FY28 Appropriation Request Checklist

Agency Name: *Administrative Hearings Office* Business Unit: *34000*

Reports to Include in PDF Submission

	Form #	Title	
X	**Cvr Ltr**	Cover Letter	***Agency Level***
X	**S-1**	Certification	***Agency Level***
X	**S-2**	Organizational Chart	***Agency/Program Level***
X	**S-8**	Financial Summary (BFM)	***Agency/Program Level***
X	**GF**	General Fund Budget Change Log	***Agency/Program Level***
X	**S-9**	Account Code Revenue / Expenditure Report	***Agency/Program Level***
NA	**S-10**	Fund Balance Projection	***Fund Level***
X	**S-13**	Detail of Rate Line Items (see instructions)	***Agency Level***
X	**P-1**	Program Narrative	***Program Level***
NA	**R-2**	Transfer Report	***Agency Level***
X	**REV/EXP**	Revenue-Expenditure Comparison Report	***Agency/Program Level***
NA	**FFRW**	Detail of Federal Funds Revenue Worksheet	***Agency/Program Level***
NA	**EB-1**	Expansion Justfications	***Program Level***
NA	**EB-2**	Expansion Fiscal Summary	***Program Level***
NA	**EB-3**	Expansion Line Item Detail	***Program Level***
NA	**LFR**	Legislating for Results Expansion Tool	***Program Level***
X	**E4**	Pcode Detail	***Program Level***
X	**E5**	Contract by Pcode	***Program Level***
NA	**SAR**	Special Appropriation Request Report	***Agency Level***
X	**APR**	Annual Performance Report	***Program Level***
X	**Table 2**	Table 2 Performance Measure Summary	***Program Level***
X	**SP**	Strategic Plan	***Agency Level***
X	**ITP**	Information Technology Plan	***Agency Level***
NA	**C-1**	Base Operating Budget	***Agency Level***
NA	**C-2**	IT Request Plan	***Agency Level***
NA	**Perf Audit**	Update to LFC Performance Audits (within last 2 years)	***Agency Level***

		Documents to Attach in BFM (PDF Optional)	***Where to Attach***
NA	**Board Cert**	Board or Commission Budget Certification	***Form 9900***
X	**E-6B**	Leased Passenger-Related Vehicles	***Form 3300/4300***

NEW MEXICO ADMINISTRATIVE HEARINGS OFFICE
1220 S. St. Francis Drive, Room #262 | P.O. Box 6400, Santa Fe, NM 87502
Phone: (505) 827-9714 | brian.vandenzen@aho.nm.gov | aho.state.nm.us

August 31, 2026

Director Charles Sallee
Legislative Finance Committee
325 Don Gasper, Suite 101
Santa Fe, NM 87501

Secretary Wayne Probst
Department of Finance Administration
180 Bataan Memorial Building
Santa Fe, NM 87501

Dear Director Sallee and Secretary Probst,

Please find enclosed the Administrative Hearings Office (AHO)'s Fiscal Year 2028 (FY28) Budget Appropriation Request, respectfully submitted for your consideration. AHO seeks a seeks an increase of $364,200.00 in FY28 to fund a vacant paralegal position, address other category 200s increases, and address important cost increases in the category 400s.

To provide context to the FY28 request, I want to highlight AHO's work in FY26. In FY26, AHO's workload of cases grew by 6%, continuing a growth trend observed in the previous three fiscal years (10% growth in FY25, 5% growth in FY24, and 6% in FY23). In total, AHO conducted AHO conducted 3,647 hearings in FY26. That breaks down to 331.5 hearings per ALJ in FY26, exceeding the average of 312.7 per ALJ in the previous fiscal year. In terms of paralegal staff, this breaks out to 729.4 cases per paralegal at the agency, above the 688 cases per paralegal in FY25. As part of the continuing work growth trend, AHO conducted more statutorily-mandated Healthcare Authority cases and had more other agency cases and revenue than ever before.

The demands of this growing workload are reflected in the increases in AHO's FY28 appropriation request. In the category 200s, AHO seeks a base budget increase of $245,500.00 to address related to filling the vacant paralegal position to support hearing work, meet employee payroll obligations/longevity pay, and increasing costs related to healthcare, FICA, and retirement benefits. A substantial portion of this increase relates to providing sufficient funding to fill an unfunded paralegal position, which is important given the continually growing workload and hearing docket at the agency. In the category 400s, AHO seeks an increase of $118,700.00 attributable to increased IT support needs of a small agency without IT staff, increased DoIT rates, case management hosting fees, increased GSD vehicle lease fixed rates, and increased postage costs related to statutory and due process notice requirements.

AHO respectfully requests adoption of its FY28 appropriation request. The modest total cost for the requested FY28 base budget increase would close the gap in the category 200s in a manner that allows AHO to address the growing case and docket load, and promote good, efficient government by conducting the growing other agency hearing docket in a timely and cost-effective manner. The increase would also assist a small agency without IT staff navigate technological needs, threats, and growth as it expands its footprint in state government hearings. Please do not hesitate to contact me with any questions or concerns.

Sincerely,

Brian VanDenzen,
Chief Hearing Officer (Agency Head)

Agency Name: Administrative Hearings Office Business Unit: 34000

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the arithmetic accuracy of all numeric information has been verified.

08/31/2026

Agency Head - Brian VanDenzen

Date

N/A

Board/Commission Chairperson

Date

Mattie Jimenez

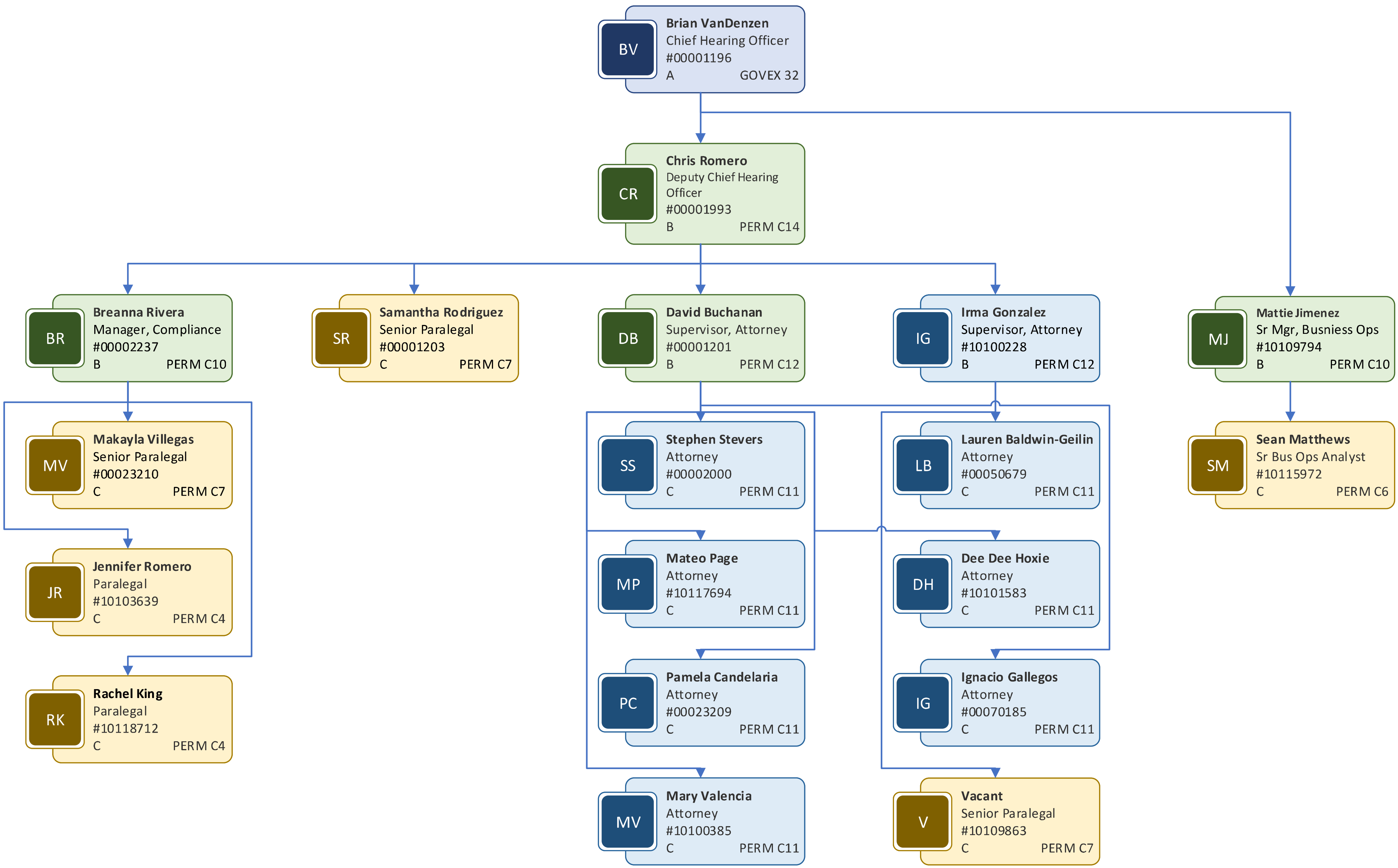
08/31/2026

Chief Financial Officer - Mattie Jimenez

Date

Note: Appropriation Requests for agencies headed by a board or commission must be approved by the board or commission by official action and signed by the chairpers
Operating Budgets of other agencies must be signed by the director or secretary. Appropriation Requests not properly signed will be returned.

S-2-Organizational Chart
The Administrative Hearings Office



BU	PCode	Department
34000	P340	000000

State of New Mexico

S-8 Financial Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE								
111	General Fund Transfers	2,690.4	2,611.2	2,827.6	0.0	3,195.2	0.0	3,195.2
112	Other Transfers	128.8	362.7	132.2	0.0	128.8	0.0	128.8
130	Other Revenues	210.0	210.0	210.0	0.0	210.0	0.0	210.0
REVENUE, TRANSFERS		**3,029.2**	**3,183.9**	**3,169.8**	**0.0**	**3,534.0**	**0.0**	**3,534.0**
REVENUE		**3,029.2**	**3,183.9**	**3,169.8**	**0.0**	**3,534.0**	**0.0**	**3,534.0**
EXPENSE								
200	Personal services and employee benefits	2,635.2	2,756.3	2,775.8	2,945.8	3,021.3	0.0	3,021.3
300	Contractual services	70.0	39.5	70.0	0.0	70.0	0.0	70.0
400	Other	324.0	304.7	324.0	0.0	442.7	0.0	442.7
EXPENDITURES		**3,029.2**	**3,100.5**	**3,169.8**	**2,945.77**	**3,534.0**	**0.0**	**3,534.0**
EXPENSE		**3,029.2**	**3,100.5**	**3,169.8**	**2,945.77**	**3,534.0**	**0.0**	**3,534.0**
FTE POSITIONS								
810	Permanent	19.00	18.00	19.00	19.00	19.00	0.00	19.00
FTEs		**19.00**	**18.00**	**19.00**	**19.00**	**19.00**	**0.00**	**19.00**
FTE POSITIONS		**19.00**	**18.00**	**19.00**	**19.00**	**19.00**	**0.00**	**19.00**

CATEGORY TOTALS MUST RECONCILE WITH THE GENERAL FUND COLUMN OF THE **BFM REV EXP COMPARISON AGENCY REPORT**

TYPE IN GREEN CELLS ONLY

ADMINISTRATIVE HEARINGS OFFICE (34000)
FY28 RECURRING GENERAL FUND: AGENCY APPROPRIATION REQUEST
CHANGES BY PROGRAM AND CATEGORY

Administrative Hearings (P340)	Salaries and Benefits (200's)	Contractual Services (300's)	Other (400's)	Other Financing Uses (500's)	TOTAL
FY27 Operating Budget: General Fund	**$2,433.6**	**$70.0**	**$324.0**	**$0.0**	**$2,827.6**
Increases (Decreases)					
Fill vacant, unfunded paralegal position to support other agency hearing work	$186.0				**$186.0**
Health insurance and risk insurance premium increases, annual leave payouts, longevity pay	$62.9				**$62.9**
IT equipment/support and Case Management System annual hosting fees to support a growing agency without a dedicated IT position on staff			$82.2		**$82.2**
USPS Postage costs rates for statutorily required tax and motor vehicle hearing notices (Sections 66-2-11, 7-1B-8 and 7-1B-9 NMSA 1978)			$15.1		**$15.1**
DoIT/GSD rates			$15.2		**$15.2**
Minimal increases across a variety of day-to-day operating accounts			$6.2		**$6.2**
					$0.0
					$0.0
					$0.0
FY28 Request: General Fund	**$2,682.5**	**$70.0**	**$442.7**	**$0.0**	**$3,195.2**
$ increase over FY27	$248.9	$0.0	$118.7	$0.0	**$367.6**
% increase over FY27	10.2%	0.0%	36.6%	#DIV/0!	**13.0%**

Administrative Hearings Office

BU	PCode	Department
34000	0000	0000000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
499105	General Fd. Appropriation	2,690.4	2,611.2	2,827.6	0.0	3,195.2	0.0	3,195.2
111	**General Fund Transfers**	**2,690.4**	**2,611.2**	**2,827.6**	**0.0**	**3,195.2**	**0.0**	**3,195.2**
425909	Other Services - Interagency	128.8	203.2	132.2	0.0	128.8	0.0	128.8
499905	Other Financing Sources	0.0	159.5	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**128.8**	**362.7**	**132.2**	**0.0**	**128.8**	**0.0**	**128.8**
411902	Other M. V. Licenses	210.0	210.0	210.0	0.0	210.0	0.0	210.0
130	**Other Revenues**	**210.0**	**210.0**	**210.0**	**0.0**	**210.0**	**0.0**	**210.0**
TOTAL REVENUE		**3,029.2**	**3,183.9**	**3,169.8**	**0**	**3,534.0**	**0.0**	**3,534.0**
520100	Exempt Perm Positions P/T&F/T	155.1	157.3	163.6	163.9	162.9	0.0	162.9
520300	Classified Perm Positions F/T	1,764.1	1,803.2	1,762.0	1,960.1	1,949.1	0.0	1,949.1
520600	Paid Unused Sick Leave	0.0	2.3	2.3	0.0	2.3	0.0	2.3
520700	Overtime & Other Premium Pay	0.0	18.2	21.7	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	22.4	0.0	22.4
520800	Annl & Comp Paid At Separation	0.0	15.6	0.0	0.0	6.2	0.0	6.2
521100	Group Insurance Premium	139.2	179.4	234.3	244.4	257.7	0.0	257.7
521200	Retirement Contributions	380.6	384.6	394.8	404.6	406.0	0.0	406.0
521300	F I C A	151.3	150.3	141.3	130.4	161.0	0.0	161.0
521400	Workers' Comp Assessment Fee	0.2	0.2	0.2	0.0	0.2	0.0	0.2
521410	GSD Work Comp Insur Premium	1.6	1.6	1.3	0.0	1.3	0.0	1.3
521500	Unemployment Comp Premium	0.0	0.0	6.6	0.0	1.0	0.0	1.0
521600	Employee Liability Ins Premium	3.5	3.5	6.6	0.0	9.0	0.0	9.0
521700	RHC Act Contributions	39.6	40.0	41.1	42.4	42.2	0.0	42.2
200	**Personal services and employee benef**	**2,635.2**	**2,756.3**	**2,775.8**	**2,945.8**	**3,021.3**	**0.0**	**3,021.3**
535200	Professional Services	37.6	0.0	31.8	0.0	26.4	0.0	26.4
535300	Other Services	1.5	3.0	2.1	0.0	3.0	0.0	3.0
535309	Other Services - Interagency	16.4	19.2	19.5	0.0	24.0	0.0	24.0
535400	Audit Services	14.5	15.8	16.6	0.0	16.6	0.0	16.6
535600	IT Services	0.0	1.5	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**70.0**	**39.5**	**70.0**	**0.0**	**70.0**	**0.0**	**70.0**
542100	Employee I/S Mileage & Fares	0.5	0.2	1.1	0.0	1.1	0.0	1.1
542200	Employee I/S Meals & Lodging	4.0	1.0	4.5	0.0	4.5	0.0	4.5
542500	Transp - Fuel & Oil	2.5	1.3	2.0	0.0	2.0	0.0	2.0
542600	Transp - Parts & Supplies	0.2	1.4	0.2	0.0	1.2	0.0	1.2

BU	PCode	Department
34000	0000	0000000000

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
542800	State Transp Pool Charges	23.3	28.9	23.6	0.0	36.8	0.0	36.8
543200	Maint - Furn, Fixt, Equipment	0.3	0.1	0.3	0.0	0.3	0.0	0.3
543300	Maint - Buildings & Structures	7.5	0.0	6.0	0.0	6.0	0.0	6.0
543500	Maint - Supplies	0.2	0.1	0.2	0.0	0.2	0.0	0.2
543820	Maintenance IT	0.0	0.0	2.1	0.0	2.1	0.0	2.1
543830	IT HW/SW Agreements	9.8	4.9	9.8	0.0	77.0	0.0	77.0
543900	Other Maintenance	0.0	0.4	0.0	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	15.0	25.1	10.0	0.0	25.0	0.0	25.0
544100	Supplies-Office Supplies	2.0	1.4	3.3	0.0	3.3	0.0	3.3
544400	Supplies-Field Supplies	0.0	0.0	0.1	0.0	0.1	0.0	0.1
544900	Supplies-Inventory Exempt	13.0	9.6	13.0	0.0	13.0	0.0	13.0
545600	Reporting & Recording	0.1	0.1	0.1	0.0	0.1	0.0	0.1
545700	ISD Services	20.8	20.4	25.8	0.0	28.0	0.0	28.0
545710	DOIT HCM Assessment Fees	6.3	6.7	7.2	0.0	7.0	0.0	7.0
545900	Printing & Photo Services	2.0	1.2	2.0	0.0	2.0	0.0	2.0
546100	Postage & Mail Services	65.0	65.0	53.4	0.0	68.5	0.0	68.5
546400	Rent Of Land & Buildings	49.4	49.3	51.2	0.0	51.2	0.0	51.2
546409	Rent Expense - Interagency	7.9	6.2	8.7	0.0	8.7	0.0	8.7
546500	Rent Of Equipment	10.0	9.1	10.0	0.0	10.0	0.0	10.0
546600	Communications	5.0	4.2	5.0	0.0	10.4	0.0	10.4
546610	DOIT Telecommunications	39.8	32.1	42.9	0.0	35.7	0.0	35.7
546700	Subscriptions/Dues/License Fee	24.0	19.0	25.6	0.0	25.6	0.0	25.6
546800	Employee Training & Education	8.0	14.0	9.0	0.0	15.0	0.0	15.0
546900	Advertising	1.1	0.0	0.5	0.0	0.5	0.0	0.5
547900	Miscellaneous Expense	0.3	0.6	0.4	0.0	0.4	0.0	0.4
547999	Request to Pay Prior Year	0.0	2.4	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	3.0	0.0	3.0	0.0	3.5	0.0	3.5
549700	Employee O/S Meals & Lodging	3.0	0.0	3.0	0.0	3.5	0.0	3.5
400	**Other**	**324.0**	**304.7**	**324.0**	**0.0**	**442.7**	**0.0**	**442.7**
TOTAL EXPENSE		**3,029.2**	**3,100.5**	**3,169.8**	**2,945.77**	**3,534.0**	**0.0**	**3,534.0**
810	Permanent	19.00	18.00	19.00	19.00	19.00	0.00	19.00
810	**Permanent**	**19.00**	**18.00**	**19.00**	**19.00**	**19.00**	**0.00**	**19.00**
TOTAL FTE POSITIONS		**19.00**	**18.00**	**19.00**	**19.00**	**19.00**	**0.00**	**19.00**

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

BU	PCode	Department
34000	0000	0000000000

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit			Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
34000	**P340-R**	**Administrative Hearings Office**	520100	Exempt Perm Positions P/T&F/T	157.34	163.6	162.9	0	0	0	0.0
			520300	Classified Perm Positions F/T	1,803.21	1,762	1,949.1	0	0	0	0.0
			520600	Paid Unused Sick Leave	2.34	2.3	2.3	0	0	0	0.0
			520700	Overtime & Other Premium Pay	18.24	21.7	0	0	0	0	0.0
			520710	Longevity Pay	0	0	22.4	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	15.6	0	6.2	0	0	0	0.0
			521100	Group Insurance Premium	179.44	234.3	257.7	0	0	0	0.0
			521200	Retirement Contributions	384.57	394.8	406	0	0	0	0.0
			521300	F I C A	150.27	141.3	161	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.18	0.2	0.2	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	1.59	1.3	1.3	0	0	0	0.0
			521500	Unemployment Comp Premium	0	6.6	1	0	0	0	0.0
			521600	Employee Liability Ins Premium	3.49	6.6	9	0	0	0	0.0
			521700	RHC Act Contributions	39.98	41.1	42.2	0	0	0	0.0
			535200	Professional Services	0.04	31.8	26.4	0	0	0	0.0
			535300	Other Services	3.01	2.1	3	0	0	0	0.0
			535309	Other Services - Interagency	19.24	19.5	24	0	0	0	0.0
			535400	Audit Services	15.77	16.6	16.6	0	0	0	0.0
			535600	IT Services	1.49	0	0	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0.24	1.1	1.1	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	0.99	4.5	4.5	0	0	0	0.0
			542500	Transp - Fuel & Oil	1.33	2	2	0	0	0	0.0
			542600	Transp - Parts & Supplies	1.38	0.2	1.2	0	0	0	0.0
			542800	State Transp Pool Charges	28.92	23.6	36.8	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	0.15	0.3	0.3	0	0	0	0.0
			543300	Maint - Buildings & Structures	0	6	6	0	0	0	0.0
			543500	Maint - Supplies	0.11	0.2	0.2	0	0	0	0.0
			543820	Maintenance IT	0	2.1	2.1	0	0	0	0.0
			543830	IT HW/SW Agreements	4.88	9.8	77	0	0	0	0.0
			543900	Other Maintenance	0.4	0	0	0	0	0	0.0
			544000	Supply Inventory IT	25.07	10	25	0	0	0	0.0
			544100	Supplies-Office Supplies	1.39	3.3	3.3	0	0	0	0.0

(Dollars in Thousands)

	544400	Supplies-Field Supplies	0	0.1	0.1	0	0	0	0.0
	544900	Supplies-Inventory Exempt	9.59	13	13	0	0	0	0.0
	545600	Reporting & Recording	0.13	0.1	0.1	0	0	0	0.0
	545700	ISD Services	20.4	25.8	28	0	0	0	0.0
	545710	DOIT HCM Assessment Fees	6.65	7.2	7	0	0	0	0.0
	545900	Printing & Photo Services	1.17	2	2	0	0	0	0.0
	546100	Postage & Mail Services	65	53.4	68.5	0	0	0	0.0
	546400	Rent Of Land & Buildings	49.35	51.2	51.2	0	0	0	0.0
	546409	Rent Expense - Interagency	6.17	8.7	8.7	0	0	0	0.0
	546500	Rent Of Equipment	9.15	10	10	0	0	0	0.0
	546600	Communications	4.24	5	10.4	0	0	0	0.0
	546610	DOIT Telecommunications	32.12	42.9	35.7	0	0	0	0.0
	546700	Subscriptions/Dues/License Fee	18.97	25.6	25.6	0	0	0	0.0
	546800	Employee Training & Education	13.96	9	15	0	0	0	0.0
	546900	Advertising	0	0.5	0.5	0	0	0	0.0
	547900	Miscellaneous Expense	0.57	0.4	0.4	0	0	0	0.0
	547999	Request to Pay Prior Year	2.39	0	0	0	0	0	0.0
	549600	Employee O/S Mileage & Fares	0	3	3.5	0	0	0	0.0
	549700	Employee O/S Meals & Lodging	0	3	3.5	0	0	0	0.0
Subtotal for:	**34000 P340-R**	**Administrative Hearings Office**	**3,100.5**	**3,169.8**	**3,534**	**0**	**0**	**0**	**0.0**
34000			**3,100.5**	**3,169.8**	**3,534**	**0**	**0**	**0**	**0.0**

Totals by Line Item

BusUnit	Line Item		2025-26 Actuals	2026-27 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
34000	**520100**	**Exempt Perm Positions P/T&F/T**	157.34	163.6	162.9	0	0	0	0.0
	520300	**Classified Perm Positions F/T**	1,803.21	1,762	1,949.1	0	0	0	0.0
	520600	**Paid Unused Sick Leave**	2.34	2.3	2.3	0	0	0	0.0
	520700	**Overtime & Other Premium Pay**	18.24	21.7	0	0	0	0	0.0
	520710	**Longevity Pay**	0	0	22.4	0	0	0	0.0
	520800	**Annl & Comp Paid At Separation**	15.6	0	6.2	0	0	0	0.0

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

521100	**Group Insurance Premium**	179.44	234.3	257.7	0	0	0	0.0
521200	**Retirement Contributions**	384.57	394.8	406	0	0	0	0.0
521300	**F I C A**	150.27	141.3	161	0	0	0	0.0
521400	**Workers' Comp Assessment Fee**	0.18	0.2	0.2	0	0	0	0.0
521410	**GSD Work Comp Insur Premium**	1.59	1.3	1.3	0	0	0	0.0
521500	**Unemployment Comp Premium**	0	6.6	1	0	0	0	0.0
521600	**Employee Liability Ins Premium**	3.49	6.6	9	0	0	0	0.0
521700	**RHC Act Contributions**	39.98	41.1	42.2	0	0	0	0.0
535200	**Professional Services**	0.04	31.8	26.4	0	0	0	0.0
535300	**Other Services**	3.01	2.1	3	0	0	0	0.0
535309	**Other Services - Interagency**	19.24	19.5	24	0	0	0	0.0
535400	**Audit Services**	15.77	16.6	16.6	0	0	0	0.0
535600	**IT Services**	1.49	0	0	0	0	0	0.0
542100	**Employee I/S Mileage & Fares**	0.24	1.1	1.1	0	0	0	0.0
542200	**Employee I/S Meals & Lodging**	0.99	4.5	4.5	0	0	0	0.0
542500	**Transp - Fuel & Oil**	1.33	2	2	0	0	0	0.0
542600	**Transp - Parts & Supplies**	1.38	0.2	1.2	0	0	0	0.0
542800	**State Transp Pool Charges**	28.92	23.6	36.8	0	0	0	0.0
543200	**Maint - Furn, Fixt, Equipment**	0.15	0.3	0.3	0	0	0	0.0
543300	**Maint - Buildings & Structures**	0	6	6	0	0	0	0.0
543500	**Maint - Supplies**	0.11	0.2	0.2	0	0	0	0.0
543820	**Maintenance IT**	0	2.1	2.1	0	0	0	0.0
543830	**IT HW/SW Agreements**	4.88	9.8	77	0	0	0	0.0
543900	**Other Maintenance**	0.4	0	0	0	0	0	0.0
544000	**Supply Inventory IT**	25.07	10	25	0	0	0	0.0
544100	**Supplies-Office Supplies**	1.39	3.3	3.3	0	0	0	0.0
544400	**Supplies-Field Supplies**	0	0.1	0.1	0	0	0	0.0
544900	**Supplies-Inventory Exempt**	9.59	13	13	0	0	0	0.0
545600	**Reporting & Recording**	0.13	0.1	0.1	0	0	0	0.0
545700	**ISD Services**	20.4	25.8	28	0	0	0	0.0
545710	**DOIT HCM Assessment Fees**	6.65	7.2	7	0	0	0	0.0
545900	**Printing & Photo Services**	1.17	2	2	0	0	0	0.0

(Dollars in Thousands)

546100	Postage & Mail Services	65	53.4	68.5	0	0	0	0.0
546400	Rent Of Land & Buildings	49.35	51.2	51.2	0	0	0	0.0
546409	Rent Expense - Interagency	6.17	8.7	8.7	0	0	0	0.0
546500	Rent Of Equipment	9.15	10	10	0	0	0	0.0
546600	Communications	4.24	5	10.4	0	0	0	0.0
546610	DOIT Telecommunications	32.12	42.9	35.7	0	0	0	0.0
546700	Subscriptions/Dues/License Fee	18.97	25.6	25.6	0	0	0	0.0
546800	Employee Training & Education	13.96	9	15	0	0	0	0.0
546900	Advertising	0	0.5	0.5	0	0	0	0.0
547900	Miscellaneous Expense	0.57	0.4	0.4	0	0	0	0.0
547999	Request to Pay Prior Year	2.39	0	0	0	0	0	0.0
549600	Employee O/S Mileage & Fares	0	3	3.5	0	0	0	0.0
549700	Employee O/S Meals & Lodging	0	3	3.5	0	0	0	0.0
	Grand Total	**3,100.5**	**3,169.8**	**3,534**	**0**	**0**	**0**	**0.0**

P-1 Program Overview

BU	PCode
34000	P340

Program Description:

The Administrative Hearings Office ("AHO") adjudicates administrative hearings held pursuant to the Tax Administration Act, the Property Tax Code, the Implied Consent Act, the Motor Vehicle Code, as well as expedited adjudicatory proceedings under the Medicaid Provider and Managed Care Act involving the Healthcare Authority (HCA), and other state agency hearings (by mutual agreement), in a fair, efficient, and impartial manner.

AHO adjudicates license revocation hearings under the Implied Consent Act. Those are administrative license-revocation proceedings arising from DWI arrests where the Motor Vehicle Department (MVD) seeks to revoke the driving privileges of those who submit to chemical tests above the applicable legal limit or who refuse to be tested. In these cases, law enforcement officers serve as necessary witnesses regarding the underlying DWI arrest, chemical testing, or refusal to submit to testing. Accordingly, the scheduling of these hearings affects law enforcement agencies across the state. These cases also impact drivers accused of DWI because, if MVD establishes the grounds for revocation, their driving privileges are revoked and they may only continue driving with an ignition interlock license. These cases involve public safety—motorists whose licenses are revoked are required to install an ignition interlock device on their vehicle—and therefore impact the entire state. AHO also adjudicates other MVD matters in which motorists challenge agency actions affecting their driving privileges, many of which likewise involve public safety.

AHO adjudicates tax protests, which involve the Taxation and Revenue Department (TRD), citizens/taxpayers, and businesses conducting business in the state. These cases in aggregate often involve hundreds of millions of dollars of assessments or claims for refund/credit, potentially impacting the state budget and the financial interests or obligations of taxpayers and businesses in New Mexico.

AHO assigns a qualified attorney to serve as a hearing officer in Medicaid Provider and Managed Care Act expedited adjudicatory proceedings and adjudicates such proceedings involving alleged HCA determinations of overpayments and fraud in the Medicaid program. This impacts HCA, federal funding requirements, medical providers, and medical patients in the state. AHO also conducts other agency hearings under various MOU agreements with other state agencies, benefiting those agencies and the public by providing a fair and impartial hearing process. Currently, AHO conducts these hearings under an MOU for the Medical Board, the Board of Nursing, Early Childhood Education and Care Department, and the State Ethics Commission.

Because of its role across multiple hearing programs, AHO must interface with government agencies, including TRD, MVD, HCA, the Department of Transportation, law enforcement agencies, the Medical Board, Board of Nursing, and other state agencies, as well as citizens and private hearing participants, including tax attorneys, CPAs, businesses, defense attorneys, and professional license holders. AHO staff address procedural questions, concerns, and provide informational trainings about the hearing process.

AHO had a total of 19 staffed FTE during FY26, 18 filled, and one vacancy. As a small agency, some staff perform multiple functions or play partial roles in different areas of the agency. The subsequent information outlines the equivalent roles performed in different work areas, not as an absolute count of employees at the agency. For instance, the senior paralegals perform multiple functions, including supporting the Hearings Officer Administrative Law Judges (ALJs), assisting with tax hearings, other agency hearings, appeals, and billing tasks; the business operations specialist assists with administrative tasks and scheduling tasks; similarly, the Chief Hearing Officer is also engaged in administrative operations and management while simultaneously managing a limited docket. These positions may appear in multiple spots in the subsequent discussion but do not alter the total count of 19 FTEs.

AHO has a scheduling team, consisting of 5.5 staff (a staff manager, four paralegals, with part time assistance from a business operations specialist) which receives new case referrals, opens case files, schedules cases in accord with statutory requirements, prepares and provides required due process notices of hearings and subpoenas, accepts legal pleadings from hearing participants, processes motions and continuance requests, maintains electronic case files, provides customer support, works with the ALJs to address motions and other case-management matters, and ensures that parties receive adequate notice of case results. This involves drafting notices, orders, using sound legal judgment on preliminary hearing matters such as determining appropriate statutory and jurisdictional deadlines, hearing venues, and hearing methods, as well as deciding on many requests for continuances. Staff paralegals also schedule and coordinate tax hearings, HCA hearings, other agency hearings, process appeals to the district courts of court of appeals, and coordination of billing for other agency hearings. The rest of the paralegal team schedules Implied Consent Act and MVD hearings, critical hearings involving public safety and a high volume of work. The work of the scheduling team and paralegals is instrumental in ensuring that the office functions and meets its core performance measures.

In FY26, AHO had a team of 11 Hearing Officer ALJs, including the Chief Hearing Officer, who adjudicate the hearings before the agency in a role akin to a judge. The Hearing Officer ALJs conduct hearings, review motions, write orders, rule upon and issue final decisions and orders or hearing officer reports/recommendations in every case they hear. The final decisions and orders or hearing officer reports/recommendations should be timely issued under applicable statutory or regulatory time frames. In FY26, AHO restructured portions of its ALJ team to better align with hearing operations, including creating a Medical Hearings Supervisor to manage a growing docket of HCA, Medical Board, and Board of Nursing cases. AHO also created a Deputy Chief Hearing Officer position to help manage a growing agency and support leadership continuity as the Chief Hearing Officer's statutory term approaches conclusion in 2028.

During FY26, approximately three staff members contributed to administrative operations, including the Chief Financial Officer, the Chief Hearing Officer (who oversees and assists with administrative operations), and a business operations specialist (who also assisted with scheduling tasks).

Ultimately, the primary beneficiaries of AHO's work are governmental agencies, individuals, and private entities participating in AHO proceedings who receive resolution of their dispute in a fair, independent, and efficient manner. This increases confidence in the fairness of the administrative hearing process in state government, affects state and business revenues, and influences public safety. Because AHO conducts other agency hearings at a more efficient and cost-effective basis than if those agencies had to hire or contract with their own hearing officers, the general fund benefits from AHO's work as well.

Major Issues and Accomplishments:

Continuing the workload growth experienced in recent years, AHO's overall caseload increased by 6.02% in FY26. Including all hearing programs, AHO conducted 3,647 hearings in FY26, exceeding the 3,440 hearings conducted in FY25. That breaks down to 331.5 hearings per ALJ in FY26, exceeding the average of 312.7 per ALJ in the previous fiscal year. In terms of paralegal staff, this breaks out to 729.4 cases per paralegal at the agency, above the 688 cases per paralegal in FY25. This 6% growth in FY26 continues an annual docket growth trend from the previous three fiscal years (10% growth in FY25, 5% growth in FY24, 6% in FY23). With this increased case load, AHO still met or exceeded its three core performance measures in FY26, as detailed in the performance measure report.

In FY26, AHO conducted 3,371 hearings under the Implied Consent Act, a 7.32% increase over the 3,141 hearings conducted in FY25. AHO also conducted 40 additional MVD hearings of other types in FY26. Of these hearings conducted, a greater number proceeded on the merits (with both drivers/attorneys and law enforcement witnesses appearing at the hearing) and more hearings occurred in person than in previous years. Although increased participation promotes resolution of case cases on a full evidentiary record, this led to additional travel time for ALJs to conduct hearings and more detailed and complex decisions. In FY26, AHO continued engaging with law enforcement about the importance of complying with subpoenas issued in cases and continued to teach an accredited law enforcement training course on Implied Consent Act hearings. In FY26, the law enforcement non-attendance rate (31%) again matched its best (lowest) mark set in FY25.

During the fiscal year, AHO conducted 24 complex expedited adjudicatory proceedings involving the Healthcare Authority under the Medicaid Provider and Managed Care Act and issued 3 final decisions and orders. These proceedings are often legally and factual complex because they may involve extensive records and multiple disputed claims. These HCA hearings have notably increased this past fiscal year, and additional information about changes to the Recovery Audit Process suggests that this growth will continue into future fiscal years.

In addition to the statutorily required hearings, the Administrative Hearings Office handled 120 other administrative hearing cases for other state government agencies, conducted 107 hearings, and issued 88 dispositional orders, reports, or recommendations. These other agency hearings included 42 cases for the Early Childhood Education and Care Department, 27 Board of Nursing Cases, 36 State Ethics Commission Hearings, and 15 Medical Board cases. AHO generated $103,164.00 in other agency revenue in FY26, the highest total in agency history. Because $14,337.50 of this other agency revenue was generated in June, this amount could not be added to AHO's operational budget, due to DFA deadlines regarding 425909 as a non-reverting fund, and it was ultimately reverted to the general fund. Conducting other agency hearings saves state resources (compared to each agency hiring its own ALJs or attorneys) and improves public confidence in the fairness of an independent hearing process.

The only hearing area where AHO has seen a reduction in case docket workload in FY26 is in the Tax Administration Act and Property Tax Code hearings program. In FY26, AHO received 16 new tax protest cases under the Tax Administration Act and 119 new property tax protests under the Property Tax Code, for a total of 135 new tax cases (a reduction from the 149 cases in the previous fiscal year). AHO conducted 105 tax hearings, issued 15 dispositive decisions and orders, and countless other substantive orders during the fiscal year. In light of the slight drop in new cases, AHO used available capacity in the tax hearing program to address older cases that had remained in abeyance for various reasons, resolving millions of dollars of potential obligations. AHO additionally reassigned some ALJs to hearing programs experiencing higher caseload growth.

Similar to last fiscal year, AHO's biggest challenges in FY26 relate to docket growth and lack of sufficient funding in the category 200s to hire the vacant paralegal position. AHO again saw an increase in its workload, an additional 6% following the 10% from the previous fiscal year. These increases placed additional workload demands on staff across the agency. The paralegal and scheduling unit staff has experienced significant strain because of the docket growth, increasing risk to AHO's continuing ability to timely conduct and resolve cases in accord with key performance measures and statutory requirements. ALJs are handling an increasingly large and complex docket in a broad spectrum of hearing programs, putting pressure on them to timely complete their work in a manner that is legally supportable. Considering the recent growth in the past three years, AHO expects this additional growth challenge to continue into and through FY28.

Another challenge in FY26 (and continuing in FY27) is related to the budget, where AHO lacks sufficient funds in the 200s to hire the one vacant paralegal position in its Albuquerque office. Hiring this position would provide additional support for the paralegal staff that is scheduling more hearings and ALJ staff that is conducting more hearings. In general, the category 200s have structurally been reduced related to vacancy savings that a small agency has challenges in realizing and have been based on impracticable midpoint salaries that do not reflect the market reality of hiring and retaining subject matter expert attorneys to serve as administrative law judges. Last year, AHO had to seek supplemental funding to address increased costs in the 200s. The supplemental funding, and other significant cost containment measures at the agency, enabled AHO to meet its category 200 obligations, and resulted in significant challenges and necessary delays in filling critical positions despite the increasing case load requiring more staffing, not less.

In short, although the agency was able to meet its core performance measures in FY26, it again took extraordinary effort from every employee at the agency, working at or above their maximum capacity to absorb the increased workload.

P-1 Program Overview

BU	PCode
34000	P340

Overview of Request:

Overall, AHO seeks an increase of $364,200.00 in its FY28 budget, related to cost increases in the category 200s and 400s.

In the category 200s, AHO seeks a base budget increase of $245,500.00 related to filling the vacant paralegal position to support hearing work, meet employee payroll obligations/longevity pay, and increasing costs related to healthcare, FICA, and retirement benefits. This amount in the 200s includes the assumed 10% increase for group health insurance premiums totaling $23,400.00 that the agency has been directed to include in its appropriation request.

In the category 300's, despite increases in costs for the independent auditor, and SPO HR Shared Services, AHO again reduced potential professional services contract expenses to keep this category flat, effectively absorbing additional costs within the existing budget.

Finally, in the category 400's, the appropriation request seeks an additional $118,700.00 to address increased IT support needs of a small agency without IT staff, increased DoIT rates, case management hosting fees, increased GSD vehicle lease fixed rates, and increased postage costs. As a small but growing agency, AHO needs to increase its IT support system beyond relying exclusively on DoIT's desktop support team, and instead engage with providers who can more actively assist AHO in IT planning, vision, and support. As to mailing, statutes and due process require that AHO notify hearing participants of their hearings and final decisions in many cases via certified mail absent an agreement of the parties to accept electronic service. With growing caseloads, AHO expects continued potential growth in mailing costs, as well as postage rate increases set by USPS.

Programmatic Changes:

Federal changes to Medicaid will likely result in increased pressures on HCA in the administration of that program, including auditing functions for potential overbilling cases. Related to that issue, HCA is currently engaged in redesigning its RAC audit process, which will result in an increased case volume at AHO of expedited adjudicatory HCA hearings under the Medicaid Provider and Managed Care Act. AHO has already implemented some reclassification and structural changes to improve its ability to manage this docket pressure, but AHO is still concerned about its ability to meet this potential demand by FY28.

Base Budget Justification: For FY28, AHO seeks a base budget increase of $245,500.00 in the category 200s to fill the vacant paralegal position to support hearing work, meet employee payroll obligations, and increasing costs related to healthcare, FICA, retirement benefits, and longevity pay. AHO has also been advised to expect a 10% increase in healthcare costs for FY28, accounting for some of the increase in this category, as well as other fixed payroll and benefit costs like FICA, retirement contributions, etc.

AHO estimates that hiring a paralegal for its Albuquerque office will cost approximately $110,000.00 including realistic salary, benefits, and other associated reoccurring costs. As mentioned repeatedly, AHO continues to see a growth in its dockets, with a 6% increase in its workload in the previous fiscal year. This increased workload impacts the entire agency, including the agency's core paralegal and scheduling team. Since the pandemic, AHO has implemented new scheduling processes and procedures and technologies to improve hearing participant experience, engagement, and attendance at the hearings. While extremely beneficial to the hearing process, these necessary changes have further increased the demands of the existing paralegal and scheduling staff significantly at a time when the case load is also growing. In FY26 and FY27, AHO has paused one of these processes and put it on hold until the final vacant paralegal position can be filled. The vacant paralegal will enable AHO to resume this process, address other growth demands on the paralegal and ALJ staff. Filling this authorized paralegal position will increase direct support to the ALJs and allow rebalancing of paralegal workload at the agency, improving the agency's ability to schedule, manage, and timely dispose of a growing docket of cases, which benefits all hearing stakeholders. Filling this paralegal position will improve AHO's capacity to focus on stakeholder needs like addressing continuance requests/scheduling needs from law enforcement, providing specific methods of notices of hearings/subpoenas for convenience of the parties, responding to electronic filings of the parties, and otherwise supporting the legal hearings workload of the agency.

In the category 300s, AHO's budget request is flat.

In the category 400s, the appropriation request seeks an additional $118,700.00 to address increased IT support needs of a small agency lacking dedicated IT staff, increased DoIT rates, case management hosting fees, increased GSD vehicle lease fixed rates, and increased postage costs. As a small but growing agency, AHO needs to increase its IT support system beyond relying exclusively on DoIT's desktop support team, and instead engage with contractors who have the resources to more actively assist AHO in IT planning, security, vision, and support. As to mailing, statutes and due process require that AHO notify hearing participants of their hearings and final decisions in many cases via certified mail absent an agreement of the parties to accept electronic service. With growing caseloads, AHO expects continued potential growth in mailing costs, as well as postage rate increases from USPS. AHO has additional costs increases related to rising GSD vehicle lease rates.

Despite creation of a new paralegal position two years ago, the previous two budget cycles have not provided adequate funding to fill all paralegal positions. AHO had to seek supplement funding to address increased costs in the 200s and worked extremely hard to ensure it could meet its obligations in the category 200s. With the help of that supplemental funding, and other cost containment measures at the agency, AHO managed to meet its category 200 obligations. However, the underfunding of category 200s at a small agency with historically low turnover and low vacancy rate, as well as with highly compensated attorneys who serve as subject matter expert judges, places the agency in a challenging position each budget cycle to meet category 200s obligations while maintaining competent, expert staff to handle an increasingly demanding caseload. In summary, the modest total cost for the requested FY28 base budget increase would close the gap in the category 200s in a manner that allows AHO to address the growing case and docket load, and promote good, efficient government by conducting the other agency hearings in a timely and cost-effective manner. The increase would also assist a small agency without IT staff navigate technological needs, threats, and growth as it expands its footprint in state government hearings.

REV EXP COMPARISON

(Dollars in Thousands)

34000 - Administrative Hearings Office

P340 - Administrative Hearings Office

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**3,195.2**	**210.0**	**128.8**	**0.0**	**3,534.0**
Personal services and employee benefits	2,682.5	210.0	128.8	0.0	3,021.3
Contractual services	70.0	0.0	0.0	0.0	70
Other	442.7	0.0	0.0	0.0	442.7
USES Total:	**3,195.2**	**210.0**	**128.8**	**0.0**	**3,534.0**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

State of New Mexico

F4 PCode Detail
(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
71820	520100	Exempt Perm Positions P/T&F/T	157.3	163.6	163.92	162.9	0.0	0.0	0.0	162.9	Amount necessary to support current staffing levels.
71820	520300	Classified Perm Positions F/T	1,803.2	1,762.0	1,960.1	1,661.8	210.0	77.3	0.0	1,949.1	Amount necessary to support current staffing levels. Amount needed to hire vacant, unfunded paralegal position to support other agency hearing work.
71820	520600	Paid Unused Sick Leave	2.3	2.3	0	2.3	0.0	0.0	0.0	2.3	Estimated based on Actuals paid in previous years.
71820	520700	Overtime & Other Premium Pay	18.2	21.7	0	0.0	0.0	0.0	0.0	0.0	Longevity Pay was coded in 520700 in FY26, but is now coded to the next line down: 520710.
71820	520710	Longevity Pay	0.0	0.0	0	22.4	0.0	0.0	0.0	22.4	Longevity Rates based on current FTE
71820	520800	Annl & Comp Paid At Separation	15.6	0.0	0	6.2	0.0	0.0	0.0	6.2	Estimation of Retiree Rate as 1 Employee is eligible to retire in FY28.
71820	521100	Group Insurance Premium	179.4	234.3	244.38	234.3	0.0	23.4	0.0	257.7	Following recommended 10% Increase for Group Health Insurance Rates
71820	521200	Retirement Contributions	384.6	394.8	404.58	401.9	0.0	4.1	0.0	406.0	Amount necessary for current staffing levels and vacant position.
71820	521300	F I C A	150.3	141.3	130.37	137.0	0.0	24.0	0.0	161.0	Amount necessary for current staffing levels and vacant position.
71820	521400	Workers' Comp Assessment Fee	0.2	0.2	0	0.2	0.0	0.0	0.0	0.2	FY28 Flat Rate
71820	521410	GSD Work Comp Insur Premium	1.6	1.3	0	1.3	0.0	0.0	0.0	1.3	FY28 Flat Rate
71820	521500	Unemployment Comp Premium	0.0	6.6	0	1.0	0.0	0.0	0.0	1.0	FY28 Flat Rate
71820	521600	Employee Liability Ins Premium	3.5	6.6	0	9.0	0.0	0.0	0.0	9.0	FY28 Flat Rate
71820	521700	RHC Act Contributions	40.0	41.1	42.41	42.2	0.0	0.0	0.0	42.2	Amount necessary for current staffing levels.
	200	**Personal services and employee benef**	**2,756.3**	**2,775.8**	**2,945.77**	**2,682.5**	**210.0**	**128.8**	**0.0**	**3,021.3**	
71820	542100	Employee I/S Mileage & Fares	0.2	1.1	0	1.1	0.0	0.0	0.0	1.1	Maintaining Amount from FY27
71820	542200	Employee I/S Meals & Lodging	1.0	4.5	0	4.5	0.0	0.0	0.0	4.5	Maintaining Amount from FY27
71820	542500	Transp - Fuel & Oil	1.3	2.0	0	2.0	0.0	0.0	0.0	2.0	Maintaining Amount from FY27
71820	542600	Transp - Parts & Supplies	1.4	0.2	0	1.2	0.0	0.0	0.0	1.2	Consistent with Prior Year Actuals
71820	542800	State Transp Pool Charges	28.9	23.6	0	36.8	0.0	0.0	0.0	36.8	FY28 Flat Rate
71820	543200	Maint - Furn, Fixt, Equipment	0.1	0.3	0	0.3	0.0	0.0	0.0	0.3	Maintaining Amount from FY27
71820	543300	Maint - Buildings & Structures	0.0	6.0	0	6.0	0.0	0.0	0.0	6.0	Maintaining Amount from FY27
71820	543500	Maint - Supplies	0.1	0.2	0	0.2	0.0	0.0	0.0	0.2	Maintaining Amount from FY27
71820	543820	Maintenance IT	0.0	2.1	0	2.1	0.0	0.0	0.0	2.1	Maintaining Amount from FY27

(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
71820	543830	IT HW/SW Agreements	4.9	9.8	0	77.0	0.0	0.0	0.0	77.0	Amount needed to support additional IT support services for growing agency (without IT position on staff) and Case Management System Annual Hosting fees.
71820	543900	Other Maintenance	0.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
71820	544000	Supply Inventory IT	25.1	10.0	0	25.0	0.0	0.0	0.0	25.0	Maintaining Amount from FY27
71820	544100	Supplies-Office Supplies	1.4	3.3	0	3.3	0.0	0.0	0.0	3.3	Maintaining Amount from FY27
71820	544400	Supplies-Field Supplies	0.0	0.1	0	0.1	0.0	0.0	0.0	0.1	Maintaining Amount from FY27
71820	544900	Supplies-Inventory Exempt	9.6	13.0	0	13.0	0.0	0.0	0.0	13.0	Maintaining Amount from FY27
71820	545600	Reporting & Recording	0.1	0.1	0	0.1	0.0	0.0	0.0	0.1	Maintaining Amount from FY27
71820	545700	ISD Services	20.4	25.8	0	28.0	0.0	0.0	0.0	28.0	FY28 Flat Rate
71820	545710	DOIT HCM Assessment Fees	6.7	7.2	0	7.0	0.0	0.0	0.0	7.0	FY28 Flat Rate
71820	545900	Printing & Photo Services	1.2	2.0	0	2.0	0.0	0.0	0.0	2.0	Maintaining Amount from FY27
71820	546100	Postage & Mail Services	65.0	53.4	0	68.5	0.0	0.0	0.0	68.5	Increase Postage by Inflation, work Volume and USPS Cost Increases.
71820	546400	Rent Of Land & Buildings	49.3	51.2	0	51.2	0.0	0.0	0.0	51.2	Rent is increasing in FY27 for ABQ office per signed lease agreement annual escalation cause.
71820	546409	Rent Expense - Interagency	6.2	8.7	0	8.7	0.0	0.0	0.0	8.7	Leasing for AHO's Las Cruces and Clovis office space, subleased from other state agencies.
71820	546500	Rent Of Equipment	9.1	10.0	0	10.0	0.0	0.0	0.0	10.0	Maintaining Amount from FY27
71820	546600	Communications	4.2	5.0	0	10.4	0.0	0.0	0.0	10.4	FY26 Prior Year Actuals higher than Original Budget.
71820	546610	DOIT Telecommunications	32.1	42.9	0	35.7	0.0	0.0	0.0	35.7	FY28 Flat Rate
71820	546700	Subscriptions/Dues/License Fee	19.0	25.6	0	25.6	0.0	0.0	0.0	25.6	Maintaining Amount from FY27
71820	546800	Employee Training & Education	14.0	9.0	0	15.0	0.0	0.0	0.0	15.0	Consistent with Prior Year Actuals. Supporting CLE Credits Required for Maintaining 11 ALJ BAR licenses
71820	546900	Advertising	0.0	0.5	0	0.5	0.0	0.0	0.0	0.5	Maintaining Amount from FY27, agency anticipates rule making process that will require publication in newspaper.
71820	547900	Miscellaneous Expense	0.6	0.4	0	0.4	0.0	0.0	0.0	0.4	Maintaining Amount from FY27
71820	547999	Request to Pay Prior Year	2.4	0.0	0	0.0	0.0	0.0	0.0	0.0	We don't anticipate any costs, it was a one time event in the previous fiscal year.
71820	549600	Employee O/S Mileage & Fares	0.0	3.0	0	3.5	0.0	0.0	0.0	3.5	Funds to send ALJs to attend National Judicial College Administrative Law Fair Hearings Course.
71820	549700	Employee O/S Meals & Lodging	0.0	3.0	0	3.5	0.0	0.0	0.0	3.5	Funds to send ALJs to attend National Judicial College Administrative Law Fair Hearings Course.

F4 PCode Detail
(Dollars in Thousands)

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
	400	Other	304.7	324.0	0	442.7	0.0	0.0	0.0	442.7	
	TOTAL EXPENSE		3,061.0	3,099.8		3,125.2	210.0	128.8	0.0	3,464.0	

Administrative Hearings Office

BU 34000
PCode P340

State of New Mexico

Contract by PCode Detail

(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
71820	535200	Professional Services	1000		0.0	26.4	0.0	0.0	0.0	26.4	Money to fund contract hearing officer in event of conflict of interest or because of qualification needs for HCA Cases. Reduced this area to offset other increase in category.
71820	535300	Other Services	1000		3.0	3.0	0.0	0.0	0.0	3.0	Language interpretation services costs, cost increase based on FY25 actuals showing slight increase.
71820	535309	Other Services - Interagency	1000		19.2	24.0	0.0	0.0	0.0	24.0	SPO HR shared services FY27 Rate is $23k, plus estimated increase for FY28, 19 FTE.
71820	535400	Audit Services	1000		15.8	16.6	0.0	0.0	0.0	16.6	Multiyear Independent Auditor Contract with Annual Rate Increases.
71820	535600	IT Services	1000		1.5	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**39.5**	**70.0**	**0.0**	**0.0**	**0.0**	**70.0**	

Agency: 34000 Administrative Hearings Office

Program: P340 Administrative Hearings Office

The purpose of the administrative hearings program is to adjudicate tax-, property- and motor-vehicle-related administrative hearings in a fair, efficient and impartial manner independent of the executive agency that is party to the proceedings.

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Number of tax protest or Implied Consent Act trainings conducted annually	4	7	Yes	The purpose of this measure is to ensure that the Administrative Hearings Office Trainings increase the understanding of the hearing process and engagement/ attendance at the hearings for stakeholders involved in the hearing process. AHO conducted seven trainings in FY26, meeting its performance measure in this area. In conjunction with the New Mexico State Police, AHO assisted with the development and co-teaching of an accredited law enforcement course on the Implied Consent Act hearing process, which it presented five times across the state in FY26. Additionally, AHO presented a class focused on tax administration for the NM Edge Tax Program through New Mexico State University. Finally, AHO conducted a training for pretrial services regarding Implied Consent Act hearings.
Outcome	Percent of hearings for Implied Consent Act cases not held within ninety days due to an administrative hearings office error	.4%	.0%	Yes	The purpose of this measure is to ensure that D.W.I./Implied Consent Act license revocation hearings during the fiscal year are decided on the merits by the statutory 90-day deadline rather than lost because of administrative error. AHO conducted 3,371 hearings during Fiscal Year 2026. One case was rescinded for inability to hold the hearing within 90-days because of administrative error, an administrative error rate of 0.03%. This 0.03% rate in Fiscal Year 2026 satisfied/achieved the target performance measure rate of less than 0.2% administrative error rate. Given the high volume of cases that need to be set for hearing within 90-days in each of the state's counties, and historic data showing a traditionally higher error rate, this performance measure target should remain at <0.2%.

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P340 Administrative Hearings Office

Performance Measures:		2025-26 Target	2025-26 Result	Met Target	Year End Result Narrative
Outcome	Percent rate of tax cases not held, including merits and scheduling conference, within ninety days because of administrative hearings office error	0	0.0%	Yes	The purpose of this measure is to ensure that the Administrative Hearings Office (AHO) complies with the statutory mandate of conducting hearings within 90-days of the Taxation and Revenue Department's answer to the protest. In Fiscal Year 2026, AHO received 16 new tax protest cases under the Tax Administration Act and 119 new property tax protests under the Property Tax Code, for a total of 149 new tax cases. AHO timely conducted initial hearings in all new Tax Administration Act cases referred in the fiscal year, meeting the target performance measure. The target level remains appropriate given the volume of tax protests cases.

Performance Measures Summary

P340 **Administrative Hearings Office**

Purpose: The purpose of the administrative hearings program is to adjudicate tax-, property- and motor-vehicle-related administrative hearings in a fair, efficient and impartial manner independent of the executive agency that is party to the proceedings.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Outcome	Percent of hearings for Implied Consent Act cases not held within ninety days due to an administrative hearings office error	.1%	.0%	.2%	.2%	
Outcome	Percent rate of tax cases not held, including merits and scheduling conference, within ninety days because of administrative hearings office error	0.0%	0.0%	0.0%	0.0%	
Outcome	Number of tax protest or Implied Consent Act trainings conducted annually	10	7	6	6	

State of New Mexico
Administrative Hearings Office
Agency 34000

STRATEGIC PLAN

FY2028 TO FY2032

August 2028

EXECUTIVE SUMMARY

The Administrative Hearings Office (AHO) was established on July 1, 2015. AHO comprises 19 FTE's, including the Chief Hearing Officer, 11 attorney-administrative law judges, 6 paralegals/court clerk staff, and 2 financial and administrative operations positions, including the agency's Chief Financial Officer.

AHO schedules, conducts, and decides administrative protest hearings stemming from the Tax Administration Act, the Property Tax Code, the Implied Consent Act, and the Motor Vehicle Code. AHO also assigns the hearing officer to conduct expedited proceedings under Medicaid Provider and Managed Care Act cases before the Healthcare Authority. Additionally, AHO has entered into memorandums of understanding with other state agencies to conduct and adjudicate their administrative hearings at a more cost effective and efficient manner than if those agencies had to hire or contract with their own hearing officers.

AGENCY PURPOSE STATEMENT, USERS, AUTHORITY

AHO adjudicates administrative hearings held pursuant to the Tax Administration Act, the Property Tax Code, the Implied Consent Act, the Motor Vehicle Code, and expedited proceedings under Medicaid Provider and Managed Care Act in a fair, efficient, and impartial manner. AHO is the first executive agency that conducts administrative hearings independent of the acting executive agency that is a party to the proceeding. Additionally, AHO has sought to contribute to efficient and effective state government by conducting fair and impartial administrative hearings for other state agencies.

The main services provided by the agency include:

- Schedule and conduct Tax Administration Act protest hearings within statutory time parameters;
- Schedule and conduct Implied Consent Act hearings within statutory time parameters;
- Schedule and conduct Motor Vehicle Code hearings within statutory time parameters;
- Schedule and conduct Property Tax Code protests within statutory time parameters;
- Assign competent, qualified attorneys to serve as hearing officers in expedited proceedings under Medicaid Provider and Managed Care Act before the Human Services Department.
- Where AHO has entered into agreements with other agencies, conduct other agency hearings in a fair, impartial, efficient, and cost-effective manner;
- Rule on procedural and evidentiary motions in all assigned cases as appropriate;
- Issue final decisions and orders (or other dispositive order) addressing the legal and factual arguments of the respective parties.
- Interface with public (government agencies, including TRD, police agencies, HSD, citizens) and private hearing participants (tax attorneys, CPA's, business

community, defense attorneys, etc.) to address procedural questions/concerns and provide information about the hearing process.

- The primary beneficiaries of the program are the governmental, public, and private hearing participants who get resolution of their dispute in a fair, independent, and efficient manner. This increases public respect and confidence in the fairness of the hearing process and in the subsequent governmental action resulting from the hearing process.

These services occur most often in telephonic or video hearings, as well as at in person hearings in Santa Fe (tax cases and Implied Consent Act hearings) and across the state (Motor Vehicle Code and Implied Consent Act hearings). AHO has four facilities: its main office in Santa Fe, an office in Albuquerque, an office in Las Cruces, and an office in Clovis. Implied Consent Act hearings occur at these four main facilities plus at locations in each county across the state, which are most often at MVD or TRD Field offices. Hearings also occur telephonically and by videoconference, which are the primary hearing methods since the pandemic. Decisions are in writing and are mailed out to the appropriate parties.

The Administrative Hearings Office Act (Section 7-1B-1 NMSA 1978) articulates the structure, purpose, power, and limitations of AHO. Although there is not a specific purpose statement included in Administrative Hearings Office Act, Section 7-1B-6 (D) (2) NMSA 1978 seems to summarize the purpose of AHO:

…The hearing officer shall conduct a hearing to allow the ample and fair presentation of complaints and defenses. The hearing officer shall hear arguments, permit discovery, entertain and dispose of motions, require written expositions of the case as the circumstances justify and render a decision in accordance with the law and the evidence presented and admitted.

Section 7-1B-3 & 4 NMSA 1978 also establishes a Chief Hearing Officer Selection Committee, which is administratively attached to the Department of Finance and Administration.

AHO stakeholders are generally the parties and witnesses in our proceedings, which includes the Taxation and Revenue Department, TRD's Motor Vehicle Division, law enforcement agencies who enforce the Motor Vehicle Code/Implied Consent Act and send witnesses to testify at hearings, drivers in New Mexico, attorneys who appear to represent drivers and taxpayers, CPAs and other accountants who handle tax work, private citizens with tax disputes, businesses/corporations, the Healthcare Authority and medical providers related to alleged overbilling and fraud cases.

AGENCY VISION/MISSION/GOALS

The "mission" of AHO is to adjudicate administrative hearings held pursuant to the Tax Administration Act, the Property Tax Code, the Implied Consent Act, the Motor Vehicle Code, and expedited proceedings under Medicaid Provider and Managed Care Act consistent with applicable legal authority in a fair, efficient, and impartial manner.

The "vision" of AHO is:

- to improve public confidence in the fairness of the proceedings;

- to schedule, conduct, and resolve hearings in an efficient manner;
- To issue well-reasoned, well-researched, well-written, and legally sufficient rulings consistent with applicable legal standards that address the major substantive and procedural issues presented by the parties in a case;
- to provide information and education about the procedural hearing process to all interested parties;
- to provide helpful, knowledgeable and responsive staff; and
- to contribute to efficient and effective state government by conducting fair and impartial administrative hearings for other state agencies in a cost-effective manner.

ACTIVITY: ***Tax Protests under the Tax Administration Act and Property Tax Code***

Goal: AHO will set, hear, and resolve tax protests in a timely, efficient, and fair manner consistent with applicable legal authority.

Objectives:

- Set and hold tax protest hearings within 90-days of either the Taxation and Revenue Department's request for hearing or filing an answer to a protest when the taxpayer requested a hearing, consistent with the applicable statutory language.
- Maintain a complete record in every proceeding.
- Process legal pleadings and other filings of the parties and issues orders as necessary.
- Issue timely decisions and orders, or other final adjudicatory orders, within 30-days of the closing of the record.
- File the record proper with the Court of Appeals upon docketing statement of appeal.

*Performance Measures: (** indicates DFA/LFC Performance Based Budget Measure)*

- Percent of tax cases not held (including merits and scheduling hearings) within 90 days because of administrative hearings office error.**
- Number of cases handled by each hearing officer conducting tax cases.
- Timeliness of issuance of tax orders and decisions.

Achievements:

- In past 2 fiscal years, AHO has closed out over $500-million in older tax protest abeyance cases.

ACTIVITY: ***Implied Consent Act and Motor Vehicle Code hearings***

Goal: AHO will schedule and hold Implied Consent Act hearings before expiration of the 90-day jurisdictional limit.

Objectives:

- Timely process files and schedule referred files from MVD.
- Set hearings dates with sufficient time remaining under the 90-day jurisdictional limit to consider continuance requests from the parties.
- Conduct fair and efficient hearings, including developing and maintaining a complete record of the hearing.

- Issue concise, efficient, and well-written decisions consistent with applicable legal authority within 30-days of the completion of the hearing record.
- File the record with the appropriate reviewing court upon appeal.

*Performance Measures: (** indicates DFA Performance Based Budget Measure)*
- Percent of hearings for implied consent act cases not held within 90 days due to administrative hearings officer error.**
- Process and schedule all referred files from MVD within 14-days
- Set hearings dates between day 45 and 60 of the 90-day jurisdictional window.
- Issue 80% of decisions within 30-days of completion of the hearing record.

Achievements:
- AHO has exceeded the 90-day performance measure reported to the Legislature in every year it has been an agency.
- AHO has timely issued decisions within 30-days more than 80% of the time.

ACTIVITY: *Interface with and educate hearing participants about the hearing process.*

Goal: AHO will provide meaningful opportunities for all hearing participants and interested members of the public to learn about the hearing process.

Objectives:
- Provide basic guidance to the public and hearing participants about the hearing process.
- By educating the participants, AHO will improve efficiency in hearing process both for AHO and the hearing participants.
- Increase accessibility to the process for hearing participants and accountability of AHO to its direct constituents about potential methods of improving the process.

*Performance Measures: (** indicates DFA Performance Based Budget Measure)*
- Number of tax protest and/or implied consent act trainings conducted annually.**

Achievements:

AHO has met its training component performance measure in each year it has been an agency. After the conclusion of each training, the hearing officers have noticed an improvement in the effectiveness and efficiency of the hearing process from people who attended the training versus those who have not.

ACTIVITY: *Conduct fair, impartial, efficient, and cost-effective hearings for other state agencies.*

Goal: Where appropriate from a knowledge and resource perspective to both agencies, or where statutorily required in the case of HCA expedited proceedings under Medicaid Provider and Managed Care Act, AHO will enter into agreements with other state agencies to conduct and adjudicate that agencies administrative hearings in a fair, impartial, efficient, and cost-effective manner for the benefit of state government.

Objectives:

- Set and hold hearings within applicable statutory and regulatory deadlines for the relevant agency.
- Maintain a complete record in every proceeding.
- Process legal pleadings and other filings of the parties and issues orders as necessary.
- Issue timely decisions and orders, or other final adjudicatory orders, within applicable statutory and regulatory deadlines.
- Maintain the record proper through conclusion of final adjudication and any appeal.

Achievements:

The Administrative Hearings Office handled 120 other administrative hearing cases for other state government agencies, conducted 107 hearings, and issued 88 dispositional orders, reports, or recommendations. These other agency hearings included 42 cases for the Early Childhood Education and Care Department, 27 Board of Nursing Cases, 36 State Ethics Commission Hearings, and 15 Medical Board cases. AHO generated $103,164.00 in other agency revenue in FY26, the highest total in agency history.

ACTIVITY: ***Develop a comprehensive, internal case management information technology system and leverage technologies to improve access, quality, and efficiency of hearings***.

Goal: AHO currently uses multiple ad-hoc systems to schedule cases and maintain files depending on the hearing type of the case. AHO also uses a Motor Vehicle Department program to schedule MVD cases, making AHO highly dependent on a system it only has limited ability to access and customize. To improve efficiencies in the scheduling and adjudication process, and improve stakeholder experience in the hearing process, AHO needs to develop its own comprehensive case management database that it can use for all case types.

Objectives:

- A comprehensive case management system for scheduling and adjudicating all hearing types at AHO.
- A system that allows electronic filing for all parties that appear before AHO and secure, controlled access by the parties in the case to the contents of the electronic file.
- A system that permits electronic distribution of notices, orders, and other materials directly to the relevant parties in the case.
- A system that allows complete maintenance of the record in the case, from all filings, pleadings, orders, exhibits, to hearing audio.
- A system that interfaces with other databases from other agencies for generation of new case files.
- A system that generates comprehensive, statistical reports to better track efficiency of the hearing process and hold hearing officers and AHO accountable for timeliness of results.
- Look to increase videoconference hearing options to increase hearing participant options and maximize efficiencies in the hearing process for all involved.

Progress/Achievements/Challenges:

AHO has been working on this project for three years, and while it is closer to completion, it is not yet up to the design standards and performance that AHO imagined. The project has been hindered by staff changes both at the vendor and agency, lack of a dedicated project manager by the agency (AHO has no on-staff IT employees) or DoIT.

ACTIVITY: ***As a growing agency with a wide variety of technological needs, find additional IT resources and leadership to drive development, support, security, planning, implementation of information technologies to streamline workflows, improve efficiency of office and work resources.***

Goal: AHO currently is supported by DoIT for all IT needs. DoIT's focus is on a break/fix model for the agencies it supports, rather than a broader development, security, planning, vision/leadership. As a growing agency, AHO can no longer afford to rely solely on DoIT's more narrow IT approach. Instead, AHO needs to consider hiring a CIO or contracting with other vendor who can lead and innovate with technological resources to streamline AHO workflow, vision, and security. currently uses multiple ad-hoc systems to schedule cases and maintain files depending on the hearing type of the case. AHO also uses a Motor Vehicle Department program to schedule MVD cases, making AHO highly dependent on a system it only has limited ability to access and customize. To improve efficiencies in the scheduling and adjudication process, and improve stakeholder experience in the hearing process, AHO needs to develop its own comprehensive case management database that it can use for all case types.

Objectives:

- Explore alternatives for IT services and support.
- Identify, plan, and implement IT resources that can better support the agency, end users, and the workflow.
- Identify security concerns and implement best practices within the workflow of AHO to protect information and systems.
- Project management and leadership to drive IT innovation at the agency for benefit of staff and stakeholders.
-

Progress/Achievements/Challenges: New activity too soon to measure.

ITP - Information Technology Plan- Waiver

From:	Deubel, Ashley, DoIT on behalf of EPMO, DoIT
To:	VanDenzen, Brian, AHO; EPMO, DoIT
Cc:	Jimenez, Mattie, AHO; ITPLANS, DOIT, DoIT; Dikitolia, David, DoIT
Subject:	RE: IT Strategic Pan
Date:	Tuesday, July 21, 2026 9:16:06 AM
Attachments:	image002.png image006.png image007.png

Hi Brian,

AHO is approved for an exemption for submitting the IT strategic plan. This email serves as your exemption documentation.

Thank you,

NM DEPARTMENT OF INFORMATION TECHNOLOGY

Ashley Deubel
Associate IT Project Manager
505-500-7709
https://www.doit.nm.gov/

From: VanDenzen, Brian, AHO <Brian.VanDenzen@aho.nm.gov>
Sent: Thursday, July 16, 2026 2:05 PM
To: EPMO, DoIT <EPMO@doit.nm.gov>
Cc: Jimenez, Mattie, AHO <Mattie.Jimenez@aho.nm.gov>
Subject: IT Strategic Pan

AHO asks for an exemption to the IT Strategic Plan since it has not IT staff and is a DoIT supported agency.

Brian VanDenzen
Chief Hearing Officer
Administrative Hearings Office
PO Box 6400
Santa Fe, NM 87502
www.aho.state.nm.us

STATE OF NEW MEXICO ADMINISTRATIVE HEARINGS OFFICE

FY27 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES
Account code 542800

LEASED VEHICLE INFORMATION @ 7/1/25

Agency Name: Administrative Hearings Office — Business Unit: 34000

Program Name: Administrative Hearings Office — Program Code: P340

	LONG TERM LEASES ONLY							Long Term Only			SHORT TERM ONLY			
Item No.	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 7/1/2026	Lease Type Operational (O) or Standard (S)	A FY26 Monthly Rate S= Rate Schedule	B Number of months to lease	A x B = C Total cost Rate FY26	D Daily Rate Based On Vehicle Type	E No. of Days	D x E = F Total Lease Rate	Put (x) if Fed $
1	2025	Hond/Accord	02BA	C	011214SG	1,113	Standard (S)	766	12	9,192.0			-	
2	2025	Hond/Accord	02BA	C	011223SG	2,575	Standard (S)	766	12	9,192.0			-	
3	2025	Hond/Accord	02BA	C	011206SG	4,709	Standard (S)	766	12	9,192.0			-	
4	2025	Hond/Accord	02BA	C	011239SG	4,113	Standard (S)	766	12	9,192.0			-	
5										-			-	
6										-			-	
7										-			-	
8										-			-	
9										-			-	
10										-			-	
11										-			-	
12										-	-		-	
13										-			-	
14										-			-	
15										-			-	
16										-			-	
17										-			-	
18										-			-	
								TOTAL LONG TERM:		36,768.0	TOTAL SHORT TERM:		-	

Operational(O) rate for FY26 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle

Page 1 of 1

GENERAL SERVICES DEPARTMENT
TRANSPORTATION SERVICES DIVISION
STATE TRANSPORTATION POOL
FY 2026 LONG TERM & SHORT TERM LEASING RATES -- Model Year 2025

The following leasing rates are effective July 1, 2026. Long-term leasing rates are calculated using State-wide Price Agreements. These rates are based upon purchase price of Model Year 2025 minus any anticipated residual values. The remaining amount is then divided by the agreed upon life cycle of the vehicles. Rates are based on a 60 month (5 year) life cycle. Short Term Leasing rates are calculated by taking the standard rate and dividing it by 22 working days.

The Overhead and Maintenance factors are based on TSD approved FY26 Opbud

Vehicle Class	Vehicle Type	Overhead	Maint.	Replacement Fee	Standard Lease	Operational Lease	Short Term Lease
02B	Mid Size Sedan	$173.61	$119.61	$219	**$512**	$293.22	$23.26
02BA	Mid Size Sedan 2024 Nissan Altima	$173.61	$119.61	$411	**$704**		
02BH	Mid Size Sedan - 2025 Honda Accord Commercial	$173.61	$119.61	$472	**$766**		
02C	Full Size Sedan	$173.61	$119.61	$236	**$529**	$293.22	$24.07
04A	Mini 4X2 Pick-up	$173.61	$119.61	$163	**$456**	$293.22	$20.73
04B	Mini 4X4 Pick-up	$173.61	$119.61	$125	**$418**	$293.22	$18.99
04B-H	Mini 4X4 Pick-up - Hybrid	$173.61	$119.61	$258	**$551**	$293.22	$25.05
04C	1/2 Ton 4X2 Pick-up	$173.61	$119.61	$241	**$534**	$293.22	$24.27
04D	1/2 Ton 4X4 Pick-up	$173.61	$119.61	$198	**$491**	$293.22	$22.34
04D-EV	1/2 Ton 4X4 Pick-up Electric	$173.61	$119.61	$532	**$825**	$293.22	$37.50
04E	1/2 Ton 4X4 Extended Cab Pick Up	$173.61	$119.61	$202	**$495**	$293.22	$22.52
04F	1/2 Ton 4X4 Crew Cab Pick Up	$173.61	$119.61	$192	**$485**	$293.22	$22.06
04G	3/4 Ton 4X2 Regular Cab Pick Up	$173.61	$119.61	$274	**$567**	$293.22	$25.79
04H	3/4 Ton 4X4 Regular Cab Pick Up	$173.61	$119.61	$418	**$711**	$293.22	$32.33
04I	3/4 Ton 4X4 Extended Cab Pick Up	$173.61	$119.61	$442	**$735**	$293.22	$33.43
04J	3/4 Ton 4X4 Crew Cab Pick-up	$173.61	$119.61	$409	**$702**	$293.22	$31.93
04K	1 Ton 4X4 Extended Cab Pick Up	$173.61	$119.61	$449	**$742**	$293.22	$33.75
04L	1 Ton 4X4 Crew Cab Pick Up	$173.61	$119.61	$363	**$657**	$293.22	$29.85
05A	Passenger Mini Van (7 - 8 Passenger)	$173.61	$119.61	$436	**$729**	$293.22	$33.13
05AC	Passenger Mini Van Commerical (2025 Toyota Sienna 7 - 8 Passenger)	$173.61	$119.61	$611	**$904**		
05B	Cargo Mini Van	$173.61	$119.61	$514	**$807**	$293.22	$36.67
05C	Full Size 15 Passenger Van	$173.61	$119.61	$319	**$612**	$293.22	$27.83
05D	Full Size Cargo Van	$173.61	$119.61	$207	**$500**	$293.22	$22.74
05E	Full Size 12 Passenger Van	$173.61	$119.61	$319	**$612**	$293.22	$27.83
06APHEV	Mid Size Sport Utility 4X4 Plugin Hybrid	$173.61	$119.61	$533	**$826**	$293.22	$37.56
06A	Mid Size Sport Utility 4X4	$173.61	$119.61	$414	**$707**	$293.22	$32.14
06AM	Mid Size Sport Utility 4X4 - Commercial 2024 Rogue	$173.61	$119.61	$480	**$773**		
06AT	Mid Size Sport Utitilty AWD 2025 Toyota RAV4	$173.61	$119.61	$476	**$769**		
06AP	Mid Size Sport Utility 4X4 - Commercial 2025 Ford Explorer	$173.61	$119.61	$729	**$1,023**		
06B	Full Size Sport Utility Vehicle 4X4	$173.61	$119.61	$531	**$824**	$293.22	$37.47
06BM	Full Size Sport Utility Vehicle 4X4 Commercial 2024 Nissan Armada	$173.61	$119.61	$903	**$1,196**		