FY28 Appropriation Request Checklist

Agency Name: *Workers' Compensation Administration* Business Unit: *63200*

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*
	GF	General Fund Budget Change Log	*Agency/Program Level*
X	S-9	Account Code Revenue / Expenditure Report	*Agency/Program Level*
X	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*
	R-2	Transfer Report	*Agency Level*
X	REV/EXP	Revenue-Expenditure Comparison Report	*Agency/Program Level*
	FFRW	Detail of Federal Funds Revenue Worksheet	*Agency/Program Level*
	EB-1	Expansion Justfications	*Program Level*
	EB-2	Expansion Fiscal Summary	*Program Level*
	EB-3	Expansion Line Item Detail	*Program Level*
	LFR	Legislating for Results Expansion Tool	*Program Level*
X	E4	Pcode Detail	*Program Level*
X	E5	Contract by Pcode	*Program Level*
	SAR	Special Appropriation Request Report	*Agency Level*
	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*
	C-1	Base Operating Budget	*Agency Level*
	C-2	IT Request Plan	*Agency Level*
	Perf Audit	Update to LFC Performance Audits (within last 2 years)	*Agency Level*

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

State of New Mexico
Workers' Compensation Administration

Michelle Lujan Grisham
Governor

Alexis Armijo
Acting Director

August 13, 2026

Wayne Propst, Secretary
Department of Finance and Administration
407 Galisteo Street
Bataan Memorial Building, Room 190
Santa Fe, NM 87501

Re: Fiscal Year 2028 Appropriation Request – Agency 63200

Dear Secretary Propst,

During FY27, the New Mexico Workers' Compensation Administration continued serving workers and employers statewide through dispute resolution, injured worker assistance, employer compliance, workplace safety and Return-to-Work services, regulatory oversight, and administration of the Uninsured Employers' Fund.

For FY28, the WCA and Uninsured Employers' Fund are requesting a combined appropriation of $16,040,000, an increase of $467,200, or approximately 3%, over the FY27 appropriation of $15,572,800. The request is focused primarily on maintaining existing operations and addressing known cost increases rather than expanding discretionary spending.

The agency continues to face increasing personnel costs, including health benefits and longevity pay, reduced vacancy savings, inflationary pressure on contractual services, and other operating costs. Adequate staffing and operational resources are necessary to maintain timely case administration, regulatory responsibilities, public assistance, safety services, and other core functions.

The FY28 request will allow the WCA to maintain service levels, support the workforce necessary to meet current demand, and continue responsibly managing the workers' compensation system for New Mexico's workers and employers.

Thank you for your consideration.

Alexis Armijo
Acting Director

2410 Centre Ave SE, Albuquerque, NM 87106
Mailing: PO Box 27198, Albuquerque, NM 87125

Phone: 505-841-6000
https://workerscomp.nm.gov/

APPROPRIATION REQUEST

CERTIFICATION
FORM S-1

Agency Name: Workers' Compensation Administration

Business Unit: 63200

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.

Alexis Armijo, Acting Director

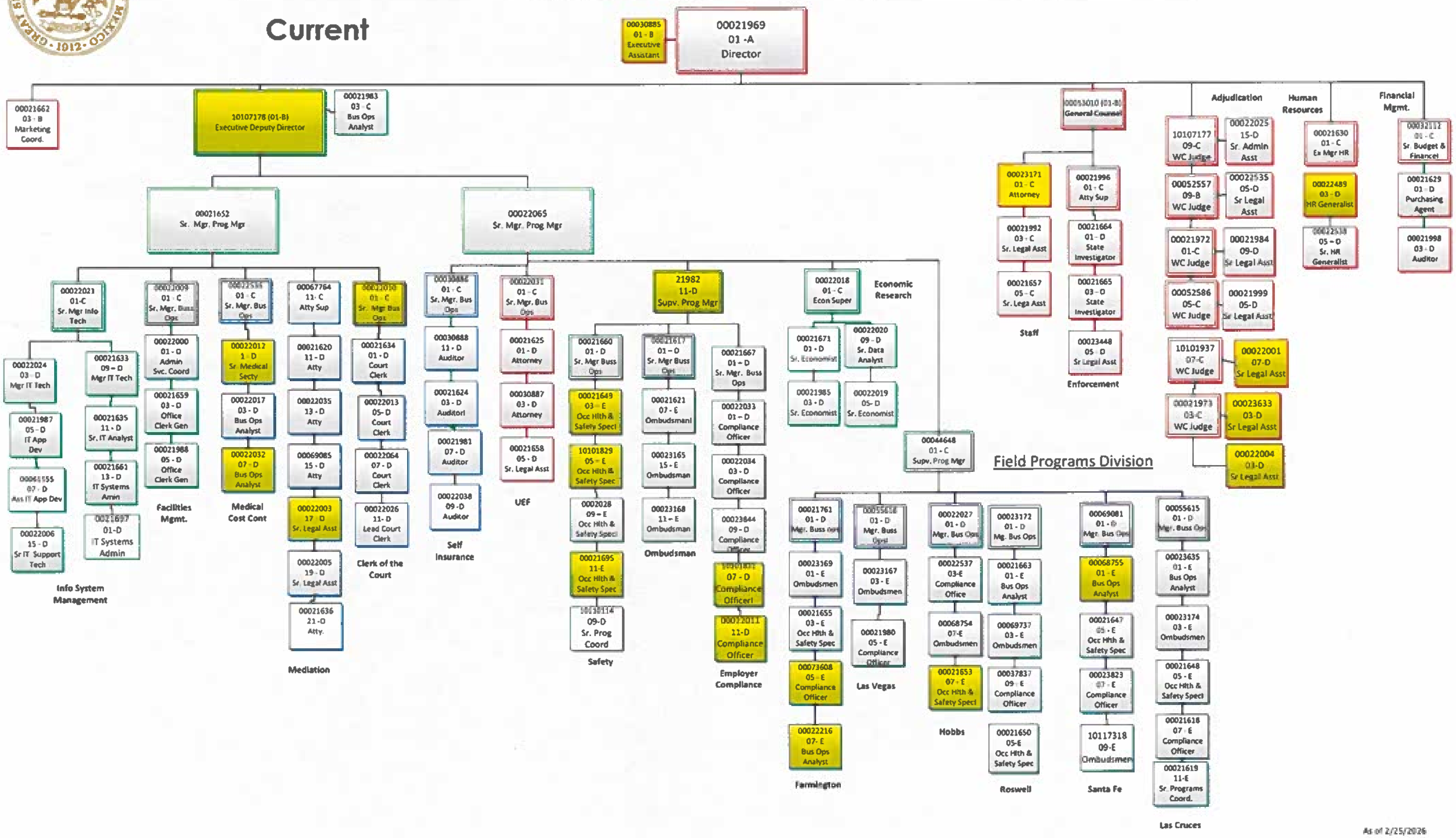
Jean Torres-Montoya, Chief Financial Oficer

N/A

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 chairperson. Operating Budgets of other agencies must be signed by the director or secretary. Appropriation Requests not properly signed will be returned.

New Mexico Workers' Compensation Administration

Current



As of 2/25/2026

State of New Mexico

S-8 Financial Summary

(Dollars in Thousands)

BU	PCode	Department
63200	0000	0000000000

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
REVENUE								
112	Other Transfers	0.0	351.6	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	14,359.1	11,511.8	14,822.8	0.0	15,040.0	0.0	15,040.0
150	Fund Balance	1,013.1	4,581.0	1,000.0	0.0	1,000.0	0.0	1,000.0
REVENUE, TRANSFERS		**15,372.2**	**16,444.4**	**15,822.8**	**0**	**16,040.0**	**0.0**	**16,040.0**
REVENUE		**15,372.2**	**16,444.4**	**15,822.8**	**0**	**16,040.0**	**0.0**	**16,040.0**
EXPENSE								
200	Personal services and employee benefits	12,137.1	12,960.7	13,201.1	14,640.2	13,500.0	0.0	13,500.0
300	Contractual services	517.1	689.9	447.5	0.0	490.0	0.0	490.0
400	Other	1,968.0	2,043.8	1,924.2	0.0	2,050.0	0.0	2,050.0
EXPENDITURES		**14,622.2**	**15,694.4**	**15,572.8**	**14,640.17**	**16,040.0**	**0.0**	**16,040.0**
500	Other financing uses	750.0	750.0	250.0	0.0	0.0	0.0	0.0
OTHER FINANCING USES		**750.0**	**750.0**	**250.0**	**0**	**0.0**	**0.0**	**0.0**
EXPENSE		**15,372.2**	**16,444.4**	**15,822.8**	**14,640.17**	**16,040.0**	**0.0**	**16,040.0**
FTE POSITIONS								
810	Permanent	122.00	105.00	122.00	123.00	127.00	0.00	127.00
FTEs		**122.00**	**105.00**	**122.00**	**123.00**	**127.00**	**0.00**	**127.00**
FTE POSITIONS		**122.00**	**105.00**	**122.00**	**123.00**	**127.00**	**0.00**	**127.00**

BU	PCode	Department
63200	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
499905	Other Financing Sources	0.0	351.6	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**351.6**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
441201	Interest On Investments	200.0	203.9	200.0	0.0	385.0	0.0	385.0
442209	Rent of Land/Buildings Interag	35.8	35.8	35.8	0.0	36.0	0.0	36.0
461402	Other Penalties	25.0	0.0	25.0	0.0	25.0	0.0	25.0
471702	Employee Contr.-Work. Comp.	13,998.3	11,270.3	14,462.0	0.0	14,492.0	0.0	14,492.0
496901	Miscellaneous Revenue	100.0	1.8	100.0	0.0	102.0	0.0	102.0
130	**Other Revenues**	**14,359.1**	**11,511.8**	**14,822.8**	**0.0**	**15,040.0**	**0.0**	**15,040.0**
325900	Restricted FB - Gov	0.0	4,581.0	0.0	0.0	0.0	0.0	0.0
328900	Unassigned FB - Gov	1,013.1	0.0	1,000.0	0.0	1,000.0	0.0	1,000.0
150	**Fund Balance**	**1,013.1**	**4,581.0**	**1,000.0**	**0.0**	**1,000.0**	**0.0**	**1,000.0**
TOTAL REVENUE		**15,372.2**	**16,444.4**	**15,822.8**	**0**	**16,040.0**	**0.0**	**16,040.0**
520100	Exempt Perm Positions P/T&F/T	1,133.0	1,614.5	1,550.0	1,585.4	1,275.8	0.0	1,275.8
520300	Classified Perm Positions F/T	7,701.7	7,189.1	7,793.9	8,622.0	9,363.9	0.0	9,363.9
520600	Paid Unused Sick Leave	10.4	1.4	10.4	0.0	2.4	0.0	2.4
520700	Overtime & Other Premium Pay	55.0	106.2	55.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	0.0	87.2	0.0	87.2
520800	Annl & Comp Paid At Separation	61.0	75.9	61.0	0.0	2.0	0.0	2.0
521100	Group Insurance Premium	998.2	1,255.0	1,350.8	1,579.8	53.1	0.0	53.1
521200	Retirement Contributions	1,350.0	1,674.3	1,368.7	2,009.2	2,012.6	0.0	2,012.6
521300	F I C A	537.5	659.4	543.5	628.0	41.8	0.0	41.8
521400	Workers' Comp Assessment Fee	1.3	1.1	1.3	0.0	180.1	0.0	180.1
521410	GSD Work Comp Insur Premium	106.4	161.1	199.4	0.0	5.0	0.0	5.0
521500	Unemployment Comp Premium	10.3	0.4	26.9	0.0	14.3	0.0	14.3
521600	Employee Liability Ins Premium	23.3	48.4	91.2	0.0	301.0	0.0	301.0
521700	RHC Act Contributions	147.0	174.0	149.0	215.7	160.8	0.0	160.8
523000	COVID Related Admin Leave	2.0	0.0	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee benef**	**12,137.1**	**12,960.7**	**13,201.1**	**14,640.2**	**13,500.0**	**0.0**	**13,500.0**
535200	Professional Services	329.9	516.3	320.0	0.0	270.0	0.0	270.0
535300	Other Services	93.0	113.8	100.0	0.0	86.7	0.0	86.7
535400	Audit Services	94.2	59.7	27.5	0.0	133.3	0.0	133.3
300	**Contractual services**	**517.1**	**689.9**	**447.5**	**0.0**	**490.0**	**0.0**	**490.0**
542100	Employee I/S Mileage & Fares	15.0	4.6	15.0	0.0	25.0	0.0	25.0

(Dollars in Thousands)

		2025-26 Opbud	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	-------- FY 2028 Agency Request -------- Base	Expansion	Total
542200	Employee I/S Meals & Lodging	20.0	14.3	10.0	0.0	20.0	0.0	20.0
542300	Brd & Comm Mbr Meals & Lodging	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	0.0	1.5	0.0	1.3	0.0	1.3
542500	Transp - Fuel & Oil	18.0	9.4	18.0	0.0	45.0	0.0	45.0
542600	Transp - Parts & Supplies	1.0	2.9	1.0	0.0	20.0	0.0	20.0
542800	State Transp Pool Charges	60.0	82.1	70.0	0.0	85.0	0.0	85.0
543100	Maint - Grounds & Roadways	35.0	30.6	35.0	0.0	45.0	0.0	45.0
543200	Maint - Furn, Fixt, Equipment	2.0	0.4	2.0	0.0	8.0	0.0	8.0
543300	Maint - Buildings & Structures	93.2	88.6	93.2	0.0	11.0	0.0	11.0
543400	Maint - Property Insurance	0.3	1.6	1.5	0.0	1.7	0.0	1.7
543500	Maint - Supplies	10.0	8.5	10.0	0.0	20.0	0.0	20.0
543700	Maintenance Services	80.0	74.7	80.0	0.0	42.2	0.0	42.2
543710	Other Service - Non-Contractual	0.0	16.1	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	137.5	124.4	145.0	0.0	84.0	0.0	84.0
544000	Supply Inventory IT	55.1	127.3	55.1	0.0	80.2	0.0	80.2
544100	Supplies-Office Supplies	26.7	15.4	26.7	0.0	27.5	0.0	27.5
544200	Supplies-Medical,Lab,Personal	1.0	0.0	1.0	0.0	2.0	0.0	2.0
544400	Supplies-Field Supplies	1.5	0.2	1.5	0.0	20.0	0.0	20.0
544700	Supplies-Clothng,Unifrms,Linen	2.5	1.0	2.5	0.0	2.5	0.0	2.5
544900	Supplies-Inventory Exempt	4.7	12.0	4.7	0.0	11.0	0.0	11.0
545600	Reporting & Recording	9.0	4.8	2.5	0.0	2.5	0.0	2.5
545700	ISD Services	53.8	78.6	66.8	0.0	67.0	0.0	67.0
545710	DOIT HCM Assessment Fees	51.7	42.7	47.7	0.0	47.0	0.0	47.0
545900	Printing & Photo Services	22.0	29.9	22.0	0.0	22.1	0.0	22.1
546100	Postage & Mail Services	50.0	8.9	50.0	0.0	9.0	0.0	9.0
546310	Utilities - Sewer/Garbage	22.0	18.6	22.0	0.0	22.0	0.0	22.0
546320	Utilities - Electricity	65.0	57.5	65.0	0.0	65.0	0.0	65.0
546330	Utilities - Water	0.0	9.3	4.0	0.0	4.0	0.0	4.0
546340	Utilities - Natural Gas	8.0	6.2	8.0	0.0	8.0	0.0	8.0
546400	Rent Of Land & Buildings	200.0	217.8	210.0	0.0	190.0	0.0	190.0
546500	Rent Of Equipment	50.0	38.8	50.0	0.0	0.0	0.0	0.0
546600	Communications	15.0	4.3	15.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	206.5	217.7	206.5	0.0	325.8	0.0	325.8

BU	PCode	Department
63200	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
546700	Subscriptions/Dues/License Fee	32.5	49.3	37.0	0.0	208.0	0.0	208.0
546800	Employee Training & Education	43.0	35.0	55.0	0.0	6.0	0.0	6.0
546900	Advertising	4.0	1.6	4.0	0.0	0.0	0.0	0.0
547000	Legal Settlements	0.0	58.0	0.0	0.0	0.0	0.0	0.0
547360	Insurance Premiums-non_payroll	471.0	409.1	471.0	0.0	513.2	0.0	513.2
547900	Miscellaneous Expense	5.0	17.2	6.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	34.9	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	10.0	0.0	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	40.0	46.3	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	20.0	11.4	3.5	0.0	4.0	0.0	4.0
549700	Employee O/S Meals & Lodging	25.0	31.7	3.5	0.0	4.0	0.0	4.0
400	**Other**	**1,968.0**	**2,043.8**	**1,924.2**	**0.0**	**2,050.0**	**0.0**	**2,050.0**
555100	Other Financing Uses	750.0	750.0	250.0	0.0	0.0	0.0	0.0
500	**Other financing uses**	**750.0**	**750.0**	**250.0**	**0.0**	**0.0**	**0.0**	**0.0**
TOTAL EXPENSE		**15,372.2**	**16,444.4**	**15,822.8**	**14,640.17**	**16,040.0**	**0.0**	**16,040.0**
810	Permanent	122.00	105.00	122.00	123.00	127.00	0.00	127.00
810	**Permanent**	**122.00**	**105.00**	**122.00**	**123.00**	**127.00**	**0.00**	**127.00**
TOTAL FTE POSITIONS		**122.00**	**105.00**	**122.00**	**123.00**	**127.00**	**0.00**	**127.00**

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Workers' Compensation Administration	Business Unit:	63200
Fund Name:	Workers Compensation-Admin.	Fund Number:	98200
Legal Auth.			

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		0
ADJUSTMENTS		
Add:		
Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY26	0	
Other (explain in detail)	0	
Deduct:		
Liabilities not reflected in FCD Reports at close of FY26	0	
Fund balance designated by law for future expenditure (non-reverting funds)	(1,730,200)	
Amount due to State General Fund or other fund designated by statute	0	
Other (explain in detail)	0	
FY26 revision not reflected in liabilities	0	
Total Adjustments		(1,730,200)
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY26		(1,730,200)
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	14,369,300	
Deduct:		
Projected total expenditures for FY27	(14,369,300)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		(1,730,200)
Add:		
Projected revenue/sources (less fund balance requested) for FY28	14,650,000	
Deduct:		
Total expenditures budgeted in appropriation request	(14,650,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		(1,730,200)

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency: Workers' Compensation Administration — Business Unit: 63200

Fund Name: Uninsured Employers' Fund — Fund Number: 98300

Legal Auth.

BEGINNING BALANCE

Unreserved, undesignated fund balance (not cash balance) from SHARE NMS006GL Balance Sheet Report at close of FY26		0
ADJUSTMENTS		
Add:		
Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of FY26	0	
Other (explain in detail)	0	
Deduct:		
Liabilities not reflected in FCD Reports at close of FY26	(356,800)	
Fund balance designated by law for future expenditure (non-reverting funds)	(8,116,100)	
Amount due to State General Fund or other fund designated by statute	0	
Other (explain in detail)	0	
FY26 revision not reflected in liabilities	0	
	Total Adjustments	(8,472,900)
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of FY26		(8,472,900)
Add:		
Projected revenue/sources (less fund balance budgeted) for FY27	1,203,500	
Deduct:		
Projected total expenditures for FY27	(1,203,500)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY27		(8,472,900)
Add:		
Projected revenue/sources (less fund balance requested) for FY28	1,390,000	
Deduct:		
Total expenditures budgeted in appropriation request	(1,390,000)	
ADJUSTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of FY28		(8,472,900)

State of New Mexico

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
63200	P697-R	Workers' Compensation Admini	520100	Exempt Perm Positions P/T&F/T	1,614.49	1,550	1,275	0	0	0	0.0
			520300	Classified Perm Positions F/T	6,781.14	7,318.9	7,450	0	0	0	0.0
			520600	Paid Unused Sick Leave	1.37	10.4	0	0	0	0	0.0
			520700	Overtime & Other Premium Pay	101.83	55	0	0	0	0	0.0
			520710	Longevity Pay	0	0	100	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	75.19	60	0	0	0	0	0.0
			521100	Group Insurance Premium	1,209.1	1,302.6	1,186.7	0	0	0	0.0
			521200	Retirement Contributions	1,594.92	1,300	1,928.8	0	0	0	0.0
			521300	F I C A	628.69	517.5	602.7	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	1.05	1.2	0	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	156.28	194.9	0	0	0	0	0.0
			521500	Unemployment Comp Premium	0.41	26.4	0	0	0	0	0.0
			521600	Employee Liability Ins Premium	46.95	90.2	0	0	0	0	0.0
			521700	RHC Act Contributions	165.79	142	206.8	0	0	0	0.0
			535200	Professional Services	485.88	250	250	0	0	0	0.0
			535300	Other Services	113.82	100	100	0	0	0	0.0
			535400	Audit Services	45.2	27.5	50	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	4.57	15	25	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	14.33	10	20	0	0	0	0.0
			542300	Brd & Comm Mbr Meals & Lodgin	0	1	1	0	0	0	0.0
			542310	Brd & Comm Mbr Mileage & Fares	0	1.5	1.5	0	0	0	0.0
			542500	Transp - Fuel & Oil	9.39	18	45	0	0	0	0.0
			542600	Transp - Parts & Supplies	2.95	1	20	0	0	0	0.0
			542800	State Transp Pool Charges	82.12	70	85	0	0	0	0.0
			543100	Maint - Grounds & Roadways	30.58	35	45	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	0.39	2	8	0	0	0	0.0
			543300	Maint - Buildings & Structures	88.55	92.7	10	0	0	0	0.0
			543400	Maint - Property Insurance	1.6	1.5	1.5	0	0	0	0.0
			543500	Maint - Supplies	8.46	10	20	0	0	0	0.0
			543700	Maintenance Services	74.73	80	100	0	0	0	0.0
			543710	Other Service - Non-Contractual	16.09	0	0	0	0	0	0.0
			543830	IT HW/SW Agreements	124.43	145	160	0	0	0	0.0

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

			544000	Supply Inventory IT	117.41	55	200	0	0	0	0.0
			544100	Supplies-Office Supplies	15.03	25	25	0	0	0	0.0
			544200	Supplies-Medical,Lab,Personal	0	1	2	0	0	0	0.0
			544400	Supplies-Field Supplies	0.15	1.5	20	0	0	0	0.0
			544700	Supplies-Clothng,Unifrms,Linen	0.95	2.5	2.5	0	0	0	0.0
			544900	Supplies-Inventory Exempt	11.97	4.5	10	0	0	0	0.0
			545600	Reporting & Recording	4.84	2.5	2.5	0	0	0	0.0
			545700	ISD Services	78.14	66	66	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	41.42	46	46	0	0	0	0.0
			545900	Printing & Photo Services	29.87	22	22	0	0	0	0.0
			546100	Postage & Mail Services	8.95	50	50	0	0	0	0.0
			546310	Utilities - Sewer/Garbage	18.58	22	25	0	0	0	0.0
			546320	Utilities - Electricity	57.48	65	65	0	0	0	0.0
			546330	Utilities - Water	9.33	4	4	0	0	0	0.0
			546340	Utilities - Natural Gas	6.23	8	8	0	0	0	0.0
			546400	Rent Of Land & Buildings	217.84	210	210	0	0	0	0.0
			546500	Rent Of Equipment	38.81	50	0	0	0	0	0.0
			546600	Communications	4.25	15	0	0	0	0	0.0
			546610	DOIT Telecommunications	210.05	200	0	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	42.16	30	200	0	0	0	0.0
			546800	Employee Training & Education	33.94	50	0	0	0	0	0.0
			546900	Advertising	1.56	4	0	0	0	0	0.0
			547000	Legal Settlements	57.95	0	0	0	0	0	0.0
			547900	Miscellaneous Expense	17.23	6	0	0	0	0	0.0
			547999	Request to Pay Prior Year	34.92	0	0	0	0	0	0.0
			548300	Information Tech Equipment	46.26	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	11.42	0	0	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	31.7	0	0	0	0	0	0.0
			555100	Other Financing Uses	750	250	0	0	0	0	0.0
Subtotal for:	**63200**	**P697-R**	**Workers' Compensation Admini**		**15,378.77**	**14,619.3**	**14,650**	**0**	**0**	**0**	**0.0**
					2025-26	**2026-27**	**Request**		**Recommendation**		
BusUnit			**Line Item**		**Actuals**	**Opbud**	**Base**	**Expansion**	**Base**	**Expansion**	**Opbud**
63200	**P780-R**	**Uninsured Employers' Fund**	520300	Classified Perm Positions F/T	407.95	475	550	0	0	0	0.0
			520700	Overtime & Other Premium Pay	4.38	0	0	0	0	0	0.0

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

			520710	Longevity Pay	0	0	1	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	0.71	1	2	0	0	0	0.0
			521100	Group Insurance Premium	45.91	48.2	45	0	0	0	0.0
			521200	Retirement Contributions	79.33	68.7	100	0	0	0	0.0
			521300	F I C A	30.67	26	36.4	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.04	0.1	0.1	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	4.83	4.5	5	0	0	0	0.0
			521500	Unemployment Comp Premium	0.01	0.5	0.5	0	0	0	0.0
			521600	Employee Liability Ins Premium	1.45	1	1	0	0	0	0.0
			521700	RHC Act Contributions	8.25	7	9	0	0	0	0.0
			535200	Professional Services	30.41	70	20	0	0	0	0.0
			535400	Audit Services	14.54	0	70	0	0	0	0.0
			543300	Maint - Buildings & Structures	0	0.5	1	0	0	0	0.0
			544000	Supply Inventory IT	9.92	0.1	0.2	0	0	0	0.0
			544100	Supplies-Office Supplies	0.33	1.7	2.5	0	0	0	0.0
			544900	Supplies-Inventory Exempt	0	0.2	1	0	0	0	0.0
			545700	ISD Services	0.46	0.8	1	0	0	0	0.0
			545710	DOIT HCM Assessment Fees	1.28	1.7	2	0	0	0	0.0
			545900	Printing & Photo Services	0.08	0	0.1	0	0	0	0.0
			546610	DOIT Telecommunications	7.68	6.5	7	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	7.17	7	8	0	0	0	0.0
			546800	Employee Training & Education	1.1	5	6	0	0	0	0.0
			547360	Insurance Premiums-non_payroll	409.12	471	513.2	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	0	3.5	4	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	0	3.5	4	0	0	0	0.0
Subtotal for:	**63200**	**P780-R**	**Uninsured Employers' Fund**		**1,065.62**	**1,203.5**	**1,390**	**0**	**0**	**0**	**0.0**
63200					**16,444.39**	**15,822.8**	**16,040**	**0**	**0**	**0**	**0.0**

Totals by Line Item

			2025-26	2026-27	Request		Recommendation		
BusUnit	**Line Item**		**Actuals**	**Opbud**	**Base**	**Expansion**	**Base**	**Expansion**	**Opbud**
63200	**520100**	**Exempt Perm Positions P/T&F/T**	1,614.49	1,550	1,275	0	0	0	0.0

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

520300	Classified Perm Positions F/T	7,189.09	7,793.9	8,000	0	0	0	0.0
520600	Paid Unused Sick Leave	1.37	10.4	0	0	0	0	0.0
520700	Overtime & Other Premium Pay	106.21	55	0	0	0	0	0.0
520710	Longevity Pay	0	0	101	0	0	0	0.0
520800	Annl & Comp Paid At Separation	75.9	61	2	0	0	0	0.0
521100	Group Insurance Premium	1,255.02	1,350.8	1,231.7	0	0	0	0.0
521200	Retirement Contributions	1,674.26	1,368.7	2,028.8	0	0	0	0.0
521300	F I C A	659.36	543.5	639.1	0	0	0	0.0
521400	Workers' Comp Assessment Fee	1.08	1.3	0.1	0	0	0	0.0
521410	GSD Work Comp Insur Premium	161.12	199.4	5	0	0	0	0.0
521500	Unemployment Comp Premium	0.42	26.9	0.5	0	0	0	0.0
521600	Employee Liability Ins Premium	48.4	91.2	1	0	0	0	0.0
521700	RHC Act Contributions	174.04	149	215.8	0	0	0	0.0
535200	Professional Services	516.29	320	270	0	0	0	0.0
535300	Other Services	113.82	100	100	0	0	0	0.0
535400	Audit Services	59.74	27.5	120	0	0	0	0.0
542100	Employee I/S Mileage & Fares	4.57	15	25	0	0	0	0.0
542200	Employee I/S Meals & Lodging	14.33	10	20	0	0	0	0.0
542300	Brd & Comm Mbr Meals & Lodging	0	1	1	0	0	0	0.0
542310	Brd & Comm Mbr Mileage & Fares	0	1.5	1.5	0	0	0	0.0
542500	Transp - Fuel & Oil	9.39	18	45	0	0	0	0.0
542600	Transp - Parts & Supplies	2.95	1	20	0	0	0	0.0
542800	State Transp Pool Charges	82.12	70	85	0	0	0	0.0
543100	Maint - Grounds & Roadways	30.58	35	45	0	0	0	0.0
543200	Maint - Furn, Fixt, Equipment	0.39	2	8	0	0	0	0.0
543300	Maint - Buildings & Structures	88.55	93.2	11	0	0	0	0.0
543400	Maint - Property Insurance	1.6	1.5	1.5	0	0	0	0.0
543500	Maint - Supplies	8.46	10	20	0	0	0	0.0
543700	Maintenance Services	74.73	80	100	0	0	0	0.0
543710	Other Service - Non-Contractual	16.09	0	0	0	0	0	0.0
543830	IT HW/SW Agreements	124.43	145	160	0	0	0	0.0
544000	Supply Inventory IT	127.32	55.1	200.2	0	0	0	0.0

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

544100	Supplies-Office Supplies	15.35	26.7	27.5	0	0	0	0.0
544200	Supplies-Medical,Lab,Personal	0	1	2	0	0	0	0.0
544400	Supplies-Field Supplies	0.15	1.5	20	0	0	0	0.0
544700	Supplies-Clothng,Unifrms,Linen	0.95	2.5	2.5	0	0	0	0.0
544900	Supplies-Inventory Exempt	11.97	4.7	11	0	0	0	0.0
545600	Reporting & Recording	4.84	2.5	2.5	0	0	0	0.0
545700	ISD Services	78.6	66.8	67	0	0	0	0.0
545710	DOIT HCM Assessment Fees	42.7	47.7	48	0	0	0	0.0
545900	Printing & Photo Services	29.95	22	22.1	0	0	0	0.0
546100	Postage & Mail Services	8.95	50	50	0	0	0	0.0
546310	Utilities - Sewer/Garbage	18.58	22	25	0	0	0	0.0
546320	Utilities - Electricity	57.48	65	65	0	0	0	0.0
546330	Utilities - Water	9.33	4	4	0	0	0	0.0
546340	Utilities - Natural Gas	6.23	8	8	0	0	0	0.0
546400	Rent Of Land & Buildings	217.84	210	210	0	0	0	0.0
546500	Rent Of Equipment	38.81	50	0	0	0	0	0.0
546600	Communications	4.25	15	0	0	0	0	0.0
546610	DOIT Telecommunications	217.73	206.5	7	0	0	0	0.0
546700	Subscriptions/Dues/License Fee	49.33	37	208	0	0	0	0.0
546800	Employee Training & Education	35.04	55	6	0	0	0	0.0
546900	Advertising	1.56	4	0	0	0	0	0.0
547000	Legal Settlements	57.95	0	0	0	0	0	0.0
547360	Insurance Premiums-non_payroll	409.12	471	513.2	0	0	0	0.0
547900	Miscellaneous Expense	17.23	6	0	0	0	0	0.0
547999	Request to Pay Prior Year	34.92	0	0	0	0	0	0.0
548300	Information Tech Equipment	46.26	0	0	0	0	0	0.0
549600	Employee O/S Mileage & Fares	11.42	3.5	4	0	0	0	0.0
549700	Employee O/S Meals & Lodging	31.7	3.5	4	0	0	0	0.0
555100	Other Financing Uses	750	250	0	0	0	0	0.0
	Grand Total	**16,444.39**	**15,822.8**	**16,040**	**0**	**0**	**0**	**0.0**

State of New Mexico

Rate Report - Selected Line Items for Rates

(Dollars in Thousands)

Org Unit		Line		2025-26 Actuals	2026-27 OpBud	FY 2028 Request Base	FY 2028 Request Expansion	FY 2028 Recommendation Base	FY 2028 Recommendation Expansion	Opbud
63200 P697	Workers' Compensation Administration	521410	GSD Work Comp Insur Premium	156.28	194.9	0	0	0	0.0	0.0
		521500	Unemployment Comp Premium	0.41	26.4	13.8	0	0	0.0	0.0
		521600	Employee Liability Ins Premium	46.95	90.2	300	0	0	0.0	0.0
		535400	Audit Services	45.2	27.5	63.3	0	0	0.0	0.0
		542800	State Transp Pool Charges	82.12	70	85	0	0	0.0	0.0
		543400	Maint - Property Insurance	1.6	1.5	1.7	0	0	0.0	0.0
		545700	ISD Services	78.14	66	66	0	0	0.0	0.0
		545710	DOIT HCM Assessment Fees	41.42	46	45	0	0	0.0	0.0
		546610	DOIT Telecommunications	210.05	200	318.8	0	0	0.0	0.0
63200	**P697 Workers' Compensation Administration**			**662.17**	**722.5**	**893.6**	**0**	**0**	**0.0**	**0.0**
63200 P780	Uninsured Employers' Fund	521410	GSD Work Comp Insur Premium	4.83	4.5	5	0	0	0.0	0.0
		521500	Unemployment Comp Premium	0.01	0.5	0.5	0	0	0.0	0.0
		521600	Employee Liability Ins Premium	1.45	1	1	0	0	0.0	0.0
		535400	Audit Services	14.54	0	70	0	0	0.0	0.0
		545700	ISD Services	0.46	0.8	1	0	0	0.0	0.0
		545710	DOIT HCM Assessment Fees	1.28	1.7	2	0	0	0.0	0.0
		546610	DOIT Telecommunications	7.68	6.5	7	0	0	0.0	0.0
63200	**P780 Uninsured Employers' Fund**			**30.26**	**15**	**86.5**	**0**	**0**	**0.0**	**0.0**
				692.43	**737.5**	**980.1**	**0**	**0**	**0**	**0.0**

State of New Mexico

Rate Report - Selected Line Items for Rates

(Dollars in Thousands)

Totals by Line Item

					FY 2028				
			2025-26	2026-27	Request		Recommendation		
BusUnit	Line Item		Actuals	Opbud	Base	Expansion	Base	Expansion	Opbud
63200	521410	GSD Work Comp Insur Premium	161.12	199.4	5	0	0	0.0	0.0
	521500	Unemployment Comp Premium	0.42	26.9	14.3	0	0	0.0	0.0
	521600	Employee Liability Ins Premium	48.4	91.2	301	0	0	0.0	0.0
	535400	Audit Services	59.74	27.5	133.3	0	0	0.0	0.0
	542800	State Transp Pool Charges	82.12	70	85	0	0	0.0	0.0
	543400	Maint - Property Insurance	1.6	1.5	1.7	0	0	0.0	0.0
	545700	ISD Services	78.6	66.8	67	0	0	0.0	0.0
	545710	DOIT HCM Assessment Fees	42.7	47.7	47	0	0	0.0	0.0
	546610	DOIT Telecommunications	217.73	206.5	325.8	0	0	0.0	0.0
		Grand Total	**692.43**	**737.5**	**980.1**	**0**	**0**	**0.0**	**0.0**

Program Description:

The WCA and UEF programs support the Agency's ongoing mission to provide essential services to eligible beneficiaries and maintain reliable, effective, and fiscally responsible operations. The programs are designed to sustain core service delivery, preserve operational capacity, and respond to changing service needs while ensuring that public resources are used efficiently and strategically.
Primary program activities include the delivery and administration of ongoing services, coordination and management of program operations, contractual services that support service delivery and Agency functions, and the personnel resources necessary to maintain day-to-day operations. Funding also supports other operating requirements necessary to sustain program infrastructure, meet service obligations, and maintain continuity of services.
The primary beneficiaries are the individuals and populations eligible for services supported through WCA and UEF. Current funding levels are structured to maintain existing service capacity and support the Agency's ability to continue providing core services without disruption. The FY28 request also recognizes that service demands are expanding and that maintaining adequate staffing, contractual capacity, and operating resources is necessary to sustain service quality and responsiveness.
The FY28 request reflects a continued commitment to service excellence and fiscal responsibility. The request prioritizes maintaining the personnel capacity necessary to deliver services, sustaining essential contractual relationships, and providing sufficient operating resources to support program implementation. The request also accounts for projected increases in health benefit costs, decreased vacancy savings, longevity pay, and standard inflationary adjustments to ongoing contractual service agreements.
Overall, the WCA and UEF FY28 requests are intended to preserve and strengthen the Agency's ability to provide consistent, high-quality services while responsibly managing available resources. The requested funding supports the Agency's strategic goals by maintaining service levels, protecting operational continuity, and positioning the programs to respond to expanding needs in a financially sustainable manner.

Major Issues and Accomplishments:

During the current fiscal year, WCA and UEF have continued to provide core services to eligible beneficiaries while maintaining the operational infrastructure necessary to support ongoing and expanding service needs. A primary accomplishment has been the continued delivery of services within existing appropriations while managing personnel, contractual, and operating costs in a fiscally responsible manner. The programs have maintained essential operations and service capacity despite ongoing cost pressures and workforce-related challenges.
Program performance continues to be centered on maintaining reliable service delivery, supporting eligible beneficiaries, sustaining operational capacity, and ensuring that available public resources are directed toward essential program needs. Personnel, contractual services, and other operating resources have been managed to support continuity of services and the Agency's broader goals of service excellence and fiscal responsibility.
The major challenges facing the programs include increasing personnel-related costs, including health benefits and longevity pay; changes in vacancy levels and the resulting reduction in vacancy savings; inflationary increases in contractual services; and the need to maintain sufficient operating resources as service demands expand. These pressures create a need to balance rising costs with the Agency's responsibility to preserve service levels and maintain efficient operations.

Overview of Request:

For WCA, the FY28 request is $14,650,000, an increase of $280,700, or approximately 2.0%, over the FY27 appropriation of $14,369,300. Personnel funding increases from $12,569,100 to $12,750,000, primarily reflecting projected increases in health benefit costs, decreased vacancy savings, and longevity pay. Contractual funding increases from $377,500 to $400,000, reflecting standard inflationary adjustments to ongoing contractual service agreements. Other operating funding increases from $1,422,700 to $1,500,000 to support core operational requirements and maintain service capacity.

Programmatic Changes:

Future projections indicate that maintaining current service levels will require continued attention to workforce capacity, contractual costs, and operating requirements. As service needs continue to evolve, the Agency will need to monitor workload, staffing, service demand, and operating costs to ensure resources remain aligned with program priorities.
The FY28 request assumes the staffing resources necessary to sustain program operations and address reduced vacancy levels. Final FTE requirements should be aligned with the Agency's approved staffing plan and current position structure. Maintaining adequate FTE capacity is essential to service continuity, timely program administration, workload management, and the Agency's ability to respond to changing demand.
Overall, WCA and UEF are positioned to continue providing core services in FY28, but sustained funding at the requested level will be important to maintaining current capacity, addressing documented cost increases, and supporting service excellence while preserving fiscal responsibility.

Base Budget Justification:

The FY27 combined appropriation for WCA and UEF is $15,572,800. The FY28 request of $16,040,000 represents an increase of $467,200, or approximately 3.0 percent. The increase is targeted primarily toward known and ongoing cost pressures rather than significant expansion of discretionary spending.
For WCA, the FY28 request of $14,650,000 supports personnel, contractual services, and other operating requirements. For UEF, the FY28 request of $1,390,000 provides additional resources to maintain staffing and operational capacity and support expanding services.

State of New Mexico

P-1 Program Overview

Program Description:

The WCA and UEF programs support the Agency's ongoing mission to provide essential services to eligible beneficiaries and maintain reliable, effective, and fiscally responsible operations. The programs are designed to sustain core service delivery, preserve operational capacity, and respond to changing service needs while ensuring that public resources are used efficiently and strategically.
Primary program activities include the delivery and administration of ongoing services, coordination and management of program operations, contractual services that support service delivery and Agency functions, and the personnel resources necessary to maintain day-to-day operations. Funding also supports other operating requirements necessary to sustain program infrastructure, meet service obligations, and maintain continuity of services.
The primary beneficiaries are the individuals and populations eligible for services supported through WCA and UEF. Current funding levels are structured to maintain existing service capacity and support the Agency's ability to continue providing core services without disruption. The FY28 request also recognizes that service demands are expanding and that maintaining adequate staffing, contractual capacity, and operating resources is necessary to sustain service quality and responsiveness.
The FY28 request reflects a continued commitment to service excellence and fiscal responsibility. The request prioritizes maintaining the personnel capacity necessary to deliver services, sustaining essential contractual relationships, and providing sufficient operating resources to support program implementation. The request also accounts for projected increases in health benefit costs, decreased vacancy savings, longevity pay, and standard inflationary adjustments to ongoing contractual service agreements.
Overall, the WCA and UEF FY28 requests are intended to preserve and strengthen the Agency's ability to provide consistent, high-quality services while responsibly managing available resources. The requested funding supports the Agency's strategic goals by maintaining service levels, protecting operational continuity, and positioning the programs to respond to expanding needs in a financially sustainable manner.

Major Issues and Accomplishments:

During the current fiscal year, WCA and UEF have continued to provide core services to eligible beneficiaries while maintaining the operational infrastructure necessary to support ongoing and expanding service needs. A primary accomplishment has been the continued delivery of services within existing appropriations while managing personnel, contractual, and operating costs in a fiscally responsible manner. The programs have maintained essential operations and service capacity despite ongoing cost pressures and workforce-related challenges.
Program performance continues to be centered on maintaining reliable service delivery, supporting eligible beneficiaries, sustaining operational capacity, and ensuring that available public resources are directed toward essential program needs. Personnel, contractual services, and other operating resources have been managed to support continuity of services and the Agency's broader goals of service excellence and fiscal responsibility.
The major challenges facing the programs include increasing personnel-related costs, including health benefits and longevity pay; changes in vacancy levels and the resulting reduction in vacancy savings; inflationary increases in contractual services; and the need to maintain sufficient operating resources as service demands expand. These pressures create a need to balance rising costs with the Agency's responsibility to preserve service levels and maintain efficient operations.

Overview of Request:

For UEF, the FY28 request is $1,390,000, an increase of $186,500, or approximately 15.5%, over the FY27 appropriation of $1,203,500. Personnel funding increases from $632,000 to $750,000 to support staffing and anticipated personnel-related costs. Contractual funding increases from $70,000 to $90,000, while Other funding increases from $501,500 to $550,000. These increases are intended to sustain core operations and support the Agency's strategic investment in maintaining and expanding services.
The primary programmatic focus of the request is maintaining service continuity and capacity while addressing known cost pressures. The funding priorities are intentionally focused on personnel, essential contractual services, and core operating costs rather than expansion of discretionary activities. This approach supports fiscal responsibility while ensuring that the Agency has the resources necessary to meet ongoing service obligations.
The requested funding levels directly support program and Agency goals by maintaining the workforce and operational infrastructure required to deliver services effectively. Adequate personnel funding supports staffing stability and service capacity; contractual funding preserves critical ongoing service agreements; and Other funding supports the operational resources necessary for reliable service delivery.

Programmatic Changes:

The FY28 request assumes the staffing resources necessary to sustain program operations and address reduced vacancy levels. Final FTE requirements should be aligned with the Agency's approved staffing plan and current position structure. Maintaining adequate FTE capacity is essential to service continuity, timely program administration, workload management, and the Agency's ability to respond to changing demand.
Overall, WCA and UEF are positioned to continue providing core services in FY28, but sustained funding at the requested level will be important to maintaining current capacity, addressing documented cost increases, and supporting service excellence while preserving fiscal responsibility.

Base Budget Justification: The FY27 combined appropriation for WCA and UEF is $15,572,800. The FY28 request of $16,040,000 represents an increase of $467,200, or approximately 3.0 percent. The increase is targeted primarily toward known and ongoing cost pressures rather than significant expansion of discretionary spending.

For WCA, the FY28 request of $14,650,000 supports personnel, contractual services, and other operating requirements. For UEF, the FY28 request of $1,390,000 provides additional resources to maintain staffing and operational capacity and support expanding services.

Future projections indicate that maintaining current service levels will require continued attention to workforce capacity, contractual costs, and operating requirements. As service needs continue to evolve, the Agency will need to monitor workload, staffing, service demand, and operating costs to ensure resources remain aligned with program priorities.

REV EXP COMPARISON

(Dollars in Thousands)

63200 - Workers' Compensation Administration

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES	0.0	16,040.0	0.0	0.0	16,040.0
Personal services and employee benefits	0.0	13,500.0	0.0	0.0	13,500
Contractual services	0.0	490.0	0.0	0.0	490
Other	0.0	2,050.0	0.0	0.0	2,050
USES Total:	0.0	16,040.0	0.0	0.0	16,040.0
Net:	0.0	0.0	0.0	0.0	0.0

REV EXP COMPARISON

(Dollars in Thousands)

63200 - Workers' Compensation Administration

P697 - Workers' Compensation Administration

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	0.0	14,835.0	0.0	0.0	14,835.0
Personal services and employee benefits	0.0	12,750.0	0.0	0.0	12,750
Contractual services	0.0	400.0	0.0	0.0	400
Other	0.0	1,500.0	0.0	0.0	1,500
USES Total:	0.0	14,650.0	0.0	0.0	14,650.0
Net:	0.0	185.0	0.0	0.0	185.0

REV EXP COMPARISON

(Dollars in Thousands)

63200 - Workers' Compensation Administration

P780 - Uninsured Employers' Fund

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	0.0	1,205.0	0.0	0.0	1,205.0
Personal services and employee benefits	0.0	750.0	0.0	0.0	750
Contractual services	0.0	90.0	0.0	0.0	90
Other	0.0	550.0	0.0	0.0	550
USES Total:	0.0	1,390.0	0.0	0.0	1,390.0
Net:	0.0	(185.0)	0.0	0.0	(185.0)

E4 PCode Detail
(Dollars in Thousands)

BU 63200 **PCode** P697

Fund	Account		2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	71.99	0.0	72.0	0.0	0.0	72.0	
00000	521100	Group Insurance Premium	0.0	0.0	6.14	0.0	6.1	0.0	0.0	6.1	
00000	521200	Retirement Contributions	0.0	0.0	13.69	0.0	13.7	0.0	0.0	13.7	
00000	521300	F I C A	0.0	0.0	4.41	0.0	5.0	0.0	0.0	5.0	
00000	521700	RHC Act Contributions	0.0	0.0	1.78	0.0	1.8	0.0	0.0	1.8	
98200	520100	Exempt Perm Positions P/T&F/T	1,614.5	1,550.0	1,579.38	0.0	1,275.0	0.0	0.0	1,275.0	
98200	520300	Classified Perm Positions F/T	6,781.1	7,318.9	8,160.54	0.0	7,378.0	0.0	0.0	7,378.0	
98200	520600	Paid Unused Sick Leave	1.4	10.4	0	0.0	0.0	0.0	0.0	0.0	
98200	520700	Overtime & Other Premium Pay	101.8	55.0	0	0.0	0.0	0.0	0.0	0.0	
98200	520710	Longevity Pay	0.0	0.0	0	0.0	100.0	0.0	0.0	100.0	
98200	520800	Annl & Comp Paid At Separation	75.2	60.0	0	0.0	0.0	0.0	0.0	0.0	
98200	521100	Group Insurance Premium	1,209.1	1,302.6	1,138.05	0.0	1,180.6	0.0	0.0	1,180.6	
98200	521200	Retirement Contributions	1,594.9	1,300.0	1,915.12	0.0	1,915.1	0.0	0.0	1,915.1	
98200	521300	F I C A	628.7	517.5	597.72	0.0	597.7	0.0	0.0	597.7	
98200	521400	Workers' Comp Assessment Fee	1.0	1.2	0	0.0	0.0	0.0	0.0	0.0	
98200	521410	GSD Work Comp Insur Premium	156.3	194.9	0	0.0	0.0	0.0	0.0	0.0	
98200	521500	Unemployment Comp Premium	0.4	26.4	0	0.0	0.0	0.0	0.0	0.0	
98200	521600	Employee Liability Ins Premium	46.9	90.2	0	0.0	0.0	0.0	0.0	0.0	
98200	521700	RHC Act Contributions	165.8	142.0	205.55	0.0	205.0	0.0	0.0	205.0	
	200	**Personal services and employee benef**	**12,377.2**	**12,569.1**	**13,694.37**	**0.0**	**12,750.0**	**0.0**	**0.0**	**12,750.0**	
98200	542100	Employee I/S Mileage & Fares	4.6	15.0	0	0.0	25.0	0.0	0.0	25.0	
98200	542200	Employee I/S Meals & Lodging	14.3	10.0	0	0.0	20.0	0.0	0.0	20.0	
98200	542300	Brd & Comm Mbr Meals & Lodging	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
98200	542310	Brd & Comm Mbr Mileage & Fares	0.0	1.5	0	0.0	1.5	0.0	0.0	1.5	
98200	542500	Transp - Fuel & Oil	9.4	18.0	0	0.0	45.0	0.0	0.0	45.0	
98200	542600	Transp - Parts & Supplies	2.9	1.0	0	0.0	20.0	0.0	0.0	20.0	
98200	542800	State Transp Pool Charges	82.1	70.0	0	0.0	85.0	0.0	0.0	85.0	
98200	543100	Maint - Grounds & Roadways	30.6	35.0	0	0.0	45.0	0.0	0.0	45.0	
98200	543200	Maint - Furn, Fixt, Equipment	0.4	2.0	0	0.0	8.0	0.0	0.0	8.0	
98200	543300	Maint - Buildings & Structures	88.6	92.7	0	0.0	10.0	0.0	0.0	10.0	
98200	543400	Maint - Property Insurance	1.6	1.5	0	0.0	1.5	0.0	0.0	1.5	
98200	543500	Maint - Supplies	8.5	10.0	0	0.0	20.0	0.0	0.0	20.0	
98200	543700	Maintenance Services	74.7	80.0	0	0.0	100.0	0.0	0.0	100.0	

(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
98200	543710	Other Service - Non-Contractual	16.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
98200	543830	IT HW/SW Agreements	124.4	145.0	0	0.0	160.0	0.0	0.0	160.0	
98200	544000	Supply Inventory IT	117.4	55.0	0	0.0	200.0	0.0	0.0	200.0	
98200	544100	Supplies-Office Supplies	15.0	25.0	0	0.0	25.0	0.0	0.0	25.0	
98200	544200	Supplies-Medical,Lab,Personal	0.0	1.0	0	0.0	2.0	0.0	0.0	2.0	
98200	544400	Supplies-Field Supplies	0.2	1.5	0	0.0	20.0	0.0	0.0	20.0	
98200	544700	Supplies-Clothng,Unifrms,Linen	1.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
98200	544900	Supplies-Inventory Exempt	12.0	4.5	0	0.0	10.0	0.0	0.0	10.0	
98200	545600	Reporting & Recording	4.8	2.5	0	0.0	2.5	0.0	0.0	2.5	
98200	545700	ISD Services	78.1	66.0	0	0.0	66.0	0.0	0.0	66.0	
98200	545710	DOIT HCM Assessment Fees	41.4	46.0	0	0.0	46.0	0.0	0.0	46.0	
98200	545900	Printing & Photo Services	29.9	22.0	0	0.0	22.0	0.0	0.0	22.0	
98200	546100	Postage & Mail Services	8.9	50.0	0	0.0	50.0	0.0	0.0	50.0	
98200	546310	Utilities - Sewer/Garbage	18.6	22.0	0	0.0	25.0	0.0	0.0	25.0	
98200	546320	Utilities - Electricity	57.5	65.0	0	0.0	65.0	0.0	0.0	65.0	
98200	546330	Utilities - Water	9.3	4.0	0	0.0	4.0	0.0	0.0	4.0	
98200	546340	Utilities - Natural Gas	6.2	8.0	0	0.0	8.0	0.0	0.0	8.0	
98200	546400	Rent Of Land & Buildings	217.8	210.0	0	0.0	210.0	0.0	0.0	210.0	
98200	546500	Rent Of Equipment	38.8	50.0	0	0.0	0.0	0.0	0.0	0.0	
98200	546600	Communications	4.3	15.0	0	0.0	0.0	0.0	0.0	0.0	
98200	546610	DOIT Telecommunications	210.0	200.0	0	0.0	0.0	0.0	0.0	0.0	
98200	546700	Subscriptions/Dues/License Fee	42.2	30.0	0	0.0	200.0	0.0	0.0	200.0	
98200	546800	Employee Training & Education	33.9	50.0	0	0.0	0.0	0.0	0.0	0.0	
98200	546900	Advertising	1.6	4.0	0	0.0	0.0	0.0	0.0	0.0	
98200	547000	Legal Settlements	58.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
98200	547900	Miscellaneous Expense	17.2	6.0	0	0.0	0.0	0.0	0.0	0.0	
98200	547999	Request to Pay Prior Year	34.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
98200	548300	Information Tech Equipment	46.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
98200	549600	Employee O/S Mileage & Fares	11.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
98200	549700	Employee O/S Meals & Lodging	31.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
	400	**Other**	**1,606.6**	**1,422.7**	**0**	**0.0**	**1,500.0**	**0.0**	**0.0**	**1,500.0**	
98200	555100	Other Financing Uses	750.0	250.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**750.0**	**250.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

F4 PCode Detail
(Dollars in Thousands)

					FY 2028 Agency Request					
Fund	Account	2025-26 Actuals	2026-27 Opbud	2027-28 PCF Proj	GF	OSF	ISF/IAT	FF	Total	Justification
	TOTAL EXPENSE	14,733.9	14,241.8		0.0	14,250.0	0.0	0.0	14,250.0	

State of New Mexico

E4 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
98300	520300	Classified Perm Positions F/T	408.0	475.0	422.43	0.0	550.0	0.0	0.0	550.0	
98300	520700	Overtime & Other Premium Pay	4.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
98300	520710	Longevity Pay	0.0	0.0	0	0.0	1.0	0.0	0.0	1.0	
98300	520800	Annl & Comp Paid At Separation	0.7	1.0	0	0.0	2.0	0.0	0.0	2.0	
98300	521100	Group Insurance Premium	45.9	48.2	36.7	0.0	45.0	0.0	0.0	45.0	
98300	521200	Retirement Contributions	79.3	68.7	80.35	0.0	100.0	0.0	0.0	100.0	
98300	521300	F I C A	30.7	26.0	25.89	0.0	36.4	0.0	0.0	36.4	
98300	521400	Workers' Comp Assessment Fee	0.0	0.1	0	0.0	0.1	0.0	0.0	0.1	
98300	521410	GSD Work Comp Insur Premium	4.8	4.5	0	0.0	5.0	0.0	0.0	5.0	
98300	521500	Unemployment Comp Premium	0.0	0.5	0	0.0	0.5	0.0	0.0	0.5	
98300	521600	Employee Liability Ins Premium	1.5	1.0	0	0.0	1.0	0.0	0.0	1.0	
98300	521700	RHC Act Contributions	8.2	7.0	8.35	0.0	9.0	0.0	0.0	9.0	
	200	**Personal services and employee benel**	**583.5**	**632.0**	**573.72**	**0.0**	**750.0**	**0.0**	**0.0**	**750.0**	
98300	543300	Maint - Buildings & Structures	0.0	0.5	0	0.0	1.0	0.0	0.0	1.0	
98300	544000	Supply Inventory IT	9.9	0.1	0	0.0	0.2	0.0	0.0	0.2	
98300	544100	Supplies-Office Supplies	0.3	1.7	0	0.0	2.5	0.0	0.0	2.5	
98300	544900	Supplies-Inventory Exempt	0.0	0.2	0	0.0	1.0	0.0	0.0	1.0	
98300	545700	ISD Services	0.5	0.8	0	0.0	1.0	0.0	0.0	1.0	
98300	545710	DOIT HCM Assessment Fees	1.3	1.7	0	0.0	2.0	0.0	0.0	2.0	
98300	545900	Printing & Photo Services	0.1	0.0	0	0.0	0.1	0.0	0.0	0.1	
98300	546610	DOIT Telecommunications	7.7	6.5	0	0.0	7.0	0.0	0.0	7.0	
98300	546700	Subscriptions/Dues/License Fee	7.2	7.0	0	0.0	8.0	0.0	0.0	8.0	
98300	546800	Employee Training & Education	1.1	5.0	0	0.0	6.0	0.0	0.0	6.0	
98300	547360	Insurance Premiums-non_payroll	409.1	471.0	0	0.0	513.2	0.0	0.0	513.2	
98300	549600	Employee O/S Mileage & Fares	0.0	3.5	0	0.0	4.0	0.0	0.0	4.0	
98300	549700	Employee O/S Meals & Lodging	0.0	3.5	0	0.0	4.0	0.0	0.0	4.0	
	400	**Other**	**437.1**	**501.5**	**0**	**0.0**	**550.0**	**0.0**	**0.0**	**550.0**	
TOTAL EXPENSE			**1,020.7**	**1,133.5**		**0.0**	**1,300.0**	**0.0**	**0.0**	**1,300.0**	

Workers' Compensation Administration

State of New Mexico

E4/E5 Summary
(Dollars in Thousands)

BU	PCode	Department
63200	P697	000000

		2025-26 Actuals	2026-27 Opbud	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total
520100	Exempt Perm Positions P/T&F/T	1,614.5	1,550.0	0.0	1,275.0	0.0	0.0	1,275.0
520300	Classified Perm Positions F/T	6,781.1	7,318.9	0.0	7,450.0	0.0	0.0	7,450.0
520600	Paid Unused Sick Leave	1.4	10.4	0.0	0.0	0.0	0.0	0.0
520700	Overtime & Other Premium Pay	101.8	55.0	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	100.0	0.0	0.0	100.0
520800	Annl & Comp Paid At Separation	75.2	60.0	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	1,209.1	1,302.6	0.0	1,186.7	0.0	0.0	1,186.7
521200	Retirement Contributions	1,594.9	1,300.0	0.0	1,928.8	0.0	0.0	1,928.8
521300	F I C A	628.7	517.5	0.0	602.7	0.0	0.0	602.7
521400	Workers' Comp Assessment Fee	1.0	1.2	0.0	0.0	0.0	0.0	0.0
521410	GSD Work Comp Insur Premium	156.3	194.9	0.0	0.0	0.0	0.0	0.0
521500	Unemployment Comp Premium	0.4	26.4	0.0	0.0	0.0	0.0	0.0
521600	Employee Liability Ins Premium	46.9	90.2	0.0	0.0	0.0	0.0	0.0
521700	RHC Act Contributions	165.8	142.0	0.0	206.8	0.0	0.0	206.8
200	**Personal services and employee benef**	**12,377.2**	**12,569.1**	**0.0**	**12,750.0**	**0.0**	**0.0**	**12,750.0**
535200	Professional Services	485.9	250.0	0.0	250.0	0.0	0.0	250.0
535300	Other Services	113.8	100.0	0.0	100.0	0.0	0.0	100.0
535400	Audit Services	45.2	27.5	0.0	50.0	0.0	0.0	50.0
300	**Contractual services**	**644.9**	**377.5**	**0.0**	**400.0**	**0.0**	**0.0**	**400.0**
542100	Employee I/S Mileage & Fares	4.6	15.0	0.0	25.0	0.0	0.0	25.0
542200	Employee I/S Meals & Lodging	14.3	10.0	0.0	20.0	0.0	0.0	20.0
542300	Brd & Comm Mbr Meals & Lodging	0.0	1.0	0.0	1.0	0.0	0.0	1.0
542310	Brd & Comm Mbr Mileage & Fares	0.0	1.5	0.0	1.5	0.0	0.0	1.5
542500	Transp - Fuel & Oil	9.4	18.0	0.0	45.0	0.0	0.0	45.0
542600	Transp - Parts & Supplies	2.9	1.0	0.0	20.0	0.0	0.0	20.0
542800	State Transp Pool Charges	82.1	70.0	0.0	85.0	0.0	0.0	85.0
543100	Maint - Grounds & Roadways	30.6	35.0	0.0	45.0	0.0	0.0	45.0
543200	Maint - Furn, Fixt, Equipment	0.4	2.0	0.0	8.0	0.0	0.0	8.0
543300	Maint - Buildings & Structures	88.6	92.7	0.0	10.0	0.0	0.0	10.0
543400	Maint - Property Insurance	1.6	1.5	0.0	1.5	0.0	0.0	1.5
543500	Maint - Supplies	8.5	10.0	0.0	20.0	0.0	0.0	20.0
543700	Maintenance Services	74.7	80.0	0.0	100.0	0.0	0.0	100.0
543710	Other Service - Non-Contractual	16.1	0.0	0.0	0.0	0.0	0.0	0.0

BU	PCode	Department
63200	P697	000000

F4/E5 Summary
(Dollars in Thousands)

		2025-26 Actuals	2026-27 Opbud	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total
543830	IT HW/SW Agreements	124.4	145.0	0.0	160.0	0.0	0.0	160.0
544000	Supply Inventory IT	117.4	55.0	0.0	200.0	0.0	0.0	200.0
544100	Supplies-Office Supplies	15.0	25.0	0.0	25.0	0.0	0.0	25.0
544200	Supplies-Medical,Lab,Personal	0.0	1.0	0.0	2.0	0.0	0.0	2.0
544400	Supplies-Field Supplies	0.2	1.5	0.0	20.0	0.0	0.0	20.0
544700	Supplies-Clothng,Unifrms,Linen	1.0	2.5	0.0	2.5	0.0	0.0	2.5
544900	Supplies-Inventory Exempt	12.0	4.5	0.0	10.0	0.0	0.0	10.0
545600	Reporting & Recording	4.8	2.5	0.0	2.5	0.0	0.0	2.5
545700	ISD Services	78.1	66.0	0.0	66.0	0.0	0.0	66.0
545710	DOIT HCM Assessment Fees	41.4	46.0	0.0	46.0	0.0	0.0	46.0
545900	Printing & Photo Services	29.9	22.0	0.0	22.0	0.0	0.0	22.0
546100	Postage & Mail Services	8.9	50.0	0.0	50.0	0.0	0.0	50.0
546310	Utilities - Sewer/Garbage	18.6	22.0	0.0	25.0	0.0	0.0	25.0
546320	Utilities - Electricity	57.5	65.0	0.0	65.0	0.0	0.0	65.0
546330	Utilities - Water	9.3	4.0	0.0	4.0	0.0	0.0	4.0
546340	Utilities - Natural Gas	6.2	8.0	0.0	8.0	0.0	0.0	8.0
546400	Rent Of Land & Buildings	217.8	210.0	0.0	210.0	0.0	0.0	210.0
546500	Rent Of Equipment	38.8	50.0	0.0	0.0	0.0	0.0	0.0
546600	Communications	4.3	15.0	0.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	210.0	200.0	0.0	0.0	0.0	0.0	0.0
546700	Subscriptions/Dues/License Fee	42.2	30.0	0.0	200.0	0.0	0.0	200.0
546800	Employee Training & Education	33.9	50.0	0.0	0.0	0.0	0.0	0.0
546900	Advertising	1.6	4.0	0.0	0.0	0.0	0.0	0.0
547000	Legal Settlements	58.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	17.2	6.0	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	34.9	0.0	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	0.0	0.0	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	46.3	0.0	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	11.4	0.0	0.0	0.0	0.0	0.0	0.0
549700	Employee O/S Meals & Lodging	31.7	0.0	0.0	0.0	0.0	0.0	0.0
400	**Other**	**1,606.6**	**1,422.7**	**0.0**	**1,500.0**	**0.0**	**0.0**	**1,500.0**
555100	Other Financing Uses	750.0	250.0	0.0	0.0	0.0	0.0	0.0
500	**Other financing uses**	**750.0**	**250.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Workers' Compensation Administration

State of New Mexico

E4/E5 Summary
(Dollars in Thousands)

BU	PCode	Department
63200	P697	000000

	2025-26 Actuals	2026-27 Opbud	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total
TOTAL EXPENSE	**15,378.8**	**14,619.3**	**0.0**	**14,650.0**	**0.0**	**0.0**	**14,650.0**

Uninsured Employers' Fund

State of New Mexico

E4/E5 Summary
(Dollars in Thousands)

BU	PCode	Department
63200	P780	000000

		2025-26 Actuals	2026-27 Opbud	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total
520300	Classified Perm Positions F/T	408.0	475.0	0.0	550.0	0.0	0.0	550.0
520700	Overtime & Other Premium Pay	4.4	0.0	0.0	0.0	0.0	0.0	0.0
520710	Longevity Pay	0.0	0.0	0.0	1.0	0.0	0.0	1.0
520800	Annl & Comp Paid At Separation	0.7	1.0	0.0	2.0	0.0	0.0	2.0
521100	Group Insurance Premium	45.9	48.2	0.0	45.0	0.0	0.0	45.0
521200	Retirement Contributions	79.3	68.7	0.0	100.0	0.0	0.0	100.0
521300	F I C A	30.7	26.0	0.0	36.4	0.0	0.0	36.4
521400	Workers' Comp Assessment Fee	0.0	0.1	0.0	0.1	0.0	0.0	0.1
521410	GSD Work Comp Insur Premium	4.8	4.5	0.0	5.0	0.0	0.0	5.0
521500	Unemployment Comp Premium	0.0	0.5	0.0	0.5	0.0	0.0	0.5
521600	Employee Liability Ins Premium	1.5	1.0	0.0	1.0	0.0	0.0	1.0
521700	RHC Act Contributions	8.2	7.0	0.0	9.0	0.0	0.0	9.0
523000	COVID Related Admin Leave	0.0	0.0	0.0	0.0	0.0	0.0	0.0
200	**Personal services and employee benef**	**583.5**	**632.0**	**0.0**	**750.0**	**0.0**	**0.0**	**750.0**
535200	Professional Services	30.4	70.0	0.0	20.0	0.0	0.0	20.0
535400	Audit Services	14.5	0.0	0.0	70.0	0.0	0.0	70.0
300	**Contractual services**	**44.9**	**70.0**	**0.0**	**90.0**	**0.0**	**0.0**	**90.0**
543300	Maint - Buildings & Structures	0.0	0.5	0.0	1.0	0.0	0.0	1.0
544000	Supply Inventory IT	9.9	0.1	0.0	0.2	0.0	0.0	0.2
544100	Supplies-Office Supplies	0.3	1.7	0.0	2.5	0.0	0.0	2.5
544900	Supplies-Inventory Exempt	0.0	0.2	0.0	1.0	0.0	0.0	1.0
545600	Reporting & Recording	0.0	0.0	0.0	0.0	0.0	0.0	0.0
545700	ISD Services	0.5	0.8	0.0	1.0	0.0	0.0	1.0
545710	DOIT HCM Assessment Fees	1.3	1.7	0.0	2.0	0.0	0.0	2.0

BU	PCode	Department
63200	P780	000000

E4/E5 Summary
(Dollars in Thousands)

		2025-26 Actuals	2026-27 Opbud	FY 2028 Agency Request GF	OSF	ISF/IAT	FF	Total
545900	Printing & Photo Services	0.1	0.0	0.0	0.1	0.0	0.0	0.1
546610	DOIT Telecommunications	7.7	6.5	0.0	7.0	0.0	0.0	7.0
546700	Subscriptions/Dues/License Fee	7.2	7.0	0.0	8.0	0.0	0.0	8.0
546800	Employee Training & Education	1.1	5.0	0.0	6.0	0.0	0.0	6.0
547360	Insurance Premiums-non_payroll	409.1	471.0	0.0	513.2	0.0	0.0	513.2
549600	Employee O/S Mileage & Fares	0.0	3.5	0.0	4.0	0.0	0.0	4.0
549700	Employee O/S Meals & Lodging	0.0	3.5	0.0	4.0	0.0	0.0	4.0
400	**Other**	**437.1**	**501.5**	**0.0**	**550.0**	**0.0**	**0.0**	**550.0**
TOTAL EXPENSE		**1,065.6**	**1,203.5**	**0.0**	**1,390.0**	**0.0**	**0.0**	**1,390.0**

Workers' Compensation Administration

BU	PCode	Department
63200	P697	000000

State of New Mexico

FTE Count Requests by PCode (2100)

(Dollars in Thousands)

Account	Account Name	Fund	2026-27 Opbud FTE	2027-28 PCF Projection	2027-28 FTE Request	Justification
810	Permanent	00000	0.00	1.00	0.00	
		98200	0.00	118.00	123.00	Correction from PY. No additions or expansion
		Permanent Subtotal	0.00	119.00	123.00	
		Total FTEs	0.00	119.00	123.00	

FTE Count Requests by PCode (2100)
(Dollars in Thousands)

Account	Account Name	Fund	2026-27 Opbud FTE	2027-28 PCF Projection	2027-28 FTE Request	Justification
810	Permanent	98300	0.00	4.00	4.00	2 of these are GOVX
	Permanent Subtotal		0.00	4.00	4.00	
		Total FTEs	0.00	4.00	4.00	

Workers' Compensation Administration

BU	PCode	Department
63200	P697	000000

State of New Mexico

FTE Count Requests by PCode (2100)

Fund	Account	Account Name	2026-27 Opbud FTE	2027-28 PCF Projection	2027-28 FTE Request	Justification
00000	810	Permanent	0.00	1.00	0.00	
		00000 Total:	**0.00**	**1.00**	**0.00**	
98200	810	Permanent	0.00	118.00	123.00	
		98200 Total:	**0.00**	**118.00**	**123.00**	
		Total FTEs	0.00	119.00	123.00	

BU	PCode	Department
63200	P780	000000

Fund	Account	Account Name	2026-27 Opbud FTE	2027-28 PCF Projection	2027-28 FTE Request	Justification
98300	810	Permanent	0.00	4.00	4.00	
		98300 Total:	0.00	4.00	4.00	
		Total FTEs	0.00	4.00	4.00	

Workers' Compensation Administration

BU 63200 PCode P697

State of New Mexico

Vacancy Rate Summary (3900)

Account/Vac Rate	2026 Auth FTE	2025 Sept	2025 Oct	2025 Nov	2025 Dec	2026 Jan	2026 Feb	2026 March	2026 April	2026 May	2026 June	2026 July	2026 Aug	Justification
AUTHFTE	123.00	22.00	22.00	22.00	18.00	18.00	20.00	15.00	15.00	17.00	16.00	19.00	26.00	
VACANCY RATE	0.00%	17.89%	17.89%	17.89%	14.63%	14.63%	16.26%	12.20%	12.20%	13.82%	13.01%	15.45%	21.14%	

State of New Mexico

Vacancy Rate Summary (3900)

BU	PCode
63200	P780

Account/Vac Rate	2026 Auth FTE	2025 Sept	2025 Oct	2025 Nov	2025 Dec	2026 Jan	2026 Feb	2026 March	2026 April	2026 May	2026 June	2026 July	2026 Aug	Justification
AUTHFTE	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
VACANCY RATE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

State of New Mexico

E-1B - Vacancy Rate Report

Run Date: 8/12/26

Run Time: 1:22:00 PM

BU: 63200

PCode	FY 25 OpBud	FY 25 Actuals	FY 25 Actuals to Opbud	FY 25 Avg Vacs	FY 25 Auth FTE	FY 25 Vac to Auth	FY26 PSEB Final OPBUD	FY 26 Opbud FTE	Aug 25 Vac	Vacant / OpBud	FY 27 PCF Proj	FY 27 Req FTE	FY 27 Agency Request	FY 27 Req to Proj
P697-R	0	12,198.9	0.00%	19.17	96	19.97%	0.0	0	26	0.00%	13,736.9	123	12,650.1	-7.91%
P780-R	0	578.5	0.00%	0	4	0.00%	0.0	0	0	0.00%	575.6	4	747.0	29.79%

State of New Mexico

E-1B - Vacancy Rate Report

Run Date: 8/12/26

Run Time: 1:22:00 PM

BU: 63200

FY26 OpBud	FY26 Actuals	FY26 Actuals to OpBud	FY26 Ave Vacs	FY26 Auth FTE	FY26 Vac to Auth	FY26 PS&EB OpBud	FY26 OpBud FTE	2026 Aug Vac	Vacant / OpBud	FY 28 PCF Proj	FY 28 Reg FTE	FY 28 Agency Request	FY 28 Reg to Proj	FY 28 Exec Rec	FY 28 Exec Rec to Proj
0.0	12,777.4	0.00%	19.17	100	19.17%	0.0	0	26	0.00%	14,312.5	127	13,397.1	-6.40%	0.0	0.00%

Performance Measures Summary

P697 Workers' Compensation Administration

Purpose: The purpose of the workers' compensation administration program is to assure the quick and efficient delivery of indemnity and medical benefits to injured and disabled workers at a reasonable cost to employers.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Outcome	Percent of formal claims resolved without trial	97.0%	97.0%	97.0%	97.0%	
Outcome	Number of serious injuries and illnesses caused by workplace conditions per one hundred workers	.5	1.0	0.4	.6	
Outcome	Percent of employers determined to be in compliance with insurance requirements of the Workers' Compensation Act after initial investigations	97%	97%	97%	97%	
Outcome	Percent of employers in the risk reduction program that pass the follow-up inspections	96.0%	96.0%	96.0%	96.0%	
Outcome	Percent of formal complaints and applications resolved within six months of filing	82.0%	82.0%	82.0%	82.0%	

P780 Uninsured Employers' Fund

Purpose: The purpose of the uninsured employers' fund program is to provide workers' compensation benefits for injured workers whose employers do not carry workers' compensation insurance but are legally required to do so.

Performance Measures:		2024-25 Actual	2025-26 Actual	2026-27 Budget	2027-28 Request	2027-28 Recomm
Output	Percent of reimbursements collected to claims expenses paid out on a fiscal year basis	33.0%	33.0%	33.0%	33.0%	
Outcome	Percent of indemnity payments for eligible and compensable claims initiated within one hundred twenty days of filing of formal litigation complaint	70.0%	70.0%	70.0%	70.0%	

State of New Mexico

Workers' Compensation Administration

FY 28 Strategic Plan

Alexis Armijo
Acting Director

New Mexico Workers' Compensation Administration Strategic Plan for FY 2028

Agency Vision Statement:

One Team, one goal: A better New Mexico for workers and employers.

Agency Mission Statement:

The mission of the Workers' Compensation Administration (WCA) is to assure the quick and efficient delivery of indemnity and medical benefits to injured and disabled workers at a reasonable cost to employers.

Agency Program Listing/Activities:

The agency achieves its mission through educational and regulatory efforts ensuring employers, workers, and their representatives comply with the law through the timely resolution of disputes in accordance with statutory requirements. This program is known as the Workers' Compensation Program.

The Workers' Compensation Administration administers a separate program, known as the Uninsured Employers Fund. This fund, created in 2003 by the legislature, provides benefits to injured workers whose employers were required to, but did not have workers' compensation insurance at the time of the worker's injury.

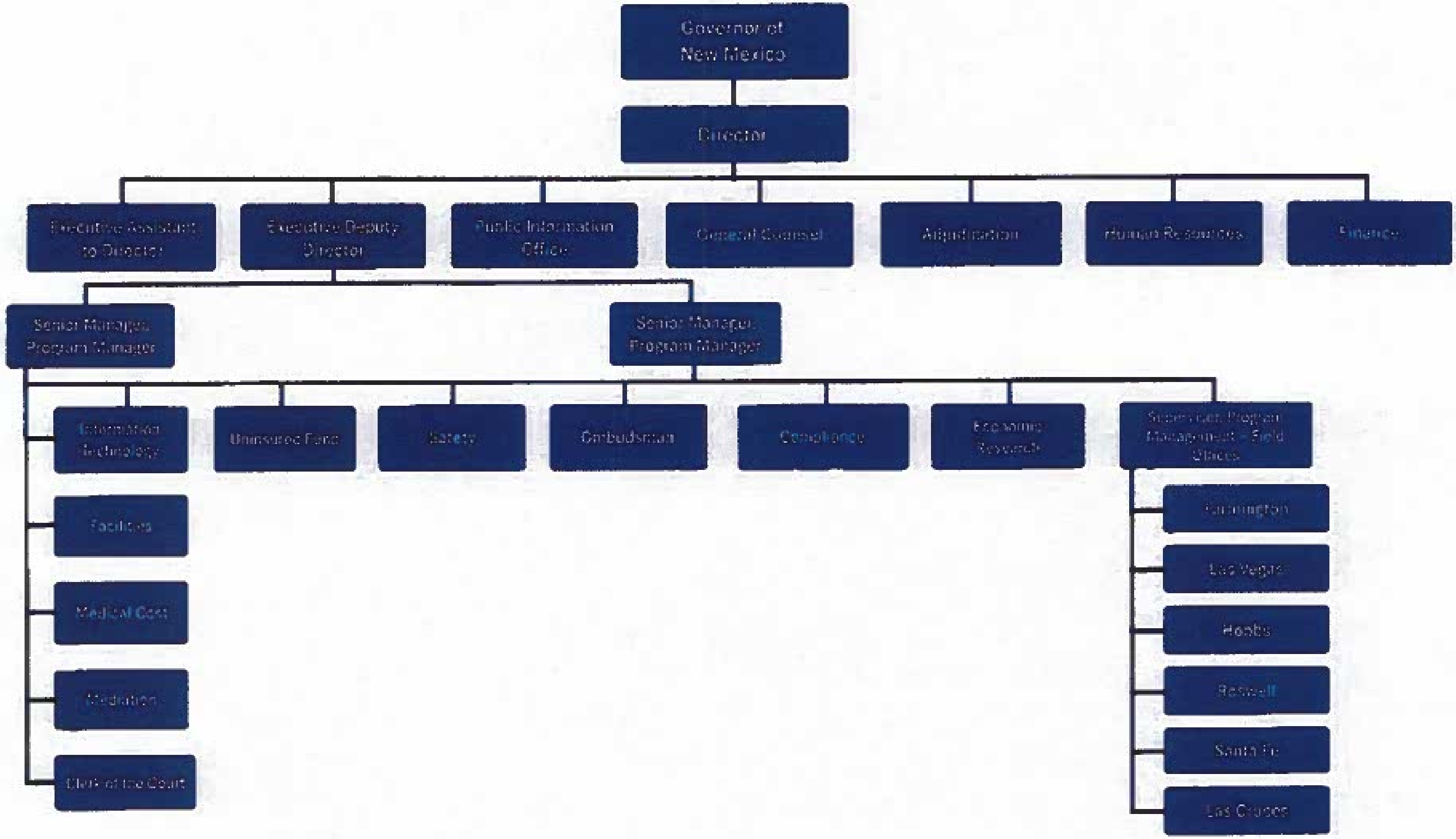
Introduction:

The WCA is comprised of 13 bureaus across 7 locations, with its headquarters in Albuquerque, and field offices in Farmington, Hobbs, Las Cruces, Las Vegas, Roswell, and Santa Fe. These 13 bureaus are each unique and each contribute to the Workers' Compensation Administration process.

The Workers' Compensation Administration's source of funding is the Workers' Compensation Fund. Employers pay the workers' compensation assessment fee of $4.80 per quarter per employee; this consists of a $2.55 employer contribution and a $2.25 employee payroll deduction paid into the Fund (30 cents of which is earmarked for the Uninsured Employers' Fund (UEF). The assessment fee increased with approval of SB 535 during the 2025 Legislative Session. The projected revenue with the increase is approximately $15.4 million. The WCA does not receive funding from the General Fund.

Collection of the workers' compensation assessment fee is governed by the Tax Administration Act. The WCA relies on the Taxation and Revenue Department (TRD) to collect the fee.

WORKERS' COMPENSATION ADMINISTRATION
ORGANIZATIONAL CHART



Workers' Compensation Administration Statutory Mandates:

- Enforce the requirement for employers to have insurance coverage.
- Regulate individual and group self-insurance programs. Determine the eligibility of individual employers and qualified groups to self-insure. Audit self-insured employers, groups, and governmental pools for financial solvency. Assist the Self-Insured Guarantee Fund Board in maintaining the guarantee fund. Protect the assets necessary to pay claims of injured workers in case of bankruptcy or default of a self-insurance program.
- Provide an ombudsman program to inform injured workers, employers, and others of their rights.
- Provide a mediation program to resolve claims disputes informally and provide parties with quick resolution whenever possible.
- Adjudicate cases as the administrative court of special jurisdiction for workers' compensation disputed claims.
- Provide a system of medical case management and utilization review. This system of case management coordinates healthcare services provided to injured and disabled workers claiming benefits. Case management includes developing a treatment plan to provide appropriate health care services to injured or disabled workers, systematically monitoring the treatment and medical progress of the worker, assessing whether alternate health care services are appropriate and delivered in a cost-effective manner based on acceptable medical standards, ensuring that the worker is following the prescribed health care plan, and formulating a plan for return to work.
- Promulgate and annually revise a medical fee schedule.
- Promote workplace safety by enforcing the employer safety inspection requirement and Risk Reduction Program provisions for extra-hazardous workplaces.
- Maintain balance in the system by investigating alleged illegal conduct, imposing administrative penalties and sanctions, and prosecuting fraudulent conduct relating to workers' compensation.
- Administer the Uninsured Employers' Fund, which provides medical and indemnity benefits to workers whose employers were unlawfully uninsured. Review claims and determine the claimants' eligibility for benefits from the fund. Pursue repayment of costs plus penalty from an unlawfully uninsured employer. Contract with a third-party administrator (TPA) to administer claims, make payments to the claimant, and pay medical bills when a claimant's right to benefits have been determined.

Strategic Goals and Objectives for FY 2026

Goals	Objectives and Strategies
Resource Oversight	**Optimize Staffing**: Provide services and resources our customers need by hiring and maintaining qualified staff in classifications that best fit the agency's needs. The current number of full-time employees is 123 including the (4) employees of the Uninsured Employer's Fund. The agency has reviewed all positions for appropriate placement except for IT positions due to budget constraints.
	Key Duties: Educate the public on the workers' compensation system. Ensure employers maintain workers' compensation coverage. Promote workplace safety. Resolve workers' compensation disputes accurately and efficiently. Investigate and prosecute wrongdoers. Contain medical and other costs so New Mexico's employers are not unduly burdened.
Fulfill Agency Mission	**Access**: Ensure that all workers, regardless of education level, language spoken, or whether they have an attorney, have equal access to the services offered by the agency. To ensure further accessibility the WCA will create instructional videos (in both English and Spanish) on the resources and services offered by the agency and ensure the videos are available on our website and social media.
	Engagement: Continue to improve education and outreach further engagement with employers to collectively educate employees on their rights and responsibilities. The WCA will continue to strengthen its image as a user-friendly organization by working with worker and employer advocacy groups. The WCA will offer traditional face-to-face services along with web-based services. Work closely with rural communities within New Mexico to sustain access to our services.
Provide Services Comparable to Other States	**Data Collection**: The agency's modernization project is expected to improve data collection with the implementation of the EDI 3.1 and implementation of an agency-wide case management system that will improve efficiencies and information sharing within the agency. This will allow staff to better respond to constituent inquiries.

FY 2028 Performance Measures & Proposed Targets

WCA (P-697):

1. Percent of formal claims resolved without trial ≥ 97%

2. Rate of serious injuries and illnesses caused by workplace conditions per one hundred workers. ≤ 1.0

3. Percent of employers that are determined to be in compliance with insurance requirements of the Workers' Compensation Act. ≥ 97%

4. Percent of formal complaints and applications resolved within six months of filing. ≥ 82%

5. Percent of employees in the risk reduction programs who pass the follow up inspections. ≥ 96%

UEF (P-780):

1. Percent of reimbursements collected to claims expense paid out on a fiscal year basis. ≥ 33%

2. Initiation of indemnity payments for eligible and compensable claims within 120 days of filing of formal litigation complaint ≥70%.

Fiscal Year 2028

Workers Compensation Administration

IT STRATEGIC PLAN

September 1, 2026

Aaron P. Cruz
Chief Information Officer

Table of Contents

I. EXECUTIVE SUMMARY

The New Mexico Workers' Compensation Administration (NM WCA) is dedicated to assuring the quick and efficient delivery of indemnity and medical benefits to injured and disabled workers at a reasonable cost to employers. The agency fulfills this statutory mission through regulatory oversight, educational outreach, balanced dispute resolution, and promoting statewide workplace safety.

Information technology serves as a cornerstone for agency operations. In FY28, IT resources are directed toward solidifying network and server modernizations, operationalizing cloud-first data integrations, elevating compliance with digital accessibility mandates (WCAG 2.1 AA), and expanding identity-centric Zero Trust defenses.

The agency's primary operational focus has evolved from initial monolithic application overhauls into targeted infrastructure resiliency, secure micro-segmentation, and accessible, responsive digital service delivery.

Key accomplishments from FY26 include the execution of enterprise network redesigns, data center facility overhauls with upgraded cooling and fire suppression, virtualization of legacy server systems, and deployment of DUO multi-factor authentication. Moving forward, IT priorities center on sustaining infrastructure high availability, completing digital accessibility remediations across all web services, and continuously navigating cybersecurity threats and technical workforce retention.

II. AGENCY OVERVIEW

A. Agency Mission

The NM WCA assures the quick and efficient delivery of indemnity and medical benefits to injured and disabled workers at a reasonable cost to employers by maintaining an equitable dispute resolution forum and ensuring statutory compliance. The IT Strategic Plan directly supports this mission by maintaining secure, resilient digital platforms that facilitate claims processing, dispute mediation, compliance tracking, and public communications.

B. Agency Goals

- Educate the public and stakeholders regarding the workers' compensation system.

- Ensure all qualifying New Mexico employers maintain mandatory workers' compensation coverage.

- Promote safe, healthy workplace environments across the state.

- Accurately and expeditiously adjudicate and resolve workers' compensation disputes.

- Investigate and penalize non-compliant entities.

- Contain excessive medical and administrative costs to avoid undue economic burden on employers.

C. Vision and Priorities

Agency Vision: "One team, one goal; A better New Mexico for Workers and Employers."

The IT plan aligns directly with the State IT Plan by emphasizing zero-trust infrastructure, enterprise standardization, accessible user interfaces, and robust multi-tiered disaster recovery

D. Agency Description and IT Organization Structure

The NM WCA operates its central headquarters in Albuquerque alongside six regional field offices across New Mexico. The IT bureau delivers centralized infrastructure, software development, data management, information security, and desktop support to all operational divisions.

III. IT ENVIRONMENT

A. Major Applications

The WCA manages proprietary internal applications and external public portals to support end-to-end case tracking, regulation, and dispute adjudication.

TABLE 1.1: Major Applications

Application Name	Purpose / What It Does	Mission Critical? (Yes/No)	Data Types Handled	Hosting Type (On-Prem / Cloud / SaaS)	Vendor or Internal
Electronic Case Management & External Portal	Tracks worker injury claims from initial filing through final adjudication; hosts external stakeholder portal	Yes	PII, Medical Data, Financial Records	On-Prem / Hybrid	Internal
Safety Application	Monitors high-injury employers and manages statutory safety inspections	Yes	PII, Regulatory Records	On-Prem / Hybrid	Internal

Employer Compliance Application	Verifies and tracks mandatory employer insurance coverage and compliance status	Yes	PII	On-Prem / Hybrid	Internal
Ombudsman Application	Records and monitors ombudsman assistance, intake forms, and public resources provided	Yes	PII	On-Prem / Hybrid	Internal
Self-Insurance Application	Manages the Guarantee Fund and tracks self-insured compliance metrics	yes	Financial Data, Regulatory PII	On-Prem / Hybrid	Internal

B. Security

The agency operates a multi-layered information security framework governing technical, environmental, and administrative controls. The annual enterprise cybersecurity assessment was conducted in collaboration with the Department of Information Technology (DoIT) and Securin. Mandatory annual cybersecurity awareness and anti-phishing training is enforced for 100% of staff and contractors through an authorized state third-party vendor platform. Endpoint Detection and Response (EDR) agents and DUO multi-factor authentication safeguard endpoints across headquarters and field sites.

C. Agency IT Certified Projects

TABLE 1.2: Current Certified IT Projects

PROJECT NAME	
Project Description	WCA Information Technology Modernization Project
Estimated Project Costs	$3,875,000
Current Funding	$3,875,000
Certified Project Phase	Closed out
Estimated Completion	FY27

D. Workforce

i. Full Time Internal IT Employees

9 Authorized FTE (All position are filled) 1 CIO, 2 Technical Officers (Infrastructure/Support & Data/Dev), 2 Application Developers, 2 System Administrators, 1 Network Administrator, 1 End User Support Technician.

ii. IT Professional Services Contractors

N/A

E. Challenges

- State-market salary constraints impacting technical talent acquisition and retention.
- Continuous mitigation of advanced cybersecurity vectors across distributed branch offices.
- Integration maintenance associated with complex legacy databases

IV. FY26 KEY ACCOMPLISHMENTS

During FY26, the IT Bureau completed critical foundational overhauls of the data center, upgraded enterprise networking gear, virtualized server workloads, and strengthened authentication protocols across all six field locations.

A. FY26 Strategic IT Accomplishments

TABLE 1.3a: Strategy Statement: Execute a comprehensive network redesign and server overhaul across headquarters and field offices to ensure high availability, HIPAA compliance, and reduced latency.

STRATEGIC PRIORITY 1 – [STRATEGY NAME]	
[STRATEGY STATEMENT – WHAT DOES THE STRATEGY ACCOMPLISH]	
FY26 Strategy 1	Infrastructure Growth & Latency Reduction
Accomplishments	Replaced end-of-life edge switches and routers across agency network hubs.
Outcomes/Metrics	Increased bandwidth capacity, eliminated core bottlenecks, and maintained 99% uptime
FY26 Strategy 2	Enterprise Wireless Deployment
Accomplishments	Implemented cloud-managed Wi-Fi access infrastructure throughout headquarters and all 6 field offices.
Outcomes/Metrics	100% signal coverage in designated work areas; decreased Wi-Fi incident tickets
FY26 Strategy 3	Server Virtualization

Accomplishments	Migrated physical legacy workloads to centralized virtual machines.
Outcomes/Metrics	Reduced server footprint, consolidated physical maintenance, and streamlined backups.

TABLE 1.3b: Overhaul agency defense systems by implementing multi-factor authentication, network micro-segmentation, and proactive monitoring.

STRATEGIC PRIORITY 2 – [STRATEGY NAME]	
[STRATEGY STATEMENT – WHAT DOES THE STRATEGY ACCOMPLISH]	
FY26 Strategy 1	Multi-Factor Authentication
Accomplishments	MFA across administrative, server, and end-user access points.
Outcomes/Metrics	Enhanced identity verification across all hybrid and internal network logins.
FY26 Strategy 2	Network Monitoring & Threat Detection
Accomplishments	Virtualized and deployed Cisco DNA monitoring tools and active firewall inspection
Outcomes/Metrics	Achieved >95% automated network observability and rapid vulnerability remediation.
FY26 Strategy 3	Physical & System Security Upgrades
Accomplishments	Modernized internal surveillance systems to Windows Server standards and hardened endpoint policies.
Outcomes/Metrics	Improved physical facility security and compliance with state data standards.
FY26 Strategy 4	Security Awareness
Accomplishments	Conducted regular simulated phishing and employee awareness campaigns
Outcomes/Metrics	Maintained lower user click-through rates and bolstered baseline cyber vigilance.

B. FY26 Other Key IT Accomplishments

TABLE 1.4: Other FY26 Key IT Accomplishments

APPLICATION	
Accomplishment	Successfully reverted back to legacy systems.
Value or Impact	Increased self-service usability and improved timely stakeholder notifications
DATA	
Accomplishment	Planning for new app builds
Value or Impact	Clean data mapping and reduced query latency across core tables.
PROCESS IMPROVEMENT	
Accomplishment	Maintained automated internal inventory tracking database.
Value or Impact	Reduced manual staff processing time for asset auditing.
WORKFORCE	
Accomplishments	Completed technical upskilling and restructured duty assignments.
Value or Impact	Improved internal application support agility.
CUSTOMER SERVICE	
Accomplishments	Optimized helpdesk queue routing and response escalation by deploying new ticketing software.
Value or Impact	Delivered reliable off-site connectivity during emergency or travel scenarios.
TELEWORK	
Accomplishments	Rebuilt secure remote-access VPN concentrators using Cisco Secure Client.
Value or Impact	Delivered reliable off-site connectivity during emergency or travel scenarios.
SECURITY	
Accomplishments	Standardized monthly patch cycles across all workstation and server endpoints. Using Intune and also Ninja One RMM.
Value or Impact	Protected infrastructure against critical Common Vulnerabilities and Exposures (CVEs).

V. FY28 IT STRATEGIC GOALS AND STRATEGIES

TABLE 1.5a: Infrastructure Scalability, Zero Trust & Business Continuity

STRATEGIC PRIORITY 1 – Strategy Name	
Goal Statement: Enhance enterprise resiliency by maturing Zero Trust network access, automating disaster recovery replication, and maintaining modern, scalable server infrastructure.	
FY28 Strategy 1	Implement advanced network micro-segmentation between bureau database environments and edge traffic.
Outcomes/Metrics	Restrict lateral network traversal; achieve zero unverified inter-VLAN communications
FY28 Strategy 2	Standardize automated offsite backup replication and test multi-site disaster recovery failover procedures.
Outcomes/Metrics	Reduce Recovery Time Objective (RTO) below 4 hours and Recovery Point Objective (RPO) below 1 hour.
FY28 Strategy 3	Maintain automated server patching, container orchestration, and continuous configuration compliance.
Outcomes/Metrics	85% compliance with State DoIT security baselines within 30 days of release.
FY28 Strategy 4	Expand centralized cloud-managed hardware lifecycle management across all 6 field offices.
Outcomes/Metrics	Maintain zero end-of-life network devices across regional office infrastructure.

TABLE 1.5b: Application Modernization, Interoperability & Data Governance

STRATEGIC PRIORITY 2 – Application Modernization, Interoperability & Data Governance	
Goal Statement: Optimize internal enterprise applications and external public portals for stability, automated workflows, and standardized data interchange.	
FY28 Strategy 1	Refactor legacy codebases across internal administrative tracking systems into modern frameworks.
Outcomes/Metrics	Reduce application-level error rates by 25% and optimize database transaction speed.

FY28 Strategy 2	Enhance self-service portal functionality for dispute filing, claims monitoring, and document exchange.
Outcomes/Metrics	Increase public portal adoption and decrease paper-based form submissions.
FY28 Strategy 3	Operationalize automated data extraction and reporting tools for executive and regulatory compliance reporting
Outcomes/Metrics	Cut report compilation cycles from business days to real-time self-service dashboards.
FY28 Strategy 4	Maintain comprehensive enterprise data dictionaries, schema documentation, and API interface standards.
Outcomes/Metrics	100% updated data dictionaries for all production databases.

VI. IT FISCAL AND BUDGET MANAGEMENT

Information Technology (IT) Operating Budget (C1)

To update this table, please double click on the embedded spreadsheet and add the required information.
Before exiting the spreadsheet, please make sure to scroll up. Otherwise, the entries of this table will not be fully previewed.

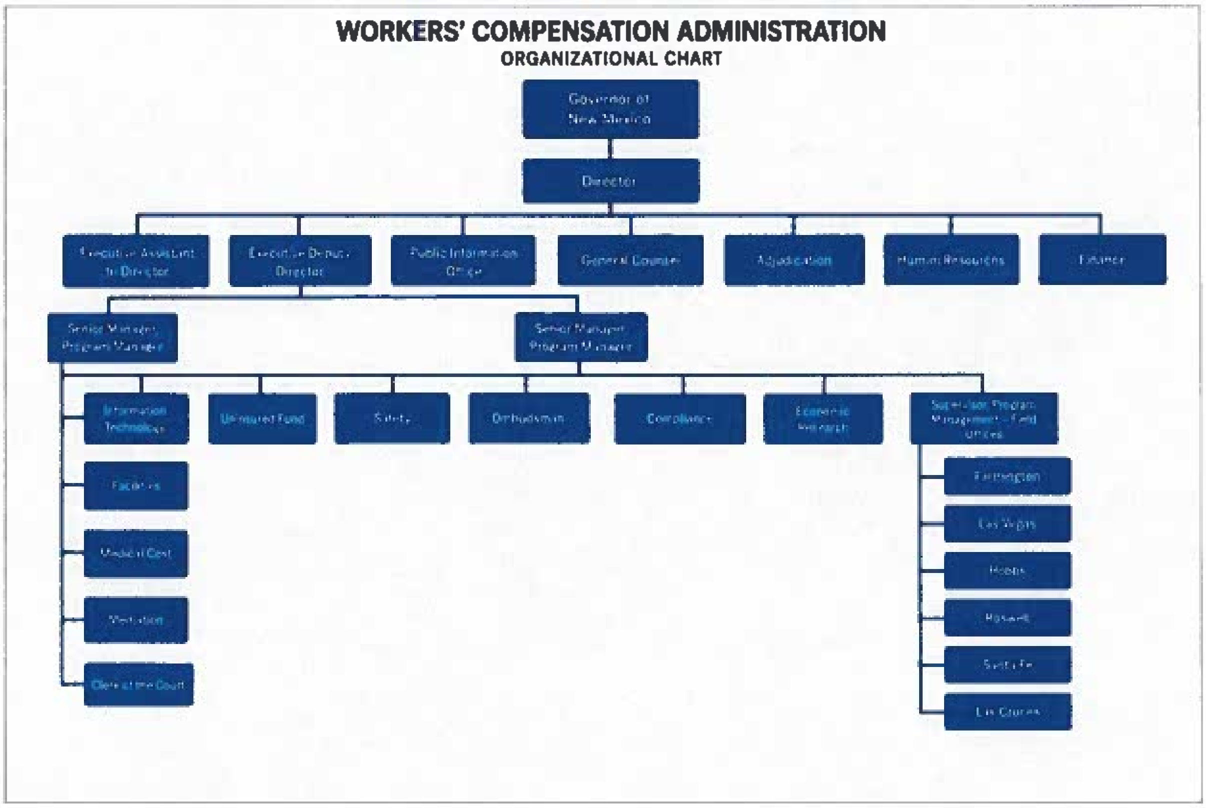
Agency Name				**Agency Code**	
Workers' Compensation Administration				63200	
Base Request Operational Support of IT. Check one of the options below:				**Flat Budget**	**Expansion from previous year**
Yes/No					

Revenue IT Base Budget (dollars in thousands)					
Appropriation Funding Type	**FY25 Actual**	**FY26 Actual**	**FY27 OpBud**	**FY28 Request**	**FY29 Estimate**
General Fund	0.0	0.0	0.0	0.0	0.0
Other State Funds	13,651.8	13,841.6	14,619.3	14,650.0	15,100.0
Federal Funds	0.0	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0	0.0
Total	**13,651.8**	**13,841.6**	**14,619.3**	**14,650.0**	**15,100.0**

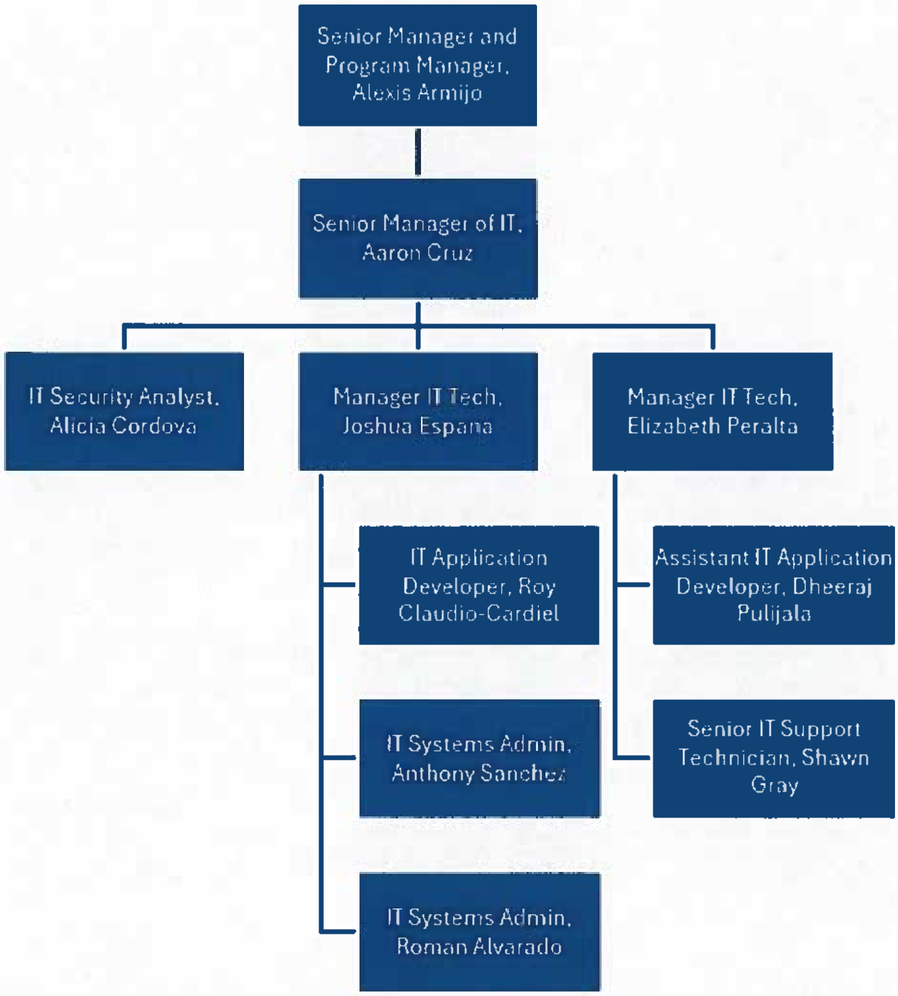
Expenditure Categories *(dollars in thousands)*					
Category or Account Description	**FY25 Actual**	**FY26 Actual**	**FY27 OpBud**	**FY28 Request**	**FY29 Estimate**
Personal Services & Employee Benefits	10,857.6	11,224.6	12,569.1	12,750.0	13,000.0
Contractual & Professional Services	323.2	396.0	377.5	400.0	500.0
IT Other Services	1,471.0	1,471.0	1,422.7	1,500.0	1,600.0
Other Financing Uses	1,000.0	750.0	250.0	0.0	0.0
Total	**13,651.8**	**13,841.6**	**14,619.3**	**14,650.0**	**15,100.0**

APPENDICES

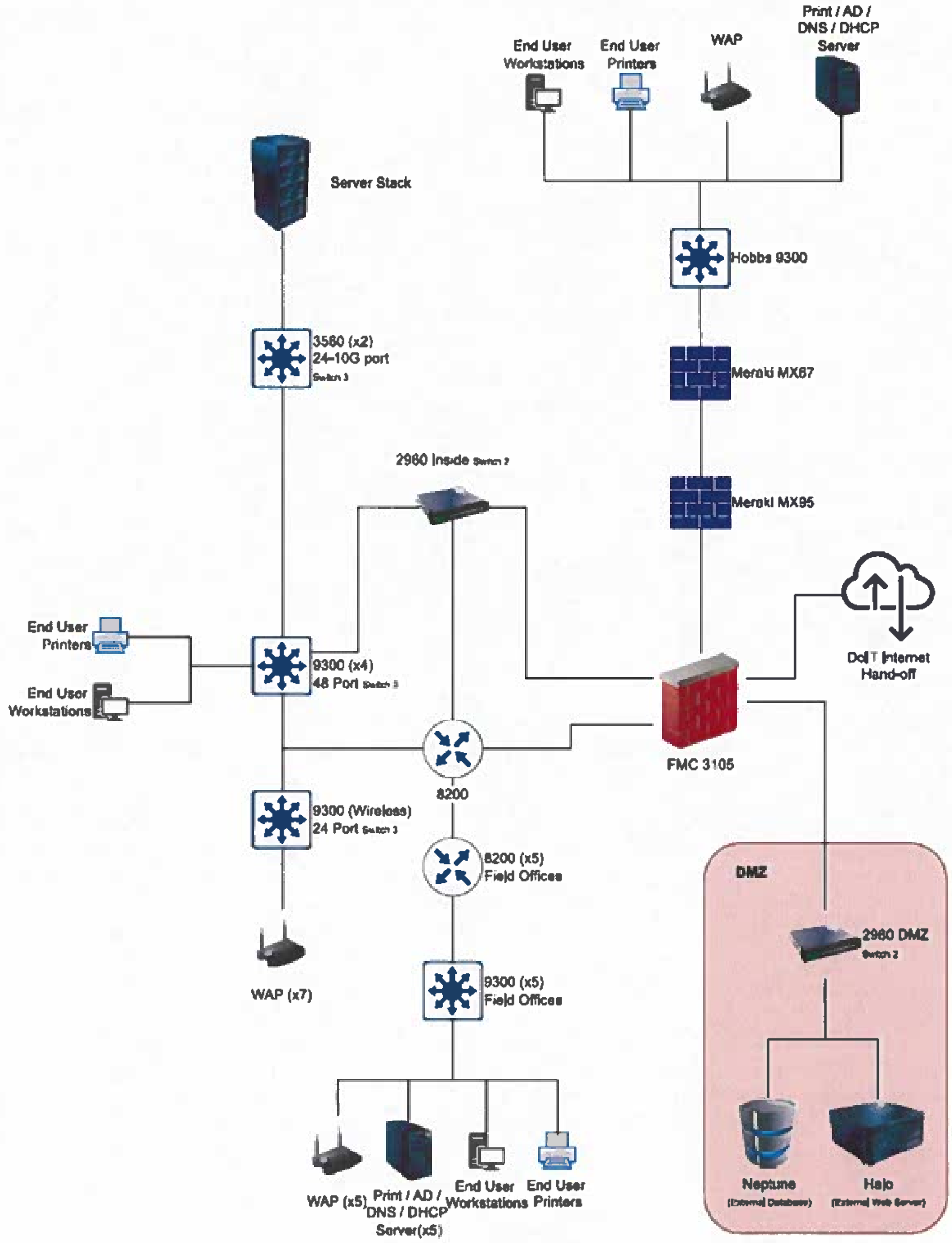
APPENDIX I: AGENCY ORGANIZATION CHART



APPENDIX II: IT ORGANIZATION CHART



APPENDIX III: IT Infrastructure Diagram



Strategic Plan Approval

	Print/Signature	Date
Agency Cabinet Secretary/ Director	Alexis Armijo *Alexis Armijo*	08/31/2026
Agency Chief Information Officer or IT Lead	**Aaron Cruz**	08/19/2026
Agency Chief Finance Officer	**Jean Torres-Montoya** *Jean Torres-Montoya*	8/26/2026