



**PUBLIC EMPLOYEES RETIREMENT
ASSOCIATION OF NEW MEXICO**

**SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS**

JUNE 30, 2015

MOSS ADAMS_{LLP}

Certified Public Accountants | Business Consultants

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Report of Independent Auditor

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

We have audited the accompanying schedules of employer allocations of the Public Employees Retirement Association's Municipal General Division, Municipal Police Division and the Municipal Fire Division that collectively comprise the municipal divisions of the Public Employees Retirement Association Fund ("PERA Fund") of the Public Employees Retirement Association of New Mexico as of and for the year ended June 30, 2015, and the related notes.

We have also audited the totals of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2015 ("pension amount column totals"), included in the accompanying schedules of pension amounts by employers participating in PERA, Municipal General Division, Municipal Police Division, and Municipal Fire Division, and the (in summation) totals of the columns titled discount rate sensitivity and deferred amounts to be recognized in fiscal years following the reporting date (other pension items column totals) included in the accompanying schedules of other pension items of the Municipal General Division, Municipal Police Division, and Municipal Fire Division as of and for the year ended June 30, 2015, and the related notes.

We have also audited the column totals titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, total plan pension expense, discount rate sensitivity, and deferred amounts to be recognized in fiscal years following the reporting date ("summation column totals") for the State General, State Police/Corrections, Municipal General, Municipal Police Municipal Fire, Legislative, and Judges, Magistrates, and Volunteer Firefighters Funds included in the accompanying schedule of pension amounts (in summation) by divisions and funds as of and for the year ended June 30, 2015.

Management's Responsibility for the Schedules

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

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

Auditor's Responsibility

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations of the municipal divisions of PERA, and the column totals labeled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, discount rate sensitivity and deferred amounts to be recognized in fiscal years following the reporting date for the total of all participating divisions of the Public Employee Retirement Fund, the Judicial Retirement Fund, the Magistrate Fund, and the Volunteer Firefighters Fund of the Public Employees Retirement Association of New Mexico as of and for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matter

We have audited, in accordance with *Government Auditing Standards* generally accepted in the United States of America, the financial statements of the Public Employees Retirement Association of New Mexico as of and for the year ended June 30, 2015, and our report thereon, dated November 24, 2015, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Moore Adams LLP

Albuquerque, New Mexico
April 19, 2016

Schedule of Employer Allocations
Municipal General Division

**NEW MEXICO PERA
SCHEDULE OF EMPLOYER ALLOCATIONS
MUNICIPAL GENERAL DIVISION
JUNE 30, 2015**

Employer Code	Employer	2014		2015		Change in Share of BOY NPL ¹
		Actual Employer Contributions for Allocations	2014 Employer Allocation Percentage	Actual Employer Contributions for Allocations	2015 Employer Allocation Percentage	
2010	ALAMOGORDO CITY OF	\$ 739,604	0.9957%	\$ 762,984	0.9651%	\$ (238,713)
2020	ALBUQUERQUE CITY OF (REGULAR)	14,418,788	19.4121%	15,232,749	19.2677%	(1,126,475)
2030	ARCH HURLEY CONSERVANCY DIST	32,228	0.0434%	35,952	0.0455%	16,382
2040	AZTEC CITY OF	265,862	0.3579%	283,548	0.3587%	6,241
2050	BAYARD CITY OF	62,242	0.0838%	66,736	0.0844%	4,681
2060	BELÉN CITY OF	177,023	0.2383%	183,945	0.2327%	(43,686)
2080	BERNALILLO TOWN OF	156,853	0.2112%	178,640	0.2260%	115,456
2090	BLOOMFIELD CITY OF	240,189	0.3234%	260,296	0.3292%	45,246
2100	BOSQUE FARMS VILLAGE OF	49,597	0.0668%	54,230	0.0686%	14,042
2110	CARLSBAD CITY OF	1,238,345	1.6672%	1,424,880	1.8023%	1,053,925
2120	CARLSBAD SOIL AND WATER CONS DIST	5,859	0.0079%	6,364	0.0081%	1,560
2130	CHAMA VILLAGE OF	34,576	0.0465%	37,306	0.0472%	5,461
2140	CIMARRON VILLAGE OF	16,997	0.0229%	15,251	0.0193%	(28,084)
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	5,138	0.0069%	5,335	0.0067%	(1,560)
2160	CLAYTON TOWN OF	98,510	0.1326%	110,170	0.1394%	53,047
2170	CLOUDCROFT VILLAGE OF	27,723	0.0373%	31,118	0.0394%	16,382
2180	CLOVIS CITY OF	94,440	0.1271%	105,716	0.1337%	51,487
2190	CUBA VILLAGE OF	37,820	0.0509%	37,090	0.0469%	(31,204)
2200	CUBA SOIL AND WATER CONS DIST	4,584	0.0062%	4,835	0.0061%	(780)
2210	DEMING CITY OF	318,281	0.4285%	321,459	0.4066%	(170,844)
2220	DES MOINES VILLAGE OF	5,353	0.0072%	5,654	0.0072%	-
2230	DEXTER TOWN OF	15,606	0.0210%	18,687	0.0236%	20,283
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	5,453	0.0073%	5,044	0.0064%	(7,021)
2250	EAST TORRANCE SOIL AND WATER CONS DIST	3,150	0.0042%	3,558	0.0045%	2,340
2270	ELIDA TOWN OF	4,999	0.0067%	6,761	0.0086%	14,822
2290	ESPANOLA CITY OF	318,985	0.4295%	363,560	0.4599%	237,153
2300	ESTANCIA TOWN OF	21,695	0.0292%	26,649	0.0337%	35,105
2310	FARMINGTON CITY OF	2,493,089	3.3565%	2,678,614	3.3881%	246,514
2320	FT SUMNER VILLAGE OF	41,366	0.0557%	41,992	0.0531%	(20,283)
2330	GALLUP CITY OF	775,397	1.0439%	830,048	1.0499%	46,806
2340	GRADY VILLAGE OF	3,736	0.0050%	4,303	0.0054%	3,120
2350	GRANTS CITY OF	169,849	0.2287%	196,009	0.2479%	149,781
2360	HATCH VILLAGE OF	37,031	0.0499%	41,450	0.0524%	19,503
2370	HOBBS CITY OF	1,054,872	1.4202%	1,188,142	1.5029%	645,149
2380	JAL CITY OF	57,043	0.0768%	59,708	0.0755%	(10,141)
2390	JEMEZ SPRINGS VILLAGE OF	15,764	0.0212%	17,479	0.0221%	7,021
2400	LAS CRUCES CITY OF	3,697,276	4.9777%	3,974,447	5.0272%	386,153
2410	LAS VEGAS CITY OF	625,895	0.8426%	615,267	0.7782%	(502,389)
2420	LOGAN VILLAGE OF	36,673	0.0494%	33,557	0.0424%	(54,608)
2430	LORDSBURG CITY OF	55,841	0.0752%	61,295	0.0775%	17,942
2440	LOS LUNAS VILLAGE OF	387,232	0.5213%	416,837	0.5273%	46,806
2450	LOS RANCHOS VILLAGE OF	38,504	0.0518%	47,543	0.0601%	64,749
2460	MAGDALENA VILLAGE OF	9,277	0.0125%	9,944	0.0126%	780
2470	MESILLA TOWN OF	76,879	0.1035%	78,546	0.0994%	(31,984)
2480	MID. RIO GRANDE CONS. DIST.	724,225	0.9750%	762,205	0.9641%	(85,032)
2490	MILAN VILLAGE OF	75,423	0.1015%	84,303	0.1066%	39,785
2500	MORIARTY CITY OF	52,876	0.0712%	59,388	0.0751%	30,424
2510	MOUNTAINAIR TOWN OF	21,717	0.0292%	22,473	0.0284%	(6,241)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	142,992	0.1925%	168,766	0.2135%	163,823
2530	PECOS VILLAGE OF	21,313	0.0287%	23,889	0.0302%	11,702
2540	PECOS VALLEY CONS. DISTRICT	31,267	0.0421%	34,677	0.0439%	14,042
2550	PORTALES CITY OF	280,057	0.3770%	284,178	0.3595%	(136,519)
2560	QUESTA VILLAGE OF	29,083	0.0392%	37,380	0.0473%	63,189
2570	RATON CITY OF	164,599	0.2216%	186,868	0.2364%	115,456
2580	RATON PUBLIC SERVICE	67,582	0.0910%	75,486	0.0955%	35,105
2590	REGION V HOUSING AUTHORITY	29,620	0.0399%	30,554	0.0386%	(10,141)
2600	REGION VI HOUSING AUTHORITY	52,002	0.0700%	56,172	0.0711%	8,581
2610	RESERVE VILLAGE OF	12,977	0.0175%	11,509	0.0146%	(22,623)
2620	RIO RANCHO CITY OF	1,363,223	1.8353%	1,480,958	1.8732%	295,661

¹ Change in share is recognized over the 4.23 years of average expected future working lifetime.

**NEW MEXICO PERA
SCHEDULE OF EMPLOYER ALLOCATIONS
MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	2014 Actual Employer Contributions for Allocations	2014 Employer Allocation Percentage	2015 Actual Employer Contributions for Allocations	2015 Employer Allocation Percentage	Change in Share of BOY NPL ¹
2630	ROSWELL CITY OF	\$ 1,063,353	1.4316%	\$ 1,113,777	1.4088%	\$ (177,864.00)
2640	ROY VILLAGE OF	7,186	0.0097%	7,955	0.0101%	3,120
2650	RUIDOSO DOWNS THE CITY OF	113,492	0.1528%	119,739	0.1515%	(10,141)
2660	RUIDOSO VILLAGE OF	507,151	0.6828%	560,313	0.7087%	202,048
2670	S N M E D D	33,438	0.0450%	40,745	0.0515%	50,707
2680	SAN YSIDRO VILLAGE OF	5,092	0.0069%	5,469	0.0069%	-
2690	SANTA FE CITY OF	4,060,643	5.4669%	4,319,375	5.4635%	(26,524)
2710	SANTA ROSA CITY OF	88,033	0.1185%	99,342	0.1257%	56,168
2720	SILVER CITY TOWN OF	298,233	0.4015%	310,360	0.3926%	(69,430)
2730	SOCORRO CITY OF	294,537	0.3965%	305,856	0.3869%	(74,890)
2740	SOUTHWEST NEW MEXICO COG	15,671	0.0211%	18,510	0.0234%	17,942
2750	SPRINGER TOWN OF	26,738	0.0360%	30,423	0.0385%	19,503
2760	T OR C CITY OF	247,273	0.3329%	229,899	0.2908%	(328,425)
2770	TAOS TOWN OF	406,770	0.5476%	399,553	0.5054%	(329,205)
2780	TEXICO CITY OF	9,122	0.0123%	10,847	0.0137%	10,922
2790	TIERRA Y MONTES SWCD	13,305	0.0179%	17,712	0.0224%	35,105
2800	TIJERAS VILLAGE OF	13,410	0.0181%	19,166	0.0242%	47,587
2810	TUCUMCARI CITY OF	237,636	0.3199%	263,750	0.3336%	106,875
2830	WAGON MOUND VILLAGE OF	4,403	0.0059%	7,759	0.0098%	30,424
2840	WILLIAMSBURG VILLAGE OF	4,709	0.0063%	4,888	0.0062%	(780)
2850	EUNICE CITY OF	182,263	0.2454%	201,211	0.2545%	70,990
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	27,436	0.0369%	24,063	0.0304%	(50,707)
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	98,938	0.1332%	117,464	0.1486%	120,137
2880	MELROSE VILLAGE OF	8,310	0.0112%	9,971	0.0126%	10,922
2900	ANGEL FIRE VILLAGE OF	142,907	0.1924%	148,352	0.1876%	(37,445)
2910	TIMBERON WATER AND SANITATION DISTRICT	5,907	0.0080%	8,264	0.0105%	19,503
2920	MOSQUERO VILLAGE OF	2,249	0.0030%	3,282	0.0042%	9,361
2930	EAGLE NEST VILLAGE OF	13,719	0.0185%	14,793	0.0187%	1,560
2940	EMW GAS ASSOCIATION	65,646	0.0884%	71,691	0.0907%	17,942
2950	SUNLAND PARK CITY OF	70,393	0.0948%	92,779	0.1174%	176,304
2960	HAGERMAN TOWN OF	12,763	0.0172%	14,874	0.0188%	12,482
2970	SANTA CLARA VILLAGE OF	-	0.0000%	4,727	0.0060%	46,806
2980	ARTESIA CITY OF	216,148	0.2910%	225,109	0.2847%	(49,147)
2990	MAXWELL VILLAGE OF	8,481	0.0114%	9,354	0.0118%	3,120
3010	BERNALILLO COUNTY	8,678,222	11.6836%	8,871,326	11.2212%	(3,607,216)
3020	CATRON COUNTY	92,602	0.1247%	94,407	0.1194%	(41,346)
3030	CHAVES COUNTY	809,526	1.0899%	879,932	1.1130%	180,205
3040	CIBOLA COUNTY	346,097	0.4660%	362,552	0.4586%	(57,728)
3050	COLFAX COUNTY	211,314	0.2845%	230,960	0.2921%	59,288
3060	CURRY COUNTY	404,444	0.5445%	431,392	0.5457%	9,361
3070	DE BACA COUNTY	85,074	0.1145%	95,002	0.1202%	44,466
3090	DONA ANA COUNTY	2,105,818	2.8351%	2,148,524	2.7176%	(916,626)
3100	EDDY COUNTY	1,076,397	1.4492%	1,247,856	1.5784%	1,007,899
3110	GRANT COUNTY	458,406	0.6172%	466,897	0.5906%	(207,509)
3120	GUADALUPE COUNTY	122,138	0.1644%	128,321	0.1623%	(16,382)
3130	HARDING COUNTY	55,752	0.0751%	55,755	0.0705%	(35,885)
3140	HIDALGO COUNTY	118,643	0.1597%	127,518	0.1613%	12,482
3150	LEA COUNTY	866,668	1.1668%	963,138	1.2183%	401,755
3160	LINCOLN COUNTY	240,712	0.3241%	275,242	0.3482%	188,006
3170	LOS ALAMOS COUNTY	2,321,139	3.1250%	2,450,562	3.0997%	(197,367)
3180	LUNA COUNTY	568,016	0.7647%	599,618	0.7584%	(49,147)
3200	MCKINLEY COUNTY	696,251	0.9374%	833,722	1.0546%	914,286
3210	MORA COUNTY	64,331	0.0866%	70,410	0.0891%	19,503
3220	OTERO COUNTY	595,398	0.8016%	611,469	0.7734%	(219,990)
3230	QUAY COUNTY	146,907	0.1978%	147,697	0.1868%	(85,812)
3240	RIO ARRIBA COUNTY	1,008,647	1.3579%	1,051,623	1.3302%	(216,090.00)
3250	ROOSEVELT COUNTY	212,896	0.2866%	218,303	0.2761%	(81,911)
3260	SAN JUAN COUNTY	2,229,663	3.0018%	2,324,403	2.9401%	(481,326)
3270	SAN MIGUEL COUNTY	316,048	0.4255%	330,185	0.4176%	(61,628)
3280	SANDOVAL COUNTY	1,311,262	1.7654%	1,377,901	1.7429%	(175,524)

¹ Change in share is recognized over the 4.23 years of average expected future working lifetime.

**NEW MEXICO PERA
SCHEDULE OF EMPLOYER ALLOCATIONS
MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	2014 Actual Employer Contributions for Allocations	2014 Employer Allocation Percentage	2015 Actual Employer Contributions for Allocations	2015 Employer Allocation Percentage	Change in Share of BOY NPL ¹
3290	SANTA FE COUNTY	\$ 2,622,261	3.5304%	\$ 2,823,150	3.5710%	\$ 316,724
3300	SIERRA COUNTY	196,685	0.2648%	199,191	0.2520%	(99,854)
3310	SOCORRO COUNTY	256,100	0.3448%	256,735	0.3247%	(156,802)
3320	TAOS COUNTY	827,164	1.1136%	847,872	1.0725%	(320,624)
3330	TORRANCE COUNTY	224,278	0.3019%	239,140	0.3025%	4,681
3340	UNION COUNTY	95,428	0.1285%	102,629	0.1298%	10,141
3350	VALENCIA COUNTY	538,628	0.7252%	543,006	0.6868%	(299,561)
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	150,913	0.2032%	152,447	0.1928%	(81,131)
3370	SOUTHWEST SOLID WASTE	33,483	0.0451%	35,448	0.0448%	(2,340)
3380	S S C A F C A	62,093	0.0836%	69,018	0.0873%	28,864
3390	CHAVES SOIL AND WATER CONS DIST	5,718	0.0077%	6,291	0.0080%	2,340
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	10,203	0.0137%	12,231	0.0155%	14,042
3410	TAOS SOIL AND WATER CONSERVATION DIST	21,066	0.0284%	28,029	0.0355%	55,388
3420	SIERRA SOIL AND WATER CONSERVATION DIST	5,705	0.0077%	6,770	0.0086%	7,021
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	43,682	0.0588%	50,434	0.0638%	39,005
3440	GREENTREE SOLID WASTE AUTHORITY	43,701	0.0588%	42,912	0.0543%	(35,105)
3450	NORTH CENTRAL REGIONAL TRANSIT DIST	138,829	0.1869%	147,410	0.1865%	(3,120)
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	233,697	0.3146%	249,573	0.3157%	8,581
3470	SOCORRO SOIL AND WATER DISTRICT	8,563	0.0115%	9,042	0.0114%	(780)
3480	CIUDAD SOIL AND WATER CONSERVATION	3,979	0.0054%	2,166	0.0027%	(21,063)
3490	CORRALES VILLAGE OF	58,095	0.0782%	76,511	0.0968%	145,100
4000	WILLARD VILLAGE OF	3,280	0.0044%	939	0.0012%	(24,963)
4010	SOUTH CENTRAL COUNCIL OF GOG	26,527	0.0357%	27,224	0.0344%	(10,141)
4020	ELEPHANT BUTTE CITY OF	23,638	0.0318%	24,511	0.0310%	(6,241)
4030	ANTHONY WATER AND SANITATION DIST.	28,554	0.0384%	35,483	0.0449%	50,707
4040	LOVING VILLAGE OF	27,653	0.0372%	29,014	0.0367%	(3,901)
4050	VAUGHN TOWN OF	11,050	0.0149%	11,809	0.0149%	-
4060	EL PRADO WATER AND SANITATION DIST	6,576	0.0089%	9,306	0.0118%	22,623
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	5,908	0.0080%	7,802	0.0099%	14,822
4090	BAYARD HOUSING AUTHORITY	9,965	0.0134%	9,936	0.0126%	(6,241)
4100	CLOVIS CITY OF HOUSING AUTHORITY	35,775	0.0482%	35,440	0.0448%	(26,524)
4110	CUBA HOUSING AUTHORITY	2,940	0.0040%	3,566	0.0045%	3,901
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	8,750	0.0118%	9,172	0.0116%	(1,560)
4140	GALLUP CITY OF HOUSING AUTHORITY	37,125	0.0500%	39,701	0.0502%	1,560
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	69,067	0.0930%	73,214	0.0926%	(3,120)
4160	LORDSBURG CITY HOUSING AUTHORITY	9,402	0.0127%	9,498	0.0120%	(5,461)
4170	RATON CITY OF HOUSING AUTHORITY	25,356	0.0341%	25,501	0.0323%	(14,042)
4180	T OR C CITY OF HOUSING AUTHORITY	72,958	0.0982%	61,787	0.0782%	(156,021)
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	2,809	0.0038%	2,983	0.0038%	-
4215	NORTHERN REGIONAL HOUSING AUTHORITY	-	0.0000%	28,979	0.0367%	286,299
4250	RED RIVER TOWN OF	104,726	0.1410%	113,351	0.1434%	18,723
4260	SANTA FE CITY OF HOUSING AUTHORITY	141,395	0.1904%	133,252	0.1685%	(170,844)
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	145,031	0.1953%	165,776	0.2097%	112,335
4290	EDGEWOOD TOWN OF	55,521	0.0747%	64,825	0.0820%	56,948
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	101,424	0.1365%	111,531	0.1411%	35,885
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	9,114	0.0123%	10,581	0.0134%	8,581
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	4,973	0.0067%	5,105	0.0065%	(1,560)
4340	CARLSBAD IRRIGATION DISTRICT	62,989	0.0848%	57,897	0.0732%	(90,492)
4350	COLUMBUS VILLAGE OF	21,183	0.0285%	26,253	0.0332%	36,665
4370	LOVINGTON CITY OF	-	0.0000%	54,400	0.0688%	536,714
4380	ABQ BERNALILLO COUNTY WATER AUTHORITY	2,794,656	3.7625%	2,959,283	3.7432%	(150,561)
4390	SAN JUAN WATER COMMISSION	24,785	0.0334%	29,931	0.0379%	35,105
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	22,870	0.0308%	24,347	0.0308%	-
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	829	0.0011%	1,032	0.0013%	1,560
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	5,661	0.0076%	7,354	0.0093%	13,262
4430	CARRIZOZO TOWN OF	8,156	0.0110%	8,768	0.0111%	780
4440	TULAROSA VILLAGE OF	42,139	0.0567%	45,216	0.0572%	3,901
4450	WESTERN MORA SOIL & WATER CONSERVATION DIST.	1,897	0.0026%	1,935	0.0024%	(1,560)
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	58,414	0.0786%	60,586	0.0766%	(15,602)
4470	ELDORADO AREA WATER & SANITATION DIST.	13,799	0.0186%	14,504	0.0183%	(2,340)

¹ Change in share is recognized over the 4.23 years of average expected future working lifetime.

**NEW MEXICO PERA
SCHEDULE OF EMPLOYER ALLOCATIONS
MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	2014 Actual Employer Contributions for Allocations	2014 Employer Allocation Percentage	2015 Actual Employer Contributions for Allocations	2015 Employer Allocation Percentage	Change in Share of BOY NPL ¹
4480	REGIONAL EMER. DISPATCH AUTH. (EDDY COUNTY CCA)	\$ 38,288	0.0515%	\$ 46,724	0.0591%	\$ 59,288
4490	TAOS SKI VALLEY	26,727	0.0360%	35,295	0.0446%	67,089
4500	ANTHONY CITY OF	18,374	0.0247%	19,209	0.0243%	(3,120)
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	34,841	0.0469%	37,363	0.0473%	3,120
4520	SPRINGER HOUSING AUTHORITY	9,611	0.0129%	9,814	0.0124%	(3,901)
4530	MORA MUTUAL DOMESTIC WATER & MUTUAL SEWAGE ASSOC.	4,074	0.0055%	4,401	0.0056%	780
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	45,867	0.0618%	56,879	0.0719%	78,791
4560	ALBUQUERQUE HOUSING AUTHORITY	-	0.0000%	178,353	0.2256%	1,759,922
	Variations due to Rounding	-	-0.0002%	-	-0.0003%	-
	Total Contributions	\$ 74,277,260	100.0000%	\$ 79,058,424	100.0000%	

¹ Change in share is recognized over the 4.23 years of average expected future working lifetime.

Schedule of Employer Allocations
Municipal Police Division

**NEW MEXICO PERA
SCHEDULE OF EMPLOYER ALLOCATIONS
MUNICIPAL POLICE DIVISION
JUNE 30, 2015**

Employer Code	Employer	2014 Actual Employer Contributions for Allocations	2014 Employer Allocation Percentage	2015 Actual Employer Contributions for Allocations	2015 Employer Allocation Percentage	Change in Share of BOY of NPL ¹
2010	ALAMOGORDO CITY OF	\$ 498,661	1.3996%	\$ 465,647	1.2572%	\$ (464,209)
2020	ALBUQUERQUE CITY OF (REGULAR)	10,278,610	28.8494%	10,753,611	29.0332%	599,168
2040	AZTEC CITY OF	146,425	0.4110%	137,609	0.3715%	(128,766)
2050	BAYARD CITY OF	35,000	0.0982%	37,537	0.1013%	10,106
2060	BELEN CITY OF	148,993	0.4182%	143,736	0.3881%	(98,123)
2080	BERNALILLO TOWN OF	171,550	0.4815%	184,363	0.4978%	53,136
2090	BLOOMFIELD CITY OF	212,386	0.5961%	198,160	0.5350%	(199,179)
2100	BOSQUE FARMS VILLAGE OF	99,360	0.2789%	99,392	0.2683%	(34,555)
2110	CARLSBAD CITY OF	634,474	1.7808%	693,726	1.8730%	300,562
2140	CIMARRON VILLAGE OF	11,026	0.0309%	10,318	0.0279%	(9,780)
2160	CLAYTON TOWN OF	60,508	0.1698%	54,886	0.1482%	(70,414)
2170	CLOUDCROFT VILLAGE OF	15,410	0.0433%	21,041	0.0568%	44,009
2180	CLOVIS CITY OF	259,503	0.7284%	241,935	0.6532%	(245,144)
2190	CUBA VILLAGE OF	25,800	0.0724%	28,703	0.0775%	16,625
2210	DEMING CITY OF	261,135	0.7329%	271,891	0.7341%	3,912
2230	DEXTER TOWN OF	28,750	0.0807%	35,201	0.0950%	46,616
2270	ELIDA TOWN OF	8,652	0.0243%	9,497	0.0256%	4,238
2290	ESPANOLA CITY OF	161,238	0.4526%	165,961	0.4481%	(14,670)
2300	ESTANCIA TOWN OF	18,419	0.0517%	17,628	0.0476%	(13,366)
2310	FARMINGTON CITY OF	1,313,907	3.6878%	1,388,780	3.7495%	201,135
2330	GALLUP CITY OF	544,793	1.5291%	587,555	1.5863%	186,466
2350	GRANTS CITY OF	111,786	0.3138%	142,938	0.3859%	235,038
2360	HATCH VILLAGE OF	32,512	0.0913%	55,648	0.1502%	192,008
2370	HOBBS CITY OF	885,004	2.4840%	984,921	2.6591%	570,807
2380	JAL CITY OF	19,454	0.0546%	22,979	0.0620%	24,123
2390	JEMEZ SPRINGS VILLAGE OF	3,315	0.0093%	1,200	0.0032%	(19,885)
2400	LAS CRUCES CITY OF	1,818,703	5.1046%	1,854,512	5.0069%	(318,491)
2410	LAS VEGAS CITY OF	276,936	0.7773%	272,120	0.7347%	(138,871)
2420	LOGAN VILLAGE OF	18,865	0.0529%	20,181	0.0545%	5,216
2430	LORDSBURG CITY OF	72,739	0.2042%	68,003	0.1836%	(67,154)
2440	LOS LUNAS VILLAGE OF	300,492	0.8434%	285,516	0.7709%	(236,342)
2460	MAGDALENA VILLAGE OF	5,359	0.0150%	6,306	0.0170%	6,520
2470	MESILLA TOWN OF	33,192	0.0932%	46,882	0.1266%	108,880
2490	MILAN VILLAGE OF	18,257	0.0512%	20,585	0.0556%	14,344
2500	MORIARTY CITY OF	65,547	0.1840%	59,799	0.1614%	(73,674)
2510	MOUNTAINAIR TOWN OF	6,656	0.0187%	7,190	0.0194%	2,282
2550	PORTALES CITY OF	159,220	0.4469%	195,407	0.5276%	263,073
2560	QUESTA VILLAGE OF	10,002	0.0281%	18,661	0.0504%	72,696
2570	RATON CITY OF	108,323	0.3040%	116,038	0.3133%	30,317
2620	RIO RANCHO CITY OF	1,124,337	3.1557%	1,208,308	3.2623%	347,504
2630	ROSWELL CITY OF	809,782	2.2728%	849,911	2.2946%	71,066
2650	RUIDOSO DOWNS THE CITY OF	55,413	0.1555%	51,280	0.1384%	(55,744)
2660	RUIDOSO VILLAGE OF	234,996	0.6596%	233,501	0.6304%	(95,189)
2680	SAN YSIDRO VILLAGE OF	3,807	0.0107%	4,158	0.0112%	1,630
2690	SANTA FE CITY OF	1,703,722	4.7819%	1,743,952	4.7084%	(239,602)
2710	SANTA ROSA CITY OF	40,976	0.1150%	50,731	0.1370%	71,718
2720	SILVER CITY TOWN OF	273,764	0.7684%	256,350	0.6921%	(248,730)
2730	SOCORRO CITY OF	123,621	0.3470%	117,144	0.3163%	(100,079)
2750	SPRINGER TOWN OF	5,994	0.0168%	9,217	0.0249%	26,405
2760	T OR C CITY OF	105,401	0.2958%	107,568	0.2904%	(17,603)
2770	TAOS TOWN OF	174,130	0.4887%	179,424	0.4844%	(14,018)
2780	TEXICO CITY OF	8,847	0.0248%	8,725	0.0236%	(3,912)
2810	TUCUMCARI CITY OF	92,556	0.2598%	85,279	0.2302%	(96,493)

¹ Change in share is recognized over the 4.23 years of average expected future working lifetime.

**NEW MEXICO PERA
SCHEDULE OF EMPLOYER ALLOCATIONS
MUNICIPAL POLICE DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	2014 Actual Employer Contributions for Allocations	2014 Employer Allocation Percentage	2015 Actual Employer Contributions for Allocations	2015 Employer Allocation Percentage	Change in Share of BOY NPL ¹
2850	EUNICE CITY OF	\$ 101,070	0.2837%	\$ 101,272	0.2734%	\$ (33,577)
2880	MELROSE VILLAGE OF	-	0.0000%	-	0.0000%	-
2900	ANGEL FIRE VILLAGE OF	33,985	0.0954%	32,877	0.0888%	(21,515)
2950	SUNLAND PARK CITY OF	128,716	0.3613%	137,598	0.3715%	33,251
2960	HAGERMAN TOWN OF	31,193	0.0876%	32,936	0.0889%	4,238
2980	ARTESIA CITY OF	283,870	0.7967%	303,608	0.8197%	74,977
3010	BERNALILLO COUNTY	3,151,028	8.8441%	3,301,024	8.9123%	222,325
3020	CATRON COUNTY	50,184	0.1409%	47,412	0.1280%	(42,053)
3030	CHAVES COUNTY	276,225	0.7753%	324,982	0.8774%	332,835
3040	CIBOLA COUNTY	111,629	0.3133%	129,034	0.3484%	114,422
3050	COLFAX COUNTY	72,449	0.2033%	67,818	0.1831%	(65,850)
3060	CURRY COUNTY	136,128	0.3821%	137,067	0.3701%	(39,119)
3070	DE BACA COUNTY	41,422	0.1163%	28,546	0.0771%	(127,788)
3090	DONA ANA COUNTY	1,098,060	3.0820%	1,098,396	2.9655%	(379,777)
3100	EDDY COUNTY	527,984	1.4819%	611,103	1.6499%	547,662
3110	GRANT COUNTY	299,947	0.8419%	309,917	0.8367%	(16,951)
3120	GUADALUPE COUNTY	41,638	0.1169%	39,982	0.1079%	(29,339)
3130	HARDING COUNTY	8,289	0.0233%	9,183	0.0248%	4,890
3140	HIDALGO COUNTY	46,154	0.1295%	44,395	0.1199%	(31,295)
3150	LEA COUNTY	511,457	1.4355%	497,537	1.3433%	(300,562)
3160	LINCOLN COUNTY	194,360	0.5455%	214,591	0.5794%	110,510
3170	LOS ALAMOS COUNTY	375,273	1.0533%	379,466	1.0245%	(93,885)
3180	LUNA COUNTY	243,380	0.6831%	237,544	0.6413%	(136,263)
3200	MCKINLEY COUNTY	271,222	0.7612%	272,660	0.7361%	(81,823)
3210	MORA COUNTY	13,303	0.0373%	14,380	0.0388%	4,890
3220	OTERO COUNTY	336,747	0.9452%	316,823	0.8554%	(292,738)
3230	QUAY COUNTY	35,245	0.0989%	37,819	0.1021%	10,432
3240	RIO ARRIBA COUNTY	177,744	0.4989%	168,369	0.4546%	(144,413)
3250	ROOSEVELT COUNTY	94,467	0.2651%	112,596	0.3040%	126,810
3260	SAN JUAN COUNTY	1,015,119	2.8492%	984,222	2.6573%	(625,573)
3270	SAN MIGUEL COUNTY	31,942	0.0897%	32,521	0.0878%	(6,194)
3280	SANDOVAL COUNTY	378,044	1.0611%	417,135	1.1262%	212,219
3290	SANTA FE COUNTY	826,969	2.3211%	846,507	2.2854%	(116,378)
3300	SIERRA COUNTY	76,283	0.2141%	78,193	0.2111%	(9,780)
3310	SOCORRO COUNTY	60,201	0.1690%	69,102	0.1866%	57,374
3320	TAOS COUNTY	148,469	0.4167%	147,790	0.3990%	(57,700)
3330	TORRANCE COUNTY	54,604	0.1533%	62,331	0.1683%	48,898
3340	UNION COUNTY	44,862	0.1259%	47,675	0.1287%	9,128
3350	VALENCIA COUNTY	280,782	0.7881%	297,356	0.8028%	47,920
3490	Corrales Village of	50,388	0.1414%	67,585	0.1825%	133,982
4040	LOVING VILLAGE OF	26,851	0.0754%	29,755	0.0803%	15,973
4250	RED RIVER TOWN OF	25,782	0.0724%	27,804	0.0751%	8,802
4290	EDGEWOOD TOWN OF	72,642	0.2039%	77,417	0.2090%	16,625
4300	CAPITAN VILLAGE OF	7,450	0.0209%	9,673	0.0261%	16,951
4370	LOVINGTON CITY OF	126,826	0.3560%	123,428	0.3332%	(74,326)
4430	CARRIZOZO TOWN OF	18,425	0.0517%	21,617	0.0584%	21,841
4440	TULAROSA VILLAGE OF	22,185	0.0623%	24,123	0.0651%	9,128
4490	TAOS SKI VALLEY	8,326	0.0234%	8,819	0.0238%	1,304
4500	ANTHONY CITY OF	20,919	0.0587%	25,456	0.0687%	32,599
	Variations due to Rounding	-	-0.0004%	-	0.0000%	-
	Total Contributions	\$ 35,628,546	100.0000%	\$ 37,039,054	100.0000%	

¹ Change in share is recognized over the 4.23 years of average expected future working lifetime.

Schedule of Employer Allocations
Municipal Fire Division

**NEW MEXICO PERA
SCHEDULE OF EMPLOYER ALLOCATIONS
MUNICIPAL FIRE DIVISION
JUNE 30, 2015**

Employer Code	Employer	2014 Actual Employer Contributions for Allocations	2014 Employer Allocation Percentage	2015 Actual Employer Contributions for Allocations	2015 Employer Allocation Percentage	Change in Share of BOY NPL ¹
2010	ALAMOGORDO CITY OF	\$ 132,367	0.5592%	\$ 138,647	0.5622%	12,522
2020	ALBUQUERQUE CITY OF (REGULAR)	7,825,934	33.0643%	7,909,259	32.0708%	(4,146,863)
2060	BELEN CITY OF	63,434	0.2680%	65,507	0.2656%	(10,018)
2080	BERNALILLO TOWN OF	50,914	0.2151%	64,149	0.2601%	187,830
2090	BLOOMFIELD CITY OF	51,132	0.2160%	99,974	0.4054%	790,554
2110	CARLSBAD CITY OF	674,036	2.8478%	750,337	3.0425%	812,677
2160	CLAYTON TOWN OF	46,414	0.1961%	44,761	0.1815%	(60,940)
2180	CLOVIS CITY OF	305,993	1.2928%	315,160	1.2779%	(62,193)
2210	DEMING CITY OF	164,937	0.6969%	167,379	0.6787%	(75,967)
2290	ESPANOLA CITY OF	113,122	0.4779%	125,997	0.5109%	137,742
2310	FARMINGTON CITY OF	957,615	4.0459%	1,037,164	4.2055%	666,169
2330	GALLUP CITY OF	389,825	1.6470%	442,764	1.7953%	619,003
2350	GRANTS CITY OF	63,269	0.2673%	67,255	0.2727%	22,540
2370	HOBBS CITY OF	722,615	3.0530%	766,874	3.1095%	235,831
2400	LAS CRUCES CITY OF	1,354,360	5.7221%	1,448,111	5.8719%	625,264
2410	LAS VEGAS CITY OF	139,459	0.5892%	131,679	0.5339%	(230,822)
2440	LOS LUNAS VILLAGE OF	131,003	0.5535%	124,990	0.5068%	(194,925)
2470	MESILLA TOWN OF	11,664	0.0493%	12,223	0.0496%	1,252
2500	MORIARTY CITY OF	11,327	0.0479%	12,268	0.0497%	7,513
2530	PECOS VILLAGE OF	2,337	0.0099%	1,714	0.0069%	(12,522)
2550	PORTALES CITY OF	188,761	0.7975%	193,432	0.7843%	(55,097)
2570	RATON CITY OF	96,936	0.4096%	109,392	0.4436%	141,916
2620	RIO RANCHO CITY OF	1,005,551	4.2484%	1,077,089	4.3674%	496,705
2630	ROSWELL CITY OF	779,447	3.2931%	794,082	3.2199%	(305,536)
2650	RUIDOSO DOWNS THE CITY OF	6,564	0.0277%	6,638	0.0269%	(3,339)
2660	RUIDOSO VILLAGE OF	163,373	0.6902%	179,488	0.7278%	156,942
2690	SANTA FE CITY OF	1,696,067	7.1658%	1,698,851	6.8886%	(1,157,031)
2720	SILVER CITY TOWN OF	215,054	0.9086%	197,547	0.8010%	(449,122)
2730	SOCORRO CITY OF	113,401	0.4791%	115,096	0.4667%	(51,758)
2770	TAOS TOWN OF	60,759	0.2567%	68,283	0.2769%	84,315
2850	EUNICE CITY OF	41,122	0.1737%	39,102	0.1586%	(63,027)
2900	ANGEL FIRE VILLAGE OF	37,850	0.1599%	35,810	0.1452%	(61,358)
2950	SUNLAND PARK CITY OF	52,501	0.2218%	61,958	0.2512%	122,715
2980	ARTESIA CITY OF	188,277	0.7955%	195,711	0.7936%	(7,931)
3010	BERNALILLO COUNTY	2,469,970	10.4355%	2,650,314	10.7466%	1,298,529
3090	DONA ANA COUNTY	132,556	0.5600%	142,523	0.5779%	74,714
3100	EDDY COUNTY	-	0.0000%	12,594	0.0511%	213,291
3170	LOS ALAMOS COUNTY	1,843,287	7.7878%	1,934,433	7.8438%	233,744
3260	SAN JUAN COUNTY	103,929	0.4391%	109,655	0.4446%	22,957
3280	SANDOVAL COUNTY	187,373	0.7916%	212,408	0.8613%	290,927
3290	SANTA FE COUNTY	828,846	3.5018%	840,488	3.4080%	(391,521)
3490	CORRALES VILLAGE OF	31,559	0.1333%	48,015	0.1947%	256,283
4250	RED RIVER TOWN OF	17,495	0.0739%	18,955	0.0769%	12,522
4370	LOVINGTON CITY OF	196,420	0.8299%	193,829	0.7859%	(183,656)
	Variations due to Rounding	-	0.0003%	-	0.0001%	-
	Total Contributions	\$ 23,668,852	100.0000%	\$ 24,661,908	100.0000%	

¹ Change in share is recognized over the 4.23 years of average expected future working lifetime.

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

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS (IN SUMMATION) BY EMPLOYERS
PARTICIPATING IN PERA
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		2014 Net Pension Liability	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
PERA Total	PERA Total	3,319,394,159	4,260,526,331	73,352,640	10,885,435	19,172,129	103,410,204	28,214,846	9,286,474	66,145,911	19,171,904	122,819,135	284,960,409	-	284,960,409	
Employer Allocation																
2010	STATE OF NEW MEXICO	\$ 1,795,898,357	\$ 2,243,965,433	\$ 19,426,594	\$ -	\$ -	\$ 19,426,594	\$ 5,630,533	\$ 4,106,519	\$ 45,854,716	\$ -	\$ 55,591,768	\$ 164,632,521	\$ -	\$ 164,632,521	
2010	ALAMOGORDO CITY OF	14,664,170	18,786,969	536,694	61,198	9,562	607,454	217,961	51,386	253,940	536,747	1,060,034	1,054,993	(163,215)	891,778	
2020	ALBUQUERQUE CITY OF (REGULAR)	383,491,295	501,582,031	16,273,874	3,491,046	457,521	20,222,441	4,351,478	1,207,799	5,852,396	4,026,686	15,438,359	32,627,437	(1,105,005)	31,522,432	
2030	ARCH HURLEY CONSERVANCY DIST	338,567	463,912	-	-	12,509	12,509	10,276	1,468	181	-	11,925	17,753	3,873	21,626	
2040	AZTEC CITY OF	4,131,819	5,443,637	124,825	-	4,766	129,591	81,010	16,524	75,331	98,325	271,190	258,251	(28,966)	229,285	
2050	BAYARD CITY OF	973,851	1,347,638	34,037	-	11,291	45,328	19,061	4,073	20,488	-	43,622	65,188	3,496	68,684	
2060	BELÉN CITY OF	4,340,912	5,609,590	184,388	28,912	-	213,300	52,554	14,331	78,133	115,934	260,952	345,761	(35,893)	309,868	
2080	BERNALILLO TOWN OF	4,115,051	6,040,390	220,129	28,313	272,161	520,603	51,041	15,544	99,930	-	166,515	375,359	84,261	459,620	
2090	BLOOMFIELD CITY OF	5,367,671	8,021,402	262,162	44,130	638,212	944,504	74,348	20,271	107,741	152,092	354,452	499,347	150,501	649,848	
2100	BOSQUE FARMS VILLAGE OF	1,430,296	1,989,573	90,149	-	10,722	100,871	15,493	5,792	53,648	26,386	101,319	112,200	(4,849)	107,351	
2110	CARLSBAD CITY OF	30,697,862	43,085,340	1,247,745	331,189	1,654,832	3,233,766	407,037	102,000	379,774	-	888,811	2,804,681	512,332	3,317,013	
2120	CARLSBAD SOIL AND WATER CONS DIST	61,628	82,587	-	-	1,191	1,191	1,829	261	32	-	2,122	3,160	369	3,529	
2130	CHAMA VILLAGE OF	362,750	481,245	-	-	4,170	4,170	10,660	1,522	187	-	12,369	18,416	1,291	19,707	
2140	CIMARRON VILLAGE OF	279,376	330,939	9,374	-	-	9,374	4,359	994	5,627	28,913	39,893	16,414	(8,951)	7,463	
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	53,827	68,312	-	-	-	-	1,513	216	27	-	1,191	2,947	2,614	2,245	
2160	CLAYTON TOWN OF	2,406,472	3,070,688	86,687	19,757	40,506	146,950	31,483	7,600	30,037	100,301	169,421	191,365	(18,512)	172,853	
2170	CLOUDCROFT VILLAGE OF	432,133	674,843	19,085	-	46,114	65,199	8,898	2,029	11,456	-	22,383	33,460	14,277	47,737	
2180	CLOVIS CITY OF	8,762,160	11,099,613	479,221	139,105	39,315	657,641	30,195	20,958	130,479	234,680	416,312	892,312	(60,485)	831,827	
2190	CUBA VILLAGE OF	633,091	850,849	26,040	-	12,695	38,735	10,592	2,547	15,604	23,827	52,570	42,977	(3,477)	39,500	
2200	CUBA SOIL AND WATER CONS DIST	48,367	62,195	-	-	-	-	1,378	197	24	-	596	2,380	(184)	2,196	
2210	DEMING CITY OF	8,640,790	11,178,497	384,610	73,879	2,987	461,476	91,828	27,119	147,657	188,463	455,067	728,140	(57,423)	670,717	
2220	DES MOINES VILLAGE OF	56,168	73,410	-	-	-	-	1,626	232	29	-	1,887	2,809	-	2,809	
2230	DEXTER TOWN OF	426,896	697,435	31,920	-	51,084	83,004	5,330	2,028	18,993	-	26,351	39,459	15,815	55,274	
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	56,948	65,254	-	-	-	-	1,445	206	25	5,361	7,037	2,497	(1,660)	837	
2250	EAST TORRANCE SOIL AND WATER CONS DIST	32,765	45,881	-	-	1,787	1,787	1,016	145	18	-	1,179	1,756	553	2,309	
2270	ELIDA TOWN OF	131,482	210,783	8,602	-	14,554	23,156	1,942	618	5,127	-	7,687	11,507	4,506	16,013	
2290	ESPANOLA CITY OF	6,820,740	9,480,643	254,408	55,614	286,267	596,289	103,865	23,982	90,972	11,202	230,021	574,859	85,160	660,019	
2300	ESTANCIA TOWN OF	396,327	572,488	15,994	-	26,806	42,800	7,611	1,722	9,604	10,206	29,143	28,306	5,139	33,445	
2310	FARMINGTON CITY OF	55,093,690	74,279,664	2,114,643	457,787	850,503	3,422,933	765,179	185,398	759,383	-	1,709,960	4,596,258	263,315	4,859,573	
2320	FT SUMNER VILLAGE OF	434,520	541,401	-	-	-	-	11,992	1,713	211	15,488	29,404	20,718	(4,795)	15,923	
2330	GALLUP CITY OF	20,002,807	27,598,330	897,910	195,426	650,792	1,744,128	237,113	66,167	319,749	-	623,029	1,802,860	201,483	2,004,343	
2340	GRADY VILLAGE OF	39,005	55,058	-	-	2,382	2,382	1,220	174	21	-	1,415	2,107	788	2,845	
2350	GRANTS CITY OF	3,922,767	5,790,633	185,091	29,685	311,056	525,832	55,987	14,835	77,756	-	148,578	354,504	96,303	450,807	
2360	HATCH VILLAGE OF	686,902	1,256,509	50,468	-	161,508	211,976	11,834	3,693	30,089	-	45,616	68,273	50,003	118,276	
2370	HOBBS CITY OF	31,919,856	44,158,507	1,525,495	338,483	1,108,575	2,972,553	339,420	103,245	534,971	-	977,636	2,971,324	343,212	3,314,536	
2380	JAL CITY OF	777,112	1,067,919	20,832	-	18,420	39,252	17,051	3,262	12,634	7,744	40,691	49,201	3,306	52,507	
2390	JEMEZ SPRINGS VILLAGE OF	195,700	240,716	1,075	-	5,361	6,436	4,991	756	725	15,184	21,656	9,642	(3,041)	6,601	
2400	LAS CRUCES CITY OF	79,355,852	105,638,586	2,875,841	639,182	772,311	4,287,334	1,135,359	265,380	1,016,040	243,198	2,659,977	6,460,513	163,813	6,624,326	
2410	LAS VEGAS CITY OF	11,566,414	14,222,827	355,380	58,117	-	413,497	175,751	38,214	149,252	665,916	1,029,133	801,690	(206,166)	595,524	
2420	LOGAN VILLAGE OF	557,821	694,372	18,312	-	3,983	22,295	9,576	2,095	11,010	41,698	64,379	33,897	(11,677)	22,220	
2430	LORDSBURG CITY OF	1,252,311	1,673,032	61,690	-	13,700	75,390	17,503	4,949	36,833	51,278	110,563	88,702	(11,634)	77,068	
2440	LOS LUNAS VILLAGE OF	9,126,396	11,698,886	362,035	55,167	35,741	452,943	119,087	30,436	155,457	329,312	634,292	701,917	(90,890)	611,027	
2450	LOS RANCHOS VILLAGE OF	404,096	612,772	-	-	49,442	13,573	1,938	239	239	-	15,750	23,449	15,307	38,756	
2460	MAGDALENA VILLAGE OF	146,411	210,214	5,712	-	5,575	11,287	2,846	633	3,432	-	6,911	10,329	1,725	12,054	
2470	MESILLA TOWN OF	1,317,011	1,878,228	52,620	5,399	84,096	142,115	22,449	5,203	25,581	24,423	77,656	103,632	18,475	122,107	
2480	MID. RIO GRANDE CONS. DIST.	7,606,046	9,829,835	-	-	-	-	217,735	31,095	3,829	64,930	317,589	376,165	(20,102)	356,063	
2490	MILAN VILLAGE OF	958,715	1,354,235	18,682	-	41,333	60,015	24,075	4,180	11,484	-	59,297	72,799	12,996	85,795	
2500	MORIARTY CITY OF	1,355,190	1,798,323	64,333	5,410	28,969	98,712	16,961	4,884	32,407	56,257	110,509	105,281	(8,449)	96,832	
2510	MOUNTAINAIR TOWN OF	288,751	382,849	6,518	-	1,743	8,261	6,414	1,175	3,972	4,766	16,327	17,259	(936)	16,323	
2520	NORTH CENTRAL NM ECONOMIC DEVELOPMENT DIST	1,501,707	2,176,817	-	-	125,094	125,094	48,218	6,886	848	-	55,952	83,302	38,729	122,031	

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS (IN SUMMATION) BY EMPLOYERS
PARTICIPATING IN PERA (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		2014 Net Pension Liability	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pensions	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
PERA Total		3,319,394,159	4,260,526,331	73,352,640	10,885,435	19,172,129	103,410,204	28,214,846	9,286,474	66,145,911	19,171,904	122,819,135	284,960,409	-	284,960,409	
Employer Allocation																
2530	PECOS VILLAGE OF	\$ 265,214	\$ 343,527	\$ 1,402	\$ 751	\$ 8,936	\$ 11,089	\$ 6,820	\$ 1,017	\$ 120	\$ 9,562	\$ 17,519	\$ 15,196	\$ (194)	\$ 15,002	
2540	PECOS VALLEY CONS. DISTRICT	328,425	447,599	-	-	10,722	10,722	9,915	1,416	174	-	11,505	17,129	3,320	20,449	
2550	PORTALES CITY OF	7,726,610	10,250,326	336,690	85,374	200,881	622,945	81,191	23,501	106,389	146,317	357,398	696,245	16,893	713,138	
2560	QUESTA VILLAGE OF	397,405	724,615	16,935	-	103,761	120,696	10,682	2,198	10,215	-	23,095	34,504	32,124	66,628	
2570	RATON CITY OF	4,429,393	6,206,325	195,435	48,288	219,677	463,400	53,389	14,558	63,267	-	131,214	411,440	68,012	479,452	
2580	RATON PUBLIC SERVICE	709,898	973,705	-	-	26,806	26,806	21,568	3,080	379	-	25,027	37,261	8,299	45,560	
2590	REGION V HOUSING AUTHORITY	311,263	393,560	-	-	-	-	8,718	1,245	153	7,744	17,860	15,061	(2,397)	12,664	
2600	REGION VI HOUSING AUTHORITY	546,075	724,926	-	-	6,552	6,552	16,057	2,293	282	-	18,632	27,741	2,029	29,770	
2610	RESERVE VILLAGE OF	136,519	148,860	-	-	-	-	3,297	471	58	17,275	21,101	5,697	(5,348)	349	
2620	RIO RANCHO CITY OF	42,337,343	57,326,810	1,983,849	475,410	870,398	3,329,657	423,049	131,044	656,442	-	1,210,535	3,930,135	269,472	4,199,607	
2630	ROSWELL CITY OF	32,322,475	42,016,150	1,425,462	350,500	54,266	1,830,228	318,168	96,034	462,084	369,121	1,245,407	2,873,153	(97,479)	2,775,674	
2640	ROY VILLAGE OF	75,670	102,978	-	-	2,382	2,382	2,281	326	40	-	2,647	3,941	738	4,679	
2650	RUIDOSO DOWNS THE CITY OF	1,814,537	2,349,015	51,971	2,928	-	54,899	34,215	6,899	28,135	52,860	122,109	116,489	(16,364)	100,125	
2660	RUIDOSO VILLAGE OF	10,357,687	14,013,436	359,747	79,224	274,123	713,094	160,055	35,785	128,227	72,686	396,753	837,279	62,364	899,643	
2670	S N M E D D	351,048	525,087	-	-	38,720	38,720	11,631	1,661	205	-	20,094	11,987	32,081	43,968	
2680	SAN YSIDRO VILLAGE OF	88,708	124,207	3,763	-	1,245	5,008	1,558	372	2,255	-	4,185	6,258	385	6,643	
2690	SANTA FE CITY OF	88,146,164	113,899,061	2,982,198	749,854	-	3,732,052	1,233,894	281,783	958,389	1,086,714	3,560,780	7,038,633	(336,443)	6,702,190	
2710	SANTA ROSA CITY OF	1,299,314	1,940,393	46,032	-	97,653	143,685	28,388	5,881	27,754	-	62,023	92,670	30,233	122,903	
2720	SILVER CITY TOWN OF	9,429,522	11,465,009	395,357	87,192	-	482,549	88,666	26,867	139,245	585,892	840,670	769,803	(181,390)	588,413	
2730	SOCORRO CITY OF	6,224,068	7,874,453	201,139	50,802	-	251,941	87,379	19,595	64,462	173,128	344,564	482,543	(53,599)	428,944	
2740	SOUTHWEST NEW MEXICO COG	164,603	238,583	-	-	13,700	13,700	5,285	755	93	-	6,133	9,130	4,242	13,372	
2750	SPRINGER TOWN OF	335,605	512,274	8,366	-	35,055	43,421	8,695	1,574	5,107	-	15,376	22,951	10,853	33,804	
2760	T OR C CITY OF	3,561,253	4,361,364	97,575	-	97,575	65,675	13,252	58,927	264,225	402,079	205,934	(81,803)	124,131		
2770	TAOS TOWN OF	6,936,441	8,911,389	219,042	30,142	64,382	313,566	114,141	24,481	98,374	262,083	499,079	488,416	(61,207)	427,209	
2780	TEXICO CITY OF	176,798	253,165	7,930	-	8,340	16,270	3,094	757	4,749	2,987	11,587	12,860	1,657	14,517	
2790	TIERRA Y MONTES SWCD	139,639	228,387	-	-	26,806	26,806	5,059	722	89	-	5,870	8,740	8,299	17,039	
2800	TJERAS VILLAGE OF	141,199	246,740	-	-	36,337	36,337	5,465	781	96	-	6,342	9,442	11,250	20,692	
2810	TUOLUMCARI CITY OF	3,342,483	4,508,272	77,348	-	81,609	158,957	75,341	13,831	47,121	73,681	209,974	203,464	2,454	205,918	
2830	WAGON MOUND VILLAGE OF	46,026	99,919	-	-	23,232	23,232	2,213	316	39	-	2,568	3,824	7,192	11,016	
2840	WILLIAMSBURG VILLAGE OF	49,147	63,214	-	-	-	-	1,400	200	25	596	2,221	2,419	(184)	2,235	
2850	EUINICE CITY OF	3,564,237	4,728,071	124,100	17,264	54,207	195,571	57,477	12,840	55,401	73,766	199,484	264,813	(6,055)	258,758	
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	287,860	309,954	-	-	-	-	6,866	980	121	38,720	46,687	11,861	(11,987)	(126)	
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	1,039,103	1,515,106	-	-	91,736	91,736	33,560	4,793	590	-	38,943	57,980	28,401	86,381	
2880	MELROSE VILLAGE OF	87,372	128,468	-	-	8,340	8,340	2,846	406	50	-	3,302	4,916	2,582	7,498	
2900	ANGEL FIRE VILLAGE OF	2,479,342	3,089,149	59,350	15,806	-	75,156	42,368	8,136	18,411	91,875	160,790	173,299	(28,443)	144,856	
2910	TIMBERON WATER AND SANITATION DIST	62,409	107,057	-	-	14,892	14,892	2,371	339	42	-	2,752	4,097	4,611	8,708	
2920	MOSQUERO VILLAGE OF	23,403	42,823	-	-	7,148	7,148	949	135	17	-	1,101	1,639	2,213	3,852	
2930	EAGLE NEST VILLAGE OF	144,320	190,663	-	-	1,191	1,191	4,223	603	74	-	4,900	7,296	369	7,665	
2940	EMW GAS ASSOCIATION	689,615	924,765	-	-	13,700	13,700	20,484	2,925	360	-	23,769	35,389	4,242	39,631	
2950	SUNLAND PARK CITY OF	2,843,133	4,279,864	175,883	27,344	253,719	456,946	26,514	10,300	74,372	-	111,186	288,365	78,551	366,916	
2960	HAGERMAN TOWN OF	419,744	619,163	29,871	-	12,767	42,638	4,246	1,792	17,761	-	23,799	35,643	3,953	39,596	
2970	SANTA CLARA VILLAGE OF	-	61,175	-	-	35,741	35,741	1,355	194	24	-	1,573	2,341	11,065	13,406	
2980	ARTESIA CITY OF	8,187,679	10,940,254	436,727	86,387	57,252	580,366	64,298	25,043	164,202	43,584	297,127	764,674	4,231	768,905	
2990	MAXWELL VILLAGE OF	88,932	120,311	-	-	2,382	2,382	2,665	381	47	-	3,093	4,604	738	5,342	
3010	BERNALILLO COUNTY	163,533,133	212,730,350	5,178,887	1,169,814	1,161,314	7,510,015	2,534,231	547,509	1,817,582	2,754,446	7,653,768	12,532,238	(493,230)	12,039,008	
3020	CATRON COUNTY	1,432,113	1,832,882	43,008	-	43,008	43,008	26,966	5,558	25,938	63,683	122,145	87,346	(19,716)	67,630	
3030	CHAVES COUNTY	11,029,784	15,567,300	294,808	-	391,754	686,562	251,363	47,600	178,971	-	477,934	713,652	121,286	834,938	
3040	CIBOLA COUNTY	4,656,624	6,351,127	117,063	-	87,372	204,435	103,572	19,438	71,133	44,081	238,224	289,874	13,403	303,277	
3050	COLFAX COUNTY	2,882,141	3,858,660	61,522	-	45,272	106,794	65,969	11,863	37,586	50,283	165,701	172,273	(1,551)	170,722	
3060	CURRY COUNTY	5,493,288	7,343,532	124,354	-	7,148	131,502	123,243	22,537	75,795	29,871	251,446	330,768	(7,035)	323,733	

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS (IN SUMMATION) BY EMPLOYERS
PARTICIPATING IN PERA (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		2014 Net Pension Liability PERA Total	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Employer Allocation															
3070	DE BACA COUNTY	\$ 1,272,348	\$ 1,596,283	\$ 25,906	\$ -	\$ 33,954	\$ 59,860	\$ 27,146	\$ 4,905	\$ 15,815	\$ 97,578	\$ 145,444	\$ 71,450	\$ (19,698)	\$ 51,752
3090	DONA ANA COUNTY	34,501,244	44,950,720	1,113,878	62,907	57,051	1,233,836	613,751	130,793	600,751	989,925	2,335,220	2,290,508	(288,815)	2,001,693
3100	EDDY COUNTY	16,136,148	24,290,536	564,756	5,562	1,350,684	1,921,002	356,471	73,232	334,500	-	764,203	1,166,503	418,168	1,584,671
3110	GRANT COUNTY	7,559,324	10,045,002	281,133	-	-	281,133	133,383	30,209	168,799	171,396	503,787	496,866	(53,064)	443,802
3120	GUADALUPE COUNTY	1,663,577	2,173,633	36,255	-	-	36,255	36,654	6,674	22,111	34,912	100,351	97,683	(10,809)	86,874
3130	HARDING COUNTY	661,816	838,061	8,333	-	3,734	12,067	15,922	2,605	5,214	27,402	51,143	35,404	(7,327)	28,077
3140	HIDALGO COUNTY	1,667,987	2,221,139	40,287	-	9,531	49,818	36,428	6,801	24,494	23,897	91,620	101,115	(4,447)	96,668
3150	LEA COUNTY	13,781,866	18,880,963	451,352	-	306,777	758,129	275,145	57,212	272,075	229,507	833,939	903,093	23,923	927,016
3160	LINCOLN COUNTY	4,306,599	6,336,281	194,680	-	227,945	422,625	78,639	18,958	116,649	-	214,246	320,356	70,571	390,927
3170	LOS ALAMOS COUNTY	60,318,224	77,013,776	1,938,550	853,832	178,485	2,970,867	700,046	162,335	216,126	222,398	1,300,905	5,415,797	(13,595)	5,402,202
3180	LUNA COUNTY	8,192,313	10,816,275	215,478	-	-	215,478	171,279	33,015	130,592	141,578	476,464	500,116	(43,832)	456,284
3200	MCKINLEY COUNTY	9,794,155	14,292,142	247,331	-	698,143	945,474	238,174	43,832	150,629	62,480	495,115	645,872	196,800	842,672
3210	MORA COUNTY	797,167	1,095,024	13,037	-	18,626	31,663	20,123	3,392	8,073	-	31,588	47,119	5,767	52,886
3220	OTERO COUNTY	9,334,589	11,998,726	287,416	-	-	287,416	174,667	36,354	173,245	391,516	775,782	574,144	(121,212)	452,932
3230	QUAY COUNTY	1,865,455	2,395,542	34,306	-	7,966	42,272	42,187	7,387	21,054	65,525	136,153	105,396	(17,821)	87,575
3240	RIO ARriba COUNTY	12,219,437	15,748,514	152,747	-	-	152,747	300,417	48,967	95,721	275,278	720,383	663,766	(85,225)	578,541
3250	ROOSEVELT COUNTY	3,099,985	4,276,881	102,145	-	96,831	198,976	62,355	12,960	61,575	62,547	199,437	204,529	10,615	215,144
3260	SAN JUAN COUNTY	34,538,145	45,049,316	983,228	48,397	17,530	1,049,155	664,001	133,031	540,321	845,220	2,182,573	2,213,242	(256,252)	1,956,990
3270	SAN MIGUEL COUNTY	3,611,769	4,679,986	29,501	-	29,501	94,312	14,640	19,126	51,789	51,789	179,867	190,894	(16,033)	174,861
3280	SANDOVAL COUNTY	20,535,219	27,631,103	553,472	93,756	384,199	1,031,427	393,622	76,583	230,969	134,029	835,203	1,464,713	77,452	1,542,165
3290	SANTA FE COUNTY	49,723,933	64,988,231	1,460,604	370,976	241,848	2,073,428	806,486	166,817	468,842	387,828	1,829,973	3,860,905	(45,195)	3,761,710
3300	SIERRA COUNTY	2,763,667	3,584,445	70,930	-	-	70,930	56,912	10,944	42,997	83,716	194,569	165,544	(25,918)	139,626
3310	SOCORRO COUNTY	3,240,732	4,207,875	62,698	-	43,810	106,508	73,331	12,962	38,412	119,733	244,438	186,108	(23,505)	162,603
3320	TAOS COUNTY	10,045,672	12,853,683	134,065	-	-	134,065	242,217	39,913	83,637	288,885	654,652	545,513	(89,439)	456,074
3330	TORRANCE COUNTY	2,854,885	3,893,531	56,549	-	40,912	97,461	68,318	12,002	34,683	-	115,003	171,619	12,667	184,286
3340	UNION COUNTY	1,412,858	1,942,285	43,244	-	14,714	57,958	29,314	5,903	26,120	-	61,337	91,626	4,555	96,181
3350	VALENCIA COUNTY	8,226,458	10,862,833	269,743	-	36,591	306,334	155,109	32,859	162,437	228,743	579,148	523,606	(59,489)	464,117
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	1,585,178	1,965,763	-	-	-	-	43,543	6,218	766	61,951	112,478	75,225	(19,180)	56,045
3370	SOUTHWEST SOLID WASTE	351,828	456,775	-	-	-	-	10,118	1,445	178	1,787	13,528	17,480	(553)	16,927
3380	S S C A F C A	652,170	890,099	-	-	22,040	22,040	19,716	2,816	347	-	22,879	34,062	6,824	40,886
3390	CHAVES SOIL AND WATER CONS DIST	60,068	81,567	-	-	1,787	1,787	1,807	258	32	-	2,097	3,121	553	3,674
3400	RIO ARriba COUNTY HOUSING AUTHORITY	106,875	158,036	-	-	10,722	10,722	3,501	500	62	-	4,063	6,048	3,320	9,368
3410	TAOS SOIL AND WATER CONSERVATION DIST	221,550	361,953	-	-	42,294	42,294	8,017	1,145	141	-	9,303	13,851	13,094	26,945
3420	SIERRA SOIL AND WATER CONSERVATION DISTRICT	60,068	87,684	-	-	5,361	5,361	1,942	277	34	-	2,253	3,355	1,660	5,015
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	458,703	650,496	-	-	29,784	29,784	14,409	2,058	253	-	16,720	24,893	9,221	34,114
3440	GREENTREE SOLID WASTE AUTHORITY	458,703	553,636	-	-	-	-	12,263	1,751	216	26,806	41,036	21,186	(8,299)	12,887
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,458,021	1,901,529	-	-	-	-	42,120	6,015	741	2,382	51,258	72,767	(738)	72,029
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	2,454,218	3,218,835	-	-	6,552	6,552	71,299	10,182	1,254	-	82,735	123,178	2,029	125,207
3470	SOCORRO SOIL AND WATER DISTRICT	89,712	116,233	-	-	-	-	2,575	368	45	596	3,584	4,448	(184)	4,264
3480	CIUDAD SOIL AND WATER CONSERVATION	42,126	27,529	-	-	-	-	610	87	11	16,084	16,792	1,053	(3,979)	3,926
3490	CORRALES VILLAGE OF	1,627,386	2,869,404	100,894	21,194	408,801	530,889	21,862	6,765	36,691	-	65,318	192,196	126,564	318,760
4000	WILLARD VILLAGE OF	34,325	12,235	-	-	-	-	271	39	5	19,062	19,377	468	(5,433)	5,433
4010	SOUTH CENTRAL COUNCIL OF GOG	278,498	350,738	-	-	-	-	7,769	1,109	137	7,744	16,759	13,422	(2,397)	11,025
4020	ELEPHANT BUTTE CITY OF	248,074	316,072	-	-	-	-	7,001	1,000	123	4,766	12,890	12,095	(1,475)	10,620
4030	ANTHONY WATER AND SANITATION DIST.	299,561	457,794	-	-	38,720	38,720	10,140	1,448	178	-	11,766	17,519	11,987	29,506
4040	LOVING VILLAGE OF	535,996	760,315	26,981	-	12,197	39,178	8,288	2,255	16,121	2,979	29,643	39,889	2,854	42,743
4050	VAUGHN TOWN OF	116,236	151,918	-	-	-	-	3,365	481	59	-	3,905	5,814	-	5,814
4060	EL PRADO WATER AND SANITATION DIST	69,430	120,311	-	-	17,275	17,275	2,665	381	47	-	3,093	4,604	5,348	9,957
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	62,409	100,939	-	-	11,318	11,318	2,236	319	39	-	2,594	3,863	3,504	7,367
4090	BAYARD HOUSING AUTHORITY	104,534	128,468	-	-	-	-	2,846	406	50	4,766	8,068	4,916	(1,475)	3,441

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS (IN SUMMATION) BY EMPLOYERS
PARTICIPATING IN PERA (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		2014 Net Pension Liability	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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	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	Total Employer Pension Expense
PERA Total	3,319,394,159	4,260,526,331	73,352,640	10,885,435	19,172,129	103,410,204	28,214,846	9,286,474	66,145,911	19,171,904	122,819,135	284,960,409	-	284,960,409	
Employer Allocation															
4100	CLOVIS CITY OF HOUSING AUTHORITY	\$ 376,012	\$ 456,775	\$ -	\$ -	\$ -	\$ -	\$ 10,118	\$ 1,445	\$ 178	\$ 20,254	\$ 31,995	\$ 17,480	\$ (6,270)	\$ 11,210
4110	CUBA HOUSING AUTHORITY	31,204	45,881	-	-	2,979	2,979	1,016	145	18	-	1,179	1,756	922	2,678
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	92,053	118,272	-	-	-	-	2,620	374	46	1,191	4,231	4,526	(369)	4,157
4140	GALLUP CITY OF HOUSING AUTHORITY	390,054	511,832	-	-	1,191	1,191	11,337	1,619	199	-	13,155	19,587	369	19,956
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	725,500	944,137	-	-	-	-	20,913	2,987	368	2,382	26,650	36,130	(738)	35,392
4160	LORDSBURG CITY HOUSING AUTHORITY	99,074	122,350	-	-	-	-	2,710	387	48	4,170	7,315	4,682	(1,291)	3,391
4170	RATON CITY OF HOUSING AUTHORITY	266,017	329,326	-	-	-	-	7,295	1,042	128	10,722	19,187	12,603	(3,320)	9,283
4180	T OR C CITY OF HOUSING AUTHORITY	766,065	797,317	-	-	-	-	17,661	2,522	311	119,137	139,631	30,512	(36,884)	(6,372)
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	29,644	38,744	-	-	-	-	858	123	15	-	996	1,483	-	1,483
4215	NORTHERN REGIONAL HOUSING AUTHORITY	-	374,188	-	-	218,616	218,616	8,288	1,184	146	-	9,618	14,319	67,683	82,002
4250	RED RIVER TOWN OF	1,644,425	2,220,105	40,865	8,371	30,580	79,816	32,386	6,104	15,510	-	54,000	117,906	9,467	127,373
4260	SANTA FE CITY OF HOUSING AUTHORITY	1,485,324	1,718,003	-	-	-	-	38,055	5,435	669	130,455	174,614	65,744	(40,389)	25,355
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	1,523,550	2,138,073	-	-	85,778	85,778	47,359	6,763	833	-	54,955	81,819	26,557	108,376
4290	EDGEWOOD TOWN OF	1,247,432	1,841,050	70,224	-	56,180	126,404	18,519	5,433	41,904	-	65,856	98,546	17,393	115,939
4300	CAPITAN VILLAGE OF	68,132	125,503	8,770	-	12,944	21,714	-	348	5,192	-	5,540	8,311	4,007	12,318
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,064,846	1,438,637	-	-	27,402	27,402	31,866	4,551	560	-	36,977	55,053	8,483	63,536
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST	95,953	136,625	-	-	6,552	6,552	3,026	432	53	-	3,511	5,228	2,029	7,257
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	52,267	66,273	-	-	-	-	1,468	210	26	1,191	2,895	2,536	(369)	2,167
4340	CARLSBAD IRRIGATION DISTRICT	661,531	746,337	-	-	-	-	16,532	2,361	291	69,099	88,283	28,561	(21,393)	7,168
4350	COLUMBUS VILLAGE OF	222,331	338,503	-	-	27,997	27,997	7,498	1,071	132	-	8,701	12,954	8,668	21,622
4370	LOVINGTON CITY OF	4,624,518	6,359,861	271,697	85,549	409,831	767,077	15,538	11,542	66,560	196,994	290,634	521,712	65,895	587,607
4380	ABQ BERNALILLO COUNTY WATER AUTHORITY	29,351,538	38,165,167	-	-	-	-	845,376	120,729	14,868	114,967	1,095,940	1,460,494	(35,594)	1,424,900
4390	SAN JUAN WATER COMMISSION	260,556	386,423	-	-	26,806	26,806	8,559	1,222	151	-	9,932	14,788	8,299	23,087
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	240,273	314,033	-	-	-	-	6,956	993	122	-	8,071	12,017	-	12,017
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST	8,581	13,255	-	-	1,191	1,191	294	42	5	-	341	507	369	876
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST	59,288	94,822	-	-	10,127	10,127	2,100	300	37	-	2,437	3,629	3,135	6,764
4430	CARRIZOZO TOWN OF	254,348	393,994	19,623	-	17,274	36,897	2,507	1,137	11,662	-	15,306	22,927	5,347	28,274
4440	TULAROSE VILLAGE OF	645,412	896,241	21,874	-	9,949	31,823	12,918	2,713	13,178	-	28,809	43,048	3,080	46,128
4450	WESTERN MORA SOIL & WATER CONSERVATION DIST	20,283	24,470	-	-	-	-	542	77	10	1,191	1,820	936	(369)	567
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	613,164	781,003	-	-	-	-	17,300	2,471	304	11,914	31,989	29,887	(3,688)	26,199
4470	ELDORADO AREA WATER & SANITATION DIST	145,100	186,584	-	-	-	-	4,133	590	73	1,787	6,583	7,140	(553)	6,587
4480	REGIONAL EMER. DISPATCH AUTH. (EDDY COUNTY CCA)	401,755	602,576	-	-	45,272	45,272	13,347	1,906	235	-	15,488	23,059	14,016	37,075
4490	TAOS SKI VALLEY	357,120	569,180	7,997	-	52,225	60,222	10,073	1,755	4,912	-	16,740	24,981	16,168	41,149
4500	ANTHONY CITY OF	384,043	578,108	23,083	-	24,892	47,975	5,488	1,700	13,764	2,382	23,334	31,357	6,969	38,326
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	365,870	482,264	-	-	2,382	2,382	10,682	1,526	188	-	12,396	18,455	738	19,193
4520	SPRINGER HOUSING AUTHORITY	100,634	126,429	-	-	-	-	2,800	400	49	2,979	6,228	4,838	(922)	3,916
4530	MORA MUTUAL DOMESTIC WATER & MUTUAL SEWAGE ASSOC	42,906	57,097	-	-	596	596	1,265	181	22	-	1,468	2,185	184	2,369
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC	482,106	733,083	-	-	60,164	60,164	16,238	2,319	286	-	18,843	28,053	18,627	46,680
4560	ALBUQUERQUE HOUSING AUTHORITY	-	2,300,187	-	-	1,343,865	1,343,865	50,950	7,276	896	-	59,122	88,023	416,057	504,080
	Variations due to Rounding	(1,606)	(2,535)	19	12	-	31	(68)	(10)	(6)	-	(84)	(65)	(84)	(149)
	All Plans	\$ 3,319,394,159	\$ 4,260,526,331	\$ 73,352,640	\$ 10,885,435	\$ 19,172,129	\$ 103,410,204	\$ 28,214,846	\$ 9,286,474	\$ 66,145,911	\$ 19,171,904	\$ 122,819,135	\$ 284,960,409	\$ -	\$ 284,960,409
	Municipal Total	1,523,495,802	2,016,560,898	53,926,046	10,885,435	19,172,129	83,983,610	22,584,313	5,179,955	20,291,195	19,171,904	67,227,367	120,327,888	-	120,327,888

Amounts may not sum to totals due to rounding.

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

Schedule of Pension Amounts
by Employers Participating
in the Municipal General Division

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYERS
PARTICIPATING IN THE MUNICIPAL GENERAL DIVISION
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
		2014 Net Pension Liability	Alloc. %	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Municipal General		780,107,325		1,019,586,645	-	-	9,051,428	9,051,428	22,584,313	3,225,290	397,189	9,050,838	35,257,630	39,017,266	-	39,017,266	
Employer Allocation																	
2010	ALAMOGORDO CITY OF	\$ 7,767,529	0.9651%	\$ 9,840,031			\$ -	\$ -	\$ 217,961	\$ 31,127	\$ 3,833	\$ 182,280	\$ 435,201	\$ 376,556	\$ (56,433)	\$ 320,123	
2020	ALBUQUERQUE CITY OF (REGULAR)	151,435,214	19.2677%	196,450,896			-	-	4,351,478	621,439	76,529	860,169	5,909,615	7,517,730	(266,306)	7,251,424	
2030	ARCH HURLEY CONSERVANCY DIST	338,567	0.0455%	463,912			12,509	12,509	10,276	1,468	181	-	11,925	17,753	3,873	21,626	
2040	AZTEC CITY OF	2,792,004	0.3587%	3,657,257			4,766	4,766	81,010	11,569	1,425	-	94,004	139,955	1,475	141,430	
2050	BAYARD CITY OF	653,730	0.0844%	860,531			3,574	3,574	19,061	2,722	335	-	22,118	32,931	1,107	34,038	
2060	BELEN CITY OF	1,858,996	0.2327%	2,372,578			-	-	52,554	7,505	924	33,358	94,341	90,793	(10,328)	80,465	
2080	BERNALILLO TOWN OF	1,647,587	0.2260%	2,304,266			88,161	88,161	51,041	7,289	898	-	59,228	88,179	27,295	115,474	
2090	BLOOMFIELD CITY OF	2,522,867	0.3292%	3,356,479			34,550	34,550	74,348	10,618	1,308	-	86,274	128,445	10,696	139,141	
2100	BOSQUE FARMS VILLAGE OF	521,112	0.0686%	699,436			10,722	10,722	15,493	2,213	272	-	17,978	26,766	3,320	30,086	
2110	CARLSBAD CITY OF	13,005,949	1.8023%	18,376,010			804,770	804,770	407,037	58,129	7,159	-	472,325	703,208	249,155	952,363	
2120	CARLSBAD SOIL AND WATER CONS DIST	61,628	0.0081%	82,587			1,191	1,191	1,829	261	32	-	2,122	3,160	369	3,529	
2130	CHAMA VILLAGE OF	362,750	0.0472%	481,245			4,170	4,170	10,660	1,522	187	-	12,369	18,416	1,291	19,707	
2140	CIMARRON VILLAGE OF	178,645	0.0193%	196,780			-	-	4,359	622	77	21,445	26,503	7,530	(6,639)	891	
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	53,827	0.0067%	68,312			-	-	1,513	216	27	1,191	2,947	2,614	(369)	2,245	
2160	CLAYTON TOWN OF	1,034,422	0.1394%	1,421,304			40,506	40,506	31,483	4,496	554	-	36,533	54,390	12,541	66,931	
2170	CLOUDCROFT VILLAGE OF	290,980	0.0394%	401,717			12,509	12,509	8,898	1,271	156	-	10,325	15,373	3,873	19,246	
2180	CLOVIS CITY OF	991,516	0.1337%	1,363,187			39,315	39,315	30,195	4,312	531	-	35,038	52,166	12,127	64,338	
2190	CUBA VILLAGE OF	397,075	0.0469%	478,186			-	-	10,592	1,513	186	23,827	36,118	18,299	(7,377)	10,922	
2200	CUBA SOIL AND WATER CONS DIST	48,367	0.0061%	62,195			-	-	1,378	197	24	596	2,195	2,380	(184)	2,196	
2210	DEMING CITY OF	3,342,760	0.4066%	4,145,639			-	-	91,828	13,114	1,615	130,455	237,012	158,644	(40,389)	118,255	
2220	DES MOINES VILLAGE OF	56,168	0.0072%	73,410			-	-	1,626	232	29	-	1,887	2,809	-	2,809	
2230	DEXTER TOWN OF	163,823	0.0236%	240,622			15,488	15,488	5,330	761	94	-	6,185	9,208	4,795	14,003	
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	56,948	0.0064%	65,254			-	-	1,445	206	25	5,361	7,037	2,497	(1,660)	837	
2250	EAST TORRANCE SOIL AND WATER CONS DIST	32,765	0.0045%	45,881			-	-	1,787	1,016	145	-	1,179	1,756	553	2,309	
2270	ELIDA TOWN OF	52,267	0.0066%	67,684			-	-	1,942	277	34	-	2,253	3,355	3,504	6,859	
2290	ESPANOLA CITY OF	3,350,561	0.4599%	4,689,079			181,088	181,088	103,865	14,833	1,827	-	120,525	179,440	56,065	235,505	
2300	ESTANCIA TOWN OF	227,791	0.0337%	343,601			26,806	26,806	7,611	1,087	134	-	8,832	13,149	8,299	21,448	
2310	FARMINGTON CITY OF	26,184,302	3.3881%	34,544,615			188,236	188,236	765,179	109,276	13,457	-	887,912	1,321,944	58,278	1,380,222	
2320	FT SUMNER VILLAGE OF	434,520	0.0531%	541,401			-	-	11,992	1,713	211	15,488	29,404	20,718	(4,795)	15,923	
2330	GALLUP CITY OF	8,143,540	1.0499%	10,704,640			35,741	35,741	237,113	33,862	4,170	-	275,145	409,642	11,065	420,707	
2340	GRADY VILLAGE OF	39,005	0.0054%	55,058			2,382	2,382	1,220	174	21	-	1,415	2,107	738	2,845	
2350	GRANTS CITY OF	1,784,105	0.2479%	2,527,555			114,372	114,372	55,987	7,995	985	-	64,967	96,724	35,409	132,133	
2360	HATCH VILLAGE OF	389,274	0.0524%	534,263			14,892	14,892	11,834	1,690	208	-	13,732	20,445	4,611	25,056	
2370	HOBBS CITY OF	11,079,084	1.5029%	15,323,368			492,632	492,632	339,420	48,473	5,969	-	393,862	586,390	152,517	738,907	
2380	JAL CITY OF	599,122	0.0755%	769,788			-	-	17,051	2,435	300	7,744	27,530	29,458	(2,397)	27,061	
2390	JEMEZ SPRINGS VILLAGE OF	165,383	0.0221%	225,329			5,361	5,361	4,991	713	88	-	5,792	8,623	1,660	10,283	
2400	LAS CRUCES CITY OF	38,831,402	5.0272%	51,256,660			294,864	294,864	1,135,359	162,142	19,967	-	1,317,468	1,961,476	91,289	2,052,765	
2410	LAS VEGAS CITY OF	6,573,184	0.7782%	7,934,423			-	-	175,571	25,099	3,091	383,621	587,562	303,632	(118,768)	184,864	
2420	LOGAN VILLAGE OF	385,373	0.0424%	432,305			-	-	9,576	1,368	168	41,698	52,810	16,543	(12,910)	3,633	
2430	LORDSBURG CITY OF	586,641	0.0775%	790,180			13,700	13,700	17,503	2,500	308	-	20,311	30,238	4,242	34,480	
2440	LOS LUNAS VILLAGE OF	4,066,699	0.5273%	5,376,280			35,741	35,741	119,087	17,007	2,094	-	138,188	205,738	11,065	216,803	
2450	LOS RANCHOS VILLAGE OF	404,096	0.0601%	612,772			49,442	49,442	13,573	1,938	239	-	15,750	23,449	15,307	38,756	
2460	MAGDALENA VILLAGE OF	97,513	0.0126%	128,468			596	596	2,846	406	50	-	3,302	4,916	184	5,100	
2470	MESILLA TOWN OF	807,411	0.0994%	1,013,469			-	-	22,449	3,206	395	24,423	50,473	38,783	(7,561)	31,222	
2480	MID. RIO GRANDE CONS. DIST.	7,606,046	0.9641%	9,829,835			-	-	217,735	31,095	3,829	64,930	317,589	376,165	(20,102)	356,063	
2490	MILAN VILLAGE OF	791,809	0.1066%	1,086,879			30,380	30,380	24,075	3,438	423	-	27,936	41,592	9,405	50,997	
2500	MORIARTY CITY OF	555,436	0.0751%	765,710			-	-	16,961	2,422	298	-	19,681	29,302	7,192	36,494	
2510	MOUNTAINAIR TOWN OF	227,791	0.0284%	289,563			-	-	6,414	916	113	4,766	12,209	11,081	(1,475)	9,606	
2520	NORTH CENTRAL NM ECONOMIC DEVELOPMENT DIST.	1,501,707	0.2135%	2,176,817			125,094	125,094	48,218	6,886	848	-	55,952	83,302	38,729	122,031	
2530	PECOS VILLAGE OF	223,891	0.0302%	307,915			8,936	8,936	6,820	974	120	-	7,914	11,783	2,766	14,549	

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYERS
PARTICIPATING IN THE MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense				
		2014 Net Pension Liability	Alloc. %	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Employer Contributions and Proportionate Share of	Total Employer Pension Expense
	Municipal General	780,107,325		1,019,586,645	-	-	9,051,428	9,051,428	22,584,313	3,225,290	397,189	9,050,838	35,257,630	39,017,266	-	-	39,017,266	
		Employer Allocation																
2540	PECOS VALLEY CONS. DISTRICT	\$ 328,425	0.0439%	\$ 447,599			\$ 10,722	\$ 10,722	\$ 9,915	\$ 1,416	\$ 174	\$ -	\$ 11,505	\$ 17,129	\$ 3,320	\$ 20,449		
2550	PORTALES CITY OF	2,941,005	0.3595%	3,665,414			-	-	81,191	11,595	1,428	104,245	198,459	140,267	(32,274)	107,993		
2560	QUESTA VILLAGE OF	305,802	0.0473%	482,264			48,251	48,251	10,682	1,526	188	-	12,396	18,455	14,938	33,393		
2570	RATON CITY OF	1,728,718	0.2364%	2,410,303			88,161	88,161	53,389	7,625	939	-	61,953	92,237	27,295	119,532		
2580	RATON PUBLIC SERVICE	709,898	0.0955%	973,705			26,806	26,806	21,568	3,080	379	-	25,207	37,261	8,299	45,560		
2590	REGION V HOUSING AUTHORITY	311,263	0.0386%	393,560			-	-	8,718	1,245	153	7,744	17,860	15,061	(2,397)	12,664		
2600	REGION VI HOUSING AUTHORITY	546,075	0.0711%	724,926			6,552	6,552	16,057	2,293	282	-	18,632	27,741	2,029	29,770		
2610	RESERVE VILLAGE OF	136,519	0.0146%	148,860			-	-	3,297	471	58	17,275	21,101	5,697	(5,348)	349		
2620	RIO RANCHO CITY OF	14,317,310	1.8732%	19,098,897			225,765	225,765	423,049	60,416	7,440	-	490,905	730,871	69,896	800,767		
2630	ROSWELL CITY OF	11,168,016	1.4088%	14,363,937			-	-	318,168	45,438	5,596	135,816	505,018	549,675	(42,048)	507,627		
2640	ROY VILLAGE OF	75,670	0.0101%	102,978			2,382	2,382	2,281	326	40	-	2,647	3,941	738	4,679		
2650	RUIDOSO DOWNS THE CITY OF	1,192,004	0.1515%	1,544,674			-	-	34,215	4,886	602	7,744	47,447	59,111	(2,397)	56,714		
2660	RUIDOSO VILLAGE OF	5,326,573	0.7087%	7,225,811			154,283	154,283	160,055	22,858	2,815	-	185,728	276,515	47,765	324,280		
2670	S N M E D D	351,048	0.0515%	525,087			38,720	38,720	11,631	1,661	205	-	13,497	20,094	11,987	32,081		
2680	SAN YSIDRO VILLAGE OF	53,827	0.0069%	70,351			-	-	1,558	223	27	-	1,808	2,692	-	2,692		
2690	SANTA FE CITY OF	42,647,687	5.4635%	55,705,116			-	-	1,233,894	176,214	21,700	20,254	1,452,062	2,131,708	(6,270)	2,125,438		
2710	SANTA ROSA CITY OF	924,427	0.1257%	1,281,620			42,890	42,890	28,388	4,054	499	-	32,941	49,045	13,278	62,323		
2720	SILVER CITY TOWN OF	3,132,131	0.3926%	4,002,897			-	-	88,666	12,662	1,559	53,016	155,903	153,182	(16,414)	136,768		
2730	SOCORRO CITY OF	3,093,126	0.3869%	3,944,781			-	-	87,379	12,479	1,537	57,186	158,581	150,958	(17,704)	133,254		
2740	SOUTHWEST NEW MEXICO COG	164,603	0.0234%	238,583			13,700	13,700	5,285	755	93	-	6,133	9,130	4,242	13,372		
2750	SPRINGER TOWN OF	280,839	0.0385%	392,541			14,892	14,892	8,695	1,242	153	-	10,090	15,022	4,611	19,633		
2760	T OR C CITY OF	2,596,977	0.2908%	2,964,958			-	-	65,675	9,379	1,155	250,783	326,992	113,462	(77,642)	35,820		
2770	TAOS TOWN OF	4,271,868	0.5054%	5,152,991			-	-	114,141	16,301	2,007	251,379	383,828	197,193	(77,826)	119,367		
2780	TEXICO CITY OF	95,953	0.0137%	139,683			8,340	8,340	3,094	442	54	-	3,590	5,345	2,582	7,927		
2790	TIERRA Y MONTES SWCD	139,639	0.0224%	228,387			26,806	26,806	5,059	722	89	-	5,870	8,740	8,299	17,039		
2800	TUERAS VILLAGE OF	141,199	0.0242%	246,740			36,337	36,337	5,465	781	96	-	6,342	9,442	11,250	20,692		
2810	TUCUMCARI CITY OF	2,495,563	0.3336%	3,401,341			81,609	81,609	75,341	10,760	1,325	-	87,426	130,162	25,266	155,428		
2830	WAGON MOUND VILLAGE OF	46,026	0.0098%	99,919			23,232	23,232	2,213	316	39	-	2,568	3,824	7,192	11,016		
2840	WILLIAMSBURG VILLAGE OF	49,147	0.0062%	63,214			-	-	1,400	200	25	596	2,221	2,419	(184)	2,235		
2850	EUNICE CITY OF	1,914,383	0.2545%	2,594,848			54,207	54,207	57,477	8,208	1,011	-	66,696	99,299	16,783	116,082		
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	287,860	0.0304%	309,954			-	-	6,866	980	121	38,720	46,687	11,861	(11,987)	(126)		
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	1,039,103	0.1486%	1,515,106			91,736	91,736	33,560	4,793	590	-	38,943	57,980	28,401	86,381		
2880	MELROSE VILLAGE OF	87,372	0.0126%	128,468			8,340	8,340	2,846	406	50	-	3,302	4,916	2,582	7,498		
2900	ANGEL FIRE VILLAGE OF	1,500,926	0.1876%	1,912,745			-	-	42,368	6,051	745	28,593	77,757	73,196	(8,852)	64,344		
2910	TIMBERON WATER AND SANITATION DISTRICT	62,409	0.0105%	107,057			14,892	14,892	2,371	339	42	-	2,752	4,097	4,611	8,708		
2920	MOSQUERO VILLAGE OF	23,403	0.0042%	42,823			7,148	7,148	949	135	17	-	1,101	1,639	2,213	3,852		
2930	EAGLE NEST VILLAGE OF	144,320	0.0187%	190,663			1,191	1,191	4,223	603	74	-	4,900	7,296	369	7,665		
2940	EMW GAS ASSOCIATION	689,615	0.0907%	924,765			13,700	13,700	20,484	2,925	360	-	23,769	35,389	4,242	39,631		
2950	SUNLAND PARK CITY OF	739,542	0.1174%	1,196,995			134,625	134,625	26,514	3,786	466	-	30,766	45,806	41,679	87,485		
2960	HAGERMAN TOWN OF	134,178	0.0188%	191,682			9,531	9,531	4,246	606	75	-	4,927	7,335	2,951	10,286		
2970	SANTA CLARA VILLAGE OF	-	0.0060%	61,175			35,741	35,741	1,355	194	24	-	1,573	2,341	11,065	13,406		
2980	ARTESIA CITY OF	2,270,112	0.2847%	2,902,763			-	-	64,298	9,182	1,131	37,528	112,139	111,082	(11,619)	99,463		
2990	MAXWELL VILLAGE OF	88,932	0.0118%	120,311			2,382	2,382	2,665	381	47	-	3,093	4,604	738	5,342		
3010	BERNALILLO COUNTY	91,144,619	11.2212%	114,409,857			-	-	2,534,231	361,916	44,569	2,754,446	5,695,162	4,378,205	(852,770)	3,525,435		
3020	CATRON COUNTY	972,794	0.1194%	1,217,386			-	-	26,966	3,851	474	31,572	62,863	46,587	(9,774)	36,813		
3030	CHAVES COUNTY	8,502,390	1.1130%	11,347,999			137,603	137,603	251,363	35,897	4,421	-	291,681	434,262	42,602	476,864		
3040	CIBOLA COUNTY	3,635,300	0.4586%	4,675,824			-	-	103,572	14,791	1,822	44,081	164,266	178,933	(13,647)	165,286		
3050	COLFAX COUNTY	2,219,405	0.2921%	2,978,213			45,272	45,272	65,969	9,421	1,160	-	76,550	113,966	14,016	127,985		
3060	CURRY COUNTY	4,247,684	0.5457%	5,563,884			7,148	7,148	123,243	17,600	2,167	-	143,010	212,917	2,213	215,130		
3070	DE BACA COUNTY	893,223	0.1202%	1,225,543			33,954	33,954	27,146	3,877	477	-	31,500	46,899	10,512	57,411		

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYERS
PARTICIPATING IN THE MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
		2014 Net Pension	Alloc.	2015 Net Pension	Difference Between Expected and Actual Pension Plan Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows	Differences Between Expected and Actual Pension Plan Experience	Net Difference Between Projected and Actual Investment Earnings on	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
		Liability	%	Liability		Resources	Resources	Investments	Assumptions	Resources	Resources	Expense	Contributions	Expense	
	Municipal General	780,107,325		1,019,586,645	-	9,051,428	9,051,428	22,584,313	3,225,290	397,189	9,050,838	35,257,630	39,017,266	-	39,017,266
Employer Allocation															
3090	DONA ANA COUNTY	\$ 22,116,823	2.7176%	\$ 27,708,287		\$ -	\$ -	\$ 613,751	\$ 87,650	\$ 10,794	\$ 699,930	\$ 1,412,125	\$ 1,060,333	\$ (216,696)	\$ 843,637
3100	EDDY COUNTY	11,305,315	1.5784%	16,093,156		769,625	769,625	356,471	50,908	6,269	-	413,648	615,849	238,274	854,123
3110	GRANT COUNTY	4,814,822	0.5906%	6,021,679		-	-	133,383	19,049	2,346	158,452	313,230	230,436	(49,057)	181,379
3120	GUADALUPE COUNTY	1,282,496	0.1623%	1,654,789		-	-	36,654	5,235	645	12,509	55,043	63,325	(3,873)	59,452
3130	HARDING COUNTY	585,861	0.0705%	718,809		-	-	15,922	2,274	280	27,402	45,878	27,507	(8,483)	19,024
3140	HIDALGO COUNTY	1,245,831	0.1613%	1,644,593		9,531	9,531	36,428	5,202	641	-	42,271	62,935	2,951	65,886
3150	LEA COUNTY	9,102,292	1.2183%	12,421,624		306,777	306,777	275,145	39,294	4,839	-	319,278	475,347	94,978	570,325
3160	LINCOLN COUNTY	2,528,328	0.3482%	3,550,201		143,560	143,560	78,639	11,230	1,383	-	91,252	135,858	44,446	180,304
3170	LOS ALAMOS COUNTY	24,378,354	3.0997%	31,604,127		-	-	700,046	99,974	12,312	150,708	963,040	1,209,418	(46,659)	1,162,759
3180	LUNA COUNTY	5,965,481	0.7584%	7,732,545		-	-	171,279	24,461	3,012	37,528	236,280	295,907	(11,619)	284,288
3200	MCKINLEY COUNTY	7,312,726	0.9464%	10,752,561		698,143	698,143	238,174	34,014	4,189	-	276,377	411,476	216,143	627,619
3210	MORA COUNTY	675,573	0.0891%	908,452		14,892	14,892	20,123	2,874	354	-	23,351	34,764	4,611	39,375
3220	OTERO COUNTY	6,253,340	0.7734%	7,885,483		-	-	174,667	24,944	3,072	167,983	370,666	301,760	(52,007)	249,753
3230	QUAY COUNTY	1,543,052	0.1868%	1,904,588		-	-	42,187	6,025	742	65,255	114,479	72,860	(20,287)	52,597
3240	RIO ARriba COUNTY	10,593,777	1.3302%	13,562,542		-	-	300,417	42,903	5,283	165,005	513,608	519,008	(51,085)	467,923
3250	ROOSEVELT COUNTY	2,235,788	0.2761%	2,815,079		-	-	62,355	8,905	1,097	62,547	134,904	107,727	(19,364)	88,363
3260	SAN JUAN COUNTY	23,417,262	2.9401%	29,976,867		-	-	664,001	94,827	11,678	367,537	1,138,043	1,147,147	(113,789)	1,033,358
3270	SAN MIGUEL COUNTY	3,319,357	0.4176%	4,257,794		-	-	94,312	13,469	1,659	47,059	156,499	162,936	(14,569)	148,367
3280	SANDOVAL COUNTY	13,772,015	1.7429%	17,770,376		-	-	393,622	56,214	6,923	134,029	590,788	680,032	(41,495)	638,537
3290	SANTA FE COUNTY	27,540,909	3.5710%	36,409,439		241,848	241,848	806,486	115,175	14,184	-	935,845	1,393,307	74,876	1,468,183
3300	SIERRA COUNTY	2,065,724	0.2520%	2,569,358		-	-	56,912	8,128	1,001	76,248	142,289	98,324	(23,606)	74,718
3310	SOCORRO COUNTY	2,689,810	0.3247%	3,310,598		-	-	73,331	10,473	1,290	119,733	204,827	126,689	(37,069)	89,620
3320	TAOS COUNTY	8,687,275	1.0725%	10,935,067		-	-	242,217	34,591	4,260	244,826	525,894	418,460	(75,798)	342,662
3330	TORRANCE COUNTY	2,355,144	0.3025%	3,084,250		3,574	3,574	68,318	9,757	1,201	-	79,276	118,027	1,107	119,134
3340	UNION COUNTY	1,002,438	0.1298%	1,323,423		7,744	7,744	29,314	4,186	516	-	34,016	50,644	2,397	53,041
3350	VALENCIA COUNTY	5,657,338	0.6868%	7,002,521		-	-	155,109	22,151	2,728	228,743	408,731	267,971	(70,818)	197,153
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	1,585,178	0.1928%	1,965,763		-	-	43,543	6,218	766	61,951	112,478	75,225	(19,180)	56,045
3370	SOUTHWEST SOLID WASTE	351,828	0.0448%	456,775		-	-	10,118	1,445	178	1,787	13,528	17,480	(553)	16,927
3380	S S C A F C A	652,170	0.0873%	890,099		22,040	22,040	19,716	2,816	347	-	22,879	34,062	6,824	40,886
3390	CHAVES SOIL AND WATER CONS DIST	60,068	0.0080%	81,567		1,787	1,787	1,807	258	32	-	2,097	3,121	553	3,674
3400	Rio Arriba County Housing Authority	106,875	0.0155%	158,036		10,722	10,722	3,501	500	62	-	4,063	6,048	3,320	9,368
3410	Taos Soil and Water Conservation Dist	221,550	0.0355%	361,953		42,294	42,294	8,017	1,145	141	42,294	9,303	13,851	13,094	26,945
3420	Sierra Soil And Water Conservation Dist	60,068	0.0086%	87,684		5,361	5,361	1,942	277	34	-	2,253	3,355	1,660	5,015
3430	Estancia Valley Solid Waste Authority	458,703	0.0638%	650,496		29,784	29,784	14,409	2,058	253	-	16,720	24,893	9,221	34,114
3440	Greentree Solid Waste Authority	458,703	0.0543%	553,636		-	-	12,263	1,751	216	26,806	41,036	21,186	(8,299)	12,887
3450	North Central Regional Transit District	1,458,021	0.1865%	1,901,529		-	-	42,120	6,015	741	2,382	51,258	72,767	(7,738)	72,029
3460	Elephant Butte Irrigation District	2,454,218	0.3157%	3,218,835		6,552	6,552	71,299	10,182	1,254	-	82,735	123,178	2,029	125,207
3470	SOCORRO SOIL AND WATER DISTRICT	89,712	0.0114%	116,233		-	-	2,575	368	45	596	3,584	4,448	(184)	4,264
3480	CIUDAD SOIL AND WATER CONSERVATION	42,126	0.0027%	27,529		-	-	610	87	11	16,084	16,792	1,053	(4,979)	(3,926)
3490	CORRALES VILLAGE OF	610,044	0.0968%	986,960		110,797	110,797	21,862	3,122	384	-	25,368	37,769	34,303	72,072
4000	WILLARD VILLAGE OF	34,325	0.0012%	12,235		-	-	271	39	5	19,062	19,377	468	(5,901)	(5,433)
4010	SOUTH CENTRAL COUNCIL OF GOG	278,498	0.0344%	350,738		-	-	7,769	1,109	137	7,744	16,759	13,422	(2,397)	11,025
4020	ELEPHANT BUTTE CITY OF	248,074	0.0310%	316,072		-	-	7,001	1,000	123	4,766	12,890	12,095	(1,475)	10,620
4030	ANTHONY WATER AND SANITATION DIST.	299,561	0.0449%	457,794		38,720	38,720	10,140	1,448	178	-	11,766	17,519	11,987	29,506
4040	LOVING VILLAGE OF	290,200	0.0367%	374,188		-	-	8,288	1,184	146	2,979	12,597	14,319	(922)	13,397
4050	VAUGHN TOWN OF	116,236	0.0149%	151,918		-	-	3,365	481	59	-	3,905	5,814	-	5,814
4060	EL PRADO WATER AND SANITATION DIST	69,430	0.0118%	120,311		17,275	17,275	2,665	381	47	-	3,093	4,604	5,348	9,952
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	62,409	0.0099%	100,939		11,318	11,318	2,236	319	39	-	2,594	3,863	3,504	7,367
4090	BAYARD HOUSING AUTHORITY	104,534	0.0126%	128,468		-	-	2,846	406	50	4,766	8,068	4,916	(1,475)	3,441
4100	CLOVIS CITY OF HOUSING AUTHORITY	376,012	0.0448%	456,775		-	-	10,118	1,445	178	20,254	31,995	17,480	(6,270)	11,210

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYERS
PARTICIPATING IN THE MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
		2014 Net Pension Liability	Alloc. %	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Pension Plan Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
Municipal General		780,107,325		1,019,586,645	-	-	9,051,428	9,051,428	22,584,313	3,225,290	397,189	9,050,838	35,257,630	39,017,266	-	39,017,266	
Employer Allocation																	
4110	CUBA HOUSING AUTHORITY	\$ 31,204	0.0045%	\$ 45,881			\$ 2,979	\$ 2,979	\$ 1,016	\$ 145	\$ 18	\$ -	\$ 1,179	\$ 1,756	\$ 922	\$ 2,678	
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	92,053	0.0116%	118,272			-	-	2,620	374	46	1,191	4,231	4,526	(369)	4,157	
4140	GALLUP CITY OF HOUSING AUTHORITY	390,054	0.0502%	511,832			1,191	1,191	11,337	1,619	199	-	13,155	19,587	369	19,956	
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	725,500	0.0926%	944,137			-	-	20,913	2,987	368	2,382	26,650	36,130	(738)	35,392	
4160	LORDSBURG CITY HOUSING AUTHORITY	99,074	0.0120%	122,350			-	-	2,710	387	48	4,170	7,315	4,682	(1,291)	3,391	
4170	RATON CITY OF HOUSING AUTHORITY	266,017	0.0323%	329,326			-	-	7,295	1,042	128	10,722	19,187	12,603	(3,320)	9,283	
4180	T OR C CITY OF HOUSING AUTHORITY	766,065	0.0782%	797,317			-	-	17,661	2,522	311	119,137	139,631	30,512	(36,884)	(6,372)	
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	29,644	0.0038%	38,744			-	-	858	123	15	-	996	1,483	-	1,483	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	-	0.0367%	374,188			218,616	218,616	8,288	1,184	146	-	9,618	14,319	67,683	82,002	
4250	RED RIVER TOWN OF	1,099,951	0.1434%	1,462,087			14,297	14,297	32,386	4,625	570	-	37,581	55,951	4,426	60,377	
4260	SANTA FE CITY OF HOUSING AUTHORITY	1,485,324	0.1685%	1,718,003			-	-	38,055	5,435	669	130,455	174,614	65,744	(40,389)	25,355	
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	1,523,550	0.2097%	2,138,073			85,778	85,778	47,359	6,763	833	-	54,955	81,819	26,557	108,376	
4290	EDGEWOOD TOWN OF	582,740	0.0820%	836,061			43,485	43,485	18,519	2,645	326	-	21,490	31,994	13,463	45,457	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,064,846	0.1411%	1,438,637			27,402	27,402	31,866	4,551	560	-	36,977	55,053	8,483	63,536	
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	95,953	0.0134%	136,625			6,552	6,552	3,026	432	53	-	3,511	5,228	2,029	7,257	
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	52,267	0.0065%	66,273			-	-	1,468	210	26	1,191	2,895	2,536	(369)	2,167	
4340	CARLSBAD IRRIGATION DISTRICT	661,531	0.0732%	746,337			-	-	16,532	2,361	291	69,099	88,283	28,561	(21,393)	7,168	
4350	COLUMBUS VILLAGE OF	222,331	0.0332%	338,503			27,997	27,997	7,498	1,071	132	-	8,701	12,954	8,668	21,622	
4370	LOVINGTON CITY OF	-	0.0688%	701,476			409,831	409,831	15,538	2,219	273	-	18,030	26,844	126,883	153,727	
4380	ABQ. BERNALILLO COUNTY WATER AUTHORITY	29,351,538	3.7432%	38,165,167			-	-	845,376	120,729	14,868	114,967	1,095,940	1,460,494	(35,594)	1,424,900	
4390	SAN JUAN WATER COMMISSION	260,556	0.0379%	386,423			26,806	26,806	8,559	1,222	151	-	9,932	14,788	8,299	23,087	
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	240,273	0.0308%	314,033			-	-	6,956	993	122	-	8,071	12,017	-	12,017	
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	8,581	0.0013%	13,255			1,191	1,191	294	42	5	-	341	507	369	876	
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	59,288	0.0093%	94,822			10,127	10,127	2,100	300	37	-	2,437	3,629	3,135	6,764	
4430	CARRIZOZO TOWN OF	85,812	0.0111%	113,174			596	596	2,507	358	44	-	2,909	4,331	184	4,515	
4440	TULAROSA VILLAGE OF	442,321	0.0572%	583,204			2,979	2,979	12,918	1,845	227	-	14,990	22,318	922	23,240	
4450	WESTERN MORA SOIL & WATER CONSERVATION DIST.	20,283	0.0024%	24,470			-	-	542	77	10	1,191	1,820	936	(369)	567	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	613,164	0.0766%	781,003			-	-	17,300	2,471	304	11,914	31,989	29,887	(3,688)	26,199	
4470	ELDORADO AREA WATER & SANITATION DIST.	145,100	0.0183%	186,584			-	-	4,133	590	73	1,787	6,583	7,140	(553)	6,587	
4480	REGIONAL EMER. DISPATCH AUTH. (EDDY COUNTY CCA)	401,755	0.0591%	602,576			45,272	45,272	13,347	1,906	235	-	15,488	23,059	14,016	37,075	
4490	TAOS SKI VALLEY	280,839	0.0446%	454,736			51,229	51,229	10,073	1,438	177	-	11,688	17,402	15,860	33,262	
4500	ANTHONY CITY OF	192,687	0.0243%	247,760			-	-	5,488	784	97	2,382	8,751	9,481	(738)	8,743	
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	365,870	0.0473%	482,264			2,382	2,382	10,682	1,526	188	-	12,396	18,455	738	19,193	
4520	SPRINGER HOUSING AUTHORITY	100,634	0.0124%	126,429			-	-	2,800	400	49	2,979	6,228	4,838	(922)	3,916	
4530	MORA MUTUAL DOMESTIC WATER & MUTUAL SEWAGE ASSOC.	42,906	0.0056%	57,097			596	596	1,265	181	22	-	1,468	2,185	184	2,369	
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	482,106	0.0719%	733,083			60,164	60,164	16,238	2,319	286	-	18,843	28,053	18,627	46,680	
4560	ALBUQUERQUE HOUSING AUTHORITY	-	0.2256%	2,300,187			1,343,865	1,343,865	50,950	7,276	896	-	59,122	88,023	416,057	504,080	
	Variations due to Rounding	(1,556)	-0.0003%	(3,055)			-	-	(68)	(9)	(4)	-	(81)	(111)	(194)	(305)	
Totals		\$ 780,107,325	100.0000%	\$ 1,019,586,645	\$ -	\$ -	\$ -	\$ 9,051,428	\$ 9,051,428	\$ 22,584,313	\$ 3,225,290	\$ 397,189	\$ 9,050,838	\$ 35,257,630	\$ 39,017,266	\$ -	\$ 39,017,266

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

Schedule of Pension Amounts
by Employers Participating
in the Municipal Police Division

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYERS
PARTICIPATING IN THE MUNICIPAL POLICE DIVISION
JUNE 30, 2015**

Employer Code	Employer Municipal Police	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		2014 Net Pension Liability	Alloc. %	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	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
		325,989,120		480,856,061	33,600,236	-	4,375,075	37,975,311	-	1,333,846	19,894,006	4,376,074	25,603,926	31,842,898	-	31,842,898
Employer Allocation																
2010	ALAMOGORDO CITY OF	\$ 4,562,544	1.2572%	\$ 6,045,322	\$ 422,422	\$ -	\$ 422,422	\$ -	\$ 16,769	\$ 250,107	\$ 354,467	\$ 621,343	\$ 400,329	\$ (109,742)	\$ 290,587	
2020	ALBUQUERQUE CITY OF (REGULAR)	94,045,905	29.0332%	139,607,902	9,225,224	457,521.00	10,212,745	387,258	5,775,867	-	6,163,125	9,245,012	141,647	9,386,659		
2040	AZTEC CITY OF	1,339,815	0.3715%	1,786,380	124,825	-	124,825	4,955	73,906	98,325	177,186	118,296	(30,441)	87,855		
2050	BAYARD CITY OF	320,121	0.1013%	487,107	34,037	7,717.00	41,754	1,351	20,153	-	21,504	32,257	2,389	34,646		
2060	BELEN CITY OF	1,363,286	0.3881%	1,866,202	130,403	-	130,403	5,177	77,209	74,926	157,312	123,582	(23,197)	100,385		
2080	BERNALILLO TOWN OF	1,569,638	0.4978%	2,393,701	167,262	40,574.00	207,836	6,640	99,032	-	105,672	158,514	12,562	171,076		
2090	BLOOMFIELD CITY OF	1,943,221	0.5350%	2,572,580	179,761	-	179,761	7,136	106,433	152,092	265,661	170,360	(47,087)	123,273		
2100	BOSQUE FARMS VILLAGE OF	909,184	0.2683%	1,290,137	90,149	-	90,149	3,579	53,376	26,386	83,341	83,341	(8,169)	77,265		
2110	CARLSBAD CITY OF	5,805,214	1.8730%	9,006,434	629,332	229,507.00	858,839	24,983	372,615	-	397,598	596,417	71,055	667,472		
2140	CIMARRON VILLAGE OF	100,731	0.0279%	134,159	9,374	-	9,374	3,312	5,550	7,468	13,390	8,884	(5,721)	6,572		
2160	CLAYTON TOWN OF	553,530	0.1482%	712,629	49,796	-	49,796	1,977	29,483	53,768	85,228	47,191	(16,646)	30,545		
2170	CLOUDCROFT VILLAGE OF	141,153	0.0568%	273,126	19,085	33,605.00	52,690	758	11,300	-	12,058	18,087	10,404	28,491		
2180	CLOVIS CITY OF	2,374,505	0.6532%	3,140,952	219,477	-	219,477	8,713	129,948	187,190	325,851	207,998	(57,954)	150,044		
2190	CUBA VILLAGE OF	236,016	0.0775%	372,663	26,040	12,695.00	38,735	1,034	15,418	-	16,452	23,798	3,930	28,608		
2210	DEMING CITY OF	2,389,174	0.7341%	3,529,964	246,659	2,987.00	249,646	9,792	146,042	-	155,834	233,759	925	234,684		
2230	DEXTER TOWN OF	263,073	0.0950%	456,813	31,920	35,596.00	67,516	1,267	18,899	-	20,166	30,751	11,020	41,271		
2270	ELIDA TOWN OF	79,215	0.0256%	123,099	8,602	3,236.00	11,838	341	5,093	-	5,434	8,152	1,002	9,154		
2290	ESPANOLA CITY OF	1,475,427	0.4481%	2,154,716	150,563	-	150,563	5,977	89,145	11,202	106,324	142,688	(3,468)	139,220		
2300	ESTANCIA TOWN OF	168,536	0.0476%	228,887	15,994	-	15,994	635	9,470	10,206	20,311	15,157	(3,160)	11,997		
2310	FARMINGTON CITY OF	12,021,827	3.7495%	18,029,698	1,259,841	153,585.00	1,413,426	50,013	745,926	-	795,939	1,193,949	47,550	1,241,499		
2330	GALLUP CITY OF	4,984,700	1.5863%	7,627,820	533,001	142,384.00	675,385	21,159	315,579	-	336,738	505,124	44,082	549,206		
2350	GRANTS CITY OF	1,022,954	0.3859%	1,855,624	129,663	179,473.00	309,136	5,147	76,771	-	81,918	122,882	55,565	178,447		
2360	HATCH VILLAGE OF	297,628	0.1502%	722,246	50,468	146,616.00	197,084	2,003	29,881	-	31,884	47,828	45,392	93,220		
2370	HOBBS CITY OF	8,097,570	2.6591%	12,786,444	893,464	435,864.00	1,329,328	35,468	529,002	-	564,470	846,735	134,943	981,678		
2380	JAL CITY OF	177,990	0.0620%	298,131	20,832	18,420.00	39,252	827	12,334	-	13,161	19,743	5,703	25,446		
2390	JEMEZ SPRINGS VILLAGE OF	30,317	0.0032%	15,387	1,075	-	1,075	43	637	15,184	15,864	1,019	(4,701)	(3,682)		
2400	LAS CRUCES CITY OF	16,640,441	5.0069%	24,075,982	1,682,330	-	1,682,330	66,784	996,073	243,198	1,306,055	1,594,342	(75,293)	1,519,049		
2410	LAS VEGAS CITY OF	2,533,913	0.7347%	3,532,849	246,861	-	246,861	9,800	146,161	106,041	262,002	233,950	(32,800)	201,120		
2420	LOGAN VILLAGE OF	172,448	0.0545%	262,067	18,312	3,983.00	22,295	727	10,842	-	11,569	17,354	1,233	18,587		
2430	LORDSBURG CITY OF	665,670	0.1836%	882,852	61,690	-	61,690	2,449	36,525	51,278	90,252	58,464	(15,876)	42,588		
2440	LOS LUNAS VILLAGE OF	2,749,392	0.7709%	3,706,919	259,024	-	259,024	10,283	153,363	180,469	344,115	245,477	(55,873)	189,604		
2460	MAGDALENA VILLAGE OF	48,898	0.0170%	81,746	5,712	4,979.00	10,691	227	3,382	-	3,609	5,413	1,541	6,954		
2470	MESILLA TOWN OF	303,822	0.1266%	608,764	42,538	83,140.00	125,678	1,689	25,186	-	26,875	40,313	25,740	66,053		
2490	MILAN VILLAGE OF	166,906	0.0556%	267,356	18,682	10,953.00	29,635	742	11,061	-	11,803	17,705	3,391	21,096		
2500	MORIARTY CITY OF	599,820	0.1614%	776,102	54,231	-	54,231	2,153	32,109	56,257	90,519	51,394	(17,417)	33,977		
2510	MOUNTAINAIR TOWN OF	60,960	0.0194%	93,286	6,518	1,743.00	8,261	259	3,859	-	4,118	6,178	539	6,717		
2550	PORTALES CITY OF	1,456,845	0.5276%	2,536,997	177,275	200,881.00	378,156	7,037	104,961	-	111,998	168,003	62,192	230,195		
2560	QUESTA VILLAGE OF	91,603	0.0504%	242,351	16,935	55,510.00	72,445	672	10,027	-	10,699	16,049	17,186	33,235		
2570	RATON CITY OF	991,007	0.3133%	1,506,522	105,270	23,150.00	128,420	4,179	62,328	-	66,507	99,764	7,167	106,931		
2620	RIO RANCHO CITY OF	10,287,239	3.2623%	15,686,967	1,096,140	265,352.00	1,361,492	43,514	649,002	-	692,516	1,038,811	82,152	1,120,963		
2630	ROSWELL CITY OF	7,409,081	2.2946%	11,033,723	770,991	54,266.00	825,257	30,606	456,488	-	487,094	730,667	16,800	747,467		
2650	RUIDOSO DOWNS THE CITY OF	506,913	0.1384%	665,505	46,503	-	46,503	1,846	27,533	42,566	71,945	44,071	(13,178)	30,893		
2660	RUIDOSO VILLAGE OF	2,150,224	0.6304%	3,031,317	211,816	-	211,816	8,409	125,412	72,686	206,507	200,738	(22,503)	178,235		
2680	SAN YSIDRO VILLAGE OF	34,881	0.0112%	53,856	3,763	1,245.00	5,008	149	2,228	-	2,377	3,566	385	3,951		
2690	SANTA FE CITY OF	15,588,474	4.7084%	22,640,627	1,582,034	-	1,582,034	62,803	936,689	182,959	1,182,451	1,499,291	(56,643)	1,442,648		
2710	SANTA ROSA CITY OF	374,887	0.1370%	658,773	40,632	54,763.00	100,795	1,827	27,255	-	29,082	43,625	16,955	60,580		
2720	SILVER CITY TOWN OF	2,504,900	0.6921%	3,328,005	232,547	-	232,547	9,232	137,686	189,929	336,847	220,385	(58,801)	161,584		
2730	SOCORRO CITY OF	1,131,182	0.3163%	1,520,948	106,278	-	106,278	4,219	62,925	76,420	143,564	100,719	(23,659)	77,060		
2750	SPRINGER TOWN OF	54,766	0.0249%	119,733	8,366	20,163.00	28,529	332	4,954	-	5,286	7,929	6,242	14,171		
2760	T OR C CITY OF	964,276	0.2904%	1,396,406	97,575	-	97,575	3,873	57,772	13,442	75,087	92,472	(4,161)	88,311		
2770	TAOS TOWN OF	1,593,109	0.4844%	2,329,267	162,760	-	162,760	6,461	96,367	10,704	113,532	154,247	(3,314)	150,933		
2780	TEXICO CITY OF	80,845	0.0236%	113,482	7,930	-	7,930	315	4,695	2,987	7,997	7,515	(925)	6,590		

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYERS
PARTICIPATING IN THE MUNICIPAL POLICE DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				Pension Expense			
		2014 Net Pension Liability	Alloc. %	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Outflows of Resources	Differences Between Expected and Actual Pension Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Municipal Police		325,989,120		480,856,061	33,600,236	-	4,375,075	37,975,311	-	1,333,846	19,894,006	4,376,074	25,603,926	31,842,898	-	31,842,898
Employer Allocation																
2810	TUCUMCARI CITY OF	846,920	0.2302%	\$ 1,106,931	\$ 77,348	\$ -	\$ 77,348	\$ -	\$ 3,071	\$ 45,796	\$ 73,681	\$ 122,548	\$ 73,302	\$ (22,812)	\$ 50,490	
2850	EUNICE CITY OF	924,831	0.2734%	1,314,660	91,863	-	91,863	-	3,647	54,390	25,639	83,676	87,058	(7,938)	79,120	
2880	MELROSE VILLAGE OF	-	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	
2900	ANGEL FIRE VILLAGE OF	310,994	0.0888%	427,000	29,837	-	29,837	-	1,184	17,666	16,429	35,279	28,276	(5,086)	23,190	
2950	SUNLAND PARK CITY OF	1,177,799	0.3715%	1,786,380	124,825	25,390.00	150,215	4,955	73,906	-	78,861	118,296	7,861	126,157		
2960	HAGERMAN TOWN OF	285,566	0.0889%	427,481	29,871	-	33,107	1,186	17,686	-	18,872	28,308	1,002	29,310		
2980	ARTESIA CITY OF	2,597,155	0.8197%	3,941,577	275,421	57,252.00	332,673	10,934	163,071	-	174,005	261,016	17,725	278,741		
3010	BERNALILLO COUNTY	28,830,804	8.9123%	42,855,335	2,994,554	169,766.00	3,164,320	118,876	1,773,013	1,891,889	2,837,935	52,559	2,890,494			
3020	CATRON COUNTY	459,319	0.1280%	615,496	43,008	-	43,008	1,707	25,464	32,111	59,282	40,759	(9,942)	30,817		
3030	CHAVES COUNTY	2,527,394	0.8774%	4,219,031	294,808	254,151.00	548,959	11,703	174,550	-	186,253	279,390	78,684	358,074		
3040	CIBOLA COUNTY	1,021,324	0.3484%	1,675,303	117,063	87,372.00	204,435	4,647	69,311	-	73,958	110,941	27,050	137,991		
3050	COLFAX COUNTY	662,736	0.1831%	880,447	61,522	-	61,522	2,442	36,426	50,283	89,151	58,304	(15,567)	42,737		
3060	CURRY COUNTY	1,245,604	0.3701%	1,779,648	124,354	-	124,354	4,937	73,628	29,871	108,436	117,851	(9,248)	108,603		
3070	DE BACA COUNTY	379,125	0.0771%	370,740	25,906	-	25,906	1,028	15,338	97,578	113,944	24,551	(30,210)	(5,659)		
3090	DONA ANA COUNTY	10,046,985	2.9655%	14,259,786	996,415	-	996,415	39,555	589,957	289,995	919,507	944,301	(89,782)	854,519		
3100	EDDY COUNTY	4,830,833	1.6499%	7,933,644	554,370	418,191.00	972,561	22,007	328,231	-	525,378	129,471	654,847			
3110	GUADALUPE COUNTY	2,744,502	0.8367%	4,023,323	281,133	-	281,133	11,160	166,453	12,944	190,557	266,430	(4,007)	262,423		
3120	GUADALUPE COUNTY	381,081	0.1079%	518,844	36,255	-	36,255	1,439	21,466	22,403	45,308	34,358	(6,936)	27,422		
3130	HARDING COUNTY	75,955	0.0248%	119,252	8,333	3,734.00	12,067	331	4,934	-	5,265	7,897	1,156	9,053		
3140	HIDALGO COUNTY	422,156	0.1199%	576,546	40,287	-	40,287	1,599	23,853	23,897	49,349	38,180	(7,398)	30,782		
3150	LEA COUNTY	4,679,574	1.3433%	6,459,339	451,352	-	451,352	17,918	267,236	229,507	514,664	427,746	(17,055)	356,691		
3160	LINCOLN COUNTY	1,778,271	0.5794%	2,786,080	194,680	84,385.00	279,065	7,728	115,266	-	122,994	184,498	26,125	210,623		
3170	LOS ALAMOS COUNTY	3,433,643	1.0245%	4,926,370	344,234	-	344,234	13,665	203,814	71,690	289,169	326,230	(22,195)	304,035		
3180	LUNA COUNTY	2,226,832	0.6413%	3,083,730	215,478	-	215,478	8,554	127,580	104,050	240,184	204,209	(32,213)	171,996		
3200	MCKINLEY COUNTY	2,481,429	0.7361%	3,539,581	247,331	-	247,331	9,818	146,440	62,480	218,738	234,396	(19,343)	215,053		
3210	MORA COUNTY	121,594	0.0388%	186,572	13,037	-	13,037	518	7,719	-	8,237	12,355	1,156	13,511		
3220	OTERO COUNTY	3,081,249	0.8554%	4,113,243	287,416	-	287,416	11,410	170,173	223,533	405,116	272,384	(69,205)	203,179		
3230	QUAY COUNTY	322,403	0.1021%	490,954	34,306	7,966.00	42,272	1,362	20,312	-	21,674	32,512	2,466	34,978		
3240	RIO ARRIBA COUNTY	1,626,360	0.4546%	2,185,972	152,747	-	152,747	6,064	90,438	110,273	206,775	144,758	(34,140)	110,618		
3250	ROOSEVELT COUNTY	864,197	0.3040%	1,461,802	102,145	96,831.00	198,976	4,055	60,478	-	64,533	96,802	29,979	126,781		
3260	SAN JUAN COUNTY	9,288,082	2.6573%	12,777,788	892,859	-	892,859	35,444	528,643	477,683	1,041,770	846,161	(147,890)	698,271		
3270	SAN MIGUEL COUNTY	292,412	0.0878%	422,192	29,501	-	29,501	1,171	17,467	4,730	23,368	27,958	(1,464)	26,494		
3280	SANDOVAL COUNTY	3,459,071	1.1262%	5,415,401	378,406	162,049.00	540,455	15,022	224,046	-	239,068	358,615	50,170	408,785		
3290	SANTA FE COUNTY	7,566,533	2.2854%	10,989,484	767,900	-	767,900	30,484	454,658	88,865	574,007	727,738	(27,513)	700,225		
3300	SIERRA COUNTY	697,943	0.2111%	1,015,087	70,930	-	70,930	2,816	41,996	7,468	52,280	67,220	(2,312)	64,908		
3310	SOCORRO COUNTY	550,922	0.1866%	897,277	62,698	43,810.00	106,508	2,489	37,122	-	39,611	59,419	13,564	72,983		
3320	TAOS COUNTY	1,358,397	0.3990%	1,918,616	134,065	-	134,065	5,322	79,377	44,059	128,758	127,053	(13,641)	113,412		
3330	TORRANCE COUNTY	499,741	0.1683%	809,281	56,549	37,338.00	93,887	2,245	33,482	-	35,727	53,592	11,560	65,152		
3340	UNION COUNTY	410,420	0.1287%	618,862	43,244	6,970.00	50,214	1,717	25,604	-	27,321	40,982	2,158	43,140		
3350	VALENCIA COUNTY	2,569,120	0.8028%	3,860,312	269,743	36,591.00	306,334	10,708	159,709	-	170,417	255,635	11,329	266,964		
3490	Corrales Village of	460,949	0.1825%	613,320	67,562	102,308.00	169,870	2,434	36,307	-	38,741	58,113	31,674	89,787		
4040	LOVING VILLAGE OF	245,796	0.0803%	386,127	26,981	12,197.00	39,178	1,071	15,975	-	17,046	25,570	3,776	29,346		
4250	RED RIVER TOWN OF	236,016	0.0751%	361,123	25,234	6,721.00	31,955	1,002	14,940	-	15,942	23,914	2,081	25,995		
4290	EDGEWOOD TOWN OF	664,692	0.2090%	1,004,989	70,224	12,695.00	82,919	2,788	41,578	-	44,366	66,552	3,930	70,482		
4300	CAPITAN VILLAGE OF	68,132	0.0261%	125,503	8,770	12,944.00	21,714	348	5,192	-	5,540	8,311	4,007	12,318		
4370	LIVINGSTON CITY OF	1,160,521	0.3332%	1,602,212	111,956	-	111,956	4,444	66,287	56,755	127,486	106,101	(17,571)	88,530		
4430	CARRIZO TOWN OF	168,536	0.0584%	280,820	19,623	16,678.00	36,301	779	11,618	-	12,397	18,596	5,163	23,759		
4440	TULAROSA VILLAGE OF	203,091	0.0651%	313,037	21,874	6,970.00	28,844	868	12,951	-	13,819	20,730	2,158	22,888		
4490	TAOS SKI VALLEY	76,281	0.0238%	114,444	7,997	996.00	8,993	317	4,735	-	5,052	7,579	308	7,887		
4500	ANTHONY CITY OF	191,356	0.0687%	330,348	23,083	24,892.00	47,975	916	13,667	-	14,583	21,876	7,707	29,583		
	Variations due to Rounding	(1,302)	0.0000%	4	(2)	-	(2)	-	-	(2)	-	(4)	307	303		
Totals		\$ 325,989,120	100.0000%	\$ 480,856,061	\$ 33,600,236	\$ -	\$ 4,375,075	\$ 37,975,311	\$ -	\$ 1,333,846	\$ 19,894,006	\$ 4,376,074	\$ 25,603,926	\$ 31,842,898	\$ -	\$ 31,842,898

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

Schedule of Pension Amounts
by Employers Participating
in the Municipal Fire Division

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYERS
PARTICIPATING IN THE MUNICIPAL FIRE DIVISION
JUNE 30, 2015**

Employer Code	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
		2014 Net Pension Liability	Alloc. %	2015 Net Pension Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions ¹	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
	Municipal Fire	417,399,357		516,118,192	20,325,810	10,885,435	5,745,626	36,956,871	-	620,819	-	5,744,992	6,365,811	49,467,724	-	49,467,724
Employer Allocation																
2010	ALAMOGORDO CITY OF	\$ 2,334,097	0.5622%	\$ 2,901,616	\$ 114,272	\$ 61,198	\$ 9,562	\$ 185,032	\$ 3,490	\$ -	\$ 3,490	\$ 278,108	\$ 2,960	\$ 281,068		
2020	ALBUQUERQUE CITY OF (REGULAR)	138,010,176	32.0708%	165,523,233	6,518,650	3,491,046	-	10,009,696	199,102	3,166,517	3,365,619	15,864,695	(980,346)	14,884,349		
2060	BELLEN CITY OF	1,118,630	0.2656%	1,370,810	53,985	28,912	-	82,897	1,649	7,650	9,299	131,386	(2,368)	129,018		
2080	BERNALILLO TOWN OF	897,826	0.2601%	1,342,423	52,867	28,313	143,426	224,606	1,615	-	1,615	128,666	44,404	173,070		
2090	BLOOMFIELD CITY OF	901,583	0.4054%	2,092,343	82,401	44,130	603,662	730,193	2,517	-	2,517	200,542	186,892	387,434		
2110	CARLSBAD CITY OF	11,886,699	3.0425%	15,702,896	618,413	331,189	620,555	1,570,157	18,888	-	18,888	1,505,056	192,122	1,697,178		
2160	CLAYTON TOWN OF	818,520	0.1815%	936,755	36,891	19,757	-	56,648	1,127	46,533	47,660	89,784	(14,407)	75,377		
2180	CLOVIS CITY OF	5,396,139	1.2779%	6,595,474	259,744	139,105	-	398,849	7,933	47,490	55,423	632,148	(14,703)	617,445		
2210	DEMING CITY OF	2,908,856	0.6787%	3,502,894	137,951	73,879	-	211,830	4,213	58,008	62,221	335,737	(17,959)	317,778		
2290	ESPANOLA CITY OF	1,994,752	0.5109%	2,636,848	103,845	55,614	105,179	264,638	3,172	-	3,172	252,731	32,563	285,294		
2310	FARMINGTON CITY OF	16,887,561	4.2055%	21,705,351	854,802	457,787	508,682	1,821,271	26,109	-	26,109	2,080,365	157,487	2,237,852		
2330	GALLUP CITY OF	6,874,567	1.7953%	9,265,870	364,909	195,426	472,667	1,033,002	11,146	-	11,146	888,094	146,336	1,034,430		
2350	GRANTS CITY OF	1,115,708	0.2727%	1,407,454	55,428	29,685	17,211	102,324	1,693	-	1,693	134,898	5,329	140,227		
2370	HOBBS CITY OF	12,743,202	3.1095%	16,048,695	632,031	338,483	180,079	1,150,593	19,304	-	19,304	1,538,199	55,752	1,593,951		
2400	LAS CRUCES CITY OF	23,884,009	5.8719%	30,305,944	1,193,511	639,182	477,447	2,310,140	36,454	-	36,454	2,904,695	147,817	3,052,512		
2410	LAS VEGAS CITY OF	2,459,317	0.5339%	2,755,555	108,519	58,117	-	166,636	3,315	176,254	179,569	264,108	(54,568)	209,540		
2440	LOS LUNAS VILLAGE OF	2,310,305	0.5068%	2,615,687	103,011	55,167	-	158,178	3,146	148,843	151,989	250,702	(46,082)	204,620		
2470	MESILLA TOWN OF	205,778	0.0496%	255,995	10,082	5,399	956	16,437	308	-	308	24,536	296	24,832		
2500	MORIARTY CITY OF	199,934	0.0497%	256,511	10,102	5,410	5,737	21,249	309	-	309	24,585	1,776	26,361		
2530	PECOS VILLAGE OF	41,323	0.0069%	35,612	1,402	751	-	2,153	43	9,562	9,605	3,413	(2,960)	453		
2550	PORTALES CITY OF	3,328,760	0.7843%	4,047,915	159,415	85,374	-	244,789	4,869	42,072	46,941	387,975	(13,025)	374,950		
2570	RATON CITY OF	1,709,668	0.4436%	2,289,500	90,165	48,288	108,366	246,819	2,754	-	2,754	219,439	33,550	252,989		
2620	RIO RANCHO CITY OF	17,732,794	4.3674%	22,540,946	887,709	475,410	379,281	1,742,400	27,114	-	27,114	2,160,453	117,424	2,277,877		
2630	ROSWELL CITY OF	13,745,378	3.2199%	16,618,490	654,471	350,500	-	1,004,971	19,990	233,305	253,295	1,592,811	(72,231)	1,520,580		
2650	RUIDOSO DOWNS THE CITY OF	115,620	0.0269%	138,836	5,468	2,928	-	8,396	167	2,550	2,717	13,307	(789)	12,518		
2660	RUIDOSO VILLAGE OF	2,880,890	0.7278%	3,756,308	147,931	79,224	119,840	346,995	4,518	-	4,518	360,026	37,102	397,128		
2690	SANTA FE CITY OF	29,910,003	6.8886%	35,553,318	1,400,164	749,854	-	2,150,018	42,766	883,501	926,267	3,407,634	(273,530)	3,134,104		
2720	SILVER CITY TOWN OF	3,792,491	0.8010%	4,134,107	162,810	87,192	-	250,002	4,973	342,947	347,920	396,236	(106,175)	290,061		
2730	SOCORRO CITY OF	1,999,760	0.4667%	2,408,724	94,861	50,802	-	145,663	2,897	39,522	42,419	230,866	(12,236)	218,630		
2770	TAOS TOWN OF	1,071,464	0.2769%	1,429,131	56,282	30,142	64,382	150,806	1,719	-	1,719	136,976	19,933	156,909		
2850	EUNICE CITY OF	725,023	0.1586%	818,563	32,237	17,264	-	49,501	985	48,127	49,112	78,456	(14,900)	63,556		
2900	ANGEL FIRE VILLAGE OF	667,422	0.1452%	749,404	29,513	15,806	-	45,319	901	46,853	47,754	71,827	(14,505)	57,322		
2950	SUNLAND PARK CITY OF	925,792	0.2512%	1,296,489	51,058	27,344	93,704	172,106	1,559	-	1,559	124,265	29,011	153,274		
2980	ARTESIA CITY OF	3,320,412	0.7936%	4,095,914	161,306	86,387	-	247,693	4,927	6,056	10,983	392,576	(1,875)	390,701		
3010	BERNALILLO COUNTY	43,557,710	10.7466%	55,465,158	2,184,333	1,169,814	991,548	4,345,695	66,717	-	66,717	5,316,098	306,981	5,623,079		
3090	DONA ANA COUNTY	2,337,436	0.5779%	2,982,647	117,463	62,907	62,907	237,421	57,051	-	57,051	285,874	17,663	303,537		
3100	EDDY COUNTY	-	0.0511%	263,736	10,386	5,562	162,868	178,816	317	-	317	25,278	50,423	75,701		
3170	LOS ALAMOS COUNTY	32,506,227	7.8438%	40,483,279	1,594,316	853,832	178,485	2,626,633	48,696	-	48,696	3,880,149	55,259	3,935,408		
3260	SAN JUAN COUNTY	1,832,801	0.4446%	2,294,661	90,369	48,397	17,530	156,296	2,760	-	2,760	219,934	5,427	225,361		
3280	SANDOVAL COUNTY	3,304,133	0.8613%	4,445,326	175,066	93,756	222,150	490,972	5,347	-	5,347	426,066	68,777	494,843		
3290	SANTA FE COUNTY	14,616,491	3.4080%	17,589,308	692,704	370,976	-	1,063,680	21,158	298,963	320,121	1,685,860	(92,558)	1,593,302		
3490	CORRALES VILLAGE OF	556,393	0.1947%	1,004,882	39,574	21,194	195,696	256,464	1,209	-	1,209	96,314	60,587	156,901		
4250	RED RIVER TOWN OF	308,458	0.0769%	396,895	15,631	8,371	9,562	33,564	477	-	477	38,041	2,960	41,001		
4370	LOVINGTON CITY OF	3,463,997	0.7859%	4,056,173	159,741	85,549	-	245,290	4,879	140,239	145,118	388,767	(43,417)	345,350		
	Variations due to Rounding	1,252	0.0001%	516	21	12	-	33	(1)	-	(1)	50	(197)			
Totals		\$ 417,399,357	100.0000%	\$ 516,118,192	\$ 20,325,810	\$ 10,885,435	\$ 5,745,626	\$ 36,956,871	\$ -	\$ 620,819	\$ -	\$ 5,744,992	\$ 6,365,811	\$ 49,467,724	\$ -	\$ 49,467,724

¹Deferred outflows and deferred inflows related to changes in proportion may not zero out between employers due to rounding.

Schedule of Other Pension Items
Municipal General Division

**NEW MEXICO PERA
SCHEDULE OF OTHER PENSION ITEMS
MUNICIPAL GENERAL DIVISION
JUNE 30, 2015**

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5
			(6.75%)	(8.75%)	(27,004,799)	(27,004,799)	(27,004,801)	54,807,607	-
Employer Allocation			1,735,951,486	423,977,958	(27,004,799)	(27,004,799)	(27,004,801)	54,807,607	-
2010	ALAMOGORDO CITY OF	0.9651%	\$ 16,753,668	\$ 4,091,811	\$ (260,623)	\$ (260,623)	\$ (260,623)	\$ 528,948	\$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	19.2677%	334,477,924	81,690,801	(5,203,204)	(5,203,204)	(5,203,204)	10,560,165	-
2030	ARCH HURLEY CONSERVANCY DIST	0.0455%	789,858	192,910	(12,287)	(12,287)	(12,287)	24,937	-
2040	AZTEC CITY OF	0.3587%	6,226,858	1,520,809	(96,866)	(96,866)	(96,866)	196,595	-
2050	BAYARD CITY OF	0.0844%	1,465,143	357,837	(22,792)	(22,792)	(22,792)	46,258	-
2060	BELÉN CITY OF	0.2327%	4,039,559	986,597	(62,840)	(62,840)	(62,840)	127,537	-
2080	BERNALILLO TOWN OF	0.2260%	3,923,250	958,190	(61,031)	(61,031)	(61,031)	123,865	-
2090	BLOOMFIELD CITY OF	0.3292%	5,714,752	1,395,735	(88,900)	(88,900)	(88,900)	180,427	-
2100	BOSQUE FARMS VILLAGE OF	0.0686%	1,190,863	290,849	(18,525)	(18,525)	(18,525)	37,598	-
2110	CARLSBAD CITY OF	1.8023%	31,287,054	7,641,355	(486,707)	(486,707)	(486,708)	987,798	-
2120	CARLSBAD SOIL AND WATER CONS DIST	0.0081%	140,612	34,342	(2,187)	(2,187)	(2,187)	4,439	-
2130	CHAMA VILLAGE OF	0.0472%	819,369	200,118	(12,746)	(12,746)	(12,746)	25,869	-
2140	CIMARRON VILLAGE OF	0.0193%	335,039	81,828	(5,212)	(5,212)	(5,212)	10,578	-
2150	CLAUNCH PINTO SOIL AND WATER CONS DIST	0.0067%	116,309	28,407	(1,809)	(1,809)	(1,809)	3,672	-
2160	CLAYTON TOWN OF	0.1394%	2,419,916	591,025	(37,645)	(37,645)	(37,645)	76,402	-
2170	CLOUDCROFT VILLAGE OF	0.0394%	683,965	167,047	(10,640)	(10,640)	(10,640)	21,594	-
2180	CLOVIS CITY OF	0.1337%	2,320,967	566,859	(36,105)	(36,105)	(36,105)	73,278	-
2190	CUBA VILLAGE OF	0.0469%	814,161	198,846	(12,665)	(12,665)	(12,665)	25,705	-
2200	CUBA SOIL AND WATER CONS DIST	0.0061%	105,893	25,863	(1,647)	(1,647)	(1,647)	3,343	-
2210	DEMING CITY OF	0.4066%	7,058,379	1,723,894	(109,802)	(109,802)	(109,802)	222,848	-
2220	DES MOINES VILLAGE OF	0.0072%	124,989	30,526	(1,944)	(1,944)	(1,944)	3,946	-
2230	DEXTER TOWN OF	0.0236%	409,685	100,059	(6,373)	(6,373)	(6,373)	12,935	-
2240	EAST RIO ARRIBA SOIL AND WATER CONS. DIST.	0.0064%	111,101	27,135	(1,728)	(1,728)	(1,728)	3,508	-
2250	EAST TORRANCE SOIL AND WATER CONS DIST	0.0045%	78,118	19,079	(1,215)	(1,215)	(1,215)	2,466	-
2270	ELIDA TOWN OF	0.0086%	149,292	36,462	(2,322)	(2,322)	(2,322)	4,713	-
2290	ESPANOLA CITY OF	0.4599%	7,983,641	1,949,875	(124,195)	(124,195)	(124,195)	252,060	-
2300	ESTANCIA TOWN OF	0.0337%	585,016	142,881	(9,101)	(9,101)	(9,101)	18,470	-
2310	FARMINGTON CITY OF	3.3881%	58,815,772	14,364,797	(914,950)	(914,950)	(914,950)	1,856,937	-
2320	FT SUMNER VILLAGE OF	0.0531%	921,790	225,132	(14,340)	(14,340)	(14,340)	29,103	-
2330	GALLUP CITY OF	1.0499%	18,225,755	4,451,345	(283,523)	(283,523)	(283,523)	575,425	-
2340	GRADY VILLAGE OF	0.0054%	93,741	22,895	(1,458)	(1,458)	(1,458)	2,960	-
2350	GRANTS CITY OF	0.2479%	4,303,424	1,051,041	(66,945)	(66,945)	(66,945)	135,868	-
2360	HATCH VILLAGE OF	0.0524%	909,639	222,164	(14,151)	(14,151)	(14,151)	28,719	-
2370	HOBBS CITY OF	1.5029%	26,089,615	6,371,965	(405,855)	(405,855)	(405,855)	823,704	-
2380	JAL CITY OF	0.0755%	1,310,643	320,103	(20,389)	(20,389)	(20,389)	41,380	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0221%	383,645	93,699	(5,968)	(5,968)	(5,968)	12,112	-
2400	LAS CRUCES CITY OF	5.0272%	87,269,753	21,314,220	(1,357,585)	(1,357,585)	(1,357,585)	2,755,288	-
2410	LAS VEGAS CITY OF	0.7782%	13,509,174	3,299,396	(210,151)	(210,151)	(210,151)	426,513	-
2420	LOGAN VILLAGE OF	0.0424%	736,043	179,767	(11,450)	(11,450)	(11,450)	23,238	-
2430	LORDSBURG CITY OF	0.0775%	1,345,362	328,583	(20,929)	(20,929)	(20,929)	42,476	-
2440	LOS LUNAS VILLAGE OF	0.5273%	9,153,672	2,235,636	(142,396)	(142,396)	(142,396)	289,001	-
2450	LOS RANCHOS VILLAGE OF	0.0601%	1,043,307	254,811	(16,230)	(16,230)	(16,230)	32,939	-
2460	MAGDALENA VILLAGE OF	0.0126%	218,730	53,421	(3,403)	(3,403)	(3,403)	6,906	-
2470	MESILLA TOWN OF	0.0994%	1,725,536	421,434	(26,843)	(26,843)	(26,843)	54,479	-
2480	MID. RIO GRANDE CONS. DIST.	0.9641%	16,736,308	4,087,571	(260,353)	(260,353)	(260,353)	528,400	-
2490	MILAN VILLAGE OF	0.1066%	1,850,524	451,961	(28,787)	(28,787)	(28,787)	58,425	-
2500	MORIARTY CITY OF	0.0751%	1,303,700	318,407	(20,281)	(20,281)	(20,281)	41,161	-
2510	MOUNTAINAIR TOWN OF	0.0284%	493,010	120,410	(7,669)	(7,669)	(7,669)	15,565	-
2520	NORTH CENTRAL NEW MEXICO ECONOMIC	0.2135%	3,706,256	905,193	(57,655)	(57,655)	(57,655)	117,014	-
2530	PECOS VILLAGE OF	0.0302%	524,257	128,041	(8,155)	(8,155)	(8,155)	16,552	-

**NEW MEXICO PERA
SCHEDULE OF OTHER PENSION ITEMS
MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5
			(6.75%)	(8.75%)					
	Municipal General		1,735,951,486	423,977,958	(27,004,799)	(27,004,799)	(27,004,801)	54,807,607	-
			Employer Allocation						
2540	PECOS VALLEY CONS. DISTRICT	0.0439%	\$ 762,083	\$ 186,126	\$ (11,855)	\$ (11,855)	\$ (11,855)	\$ 24,061	\$ -
2550	PORTALES CITY OF	0.3595%	6,240,746	1,524,201	(97,082)	(97,082)	(97,082)	197,033	-
2560	QUESTA VILLAGE OF	0.0473%	821,105	200,542	(12,773)	(12,773)	(12,773)	25,924	-
2570	RATON CITY OF	0.2364%	4,103,789	1,002,284	(63,839)	(63,839)	(63,839)	129,565	-
2580	RATON PUBLIC SERVICE	0.0955%	1,657,834	404,899	(25,790)	(25,790)	(25,790)	52,341	-
2590	REGION V HOUSING AUTHORITY	0.0386%	670,077	163,655	(10,424)	(10,424)	(10,424)	21,156	-
2600	REGION VI HOUSING AUTHORITY	0.0711%	1,234,262	301,448	(19,200)	(19,200)	(19,200)	38,968	-
2610	RESERVE VILLAGE OF	0.0146%	253,449	61,901	(3,943)	(3,943)	(3,943)	8,002	-
2620	RIO RANCHO CITY OF	1.8732%	32,517,843	7,941,955	(505,854)	(505,854)	(505,854)	1,026,656	-
2630	ROSWELL CITY OF	1.4088%	24,456,085	5,973,001	(380,444)	(380,444)	(380,444)	772,130	-
2640	ROY VILLAGE OF	0.0101%	175,331	42,822	(2,727)	(2,727)	(2,727)	5,536	-
2650	RUIDOSO DOWNS THE CITY OF	0.1515%	2,629,967	642,327	(40,912)	(40,912)	(40,912)	83,034	-
2660	RUIDOSO VILLAGE OF	0.7087%	12,302,688	3,004,732	(191,383)	(191,383)	(191,383)	388,422	-
2670	S N M E D D	0.0515%	894,015	218,349	(13,907)	(13,907)	(13,907)	28,226	-
2680	SAN YSIDRO VILLAGE OF	0.0069%	119,781	29,254	(1,863)	(1,863)	(1,863)	3,782	-
2690	SANTA FE CITY OF	5.4635%	94,843,709	23,164,036	(1,475,407)	(1,475,407)	(1,475,407)	2,994,414	-
2710	SANTA ROSA CITY OF	0.1257%	2,182,091	532,940	(33,945)	(33,945)	(33,945)	68,893	-
2720	SILVER CITY TOWN OF	0.3926%	6,815,346	1,664,537	(106,021)	(106,021)	(106,021)	215,175	-
2730	SOCORRO CITY OF	0.3869%	6,716,396	1,640,371	(104,482)	(104,482)	(104,482)	212,051	-
2740	SOUTHWEST NEW MEXICO COG	0.0234%	406,213	99,211	(6,319)	(6,319)	(6,319)	12,825	-
2750	SPRINGER TOWN OF	0.0385%	668,341	163,232	(10,397)	(10,397)	(10,397)	21,101	-
2760	T OR C CITY OF	0.2908%	5,048,147	1,232,928	(78,530)	(78,530)	(78,530)	159,381	-
2770	TAOS TOWN OF	0.5054%	8,773,499	2,142,785	(136,482)	(136,482)	(136,482)	276,998	-
2780	TEXICO CITY OF	0.0137%	237,825	58,085	(3,700)	(3,700)	(3,700)	7,509	-
2790	TIERRA Y MONTES SWCD	0.0224%	388,853	94,971	(6,049)	(6,049)	(6,049)	12,277	-
2800	TIERAS VILLAGE OF	0.0242%	420,100	102,603	(6,535)	(6,535)	(6,535)	13,263	-
2810	TUCUMCARI CITY OF	0.3336%	5,791,134	1,414,390	(90,088)	(90,088)	(90,088)	182,838	-
2830	WAGON MOUND VILLAGE OF	0.0098%	170,123	41,550	(2,646)	(2,646)	(2,646)	5,371	-
2840	WILLIAMSBURG VILLAGE OF	0.0062%	107,629	26,287	(1,674)	(1,674)	(1,674)	3,398	-
2850	EUNICE CITY OF	0.2545%	4,417,997	1,079,024	(68,727)	(68,727)	(68,727)	139,485	-
2860	NORTHWEST NM COUNCIL OF GOVERNMENTS	0.0304%	527,729	128,889	(8,209)	(8,209)	(8,209)	16,662	-
2870	NORTHWEST NM REGIONAL SOLID WASTE AUTH	0.1486%	2,579,624	630,031	(40,129)	(40,129)	(40,129)	81,444	-
2880	MELROSE VILLAGE OF	0.0126%	218,730	53,421	(3,403)	(3,403)	(3,403)	6,906	-
2900	ANGEL FIRE VILLAGE OF	0.1876%	3,256,645	795,383	(50,661)	(50,661)	(50,661)	102,819	-
2910	TIMBERON WATER AND SANITATION DISTRICT	0.0105%	182,275	44,518	(2,836)	(2,836)	(2,836)	5,755	-
2920	MOSQUERO VILLAGE OF	0.0042%	72,910	17,807	(1,134)	(1,134)	(1,134)	2,302	-
2930	EAGLE NEST VILLAGE OF	0.0187%	324,623	79,284	(5,050)	(5,050)	(5,050)	10,249	-
2940	EMW GAS ASSOCIATION	0.0907%	1,574,508	384,548	(24,493)	(24,493)	(24,493)	49,710	-
2950	SUNLAND PARK CITY OF	0.1174%	2,038,007	497,750	(31,704)	(31,704)	(31,704)	64,344	-
2960	HAGERMAN TOWN OF	0.0188%	326,359	79,708	(5,077)	(5,077)	(5,077)	10,304	-
2970	SANTA CLARA VILLAGE OF	0.0060%	104,157	25,439	(1,620)	(1,620)	(1,620)	3,288	-
2980	ARTESIA CITY OF	0.2847%	4,942,254	1,207,065	(76,883)	(76,883)	(76,883)	156,037	-
2990	MAXWELL VILLAGE OF	0.0118%	204,842	50,029	(3,187)	(3,187)	(3,187)	6,467	-
3010	BERNALILLO COUNTY	11.2212%	194,794,588	47,575,415	(3,030,263)	(3,030,263)	(3,030,263)	6,150,071	-
3020	CATRON COUNTY	0.1194%	2,072,726	506,230	(32,244)	(32,244)	(32,244)	65,440	-
3030	CHAVES COUNTY	1.1130%	19,321,140	4,718,875	(300,563)	(300,563)	(300,563)	610,009	-
3040	CIBOLA COUNTY	0.4586%	7,961,074	1,944,363	(123,844)	(123,844)	(123,844)	251,348	-
3050	COLFAX COUNTY	0.2921%	5,070,714	1,238,440	(78,881)	(78,881)	(78,881)	160,093	-
3060	CURRY COUNTY	0.5457%	9,473,087	2,313,648	(147,365)	(147,365)	(147,365)	299,085	-
3070	DE BACA COUNTY	0.1202%	2,086,614	509,622	(32,460)	(32,460)	(32,460)	65,879	-

**NEW MEXICO PERA
SCHEDULE OF OTHER PENSION ITEMS
MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase	Year 1	Year 2	Year 3	Year 4	Year 5	
			Discount Rate (6.75%)	Discount Rate (8.75%)						
	Municipal General		1,735,951,486	423,977,958	(27,004,799)	(27,004,799)	(27,004,801)	54,807,607	-	
Employer Allocation										
3090	DONA ANA COUNTY	2.7176%	\$ 47,176,218	\$ 11,522,025	\$ (733,882)	\$ (733,882)	\$ (733,882)	\$ 1,489,452	\$ -	
3100	EDDY COUNTY	1.5784%	27,400,258	6,692,068	(426,244)	(426,244)	(426,244)	865,083	-	
3110	GRANT COUNTY	0.5906%	10,252,529	2,504,014	(159,490)	(159,490)	(159,490)	323,694	-	
3120	GUADALUPE COUNTY	0.1623%	2,817,449	688,116	(43,829)	(43,829)	(43,829)	88,953	-	
3130	HARDING COUNTY	0.0705%	1,223,846	298,904	(19,038)	(19,038)	(19,038)	38,639	-	
3140	HIDALGO COUNTY	0.1613%	2,800,090	683,876	(43,559)	(43,559)	(43,559)	88,405	-	
3150	LEA COUNTY	1.2183%	21,149,097	5,165,323	(328,999)	(328,999)	(328,999)	667,721	-	
3160	LINCOLN COUNTY	0.3482%	6,044,583	1,476,291	(94,031)	(94,031)	(94,031)	190,840	-	
3170	LOS ALAMOS COUNTY	3.0997%	53,809,288	13,142,045	(837,068)	(837,068)	(837,068)	1,698,871	-	
3180	LUNA COUNTY	0.7584%	13,165,456	3,215,449	(204,804)	(204,804)	(204,804)	415,661	-	
3200	MCKINLEY COUNTY	1.0546%	18,307,344	4,471,272	(284,793)	(284,793)	(284,793)	578,001	-	
3210	MORA COUNTY	0.0891%	1,546,733	377,764	(24,061)	(24,061)	(24,061)	48,834	-	
3220	OTERO COUNTY	0.7734%	13,425,849	3,279,046	(208,855)	(208,855)	(208,855)	423,882	-	
3230	QUAY COUNTY	0.1868%	3,242,757	791,991	(50,445)	(50,445)	(50,445)	102,381	-	
3240	RIO ARRIBA COUNTY	1.3302%	23,091,627	5,639,755	(359,218)	(359,218)	(359,218)	729,051	-	
3250	ROOSEVELT COUNTY	0.2761%	4,792,962	1,170,603	(74,560)	(74,560)	(74,560)	151,324	-	
3260	SAN JUAN COUNTY	2.9401%	51,038,710	12,465,376	(793,968)	(793,968)	(793,968)	1,611,398	-	
3270	SAN MIGUEL COUNTY	0.4176%	7,249,333	1,770,532	(112,772)	(112,772)	(112,772)	228,877	-	
3280	SANDOVAL COUNTY	1.7429%	30,255,898	7,389,512	(470,667)	(470,667)	(470,667)	955,242	-	
3290	SANTA FE COUNTY	3.5710%	61,990,828	15,140,253	(964,341)	(964,341)	(964,341)	1,957,180	-	
3300	SIERRA COUNTY	0.2520%	4,374,598	1,068,424	(68,052)	(68,052)	(68,052)	138,115	-	
3310	SOCORRO COUNTY	0.3247%	5,636,634	1,376,656	(87,685)	(87,685)	(87,685)	177,960	-	
3320	TAOS COUNTY	1.0725%	18,618,080	4,547,164	(289,626)	(289,626)	(289,626)	587,812	-	
3330	TORRANCE COUNTY	0.3025%	5,251,253	1,282,533	(81,690)	(81,690)	(81,690)	165,793	-	
3340	UNION COUNTY	0.1298%	2,253,265	550,323	(35,052)	(35,052)	(35,052)	71,140	-	
3350	VALENCIA COUNTY	0.6868%	11,922,515	2,911,881	(185,469)	(185,469)	(185,469)	376,419	-	
3360	DE BACA FAMILY PRACTICE CLINIC, INC.	0.1928%	3,346,914	817,430	(52,065)	(52,065)	(52,065)	105,669	-	
3370	SOUTHWEST SOLID WASTE	0.0448%	777,706	189,942	(12,098)	(12,098)	(12,098)	24,554	-	
3380	S S C A F C A	0.0873%	1,515,486	370,133	(23,575)	(23,575)	(23,575)	47,847	-	
3390	CHAVES SOIL AND WATER CONS DIST	0.0080%	138,876	33,918	(2,160)	(2,160)	(2,160)	4,385	-	
3400	RIO ARRIBA COUNTY HOUSING AUTHORITY	0.0155%	269,072	65,717	(4,186)	(4,186)	(4,186)	8,495	-	
3410	TAOS SOIL AND WATER CONSERVATION DIST	0.0355%	616,263	150,512	(9,587)	(9,587)	(9,587)	19,457	-	
3420	SIERRA SOIL AND WATER CONSERVATION DIST	0.0086%	149,292	36,462	(2,322)	(2,322)	(2,322)	4,713	-	
3430	ESTANCIA VALLEY SOLID WASTE AUTHORITY	0.0638%	1,107,537	270,498	(17,229)	(17,229)	(17,229)	34,967	-	
3440	GREENTREE SOLID WASTE AUTHORITY	0.0543%	942,622	230,220	(14,664)	(14,664)	(14,664)	29,761	-	
3450	NORTH CENTRAL REGIONAL TRANSIT DIST	0.1865%	3,237,550	790,719	(50,364)	(50,364)	(50,364)	102,216	-	
3460	ELEPHANT BUTTE IRRIGATION DISTRICT	0.3157%	5,480,399	1,338,498	(85,254)	(85,254)	(85,254)	173,028	-	
3470	SOCORRO SOIL AND WATER DISTRICT	0.0114%	197,898	48,333	(3,079)	(3,079)	(3,079)	6,248	-	
3480	CIUDAD SOIL AND WATER CONSERVATION	0.0027%	46,871	11,447	(729)	(729)	(729)	1,480	-	
3490	CORRALES VILLAGE OF	0.0968%	1,680,401	410,411	(26,141)	(26,141)	(26,141)	53,054	-	
4000	WILLARD VILLAGE OF	0.0012%	20,831	5,088	(324)	(324)	(324)	658	-	
4010	SOUTH CENTRAL COUNCIL OF GOG	0.0344%	597,167	145,848	(9,290)	(9,290)	(9,290)	18,854	-	
4020	ELEPHANT BUTTE CITY OF	0.0310%	538,145	131,433	(8,371)	(8,371)	(8,371)	16,990	-	
4030	ANTHONY WATER AND SANITATION DIST.	0.0449%	779,442	190,366	(12,125)	(12,125)	(12,125)	24,609	-	
4040	LOVING VILLAGE OF	0.0367%	637,094	155,600	(9,911)	(9,911)	(9,911)	20,114	-	
4050	VAUGHN TOWN OF	0.0149%	258,657	63,173	(4,024)	(4,024)	(4,024)	8,166	-	
4060	EL PRADO WATER AND SANITATION DIST	0.0118%	204,842	50,029	(3,187)	(3,187)	(3,187)	6,467	-	
4070	EDGEWOOD SOIL AND WATER CONSERV DIST	0.0099%	171,859	41,974	(2,673)	(2,673)	(2,673)	5,426	-	
4090	BAYARD HOUSING AUTHORITY	0.0126%	218,730	53,421	(3,403)	(3,403)	(3,403)	6,906	-	
4100	CLOVIS CITY OF HOUSING AUTHORITY	0.0448%	777,706	189,942	(12,098)	(12,098)	(12,098)	24,554	-	

**NEW MEXICO PERA
SCHEDULE OF OTHER PENSION ITEMS
MUNICIPAL GENERAL DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
			Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate	Year 1	Year 2	Year 3	Year 4	Year 5	
			(6.75%)	(8.75%)	(27,004,799)	(27,004,799)	(27,004,801)	54,807,607	-	
			1,735,951,486	423,977,958						
Employer Allocation										
4110	CUBA HOUSING AUTHORITY	0.0045%	\$ 78,118	\$ 19,079	\$ (1,215)	\$ (1,215)	\$ (1,215)	\$ 2,466	\$ -	
4130	FT. SUMNER VILLAGE OF HOUSING AUTH.	0.0116%	201,370	49,181	(3,133)	(3,133)	(3,133)	6,358	-	
4140	GALLUP CITY OF HOUSING AUTHORITY	0.0502%	871,448	212,837	(13,556)	(13,556)	(13,556)	27,513	-	
4150	MESILLA VALLEY PUBLIC HOUSING AUTHORITY	0.0926%	1,607,491	392,604	(25,006)	(25,006)	(25,006)	50,752	-	
4160	LORDSBURG CITY HOUSING AUTHORITY	0.0120%	208,314	50,877	(3,241)	(3,241)	(3,241)	6,577	-	
4170	RATON CITY OF HOUSING AUTHORITY	0.0323%	560,712	136,945	(8,723)	(8,723)	(8,723)	17,703	-	
4180	T OR C CITY OF HOUSING AUTHORITY	0.0782%	1,357,514	331,551	(21,118)	(21,118)	(21,118)	42,860	-	
4200	SANTA CLARA VILLAGE OF HOUSING AUTHORITY	0.0038%	65,966	16,111	(1,026)	(1,026)	(1,026)	2,083	-	
4215	NORTHERN REGIONAL HOUSING AUTHORITY	0.0367%	637,094	155,600	(9,911)	(9,911)	(9,911)	20,114	-	
4250	RED RIVER TOWN OF	0.1434%	2,489,354	607,984	(38,725)	(38,725)	(38,725)	78,594	-	
4260	SANTA FE CITY OF HOUSING AUTHORITY	0.1685%	2,925,078	714,403	(45,503)	(45,503)	(45,503)	92,351	-	
4270	SANTA FE CITY SOLID WASTE MANAGEMENT	0.2097%	3,640,290	889,082	(56,629)	(56,629)	(56,629)	114,932	-	
4290	EDGEWOOD TOWN OF	0.0820%	1,423,480	347,662	(22,144)	(22,144)	(22,144)	44,942	-	
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	0.1411%	2,449,428	598,233	(38,104)	(38,104)	(38,104)	77,334	-	
4320	EL VALLE DE LOS RANCHOS WATER & SANITATION DIST.	0.0134%	232,617	56,813	(3,619)	(3,619)	(3,619)	7,344	-	
4330	POJOAQUE VALLEY IRRIGATION DISTRICT	0.0065%	112,837	27,559	(1,755)	(1,755)	(1,755)	3,562	-	
4340	CARLSBAD IRRIGATION DISTRICT	0.0732%	1,270,716	310,352	(19,768)	(19,768)	(19,768)	40,119	-	
4350	COLUMBUS VILLAGE OF	0.0332%	576,336	140,761	(8,966)	(8,966)	(8,966)	18,196	-	
4370	LOVINGTON CITY OF	0.0688%	1,194,335	291,697	(18,579)	(18,579)	(18,579)	37,708	-	
4380	ABQ BERNALILLO COUNTY WATER AUTHORITY	3.7432%	64,980,136	15,870,343	(1,010,844)	(1,010,844)	(1,010,844)	2,051,558	-	
4390	SAN JUAN WATER COMMISSION	0.0379%	657,926	160,688	(10,235)	(10,235)	(10,235)	20,772	-	
4400	OTIS MUTUAL DOMESTIC WATER CONS. & SEWAGE WORKS	0.0308%	534,673	130,585	(8,317)	(8,317)	(8,317)	16,881	-	
4410	CARRIZOZO SOIL & WATER CONSERVATION DIST.	0.0013%	22,567	5,512	(351)	(351)	(351)	712	-	
4420	UPPER HONDO SOIL & WATER CONSERVATION DIST.	0.0093%	161,443	39,430	(2,511)	(2,511)	(2,511)	5,097	-	
4430	CARRIZOZO TOWN OF	0.0111%	192,691	47,062	(2,998)	(2,998)	(2,998)	6,084	-	
4440	TULAROSA VILLAGE OF	0.0572%	992,964	242,515	(15,447)	(15,447)	(15,447)	31,350	-	
4450	WESTERN MORA SOIL & WATER CONSERVATION DIST.	0.0024%	41,663	10,175	(648)	(648)	(648)	1,315	-	
4460	ANIMAL SERVICE CENTER OF THE MESILLA VALLEY	0.0766%	1,329,739	324,767	(20,686)	(20,686)	(20,686)	41,983	-	
4470	ELDORADO AREA WATER & SANITATION DIST.	0.0183%	317,679	77,588	(4,942)	(4,942)	(4,942)	10,030	-	
4480	REGIONAL EMER. DISPATCH AUTH. (EDDY COUNTY CCA)	0.0591%	1,025,947	250,571	(15,960)	(15,960)	(15,960)	32,391	-	
4490	TAOS SKI VALLEY	0.0446%	774,234	189,094	(12,044)	(12,044)	(12,044)	24,444	-	
4500	ANTHONY CITY OF	0.0243%	421,836	103,027	(6,562)	(6,562)	(6,562)	13,318	-	
4510	CAMINO REAL REGIONAL UTILITY AUTHORITY	0.0473%	821,105	200,542	(12,773)	(12,773)	(12,773)	25,924	-	
4520	SPRINGER HOUSING AUTHORITY	0.0124%	215,258	52,573	(3,349)	(3,349)	(3,349)	6,796	-	
4530	MORA MUTUAL DOMESTIC WATER & MUTUAL SEWAGE ASSOC.	0.0056%	97,213	23,743	(1,512)	(1,512)	(1,512)	3,069	-	
4550	DONA ANA MUTUAL DOMESTIC WATER CONSUMERS ASSOC.	0.0719%	1,248,149	304,840	(19,416)	(19,416)	(19,416)	39,407	-	
4560	ALBUQUERQUE HOUSING AUTHORITY	0.2256%	3,916,307	956,494	(60,923)	(60,923)	(60,923)	123,646	-	
	Variations due to Rounding	-0.0003%	(5,203)	(1,275)	78	78	77	(170)	-	
Totals			100.0000%	\$ 1,735,951,486	\$ 423,977,958	\$ (27,004,799)	\$ (27,004,799)	\$ (27,004,801)	\$ 54,807,607	\$ -

Schedule of Other Pension Items
Municipal Police Division

**NEW MEXICO PERA
SCHEDULE OF OTHER PENSION ITEMS
MUNICIPAL POLICE DIVISION
JUNE 30, 2015**

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase	Year 1	Year 2	Year 3	Year 4	Year 5
			Discount Rate (6.75%)	Discount Rate (8.75%)					
	Municipal Police		794,104,786	223,886,009	(4,094,404)	(4,094,404)	(4,094,402)	24,655,594	-
Employer Allocation									
2010	ALAMOGORDO CITY OF	1.2572%	\$ 9,983,485	\$ 2,814,695	\$ (51,475)	\$ (51,475)	\$ (51,475)	\$ 309,970	\$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	29.0332%	230,554,031	65,001,273	(1,188,737)	(1,188,737)	(1,188,736)	7,158,308	-
2040	AZTEC CITY OF	0.3715%	2,950,099	831,737	(15,211)	(15,211)	(15,211)	91,596	-
2050	BAYARD CITY OF	0.1013%	804,428	226,797	(4,148)	(4,148)	(4,148)	24,976	-
2060	BELEN CITY OF	0.3881%	3,081,921	868,902	(15,890)	(15,890)	(15,890)	95,688	-
2080	BERNALILLO TOWN OF	0.4978%	3,953,054	1,114,505	(20,382)	(20,382)	(20,382)	122,736	-
2090	BLOOMFIELD CITY OF	0.5350%	4,248,461	1,197,790	(21,905)	(21,905)	(21,905)	131,907	-
2100	BOSQUE FARMS VILLAGE OF	0.2683%	2,130,583	600,686	(10,985)	(10,985)	(10,985)	66,151	-
2110	CARLSBAD CITY OF	1.8730%	14,873,583	4,193,385	(76,688)	(76,688)	(76,688)	461,799	-
2140	CIMARRON VILLAGE OF	0.0279%	221,555	62,464	(1,142)	(1,142)	(1,142)	6,879	-
2160	CLAYTON TOWN OF	0.1482%	1,176,863	331,799	(6,068)	(6,068)	(6,068)	36,540	-
2170	CLOUDCROFT VILLAGE OF	0.0568%	451,052	127,167	(2,326)	(2,326)	(2,326)	14,004	-
2180	CLOVIS CITY OF	0.6532%	5,187,092	1,462,423	(26,745)	(26,745)	(26,745)	161,050	-
2190	CUBA VILLAGE OF	0.0775%	615,431	173,512	(3,173)	(3,173)	(3,173)	19,108	-
2210	DEMING CITY OF	0.7341%	5,829,523	1,643,547	(30,057)	(30,057)	(30,057)	180,997	-
2230	DEXTER TOWN OF	0.0950%	754,400	212,692	(3,890)	(3,890)	(3,890)	23,423	-
2270	ELIDA TOWN OF	0.0256%	203,291	57,315	(1,048)	(1,048)	(1,048)	6,312	-
2290	ESPANOLA CITY OF	0.4481%	3,558,384	1,003,233	(18,347)	(18,347)	(18,347)	110,482	-
2300	ESTANCIA TOWN OF	0.0476%	377,994	106,570	(1,949)	(1,949)	(1,949)	11,736	-
2310	FARMINGTON CITY OF	3.7495%	29,774,959	8,394,606	(153,520)	(153,520)	(153,520)	924,461	-
2330	GALLUP CITY OF	1.5863%	12,596,884	3,551,504	(64,950)	(64,950)	(64,949)	391,112	-
2350	GRANTS CITY OF	0.3859%	3,064,450	863,976	(15,800)	(15,800)	(15,800)	95,146	-
2360	HATCH VILLAGE OF	0.1502%	1,192,745	336,277	(6,150)	(6,150)	(6,150)	37,033	-
2370	HOBBS CITY OF	2.6591%	21,116,040	5,953,353	(108,874)	(108,874)	(108,874)	655,617	-
2380	JAL CITY OF	0.0620%	492,345	138,809	(2,539)	(2,539)	(2,539)	15,286	-
2390	JEMEZ SPRINGS VILLAGE OF	0.0032%	25,411	7,164	(131)	(131)	(131)	789	-
2400	LAS CRUCES CITY OF	5.0069%	39,760,033	11,209,749	(205,003)	(205,003)	(205,003)	1,234,481	-
2410	LAS VEGAS CITY OF	0.7347%	5,834,288	1,644,891	(30,082)	(30,082)	(30,082)	181,145	-
2420	LOGAN VILLAGE OF	0.0545%	432,787	122,018	(2,231)	(2,231)	(2,231)	13,437	-
2430	LORDSBURG CITY OF	0.1836%	1,457,976	411,055	(7,517)	(7,517)	(7,517)	45,268	-
2440	LOS LUNAS VILLAGE OF	0.7709%	6,121,754	1,725,937	(31,564)	(31,564)	(31,564)	190,070	-
2460	MAGDALENA VILLAGE OF	0.0170%	134,998	38,061	(696)	(696)	(696)	4,191	-
2470	MESILLA TOWN OF	0.1266%	1,005,337	283,440	(5,184)	(5,184)	(5,184)	31,214	-
2490	MILAN VILLAGE OF	0.0556%	441,522	124,481	(2,276)	(2,276)	(2,276)	13,709	-
2500	MORIARTY CITY OF	0.1614%	1,281,685	361,352	(6,608)	(6,608)	(6,608)	39,794	-
2510	MOUNTAINAIR TOWN OF	0.0194%	154,056	43,434	(794)	(794)	(794)	4,783	-
2550	PORTALES CITY OF	0.5276%	4,189,697	1,181,223	(21,602)	(21,602)	(21,602)	130,083	-
2560	QUESTA VILLAGE OF	0.0504%	400,229	112,839	(2,064)	(2,064)	(2,064)	12,426	-
2570	RATON CITY OF	0.3133%	2,487,930	701,435	(12,828)	(12,828)	(12,828)	77,246	-
2620	RIO RANCHO CITY OF	3.2623%	25,906,080	7,303,833	(133,572)	(133,572)	(133,572)	804,339	-
2630	ROSWELL CITY OF	2.2946%	18,221,528	5,137,288	(93,950)	(93,950)	(93,950)	565,747	-
2650	RUIDOSO DOWNS THE CITY OF	0.1384%	1,099,041	309,858	(5,667)	(5,667)	(5,667)	34,123	-
2660	RUIDOSO VILLAGE OF	0.6304%	5,006,037	1,411,377	(25,811)	(25,811)	(25,811)	155,429	-
2680	SAN YSIDRO VILLAGE OF	0.0112%	88,940	25,075	(459)	(459)	(459)	2,761	-
2690	SANTA FE CITY OF	4.7084%	37,389,630	10,541,449	(192,781)	(192,781)	(192,781)	1,160,884	-
2710	SANTA ROSA CITY OF	0.1370%	1,087,924	306,724	(5,609)	(5,609)	(5,609)	33,778	-
2720	SILVER CITY TOWN OF	0.6921%	5,495,999	1,549,515	(28,337)	(28,337)	(28,337)	170,641	-
2730	SOCORRO CITY OF	0.3163%	2,511,753	708,151	(12,951)	(12,951)	(12,951)	77,986	-
2750	SPRINGER TOWN OF	0.0249%	197,732	55,748	(1,020)	(1,020)	(1,020)	6,139	-
2760	T O R C CITY OF	0.2904%	2,306,080	650,165	(11,890)	(11,890)	(11,890)	71,600	-

**NEW MEXICO PERA
SCHEDULE OF OTHER PENSION ITEMS
MUNICIPAL POLICE DIVISION (CONTINUED)
JUNE 30, 2015**

Employer Code	Employer	Alloc. %	Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
			Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase	Year 1	Year 2	Year 3	Year 4	Year 5
			Discount Rate (6.75%)	Discount Rate (8.75%)					
	Municipal Police		794,104,786	223,886,009	(4,094,404)	(4,094,404)	(4,094,402)	24,655,594	-
			Employer Allocation						
2770	TAOS TOWN OF	0.4844%	\$ 3,846,644	\$ 1,084,504	\$ (19,833)	\$ (19,833)	\$ (19,833)	\$ 119,432	\$ -
2780	TEXICO CITY OF	0.0236%	187,409	52,837	(966)	(966)	(966)	5,819	-
2810	TUCUMCARI CITY OF	0.2302%	1,828,029	515,386	(9,425)	(9,425)	(9,425)	56,757	-
2850	EUNICE CITY OF	0.2734%	2,171,082	612,104	(11,194)	(11,194)	(11,194)	67,408	-
2880	MELROSE VILLAGE OF	0.0000%	-	-	-	-	-	-	-
2900	ANGEL FIRE VILLAGE OF	0.0888%	705,165	198,811	(3,636)	(3,636)	(3,636)	21,894	-
2950	SUNLAND PARK CITY OF	0.3715%	2,950,099	831,737	(15,211)	(15,211)	(15,211)	91,596	-
2960	HAGERMAN TOWN OF	0.0889%	705,959	199,035	(3,640)	(3,640)	(3,640)	21,919	-
2980	ARTESIA CITY OF	0.8197%	6,509,277	1,835,194	(33,562)	(33,562)	(33,562)	202,102	-
3010	BERNALILLO COUNTY	8.9123%	70,773,001	19,953,393	(364,906)	(364,906)	(364,905)	2,197,381	-
3020	CATRON COUNTY	0.1280%	1,016,454	286,574	(5,241)	(5,241)	(5,241)	31,559	-
3030	CHAVES COUNTY	0.8774%	6,967,475	1,964,376	(35,924)	(35,924)	(35,924)	216,328	-
3040	CIBOLA COUNTY	0.3484%	2,766,661	780,019	(14,265)	(14,265)	(14,265)	85,900	-
3050	COLFAX COUNTY	0.1831%	1,454,006	409,935	(7,497)	(7,497)	(7,497)	45,144	-
3060	CURRY COUNTY	0.3701%	2,938,982	828,602	(15,153)	(15,153)	(15,153)	91,250	-
3070	DE BACA COUNTY	0.0771%	612,255	172,616	(3,157)	(3,157)	(3,157)	19,009	-
3090	DONA ANA COUNTY	2.9655%	23,549,177	6,639,340	(121,420)	(121,420)	(121,419)	731,162	-
3100	EDDY COUNTY	1.6499%	13,101,935	3,693,895	(67,554)	(67,554)	(67,554)	406,793	-
3110	GRANT COUNTY	0.8367%	6,644,275	1,873,254	(34,258)	(34,258)	(34,258)	206,293	-
3120	GUADALUPE COUNTY	0.1079%	856,839	241,573	(4,418)	(4,418)	(4,418)	26,603	-
3130	HARDING COUNTY	0.0248%	196,938	55,524	(1,015)	(1,015)	(1,015)	6,115	-
3140	HIDALGO COUNTY	0.1199%	952,132	268,439	(4,909)	(4,909)	(4,909)	29,562	-
3150	LEA COUNTY	1.3433%	10,667,210	3,007,461	(55,000)	(55,000)	(55,000)	331,199	-
3160	LINCOLN COUNTY	0.5794%	4,601,043	1,297,196	(23,723)	(23,723)	(23,723)	142,855	-
3170	LOS ALAMOS COUNTY	1.0245%	8,135,604	2,293,712	(41,947)	(41,947)	(41,947)	252,597	-
3180	LUNA COUNTY	0.6413%	5,092,594	1,435,781	(26,257)	(26,257)	(26,257)	158,116	-
3200	MCKINLEY COUNTY	0.7361%	5,845,405	1,648,025	(30,139)	(30,139)	(30,139)	181,490	-
3210	MORA COUNTY	0.0388%	308,113	86,868	(1,589)	(1,589)	(1,589)	9,566	-
3220	OTERO COUNTY	0.8554%	6,792,772	1,915,121	(35,024)	(35,024)	(35,024)	210,904	-
3230	QUAY COUNTY	0.1021%	810,781	228,588	(4,180)	(4,180)	(4,180)	25,173	-
3240	RIO ARRIBA COUNTY	0.4546%	3,610,000	1,017,786	(18,613)	(18,613)	(18,613)	112,084	-
3250	ROOSEVELT COUNTY	0.3040%	2,414,079	680,613	(12,447)	(12,447)	(12,447)	74,953	-
3260	SAN JUAN COUNTY	2.6573%	21,101,746	5,949,323	(108,801)	(108,801)	(108,801)	655,173	-
3270	SAN MIGUEL COUNTY	0.0878%	697,224	196,572	(3,595)	(3,595)	(3,595)	21,648	-
3280	SANDOVAL COUNTY	1.1262%	8,943,208	2,521,404	(46,111)	(46,111)	(46,111)	277,671	-
3290	SANTA FE COUNTY	2.2854%	18,148,471	5,116,691	(93,574)	(93,574)	(93,573)	563,479	-
3300	SIERRA COUNTY	0.2111%	1,676,355	472,623	(8,643)	(8,643)	(8,643)	52,048	-
3310	SOCORRO COUNTY	0.1866%	1,481,800	417,771	(7,640)	(7,640)	(7,640)	46,007	-
3320	TAOS COUNTY	0.3990%	3,168,478	893,305	(16,337)	(16,337)	(16,337)	98,376	-
3330	TORRANCE COUNTY	0.1683%	1,336,478	376,800	(6,891)	(6,891)	(6,891)	41,495	-
3340	UNION COUNTY	0.1287%	1,022,013	288,141	(5,269)	(5,269)	(5,269)	31,732	-
3350	VALENCIA COUNTY	0.8028%	6,375,073	1,797,357	(32,870)	(32,870)	(32,870)	197,935	-
3490	Corrales Village of	0.1825%	1,449,241	408,592	(7,472)	(7,472)	(7,472)	44,996	-
4040	LOVING VILLAGE OF	0.0803%	637,666	179,780	(3,288)	(3,288)	(3,288)	19,798	-
4250	RED RIVER TOWN OF	0.0751%	596,373	168,138	(3,075)	(3,075)	(3,075)	18,516	-
4290	EDGEWOOD TOWN OF	0.2090%	1,659,679	467,922	(8,557)	(8,557)	(8,557)	51,530	-
4300	CAPITAN VILLAGE OF	0.0261%	207,261	58,434	(1,069)	(1,069)	(1,069)	6,435	-
4370	LOVINGTON CITY OF	0.3332%	2,645,957	745,988	(13,643)	(13,643)	(13,643)	82,152	-
4430	CARRIZOZO TOWN OF	0.0584%	463,757	130,749	(2,391)	(2,391)	(2,391)	14,399	-
4440	TULAROSA VILLAGE OF	0.0651%	516,962	145,750	(2,665)	(2,665)	(2,665)	16,051	-
4490	TAOS SKI VALLEY	0.0238%	188,997	53,285	(974)	(974)	(974)	5,868	-
4500	ANTHONY CITY OF	0.0687%	545,550	153,810	(2,813)	(2,813)	(2,813)	16,938	-
	Variations due to Rounding	0.0000%	2	(4)	3	3	-	4	-
Totals		100.0000%	\$ 794,104,786	\$ 223,886,009	\$ (4,094,404)	\$ (4,094,404)	\$ (4,094,402)	\$ 24,655,594	\$ -

Schedule of Other Pension Items
Municipal Fire Division

**NEW MEXICO PERA
SCHEDULE OF OTHER PENSION ITEMS
MUNICIPAL FIRE DIVISION
JUNE 30, 2015**

		Discount Rate Sensitivity		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Alloc. %	Net Pension Liability 1% Decrease	Net Pension Liability 1% Increase					
			Discount Rate (6.75%)	Discount Rate (8.75%)	Year 1	Year 2	Year 3	Year 4	Year 5
	Municipal Fire		699,984,100	364,587,774	6,128,783	6,128,783	6,128,783	12,204,077	-
Employer Allocation									
2010	ALAMOGORDO CITY OF	0.5622%	\$ 3,935,311	\$ 2,049,712	\$ 34,456	\$ 34,456	\$ 34,456	\$ 68,611	\$ -
2020	ALBUQUERQUE CITY OF (REGULAR)	32.0708%	224,490,501	116,926,216	1,965,550	1,965,550	1,965,550	3,913,945	-
2060	BELEN CITY OF	0.2656%	1,859,158	968,345	16,278	16,278	16,278	32,414	-
2080	BERNALILLO TOWN OF	0.2601%	1,820,659	948,293	15,941	15,941	15,941	31,743	-
2090	BLOOMFIELD CITY OF	0.4054%	2,837,736	1,478,039	24,846	24,846	24,846	49,475	-
2110	CARLSBAD CITY OF	3.0425%	21,297,016	11,092,583	186,468	186,468	186,468	371,309	-
2160	CLAYTON TOWN OF	0.1815%	1,270,471	661,727	11,124	11,124	11,124	22,150	-
2180	CLOVIS CITY OF	1.2779%	8,945,097	4,659,067	78,320	78,320	78,320	155,956	-
2210	DEMING CITY OF	0.6787%	4,750,792	2,474,457	41,596	41,596	41,596	82,829	-
2290	ESPANOLA CITY OF	0.5109%	3,576,219	1,862,679	31,312	31,312	31,312	62,351	-
2310	FARMINGTON CITY OF	4.2055%	29,437,831	15,332,739	257,746	257,746	257,746	513,242	-
2330	GALLUP CITY OF	1.7953%	12,566,815	6,545,444	110,030	110,030	110,030	219,100	-
2350	GRANTS CITY OF	0.2727%	1,908,857	994,231	16,713	16,713	16,713	33,281	-
2370	HOBBS CITY OF	3.1095%	21,766,006	11,336,857	190,575	190,575	190,575	379,486	-
2400	LAS CRUCES CITY OF	5.8719%	41,102,366	21,408,230	359,876	359,876	359,876	716,611	-
2410	LAS VEGAS CITY OF	0.5339%	3,737,215	1,946,534	32,722	32,722	32,722	65,158	-
2440	LOS LUNAS VILLAGE OF	0.5068%	3,547,519	1,847,731	31,061	31,061	31,061	61,850	-
2470	MESILLA TOWN OF	0.0496%	347,192	180,836	3,040	3,040	3,040	6,053	-
2500	MORIARTY CITY OF	0.0497%	347,892	181,200	3,046	3,046	3,046	6,065	-
2530	PECOS VILLAGE OF	0.0069%	48,299	25,157	423	423	423	842	-
2550	PORTALES CITY OF	0.7843%	5,489,975	2,859,462	48,068	48,068	48,068	95,717	-
2570	RATON CITY OF	0.4436%	3,105,129	1,617,311	27,187	27,187	27,187	54,137	-
2620	RIO RANCHO CITY OF	4.3674%	30,571,106	15,923,006	267,668	267,668	267,668	533,001	-
2630	ROSWELL CITY OF	3.2199%	22,538,788	11,739,362	197,341	197,341	197,341	392,959	-
2650	RUIDOSO DOWNS THE CITY OF	0.0269%	188,296	98,074	1,649	1,649	1,649	3,283	-
2660	RUIDOSO VILLAGE OF	0.7278%	5,094,484	2,653,470	44,605	44,605	44,605	88,821	-
2690	SANTA FE CITY OF	6.8886%	48,219,105	25,114,993	422,187	422,187	422,187	840,690	-
2720	SILVER CITY TOWN OF	0.8010%	5,606,873	2,920,348	49,092	49,092	49,092	97,755	-
2730	SOCORRO CITY OF	0.4667%	3,266,826	1,701,531	28,603	28,603	28,603	56,956	-
2770	TAOS TOWN OF	0.2769%	1,938,256	1,009,544	16,971	16,971	16,971	33,793	-
2850	EUNICE CITY OF	0.1586%	1,110,175	578,236	9,720	9,720	9,720	19,356	-
2900	ANGEL FIRE VILLAGE OF	0.1452%	1,016,377	529,381	8,899	8,899	8,899	17,720	-
2950	SUNLAND PARK CITY OF	0.2512%	1,758,360	915,844	15,396	15,396	15,396	30,657	-
2980	ARTESIA CITY OF	0.7936%	5,555,074	2,893,369	48,638	48,638	48,638	96,852	-
3010	BERNALILLO COUNTY	10.7466%	75,224,491	39,180,790	658,636	658,636	658,636	1,311,523	-
3090	DONA ANA COUNTY	0.5779%	4,045,208	2,106,953	35,418	35,418	35,418	70,527	-
3100	EDDY COUNTY	0.0511%	357,692	186,304	3,132	3,132	3,132	6,236	-
3170	LOS ALAMOS COUNTY	7.8438%	54,905,353	28,597,536	480,729	480,729	480,729	957,263	-
3260	SAN JUAN COUNTY	0.4446%	3,112,129	1,620,957	27,249	27,249	27,249	54,259	-
3280	SANDOVAL COUNTY	0.8613%	6,028,963	3,140,194	52,787	52,787	52,787	105,114	-
3290	SANTA FE COUNTY	3.4080%	23,855,458	12,425,151	208,869	208,869	208,869	415,915	-
3490	CORRALES VILLAGE OF	0.1947%	1,362,869	709,852	11,933	11,933	11,933	23,761	-
4250	RED RIVER TOWN OF	0.0769%	538,288	280,368	4,713	4,713	4,713	9,385	-
4370	LOVINGTON CITY OF	0.7859%	5,501,175	2,865,295	48,166	48,166	48,166	95,912	-
	Variations due to Rounding	0.0001%	698	366	4	4	4	14	-
Totals		100.0000%	\$ 699,984,100	\$ 364,587,774	\$ 6,128,783	\$ 6,128,783	\$ 6,128,783	\$ 12,204,077	\$ -

Schedule of Pension Amounts
and Other Pension Items
(in summation)
by Divisions and Funds

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS AND OTHER PENSION ITEMS (IN SUMMATION)
BY DIVISIONS AND FUNDS
JUNE 30, 2015**

	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	
<u>PERA Divisions</u>												
State Funded Divisions												
State General	\$ 2,451,563,246	\$ 19,426,594	\$ -	\$ -	\$ -	\$ 19,426,594	\$ -	\$ 3,310,135	\$ 32,546,095	\$ -	\$ 35,856,230	\$ 180,253,671
State Police	(197,221,523)	-	-	-	-	-	5,154,930	757,750	13,288,797	-	19,201,477	(15,183,709)
Legislative	(10,376,290)	-	-	-	-	-	475,603	38,634	19,824	-	534,061	(437,441)
Total State Funded Divisions	2,243,965,433	19,426,594	-	-	-	19,426,594	5,630,533	4,106,519	45,854,716	-	55,591,768	164,632,521
Other PERA Divisions												
Municipal General	1,019,586,645	-	-	-	-	-	22,584,313	3,225,290	397,189	-	26,206,792	39,017,266
Municipal Police	480,856,061	33,600,236	-	-	-	33,600,236	-	1,333,846	19,894,006	-	21,227,852	31,842,898
Municipal Fire	516,118,192	20,325,810	-	10,885,435	-	31,211,245	-	620,819	-	-	620,819	49,467,724
Total Other PERA Divisions	2,016,560,898	53,926,046	-	10,885,435	-	64,811,481	22,584,313	5,179,955	20,291,195	-	48,055,463	120,327,888
Total PERA	\$ 4,260,526,331	\$ 73,352,640	\$ -	\$ 10,885,435	\$ -	\$ 84,238,075	\$ 28,214,846	\$ 9,286,474	\$ 66,145,911	\$ -	\$ 103,647,231	\$ 284,960,409
<u>Other Funds</u>												
Judges	\$ 48,049,718	\$ 529,040	\$ -	\$ -	\$ -	\$ 529,040	\$ -	\$ (117,322)	\$ 436,638	\$ -	\$ 319,316	\$ 4,391,819
Magistrates	\$ 30,348,921	\$ 3,060,247	\$ -	\$ -	\$ -	\$ 3,060,247	\$ -	\$ 29,824	\$ -	\$ -	\$ 29,824	\$ 1,775,610
Volunteer Firefighters	\$ (17,625,607)	\$ 625,263	\$ -	\$ 169,442	\$ -	\$ 794,705	\$ -	\$ (56,028)	\$ -	\$ -	\$ (56,028)	\$ (235,244)

**NEW MEXICO PERA
SCHEDULE OF PENSION AMOUNTS AND OTHER PENSION ITEMS (IN SUMMATION)
BY DIVISIONS AND FUNDS (CONTINUED)
JUNE 30, 2015**

	<u>Total Pension Expense</u>		<u>Discount Rate Sensitivity</u>		<u>Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date</u>				
	Total Pension Expense From Schedule B	Total Employer Contributions	Net Pension Liability 1% Decrease Discount Rate (6.75%) ¹	Net Pension Liability 1% Increase Discount Rate (8.75%) ¹	Year 1	Year 2	Year 3	Year 4	Year 5
<u>PERA Divisions</u>									
State Funded Divisions									
State General	\$ 180,253,671	\$ 154,699,185	\$ 3,393,781,948	\$ 1,663,687,726	\$ (28,282,766)	\$ (28,282,766)	\$ (28,282,768)	\$ 68,418,664	\$ -
State Police	(15,183,709)	19,297,527	(81,322,402)	(292,427,809)	(10,531,432)	(10,531,432)	(10,531,430)	12,392,817	-
Legislative	(437,441)	2,400,000	(8,124,406)	(12,304,245)	(309,763)	(309,763)	(309,763)	395,228	-
Total State Funded Divisions	164,632,521	176,396,712	3,304,335,140	1,358,955,672	(39,123,961)	(39,123,961)	(39,123,961)	81,206,709	-
Other PERA Divisions									
Municipal General	39,017,266	79,058,424	1,735,951,486	423,977,958	(27,004,799)	(27,004,799)	(27,004,801)	54,807,607	-
Municipal Police	31,842,898	37,039,054	794,104,786	223,886,009	(4,094,404)	(4,094,404)	(4,094,402)	24,655,594	-
Municipal Fire	49,467,724	24,661,908	699,984,100	364,587,774	6,128,783	6,128,783	6,128,783	12,204,077	-
Total Other PERA Divisions	120,327,888	140,767,249	3,230,040,372	1,012,451,741	(24,970,420)	(24,970,420)	(24,970,420)	91,667,278	-
Total PERA	\$ 284,960,409	\$ 317,163,961	\$ 6,534,375,512	\$ 2,371,407,413	\$ (64,094,381)	\$ (64,094,381)	\$ (64,094,381)	\$ 172,873,987	\$ -
<u>Other Funds</u>									
Judges	\$ 4,391,819	\$ 4,196,276	\$ 61,188,155	\$ 36,745,899	\$ (378,991)	\$ (248,565)	\$ (244,677)	\$ 1,081,957	\$ -
Magistrates	\$ 1,775,610	\$ 936,602	\$ 37,547,869	\$ 24,309,895	\$ 2,913,779	\$ (146,468)	\$ (146,468)	\$ 409,580	\$ -
Volunteer Firefighters	\$ (235,244)	\$ 750,000	\$ (12,504,268)	\$ (21,893,584)	\$ 142,450	\$ 73,242	\$ (98,938)	\$ 733,979	\$ -

¹Discount rate for the Magistrate Fund is 5.61% with discount rate sensitivities of 4.61% and 6.61%.

Notes to the
Schedules of Employer Allocations
and Pension Amounts

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 1 Significant Accounting Policies

A. Plan Description

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

PERA is the administrator of four retirement funds, including the Public Employees Retirement 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 Schedules of Employer Allocations and Pension Amounts (the “Schedules”).

Refer to Note 1C: *Description of the Funds* in PERA’s fiscal year (“FY”) 2015 Financial Statements for more in-depth detail of the pension funds administered by PERA.

B. 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 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.

Multi-employer Cost Sharing Fund Contributions

The Public Employees Retirement Fund (“PERA Fund”) is the only multi-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 each member/employer participates in. For further detail, refer to Note 1C in PERA’s FY 2015 financial statements for a table of all retirement plans and required contribution rates.

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 1 Significant Accounting Policies (continued)

The Schedules reflect FY 2015 employer contributions received during the period of July 1, 2014 to June 30, 2015. Only pay period *end dates* that fell within the period of July 1, 2014 to June 30, 2015, are included in the total contributions for that employer. Regular and adjustment contributions that applied to FY 2015 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) has been used to project the unremitted employer contributions.

This allows for fair and consistent measurement of the contributions across the total population. This methodology was used in order to maintain consistent measurement each year in determining the percentages to be allocated amongst participating employers.

Although all the assets of the PERA fund are held in one trust, there are six distinct membership groups (Municipal General members, Municipal Police members, Municipal Fire members, State General members, State Police members, and Legislative members) for whom separate contributions rates are determined each year. Paragraph 49 of GASB 68 provides that “to the extent that different contribution rates are assessed based on separate relationships that constitute the Net Pension Liability (“NPL”), the determination of the employer’s proportionate share of the collective NPL should be made in a manner that reflects those separate relationships.” Therefore, the calculations of the NPL, pension expense (PE), and deferred inflows and outflows were performed separately for each of the membership groups (Municipal General members, Municipal Police members, Municipal Fire members, State General members, State Police members, and Legislative members). For informational purposes only, the results for each group were added together to determine the collective NPL, collective PE, and collective deferred inflows and outflows.

Municipal Divisions within the PERA Fund

The Schedules include the following for each participant employer, in total and by division (for Municipal General, Municipal Police, and Municipal Fire Divisions):

- Unique employer code and employer name
- Each employer’s contributions for the time period July 1, 2014 to June 30, 2015
- The employer’s proportionate share of the total net pension liability (2014 and 2015), deferred inflows and outflows (*see Note 3 for further detail of deferred inflows and outflows*), and pension expense
- Each employer’s discount rate sensitivity and deferred amounts to be recognized in fiscal years following the reporting date
 - Amounts by employer are calculated using the employer’s percentage and applying the percentage to the total

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 1 Significant Accounting Policies (continued)

The employer allocations used to calculate the proportionate share of the total divisional net pension liability are reported as percentages rounded to four decimal places. Variances due to rounding are included at the bottom of the Schedules.

Employer Pickup

During March 2016, Governmental Accounting Standards Board (GASB) issued Statement No. 82, *Pension Issues*, which clarifies that payments made by an employer to satisfy member contribution requirements should be classified as member contributions for purposes of GASB Statement No. 67. As encouraged by GASB No. 82, PERA has adopted the Statement as of June 30, 2015. As such, PERA's FY 2015 financial statements no longer contain a line item for the employer paid member contributions that met the prior GASB No. 67 requirement and those member contributions that were required to be separately classified in FY 2014 as paid by the employer are included as member contributions for FY 2015. See Note 12 in PERA's FY 15 Financial Statements for detailed Net Pension Liability information.

Employers Reporting on behalf of Other Employers

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

State Divisions within the PERA Fund and Judicial, Magistrate and Volunteer Firefighter Funds

The Schedule of Pension Amounts (in summation) by Divisions and Funds includes the following for the State Funded Divisions (State General, State Police and Legislative) and the Judicial, Magistrate and Volunteer Firefighter Single Employer Plans:

- Each division and fund's proportionate share of the total net pension liability (2014 and 2015), deferred inflows and outflows, and pension expense
- Each division and fund's discount rate sensitivity and deferred amounts to be recognized in fiscal years following the reporting date

Use of Estimates in Preparation of the Schedules

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

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 2 Relationship to PERA’s FY 2015 Financial Statements for the PERA Fund

The Schedules’ contribution amounts reconcile to total employer contributions reported in the FY 2015 basic financial statements for the PERA fund. Refer to Note 12 and the Required Supplementary Information (RSI) in PERA’s FY 2015 financial statements for further detailed information.

The components of net pension liability of the PERA fund, as of June 30, 2015, are as follows:

Total Pension Liability (TPL)	\$ 18,516,054,874
Plan’s Fiduciary Net Position (FNP)	\$ 14,255,528,543
Net Pension Liability (NPL)	\$ 4,260,526,331
Ratio of Fiduciary Net Position to Total Pension Liability	76.99%

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2014. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2015. These assumptions were adopted by PERA’s Board of Trustees for use in the June 30, 2014, actuarial valuation.

Actuarial Methods and Assumptions

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Pay, Open
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair Value
Actuarial Assumptions:	
Investment rate of return	7.75% annual rate, net of investment expense
Projected benefit payment	100 years
Payroll Growth	3.50% annual rate
Projected salary increases	3.50% to 14.25% annual rate
Includes inflation at	3.00% annual rate
Mortality Assumption	RP-2000 Mortality Tables (Combined table for healthy post-retirements, Employee table for active members, and Disabled table for disabled retirees before retirement age) with projection to 2018 using Scale AA.
Experience Study Dates	July 1, 2008 to June 30, 2013

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 2 Relationship to PERA’s FY 2015 Financial Statements (continued)

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:

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	21.1%	5.00%
International Equity	24.8	5.20
Private Equity	7.0	8.20
Core and Global Fixed Income	26.1	1.85
Fixed Income Plus Sectors	5.0	4.80
Real Estate	5.0	5.30
Real Assets	7.0	5.70
Absolute Return	<u>4.0</u>	4.15
Total	100.0%	

Discount rate. The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan’s fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASB 67. Therefore, the 7.75 percent 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.

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 2 Relationship to PERA’s FY 2015 Financial Statements (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of PERA, calculated using the discount rate of 7.75 percent, as well as what PERA’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Net Pension Liability	6,534,375,512	4,260,526,331	2,371,407,413

Information for PERA Fund Employers

Accounting Pronouncements. The Governmental Accounting Standards Board (GASB) Statement 68 *Accounting & Financial Reporting for Pensions* addresses accounting and financial reporting requirements for pension plan activities. GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* further addresses the restatement of beginning net position and pension expense in the first year of implementation of Statement 68.

PERA’s Schedules of Employer Allocations and Pension Amounts have been presented for fiscal year 2015 and have 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 end June 30, 2016, governmental employer reporting. The Schedule of Employer Allocations presents employer contributions by employer and their FY 15 allocations. The Schedule of Pension Amounts presents an allocation of the net pension liability, deferred outflows, and deferred inflows. The Schedule of Other Pension Amounts includes amortization of the differences between expected and actual investment earnings over five years and amortization of other deferral amounts over the average of the expected remaining service lives for plan membership.

Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of employers that arise from several types of events as presented in the Schedules. This information should be used for fiscal year 2016 governmental employer reporting.

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 2 Relationship to PERA’s FY 2015 Financial Statements (continued)

The following table summarizes the membership of the PERA fund as of June 30, 2014, the Actuarial Valuation Date.

Membership

Category	Number
Inactive Members or Their Beneficiaries Currently Receiving Benefits	33,740
Inactive Members Entitled to But Not Yet Receiving Benefits	9,897
Active Members	49,414
Total	93,051

Single Employer Plans

Additional information regarding GASB 67 disclosures for the Judicial, Magistrate and Volunteer Firefighter Plans can be located in PERA’s FY 2015 Financial Statements, specifically in Note 12 and the RSI.

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules

Schedule of Changes in the Net Pension Liability

(also included in PERA's FY 2015 Financial Statements as RSI)

PERA FUND

	2014	2015
Total pension liability		
Service Cost	\$ 418,995,891	\$ 389,052,473
Interest	1,286,996,350	1,335,949,923
Difference between expected and actual experience	-	59,112,343
Changes of assumptions	(91,856,820)	-
Benefit payments	(905,329,141)	(966,236,566)
Refunds of contributions	(47,376,975)	(46,010,197)
Net change in total pension liability	661,429,305	771,867,976
Total pension liability - beginning	17,082,757,593	17,744,186,898
Total pension liability - ending (a)	17,744,186,898	18,516,054,874
Plan net position		
Contributions - employer	\$ 296,408,988	\$ 317,163,961
Contributions - member ^{1,2}	248,394,546	258,919,779
Net investment income	2,118,284,928	251,488,279
Benefit payments	(905,329,141)	(966,236,566)
Administrative expense	(10,336,324)	(9,885,765)
Refunds of contributions	(47,376,975)	(46,010,197)
Other	17,005,791	25,296,313
Net change in plan net position	1,717,051,813	(169,264,196)
Plan net position - beginning	12,707,740,926	14,424,792,739
Plan net position - ending (b)	14,424,792,739	14,255,528,543
Net pension liability - ending (a) - (b)	\$ 3,319,394,159	\$ 4,260,526,331

¹ Includes \$74,357,341 of employer paid plan member contributions for FY 2014 (in accordance with Question 40 in the GASB 67 Implementation Guide.

² Includes service purchases.

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

JUDICIAL FUND

	2014	2015
Total pension liability		
Service Cost	\$ 3,792,564	\$ 3,344,275
Interest	10,798,432	9,900,234
Benefit changes	(16,058,954)	-
Difference between expected and actual experience	-	755,126
Changes of assumptions	(1,003,702)	-
Benefit payments	(8,770,177)	(9,373,041)
Refunds of contributions	(52,562)	(40,197)
Net change in total pension liability	(11,294,399)	4,586,397
Total pension liability - beginning	143,745,972	132,451,573
Total pension liability - ending (a)	132,451,573	137,037,970
Plan net position		
Contributions - employer	\$ 3,740,786	\$ 4,196,276
Contributions - member	1,085,631	1,579,180
Net investment income	13,196,711	1,511,658
Benefit payments	(8,770,177)	(9,373,041)
Administrative expense	(63,610)	(60,019)
Refunds of contributions	(52,562)	(40,197)
Other	485,893	33,095
Net change in plan net position	9,622,672	(2,153,048)
Plan net position - beginning	81,518,628	91,141,300
Plan net position - ending (b)	91,141,300	88,988,252
Net pension liability - ending (a) - (b)	\$ 41,310,273	\$ 48,049,718

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

MAGISTRATE FUND

	2014	2015
Total pension liability		
Service Cost	\$ 1,428,353	\$ 947,730
Interest	3,688,653	3,444,833
Benefit changes	(7,527,733)	-
Difference between expected and actual experience	-	6,703,398
Changes of assumptions	(7,643,920)	-
Benefit payments	(3,689,881)	(3,955,687)
Refunds of contributions	(15,477)	(4,918)
Net change in total pension liability	(13,760,005)	7,135,356
Total pension liability - beginning	70,161,064	56,401,059
Total pension liability - ending (a)	56,401,059	63,536,415
Plan net position		
Contributions - employer	\$ 793,044	\$ 936,602
Contributions - member	266,120	489,642
Net investment income	5,199,209	579,091
Benefit payments	(3,689,881)	(3,955,687)
Administrative expense	(24,275)	(22,660)
Refunds of contributions	(15,477)	(4,918)
Other	216,853	(19,486)
Net change in plan net position	2,745,593	(1,997,416)
Plan net position - beginning	32,439,317	35,184,910
Plan net position - ending (b)	35,184,910	33,187,494
Net pension liability - ending (a) - (b)	\$ 21,216,149	\$ 30,348,921

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

VOLUNTEER FIREFIGHTER FUND

	2014	2015
Total pension liability		
Service Cost	\$ 1,253,736	\$ 1,250,564
Interest	2,871,904	3,104,991
Benefit changes	-	-
Difference between expected and actual experience	-	874,372.00
Changes of assumptions	408,092	-
Benefit payments	(1,418,943)	(1,633,388)
Refunds of contributions	-	-
Net change in total pension liability	<u>3,114,789</u>	<u>3,596,539</u>
Total pension liability - beginning	<u>37,766,301</u>	<u>40,881,090</u>
Total pension liability - ending (a)	<u>40,881,090</u>	<u>44,477,629</u>
Plan net position		
Contributions - employer	\$ 750,000	\$ 750,000
Contributions - member	-	-
Net investment income	8,919,556	1,093,757
Benefit payments	(1,418,943)	(1,633,388)
Administrative expense	(44,316)	(42,596)
Refunds of contributions	-	-
Other	404,492	12,201
Net change in plan net position	<u>8,610,789</u>	<u>179,974</u>
Plan net position - beginning	<u>53,312,473</u>	<u>61,923,262</u>
Plan net position - ending (b)	<u>61,923,262</u>	<u>62,103,236</u>
Net pension liability - ending (a) - (b)	<u>\$ (21,042,172)</u>	<u>\$ (17,625,607)</u>

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 3 Other Financial Information and Schedules (continued)

Deferred Inflows and Deferred Outflows

Changes in the net pension liability not included in pension expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to pensions. The average expected remaining service of active and inactive members for purposes of recognizing applicable deferred outflows and inflows of resources established in fiscal year 2015 is 4.23 years, while 2014 was 5.02 years. The amounts amortized over 5.02 years will continue to be amortized separately from the amounts amortized at 4.23 years. Deferred outflows and inflows of net differences between projected and actual earnings on plan investments are recognized over 5 years.

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 NPL.

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 NPL.

Investment experience also results in deferred outflows and inflows.

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 3 Other Financial Information and Schedules (continued)

Schedule of Pension Expense by Division and Fund

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Total PERA	
Pension Expense Fiscal Year	2015
Service Cost	\$ 389,052,473
Interest on the total pension liability	1,335,949,923
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	13,974,549
Expensed portion of current-period changes of assumptions	-
Member contributions	(258,919,779)
Projected earnings on plan investments	(1,101,617,279)
Expensed portion of current-period differences between actual and projected earnings on plan investments	170,025,800
Administrative expense	9,885,765
Other	(25,296,313)
Recognition of beginning deferred outflows of resources as pension expense	3,604,448
Recognition of beginning deferred inflows of resources as pension expense	(251,699,178)
Pension expense	\$ 284,960,409
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.23 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
State General Division	
Pension Expense Fiscal Year	2015
Service Cost	\$ 149,869,889
Interest on the total pension liability	583,470,429
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	6,014,426
Expensed portion of current-period changes of assumptions	-
Member contributions	(83,597,590)
Projected earnings on plan investments	(435,146,864)
Expensed portion of current-period differences between actual and projected earnings on plan investments	67,250,888
Administrative expense	3,887,083
Other	(9,946,510)
Recognition of beginning deferred outflows of resources as pension expense	-
Recognition of beginning deferred inflows of resources as pension expense	(101,548,080)
Pension expense	\$ 180,253,671
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.23 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
State Police Division	
Pension Expense Fiscal Year	2015
Service Cost	\$ 22,567,721
Interest on the total pension liability	64,448,636
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(1,595,953)
Expensed portion of current-period changes of assumptions	-
Member contributions	(7,093,630)
Projected earnings on plan investments	(83,400,720)
Expensed portion of current-period differences between actual and projected earnings on plan investments	12,847,892
Administrative expense	753,295
Other	(1,927,579)
Recognition of beginning deferred outflows of resources as pension expense	-
Recognition of beginning deferred inflows of resources as pension expense	(21,783,371)
Pension expense	\$ (15,183,709)
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.23 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Municipal General Division	
Pension Expense Fiscal Year	2015
Service Cost	\$ 129,423,077
Interest on the total pension liability	418,684,782
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(6,992,048)
Expensed portion of current-period changes of assumptions	-
Member contributions	(111,160,964)
Projected earnings on plan investments	(365,796,200)
Expensed portion of current-period differences between actual and projected earnings on plan investments	56,418,408
Administrative expense	3,289,983
Other	(8,418,613)
Recognition of beginning deferred outflows of resources as pension expense	-
Recognition of beginning deferred inflows of resources as pension expense	(76,431,159)
Pension expense	\$ 39,017,266
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.23 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Municipal Police Division	
Pension Expense Fiscal Year	2015
Service Cost	\$ 51,761,588
Interest on the total pension liability	167,562,552
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	10,402,550
Expensed portion of current-period changes of assumptions	-
Member contributions	(36,136,371)
Projected earnings on plan investments	(145,213,192)
Expensed portion of current-period differences between actual and projected earnings on plan investments	22,394,754
Administrative expense	1,306,898
Other	(3,344,173)
Recognition of beginning deferred outflows of resources as pension expense	-
Recognition of beginning deferred inflows of resources as pension expense	(36,891,708)
Pension expense	\$ 31,842,898
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.23 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Municipal Fire Division	
Pension Expense Fiscal Year	2015
Service Cost	\$ 34,632,013
Interest on the total pension liability	99,803,475
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	6,292,820
Expensed portion of current-period changes of assumptions	-
Member contributions	(20,868,724)
Projected earnings on plan investments	(69,256,958)
Expensed portion of current-period differences between actual and projected earnings on plan investments	10,684,634
Administrative expense	622,803
Other	(1,593,668)
Recognition of beginning deferred outflows of resources as pension expense	3,604,448
Recognition of beginning deferred inflows of resources as pension expense	(14,453,119)
Pension expense	\$ 49,467,724
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.23 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Legislative Division	
Pension Expense Fiscal Year	2015
Service Cost	\$ 798,185
Interest on the total pension liability	1,980,049
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(147,246)
Expensed portion of current-period changes of assumptions	-
Member contributions	(62,500)
Projected earnings on plan investments	(2,803,345)
Expensed portion of current-period differences between actual and projected earnings on plan investments	429,224
Administrative expense	25,703
Other	(65,770)
Recognition of beginning deferred outflows of resources as pension expense	-
Recognition of beginning deferred inflows of resources as pension expense	(591,741)
Pension expense	\$ (437,441)
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 4.23 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
New Mexico Judicial Retirement Fund	
Pension Expense Fiscal Year	2015
Service Cost	\$ 3,344,275
Interest on the total pension liability	9,900,234
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	226,086
Expensed portion of current-period changes of assumptions	-
Member contributions	(1,579,180)
Projected earnings on plan investments	(6,921,443)
Expensed portion of current-period differences between actual and projected earnings on plan investments	1,081,957
Administrative expense	60,019
Other	(33,095)
Recognition of beginning deferred outflows of resources as pension expense	-
Recognition of beginning deferred inflows of resources as pension expense	(1,687,034)
Pension expense	\$ 4,391,819
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 3.34 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
New Mexico Magistrate Retirement Fund	
Pension Expense Fiscal Year	2015
Service Cost	\$ 947,730
Interest on the total pension liability	3,444,833
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	3,643,151
Expensed portion of current-period changes of assumptions	-
Member contributions	(489,642)
Projected earnings on plan investments	(2,626,991)
Expensed portion of current-period differences between actual and projected earnings on plan investments	409,580
Administrative expense	22,660
Other	19,486
Recognition of beginning deferred outflows of resources as pension expense	-
Recognition of beginning deferred inflows of resources as pension expense	(3,595,197)
Pension expense	\$ 1,775,610
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 1.84 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

**State of New Mexico Public Employees Retirement Association
Notes to the Schedules of Allocations and Pension Amounts
As of and for the Year Ended June 30, 2015**

NOTE 3 Other Financial Information and Schedules (continued)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF NEW MEXICO	
Volunteer Firefighters Retirement Fund of New Mexico	
Pension Expense Fiscal Year	2015
Service Cost	\$ 1,250,564
Interest on the total pension liability	3,104,991
Current-period benefit changes	-
Expensed portion of current-period difference between expected and actual experience in the total pension liability	249,109
Expensed portion of current-period changes of assumptions	-
Member contributions	-
Projected earnings on plan investments	(4,763,644)
Expensed portion of current-period differences between actual and projected earnings on plan investments	733,977
Administrative expense	42,596
Other	(12,201)
Recognition of beginning deferred outflows of resources as pension expense	119,325
Recognition of beginning deferred inflows of resources as pension expense	(959,961)
Pension expense	\$ (235,244)
<p>Current-period changes in the total pension liability due to differences between actual and expected experience and due to changes of assumptions related to active and inactive employees are being recognized in pension expense over a period of 3.51 years, which is a weighted-average of the remaining service lives of active and inactive members.</p>	

Exit Conference

PERA staff prepared the Schedules of Employer Allocations and Pension Amounts and notes for the fiscal year ended June 30, 2015. The contents of this report were presented and discussed during an exit conference in a closed meeting with the Audit and Budget Committee of the PERA Board and management of PERA on April 12, 2016. The following individuals attended this exit conference:

New Mexico Public Employees Retirement Association Members of the PERA Audit and Budget Committee

Dan Mayfield, Chair
John Reynolds, Vice Chair
James Maxon, Member
Jackie Kohlasch, Member

Additional Members of the PERA Board

Patricia French, Chair, Municipal Member
Paula Fisher, State Member
John Melia, Municipal Member
Daniel Esquibel, Municipal Member
Loretta Naranjo-Lopez, Retiree Member
Cathy A. Townes, State Member

PERA Management

Wayne Propst, Executive Director
Susan Pittard, Chief of Staff/General Counsel
Natalie Cordova, Chief Financial Officer
Renada Peery-Galon, Administrative Services Director
Greg Trujillo, Deputy Executive Director
Jonathan Grabel, Chief Investment Officer
Zarina Martinez, Accountant-Auditor

Moss Adams LLP

Kory Hoggan, Senior Manager
Angela Janda, Senior