027	43,700	-	71,249	127,976	-	57,269	-	57,269	58,394	(16,687)	41,707		
4290	EDGEWOOD TOWN OF	2,238,381	58,306	195,585	-	199,831	453,722	-	23,710	-	23,710	261,352	108,801	370,153		
4300	CAPITAN VILLAGE OF	245,762	6,402	21,474	-	38,221	66,097	-	-	-	-	28,695	(5,378)	23,317		
4370	LOVINGTON CITY OF	1,926,557	50,183	168,339	-	52,529	271,051	-	525,248	-	525,248	224,944	(139,580)	85,364		
4430	CARRIZOZO TOWN OF	140,642	3,663	12,289	-	-	15,952	-	44,432	-	44,432	16,421	(53,318)	(36,897)		
4440	TULAROSA VILLAGE OF	471,352	12,278	41,186	-	20,181	73,645	-	-	-	-	55,035	1,192	56,227		
4490	TAOS SKI VALLEY, VILLAGE OF	308,448	8,035	26,952	-	9,118	44,105	-	5,412	-	5,412	36,014	1,622	37,636		
4500	ANTHONY CITY OF	884,599	23,042	77,294	-	88,860	189,196	-	13,762	-	13,762	103,285	33,540	136,825		
5012	GOVERNMENT EMPLOYEE 1	53,524	1,394	4,677	-	31,864	37,935	-	-	-	-	6,249	12,447	18,696		
TOTAL		\$ 803,669,579	\$ 20,934,191	\$ 70,222,991	\$ -	\$ 16,334,528	\$ 107,491,710	\$ -	\$ 16,334,528	\$ -	\$ 16,334,528	\$ 93,835,935	\$ -	\$ 93,835,935		

Notes:  
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 June 30, 2022

		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
Employer Code	Employer	2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference	Change of Assumptions	Changes in	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts	Total Employer Pension Expense				
				Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions				Between Employer Contributions and Proportionate Share of Contributions			from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions					
	Municipal Fire	\$ 759,454,793	\$ 4,723,772	\$ 33,862,582	\$ -	\$ 20,428,295	\$ 59,014,649	\$ 536,128	\$ -	\$ 20,428,295	\$ 20,964,423	\$ 68,397,784	\$ -	\$ 68,397,784				
Employer Allocation																		
2010	ALAMOGORDO CITY OF	\$ 6,724,289	\$ 41,825	\$ 299,823	\$ -	\$ 1,040,191	\$ 1,381,839	\$ 4,747	\$ -	\$ -	\$ 4,747	\$ 605,601	\$ 474,119	\$ 1,079,720				
2020	ALBUQUERQUE CITY OF (REGULAR)	238,651,758	1,484,403	10,641,008	-	497,266	12,622,677	168,473	-	7,039,038	7,207,511	21,493,379	(1,825,579)	19,667,800				
2060	BELÉN CITY OF	4,492,555	27,943	200,314	-	1,135,413	1,363,670	3,171	-	18,544	21,715	404,607	550,450	955,057				
2080	BERNALILLO TOWN OF	3,810,792	23,703	169,916	-	267,230	460,849	2,690	-	30,278	32,968	343,206	200,444	543,650				
2090	BLOOMFIELD CITY OF	-	-	-	-	-	-	-	-	326,636	326,636	-	(277,959)	(277,959)				
2110	CARLSBAD CITY OF	23,546,288	146,457	1,049,882	-	-	1,196,339	16,622	-	1,913,596	1,930,218	2,120,619	(460,898)	1,659,721				
2160	CLAYTON TOWN OF	804,794	5,006	35,884	-	-	40,890	568	-	40,809	41,377	72,481	(23,993)	48,488				
2180	CLOVIS CITY OF	8,524,576	53,022	380,094	-	511,905	945,021	6,018	-	107,878	113,896	767,738	(243,584)	524,154				
2210	DEMING CITY OF	4,033,616	25,089	179,851	-	24,705	229,645	2,847	-	487,589	490,436	363,274	(148,297)	214,977				
2290	ESPANOLA CITY OF	3,815,729	23,734	170,136	-	169,013	362,883	2,694	-	7,507	10,201	343,651	28,618	372,269				
2310	FARMINGTON CITY OF	26,580,082	165,327	1,185,153	-	230,026	1,580,506	18,764	-	604,273	623,037	2,393,847	(348,573)	2,045,274				
2330	GALLUP CITY OF	10,528,550	65,487	469,447	-	375,702	910,636	7,433	-	676,550	683,983	948,219	(384,508)	563,711				
2350	GRANTS CITY OF	2,151,991	13,385	95,953	-	216,505	325,843	1,519	-	63,259	64,778	193,812	47,157	240,969				
2370	HOBBS CITY OF	20,700,839	128,758	923,009	-	42,954	1,094,721	14,614	-	1,001,661	1,016,275	1,864,353	(697,019)	1,167,334				
2400	LAS CRUCES CITY OF	51,136,066	318,064	2,280,056	-	665,415	3,263,535	36,099	-	1,728,183	1,764,282	4,605,401	5,941	4,611,342				
2410	LAS VEGAS CITY OF	4,105,081	25,533	183,037	-	202,350	410,920	2,898	-	1,652	4,550	369,711	129,803	499,514				
2440	LOS LUNAS VILLAGE OF	6,335,448	39,406	282,485	-	577,075	898,966	4,472	-	-	4,472	570,581	417,734	988,315				
2470	MESILLA TOWN OF	303,022	1,885	13,511	-	-	15,396	214	-	17,587	17,801	27,291	(11,724)	15,567				
2490	MILAN VILLAGE OF	244,696	1,522	10,911	-	122,295.00	134,728	173	-	-	173	22,038	58,845	80,883				
2500	MORIARTY CITY OF	966,558	6,012	43,097	-	239,013	288,122	682	-	-	682	87,050	122,671	209,721				
2530	PECOS VILLAGE OF	44,580	277	1,988	-	53	2,318	31	-	7,327	7,358	4,015	(1,725)	2,290				
2550	PORTALES CITY OF	5,092,220	31,673	227,052	-	90,500	349,225	3,595	-	176,504	180,099	458,614	(174,853)	283,761				
2570	RATON CITY OF	2,481,519	15,435	110,646	-	37,523.00	163,604	1,752	-	207,467	209,219	223,490	(107,067)	116,423				
2620	RIO RANCHO CITY OF	32,396,899	201,507	1,444,513	-	361,391	2,007,411	22,870	-	621,423	644,293	2,917,720	(6,933)	2,910,787				
2630	ROSWELL CITY OF	25,749,998	160,164	1,148,141	-	1,729,812	3,038,117	18,178	-	423,255	441,433	2,319,088	328,456	2,647,544				
2650	RUIDOSO DOWNS THE CITY OF	77,237	480	3,444	-	-	3,924	55	-	104,941	104,996	6,956	(54,287)	(47,331)				
2660	RUIDOSO VILLAGE OF	6,780,564	42,175	302,332	-	894,050	1,238,557	4,787	-	68,579	73,366	610,669	270,059	880,728				
2690	SANTA FE CITY OF	48,951,798	304,478	2,182,664	-	1,533,578	4,020,720	34,557	-	837,662	872,219	4,408,682	(233,265)	4,175,417				
2720	SILVER CITY TOWN OF	5,426,836	33,755	241,972	-	40,599.00	316,326	3,831	-	83,777	87,608	488,750	(115,078)	373,672				
2730	SOCORRO CITY OF	3,535,110	21,988	157,624	-	170,076	349,688	2,496	-	169,918	172,414	318,378	3,380	321,758				
2770	TAOS TOWN OF	3,148,396	19,583	140,381	-	695,301	855,265	2,223	-	-	2,223	283,550	314,181	597,731				
2850	EUNICE CITY OF	1,745,075	10,854	77,809	-	147,107	235,770	1,232	-	-	1,232	157,164	119,888	277,052				
2900	ANGEL FIRE VILLAGE OF	1,851,019	11,513	82,533	-	18,383	112,429	1,307	-	29,529	30,836	166,706	126,960	293,666				
2950	SUNLAND PARK CITY OF	2,305,705	14,341	102,807	-	222,917	340,065	1,628	-	-	1,628	207,656	69,185	276,841				
2980	ARTESIA CITY OF	6,657,533	41,410	296,846	-	384,852	723,108	4,700	-	240,410	245,110	599,589	(60,377)	539,212				
3010	BERNALILLO COUNTY	79,248,728	492,923	3,533,544	-	1,769,507	5,795,974	55,945	-	-	55,945	7,137,275	788,615	7,925,890				
3090	DONA ANA COUNTY	8,216,617	51,107	366,363	-	1,640,139	2,057,609	5,800	-	-	5,800	740,002	830,983	1,570,985				
3100	EDDY COUNTY	3,069,792	19,094	136,876	-	739,648	895,618	2,167	-	-	2,167	276,471	310,046	586,517				
3170	LOS ALAMOS COUNTY	50,776,920	315,830	2,264,042	-	691,635	3,271,507	35,845	-	728,723	764,568	4,573,055	(1,745,381)	2,827,674				
3200	MCKINLEY COUNTY	2,337,754	14,541	104,236	-	135,238	254,015	1,650	-	59,383	61,033	210,542	460,171	670,713				
3220	OTERO COUNTY	706,065	4,392	31,482	-	143,387	179,261	498	-	22,968	23,466	63,589	163,654	227,243				
3260	SAN JUAN COUNTY	4,121,409	25,635	183,765	-	408,121	617,521	2,909	-	41,414	44,323	371,181	172,206	543,387				
3280	SANDOVAL COUNTY	9,331,193	58,040	416,059	-	1,179,061	1,653,160	6,587	-	-	6,587	840,383	674,129	1,514,512				
3290	SANTA FE COUNTY	29,261,186	182,003	1,304,698	-	-	1,486,701	20,657	-	1,332,323	1,352,980	2,635,312	234,907	2,870,219				
3350	VALENCIA COUNTY	2,314,059	14,393	103,179	-	687,467	805,039	1,634	-	111,801	113,435	208,408	534,267	742,675				
3490	CORRALES VILLAGE OF	1,841,070	11,451	82,090	-	50,446	143,987	1,300	-	7,357.00	8,657	165,810	14,477	180,287				
4250	RED RIVER TOWN OF	358,994	2,233	16,007	-	1,840	20,080	253	-	29,418	29,671	32,332	(38,874)	(6,542)				
4370	LOVINGTON CITY OF	3,649,484	22,700	162,723	-	-	185,423	2,576	-	1,059,076	1,061,652	328,679	(623,642)	(294,963)				
4590	CITY OF RIO COMMUNITIES	167,764	1,043	7,480	-	109,178	117,701	118	-	-	118	57,109	42,649	57,758				
5080	GOVERNMENT EMPLOYEE 2	352,539	2,193	15,719	-	229,428	247,340	249	-	-	249	31,750	89,621	121,371				
TOTAL		\$ 759,454,793	\$ 4,723,772	\$ 33,862,582	\$ -	\$ 20,428,295	\$ 59,014,649	\$ 536,128	\$ -	\$ 20,428,295	\$ 20,964,423	\$ 68,397,784	\$ -	\$ 68,397,784				

Notes:  
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, 2022**

	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference 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	Total Employer Pension Expense
<i>State Funded Divisions</i>											
State General	\$ 4,206,810,024	\$ 166,177,896	\$ -	\$ 187,324,251	\$ -	\$ 353,502,147	\$ 83,645,873	\$ -	\$ -	\$ 83,645,873	\$ 434,807,127
State Police/Corrections	(308,990,642)	14,893,814	-	44,561,127	-	59,454,941	3,193,616	-	-	3,193,616	(4,682,733)
Legislative	(7,731,478)	606,648	-	1,418,901	-	2,025,549	515,021	45,869	-	560,890	5,183,398
Total State Funded Divisions	\$ 3,890,087,904	\$ 181,678,358	\$ -	\$ 233,304,279	\$ -	\$ 414,982,637	\$ 87,354,510	\$ 45,869	\$ -	\$ 87,400,379	\$ 435,307,792
<i>Other PERA Fund Divisions</i>											
Municipal General	\$ 1,773,708,398	\$ 7,110,414	\$ -	\$ 175,536,280	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690
Municipal Police	803,669,579	20,934,191	-	70,222,991	16,334,528	107,491,710	-	-	16,334,528	16,334,528	93,835,935
Municipal Fire	759,454,793	4,723,772	-	33,862,582	20,428,295	59,014,649	536,128	-	20,428,295	20,964,423	68,397,784
Total Other PERA Fund Divisions	\$ 3,336,832,770	\$ 32,768,377	\$ -	\$ 279,621,853	\$ 74,311,457	\$ 386,701,687	\$ 43,671,985	\$ -	\$ 74,311,457	\$ 117,983,442	\$ 326,676,409
Grand Total for All PERA Fund Divisions	\$ 7,226,920,674	\$ 214,446,735	\$ -	\$ 512,926,132	\$ 74,311,457	\$ 801,684,324	\$ 131,026,495	\$ 45,869	\$ 74,311,457	\$ 205,383,821	\$ 761,984,201

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, 2022**

		Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience		Total Deferred Inflows of Resources	Total Employer Pension Expense
	Net Pension Liability/Asset	Difference Between Expected and Actual Experience	Change of Assumptions					Change of Assumptions		
Funds										
Judicial	\$ 92,242,742	\$ 4,318,272	\$ 17,284,578	\$ 3,508,740	\$ 25,111,590	\$ 417,962	\$ 19,854,296	\$ 20,272,258	\$ 3,999,313	
Magistrate	\$ 43,040,741	\$ 778,344	\$ 5,644,830	\$ 1,060,914	\$ 7,484,088	\$ 4,109	\$ -	\$ 4,109	\$ 8,695,380	
Volunteer Firefighters	\$ (26,124,973)	\$ -	\$ 325,620	\$ 2,498,623	\$ 2,824,243	\$ 7,346,161	\$ 1,237,895	\$ 8,584,056	\$ (1,368,663)	

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

## 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, 2022 Annual Comprehensive Financial Report for more in-depth detail of the pension funds administered by PERA at <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, 2022 Annual Comprehensive Financial Report.

### 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.

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

The following table (Tier I and Tier II) illustrate the various coverage options under the PERA Fund and the contribution rates effective during the year.

PERA Fund Contribution Rates and Pension Factors in Effect During FY 22						
Coverage Plan	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per year of Service		Pension Maximum as a Percentage of the Final Average Salary
	Annual Salary \$25,000 or less	Annual Salary greater than \$25,000		TIER 1	TIER 2	
STATE PLAN						
State Plan 3	7.42%	9.92%	18.24%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 - 4						
Municipal Plan 1 (plan open to new employers)	7.0%	8.50%	7.65%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	10.65%	9.80%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	14.65%	9.80%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.15%	12.30%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 - 5						
Municipal Police Plan 1	7.00%	8.50%	10.65%	2.0%	2.0%	90%
Municipal Police Plan 2	7.00%	8.50%	15.65%	2.5%	2.0%	90%
Municipal Police Plan 3	7.00%	8.50%	19.15%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	13.85%	19.15%	3.0%	2.5%	90%
Municipal Police Plan 5	16.30%	17.80%	19.15%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.00%	11.00%	11.65%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.00%	11.00%	18.15%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.00%	11.00%	21.90%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.80%	15.80%	21.90%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.20%	19.20%	21.90%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.30%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.60%	9.10%	25.5%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	9.92%	18.24%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	7.28%	27.37%	3.0%	3.0%	90%

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

Refer to Note 1. C. in PERA's June 30, 2022 Annual Comprehensive Financial Report 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 2022 employer contributions received during the period of July 1, 2021 to June 30, 2022. Only pay period *end dates* that fell within the period of July 1, 2021 to June 30, 2022 are included in the total contributions for that employer. Regular and adjustment contributions that applied to fiscal year 2022 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 contributions amongst the total population. This methodology is used 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 Governmental Accounting Standards Board (GASB) Statement No. 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 six membership groups. 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 as presented in the Schedule of Pension Amounts (In Summation) by Employers Participating in PERA.

### 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, 2021 to June 30, 2022
- The employer's proportionate share of the total net pension liability (as of June 30, 2022), 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 six decimal places. Any rounding amounts are included at the bottom of the schedules.

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

### Employers Reporting on Behalf of Other Employers

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

### Use of Estimates in Preparation of the Schedules

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

## NOTE 3. Net Pension Liability of Plan Membership for the PERA Fund

The components of net pension liability of the PERA fund, as of June 30, 2022, are as follows:

PERA FUND	
Total Pension Liability	\$ 23,581,567,547
Plan Net Position	16,354,646,873
<b>Net Pension Liability</b>	<b>\$ 7,226,920,674</b>
Ratio of Fiduciary Net Position of Total Pension Liability	69.35 %

Refer to Note 13 and the Required Supplementary Information (RSI) in PERA's June 30, 2022 Annual Comprehensive Financial Report for further detailed information.

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2021. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2022. These assumptions were adopted by the Board for use in the June 30, 2022 actuarial valuation.

Refer to the Notes to Required Supplementary Information *Summary of Actuarial Methods and Assumptions* in PERA's June 30, 2022 Annual Comprehensive Financial Report for more in-depth detail of the actuarial methods and assumptions, by fund at <http://www.nmpera.org>.



# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

## NOTE 3. Net Pension Liability of Plan Membership 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	Expected Real Rate of Return
Global Equity	35.50%	6.35%
Risk Reduction & Mitigation	19.50%	1.90%
Credit Oriented Fixed Income	15.00%	4.45%
Real Assets to Include Real Estate Equity	20.00%	5.10%
Multi-Risk Allocation	10.00%	6.65%
<b>TOTAL</b>	<b>100.00%</b>	

*Discount rate for the PERA Funds.* The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB Statement No. 67. Therefore, the 7.25% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
<b>Net Pension Liability</b>	\$10,108,705,248	\$7,226,920,674	\$4,839,024,327

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

## NOTE 3. Net Pension Liability of Plan Membership for the PERA Fund (Continued)

### Information for PERA Fund Employers

PERA Fund's Schedule of Employer Allocations and Pension Amounts has been presented for fiscal year ended June 30, 2022 and has been presented in three parts to enable employers to address their individual facts and circumstances. Information found in this report should be used for fiscal year ends between July 1, 2022 and June 30, 2023 governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their fiscal year 2022 allocations. The Schedules of Pension Amounts by Employer presents an allocation of the net pension liability, deferred outflows, deferred inflows and pension expense.

GASB Statement No. 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, 2022.

Membership Data PERA Fund	
Inactive Members or Their Beneficiaries Currently Receiving Benefits	42,947
Inactive Members Entitled to But Not Yet Receiving Benefits	24,822
Active Plan Members	47,793
<b>TOTAL</b>	<b>115,562</b>

Additional information regarding GASB Statement No. 67 disclosures for the Judicial, Magistrate and Volunteer Firefighter Funds can be located in PERA's June 30, 2022 Annual Comprehensive Financial Report, specifically in Note 1, 13 and the RSI.

## NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

### NOTE 4. Other Financial Information and Schedules

#### Deferred Inflows and Deferred Outflows

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

Average Expected Remaining Service Lives				
June 30, Years	PERA Fund	Judicial Fund	Magistrate Fund	Volunteer Firefighters Fund
2022	3.56	3.01	1.78	6.68
2021	3.75	3.05	2.09	8.57
2020	3.78	3.36	2.26	8.70
2019	3.91	3.06	1.83	7.85
2018	4.01	3.12	2.02	6.57
2017	3.87	3.22	2.15	6.72
2016	4.09	3.33	2.11	6.68
2015	4.23	3.34	1.84	3.51
2014	5.02	3.54	1.66	3.42

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

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

Investment experience also results in deferred outflows or inflows.

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

<b>Pension Expense- PERA Divisions</b> <b>For the Fiscal Year Ended June 30, 2022</b>							
	State General Fund	State Police Fund	Legislative Fund	Municipal General Fund	Municipal Police Fund	Municipal Fire Fund	Total PERA
Total Service Cost	\$ 173,406,316	\$ 27,544,412	\$ 1,406,028	\$ 153,453,243	\$ 57,308,163	\$ 39,009,442	\$ 452,127,604
Interest on the Total Pension Liability	702,867,690	77,918,983	2,366,428	515,178,755	211,830,447	126,490,918	1,636,653,221
Current-Period Benefit Changes	—	—	3,657,613	—	—	—	3,657,613
Member Contributions	(105,629,172)	(11,495,651)	(100,200)	(131,267,066)	(46,370,487)	(31,857,736)	(326,720,312)
Projected Earnings on Plan Investments	(455,518,370)	(111,600,880)	(3,527,556)	(435,981,252)	(175,563,729)	(83,433,927)	(1,265,625,714)
Administrative Expense	5,721,325	1,433,142	44,449	5,521,696	2,227,683	1,062,203	16,010,498
Other Changes in Plan Fiduciary Net Position	(969,342)	(242,812)	(7,531)	(935,520)	(377,428)	(179,965)	(2,712,598)
Recognition of Deferred Outflow (Inflow) of Resources due to Liabilities	53,242,864	(1,224,729)	893,794	4,012,972	23,215,942	6,923,416	87,064,259
Recognition of Deferred Outflow (Inflow) of Resources due to Assets	61,685,816	12,984,802	450,373	54,459,862	21,565,344	10,383,433	161,529,630
<b>Pension expense/ (income)</b>	<b>\$ 434,807,127</b>	<b>\$ (4,682,733)</b>	<b>\$ 5,183,398</b>	<b>\$ 164,442,690</b>	<b>\$ 93,835,935</b>	<b>\$ 68,397,784</b>	<b>\$ 761,984,201</b>

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

Pension Expense - Single Employer Plans For the Fiscal Year Ended June 30, 2022			
	Judicial Fund	Magistrate Fund	Volunteer Firefighters Fund
Total Service Cost	\$ 3,927,520	\$ 1,364,671	\$ 2,046,728
Interest on the Total Pension Liability	12,275,600	4,208,708	3,822,615
Current-Period Benefit Changes	—	—	—
Member Contributions	(1,955,817)	(672,538)	—
Projected Earnings on Plan Investments	(7,863,438)	(2,502,477)	(6,063,313)
Administrative Expense	88,171	31,459	76,684
Other Changes in Plan Fiduciary Net Position	(63,084)	—	(128)
Recognition of Deferred Outflow (Inflow) of Resources due to Liabilities	(3,526,266)	5,922,829	(2,022,384)
Recognition of Deferred Outflow (Inflow) of Resources due to Assets	1,116,627	342,728	771,135
<b>Pension expense/(income)</b>	<b>\$ 3,999,313</b>	<b>\$ 8,695,380</b>	<b>\$ (1,368,663)</b>

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

## 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, 2022. 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>PERA Fund</b>					
<b>Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2022</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	2018	\$ 283,571	\$ —	\$ 283,571	\$ —
	2019	20,741,616	—	20,741,616	—
	2020	100,934,026	—	56,704,514	44,229,512
	2021	237,309,738	—	86,294,453	151,015,285
	2022	—	26,702,697	7,500,759	19,201,938
		<u>\$ 359,268,951</u>	<u>\$ 26,702,697</u>	<u>\$ 171,524,913</u>	<u>\$ 214,446,735</u>
Change of Assumptions	2018	\$ 1,366,594	\$ —	\$ 1,366,594	\$ —
Net difference between projected and actual on pension plan investment	2018	\$ 16,977,940	\$ —	\$16,977,940	\$ —
	2019	57,621,422	—	28,810,721	28,810,701
	2020	795,828,643	—	265,276,216	530,552,427
	2021	(2,206,815,588)	—	(551,703,904)	(1,655,111,684)
	2022	—	2,010,843,362	402,168,674	1,608,674,688
		<u>\$ (1,336,387,583)</u>	<u>\$ 2,010,843,362</u>	<u>\$ 161,529,647</u>	<u>\$ 512,926,132</u>
<b>Total Deferred Outflows of Resources</b>		<u><b>\$ (975,752,038)</b></u>	<u><b>\$ 2,037,546,059</b></u>	<u><b>\$ 334,421,154</b></u>	<u><b>\$ 727,372,867</b></u>
<b>Deferred Inflows of Resources</b>					
Difference between expected actual experience	2019	\$ (33,310,530)	\$ —	\$ (33,310,530)	\$ —
	2020	(387,249)	—	(217,559)	(169,690)
	2021	(9,718,376)	—	(3,533,957)	(6,184,419)
	2022	—	(173,372,539)	(48,700,153)	(124,672,386)
		<u>\$ (43,416,155)</u>	<u>\$ (173,372,539)</u>	<u>\$ (85,762,199)</u>	<u>\$ (131,026,495)</u>
Change of Assumptions	2018	\$ (6,212)	\$ —	\$ (6,212)	\$ —
	2020	(104,677)	—	(58,808)	(45,869)
		<u>\$ (110,889)</u>	<u>\$ —</u>	<u>\$ (65,020)</u>	<u>\$ (45,869)</u>
<b>Total Deferred Inflows of Resources</b>		<u><b>\$ (43,527,044)</b></u>	<u><b>\$ (173,372,539)</b></u>	<u><b>\$ (85,827,219)</b></u>	<u><b>\$ (131,072,364)</b></u>

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

<b>Judicial Fund</b>					
<b>Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2022</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	2019	\$ 145,493	\$ —	\$ 145,493	\$ —
actual experience	2021	3,355,382	—	1,636,773	1,718,609
	2022	—	3,893,028	1,293,365	2,599,663
		<u>\$ 3,500,875</u>	<u>\$ 3,893,028</u>	<u>\$ 3,075,631</u>	<u>\$ 4,318,272</u>
Change of Assumptions	2019	\$ 373,196	\$ —	\$ 373,196	\$ —
	2020	7,447,793	—	5,476,319	1,971,474
	2022	—	22,931,564	7,618,460	15,313,104
		<u>\$ 7,820,989</u>	<u>\$ 22,931,564</u>	<u>\$ 13,467,975</u>	<u>\$ 17,284,578</u>
Net difference between	2018	\$ 109,782	\$ —	\$ 109,782	\$ —
projected and actual on pension	2019	363,590	—	181,798	181,792
plan investment	2020	4,620,424	—	1,540,142	3,080,282
	2021	(12,428,139)	—	\$ (3,107,035)	(9,321,104)
	2022	—	11,959,713	2,391,943	9,567,770
		<u>\$ (7,334,343)</u>	<u>\$ 11,959,713</u>	<u>\$ 1,116,630</u>	<u>\$ 3,508,740</u>
<b>Total Deferred Outflows of Resources</b>		<u><b>\$ 3,987,521</b></u>	<u><b>\$ 38,784,305</b></u>	<u><b>\$ 17,660,236</b></u>	<u><b>\$ 25,111,590</b></u>
<b>Deferred Inflows of Resources</b>					
Difference between expected					
actual experience	2020	\$ (1,578,978)	\$ —	\$ (1,161,016)	\$ (417,962)
Change of Assumptions	2021	\$ (38,763,150)	\$ —	\$ (18,908,854)	\$ (19,854,296)
<b>Total Deferred Inflows of Resources</b>		<u><b>\$ (40,342,128)</b></u>	<u><b>\$ —</b></u>	<u><b>\$ (20,069,870)</b></u>	<u><b>\$ (20,272,258)</b></u>

# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

<b>Magistrate Fund</b>					
<b>Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2022</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	2022	\$ —	\$ 1,776,223	\$ 997,879	\$ 778,344
Change of Assumptions	2022	\$ —	\$ 12,881,792	\$ 7,236,962	\$ 5,644,830
Net difference between projected and actual on pension plan investment	2018	\$ 35,678	\$ —	\$ 35,678	\$ —
	2019	122,897	—	61,449	61,448
	2020	1,595,784	—	531,928	1,063,856
	2020	(4,323,612)	—	(1,080,903)	(3,242,709)
	2022		3,972,899	794,580	3,178,319
		\$ (2,569,253)	\$ 3,972,899	\$ 342,732	\$ 1,060,914
<b>Total Deferred Outflows of Resources</b>		<b>\$ (2,569,253)</b>	<b>\$ 18,630,914</b>	<b>\$ 8,577,573</b>	<b>\$ 7,484,088</b>
<b>Deferred Inflows of Resources</b>					
Difference between expected actual experience	2020	\$ (147,940)	\$ —	\$ (147,940)	\$ —
	2021	(49,767)	—	(45,658)	(4,109)
		\$ (197,707)	\$ —	\$ (193,598)	\$ (4,109)
Change of Assumptions	2020	\$ 2,118,418	\$ —	\$ 2,118,418	\$ —
<b>Total Deferred Inflows of Resources</b>		<b>\$ 1,920,711</b>	<b>\$ —</b>	<b>\$ 1,924,820</b>	<b>\$ (4,109)</b>



# NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS

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

### Volunteer Firefighters Fund

#### Collective Deferred Outflows of Resources and Deferred Inflows of Resources as of June 30, 2022

	<u>Year of Deferral</u>	<u>Beginning of Year Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of Year Balance</u>
<b>Deferred Outflows of Resources:</b>					
Change of Assumptions	2016	\$ 201,138	\$ —	\$ 201,138	\$ —
	2018	533,023	—	207,403	325,620
		<u>\$ 734,161</u>	<u>\$ —</u>	<u>\$ 408,541</u>	<u>\$ 325,620</u>
Net difference between projected and actual on pension plan investment	2018	\$ 82,722	\$ —	\$ 82,722	\$ —
	2019	256,092	—	128,047	128,045
	2020	3,716,600	—	1,238,869	2,477,731
	2021	(10,427,338)	—	(2,606,835)	(7,820,503)
	2022	—	9,641,688	1,928,338	7,713,350
		<u>\$ (6,371,924)</u>	<u>\$ 9,641,688</u>	<u>\$ 771,141</u>	<u>\$ 2,498,623</u>
<b>Total Deferred Outflows of Resources</b>		<u><b>\$ (5,637,763)</b></u>	<u><b>\$ 9,641,688</b></u>	<u><b>\$ 1,179,682</b></u>	<u><b>\$ 2,824,243</b></u>
<b>Deferred Inflows of Resources</b>					
Difference between expected actual experience	2016	\$ (50,732)	\$ —	\$ (50,732)	\$ —
	2017	(1,049,741)	—	(610,320)	(439,421)
	2018	(979,322)	—	(381,064)	(598,258)
	2019	(971,728)	—	(200,357)	(771,371)
	2020	(1,649,618)	—	(246,212)	(1,403,406)
	2021	(1,523,510)	—	(201,258)	(1,322,252)
	2022	—	(3,306,428)	(494,975)	(2,811,453)
		<u>\$ (6,224,651)</u>	<u>\$ (3,306,428)</u>	<u>\$ (2,184,918)</u>	<u>\$ (7,346,161)</u>
Change of Assumptions	2017	\$ (56,778)	\$ —	\$ (33,011)	\$ (23,767)
	2020	(1,427,136)	—	(213,008)	(1,214,128)
		<u>\$ (1,483,914)</u>	<u>\$ —</u>	<u>\$ (246,019)</u>	<u>\$ (1,237,895)</u>
<b>Total Deferred Inflows of Resources</b>		<u><b>\$ (7,708,565)</b></u>	<u><b>\$ (3,306,428)</b></u>	<u><b>\$ (2,430,937)</b></u>	<u><b>\$ (8,584,056)</b></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 June 30, 2022**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
PERA Total		\$ 7,226,920,674	\$ 214,446,735	\$ 512,926,132	\$ -	\$ 74,311,457	\$ 801,684,324	\$ 131,026,495	\$ 45,869	\$ 74,311,457	\$ 205,383,821	\$ 761,984,201	\$ -	\$ 761,984,201
Employer Allocation														
	STATE OF NEW MEXICO	\$ 3,890,087,904	\$ 181,678,358	\$ 233,304,279	\$ -	\$ -	\$ 414,982,637	\$ 87,354,510	\$ 45,869	\$ -	\$ 87,400,379	\$ 435,307,792	\$ -	\$ 435,307,792
2000	REDI-NET	93,652	375	9,268	-	59,422	69,065	2,278	-	23,757	26,035	8,683	(11,026)	(2,343)
2010	ALAMOGORDO CITY OF	31,418,293	312,189	2,653,579	-	1,697,661	4,663,429	416,194	-	581,737	997,931	3,082,002	(1,097)	3,080,905
2020	ALBUQUERQUE CITY OF (REGULAR)	832,239,670	9,236,129	66,561,312	-	6,264,897	82,062,338	8,676,349	-	8,734,421	17,410,770	82,387,415	8,379,079	90,766,494
2030	ARCH HURLEY CONSERVANCY DIST	723,318	2,900	71,584	-	-	74,484	17,591	-	31,509	49,100	67,060	(25,969)	41,091
2040	AZTEC CITY OF	9,040,503	94,498	864,070	-	315,557	1,274,125	155,578	-	74,598	230,176	901,721	(27,949)	873,772
2050	BAYARD CITY OF	1,698,626	15,999	163,275	-	72,944	252,218	31,170	-	165,122	196,292	167,508	(92,144)	75,364
2060	BELEN CITY OF	13,981,565	134,714	1,103,263	-	2,035,531	3,273,508	158,098	-	154,171	312,269	1,359,340	828,511	2,187,851
2080	BERNALILLO TOWN OF	13,752,830	173,282	1,096,147	-	856,372	2,125,801	123,401	-	83,726	207,127	1,384,667	421,881	1,806,548
2090	BLOOMFIELD CITY OF	7,977,764	112,185	747,356	-	474,778	1,334,319	105,515	-	422,006	527,521	827,141	(308,798)	518,343
2100	BOSQUE FARMS VILLAGE OF	3,378,202	61,281	309,226	-	109,899	480,406	29,479	-	53,655	83,134	365,287	7,376	372,663
2110	CARLSBAD CITY OF	73,621,585	731,244	5,803,697	-	358,244	6,893,185	810,654	-	3,202,780	4,013,434	7,182,210	(672,102)	6,510,108
2120	CARLSBAD SOIL AND WATER CONS DIST	231,292	927	22,890	-	14,486	38,303	5,625	-	-	5,625	21,443	16,099	37,542
2130	CHAMA VILLAGE OF	822,469	3,297	81,396	-	8,103	92,796	20,002	-	35,513	55,515	76,252	(36,930)	39,322
2140	CIMARRON VILLAGE OF	801,660	12,743	74,327	-	30,188	117,258	8,981	-	62,720	71,701	84,721	(99)	84,622
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	104,471	419	10,339	-	35	10,793	2,541	-	577	3,118	9,686	(274)	9,412
2160	CLAYTON TOWN OF	3,864,033	37,600	327,955	-	73,198	438,753	52,534	-	218,372	270,906	378,290	(103,459)	274,831
2170	CLOUDCROFT VILLAGE OF	1,649,772	22,580	154,876	-	109,718	287,174	22,504	-	1,496	24,000	170,374	99,512	269,886
2180	CLOVIS CITY OF	16,258,127	182,218	1,093,822	-	1,158,928	2,434,968	85,742	-	235,417	321,159	1,591,869	(289,328)	1,302,541
2190	CUBA VILLAGE OF	1,400,600	21,007	130,519	-	132,449	283,975	17,077	-	4,891	21,968	146,646	31,803	178,449
2200	CUBA SOIL AND WATER CONS DIST	81,058	325	8,022	-	3,781	12,128	1,971	-	12,397	14,368	7,515	(2,613)	4,902
2210	DEMING CITY OF	15,477,368	184,728	1,252,576	-	67,416	1,504,720	155,621	-	894,531	1,050,152	1,548,370	(508,122)	1,040,248
2220	DES MOINES VILLAGE OF	15,254	61	1,510	-	9,679	11,250	371	-	21,687	22,058	1,414	(10,684)	(9,270)
2230	DEXTER TOWN OF	1,218,753	19,116	113,133	-	23,826	156,075	13,937	-	54,722	68,659	128,519	(34,276)	94,243
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	169,567	680	16,781	-	15,406	32,867	4,124	-	1,336	5,460	15,721	16,406	32,127
2250	EAST TORRANCE SOIL AND WATER CONS DIST	29,976	120	2,967	-	8,004	11,091	729	-	18,117	18,846	2,779	(13,777)	(10,998)
2270	ELIDA TOWN OF	101,811	408	10,076	-	522	11,006	2,476	-	51,282	53,758	9,439	(36,818)	(27,379)
2280	ENCINO VILLAGE OF	198,833	797	19,678	-	92,324	112,799	4,836	-	-	4,836	18,434	47,680	66,114
2290	ESPANOLA CITY OF	15,119,674	164,353	1,238,731	-	512,068	1,915,152	172,438	-	484,090	656,528	1,495,643	7,691	1,503,334
2300	ESTANCIA TOWN OF	973,064	8,752	93,749	-	89,458	191,959	18,311	-	68,453	86,764	95,508	(46,176)	49,332
2310	FARMINGTON CITY OF	107,215,101	1,067,188	8,861,034	-	308,877	10,237,099	1,341,301	-	2,349,524	3,690,825	10,500,965	(1,329,113)	9,171,852
2320	FT SUMNER VILLAGE OF	973,943	3,904	96,387	-	79,989	180,280	23,686	-	24,595	48,281	90,295	92	90,387
2330	GALLUP CITY OF	39,310,642	403,443	3,200,863	-	1,445,599	5,049,905	461,800	-	1,970,197	2,431,997	3,859,502	(1,128,441)	2,731,061
2340	GRADY VILLAGE OF	106,955	429	10,585	-	11,504	22,518	2,601	-	1,763	4,364	9,916	6,482	16,398
2350	GRANTS CITY OF	9,838,172	103,229	825,584	-	326,803	1,255,616	123,304	-	405,958	529,262	970,819	(39,696)	931,123
2360	HATCH VILLAGE OF	2,750,853	44,752	254,509	-	221,546	520,807	29,686	-	43,804	59,686	291,833	56,632	348,465
2370	HOBBS CITY OF	67,660,539	709,287	5,364,160	-	747,383	6,820,830	723,793	-	3,015,909	3,739,702	6,646,073	(1,844,785)	4,801,288
2375	HURLEY, TOWN OF	513,843	2,060	50,853	-	27,192	80,105	12,496	-	12,120	24,616	47,639	49,364	97,003
2380	JAL CITY OF	4,531,629	36,468	438,853	-	691,205	1,166,526	90,012	-	23,812	113,824	440,104	545,804	985,908
2390	JEMEZ SPRINGS VILLAGE OF	457,866	4,351	43,991	-	36,877	85,219	8,360	-	29,483	37,843	45,194	6,575	51,769
2400	LAS CRUCES CITY OF	182,290,042	1,589,127	14,867,944	-	3,368,952	19,826,023	2,403,399	-	3,538,972	5,942,281	17,578,069	932,616	18,510,685
2410	LAS VEGAS CITY OF	21,725,361	204,638	1,869,810	-	723,201	2,797,649	311,725	-	299,285	611,010	2,121,664	20,109	2,141,773
2420	LOGAN VILLAGE OF	1,130,729	12,069	107,941	-	29,316	149,326	19,183	-	25,936	45,119	113,055	13,192	126,247
2430	LORDSBURG CITY OF	2,928,746	44,863	272,431	-	45,733	363,027	34,677	-	67,480	102,157	307,668	60,276	367,944
2440	LOS LUNAS VILLAGE OF	25,638,036	284,279	2,104,716	-	986,946	3,375,941	289,082	-	-	289,082	2,542,905	694,777	3,237,682
2450	LOS RANCHOS VILLAGE OF	1,376,398	5,518	136,216	-	85,031	226,765	33,473	-	7,071	40,544	127,608	185,301	312,909
2460	MAGDALENA VILLAGE OF	509,214	5,954	48,337	-	35,354	89,645	8,066	-	31,653	39,719	51,479	(6,520)	44,959
2470	MESILLA TOWN OF	1,879,194	27,567	159,317	-	132,164	319,048	17,179	-	180,080	197,259	194,547	(62,721)	131,826
2480	MID. RIO GRANDE CONS. DIST.	16,804,291	67,365	1,663,048	-	182,483	1,912,896	408,673	-	573,728	982,401	1,557,946	(159,753)	1,398,193
2490	MILAN VILLAGE OF	2,341,779	22,783	211,692	-	148,564	383,039	36,989	-	75,258	112,247	230,487	25,634	256,121
2500	MORIARTY CITY OF	3,639,971	49,740	290,317	-	290,886	630,943	29,272	-	37,036	66,308	70,925	64,885	435,810
2510	MOUNTAINAIR TOWN OF	1,207,045	17,408	112,848	-	210,863	341,119	15,486	-	7,503	22,989	125,621	92,276	217,897

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

**State of New Mexico Public Employees Retirement Association**  
**Schedule of Pension Amounts (In Summation) by Employers Participating in PERA**  
**As of and for the year ended June 30, 2022**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
PERA Total		\$ 7,226,920,674	\$ 214,446,735	\$ 512,926,132	\$ -	\$ 74,311,457	\$ 801,684,324	\$ 131,026,495	\$ 45,869	\$ 74,311,457	\$ 205,383,821	\$ 761,984,201	\$ -	\$ 761,984,201
Employer Allocation														
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	2,880,857	11,549	285,106	-	398,387	695,042	70,061	-	25,762	95,823	267,088	97,783	364,871
2530	PECOS VILLAGE OF	533,414	2,237	50,366	-	53	52,656	11,919	-	96,041	107,960	49,335	(31,846)	17,489
2540	PECOS VALLEY CONS. DISTRICT	894,481	3,586	88,523	-	63,126	155,235	21,753	-	59,651	81,404	82,928	5,811	88,739
2550	PORTALES CITY OF	14,459,274	140,338	1,116,679	-	316,476	1,573,493	152,927	-	326,896	479,823	1,404,640	(218,779)	1,185,861
2560	QUESTA VILLAGE OF	856,524	3,434	84,766	-	34,460	122,660	20,830	-	131,310	152,140	79,409	(53,939)	25,470
2570	RATON CITY OF	8,422,852	83,698	675,266	-	247,348	1,006,312	97,199	-	535,091	632,290	822,815	(256,129)	566,686
2580	RATON PUBLIC SERVICE	1,413,646	5,667	139,902	-	-	145,569	34,379	-	118,569	152,948	131,061	(55,206)	75,855
2590	WESTERN REGIONAL HOUSING AUTHORITY	903,527	3,622	89,418	-	72,837	165,877	21,973	-	-	21,973	83,767	49,476	133,243
2600	REGION VI HOUSING AUTHORITY	1,872,681	7,507	185,331	-	207,128	399,966	45,543	-	-	45,543	173,619	132,466	306,085
2610	RESERVE VILLAGE OF	215,506	864	21,328	-	2,239	24,431	5,241	-	19,368	24,609	19,980	(9,026)	10,954
2620	RIO RANCHO CITY OF	90,868,239	1,061,340	6,902,334	-	1,565,815	9,529,489	754,730	-	882,839	1,637,569	9,021,104	(266,874)	8,754,230
2630	ROSWELL CITY OF	75,494,895	754,269	5,863,663	-	5,554,696	12,172,628	792,432	-	1,426,624	2,219,056	7,361,659	1,709,703	9,071,362
2640	ROY VILLAGE OF	167,970	673	16,623	-	4,920	22,216	4,085	-	-	4,085	15,573	(4,061)	11,512
2650	RUIDOSO DOWNS THE CITY OF	3,389,651	41,874	316,477	-	352,095	710,446	49,588	-	227,679	277,267	344,732	(138,186)	206,546
2660	RUIDOSO VILLAGE OF	23,908,558	207,163	1,946,771	-	1,085,454	3,239,388	315,042	-	439,184	754,226	2,303,731	(32,594)	2,271,137
2670	S N M E D D	530,871	2,128	52,538	-	65,685	120,351	12,911	-	-	12,911	49,218	34,613	83,831
2680	SAN YSIDRO VILLAGE OF	192,305	2,652	18,043	-	3,013	23,708	2,601	-	21,454	24,055	19,881	(11,275)	8,606
2690	SANTA FE CITY OF	161,518,188	1,425,609	12,970,672	-	1,974,366	16,370,647	2,032,946	-	4,321,231	6,354,177	15,575,778	(2,987,247)	12,588,531
2710	SANTA ROSA CITY OF	3,871,376	44,848	367,713	-	592,813	1,005,374	61,788	-	104,049	165,837	390,922	86,018	476,940
2720	SILVER CITY TOWN OF	17,194,312	199,446	1,344,235	-	612,744	2,156,425	159,232	-	353,601	512,833	1,709,046	(119,364)	1,589,682
2730	SOCORRO CITY OF	12,116,151	106,558	980,475	-	418,698	1,505,731	155,822	-	225,610	381,432	1,168,680	(93,066)	1,075,614
2740	SOUTHWEST NEW MEXICO COG	478,014	1,916	47,307	-	75,531	124,754	11,625	-	2,974	14,599	44,317	25,828	70,145
2750	SPRINGER TOWN OF	868,295	7,715	83,704	-	81,070	172,489	16,443	-	26,687	43,130	85,122	3,883	89,005
2760	T O R C CITY OF	7,469,815	68,388	719,043	-	317,067	1,104,498	139,243	-	346,805	486,048	734,483	27,085	761,568
2770	TAOS TOWN OF	13,557,271	140,499	1,128,867	-	1,150,968	2,420,334	167,981	-	426,741	594,722	1,334,976	283,858	1,618,834
2780	TEXICO CITY OF	467,264	5,408	44,385	-	9,730	59,523	7,463	-	72,031	79,494	47,179	(24,699)	22,480
2790	TIERRA Y MONTES SWCD	414,338	1,661	41,005	-	40,298	82,964	10,077	-	20,405	30,482	38,414	(989)	37,425
2800	TIERAS VILLAGE OF	678,976	2,722	67,195	-	76,011	145,928	16,512	-	-	16,512	62,949	48,847	111,796
2810	TUCUMCARI CITY OF	5,529,204	58,134	528,290	-	30,934	617,358	94,778	-	907,307	1,002,085	551,866	(509,727)	42,139
2830	WAGON MOUND VILLAGE OF	233,420	936	23,101	-	18,710	42,747	5,677	-	7,624	13,301	21,641	3,257	24,898
2840	WILLIAMSBURG VILLAGE OF	145,267	582	14,376	-	2,150	17,108	3,533	-	2,389	5,922	13,468	(4,455)	9,013
2850	EUNICE CITY OF	7,885,429	85,521	659,177	-	625,227	1,369,925	95,333	-	151,418	246,751	781,058	326,379	1,107,437
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	652,902	2,617	64,615	-	36,037	103,269	15,878	-	-	15,878	60,531	30,191	90,722
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	3,136,803	12,575	310,436	-	246,350	569,361	76,286	-	2,110	78,396	290,817	103,616	394,433
2880	MELROSE VILLAGE OF	257,365	1,032	25,470	-	10,924	37,426	6,259	-	18,796	25,055	23,861	(5,583)	18,278
2900	ANGEL FIRE VILLAGE OF	5,578,349	48,008	440,079	-	47,825	535,912	68,172	-	463,377	531,549	535,789	(112,478)	423,311
2910	TIMBERON WATER AND SANITATION DISTRICT	2,078,077	8,331	205,658	-	1,281,942	1,495,931	50,538	-	9,404	59,942	192,661	489,283	681,944
2920	MOSQUERO VILLAGE OF	89,040	357	8,812	-	2,372	11,541	2,165	-	5,527	7,692	8,255	5,792	14,047
2930	EAGLE NEST VILLAGE OF	429,415	1,721	42,497	-	5,601	49,819	10,443	-	17,444	27,887	39,812	(985)	38,827
2940	EMW GAS ASSOCIATION	1,460,826	5,856	144,572	-	43,171	193,599	35,527	-	48,304	83,831	135,435	(29,275)	106,160
2950	SUNLAND PARK CITY OF	8,041,468	105,290	634,722	-	395,598	1,135,610	66,133	-	98,403	164,536	813,575	(30,000)	783,575
2960	HAGERMAN TOWN OF	982,338	19,146	89,221	-	16,506	124,873	7,109	-	28,080	35,189	107,668	650	108,318
2970	SANTA CLARA VILLAGE OF	529,097	2,121	52,362	-	41,178	95,661	12,867	-	-	12,867	49,053	17,301	66,354
2980	ARTESIA CITY OF	17,409,922	197,743	1,301,431	-	413,542	1,912,716	141,251	-	1,120,197	1,261,448	1,720,005	(564,645)	1,155,360
2990	MAXWELL VILLAGE OF	90,459	363	8,952	-	-	9,315	2,200	-	18,673	20,873	8,387	(6,245)	2,142
2995	MAXWELL HOUSING AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	(37)	(37)
3000	KIRTLAND, TOWN OF	72,013	289	7,127	-	7,626	15,042	1,751	-	313	2,064	6,676	2,649	9,325
3010	BERNALILLO COUNTY	343,299,914	3,285,217	28,753,983	-	2,960,264	34,999,464	4,564,423	-	5,051,567	9,615,990	33,509,568	2,037,934	35,547,502
3020	CATRON COUNTY	3,401,921	33,174	326,402	-	159,547	519,123	61,175	-	268,808	329,983	336,714	(114,866)	221,848
3030	CHAVES COUNTY	23,379,596	227,253	2,243,572	-	-	2,470,825	421,239	-	1,490,747	1,911,986	2,313,250	(858,834)	1,454,416
3040	CIBOLA COUNTY	7,830,526	87,428	745,490	-	203,742	1,036,660	128,601	-	101,844	230,445	787,122	(165,349)	621,773

Notes:  
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Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association  
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA  
As of and for the year ended June 30, 2022

		Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Employer Code	Employer	2022 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	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense			
PERA Total		\$ 7,226,920,674	\$ 214,446,735	\$ 512,926,132	\$ -	\$ 74,311,457	\$ 801,684,324	\$ 131,026,495	\$ 45,869	\$ 74,311,457	\$ 205,383,821	\$ 761,984,201	\$ -	\$ 761,984,201			
Employer Allocation																	
3050	COLFAX COUNTY	6,861,136	69,561	656,905	-	218,410	944,876	120,453	-	245,628	366,081	681,994	117,802	799,796			
3060	CURRY COUNTY	11,082,773	93,502	1,071,013	-	112,274	1,276,789	215,377	-	635,527	850,904	1,081,044	(585,586)	495,458			
3070	DE BACA COUNTY	2,343,692	18,799	227,001	-	56,645	302,445	46,621	-	119,252	165,873	227,547	45,682	273,229			
3090	DONA ANA COUNTY	82,190,558	913,973	7,389,490	-	2,463,442	10,766,905	1,179,906	-	2,603,094	3,783,000	8,216,151	46,431	8,262,582			
3100	EDDY COUNTY	50,137,501	527,318	4,626,959	-	2,448,214	7,602,491	794,236	-	981,340	1,775,576	4,988,839	697,554	5,686,393			
3110	GRANT COUNTY	14,844,981	188,784	1,401,174	-	162,058	1,752,016	218,375	-	347,137	565,512	1,517,353	(372,496)	1,144,857			
3120	GUADALUPE COUNTY	4,438,971	40,266	427,491	-	216,273	684,030	83,157	-	15,812	98,969	436,063	140,115	576,178			
3130	HARDING COUNTY	1,729,610	13,604	167,665	-	117,981	299,250	34,703	-	18,553	53,256	167,633	23,005	190,638			
3140	HIDALGO COUNTY	4,942,039	44,880	475,912	-	252,179	772,971	92,526	-	13,163	105,689	485,536	99,859	585,395			
3150	LEA COUNTY	44,745,500	576,107	4,219,679	-	3,725,394	8,521,180	650,415	-	581,787	1,232,202	4,581,300	1,781,867	6,363,167			
3160	LINCOLN COUNTY	10,467,416	136,142	986,398	-	413,185	1,535,725	150,639	-	144,275	294,914	1,073,211	142,140	1,215,351			
3170	LOS ALAMOS COUNTY	117,609,259	785,183	8,772,241	-	2,137,352	11,694,776	1,438,903	-	1,250,858	2,689,761	10,988,959	(2,795,880)	8,193,079			
3180	LUNA COUNTY	18,441,703	165,550	1,776,923	-	501,990	2,444,463	347,395	-	214,106	561,501	1,809,724	(75,526)	1,734,198			
3200	MCKINLEY COUNTY	21,874,222	220,937	1,970,335	-	468,383	2,659,655	335,440	-	527,394	862,834	2,161,544	178,567	2,340,111			
3210	MORA COUNTY	2,472,361	21,924	238,363	-	141,165	401,452	46,871	-	28,714	75,585	242,323	45,309	287,632			
3220	OTERO COUNTY	20,503,694	238,994	1,909,148	-	687,935	2,836,077	310,671	-	283,859	594,530	2,068,437	(100,165)	1,968,272			
3230	QUAY COUNTY	4,952,812	40,005	479,565	-	54,897	574,467	98,216	-	156,315	254,531	481,168	(64,073)	417,095			
3240	RIO ARriba COUNTY	22,814,649	169,493	2,216,839	-	458,062	2,844,394	468,736	-	909,307	1,378,043	2,200,320	(616,677)	1,583,643			
3250	ROOSEVELT COUNTY	7,152,352	79,724	680,997	-	190,456	951,177	117,610	-	93,644	211,254	718,807	(110,262)	608,545			
3260	SAN JUAN COUNTY	62,693,929	655,872	5,772,527	-	408,121	6,836,520	991,026	-	3,983,386	4,974,412	6,232,983	(3,259,257)	2,973,726			
3270	SAN MIGUEL COUNTY	8,250,591	54,638	805,188	-	110,205	970,031	176,857	-	149,067	325,924	788,451	(29,869)	758,582			
3280	SANDOVAL COUNTY	46,807,124	437,040	4,004,611	-	1,794,841	6,236,492	665,552	-	485,553	1,151,105	4,564,439	586,871	5,151,310			
3290	SANTA FE COUNTY	102,415,732	863,120	8,340,564	-	90,231	9,293,915	1,371,763	-	5,120,302	6,492,065	9,840,765	(1,886,768)	7,953,997			
3300	SIERRA COUNTY	6,698,607	71,093	639,672	-	214,911	925,676	114,090	-	139,906	253,996	669,308	54,829	724,137			
3310	SOCORRO COUNTY	7,341,172	68,657	705,899	-	241,779	1,016,335	135,248	-	359,419	494,667	723,412	(200,312)	523,100			
3320	TAOS COUNTY	22,959,296	190,637	2,220,342	-	535,613	2,946,592	449,562	-	778,884	1,228,446	2,236,169	(456,738)	1,779,431			
3330	TORRANCE COUNTY	9,905,913	105,876	945,558	-	1,080,232	2,131,666	167,898	-	-	167,898	990,584	573,604	1,564,188			
3340	UNION COUNTY	3,387,530	33,726	324,657	-	273,421	631,804	60,153	-	28,213	88,366	336,044	40,404	376,448			
3350	VALENCIA COUNTY	23,573,349	265,025	2,120,152	-	1,211,442	3,596,619	336,131	-	147,380	483,511	2,359,866	700,845	3,060,711			
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	3,352,132	13,438	331,746	-	103,725	448,909	81,522	-	108,399	189,921	310,780	(54,003)	256,777			
3370	SOUTHWEST SOLID WASTE	720,126	2,887	71,268	-	2,360	76,515	17,513	-	17,936	35,449	66,764	(11,763)	55,001			
3380	S S C A F C A	1,676,154	6,719	165,882	-	69,602	242,203	40,763	-	14,582	55,345	155,398	7,851	163,249			
3390	CHAVES SOIL AND WATER CONS DIST	166,019	666	16,430	-	7,146	24,242	4,038	-	15,958	19,996	15,392	(1,172)	14,220			
3400	RIO ARriba COUNTY HOUSING AUTHORITY	104,826	420	10,374	-	1,433	12,227	2,549	-	9,512	12,061	9,719	(17,051)	(7,332)			
3410	TAOS SOIL AND WATER CONSERVATION DIST	794,089	3,183	78,588	-	33,763	115,534	19,312	-	64,015	83,327	73,621	8,332	81,953			
3420	SIERRA SOIL AND WATER CONSERVATION DIST	134,092	538	13,271	-	3,898	17,707	3,261	-	9,929	13,190	12,432	(5,715)	6,717			
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	1,376,575	5,518	136,234	-	66,618	208,370	33,478	-	9,624	43,102	127,624	37,675	165,299			
3440	GREENTREE SOLID WASTE AUTHORITY	646,162	2,590	63,948	-	15,036	81,574	15,714	-	34,471	50,185	59,906	(11,000)	48,906			
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	5,155,283	20,666	510,196	-	47,253	578,115	125,374	-	8,865	134,239	477,953	36,931	514,884			
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	7,314,241	29,321	723,859	-	201,100	954,280	177,879	-	166,657	344,536	678,112	33,027	711,139			
3470	SOCORRO SOIL AND WATER DISTRICT	206,105	826	20,397	-	2,321	23,544	5,012	-	393	5,405	19,108	(1,705)	17,403			
3480	CIUDAD SOIL AND WATER CONSERVATION	194,753	781	19,274	-	41,403	61,458	4,736	-	5,499	10,235	18,056	20,317	38,373			
3490	CORRALES VILLAGE OF	5,829,007	68,052	455,405	-	230,467	753,924	53,469	-	58,316	111,785	579,853	56,354	636,207			
4000	WILLARD VILLAGE OF	88,508	355	8,759	-	4,012	13,126	2,152	-	7,055	9,207	8,206	10,921	19,127			
4010	SOUTH CENTRAL COUNCIL OF GOG	780,077	3,127	77,201	-	7,966	88,294	18,971	-	4,108	23,079	72,322	(74,146)	(1,824)			

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

State of New Mexico Public Employees Retirement Association  
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA  
As of and for the year ended June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
		2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense			
	PERA Total	\$ 7,226,920,674	\$ 214,446,735	\$ 512,926,132	\$ -	\$ 74,311,457	\$ 801,684,324	\$ 131,026,495	\$ 45,869	\$ 74,311,457	\$ 205,383,821	\$ 761,984,201	\$ -	\$ 761,984,201			
Employer Allocation																	
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	1,256,318	5,036	124,332	-	243,859	373,227	30,553	-	-	30,553	116,475	260,183	376,658			
4020	ELEPHANT BUTTE CITY OF	644,566	2,584	63,790	-	30,666	97,040	15,676	-	122,066	137,742	59,758	(45,760)	13,998			
4030	ANTHONY WATER AND SANITATION DIST.	1,070,788	4,293	105,971	-	76,862	187,126	26,041	-	4,532	30,573	99,274	30,981	130,255			
4040	LOVING VILLAGE OF	1,507,766	21,090	141,306	-	210,609	373,005	20,067	-	87,700	107,767	156,203	10,574	166,777			
4050	VAUGHN TOWN OF	379,041	1,519	37,512	-	105,233	144,264	9,218	-	23,699	32,917	35,141	22,491	57,632			
4060	EL PRADO WATER AND SANITATION DIST	340,729	1,366	33,721	-	41,930	77,017	8,286	-	-	8,286	31,589	27,447	59,036			
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	217,634	872	21,538	-	5,157	27,567	5,293	-	1,412	6,705	20,177	(3,728)	16,449			
4090	BAYARD HOUSING AUTHORITY	256,656	1,029	25,400	-	4,919	31,348	6,242	-	-	6,242	23,795	5,884	29,679			
4100	CLOVIS CITY OF HOUSING AUTHORITY	747,795	2,998	74,006	-	-	77,004	18,186	-	21,019	39,205	69,329	(21,691)	47,638			
4110	CUBA HOUSING AUTHORITY	119,548	479	11,831	-	16,945	29,255	2,907	-	-	2,907	11,083	17,999	29,082			
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	205,573	824	20,345	-	7,551	28,720	4,999	-	6,233	11,232	19,059	(379)	18,680			
4140	GALLUP CITY OF HOUSING AUTHORITY	1,022,543	4,099	101,197	-	33,334	138,630	24,868	-	18,232	43,100	94,801	22,225	117,026			
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	2,218,022	8,892	219,508	-	174,627	403,027	53,941	-	5,392	59,333	205,636	75,596	281,232			
4160	LORDSBURG CITY HOUSING AUTHORITY	-	-	-	-	-	-	-	-	46,498	46,498	-	(44,809)	(44,809)			
4170	RATON CITY OF HOUSING AUTHORITY	-	-	-	-	4,746	4,746	-	-	351,824	351,824	-	(146,750)	(146,750)			
4180	T OR C CITY OF HOUSING AUTHORITY	1,637,133	6,563	162,020	-	93,987	262,570	39,814	-	110,365	150,179	151,781	(7,623)	144,158			
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	37,780	151	3,739	-	128	4,018	919	-	19,783	20,702	3,503	(8,226)	(4,723)			
4215	NORTHERN REGIONAL HOUSING AUTHORITY	2,954,111	11,842	292,356	-	1,088,965	1,393,163	71,843	-	35,809	107,652	273,879	411,078	684,957			
4245	PERALTA TOWN OF	463,470	1,858	45,868	-	45,675	93,401	11,271	-	-	11,271	42,969	20,708	63,677			
4250	RED RIVER TOWN OF	2,810,907	23,084	252,867	-	73,089	349,040	47,720	-	293,895	341,615	271,679	(185,319)	86,360			
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	3,323,575	13,323	328,920	-	319,622	661,865	80,828	-	61,612	142,440	308,133	133,915	442,048			
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	3,460,150	13,871	342,436	-	48,742	405,049	84,149	-	50,022	134,171	320,795	22,811	343,606			
4290	EDGEWOOD TOWN OF	3,859,728	64,806	356,043	-	199,831	620,680	39,430	-	74,633	114,063	411,669	121,317	532,986			
4300	CAPITAN VILLAGE OF	245,762	6,402	21,474	-	38,221	66,097	-	-	-	-	28,695	(5,378)	23,317			
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	2,723,352	10,917	269,518	-	32,582	313,017	66,231	-	224,149	290,380	252,485	(57,023)	195,462			
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	283,261	1,136	28,033	-	6,129	35,298	6,889	-	19,915	26,804	26,261	3,476	29,737			
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	-	-	-	-	6,727	6,727	-	-	41,099	41,099	-	(16,005)	(16,005)			
4340	CARLSBAD IRRIGATION DISTRICT	1,456,569	5,839	144,150	-	27,127	177,116	35,423	-	2,357	37,780	135,040	21,836	156,876			
4350	COLUMBUS VILLAGE OF	847,655	3,398	83,889	-	25,661	112,948	20,615	-	16,962	37,577	78,587	36,844	115,431			
4370	LOVINGTON CITY OF	8,286,622	83,749	599,317	-	89,858	772,924	68,496	-	1,829,177	1,897,673	804,924	(762,885)	42,039			
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	64,975,550	260,473	6,430,350	-	309,871	7,000,694	1,580,179	-	677,616	2,257,795	6,023,963	(275,998)	5,747,965			
4390	SAN JUAN WATER COMMISSION	546,302	2,190	54,065	-	22,009	78,264	13,286	-	9,213	22,499	50,648	11,558	62,206			
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	539,917	2,164	53,433	-	81,476	137,073	13,131	-	-	13,131	50,056	37,561	87,617			
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	17,560	70	1,738	-	11,139	12,947	427	-	-	427	1,628	4,352	5,980			
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	124,160	498	12,288	-	494	13,280	3,020	-	9,476	12,496	11,511	(11,453)	58			

Notes:  
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Amounts may not sum to totals due to rounding.

State of New Mexico Public Employees Retirement Association  
Schedule of Pension Amounts (In Summation) by Employers Participating in PERA  
As of and for the year ended June 30, 2022

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		2022 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
PERA Total		\$ 7,226,920,674	\$ 214,446,735	\$ 512,926,132	\$ -	\$ 74,311,457	\$ 801,684,324	\$ 131,026,495	\$ 45,869	\$ 74,311,457	\$ 205,383,821	\$ 761,984,201	\$ -	\$ 761,984,201
Employer Allocation														
4430	CARRIZOZO TOWN OF	416,276	4,768	39,567	-	76,501	120,836	6,703	-	52,430	59,133	41,975	(23,566)	18,409
4440	TULAROSA VILLAGE OF	1,610,782	16,846	153,951	-	42,222	213,019	27,710	-	39,546	67,256	160,673	3,853	164,526
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	31,572	127	3,125	-	5,493	8,745	768	-	8,363	9,131	2,927	(3,656)	(729)
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	2,625,443	10,525	259,829	-	165,047	435,401	63,850	-	68,510	132,360	243,408	174,423	417,831
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	413,806	1,659	40,953	-	31,263	73,875	10,064	-	-	10,064	38,364	(8,181)	30,183
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	1,375,688	5,515	136,146	-	9,966	151,627	33,456	-	194,400	227,856	127,542	(92,877)	34,665
4490	TAOS SKI VALLEY, VILLAGE OF	1,428,545	12,525	137,803	-	16,453	166,781	27,240	-	29,930	57,170	139,860	1,196	141,056
4500	ANTHONY CITY OF	1,912,286	27,162	179,000	-	123,767	329,929	24,993	-	42,527	67,520	198,563	47,535	246,098
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	707,000	2,834	69,969	-	-	72,803	17,194	-	146,603	163,797	65,547	(63,983)	1,564
4520	SPRINGER HOUSING AUTHORITY	290,001	1,163	28,700	-	17,340	47,203	7,053	-	-	7,053	26,886	11,416	38,302
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	110,325	442	10,918	-	15,330	26,690	2,683	-	679	3,362	10,228	5,025	15,253
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	2,092,621	8,389	207,098	-	299,600	515,087	50,892	-	-	50,892	194,009	163,505	357,514
4560	ALBUQUERQUE HOUSING AUTHORITY	5,375,401	21,549	531,980	-	237,860	791,389	130,728	-	214,016	344,744	498,360	21,552	519,912
4570	MID-REGION COUNCIL OF GOVERNMENTS	14,202,793	56,936	1,405,589	-	857,988	2,320,513	345,406	-	-	345,406	1,316,758	432,153	1,748,911
4580	A M A F C A	2,980,894	11,950	295,006	-	98,119	405,075	72,494	-	15,385	87,879	276,362	(28,569)	247,793
4590	CITY OF RIO COMMUNITIES	669,369	3,054	57,122	-	346,615	406,791	12,317	-	-	12,317	61,613	162,122	223,735
5012	GOVERNMENT EMPLOYEE 1	53,524	1,394	4,677	-	31,864	37,935	-	-	-	-	6,249	12,447	18,696
5080	GOVERNMENT EMPLOYEE 2	352,539	2,193	15,719	-	229,428	247,340	249	-	-	249	31,750	89,621	121,371
TOTAL		\$ 7,226,920,674	\$ 214,446,735	\$ 512,926,132	\$ -	\$ 74,311,457	\$ 801,684,324	\$ 131,026,495	\$ 45,869	\$ 74,311,457	\$ 205,383,821	\$ 761,984,201	\$ -	\$ 761,984,201
State Funded Division														
State General		\$ 4,206,810,024	\$ 166,177,896	\$ 187,324,251	\$ -	\$ -	\$ 353,502,147	\$ 83,645,873	\$ -	\$ -	\$ 83,645,873	\$ 434,807,127	\$ -	\$ 434,807,127
State Police/Corrections		(308,990,642)	14,893,814	44,561,127	-	-	59,454,941	3,193,616	-	-	3,193,616	(4,682,733)	-	(4,682,733)
Legislative		(7,731,478)	606,648	1,418,901	-	-	2,025,549	515,021	45,869	-	560,890	5,183,398	-	5,183,398
Total State Funded Division		\$ 3,890,087,904	\$ 181,678,358	\$ 233,304,279	\$ -	\$ -	\$ 414,982,637	\$ 87,354,510	\$ 45,869	\$ -	\$ 87,400,379	\$ 435,307,792	\$ -	\$ 435,307,792
Other PERA Divisions														
Municipal General		\$ 1,773,708,398	\$ 7,110,414	\$ 175,536,280	\$ -	\$ 37,548,634	\$ 220,195,328	\$ 43,135,857	\$ -	\$ 37,548,634	\$ 80,684,491	\$ 164,442,690	\$ -	\$ 164,442,690
Municipal Police		803,669,579	20,934,191	70,222,991	-	16,334,528	107,491,710	-	-	16,334,528	16,334,528	93,835,935	-	93,835,935
Municipal Fire		759,454,793	4,723,772	33,862,582	-	20,428,295	59,014,649	536,128	-	20,428,295	20,964,423	68,397,784	-	68,397,784
Total Other PERA Divisions		\$ 3,336,832,770	\$ 32,768,377	\$ 279,621,853	\$ -	\$ 74,311,457	\$ 386,701,687	\$ 43,671,985	\$ -	\$ 74,311,457	\$ 117,983,442	\$ 326,676,409	\$ -	\$ 326,676,409

Notes:  
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 June 30, 2022

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Employer Allocation Percentage	Net Pension Liability	Net Pension Liability	Year 1	Year 2	Year 3	Year 4	Thereafter
			1% Decrease	1% Increase					
			Discount Rate (6.25%)	Discount Rate (8.25%)					
Municipal General			\$ 2,684,000,942	\$ 1,017,495,931	\$ 38,773,655	\$ 22,416,525	\$ (60,277,677)	\$ 138,598,334	\$ -
Employer Allocation									
2000	REDI-NET	0.005280%	\$ 141,715	\$ 53,724	\$ 1,502	\$ 24,397	\$ 9,813	\$ 7,318	\$ -
2010	ALAMOGORDO CITY OF	0.953840%	25,601,075	9,705,283	360,557	244,046	(589,632)	1,322,006	-
2020	ALBUQUERQUE CITY OF (REGULAR)	19.723430%	529,377,045	200,685,095	10,483,640	5,832,184	(11,329,365)	27,336,348	-
2030	ARCH HURLEY CONSERVANCY DIST	0.040780%	1,094,536	414,935	(6,240)	1,558	(26,454)	56,520	-
2040	AZTEC CITY OF	0.360670%	9,680,386	3,669,803	238,247	182,082	(153,774)	499,883	-
2050	BAYARD CITY OF	0.072260%	1,939,459	735,243	44,754	32,584	(29,180)	100,151	-
2060	BELÉN CITY OF	0.359160%	9,639,858	3,654,438	466,635	386,878	(124,024)	497,790	-
2080	BERNALILLO TOWN OF	0.279840%	7,510,908	2,847,361	233,846	161,985	(121,886)	387,854	-
2090	BLOOMFIELD CITY OF	0.244610%	6,565,335	2,488,897	197,005	154,289	(68,862)	339,025	-
2100	BOSQUE FARMS VILLAGE OF	0.068340%	1,834,246	695,357	32,013	18,340	(38,026)	94,718	-
2110	CARLSBAD CITY OF	1.840770%	49,406,284	18,729,760	434,676	201,355	(1,295,902)	2,551,277	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.013040%	349,994	132,681	16,735	5,196	(7,326)	18,073	-
2130	CHAMA VILLAGE OF	0.046370%	1,244,571	471,813	431	5,318	(32,736)	64,268	-
2140	CIMARRON VILLAGE OF	0.020820%	558,809	211,843	(9,461)	(11,476)	(13,136)	28,856	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.005890%	158,088	59,931	1,832	1,266	(3,586)	8,163	-
2160	CLAYTON TOWN OF	0.120470%	3,233,416	1,225,777	23,613	42,734	(57,766)	166,969	-
2170	CLOUDCROFT VILLAGE OF	0.052170%	1,400,243	530,828	52,583	25,808	(26,903)	72,307	-
2180	CLOVIS CITY OF	0.184820%	4,960,571	1,880,536	284,740	192,389	(83,807)	256,157	-
2190	CUBA VILLAGE OF	0.039590%	1,062,596	402,827	29,981	23,987	(14,521)	54,871	-
2200	CUBA SOIL AND WATER CONS DIST	0.004570%	122,659	46,500	(2,037)	(3,963)	(2,574)	6,334	-
2210	DEMING CITY OF	0.354170%	9,505,926	3,603,665	62,188	13,772	(243,606)	490,874	-
2220	DES MOINES VILLAGE OF	0.000860%	23,082	8,750	(9,155)	(4,442)	1,597	1,192	-
2230	DEXTER TOWN OF	0.032310%	867,201	328,753	12,145	16,700	(15,133)	44,781	-
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.009560%	256,590	97,273	16,164	4,048	(6,055)	13,250	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.001690%	45,360	17,196	(9,594)	(1,234)	731	2,342	-
2270	ELIDA TOWN OF	0.005740%	154,062	58,404	(2,973)	(4,285)	(6,619)	7,956	-
2280	ENCINO VILLAGE OF	0.011210%	300,877	114,061	50,037	36,942	5,447	15,537	-
2290	ESPANOLA CITY OF	0.393510%	10,561,812	4,003,948	(61,530)	(97,319)	(314,143)	545,398	-
2300	ESTANCIA TOWN OF	0.042450%	1,139,358	431,927	49,308	37,121	(21,960)	58,835	-
2310	FARMINGTON CITY OF	3.065980%	82,290,932	31,196,222	535,555	474,498	(1,830,855)	4,249,397	-
2320	FT SUMNER VILLAGE OF	0.054910%	1,473,785	558,707	29,442	43,869	(17,416)	76,104	-
2330	GALLUP CITY OF	1.053340%	28,271,656	10,717,692	264,994	414,916	(435,563)	1,459,912	-
2340	GRADY VILLAGE OF	0.006030%	161,845	61,355	9,143	4,672	(4,018)	8,357	-
2350	GRANTS CITY OF	0.282330%	7,577,740	2,872,696	121,101	38,350	(167,356)	391,305	-
2360	HATCH VILLAGE OF	0.068820%	1,847,129	700,241	39,245	33,215	(35,568)	95,383	-
2370	HOBBS CITY OF	1.644060%	44,126,586	16,728,244	524,874	84,213	(1,121,005)	2,278,640	-
2375	HURLEY, TOWN OF	0.028970%	777,555	294,769	20,967	8,052	(13,682)	40,152	-
2380	JAL CITY OF	0.208670%	5,600,705	2,123,209	451,351	258,000	(73,092)	289,213	-
2390	JEMEZ SPRINGS VILLAGE OF	0.019380%	520,159	197,191	4,481	2,750	(6,232)	26,860	-
2400	LAS CRUCES CITY OF	5.487800%	147,292,604	55,838,142	3,468,398	2,179,736	(2,894,521)	7,605,999	-
2410	LAS VEGAS CITY OF	0.715940%	19,215,836	7,284,660	529,021	282,534	(428,534)	992,281	-
2420	LOGAN VILLAGE OF	0.044470%	1,193,575	452,480	29,615	12,367	(25,609)	61,635	-
2430	LORDSBURG CITY OF	0.080390%	2,157,668	817,965	39,602	1,749	(52,116)	111,419	-
2440	LOS LUNAS VILLAGE OF	0.659800%	17,709,038	6,713,438	454,537	259,200	(368,916)	914,472	-
2450	LOS RANCHOS VILLAGE OF	0.077600%	2,082,785	789,577	63,950	44,577	(29,858)	107,552	-
2460	MAGDALENA VILLAGE OF	0.018700%	501,908	190,272	5,731	13,316	(5,711)	25,918	-
2470	MESILLA TOWN OF	0.039330%	1,055,618	400,181	2,742	(17,122)	(31,206)	54,511	-
2480	MID. RIO GRANDE CONS. DIST.	0.947410%	25,428,493	9,639,858	220,734	83,633	(686,966)	1,313,094	-
2490	MILAN VILLAGE OF	0.085350%	2,290,795	868,433	26,462	20,593	(54,335)	118,294	-
2500	MORIARTY CITY OF	0.066280%	1,778,956	674,396	16,309	27,003	(31,458)	91,863	-
2510	MOUNTAINAIR TOWN OF	0.035900%	963,556	365,281	32,694	21,842	(18,492)	49,757	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	0.162420%	4,359,354	1,652,617	223,425	198,449	(47,766)	225,111	-
2530	PECOS VILLAGE OF	0.027560%	739,711	280,422	(34,232)	(24,675)	(29,555)	38,198	-
2540	PECOS VALLEY CONS. DISTRICT	0.050430%	1,353,542	513,123	31,959	15,291	(43,314)	69,895	-
2550	PORTALES CITY OF	0.346190%	9,291,743	3,522,469	179,158	127,110	(196,737)	479,814	-
2560	QUESTA VILLAGE OF	0.048290%	1,296,104	491,349	34,499	24,579	(24,177)	66,929	-
2570	RATON CITY OF	0.221270%	5,938,889	2,251,413	58,378	(2,547)	(137,550)	306,677	-
2580	RATON PUBLIC SERVICE	0.079700%	2,139,149	810,944	(30,888)	(20,833)	(66,121)	110,463	-
2590	WESTERN REGIONAL HOUSING AUTHORITY	0.050940%	1,367,230	518,312	67,745	33,948	(28,391)	70,602	-
2600	REGION VI HOUSING AUTHORITY	0.105580%	2,833,768	1,074,272	172,854	81,757	(46,520)	146,332	-
2610	RESERVE VILLAGE OF	0.012150%	326,106	123,626	(2,005)	(3,608)	(11,405)	16,840	-
2620	RIO RANCHO CITY OF	1.696640%	45,537,834	17,263,243	493,710	317,198	(1,056,842)	2,351,515	-
2630	ROSWELL CITY OF	1.794920%	48,175,670	18,263,238	1,482,357	1,118,503	(521,933)	2,487,729	-
2640	ROY VILLAGE OF	0.009470%	254,175	96,357	6,867	3,471	(5,332)	13,125	-

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State of New Mexico Public Employees Retirement Association  
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Municipal General Division  
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Employer Code	Employer	Employer Allocation Percentage	Net Pension Liability	Net Pension Liability	Year 1	Year 2	Year 3	Year 4	Thereafter
			1% Decrease	1% Increase					
			Discount Rate (6.25%)	Discount Rate (8.25%)					
Municipal General			\$ 2,684,000,942	\$ 1,017,495,931	\$ 38,773,655	\$ 22,416,525	\$ (60,277,677)	\$ 138,598,334	\$ -
Employer Allocation									
2650	RUIDOSO DOWNS THE CITY OF	0.114830%	3,082,038	1,168,391	38,460	61,276	(30,991)	159,152	-
2660	RUIDOSO VILLAGE OF	0.719250%	19,304,677	7,318,339	192,525	185,608	(394,711)	996,869	-
2670	S N M E D D	0.029930%	803,321	304,537	44,997	33,405	(12,444)	41,482	-
2680	SAN YSIDRO VILLAGE OF	0.006030%	161,845	61,355	(4,325)	(5,525)	(8,047)	8,357	-
2690	SANTA FE CITY OF	4.632780%	124,343,859	47,138,348	181,475	(8,575)	(2,740,934)	6,420,956	-
2710	SANTA ROSA CITY OF	0.143240%	3,844,563	1,457,461	165,880	176,225	(25,211)	198,528	-
2720	SILVER CITY TOWN OF	0.360260%	9,669,382	3,665,631	148,248	168,049	(134,082)	499,314	-
2730	SOCORRO CITY OF	0.355450%	9,540,281	3,616,689	208,736	144,296	(180,791)	492,648	-
2740	SOUTHWEST NEW MEXICO COG	0.026950%	723,338	274,215	42,706	36,746	(6,649)	37,352	-
2750	SPRINGER TOWN OF	0.038120%	1,023,141	387,869	21,554	14,651	(20,946)	52,834	-
2760	T OR C CITY OF	0.322800%	8,663,955	3,284,477	254,699	85,399	(222,304)	447,395	-
2770	TAOS TOWN OF	0.384270%	10,313,810	3,909,932	72,167	99,463	(174,577)	532,592	-
2780	TEXICO CITY OF	0.017300%	464,332	176,027	(2,655)	1,627	(12,356)	23,978	-
2790	TIERRA Y MONTES SWCD	0.023360%	626,983	237,687	11,385	22,447	(13,727)	32,377	-
2800	TIJERAS VILLAGE OF	0.038280%	1,027,436	389,497	63,041	28,101	(14,781)	53,055	-
2810	TUCUMCARI CITY OF	0.219720%	5,897,287	2,235,642	(261,295)	(249,220)	(166,959)	304,528	-
2830	WAGON MOUND VILLAGE OF	0.013160%	353,215	133,902	8,431	6,751	(3,976)	18,240	-
2840	WILLIAMSBURG VILLAGE OF	0.008190%	219,820	83,333	1,940	2,362	(4,467)	11,351	-
2850	EUNICE CITY OF	0.218150%	5,855,148	2,219,667	220,760	98,269	(164,616)	302,352	-
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	0.036810%	987,981	374,540	34,373	21,928	(19,928)	51,018	-
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.176850%	4,746,656	1,799,442	181,151	139,748	(75,045)	245,111	-
2880	MELROSE VILLAGE OF	0.014510%	389,449	147,639	4,593	523	(12,856)	20,111	-
2900	ANGEL FIRE VILLAGE OF	0.155010%	4,160,470	1,577,220	(159,233)	(113,806)	(156,812)	214,841	-
2910	TIMBERON WATER AND SANITATION DISTRICT	0.117160%	3,144,576	1,192,098	538,472	525,332	209,803	162,382	-
2920	MOSQUERO VILLAGE OF	0.005020%	134,737	51,078	2,126	(1,000)	(4,235)	6,958	-
2930	EAGLE NEST VILLAGE OF	0.024210%	649,797	246,336	8,024	(1,417)	(18,230)	33,555	-
2940	EMW GAS ASSOCIATION	0.082360%	2,210,543	838,010	38,303	17,524	(60,209)	114,150	-
2950	SUNLAND PARK CITY OF	0.149540%	4,013,655	1,521,563	30,363	30,010	(97,140)	207,260	-
2960	HAGERMAN TOWN OF	0.016480%	442,323	167,683	(116)	(1,343)	(12,904)	22,841	-
2970	SANTA CLARA VILLAGE OF	0.029830%	800,637	303,519	37,655	18,677	(14,882)	41,344	-
2980	ARTESIA CITY OF	0.316560%	8,496,473	3,220,985	(21,455)	(90,168)	(261,299)	438,747	-
2990	MAXWELL VILLAGE OF	0.005100%	136,884	51,892	(6,697)	(6,379)	(5,551)	7,069	-
2995	MAXWELL HOUSING AUTHORITY	0.000000%	-	-	-	-	-	-	-
3000	KIRTLAND, TOWN OF	0.004060%	108,970	41,310	4,549	3,953	(1,151)	5,627	-
3010	BERNALILLO COUNTY	10.451810%	280,526,679	106,346,741	2,334,191	599,856	(7,395,071)	14,486,035	-
3020	CATRON COUNTY	0.141820%	3,806,450	1,443,013	59,786	78,784	(82,767)	196,560	-
3030	CHAVES COUNTY	0.976540%	26,210,343	9,936,255	(229,323)	(253,186)	(742,664)	1,353,468	-
3040	CIBOLA COUNTY	0.298130%	8,001,812	3,033,461	110,735	101,356	(143,423)	413,203	-
3050	COLFAX COUNTY	0.279240%	7,494,804	2,841,256	81,625	(76)	(213,593)	387,022	-
3060	CURRY COUNTY	0.499300%	13,401,217	5,080,357	(4,478)	(128,930)	(342,086)	692,021	-
3070	DE BACA COUNTY	0.108080%	2,900,868	1,099,710	47,298	24,214	(71,054)	149,797	-
3090	DONA ANA COUNTY	2.721880%	73,055,285	27,695,018	361,881	1,940	(2,035,468)	3,772,480	-
3100	EDDY COUNTY	1.836220%	49,284,162	18,683,464	1,007,303	529,998	(1,321,497)	2,544,970	-
3110	GRANT COUNTY	0.506250%	13,587,755	5,151,073	64,813	55,208	(303,004)	701,654	-
3120	GUADALUPE COUNTY	0.192780%	5,174,217	1,961,529	143,910	91,983	(102,626)	267,190	-
3130	HARDING COUNTY	0.080450%	2,159,279	818,575	55,900	37,143	(33,617)	111,502	-
3140	HIDALGO COUNTY	0.214500%	5,757,182	2,182,529	191,628	134,038	(111,477)	297,293	-
3150	LEA COUNTY	1.507830%	40,470,171	15,342,109	1,381,961	1,302,787	(252,598)	2,089,827	-
3160	LINCOLN COUNTY	0.349220%	9,373,068	3,553,299	143,542	110,111	(177,556)	484,013	-
3170	LOS ALAMOS COUNTY	3.252650%	87,301,157	33,095,581	1,802,429	977,015	(2,072,587)	4,508,119	-
3180	LUNA COUNTY	0.805350%	21,615,602	8,194,403	446,426	269,533	(410,422)	1,116,202	-
3200	MCKINLEY COUNTY	0.773810%	20,769,068	7,873,485	55,607	132,517	(436,669)	1,072,488	-
3210	MORA COUNTY	0.108660%	2,916,435	1,105,611	56,595	30,548	(55,141)	150,601	-
3220	OTERO COUNTY	0.719060%	19,299,577	7,316,406	210,105	156,019	(471,962)	996,605	-
3230	QUAY COUNTY	0.227690%	6,111,202	2,316,736	67,509	36,951	(158,310)	315,575	-
3240	RIO ARRIBA COUNTY	1.086650%	29,165,696	11,056,620	293,020	(4,959)	(851,143)	1,506,079	-
3250	ROOSEVELT COUNTY	0.272650%	7,317,929	2,774,203	132,478	84,410	(145,023)	377,888	-
3260	SAN JUAN COUNTY	2.290710%	61,482,678	23,307,881	(543,139)	(414,254)	(1,637,556)	3,174,886	-
3270	SAN MIGUEL COUNTY	0.410000%	11,004,404	4,171,733	97,721	28,248	(248,441)	568,253	-
3280	SANDOVAL COUNTY	1.527650%	41,002,140	15,543,777	610,483	347,531	(1,017,009)	2,117,297	-
3290	SANTA FE COUNTY	3.132210%	84,068,546	31,870,109	(684,381)	(654,210)	(2,352,308)	4,341,191	-
3300	SIERRA COUNTY	0.264490%	7,098,914	2,691,175	151,346	73,649	(146,727)	366,579	-
3310	SOCORRO COUNTY	0.313540%	8,415,417	3,190,257	(4,703)	48,245	(214,859)	434,561	-
3320	TAOS COUNTY	1.042200%	27,972,658	10,604,343	75,124	123,081	(743,818)	1,444,472	-

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			Discount Rate	Discount Rate						
			(6.25%)	(8.25%)						
Municipal General			\$ 2,684,000,942	\$ 1,017,495,931	\$ 38,773,655	\$ 22,416,525	\$ (60,277,677)	\$ 138,598,334	\$ -	
Employer Allocation										
3330	TORRANCE COUNTY	0.389230%	10,446,937	3,960,399	414,643	251,842	(172,422)	539,466	-	
3340	UNION COUNTY	0.139450%	3,742,839	1,418,898	106,212	82,577	(71,400)	193,275	-	
3350	VALENCIA COUNTY	0.775450%	20,813,085	7,890,172	386,937	277,803	(439,220)	1,074,761	-	
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.188990%	5,072,493	1,922,966	51,622	36,659	(91,230)	261,937	-	
3370	SOUTHWEST SOLID WASTE	0.040600%	1,089,704	413,103	5,618	3,134	(23,957)	56,271	-	
3380	S S C A F C A	0.094500%	2,536,381	961,534	81,852	34,181	(60,150)	130,975	-	
3390	CHAVES SOIL AND WATER CONS DIST	0.009360%	251,222	95,238	2,428	(2,023)	(9,132)	12,973	-	
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	0.005910%	158,624	60,134	(5,119)	1,116	(4,022)	8,191	-	
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.044770%	1,201,627	455,533	16,272	(5,126)	(40,989)	62,050	-	
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.007560%	202,910	76,923	(1,505)	1,271	(5,727)	10,478	-	
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.077610%	2,083,053	789,679	76,849	29,739	(48,886)	107,566	-	
3440	GREENTREE SOLID WASTE AUTHORITY	0.036430%	977,782	370,674	11,577	(6,163)	(24,516)	50,491	-	
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	0.290650%	7,801,049	2,957,352	145,765	72,409	(177,134)	402,836	-	
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.412370%	11,068,015	4,195,848	230,172	93,056	(285,022)	571,538	-	
3470	SOCORRO SOIL AND WATER DISTRICT	0.011620%	311,881	118,233	5,070	3,523	(6,559)	16,105	-	
3480	CIUDAD SOIL AND WATER CONSERVATION	0.010980%	294,703	111,721	22,005	20,117	(6,117)	15,218	-	
3490	CORRALES VILLAGE OF	0.120940%	3,246,031	1,230,560	79,102	44,829	(71,442)	167,621	-	
4000	WILLARD VILLAGE OF	0.004990%	133,932	50,773	1,580	(28)	(4,549)	6,916	-	
4010	SOUTH CENTRAL COUNCIL OF GOG	0.043980%	1,180,424	447,495	21,092	10,575	(27,408)	60,956	-	
4015	SOUTH CENTRAL REGIONAL TRANSIT DISTRICT	0.070830%	1,901,078	720,692	170,106	99,993	(25,594)	98,169	-	
4020	ELEPHANT BUTTE CITY OF	0.036340%	975,366	369,758	(20,836)	(43,293)	(26,940)	50,367	-	
4030	ANTHONY WATER AND SANITATION DIST.	0.060370%	1,620,331	614,262	55,004	44,837	(26,960)	83,672	-	
4040	LOVING VILLAGE OF	0.046520%	1,248,597	473,339	15,393	15,111	(27,550)	64,476	-	
4050	VAUGHN TOWN OF	0.021370%	573,571	217,439	29,994	41,597	10,138	29,618	-	
4060	EL PRADO WATER AND SANITATION DIST	0.019210%	515,597	195,461	32,495	18,718	(9,107)	26,625	-	
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.012270%	329,327	124,847	5,404	4,773	(6,321)	17,006	-	
4090	BAYARD HOUSING AUTHORITY	0.014470%	388,375	147,232	8,664	4,845	(8,458)	20,055	-	
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.042160%	1,131,575	428,976	4,423	1,951	(27,008)	58,433	-	
4110	CUBA HOUSING AUTHORITY	0.006740%	180,902	68,579	13,140	7,072	(3,206)	9,342	-	
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.011590%	311,076	117,928	3,645	3,114	(5,335)	16,064	-	
4140	GALLUP CITY OF HOUSING AUTHORITY	0.057650%	1,547,327	586,586	40,552	13,814	(38,738)	79,902	-	
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.125050%	3,356,343	1,272,379	136,360	101,504	(67,487)	173,317	-	
4160	LORDSBURG CITY HOUSING AUTHORITY	0.000000%	-	-	(34,029)	(12,469)	-	-	-	
4170	RATON CITY OF HOUSING AUTHORITY	0.000000%	-	-	(155,898)	(142,303)	(48,877)	-	-	
4180	T OR C CITY OF HOUSING AUTHORITY	0.092300%	2,477,333	939,149	38,927	22,638	(77,100)	127,926	-	
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.002130%	57,169	21,673	(6,821)	(7,260)	(5,555)	2,952	-	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.166550%	4,470,204	1,694,639	542,286	481,210	31,179	230,836	-	
4245	PERALTA TOWN OF	0.026130%	701,329	265,872	33,291	21,823	(9,200)	36,216	-	
4250	RED RIVER TOWN OF	0.110040%	2,953,475	1,119,653	(59,936)	(52,665)	(93,604)	152,514	-	
4260	SANTA FE CITY CIVIC HOUSING AUTHORITY	0.187380%	5,029,281	1,906,584	172,928	133,639	(46,848)	259,706	-	
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.195080%	5,235,949	1,984,931	83,757	30,013	(113,270)	270,378	-	
4290	EDGEWOOD TOWN OF	0.091410%	2,453,445	930,093	7,994	(851)	(57,231)	126,693	-	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.153540%	4,121,015	1,562,263	(10,488)	(56,298)	(123,381)	212,804	-	
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.015970%	428,635	162,494	1,711	(4,792)	(10,559)	22,134	-	
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.000000%	-	-	(9,508)	(16,092)	(8,772)	-	-	
4340	CARLSBAD IRRIGATION DISTRICT	0.082120%	2,204,102	835,568	56,632	18,033	(49,146)	113,817	-	
4350	COLUMBUS VILLAGE OF	0.047790%	1,282,684	486,261	32,586	9,066	(32,517)	66,236	-	
4370	LOVINGTON CITY OF	0.152820%	4,101,690	1,554,937	(23,334)	(66,481)	(116,314)	211,806	-	
4380	ALBUQUERQUE BERNALILLO COUNTY WATER AUTHORITY	3.663260%	98,321,933	37,273,521	1,237,597	750,281	(2,322,196)	5,077,217	-	
4390	SAN JUAN WATER COMMISSION	0.030800%	826,672	313,389	22,813	10,845	(20,581)	42,688	-	
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.030440%	817,010	309,726	46,541	38,888	(3,676)	42,189	-	
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.000990%	26,572	10,073	4,736	4,574	1,838	1,372	-	
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.007000%	187,880	71,225	(5,185)	378	(4,111)	9,702	-	
4430	CARRIZOZO TOWN OF	0.015540%	417,094	158,119	37,743	35,430	(4,528)	21,538	-	
4440	TULAROSA VILLAGE OF	0.064240%	1,724,202	653,639	22,918	7,536	(47,372)	89,036	-	
4450	WESTERN MORA SOIL AND WATER CONSERVATION DISTRICT	0.001780%	47,775	18,111	(2,385)	(596)	128	2,467	-	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.148020%	3,972,858	1,506,097	94,567	60,695	(57,374)	205,153	-	
4470	ELDORADO AREA WATER AND SANITATION DISTRICT	0.023330%	626,177	237,382	30,354	14,440	(13,318)	32,335	-	
4480	REGIONAL EMERG. DISPATCH AUTH. (EDDY COUNTY CCA)	0.077560%	2,081,711	789,170	(53,636)	(62,274)	(67,816)	107,497	-	
4490	TAOS SKI VALLEY, VILLAGE OF	0.063150%	1,694,947	642,549	19,370	3,977	(39,954)	87,525	-	
4500	ANTHONY CITY OF	0.057940%	1,555,110	589,537	34,120	5,031	(32,480)	80,304	-	

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State of New Mexico Public Employees Retirement Association  
 Schedule of Other Pension Items  
 Municipal General Division  
 As of and for the year ended June 30, 2022

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Employer Allocation Percentage	Net Pension Liability	Net Pension Liability	Year 1	Year 2	Year 3	Year 4	Thereafter
			1% Decrease Discount Rate (6.25%)	1% Increase Discount Rate (8.25%)					
	<b>Municipal General</b>		<b>\$ 2,684,000,942</b>	<b>\$ 1,017,495,931</b>	<b>\$ 38,773,655</b>	<b>\$ 22,416,525</b>	<b>\$ (60,277,677)</b>	<b>\$ 138,598,334</b>	<b>\$ -</b>
Employer Allocation									
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.039860%	1,069,843	405,574	(48,549)	(45,238)	(52,452)	55,245	-
4520	SPRINGER HOUSING AUTHORITY	0.016350%	438,834	166,361	15,436	10,073	(8,020)	22,661	-
4530	MORA MUTUAL DOMESTIC WATER AND MUTUAL SEWAGE ASSOC.	0.006220%	166,945	63,288	7,938	7,428	(659)	8,621	-
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.117980%	3,166,584	1,200,442	200,676	132,905	(32,904)	163,518	-
4560	ALBUQUERQUE HOUSING AUTHORITY	0.303060%	8,134,133	3,083,623	174,564	81,539	(229,494)	420,036	-
4570	MID-REGION COUNCIL OF GOVERNMENTS	0.800740%	21,491,869	8,147,497	709,685	516,369	(360,759)	1,109,812	-
4580	A M A F C A	0.168060%	4,510,732	1,710,004	92,653	71,457	(79,842)	232,928	-
4590	CITY OF RIO COMMUNITIES	0.028280%	759,035	287,748	130,439	104,696	2,560	39,196	-
<b>TOTAL</b>		<b>100.000000%</b>	<b>\$ 2,684,000,942</b>	<b>\$ 1,017,495,931</b>	<b>\$ 38,773,655</b>	<b>\$ 22,416,525</b>	<b>\$ (60,277,677)</b>	<b>\$ 138,598,334</b>	<b>\$ -</b>

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State of New Mexico Public Employees Retirement Association  
Schedule of Other Pension Items  
Municipal Police Division  
As of and for the year ended June 30, 2022

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Employer Allocation Percentage	Net Pension Liability		Year 1	Year 2	Year 3	Year 4	Thereafter
			1% Decrease Discount Rate (6.25%)	1% Increase Discount Rate (8.25%)					
	Municipal Police		\$ 1,205,747,152	\$ 474,694,318	\$ 34,595,787	\$ 20,547,386	\$ (19,836,487)	\$ 55,850,496	\$ -
	Employer Allocation								
2010	ALAMOGORDO CITY OF	0.967520%	\$ 11,665,845	\$ 4,592,762	\$ 99,406	\$ 388,570	\$ (76,912)	\$ 540,365	\$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	30.329850%	365,701,303	143,974,075	10,727,008	5,556,133	(6,308,920)	16,939,374	-
2040	AZTEC CITY OF	0.328900%	3,965,702	1,561,270	78,269	76,927	(61,377)	183,692	-
2050	BAYARD CITY OF	0.051880%	625,542	246,271	(36,233)	(43,568)	(41,557)	28,975	-
2060	BELÉN CITY OF	0.388040%	4,678,781	1,842,004	99,401	141,037	(65,155)	216,722	-
2080	BERNALILLO TOWN OF	0.619470%	7,469,242	2,940,589	318,336	221,806	(57,125)	345,977	-
2090	BLOOMFIELD CITY OF	0.452810%	5,459,744	2,149,463	228,566	114,193	(83,679)	252,897	-
2100	BOSQUE FARMS VILLAGE OF	0.269520%	3,249,730	1,279,396	110,929	65,289	(36,519)	150,528	-
2110	CARLSBAD CITY OF	2.168230%	26,143,371	10,292,465	680,977	313,715	(483,435)	1,210,967	-
2140	CIMARRON VILLAGE OF	0.053800%	648,692	255,386	10,770	14,823	(4,867)	30,048	-
2160	CLAYTON TOWN OF	0.114780%	1,383,957	544,854	(2,374)	(20,556)	(48,391)	64,105	-
2170	CLOUDCROFT VILLAGE OF	0.090140%	1,086,860	427,889	70,131	37,111	(18,207)	50,344	-
2180	CLOVIS CITY OF	0.554380%	6,684,421	2,631,610	168,061	214,520	(59,000)	309,624	-
2190	CUBA VILLAGE OF	0.086900%	1,047,794	412,509	64,813	52,110	2,232	48,534	-
2210	DEMING CITY OF	0.642280%	7,744,273	3,048,867	116,065	82,633	(165,284)	358,717	-
2230	DEXTER TOWN OF	0.080340%	968,697	381,369	2,905	2,662	(21,514)	44,870	-
2270	ELIDA TOWN OF	0.000000%	-	-	(26,187)	(10,644)	-	-	-
2290	ESPANOLA CITY OF	0.538060%	6,487,643	2,554,140	385,114	232,786	(84,873)	300,509	-
2300	ESTANCIA TOWN OF	0.027390%	330,254	130,019	(13,972)	(17,207)	(2,227)	15,297	-
2310	FARMINGTON CITY OF	3.266700%	39,388,142	15,506,839	541,678	458,577	(664,513)	1,824,468	-
2330	GALLUP CITY OF	1.256600%	15,151,419	5,965,009	38,841	160,930	(214,592)	701,817	-
2350	GRANTS CITY OF	0.333280%	4,018,514	1,582,061	52,617	(39,515)	(117,352)	186,139	-
2360	HATCH VILLAGE OF	0.190400%	2,295,743	903,818	107,000	110,172	(8,469)	106,339	-
2370	HOBBS CITY OF	2.214700%	26,703,682	10,513,055	614,413	107,922	(723,296)	1,236,921	-
2380	JAL CITY OF	0.103330%	1,245,899	490,502	57,452	24,835	(12,767)	57,710	-
2390	JEMEZ SPRINGS VILLAGE OF	0.014200%	171,216	67,407	6,534	5,766	(714)	7,931	-
2400	LAS CRUCES CITY OF	4.207750%	50,734,826	19,973,950	508,578	206,317	(1,040,067)	2,350,049	-
2410	LAS VEGAS CITY OF	0.612390%	7,383,875	2,906,981	76,909	75,934	(89,899)	342,023	-
2420	LOGAN VILLAGE OF	0.042550%	513,045	201,982	7,814	7,153	(12,532)	23,764	-
2430	LORDSBURG CITY OF	0.187000%	2,254,747	887,678	50,813	38,170	(33,207)	104,440	-
2440	LOS LUNAS VILLAGE OF	0.945620%	11,401,786	4,488,804	377,633	209,434	(182,128)	528,133	-
2460	MAGDALENA VILLAGE OF	0.022090%	266,350	104,860	9,771	(3,085)	(8,351)	12,337	-
2470	MESILLA TOWN OF	0.109320%	1,318,123	518,936	14,052	36,790	3,371	61,056	-
2490	MILAN VILLAGE OF	0.072570%	875,011	344,486	(14,220)	10,942	(12,030)	40,531	-
2500	MORIARTY CITY OF	0.186370%	2,247,151	884,688	60,577	42,932	(34,120)	104,089	-
2510	MOUNTAINAIR TOWN OF	0.070960%	855,598	336,843	88,571	83,649	20,477	39,632	-
2550	PORTALES CITY OF	0.401490%	4,840,954	1,905,850	123,484	51,656	(64,175)	224,234	-
2560	QUESTA VILLAGE OF	0.000000%	-	-	(78,604)	(52,706)	-	-	-
2570	RATON CITY OF	0.250930%	3,025,581	1,191,150	24,368	42,713	(12,548)	140,146	-
2620	RIO RANCHO CITY OF	3.531040%	42,575,414	16,761,646	1,966,582	1,073,840	(589,304)	1,972,103	-
2630	ROSWELL CITY OF	2.228310%	26,867,784	10,577,661	908,429	838,679	(201,398)	1,244,522	-
2650	RUIDOSO DOWNS THE CITY OF	0.158730%	1,913,882	753,482	130,842	106,576	(19,715)	88,651	-
2660	RUIDOSO VILLAGE OF	0.543830%	6,557,215	2,581,530	73,221	67,572	(104,845)	303,732	-
2680	SAN YSIDRO VILLAGE OF	0.010620%	128,050	50,413	3,063	2,163	(1,964)	5,931	-
2690	SANTA FE CITY OF	3.781950%	45,600,754	17,952,702	964,551	643,642	(705,384)	2,112,238	-
2710	SANTA ROSA CITY OF	0.165580%	1,996,476	785,999	104,130	127,699	(191)	92,477	-
2720	SILVER CITY TOWN OF	0.669120%	8,067,895	3,176,275	257,003	193,284	(90,649)	373,707	-
2730	SOCORRO CITY OF	0.283250%	3,415,279	1,344,572	80,960	81,749	(38,770)	158,197	-
2750	SPRINGER TOWN OF	0.023910%	288,294	113,499	21,864	17,422	8,626	13,354	-
2760	T O R C CITY OF	0.217040%	2,616,954	1,030,277	(9,483)	17,731	(76,205)	121,218	-
2770	TAOS TOWN OF	0.447080%	5,390,654	2,122,263	90,096	149,197	(46,064)	249,696	-
2780	TEXICO CITY OF	0.019960%	240,667	94,749	(13,461)	(13,036)	(15,216)	11,148	-
2810	TUCUMCARI CITY OF	0.203070%	2,448,511	963,962	(26,340)	(38,289)	(60,568)	113,416	-
2850	EUNICE CITY OF	0.282580%	3,407,200	1,341,391	208,067	115,374	(49,392)	157,822	-
2880	MELROSE VILLAGE OF	0.000000%	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	0.121680%	1,467,153	577,608	52,497	36,813	(19,489)	67,959	-
2950	SUNLAND PARK CITY OF	0.383660%	4,625,970	1,821,212	156,676	138,923	(47,731)	214,276	-
2960	HAGERMAN TOWN OF	0.085860%	1,035,255	407,573	38,394	14,720	(19,861)	47,953	-
2980	ARTESIA CITY OF	0.639260%	7,707,859	3,034,531	(79,166)	(10,579)	(159,840)	357,030	-
3010	BERNALILLO COUNTY	9.788420%	118,023,595	46,465,074	4,039,163	2,049,747	(1,937,357)	5,466,881	-
3020	CATRON COUNTY	0.110300%	1,329,939	523,588	(1,096)	(61,419)	(62,311)	61,603	-
3030	CHAVES COUNTY	0.753870%	9,089,766	3,578,578	128,129	74,928	(193,553)	421,040	-
3040	CIBOLA COUNTY	0.316370%	3,814,622	1,501,790	140,943	67,570	(60,863)	176,694	-
3050	COLFAX COUNTY	0.237440%	2,862,926	1,127,114	101,021	105,343	(15,158)	132,611	-
3060	CURRY COUNTY	0.277060%	3,340,643	1,315,188	51,876	54,711	(51,968)	154,739	-
3070	DE BACA COUNTY	0.053090%	640,131	252,015	10,488	(23,111)	(30,711)	29,651	-
3090	DONA ANA COUNTY	3.197300%	38,551,354	15,177,401	1,190,583	638,135	(783,163)	1,785,708	-
3100	EDDY COUNTY	1.804040%	21,752,161	8,563,675	959,333	545,378	(339,586)	1,007,565	-
3110	GRANT COUNTY	0.729850%	8,800,146	3,464,556	310,026	127,702	(177,520)	407,625	-
3120	GUADALUPE COUNTY	0.126870%	1,529,731	602,245	61,270	59,195	(6,719)	70,858	-
3130	HARDING COUNTY	0.037660%	454,084	178,770	28,398	24,130	1,505	21,033	-

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State of New Mexico Public Employees Retirement Association  
Schedule of Other Pension Items  
Municipal Police Division  
As of and for the year ended June 30, 2022

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Employer Allocation Percentage	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase	Year 1	Year 2	Year 3	Year 4	Thereafter
			Discount Rate (6.25%)	Discount Rate (8.25%)					
	Municipal Police		\$ 1,205,747,152	\$ 474,694,318	\$ 34,595,787	\$ 20,547,386	\$ (19,836,487)	\$ 55,850,496	\$ -
Employer Allocation									
3140	HIDALGO COUNTY	0.141530%	1,706,494	671,835	75,844	31,865	(30,954)	79,045	-
3150	LEA COUNTY	2.239850%	27,006,928	10,632,441	1,302,207	614,106	(400,279)	1,250,967	-
3160	LINCOLN COUNTY	0.531720%	6,411,199	2,524,045	235,026	214,988	(66,281)	296,968	-
3170	LOS ALAMOS COUNTY	1.137260%	13,712,480	5,398,509	512,610	340,075	(204,750)	635,165	-
3180	LUNA COUNTY	0.517270%	6,236,968	2,455,451	138,725	140,675	(107,075)	288,898	-
3200	MCKINLEY COUNTY	0.723100%	8,718,758	3,432,515	368,869	167,306	(160,134)	403,855	-
3210	MORA COUNTY	0.067820%	817,738	321,938	67,104	43,225	(4,943)	37,878	-
3220	OTERO COUNTY	0.876430%	10,567,530	4,160,363	515,682	311,540	(121,728)	489,491	-
3230	QUAY COUNTY	0.113760%	1,371,658	540,012	17,228	7,966	(30,519)	63,536	-
3240	RIO ARriba COUNTY	0.440560%	5,312,040	2,091,313	214,436	147,692	(84,829)	246,055	-
3250	ROOSEVELT COUNTY	0.288220%	3,475,204	1,368,164	92,938	72,676	(36,416)	160,972	-
3260	SAN JUAN COUNTY	2.232510%	26,918,426	10,597,598	68,615	55,802	(662,312)	1,246,868	-
3270	SAN MIGUEL COUNTY	0.121740%	1,467,877	577,893	88,185	51,872	(9,723)	67,992	-
3280	SANDOVAL COUNTY	1.291560%	15,572,948	6,130,962	554,149	344,969	(239,949)	721,343	-
3290	SANTA FE COUNTY	2.189740%	26,402,728	10,394,571	759,614	476,427	(441,185)	1,222,981	-
3300	SIERRA COUNTY	0.249770%	3,011,595	1,185,644	65,078	45,915	(23,658)	139,498	-
3310	SOCORRO COUNTY	0.221470%	2,670,368	1,051,306	80,687	59,313	(5,268)	123,692	-
3320	TAOS COUNTY	0.556660%	6,711,912	2,642,433	378,248	221,713	(91,571)	310,897	-
3330	TORRANCE COUNTY	0.373550%	4,504,068	1,773,221	456,553	319,048	(53,992)	208,630	-
3340	UNION COUNTY	0.113740%	1,371,417	539,917	89,020	83,731	(3,501)	63,524	-
3350	VALENCIA COUNTY	0.933850%	11,259,870	4,432,933	473,120	282,405	(155,862)	521,560	-
3490	CORRALES VILLAGE OF	0.229300%	2,764,778	1,088,474	90,481	99,853	(31,700)	128,065	-
4040	LOVING VILLAGE OF	0.084940%	1,024,162	403,205	41,869	81,713	26,787	47,439	-
4250	RED RIVER TOWN OF	0.062230%	750,336	295,402	19,785	33,826	(17,660)	34,756	-
4290	EDGEWOOD TOWN OF	0.278520%	3,358,247	1,322,119	160,126	125,867	(11,536)	155,555	-
4300	CAPITAN VILLAGE OF	0.030580%	368,717	145,162	28,826	19,687	505	17,079	-
4370	LOVINGTON CITY OF	0.239720%	2,890,417	1,137,937	(94,696)	(161,161)	(132,225)	133,885	-
4430	CARRIZOZO TOWN OF	0.017500%	211,006	83,072	(31,944)	(2,660)	(3,650)	9,774	-
4440	TULAROSA VILLAGE OF	0.058650%	707,171	278,408	32,388	17,953	(9,452)	32,756	-
4490	TAOS SKI VALLEY, VILLAGE OF	0.038380%	462,766	182,188	14,380	8,724	(5,846)	21,435	-
4500	ANTHONY CITY OF	0.110070%	1,327,166	522,496	67,558	49,745	(3,344)	61,475	-
5012	GOVERNMENT EMPLOYEE 1	0.006660%	80,303	31,615	14,751	13,815	5,649	3,720	-
TOTAL		100.000000%	\$ 1,205,747,152	\$ 474,694,318	\$ 34,595,787	\$ 20,547,386	\$ (19,836,487)	\$ 55,850,496	\$ -

Notes:  
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 June 30, 2022

			Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Employer Allocation Percentage	Net Pension Liability	Net Pension Liability						
			1% Decrease	1% Increase						
			Discount Rate (6.25%)	Discount Rate (8.25%)	Year 1	Year 2	Year 3	Year 4	Thereafter	
Municipal Fire			\$ 1,000,348,849	\$ 561,647,236	\$ 12,558,520	\$ 8,108,856	\$ (9,192,105)	\$ 26,574,955	\$ -	
Employer Allocation										
2010	ALAMOGORDO CITY OF	0.885410%	\$ 8,857,189	\$ 4,972,881	\$ 543,626	\$ 480,663	\$ 117,506	\$ 235,297	\$ -	
2020	ALBUQUERQUE CITY OF (REGULAR)	31.424090%	314,350,523	176,492,529	1,625,594	(215,856)	(4,345,508)	8,350,936	-	
2060	BELEN CITY OF	0.591550%	5,917,564	3,322,424	621,633	517,170	45,948	157,204	-	
2080	BERNALILLO TOWN OF	0.501780%	5,019,550	2,818,234	143,318	138,885	12,330	133,348	-	
2090	BLOOMFIELD CITY OF	0.000000%	-	-	(177,037)	(131,317)	(18,282)	-	-	
2110	CARLSBAD CITY OF	3.100420%	31,015,016	17,413,423	(471,005)	(430,055)	(656,754)	823,935	-	
2160	CLAYTON TOWN OF	0.105970%	1,060,070	595,178	(10,581)	(3,108)	(14,959)	28,161	-	
2180	CLOVIS CITY OF	1.122460%	11,228,516	6,304,266	247,067	276,964	8,801	298,293	-	
2210	DEMING CITY OF	0.531120%	5,313,053	2,983,021	(114,940)	(133,417)	(153,579)	141,145	-	
2290	ESPANOLA CITY OF	0.502430%	5,026,053	2,821,884	159,627	107,359	(47,825)	133,521	-	
2310	FARMINGTON CITY OF	3.499890%	35,011,109	19,657,035	131,929	166,842	(271,396)	930,094	-	
2330	GALLUP CITY OF	1.386330%	13,868,136	7,786,284	(154,643)	58,128	(45,249)	368,417	-	
2350	GRANTS CITY OF	0.283360%	2,834,588	1,591,484	94,020	74,024	17,718	75,303	-	
2370	HOBBS CITY OF	2.725750%	27,267,009	15,309,100	(36,402)	(144,157)	(465,362)	724,367	-	
2400	LAS CRUCES CITY OF	6.733260%	67,356,089	37,817,169	619,789	87,070	(996,967)	1,789,361	-	
2410	LAS VEGAS CITY OF	0.540530%	5,407,186	3,035,872	181,747	99,240	(18,263)	143,646	-	
2440	LOS LUNAS VILLAGE OF	0.834210%	8,345,010	4,685,317	409,294	257,405	6,104	221,691	-	
2470	MESILLA TOWN OF	0.039900%	399,139	224,097	(2,890)	(3,467)	(6,651)	10,603	-	
2490	MILAN VILLAGE OF	0.032220%	322,312	180,963	62,892	52,707	10,394	8,562	-	
2500	MORIARTY CITY OF	0.127270%	1,273,144	714,808	118,044	102,418	33,156	33,822	-	
2530	PECOS VILLAGE OF	0.005870%	58,720	32,969	(2,143)	(2,400)	(2,057)	1,560	-	
2550	PORTALES CITY OF	0.670510%	6,707,439	3,765,901	(3,841)	36,617	(41,838)	178,188	-	
2570	RATON CITY OF	0.326750%	3,268,640	1,835,182	(11,185)	(56,371)	(64,893)	86,834	-	
2620	RIO RANCHO CITY OF	4.265810%	42,672,981	23,958,804	611,778	94,226	(476,523)	1,133,637	-	
2630	ROSWELL CITY OF	3.390590%	33,917,728	19,043,155	887,035	751,701	56,900	901,048	-	
2650	RUIDOSO DOWNS THE CITY OF	0.010170%	101,735	57,120	(47,876)	(37,645)	(18,254)	2,703	-	
2660	RUIDOSO VILLAGE OF	0.892820%	8,931,315	5,014,499	399,788	423,104	105,032	237,267	-	
2690	SANTA FE CITY OF	6.445650%	64,478,986	36,201,815	894,711	797,882	(257,021)	1,712,929	-	
2720	SILVER CITY TOWN OF	0.714570%	7,148,193	4,013,363	57,176	57,384	(75,739)	189,897	-	
2730	SOCORRO CITY OF	0.465480%	4,656,424	2,614,356	69,740	56,778	(72,945)	123,701	-	
2770	TAOS TOWN OF	0.414560%	4,147,046	2,328,365	367,959	285,176	89,738	110,169	-	
2850	EUNICE CITY OF	0.229780%	2,298,602	1,290,553	124,801	66,545	(17,872)	61,064	-	
2900	ANGEL FIRE VILLAGE OF	0.243730%	2,438,150	1,368,903	9,462	27,195	(19,835)	64,771	-	
2950	SUNLAND PARK CITY OF	0.303600%	3,037,059	1,705,161	196,767	80,232	(19,244)	80,682	-	
2980	ARTESIA CITY OF	0.876620%	8,769,258	4,923,512	77,936	163,495	3,606	232,961	-	
3010	BERNALILLO COUNTY	10.434950%	104,385,902	58,607,608	2,088,660	1,513,472	(635,186)	2,773,083	-	
3090	DONA ANA COUNTY	1.081910%	10,822,874	6,076,518	930,802	672,089	161,401	287,517	-	
3100	EDDY COUNTY	0.404210%	4,043,510	2,270,234	369,788	304,479	111,765	107,419	-	
3170	LOS ALAMOS COUNTY	6.685970%	66,883,024	37,551,566	432,848	760,585	(463,288)	1,776,794	-	
3200	MCKINLEY COUNTY	0.307820%	3,079,274	1,728,863	119,610	32,853	(41,284)	81,803	-	
3220	OTERO COUNTY	0.092970%	930,024	522,163	139,334	5,324	(13,570)	24,707	-	
3260	SAN JUAN COUNTY	0.542680%	5,428,693	3,047,947	272,360	210,957	(54,336)	144,217	-	
3280	SANDOVAL COUNTY	1.228670%	12,290,986	6,900,791	721,030	572,625	26,400	326,518	-	
3290	SANTA FE COUNTY	3.852920%	38,542,641	21,639,819	(373,319)	(66,422)	(450,450)	1,023,912	-	
3350	VALENCIA COUNTY	0.304700%	3,048,063	1,711,339	499,063	164,030	(52,463)	80,974	-	
3490	CORRALES VILLAGE OF	0.242420%	2,425,046	1,361,545	50,162	33,508	(12,763)	64,423	-	
4250	RED RIVER TOWN OF	0.047270%	472,865	265,491	(21,703)	3,495	(3,945)	12,562	-	
4370	LOVINGTON CITY OF	0.480540%	4,807,076	2,698,940	(434,180)	(337,381)	(232,371)	127,703	-	
4590	CITY OF RIO COMMUNITIES	0.022090%	220,977	124,068	45,424	44,440	21,849	5,870	-	
5080	GOVERNMENT EMPLOYEE 2	0.046420%	464,362	260,717	95,451	93,385	45,919	12,336	-	
TOTAL			100.000000%	\$ 1,000,348,849	\$ 561,647,236	\$ 12,558,520	\$ 8,108,856	\$ (9,192,105)	\$ 26,574,955	\$ -

Notes:  
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 New Mexico PERA**  
**As of June 30, 2022**

	Total Pension Expense		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
Plan	Total Pension Expense From Schedule B	Total Employer Contributions	Net Pension Liability 1% Decrease Discount Rate*	Net Pension Liability 1% Increase Discount Rate**	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter	
<u>PERA Divisions:</u>											
State Funded Divisions											
State General	\$ 434,807,127	\$ 188,038,497	\$ 5,375,029,167	\$ 3,232,885,907	\$ 127,292,698	\$ 71,462,844	\$ (73,263,406)	\$ 144,364,138	\$ -	\$ -	
State Police	(4,682,733)	31,067,181	(152,198,506)	(436,988,168)	16,508,505	13,630,878	(9,539,513)	35,661,455	-	-	
Legislative	5,183,398	-	(4,222,356)	(10,710,897)	397,581	445,472	(497,682)	1,119,288	-	-	
Total State Funded Divisions	\$ 435,307,792	\$ 219,105,678	\$ 5,218,608,305	\$ 2,785,186,842	\$ 144,198,784	\$ 85,539,194	\$ (83,300,601)	\$ 181,144,881	\$ -	\$ -	
Other PERA Divisions											
Municipal General	\$ 164,442,690	\$ 95,348,088	\$ 2,684,000,942	\$ 1,017,495,931	\$ 38,773,655	\$ 22,416,525	\$ (60,277,677)	\$ 138,598,334	\$ -	\$ -	
Municipal Police	93,835,935	46,649,421	1,205,747,152	474,694,318	34,595,787	20,547,386	(19,836,487)	55,850,496	-	-	
Municipal Fire	68,397,784	34,305,106	1,000,348,849	561,647,236	12,558,520	8,108,856	(9,192,105)	26,574,955	-	-	
Total Other PERA Divisions	\$ 326,676,409	\$ 176,302,615	\$ 4,890,096,943	\$ 2,053,837,485	\$ 85,927,962	\$ 51,072,767	\$ (89,306,269)	\$ 221,023,785	\$ -	\$ -	
Total PERA	\$ 761,984,201	\$ 395,408,293	\$ 10,108,705,248	\$ 4,839,024,327	\$ 230,126,746	\$ 136,611,961	\$ (172,606,870)	\$ 402,168,666	\$ -	\$ -	
<u>Funds:</u>											
Judges	3,999,313	25,619,032	113,728,415	74,061,189	(5,799,903)	8,873,268	(625,974)	2,391,941	-	-	
Magistrates	8,695,380	2,384,818	51,612,098	35,896,779	6,726,118	245,605	(286,323)	794,579	-	-	
Volunteer Firefighters	(1,368,663)	750,000	(20,223,419)	(31,052,340)	(1,304,237)	(894,421)	(2,034,302)	602,586	(1,155,450)	(973,989)	

\*Net pension liability 1% decrease is 6.25% for all PERA divisions and Volunteer Firefighters Fund. Judges Fund net pension liability 1% decrease is 4.96% and Magistrate Fund net pension liability 1% decrease is 4.30%.

\*\*Net pension liability 1% increase is 8.25% for all PERA divisions and Volunteer Firefighters Fund. Judges Fund net pension liability 1% increase is 6.96% and Magistrate Fund net pension liability 1% increase is 6.30%.

## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Schedules Performed in Accordance with *Government Auditing Standards***

The Public Employees Retirement Association Board  
Public Employees Retirement Association of New Mexico

Mr. Joseph M. Maestas, P.E.  
New Mexico State Auditor

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 schedule 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 of New Mexico Fund (PERA Fund) of the Public Employees Retirement Association of New Mexico (NMPERA), a fiduciary fund of the State of New Mexico, for the year ended June 30, 2022, and the related notes.

We have also audited the columns titled net pension liability/asset, and columns of total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the PERA Fund, and the judicial, magistrate, and volunteer firefighters funds as of and for the year ended June 30, 2022, included in the accompanying schedules of the pension amounts by employer (specified column totals) and have issued our report thereon dated June 12, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the schedules, we considered Public Employees Retirement Association of New Mexico's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules, but not for the purpose of expressing an opinion on the effectiveness of Public Employees Retirement Association of New Mexico's internal control. Accordingly, we do not express an opinion on the effectiveness of Public Employees Retirement Association of New Mexico'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 financial statements 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 identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Public Employees Retirement Association of New Mexico's schedules 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 schedules. 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 results 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 "Moss Adams LLP".

Albuquerque, New Mexico  
June 12, 2023

## **Exit Conference**

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2022. The contents of this report were presented and discussed on June 8, 2023, via virtual exit conference. The following individuals attended the exit conference.

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

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

Diana Rosales-Ortiz, Chair

#### **PERA Management**

Greg Trujillo, Executive Director  
Anna Williams, CPA, Deputy Director  
Lynette Kennard, CPA, Chief Financial Officer

#### **Moss Adams**

Kory Hoggan, CPA, Partner  
Aaron Hamilton, CPA, Senior Manager