FY27 Appropriation Request Checklist

Agency Name: *Office of Superintendent of Insurance* Business Unit: *44000*

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

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

STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE

Alice T. Kane

DEPUTY SUPERINTENDENT

Timothy Vigil

August 27, 2025

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

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

Dear Secretary Propst and Director Sallee:

The Office of Superintendent of Insurance (OSI) FY27 Appropriation Request is enclosed.

As an independent regulatory agency, OSI collects revenue from the insurance industry to fund its operations.

- In FY25, OSI collected approximately $35.6 million:
  - $31.4 million in licensing, renewals and penalties
  - $2.9 million in Fraud Fund assessments
  - $1.1 million in Title Fund assessments
  - $195 thousand for Continuing Producer Education
- $15.1 million was distributed as follows:
  - $13.1 million to Fire Fund
  - $1.7 million to General Fund
  - $191 thousand to Law Enforcement Fund
  - $52 thousand to Carrie Tingley
- $20.6 million was recorded as OSI revenue:
  - $16.3 million was appropriated for Insurance Operations
  - $3.1 million was appropriated for Insurance Fraud Program

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- $1.3 million was appropriated for Title Program
- In FY25 OSI reverted $875.1 thousand to the General Fund.

PATIENT'S COMPENSATION FUND

The Patient's Compensation Fund (PCF) is funded by surcharges levied on health care providers who obtain medical malpractice coverage from the PCF. The PCF participants currently include 14 hospitals and hospital sponsored outpatient health care facilities, 417 independent provider group entities and 5,013 individual providers and hospital employees. As of June 30, 2025, the annual unaudited surcharges are $138.8 million.

- The 2021 amendment of the Medical Malpractice Act required the Superintendent to contract with a Third-Party Administrator (TPA). Integrion became the TPA through a formal Request for Proposal and undertook the administration and operation of the PCF in 2022.
  - The Superintendent, as custodian of the fund, is responsible for determining provider surcharges, distributing funds to satisfy medical practice judgments and settlements and the PCF's operating expenses.
  - Significant progress has been made on major issues over the past year:
    - The current PCF deficit for independent physicians and surgeons has been eliminated in a large part by the legislature through special appropriations – $30 million in 2022 and $32.5 million in 2023.
  - OSI led two efforts to address high medical malpractice insurance premiums:
    - in 2024, the OSI distributed a $15.4 million special appropriation requested by the Governor to reduce medical professional liability premiums; and
    - in 2025 the OSI distributed an $8.1 million special appropriation to rural hospitals throughout the state to reduce PCF surcharges for these entities.
  - Three significant PCF issues need to be addressed in 2026:
    - The number of patients with potential future medical claims has increased dramatically to over 70 patients due to the elimination of lump sum settlements. OSI has commissioned an actuarial study on the impact of this increase.
    - Hospitals are scheduled to exit the PCF at the end of 2026. The Medical Malpractice Act does not provide a method for future hospital claims to be paid after the hospitals exit the PCF.
      - It takes 5 to 7 years for the majority of malpractice claims to be resolved by settlement or judgment.
      - Approximately 86% or $119.8 million of the 2025 surcharge payments are attributable to hospitals and hospital employees.
    - The current PCF TPA, Integrion, has notified the OSI that it will not participate in the current RFP process for a third party administrator.

NAIC ACCREDITATION

- National accreditation through the National Association of Insurance Commissioners (NAIC) is the foundation of a state-based insurance regulatory system.
- OSI continues to strengthen its financial analysis capabilities to ensure carrier solvency, oversee financially challenged carriers, conduct financial examinations, and maintain its NAIC accreditation.

THE NEW MEXICO PROPERTY INSURANCE PROGRAM (FAIR Plan)

- OSI is actively collaborating with other state agencies and the NM FAIR Plan Governing Committee to support wildfire, flood, and hail risk mitigation efforts.
- OSI advocated changes to the FAIR Plan to increase residential and commercial policy limits:
  - The FAIR Plan Governing Committee recently increased coverage for residential properties from $350 thousand to $750 thousand; and
  - The FAIR Plan Governing Committee is currently considering whether an increase in coverages for commercial properties from $1 million to $2 million is actuarily justified.

FY27 BUDGET REQUEST

The $150.5 million total budget request is an increase of $81.5 million above the FY26 Operating Budget of $69 million.

- The increase will be funded by OSI insurance licensing fees, Fraud and Title Fund assessments.
- $74.9 million of the increase is attributable to recognizing the actual PCF claims and settlement costs over a three-year average.
  - In prior years, these PCF costs were addressed through the BAR process. The FY27 Budget includes these costs as part of the recurring budget.
  - The total PCF budget request is $105.3 million.
- Included in the request is $400 thousand reimbursement from the New Mexico Health Insurance Exchange through a Memorandum of Understanding that provides for OSI's review of Qualified Health Plans.

OSI BUDGET REQUEST BY CATEGORY

Personal Services and Employee Benefits

The OSI FY27 Appropriation Request includes an overall increase in salaries and benefits of $2.9 million above the FY26 Operating Budget.

- The increase includes $1.5 million for 12 additional FTEs funded at midpoint. OSI is authorized for 119 FTEs in FY26, the additional 12 FTEs would bring the total count to 131 FTEs.
- The 5 additional FTEs in P795 will allow OSI to provide enforcement operations, oversight through market analysis and market conduct studies of the industry.
- The 5 PCF claims staff FTEs requested in P797 PCF are critical to ensure the PCF continues to provide claims administration. This responsibility was previously provided by Integrion, the TPA, and will become the responsibility of OSI.
- The increase of $825 thousand for recurring funds to replace the special appropriation of $1.3 million that was appropriated in FY25 for the salary increase adjustments.
    - OSI has successfully utilized the special appropriation in FY24 and FY25 to retain staff through salary increases and reduced the vacancy factor to 10.8% or 11 vacant positions.
    - OSI has filled multiple professional level positions including a Chief Financial Examiner, Medical Director, Chief Actuary, Chief Economist and Pharmacist.
- The budget request factors in a 7% vacancy rate.
- The $276.6 thousand increase is needed to meet increased GSD/DOIT rates.
- The $386.3 thousand increase is needed for permanent implementation costs for 2025 SB 376 related to employee health premiums.

Contractual Services

The FY27 request increased by $1 million in contractual services above the FY26 Operating Budget.

- $250 thousand recurring contract dollars from the special appropriation for the cyber incident. This is allocated for subject matter experts with specialized knowledge of cyber threats, vulnerabilities, and best practices.
- $500 thousand for recurring dollars for Financial Analysis and Examination services to ensure compliance with NAIC accreditation standards.
- $100 thousand for the Vaccine Purchasing Act.
- A realignment of the MOU for the New Mexico Health Insurance Exchange in the amount of $114 thousand moved from the personal services category to the contractual services category.
- $73 thousand to conduct the independent audit of the Producer Continuing Education Fund.
- $5.3 thousand for an increase in the financial auditor's rate.

Other Costs

The other costs category increased by $74.5 million over the FY26 operating budget.

- PCF budget request of $74.1 million is attributable to recognizing the actual PCF claims and settlement costs over a three-year average.
- $125.4 thousand for subscriptions and equipment replacement to maintain strong cybersecurity posture and compliance.

- $81.4 thousand for increases to the GSD/DOIT rates.
- $124.2 thousand for operating costs (travel, training, equipment) for 12 new positions.
- $90 thousand for two vehicles for the Title Program to perform plant inspections and escrow audits throughout the state. The Title Bureau currently conducts at least 100 inspections a year with most of these inspections and escrow audits being on site.

Other Financing Uses

OSI transfers funds from the Special Revenues Program (P790) to the Insurance Policy Program (P795). Insurance Operations (P795) will continue to receive a transfer from the Special Revenue (P790- Fund 11810) into the Insurance Operating Fund (11690), Title Insurance Maintenance Fund (11860) and the Insurance Fraud Fund (11880) to cover overhead administrative costs in Insurance Operations.

Revenue

Revenues for OSI are derived from the insurance industry licensing fees, PCF surcharges, Fraud and Title Fund assessments and fees. These revenues are categorized as Other Revenues, Other Transfers, and Fund Balance. **No General Fund is requested**.

CLOSING

The FY27 request includes the required forms for the budget per the checklist. OSI has submitted the required files to DFA's Budget Formulation Management (BFM) site as required by the instructions.

As an independent state regulatory agency, OSI recognizes it is critical and within the public's interest to ensure that the agency functions properly, efficiently and with an appropriate budget to provide dependable insurance regulatory oversight under the New Mexico Insurance Code, Affordable Care Act and all other legislative and regulatory requirements.

If you have any questions regarding this FY27 Budget Request, please do not hesitate to contact Frances Moya, Budget Manager at 505-396-1910; AmberRae Quintana, CFO at 505-695-5197; or myself at 505-490-5508.

Your consideration of this budget request is greatly appreciated.

Sincerely,

Alice T. Kane, Superintendent of Insurance

cc: Julisa Rodriguez, LFC Analyst
Ariana Vigil, DFA Analyst

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Agency Office of Superintendent of Insurance Agency Code 44000

Program

S1-Certification

Check here _____ if this form is a revision. Revision no. _____ Revision date _____ PAGE _____

Agency Name Office of Superintendent of Insurance Business Unit: 44000

FY27 APPROPRIATION REQUEST CERTIFICATION FORM S-1

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.

☐ Yes, this agency provides behavioral health services

☒ No, this agency does not provide behavioral health services

Alice Kane, AGENCY HEAD	Superintendent TITLE
N/A APPROVED (Board/Commission Chairperson)	 TITLE
AmberRae Quintana-AGENCY CONTACT	Chief Financial Officer TITLE
1120 Paseo de Peralta, Santa Fe, NM 87501 ADDRESS	(505) 695-5197 PHONE NUMBER

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.

Agency Office of Superintendent of Insurance

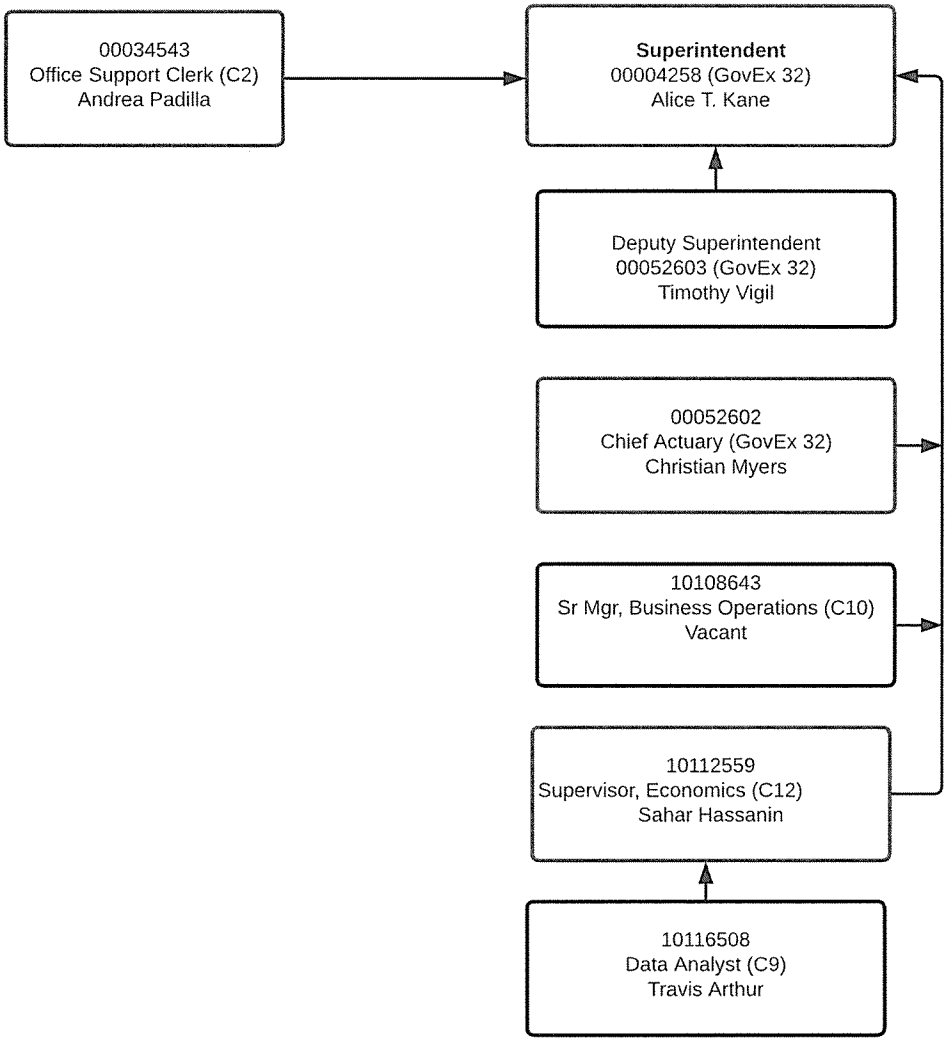
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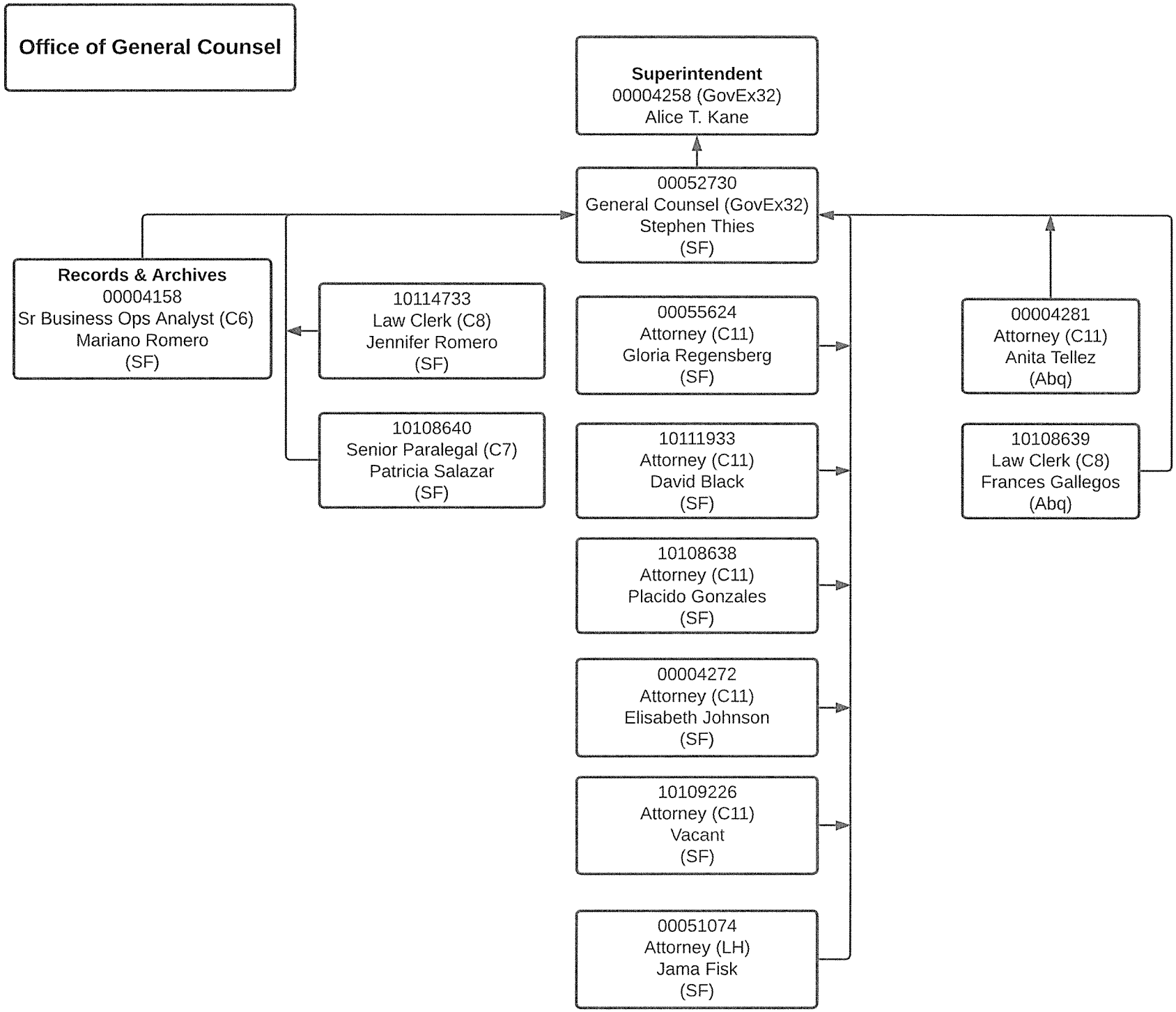
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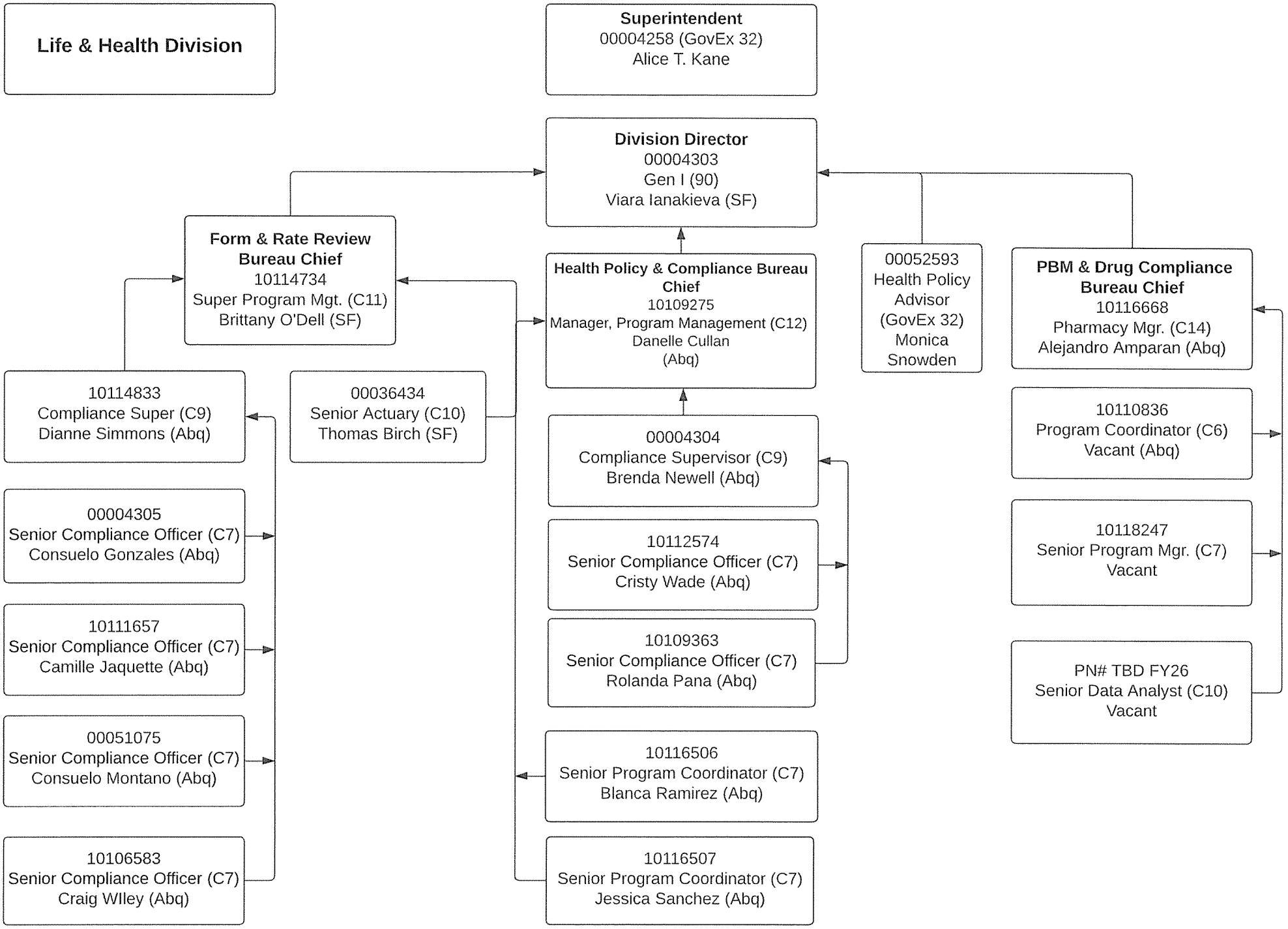
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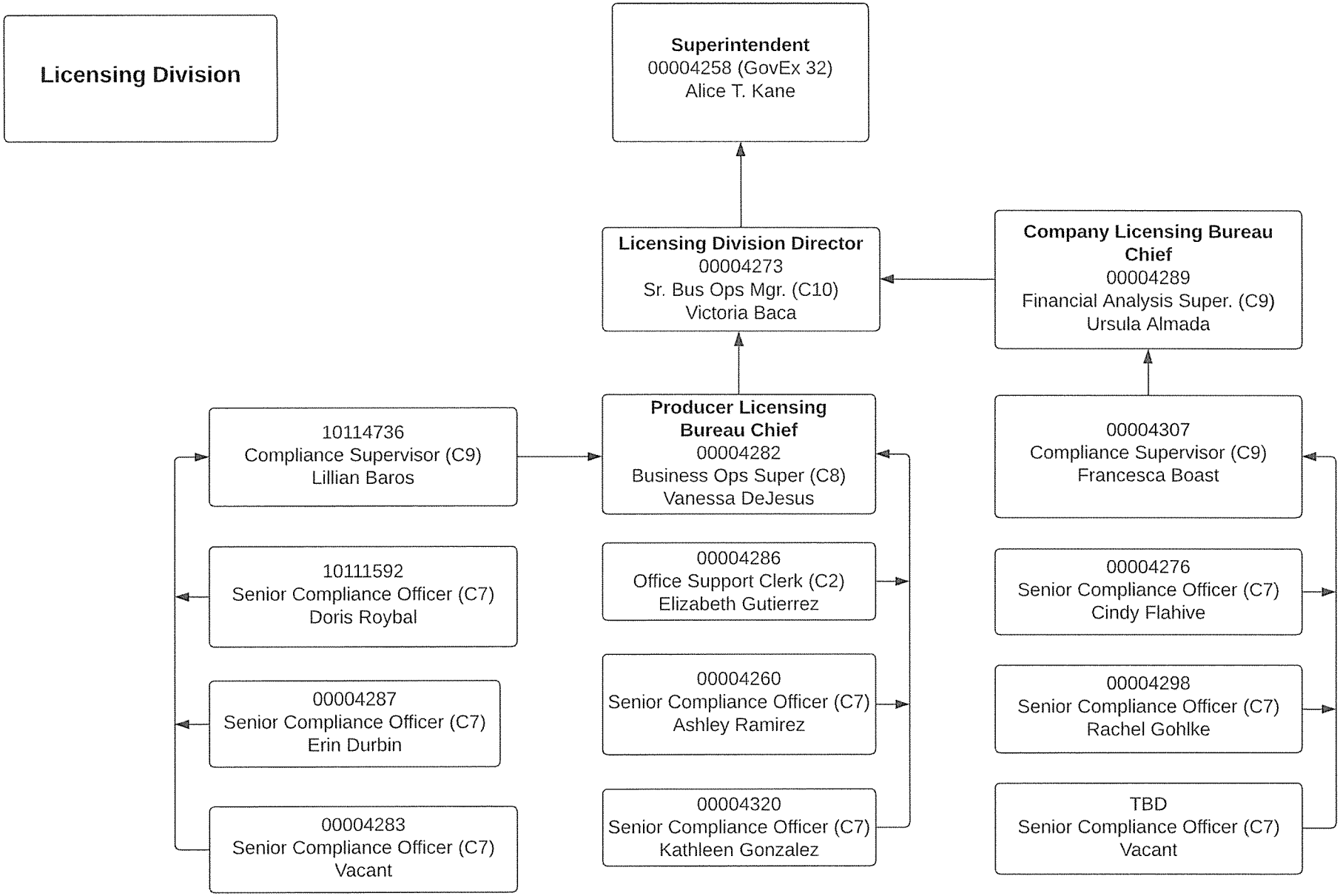
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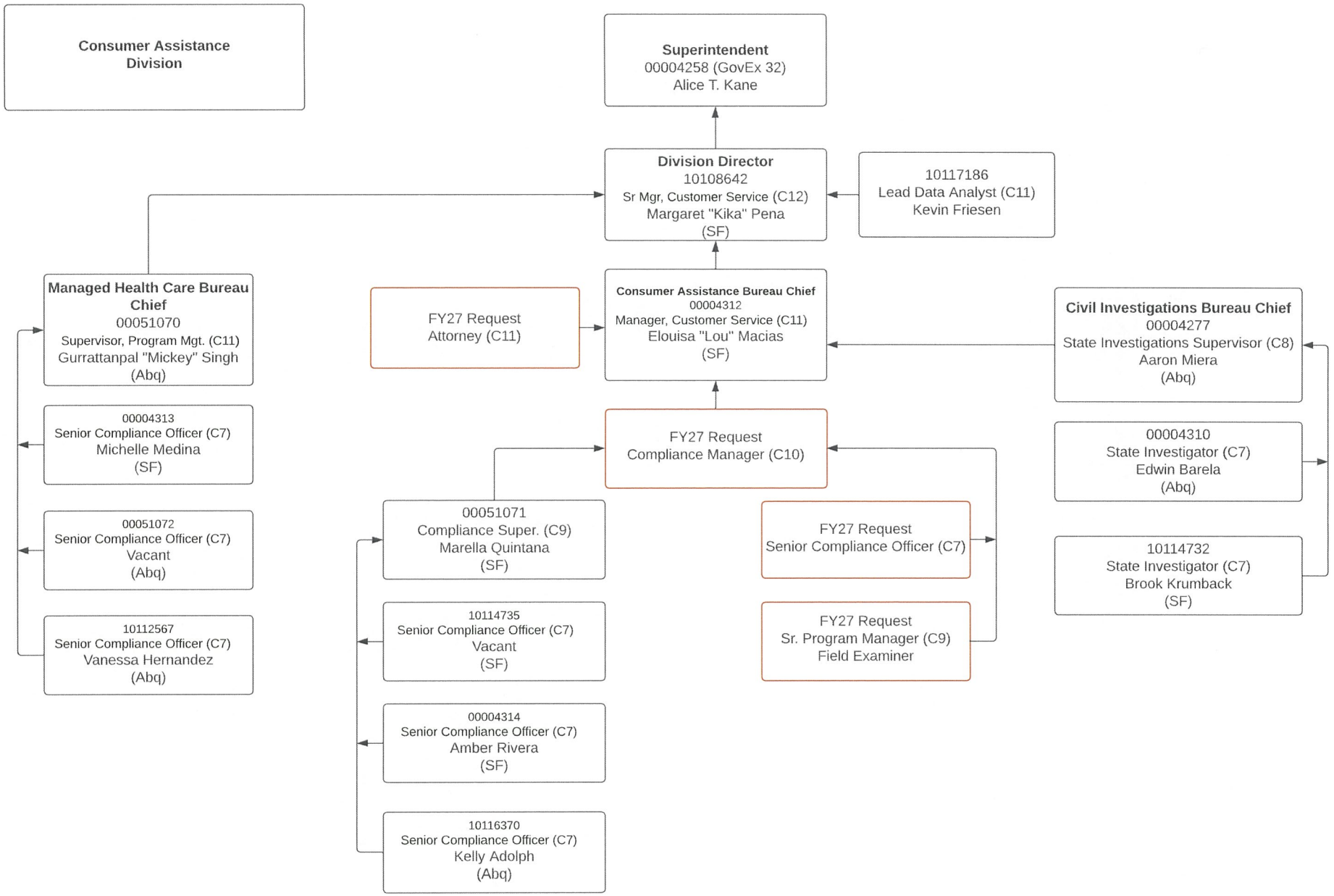
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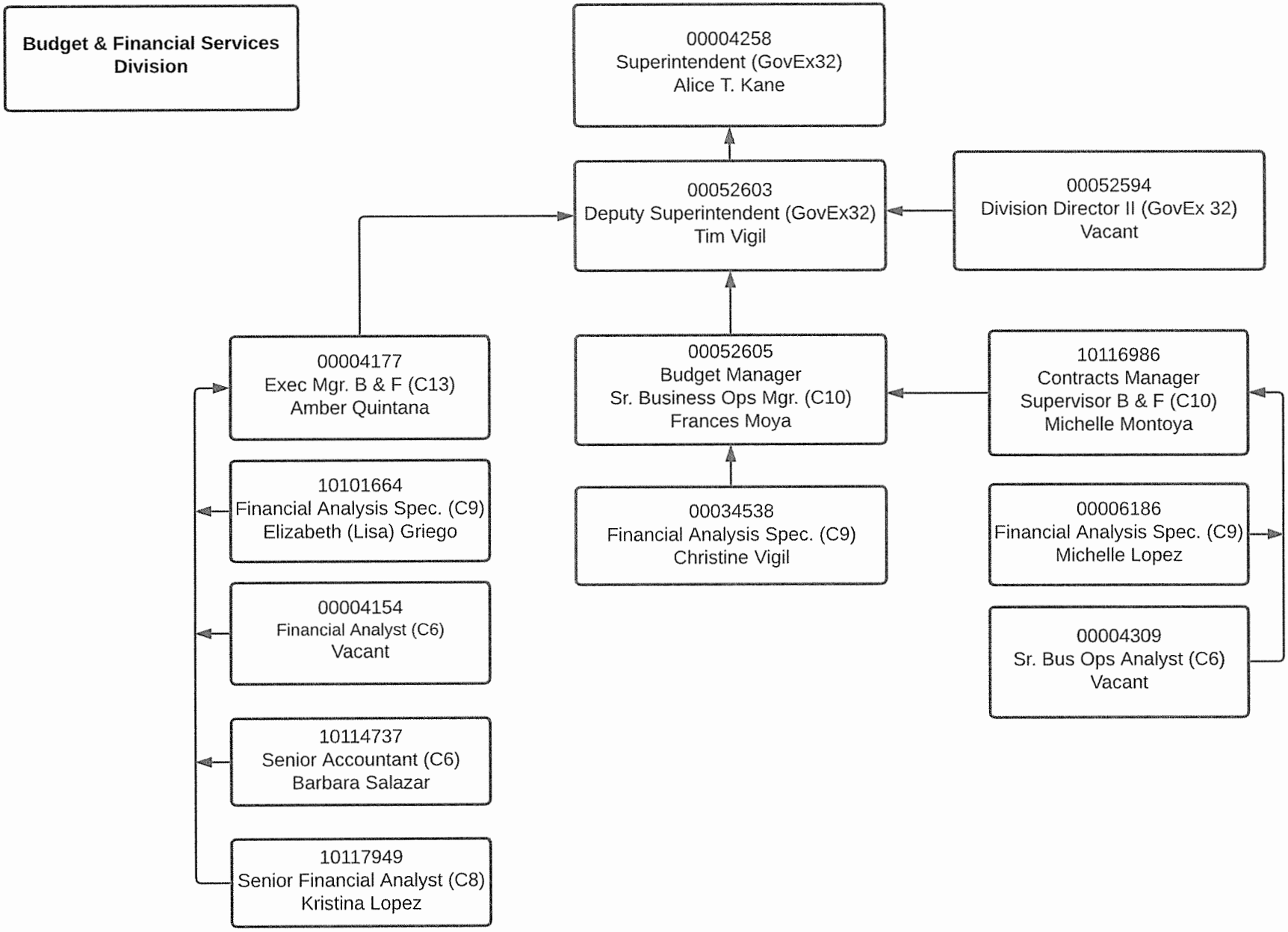

00034543
Office Support Clerk (C2)
Andrea Padilla
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Deputy Superintendent
00052603 (GovEx 32)
Timothy Vigil
00052602
Chief Actuary (GovEx 32)
Christian Myers
10108643
Sr Mgr, Business Operations (C10)
Vacant
10112559
Supervisor, Economics (C12)
Sahar Hassanin
10116508
Data Analyst (C9)
Travis Arthur

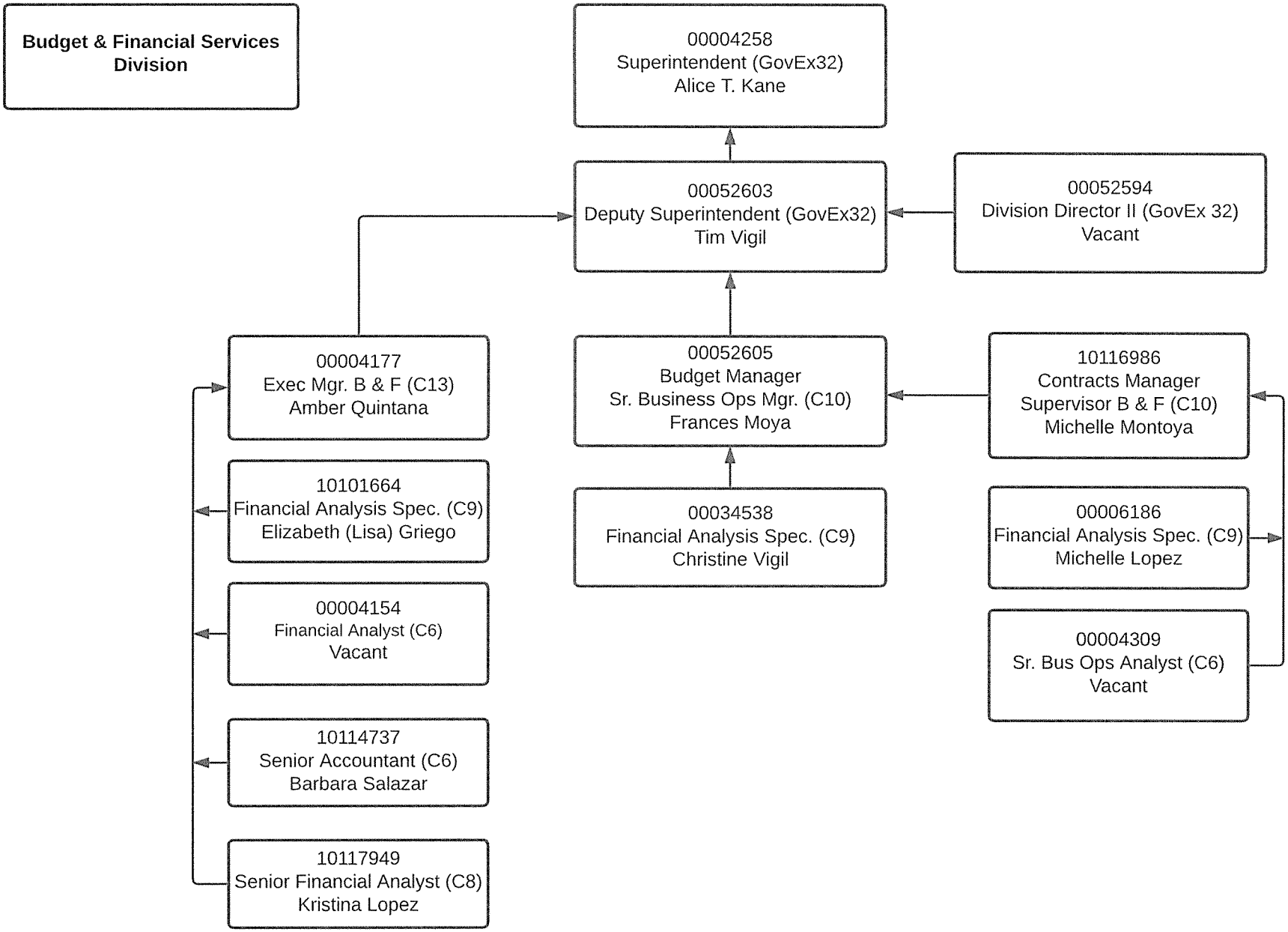

Office of General Counsel
Superintendent
00004258 (GovEx32)
Alice T. Kane
00052730
General Counsel (GovEx32)
Stephen Thies
(SF)
Records & Archives
00004158
Sr Business Ops Analyst (C6)
Mariano Romero
(SF)
10114733
Law Clerk (C8)
Jennifer Romero
(SF)
10108640
Senior Paralegal (C7)
Patricia Salazar
(SF)
00055624
Attorney (C11)
Gloria Regensberg
(SF)
10111933
Attorney (C11)
David Black
(SF)
10108638
Attorney (C11)
Placido Gonzales
(SF)
00004272
Attorney (C11)
Elisabeth Johnson
(SF)
10109226
Attorney (C11)
Vacant
(SF)
00051074
Attorney (LH)
Jama Fisk
(SF)
00004281
Attorney (C11)
Anita Tellez
(Abq)
10108639
Law Clerk (C8)
Frances Gallegos
(Abq)

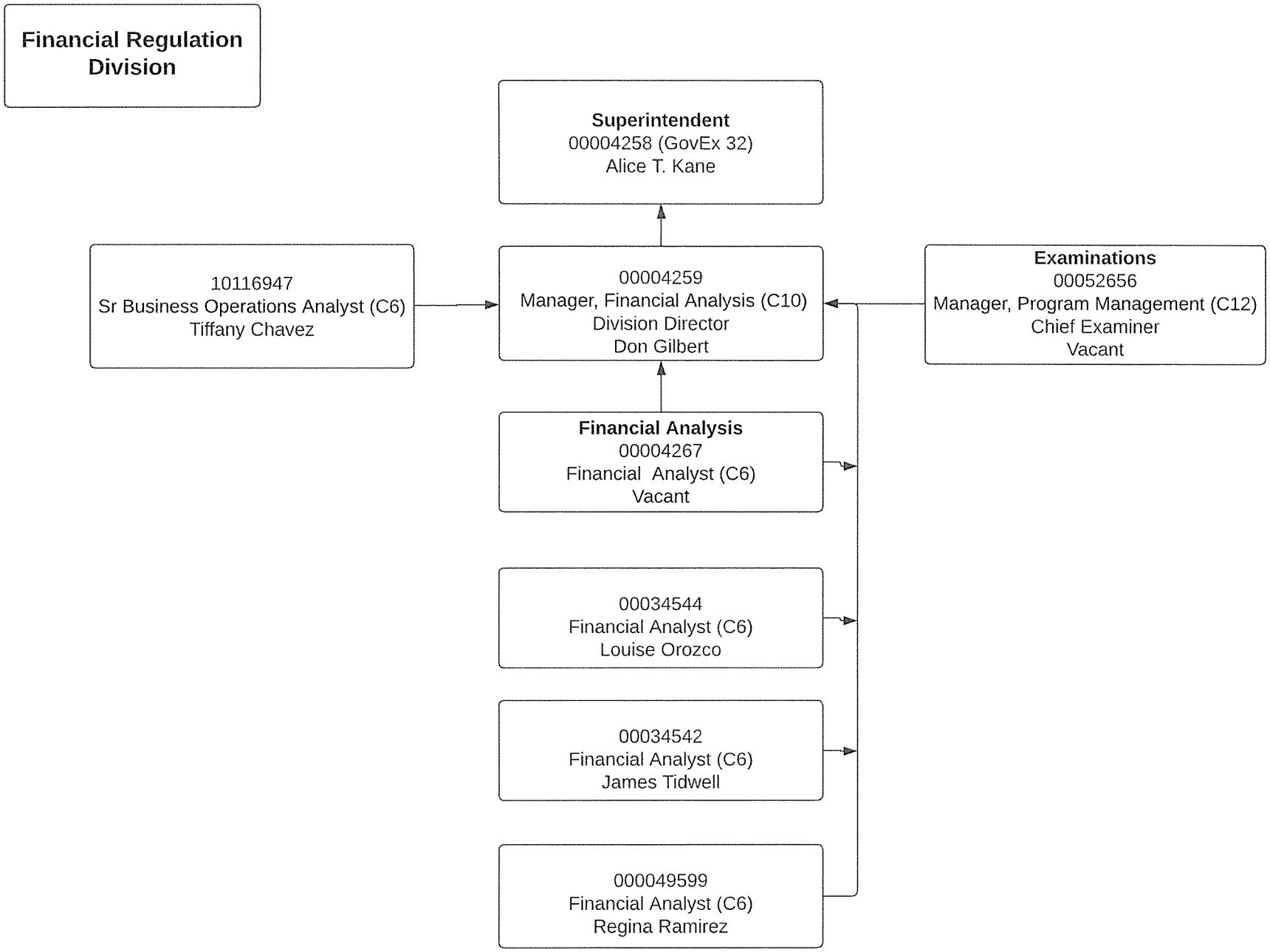

Life & Health Division
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Division Director
00004303
Gen I (90)
Viara Ianakieva (SF)
Form & Rate Review Bureau Chief
10114734
Super Program Mgt. (C11)
Brittany O'Dell (SF)
Health Policy & Compliance Bureau Chief
10109275
Manager, Program Management (C12)
Danelle Cullan
(Abq)
00052593
Health Policy Advisor
(GovEx 32)
Monica Snowden
PBM & Drug Compliance Bureau Chief
10116668
Pharmacy Mgr. (C14)
Alejandro Amparan (Abq)
10114833
Compliance Super (C9)
Dianne Simmons (Abq)
00036434
Senior Actuary (C10)
Thomas Birch (SF)
00004304
Compliance Supervisor (C9)
Brenda Newell (Abq)
10110836
Program Coordinator (C6)
Vacant (Abq)
00004305
Senior Compliance Officer (C7)
Consuelo Gonzales (Abq)
10112574
Senior Compliance Officer (C7)
Cristy Wade (Abq)
10118247
Senior Program Mgr. (C7)
Vacant
10111657
Senior Compliance Officer (C7)
Camille Jaquette (Abq)
10109363
Senior Compliance Officer (C7)
Rolanda Pana (Abq)
PN# TBD FY26
Senior Data Analyst (C10)
Vacant
00051075
Senior Compliance Officer (C7)
Consuelo Montano (Abq)
10116506
Senior Program Coordinator (C7)
Blanca Ramirez (Abq)
10106583
Senior Compliance Officer (C7)
Craig WIley (Abq)
10116507
Senior Program Coordinator (C7)
Jessica Sanchez (Abq)

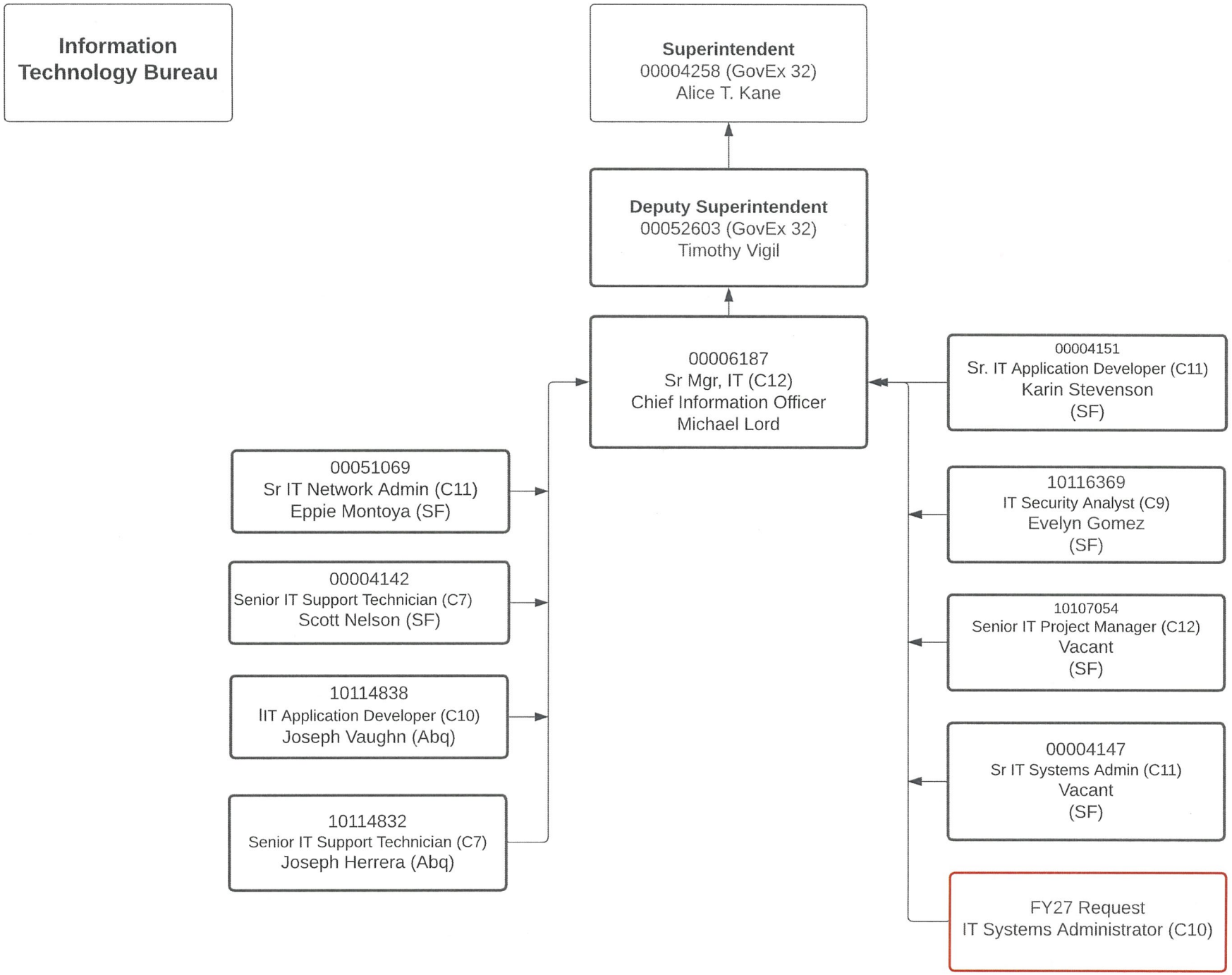

Licensing Division
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Licensing Division Director
00004273
Sr. Bus Ops Mgr. (C10)
Victoria Baca
Company Licensing Bureau Chief
00004289
Financial Analysis Super. (C9)
Ursula Almada
10114736
Compliance Supervisor (C9)
Lillian Baros
Producer Licensing Bureau Chief
00004282
Business Ops Super (C8)
Vanessa DeJesus
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Compliance Supervisor (C9)
Francesca Boast
10111592
Senior Compliance Officer (C7)
Doris Roybal
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Office Support Clerk (C2)
Elizabeth Gutierrez
00004276
Senior Compliance Officer (C7)
Cindy Flahive
00004287
Senior Compliance Officer (C7)
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Senior Compliance Officer (C7)
Rachel Gohlke
00004283
Senior Compliance Officer (C7)
Vacant
00004320
Senior Compliance Officer (C7)
Kathleen Gonzalez
TBD
Senior Compliance Officer (C7)
Vacant

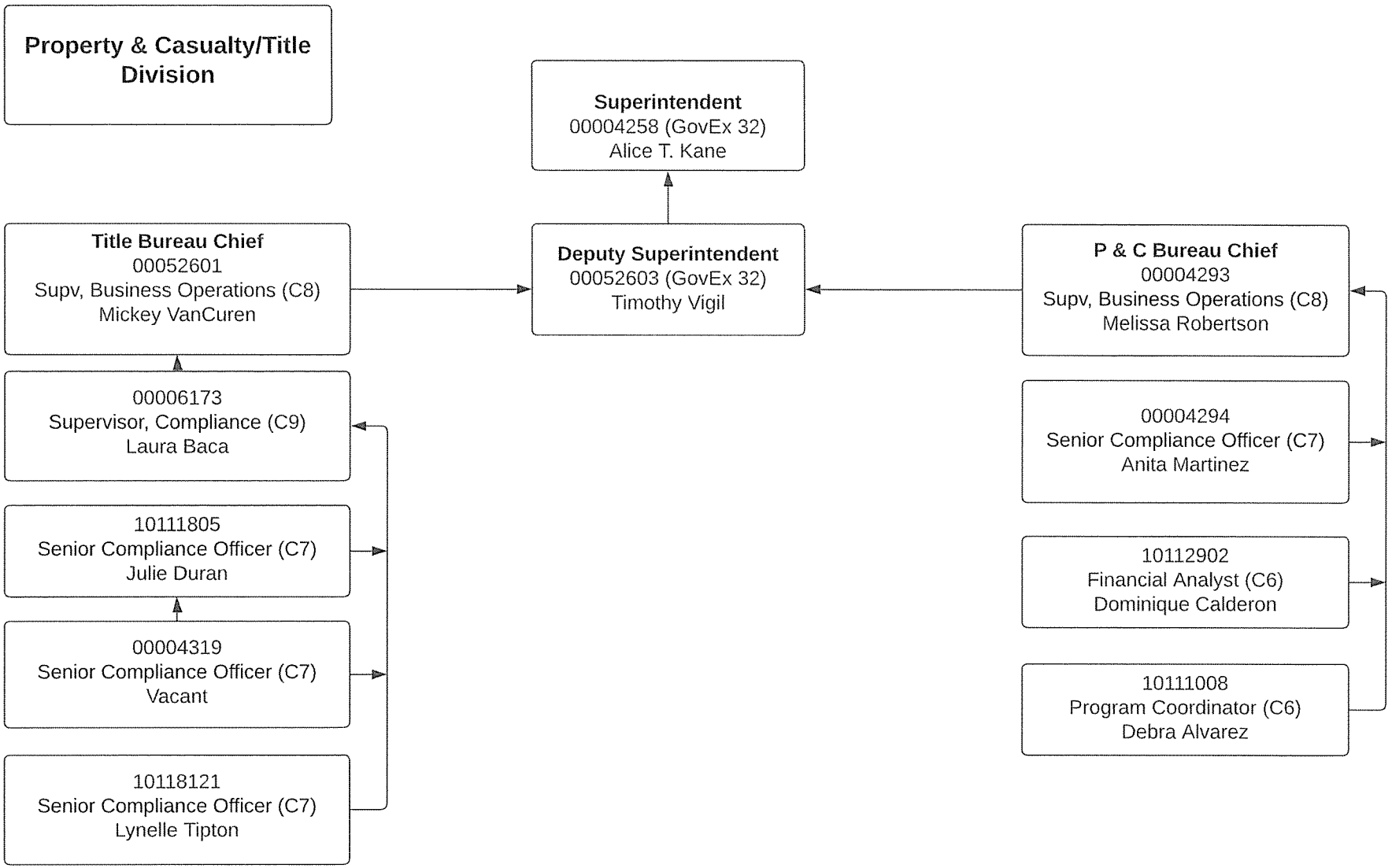

Consumer Assistance Division
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Division Director
10108642
Sr Mgr, Customer Service (C12)
Margaret "Kika" Pena
(SF)
10117186
Lead Data Analyst (C11)
Kevin Friesen
Managed Health Care Bureau Chief
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Supervisor, Program Mgt. (C11)
Gurrattanpal "Mickey" Singh
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Senior Compliance Officer (C7)
Michelle Medina
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00051072
Senior Compliance Officer (C7)
Vacant
(Abq)
10112567
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Vanessa Hernandez
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FY27 Request
Attorney (C11)
Consumer Assistance Bureau Chief
00004312
Manager, Customer Service (C11)
Elouisa "Lou" Macias
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Civil Investigations Bureau Chief
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State Investigations Supervisor (C8)
Aaron Miera
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FY27 Request
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00004310
State Investigator (C7)
Edwin Barela
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10114732
State Investigator (C7)
Brook Krumback
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Compliance Super. (C9)
Marella Quintana
(SF)
FY27 Request
Senior Compliance Officer (C7)
10114735
Senior Compliance Officer (C7)
Vacant
(SF)
FY27 Request
Sr. Program Manager (C9)
Field Examiner
00004314
Senior Compliance Officer (C7)
Amber Rivera
(SF)
10116370
Senior Compliance Officer (C7)
Kelly Adolph
(Abq)


Budget & Financial Services Division
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Superintendent (GovEx32)
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00052603
Deputy Superintendent (GovEx32)
Tim Vigil
00052594
Division Director II (GovEx 32)
Vacant
00004177
Exec Mgr. B & F (C13)
Amber Quintana
00052605
Budget Manager
Sr. Business Ops Mgr. (C10)
Frances Moya
10116986
Contracts Manager
Supervisor B & F (C10)
Michelle Montoya
10101664
Financial Analysis Spec. (C9)
Elizabeth (Lisa) Griego
00034538
Financial Analysis Spec. (C9)
Christine Vigil
00006186
Financial Analysis Spec. (C9)
Michelle Lopez
00004154
Financial Analyst (C6)
Vacant
00004309
Sr. Bus Ops Analyst (C6)
Vacant
10114737
Senior Accountant (C6)
Barbara Salazar
10117949
Senior Financial Analyst (C8)
Kristina Lopez

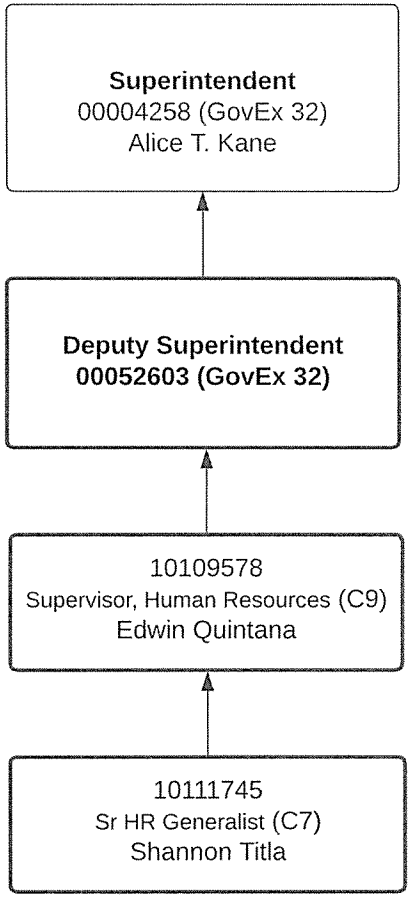

Budget & Financial Services Division
00004258
Superintendent (GovEx32)
Alice T. Kane
00052603
Deputy Superintendent (GovEx32)
Tim Vigil
00052594
Division Director II (GovEx 32)
Vacant
00004177
Exec Mgr. B & F (C13)
Amber Quintana
00052605
Budget Manager
Sr. Business Ops Mgr. (C10)
Frances Moya
10116986
Contracts Manager
Supervisor B & F (C10)
Michelle Montoya
10101664
Financial Analysis Spec. (C9)
Elizabeth (Lisa) Griego
00034538
Financial Analysis Spec. (C9)
Christine Vigil
00006186
Financial Analysis Spec. (C9)
Michelle Lopez
00004154
Financial Analyst (C6)
Vacant
00004309
Sr. Bus Ops Analyst (C6)
Vacant
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Senior Accountant (C6)
Barbara Salazar
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Senior Financial Analyst (C8)
Kristina Lopez

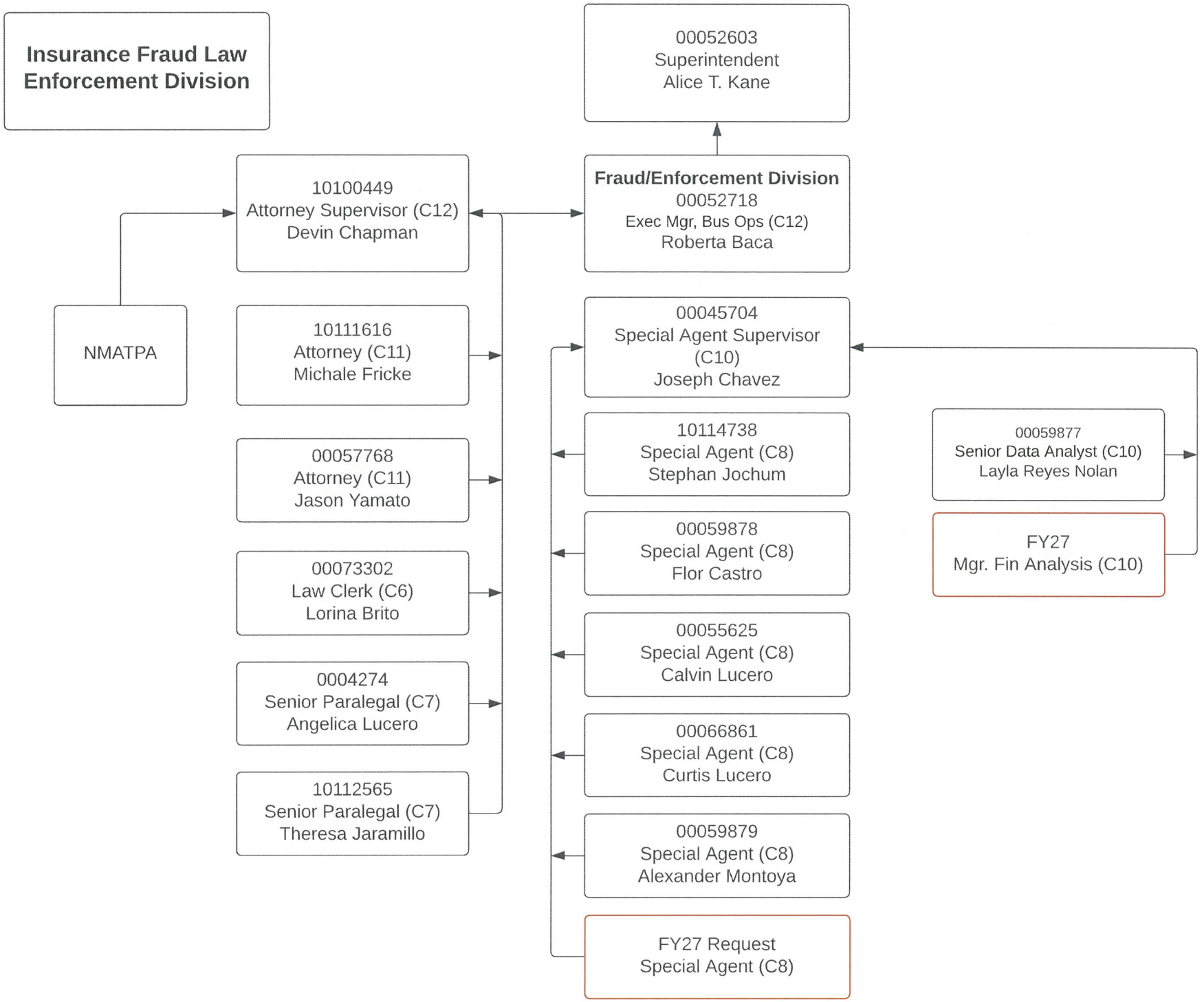

Financial Regulation Division
Superintendent
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Alice T. Kane
10116947
Sr Business Operations Analyst (C6)
Tiffany Chavez
00004259
Manager, Financial Analysis (C10)
Division Director
Don Gilbert
Examinations
00052656
Manager, Program Management (C12)
Chief Examiner
Vacant
Financial Analysis
00004267
Financial Analyst (C6)
Vacant
00034544
Financial Analyst (C6)
Louise Orozco
00034542
Financial Analyst (C6)
James Tidwell
000049599
Financial Analyst (C6)
Regina Ramirez


Information Technology Bureau
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Deputy Superintendent
00052603 (GovEx 32)
Timothy Vigil
00006187
Sr Mgr, IT (C12)
Chief Information Officer
Michael Lord
00004151
Sr. IT Application Developer (C11)
Karin Stevenson
(SF)
10116369
IT Security Analyst (C9)
Evelyn Gomez
(SF)
10107054
Senior IT Project Manager (C12)
Vacant
(SF)
00004147
Sr IT Systems Admin (C11)
Vacant
(SF)
FY27 Request
IT Systems Administrator (C10)
00051069
Sr IT Network Admin (C11)
Eppie Montoya (SF)
00004142
Senior IT Support Technician (C7)
Scott Nelson (SF)
10114838
IIT Application Developer (C10)
Joseph Vaughn (Abq)
10114832
Senior IT Support Technician (C7)
Joseph Herrera (Abq)


Property & Casualty/Title Division
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Title Bureau Chief
00052601
Supv, Business Operations (C8)
Mickey VanCuren
Deputy Superintendent
00052603 (GovEx 32)
Timothy Vigil
P & C Bureau Chief
00004293
Supv, Business Operations (C8)
Melissa Robertson
00006173
Supervisor, Compliance (C9)
Laura Baca
10111805
Senior Compliance Officer (C7)
Julie Duran
00004319
Senior Compliance Officer (C7)
Vacant
10118121
Senior Compliance Officer (C7)
Lynelle Tipton
00004294
Senior Compliance Officer (C7)
Anita Martinez
10112902
Financial Analyst (C6)
Dominique Calderon
10111008
Program Coordinator (C6)
Debra Alvarez

Human Resources Bureau




Insurance Fraud Law Enforcement Division
00052603
Superintendent
Alice T. Kane
Fraud/Enforcement Division
00052718
Exec Mgr, Bus Ops (C12)
Roberta Baca
10100449
Attorney Supervisor (C12)
Devin Chapman
NMATPA
10111616
Attorney (C11)
Michale Fricke
00057768
Attorney (C11)
Jason Yamato
00073302
Law Clerk (C6)
Lorina Brito
0004274
Senior Paralegal (C7)
Angelica Lucero
10112565
Senior Paralegal (C7)
Theresa Jaramillo
00045704
Special Agent Supervisor (C10)
Joseph Chavez
10114738
Special Agent (C8)
Stephan Jochum
00059878
Special Agent (C8)
Flor Castro
00055625
Special Agent (C8)
Calvin Lucero
00066861
Special Agent (C8)
Curtis Lucero
00059879
Special Agent (C8)
Alexander Montoya
FY27 Request
Special Agent (C8)
00059877
Senior Data Analyst (C10)
Layla Reyes Nolan
FY27
Mgr. Fin Analysis (C10)

Agency Office of Superintendent of Insurance

Agency Code 44000

Program

S-8
AGENCY

Check here _____ if this form is a revision. Revision no. _____ Revision date _____

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STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE
Alice Kane

DEPUTY SUPERINTENDENT
Tim Vigil

September 1, 2025

The Office of Superintendent of Insurance (OSI) FY27 Appropriation Request includes a BASE increase in Personal Services and Employee Benefits of $825 thousand ($500 thousand for Insurance Operations, $225 thousand for Fraud Prevention Program, and $100 thousand for Title Program) to request recurring funding to replace the special appropriation for salary adjustment increases to improve staff retention. $1.3 million was appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024. The special appropriation was approved to carry the balance through FY26 and continue to utilize as appropriated. OSI will fully spend the special appropriation by 6.30.26. The recurring funding would be from OSI licensing fees revenue collected by the agency, just as the special appropriation was funded.

OSI has been successful in utilizing the special appropriation. In FY24 and FY25 OSI processed 72 compensation actions to include forty- three (43) in-pay band salary increase adjustments, 20 reclasses/promotions, and 4 multiple components of pay (MCOPs) for current staff, which appropriately compensated them based on their education and experience. In addtion OSI filled multiple professional level positions. which include our Chief Financial Examiner, Chief Actuary, Chief Economist and Pharmacist.

It has been a challege of OSI to recruit and hire professional level technical positions with insurance industry experience due to the lack of industry presence in New Mexico.

We respectfully request your consideration for these reucrring funds to Personal Services and Benefits.

Insurance Operations (P795)	Total Salaries	9,551,611
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	3,622,390
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	196,998
	Annual/Comp/Sick leave	33,947
	Total Insurance Operations Salary & Benefits Costs	**13,404,947**
	7% Vacancy Factor	**994,647**
	Total Insurance Operations Salary & Benefits Costs w/7% vacancy factor	**12,410,300**
	FY26 Budget	**11,910,300**
	Total Insurance Operations Salary & Benefits Costs	**12,410,300**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(500,000)**

Fraud & Auto-Theft Prevention Division (P796)	
Total Salaries	1,598,856
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	694,755
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	32,312
Annual/Comp/Sick leave/ Overtime	137,877
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY26 Budget	**2,238,800**
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(225,000)**

Title Program (P795)	
Total Salaries	488,183
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	160,378
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	8,339
Annual/Comp/Sick leave/ Overtime	14,500
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY26 Budget	**571,400**
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(100,000)**

Total FY27 Recurring funds for Salary Increases	
Insurance Operations	**(500,000)**
Fraud & Auto-Theft Prevention Program	**(225,000)**
Title Program	**(100,000)**
Total FY27 Recurring funds Need	**(825,000)**

SANTA FE LOCATION (MAIN OFFICE)
(OVERNIGHT/SECOND DAY MAIL ONLY)
1120 Paseo De Peralta, 4th Floor
Santa Fe, New Mexico 87501

(USPS MAIL ONLY)
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Santa Fe, New Mexico 87504

Main Phone: (505) 827-4601 | Toll Free: (855) 4 - ASK - OSI
www.osi.state.nm.us

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Business Unit: 44000
Program Name: Insurance Policy Program (IPP)
Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
Department Code *(optional)* :

Read "Instructions" carefully when completing this form

New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Personal Services and Employee Benefits							-		
Exempt Perm	520100	788,732	1,136,598	-	1,136,600	-	1,136,600	2	**12 new positions: 4 for Enforcement Operations, 5 for PCF, 2 for Fraud Program and 1 for Cyber security.**
Term	520200		-	-	-	-	-	-	
Perm/Full	520300	8,588,396	8,993,874	2,921,600	8,070,500	-	10,992,100	1,998,226	**$500K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Perm/Part	520400		-	-	-	-	-	-	
Temporary	520500	4,628	-	-	-	-	-	-	
Pd Sick Leave	520600	8,289	3,900	3,900	-	-	3,900	-	**Request includes a 7% vacancy rate.**
Overtime	520700	261,560	31,100	31,100	-	-	31,100	-	
Annl/Comp Pd	520800	22,270	21,400	21,400	-	-	21,400	-	
Shift Diff	520900		-	-	-	-	-	-	
Group Ins	521100	760,409	973,057	396,300	1,377,400	-	1,773,700	800,643	**Request includes a 10% Insurance Premium Rate Increase of $108.1 and Permanent implementation costs for 2025 SB 376 related to employee health premiums of $296.1.**
Retirement	521200	1,732,843	2,064,908	475,700	1,681,900	-	2,157,600	92,692	
FICA	521300	674,139	821,073	189,100	668,700	-	857,800	36,727	
Workers' Comp	521400	925	1,006	200	900	-	1,100	94	
GSD Workers' Comp	521410	10,730	9,336	1,700	8,900	-	10,600	1,264	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	2,367	3,251	500	2,700	-	3,200	(51)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	228,392	224,044	81,800	417,400	-	499,200	275,156	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	180,129	214,654	49,600	174,800	-	224,400	9,746	
Other Emp Bnft	521900		-	-	-	-	-	-	
COVID Related Admin Lea	523000	-	-	-	-	-	-	-	
Total PS&EB		**13,263,811**	**14,498,200**	**4,172,900**	**13,539,800**	**-**	**17,712,700**	**3,214,500**	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

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Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
Department Code *(optional)* :

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Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Contractual Services									
Med Services	535100	2,260	509,100	9,100	500,000	-	509,100	-	**Request in 535200 includes the following:**
Prof Services	535200	4,670,869	4,885,200	2,472,700	2,806,500	610,000	5,889,200	1,004,000	**$100K for Vaccine Purchasing Act to enhance reporting capabilites that can assisit with accuracy, efficiency and compliance of the data.**
Prof Services - Interagency	535209		-	-	-	-	-	-	**$500K Recurring funding for Financial Analysis and Examinations. Special appropriation ends FY26.**
Other Contractual	535300	141,702	95,000	15,000	80,000	-	95,000	-	**Provide support and subject matter expertise to assist unit in the timely and compliant completion of financial analysis reviews and examinations throughout course of the year under the auspices of the NAIC accreditation standard requirements.**
Other Services - Interagency	535309		-	-	-	-	-	-	**$250K for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. Strengthen defenses against evolving cyber threats and reduce breach risks.**
Other Services - Comp U	535310		-	-	-	-	-	-	
Audit	535400	102,069	102,200	-	107,400	-	107,400	5,200	**$5.2 for increase in financial audit.**
Auditing Services - Interage	535409		-	73,000	-	-	73,000	73,000	**$73K for the Audit of Continuing Ed Fund per Statute**
Attorney Fees	535500	943,564	1,116,300	798,600	317,700	-	1,116,300	-	
IT Services	535600	368,138	100,000	-	100,000	-	100,000	-	
IT Services- Interagency	535609		-	-	-	-	-	-	
Capital Professional Contra	535800	18,882	-	-	-	-	-	-	
Insurance Contract Premiur	535900		-	-	-	-	-	-	
General Administrative Insu	536000		-	-	-	-	-	-	
		-						-	
Total Contracts		**6,247,483**	**6,807,800**	**3,368,400**	**3,911,600**	**610,000**	**7,890,000**	**1,082,200**	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

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Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Other Costs							-		
Instate M & F	542100	3,361	32,600	35,300	32,300	-	67,600	35,000	Travel for 12 new positions.
Instate M & L	542200	61,571	61,900	61,700	30,200	-	91,900	30,000	Travel for 12 new positions.
Brd/Comm Exp	542300		6,000	1,000	5,000	-	6,000	-	
EE Non Routine Part. Per D	542400		-	-	-	-	-	-	
Trans Fuel/Oil	542500	26,624	32,600	28,600	4,000	-	32,600	-	
Trans Parts	542600	53,903	23,600	19,000	4,600	-	23,600	-	
Trans Ins	542700	2,498	2,460	400	1,900	-	2,300	(160)	
Trans Pool	542800		-	-	-	-	-	-	
Trans Other	542900		-	-	-	-	-	-	
DGF Habitat/Land	543000		-	-	-	-	-	-	
DGF Habitat/Land - Interag	543009		-	-	-	-	-	-	
Grounds/Rdways	543100		-	-	-	-	-	-	
Furn/Fix/Equip	543200	649	19,600	5,000	14,600	-	19,600	-	
Bldgs/Structure	543300	65,298	2,000	2,000	-	-	2,000	-	
Property Ins	543400		-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	525	1,500	1,000	500	-	1,500	-	
Lndry/Dry Clng	543600		-	-	-	-	-	-	
Manit Srvs	543700	1,337	-	-	-	-	-	-	
IT Maintenance	543820	9,570	2,000	2,000	-	-	2,000	-	
IT Hardware/Software Agr	543830	34,573	243,400	13,400	330,000	-	343,400	100,000	Serveral new pieces of hardware and new software that will require maintenance agreement and/or renewal premium.
Other Maint	543900		-	-	-	-	-	-	Subscriptions also provide proactive monitoring and detection, guarding against intrusions and minimizing risks in real time.

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

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Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Suppl-Inv Exempt IT	544000	63,030	144,400	25,900	143,900	-	169,800	25,400	Replacing aging IT equipment is crucial for maintaining security, performance, and reliability. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats.
Office Supplies	544100	36,443	79,700	19,800	64,100	-	83,900	4,200	Supplies for 12 new positions.
Med/Lab/Prsnl	544200		1,000	1,000	-	-	1,000	-	
Drugs	544300		-	-	-	-	-	-	
Field Supplies	544400	47,183	10,900	10,500	6,880	-	17,380	6,480	Field supplies for 12 new positions.
Food	544500		-	-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	-	
Clothing/Unif	544700	2,696	38,500	38,500	-	-	38,500	-	
Educ/Rec Spls	544800		-	-	-	-	-	-	
Invent Exempt	544900	81,729	55,000	5,000	50,000	-	55,000	-	
Rep/Recording	545600	334,973	377,300	358,500	18,800	-	377,300	-	
Rep/Recording- Interagency	545609		-	-	-	-	-	-	
DOIT ISD Services	545700	82,857	80,800	21,600	110,500	-	132,100	51,300	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	37,392	41,670	7,100	36,900	-	44,000	2,330	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800	30,000	40,000	-	-	-	-	(40,000)	
DOIT Radio Comm	545810	11,736	9,600	12,700	-	-	12,700	3,100	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	26,140	23,312	11,300	12,000	-	23,300	(12)	
Building Use Fee GSD	546000		-	-	-	-	-	-	
Postage/Msgr	546100	15,477	37,020	3,000	34,020	-	37,020	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

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Postage/Msgr- Interagency	546109		-	-	-	-	-	-	
Bond Assurity for Employe	546200		300	-	300	-	300	-	
Utilities - Sewer	546310		-	-	-	-	-	-	
Utilities - Elect	546320		-	-	-	-	-	-	
Utilities - Water	546330		-	-	-	-	-	-	
Utilities - Ngas	546340		-	-	-	-	-	-	
Utilities - Propn	546350		-	-	-	-	-	-	
Rent/Bldg/Land	546400	467,691	354,700	175,000	204,700	-	379,700	25,000	Increased rent costs for 12 new positions.
Rent/Bldg/Land- Interagenc	546409		-	-	-	-	-	-	
Rent of Equip	546500	43,491	63,000	14,800	48,200	-	63,000	-	
Telecomm	546600	9,832	13,300	-	13,300	-	13,300	-	
DOIT Telecomm	546610	242,422	249,438	45,200	230,200	-	275,400	25,962	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	138,944	97,200	33,200	64,000	-	97,200	-	
Subs and Dues- Interagency	546709		-	-	-	-	-	-	
Empl Trng/Educ	546800	37,842	113,800	36,100	97,700	-	133,800	20,000	Training for 12 new positions.
Empl Trng/Educ- Interagen	546809		-	-	-	-	-	-	
Board Member Training	546810		-	-	-	-	-	-	
Advertising	546900	39,018	36,100	17,600	18,500	-	36,100	-	
Legal Settlements	547000	75,313,953	27,844,600	101,941,800	25,000	-	101,966,800	74,122,200	Legal settlements continue to increase. The request is a 3 year average of settlements: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a BAR to increase the budget to align with the actual settlement cost.
Other Investment Exp	547103		-	-	-	-	-	-	
Grants/Individual	547200		-	-	-	-	-	-	
Care/Support	547300		-	-	-	-	-	-	
Care/Support- Interagency	547309		-	-	-	-	-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

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Claims and Benefits Expens	547350	45,678,262	-	-	-	-	-	-	
Insurance Premiums-non pa	547360		-	-	-	-	-	-	
Grants-to Local Governmen	547400		-	-	-	-	-	-	
Grants-to Public Schools-U	547410		-	-	-	-	-	-	
Grants to Local Govt - Non	547415		-	-	-	-	-	-	
Grants-Higher Ed Institutio	547420		-	-	-	-	-	-	
Grants to Native Amer Indi	547430		-	-	-	-	-	-	
Grants To Other Entities	547440		-	-	-	-	-	-	
Grants to Other Agencies	547450		-	-	-	-	-	-	
Purch/Resale	547500		-	-	-	-	-	-	
Commissions Paid to	547600		-	-	-	-	-	-	
Debt Svc/Principle	547700		-	-	-	-	-	-	
Lease Principal Payment	547730		-	-	-	-	-	-	
Debt Svc/Interest	547800		-	-	-	-	-	-	
Misc Other Exp	547900	36,694	228,100	1,100	227,000	-	228,100	-	
Misc Other Exp-Interagency	547909		-	-	-	-	-	-	
Prior Year Exp	547999	334,466	-	-	-	-	-	-	
Land	548100		-	-	-	-	-	-	
Land-Improvements	548110		-	-	-	-	-	-	
Furn/Fixtures	548200		81,000	-	81,000	-	81,000	-	
IT Equip	548300	18,212	142,000	25,000	117,000	-	142,000	-	
Other Equip	548400		-	-	-	-	-	-	
Animals	548600		-	-	-	-	-	-	
Lbry. Museum Acq	548700		-	-	-	-	-	-	
Auto/Aircraft	548800	170,499	85,000	175,000	-	-	175,000	90,000	2 Dodge Durango SUV's Vehicles for Title Program to attend rate hearings,title assessments, other title related work.
Bldgs/Structure	548900		-	-	-	-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

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O/S M & F	549600	30,171	64,200	28,000	36,900	4,300	69,200	5,000	For new positions.
O/S M & L	549700	45,943	66,100	33,000	38,100	-	71,100	5,000	For new positions.
O/S Board M/F	549800		500	500	-	-	500	-	
O/S Board M/L	549900		-	-	-	-	-	-	
Total Other		**123,639,122**	**30,806,200**	**103,210,600**	**2,102,100**	**4,300**	**105,317,000**	**74,510,800**	
Other Financing Uses									
Other Financing Uses-Int	555100	-	-	-	-	-	-	-	
Other Financing Uses-Int	555106	16,253,295	16,547,600	19,553,500	-	-	19,553,500	3,005,900	Increase in Insurance Ops $2.8M, Increased transfer from Fraud $150K to Ins Ops level with FY25 Budget.
Other Financing Uses-Com	555200	-	-	-	-	-	-	-	
	560300	-		-	-	-	-		
Total Other Financign Uses		**16,253,295**	**16,547,600**	**19,553,500**	**-**	**-**	**19,553,500**	**3,005,900**	
Program Total		**159,403,711**	**68,659,800**	**130,305,400**	**19,553,500**	**614,300**	**150,473,200**	**81,813,400**	

Agency Office of Superintendent of Insurance

Agency Code 44000

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Office of Superintendent of Insurance
BU
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State of New Mexico
R-2 Transfers
(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2024-25 Actual Transfers	2025-26 Adopted Transfers	2026-27 Agency GF Request	2026-27 Agency OSF	2026-27 Agency ISF/IAT	2026-27 Agency FF Request	2026-27 Total Request	Justification
P790	11810	555106	OFU - IN	P795	11690	499906	OFS - INTRA	0	406.5	0	0	18936.9	0	18936.9	Agency administrative costs for Insurance Operations
							Sum:		406.5	0	0	18936.9	0	18936.9	

Office of Superintendent of Insurance
BU
44000

State of New Mexico
R-2 Transfers
(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2024-25 Actual Transfers	2025-26 Adopted Transfers	2026-27 Agency GF Request	2026-27 Agency OSF	2026-27 Agency ISF/IAT	2026-27 Agency FF Request	2026-27 Total Request	Justification
P795	11860	555106	OFU - IN	P795	11690	499906	OFS - INTRA	0	0	0	0	205.6	0	205.6	Agency administrative costs for Insurance Operations
							Sum:		0	0	0	205.6	0	205.6	

Office of Superintendent of Insurance
BU
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State of New Mexico
R-2 Transfers
(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2024-25 Actual Transfers	2025-26 Adopted Transfers	2026-27 Agency GF Request	2026-27 Agency OSF	2026-27 Agency ISF/IAT	2026-27 Agency FF Request	2026-27 Total Request	Justification
P796	11880	555106	OFU - IN	P795	11690	499906	OFS - INTRA	0	0	0	0	411	0	411	Agency administrative costs for Insurance Operations
							Sum:		0	0	0	411	0	411	

Agency Office of Superintendent of Insurance

Agency Code 44000

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REV/EXP-COMPARISON REPORT

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REV EXP COMPARISON

(Dollars in Thousands)

44000 - Office of Superintendent of Insurance

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES	**0.0**	**130,305.4**	**19,553.5**	**614.3**	**150,473.2**
Personal services and employee benefits	0.0	4,172.9	13,539.8	0.0	17712.7
Contractual services	0.0	3,368.4	3,911.6	610.0	7890
Other	0.0	103,210.6	2,102.1	4.3	105317
Other financing uses	0.0	0.0	19,553.5	0.0	19553.5
USES Total:	**0.0**	**110,751.9**	**39,107.0**	**614.3**	**150,473.2**
Net:	**0.0**	**19,553.5**	**(19,553.5)**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

44000 - Office of Superintendent of Insurance

P790 - Special Revenues

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**0.0**	**18,936.9**	**0.0**	**0.0**	**18,936.9**
Other financing uses	0.0	0.0	18,936.9	0.0	18936.9
USES Total:	**0.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
Net:	**0.0**	**18,936.9**	**(18,936.9)**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

44000 - Office of Superintendent of Insurance

P795 - Insurance Policy

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**0.0**	**2,098.7**	**19,553.5**	**614.3**	**22,266.5**
Personal services and employee benefits	0.0	698.2	13,539.8	0.0	14238
Contractual services	0.0	1,011.6	3,911.6	610.0	5533.2
Other	0.0	183.3	2,102.1	4.3	2289.7
Other financing uses	0.0	0.0	205.6	0.0	205.6
USES Total:	**0.0**	**1,893.1**	**19,759.1**	**614.3**	**22,266.5**
Net:	**0.0**	**205.6**	**(205.6)**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

44000 - Office of Superintendent of Insurance

P796 - Insurance Fraud and Auto Theft Program

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**0.0**	**3,938.3**	**0.0**	**0.0**	**3,938.3**
Personal services and employee benefits	0.0	2,825.8	0.0	0.0	2825.8
Contractual services	0.0	64.1	0.0	0.0	64.1
Other	0.0	637.4	0.0	0.0	637.4
Other financing uses	0.0	0.0	411.0	0.0	411
USES Total:	**0.0**	**3,527.3**	**411.0**	**0.0**	**3,938.3**
Net:	**0.0**	**411.0**	**(411.0)**	**0.0**	**0.0**

REV EXP COMPARISON

(Dollars in Thousands)

44000 - Office of Superintendent of Insurance

P797 - Patient's Compensation Fund

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES Totals	**0.0**	**105,331.5**	**0.0**	**0.0**	**105,331.5**
Personal services and employee benefits	0.0	648.9	0.0	0.0	648.9
Contractual services	0.0	2,292.7	0.0	0.0	2292.7
Other	0.0	102,389.9	0.0	0.0	102389.9
USES Total:	**0.0**	**105,331.5**	**0.0**	**0.0**	**105,331.5**
Net:	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Detail of Federal Funds Revenue (numbers in thousands)

Agency: Office of Superintendent of Insurance
BU: 44000
Program: Insurance Policy
Program Code: P795

FUND	REVENUE ACCOUNT	GRANT NAME	MATCH RATIO	EXP. DATE	TOTAL GRANT AMOUNT	FY25 ACTUALS	FY26 OPBUD	FY27 REQUEST BASE	FY27 REQUEST EXPANSION	FY27 REQUEST TOTAL
11690	451903	Expanding Access to Women's Health in NM	0	9/19/2026	614,292.00	0.0	614,292.0	614,292.0	0.0	614,292.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
				TOTALS		0.00	614,292.00	614,292.00	0.00	614,292.00

Agency Office of Superintendent of Insurance

Agency Code 44000

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APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Office of Superintendent of Insurance	Business Unit:	44000
Fund Name:	Insurance Fraud Fund	Fund Number:	11880
Legal Auth.	NMSA, 1978, 59A-16C-14		

BEGINNING BALANCE		
1. Unreserved, undesignated fund balance **(not cash balance)** from *SHARE NMS006GL Balance Sheet Report at close of prior fiscal year*		1,943,025
ADJUSTMENTS		
Add:		
2. Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of prior fiscal year	-	
Other (explain in detail)	-	
Deduct:		
3. Liabilities at close of prior fiscal year not reflected in FCD Reports	(-)	
Fund balance designated by law for future expenditure (non-reverting funds)	(1,943,025.00)	
Amount due to State General Fund or other fund designated by statute	(-)	
Other (explain in detail)	(-)	
4. Prior fiscal year reversion not reflected in liabilities	(-)	
Total Adjustments		(1,943,025)
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of prior fiscal year		0
Add:		
5. Projected revenue/sources for current fiscal year (less fund balance budgeted)	2,441,800	
Deduct:		
6. Projected total expenditures for current fiscal year	(3,193,700)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of current fiscal year		(751,900)
Add:		
7. Projected revenue/sources for next fiscal year (less fund balance requested)	2,921,800 *	
Deduct:		
8. Total expenditures budgeted in appropriation request	(3,938,300)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of next fiscal year		(1,768,400)

* Note: Assessment revenue should be expenditures less Fund Balance

APPROPRIATION REQUEST
FORM S-10 FUND BALANCE PROJECTION

(In Whole Dollars)

Agency:	Office of Superintendent of Insurance	Business Unit:	44000
Fund Name:	Title Program	Fund Number:	11860
Legal Auth.	NMSA, 1978, 59A-30-13		

BEGINNING BALANCE		
1. Unreserved, undesignated fund balance **(not cash balance)** from *SHARE NMS006GL Balance Sheet Report at close of prior fiscal year*		2,426,003
ADJUSTMENTS		
Add:		
2. Interfund receivables, accounts receivables, and other assets not reflected in fund balance from FCD Reports at close of prior fiscal year	-	
Other (explain in detail)	-	
Deduct:		
3. Liabilities at close of prior fiscal year not reflected in FCD Reports	(-)	
Fund balance designated by law for future expenditure (non-reverting funds)	(2,426,003.00)	
Amount due to State General Fund or other fund designated by statute	(-)	
Other (explain in detail)	(-)	
4. Prior fiscal year reversion not reflected in liabilities	(-)	
Total Adjustments		(2,426,003)
ADJUSTED UNRESERVED, UNDESIGNATED FUND BALANCE at close of prior fiscal year		0
Add:		
5. Projected revenue/sources for current fiscal year (less fund balance budgeted)	1,388,500	
Deduct:		
6. Projected total expenditures for current fiscal year	(1,388,500)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of current fiscal year		0
Add:		
7. Projected revenue/sources for next fiscal year (less fund balance requested)	1,024,700 *	
Deduct:		
8. Total expenditures budgeted in appropriation request	(1,624,700)	
PROJECTED UNRESERVED/UNDESIGNATED FUND BALANCE at close of next fiscal year		(600,000)

* Note: Assessment revenue should be expenditures less Fund Balance

Agency Office of Superintendent of Insurance

Agency Code 44000

Program

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State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit			Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	P790-R	Special Revenues	535500	Attorney Services	0.00047	0	0	0	0	0	0.0
			547103	Other Investment Expenses	-2.7	0	0	0	0	0	0.0
			555106	OFU - INTRA-Agency	15636.695	16081	18936.9	0	0	0	0.0
Subtotal for:	**44000**	**P790-R**	**Special Revenues**		**15633.99547**	**16081**	**18936.9**	**0**	**0**	**0**	**0.0**

BusUnit			Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	P795-R	Insurance Policy	520100	Exempt Perm Positions P/T&F/T	788.73154	1341.2	1136.6	0	0	0	0.0
			520300	Classified Perm Positions F/T	7225.67457	7440.2	8591.7	0	0	0	0.0
			520600	Paid Unused Sick Leave	4.00169	2	2	0	0	0	0.0
			520700	Overtime & Other Premium Pay	178.07908	1.1	1.1	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	21.98515	1.4	1.4	0	0	0	0.0
			521100	Group Insurance Premium	621.43314	725.2	1434	0	0	0	0.0
			521200	Retirement Contributions	1472.87681	1744.6	1744.6	0	0	0	0.0
			521300	F I C A	566.14284	693.6	693.6	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.79179	0.9	1	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	9.32977	8	9.3	0	0	0	0.0
			521500	Unemployment Comp Premium	2.06727	2.9	2.8	0	0	0	0.0
			521600	Employee Liability Ins Premium	197.99249	193.5	438.4	0	0	0	0.0
			521700	RHC Act Contributions	153.10604	181.5	181.5	0	0	0	0.0
			535100	Medical Services	0	500	0	0	0	0	0.0
			535200	Professional Services	2439.53756	3157.5	3725.1	0	0	0	0.0
			535300	Other Services	139.62575	80	370	0	0	0	0.0
			535309	Other Services - Interagency	0	0	73	0	0	0	0.0
			535400	Audit Services	102.06926	102.2	107.4	0	0	0	0.0
			535500	Attorney Services	934.55485	551.3	1007.7	0	0	0	0.0
			535600	IT Services	368.13794	100	250	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	2.98426	24.8	34.8	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	52.04628	45.8	50.8	0	0	0	0.0
			542300	Brd & Comm Mbr Meals & Lodging	0	5	5	0	0	0	0.0
			542500	Transp - Fuel & Oil	3.72365	10.6	10.6	0	0	0	0.0
			542600	Transp - Parts & Supplies	2.68428	5.6	5.6	0	0	0	0.0
			542700	Transp - Transp Insurance	2.19767	2.2	2	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	0.6487	14.6	14.6	0	0	0	0.0
			543300	Maint - Buildings & Structures	44.36676	0	0	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

				543500	Maint - Supplies	0.0942	0.5	0.5	0	0	0	0.0
				543700	Maintenance Services	0.87408	0	0	0	0	0	0.0
				543820	Maintenance IT	9.56973	0	0	0	0	0	0.0
				543830	IT HW/SW Agreements	16.55631	230	330	0	0	0	0.0
				544000	Supply Inventory IT	69.66789	124.4	149.8	0	0	0	0.0
				544100	Supplies-Office Supplies	30.06263	61.9	65.9	0	0	0	0.0
				544400	Supplies-Field Supplies	0.01656	0.4	6.9	0	0	0	0.0
				544600	Supplies-Kitchen Supplies	2.11787	0	0	0	0	0	0.0
				544900	Supplies-Inventory Exempt	78.161	50	50	0	0	0	0.0
				545600	Reporting & Recording	11.6913	25.7	25.8	0	0	0	0.0
				545700	ISD Services	78.51802	69.8	116	0	0	0	0.0
				545710	DOIT HCM Assessment Fees	32.392	36.1	38.7	0	0	0	0.0
				545900	Printing & Photo Services	24.24836	13.9	13.9	0	0	0	0.0
				546100	Postage & Mail Services	15.47657	26.4	34.5	0	0	0	0.0
				546200	Bond Assurity for Employees	0	0.3	0.3	0	0	0	0.0
				546400	Rent Of Land & Buildings	315.87541	204.7	204.7	0	0	0	0.0
				546500	Rent Of Equipment	33.81865	60.9	53	0	0	0	0.0
				546600	Communications	9.83153	13.3	13.3	0	0	0	0.0
				546610	DOIT Telecommunications	224.2369	215.1	241.8	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	111.68932	65.6	65.1	0	0	0	0.0
				546800	Employee Training & Education	22.67128	98.7	103.7	0	0	0	0.0
				546900	Advertising	22.87436	23.5	23.5	0	0	0	0.0
				547000	Legal Settlements	70	27.5	27.5	0	0	0	0.0
				547900	Miscellaneous Expense	28.31903	228.1	228.1	0	0	0	0.0
				547999	Request to Pay Prior Year	250.06007	0	0	0	0	0	0.0
				548200	Furniture & Fixtures	0	81	81	0	0	0	0.0
				548300	Information Tech Equipment	18.21195	117	117	0	0	0	0.0
				548800	Automotive & Aircraft	82.854	0	90	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	12.97543	44.2	44.2	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	15.9799	41.1	41.1	0	0	0	0.0
				555106	OFU - INTRA-Agency	205.6	205.6	205.6	0	0	0	0.0
Subtotal for:	**44000**	**P795-R**	**Insurance Policy**			**17129.23349**	**19001.4**	**22266.5**	**0**	**0**	**0**	**0.0**

						2024-25	2025-26	Request		Recommendation		
BusUnit				**Line Item**		**Actuals**	**Opbud**	**Base**	**Expansion**	**Base**	**Expansion**	**Opbud**
44000	**P796-R**	**Insurance Fraud and Auto Theft Progr**		520300	Classified Perm Positions F/T	1362.7215	1438.7	1918.7	0	0	0	0.0
				520500	Temporary Positions F/T & P/T	4.628	0	0	0	0	0	0.0
				520600	Paid Unused Sick Leave	4.28773	1.9	1.9	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

520700	Overtime & Other Premium Pay	83.48076	30	30	0	0	0	0.0
520800	Annl & Comp Paid At Separation	0.28508	20	20	0	0	0	0.0
521100	Group Insurance Premium	138.97622	158.2	311.6	0	0	0	0.0
521200	Retirement Contributions	259.96641	320.3	320.3	0	0	0	0.0
521300	F I C A	107.99633	127.4	127.4	0	0	0	0.0
521400	Workers' Comp Assessment Fee	0.13363	0.1	0.1	0	0	0	0.0
521410	GSD Work Comp Insur Premium	1.4	1.3	1.3	0	0	0	0.0
521500	Unemployment Comp Premium	0.3	0.4	0.4	0	0	0	0.0
521600	Employee Liability Ins Premium	30.4	30.5	60.8	0	0	0	0.0
521700	RHC Act Contributions	27.02329	33.3	33.3	0	0	0	0.0
535100	Medical Services	4.52013	9.1	9.1	0	0	0	0.0
535200	Professional Services	114.18157	15	55	0	0	0	0.0
535800	Capital -Professional Contract	18.88197	0	0	0	0	0	0.0
542100	Employee I/S Mileage & Fares	0.6716	7.8	7.8	0	0	0	0.0
542200	Employee I/S Meals & Lodging	10.53005	16.1	16.1	0	0	0	0.0
542300	Brd & Comm Mbr Meals & Lodgin	0	1	1	0	0	0	0.0
542500	Transp - Fuel & Oil	22.90072	22	22	0	0	0	0.0
542600	Transp - Parts & Supplies	51.21882	18	18	0	0	0	0.0
542700	Transp - Transp Insurance	0.3	0.3	0.3	0	0	0	0.0
543200	Maint - Furn, Fixt, Equipment	0	5	5	0	0	0	0.0
543300	Maint - Buildings & Structures	20.93167	2	2	0	0	0	0.0
543500	Maint - Supplies	0.43126	1	1	0	0	0	0.0
543700	Maintenance Services	0.46308	0	0	0	0	0	0.0
543820	Maintenance IT	0	2	2	0	0	0	0.0
543830	IT HW/SW Agreements	18.01631	13.4	13.4	0	0	0	0.0
543900	Other Maintenance	0	-111.5	0	0	0	0	0.0
544000	Supply Inventory IT	7.62168	20	20	0	0	0	0.0
544100	Supplies-Office Supplies	6.38075	18	18	0	0	0	0.0
544200	Supplies-Medical,Lab,Personal	0	1	1	0	0	0	0.0
544400	Supplies-Field Supplies	47.16658	10.5	10.5	0	0	0	0.0
544700	Supplies-Clothng,Unifrms,Linen	2.69585	150	38.5	0	0	0	0.0
544900	Supplies-Inventory Exempt	3.2582	5	5	0	0	0	0.0
545600	Reporting & Recording	0	1.5	1.5	0	0	0	0.0
545700	ISD Services	3.96056	11	16.1	0	0	0	0.0
545710	DOIT HCM Assessment Fees	5	5.6	5.3	0	0	0	0.0
545800	Radio Communications Svcs	30	40	0	0	0	0	0.0
545810	GCD Radio Communications Svcs	11.736	9.6	12.7	0	0	0	0.0

				545900	Printing & Photo Services	1.89195	9.4	9.4	0	0	0	0.0
				546100	Postage & Mail Services	0	2.5	2.5	0	0	0	0.0
				546400	Rent Of Land & Buildings	151.81576	150	150	0	0	0	0.0
				546500	Rent Of Equipment	9.67261	10	10	0	0	0	0.0
				546610	DOIT Telecommunications	17.30337	33.9	33.6	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	27.25486	31.6	31.6	0	0	0	0.0
				546800	Employee Training & Education	15.54558	15.1	15.1	0	0	0	0.0
				546900	Advertising	16.14322	10	10	0	0	0	0.0
				547000	Legal Settlements	0	2.5	2.5	0	0	0	0.0
				547900	Miscellaneous Expense	8.29459	0	0	0	0	0	0.0
				547999	Request to Pay Prior Year	1.60931	0	0	0	0	0	0.0
				548300	Information Tech Equipment	0	25	25	0	0	0	0.0
				548800	Automotive & Aircraft	87.645	85	85	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	17.14744	20	20	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	30.66568	25	25	0	0	0	0.0
				549800	Brd & Comm O/S Mileage & Fares	0	0.5	0.5	0	0	0	0.0
				555106	OFU - INTRA-Agency	411	261	411	0	0	0	0.0
Subtotal for:	**44000**	**P796-R**	**Insurance Fraud and Auto Theft Prog**			**3198.45512**	**3117**	**3938.3**	**0**	**0**	**0**	**0.0**

BusUnit			Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	**P797-R**	**Patient's Compensation Fund**	520300	Classified Perm Positions F/T	0	0	481.7	0	0	0	0.0
			521100	Group Insurance Premium	0	0	28.1	0	0	0	0.0
			521200	Retirement Contributions	0	0	92.7	0	0	0	0.0
			521300	F I C A	0	0	36.8	0	0	0	0.0
			521700	RHC Act Contributions	0	0	9.6	0	0	0	0.0
			535200	Professional Services	2117.14971	1727.7	1727.7	0	0	0	0.0
			535300	Other Services	2.07621	0	0	0	0	0	0.0
			535500	Attorney Services	9.00823	565	565	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0	0	25	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	0	0	25	0	0	0	0.0
			544900	Supplies-Inventory Exempt	0.31026	0	0	0	0	0	0.0
			545600	Reporting & Recording	350.8624	350	350	0	0	0	0.0
			545700	ISD Services	0.378	0	0	0	0	0	0.0
			546400	Rent Of Land & Buildings	0	0	25	0	0	0	0.0
			546610	DOIT Telecommunications	0.882	0.5	0	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	0	0	0.5	0	0	0	0.0
			546800	Employee Training & Education	0	0	15	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

			546900	Advertising	0	2.6	2.6	0	0	0	0.0
			547000	Legal Settlements	75243.97944	27814.6	101936.8	0	0	0	0.0
			547350	Claims and Benefits Expenses	91356.524	0	0	0	0	0	0.0
			547999	Request to Pay Prior Year	82.79623	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	0	0	5	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	0	0	5	0	0	0	0.0
Subtotal for:	**44000**	**P797-R**	**Patient's Compensation Fund**		**169163.9665**	**30460.4**	**105331.5**	**0**	**0**	**0**	**0.0**
44000					**205125.651**	**68659.8**	**150473.2**	**0**	**0**	**0**	**0.0**

Totals by Line Item

BusUnit	Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	520100	Exempt Perm Positions P/T&F/T	788.73154	1341.2	1136.6	0	0	0	0.0
	520300	Classified Perm Positions F/T	8588.39607	8878.9	10992.1	0	0	0	0.0
	520500	Temporary Positions F/T & P/T	4.628	0	0	0	0	0	0.0
	520600	Paid Unused Sick Leave	8.28942	3.9	3.9	0	0	0	0.0
	520700	Overtime & Other Premium Pay	261.55984	31.1	31.1	0	0	0	0.0
	520800	Annl & Comp Paid At Separation	22.27023	21.4	21.4	0	0	0	0.0
	521100	Group Insurance Premium	760.40936	883.4	1773.7	0	0	0	0.0
	521200	Retirement Contributions	1732.84322	2064.9	2157.6	0	0	0	0.0
	521300	F I C A	674.13917	821	857.8	0	0	0	0.0
	521400	Workers' Comp Assessment Fee	0.92542	1	1.1	0	0	0	0.0
	521410	GSD Work Comp Insur Premium	10.72977	9.3	10.6	0	0	0	0.0
	521500	Unemployment Comp Premium	2.36727	3.3	3.2	0	0	0	0.0
	521600	Employee Liability Ins Premium	228.39249	224	499.2	0	0	0	0.0
	521700	RHC Act Contributions	180.12933	214.8	224.4	0	0	0	0.0
	535100	Medical Services	4.52013	509.1	9.1	0	0	0	0.0
	535200	Professional Services	4670.86884	4900.2	5507.8	0	0	0	0.0
	535300	Other Services	141.70196	80	370	0	0	0	0.0
	535309	Other Services - Interagency	0	0	73	0	0	0	0.0
	535400	Audit Services	102.06926	102.2	107.4	0	0	0	0.0
	535500	Attorney Services	943.56355	1116.3	1572.7	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

535600	IT Services	368.13794	100	250	0	0	0	0.0
535800	Capital -Professional Contract	18.88197	0	0	0	0	0	0.0
542100	Employee I/S Mileage & Fares	3.65586	32.6	67.6	0	0	0	0.0
542200	Employee I/S Meals & Lodging	62.57633	61.9	91.9	0	0	0	0.0
542300	Brd & Comm Mbr Meals & Lodging	0	6	6	0	0	0	0.0
542500	Transp - Fuel & Oil	26.62437	32.6	32.6	0	0	0	0.0
542600	Transp - Parts & Supplies	53.9031	23.6	23.6	0	0	0	0.0
542700	Transp - Transp Insurance	2.49767	2.5	2.3	0	0	0	0.0
543200	Maint - Furn, Fixt, Equipment	0.6487	19.6	19.6	0	0	0	0.0
543300	Maint - Buildings & Structures	65.29843	2	2	0	0	0	0.0
543500	Maint - Supplies	0.52546	1.5	1.5	0	0	0	0.0
543700	Maintenance Services	1.33716	0	0	0	0	0	0.0
543820	Maintenance IT	9.56973	2	2	0	0	0	0.0
543830	IT HW/SW Agreements	34.57262	243.4	343.4	0	0	0	0.0
543900	Other Maintenance	0	-111.5	0	0	0	0	0.0
544000	Supply Inventory IT	77.28957	144.4	169.8	0	0	0	0.0
544100	Supplies-Office Supplies	36.44338	79.9	83.9	0	0	0	0.0
544200	Supplies-Medical,Lab,Personal	0	1	1	0	0	0	0.0
544400	Supplies-Field Supplies	47.18314	10.9	17.4	0	0	0	0.0
544600	Supplies-Kitchen Supplies	2.11787	0	0	0	0	0	0.0
544700	Supplies-Clothng,Unifrms,Linen	2.69585	150	38.5	0	0	0	0.0
544900	Supplies-Inventory Exempt	81.72946	55	55	0	0	0	0.0
545600	Reporting & Recording	362.5537	377.2	377.3	0	0	0	0.0
545700	ISD Services	82.85658	80.8	132.1	0	0	0	0.0
545710	DOIT HCM Assessment Fees	37.392	41.7	44	0	0	0	0.0
545800	Radio Communications Svcs	30	40	0	0	0	0	0.0
545810	GCD Radio Communications Svcs	11.736	9.6	12.7	0	0	0	0.0
545900	Printing & Photo Services	26.14031	23.3	23.3	0	0	0	0.0
546100	Postage & Mail Services	15.47657	28.9	37	0	0	0	0.0
546200	Bond Assurity for Employees	0	0.3	0.3	0	0	0	0.0
546400	Rent Of Land & Buildings	467.69117	354.7	379.7	0	0	0	0.0
546500	Rent Of Equipment	43.49126	70.9	63	0	0	0	0.0
546600	Communications	9.83153	13.3	13.3	0	0	0	0.0
546610	DOIT Telecommunications	242.42227	249.5	275.4	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

546700	Subscriptions/Dues/License Fee	138.94418	97.2	97.2	0	0	0	0.0
546800	Employee Training & Education	38.21686	113.8	133.8	0	0	0	0.0
546900	Advertising	39.01758	36.1	36.1	0	0	0	0.0
547000	Legal Settlements	75313.97944	27844.6	101966.8	0	0	0	0.0
547103	Other Investment Expenses	-2.7	0	0	0	0	0	0.0
547350	Claims and Benefits Expenses	91356.524	0	0	0	0	0	0.0
547900	Miscellaneous Expense	36.61362	228.1	228.1	0	0	0	0.0
547999	Request to Pay Prior Year	334.46561	0	0	0	0	0	0.0
548200	Furniture & Fixtures	0	81	81	0	0	0	0.0
548300	Information Tech Equipment	18.21195	142	142	0	0	0	0.0
548800	Automotive & Aircraft	170.499	85	175	0	0	0	0.0
549600	Employee O/S Mileage & Fares	30.12287	64.2	69.2	0	0	0	0.0
549700	Employee O/S Meals & Lodging	46.64558	66.1	71.1	0	0	0	0.0
549800	Brd & Comm O/S Mileage & Fares	0	0.5	0.5	0	0	0	0.0
555106	OFU - INTRA-Agency	16253.295	16547.6	19553.5	0	0	0	0.0
	Grand Total	**205125.651**	**68659.8**	**150473.2**	**0**	**0**	**0**	**0.0**

Agency Office of Superintendent of Insurance

Agency Code 44000

Program P790

P790 SPECIAL REVENUE

Check here _____ if this form is a revision. Revision no. _____ Revision date _____

Special Revenues

BU **PCode**
44000 P790

State of New Mexico
P-1 Program Overview

Program Description: The Special Revenues Program is a dual accounting mechanism used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, for the Office of Superintendent of Insurance (OSI), from the various sources and transferring funds into the Insurance Policy fund for the operations of OSI. The funding sources of revenue, established by statute, include the following: 11810 - Insurance Operations Fund (59A-6-5 C). The statute that oversees OSI and these funds is Chapter 59A NMSA 1978 [except for 59A-30A-1 to 59A-30A-18 NMSA 1978 and 59A-42A-1 to 59A-42A-9 NMSA 1978] is known and may be cited as the New Mexico Insurance Code or is referred to as the "Insurance Code". In addition to the noted revenue sources, the Special Revenues Program includes a suspense fund (11820 - Insurance Suspense Fund (59A-6-5 A)), that temporarily holds funds until they can be allocated to the proper fund

Major Issues and Accomplishments: Changes to the base budget request are based on the budget request of the Insurance Policy fund. See Program Overview for P795 with the adjustments.

Overview of Request: Changes to the base budget request are based on the budget request of the Insurance Policy fund (Fund 11690). The requested BASE increase for the Insurance Policy fund for the FY27 Appropriation Request is $2.85 million more than the $16.1 million FY26 Operating Budget. The $2.85 million increase includes an increase of $1.6 million in salary & benefits attributable to $600.4 thousand for 5 new positions in P795 Insurance Policy Program to support and expand on existing services; $500 thousand for recurring funds to replace the special appropriation appropriated in SFY25 for salary increase adjustments to improve retention, $233 thousand for increases to the GSD/DOIT rates and $296.1 thousand for permanent implementation costs for 2025 SB 376 related to employee health premiums. The BASE increase also includes an increase in contractual services category of $855.2 thousand for the following: $500 thousand for recurring funds for Financial Analysis and Examinations services to ensure compliance with NAIC accreditation standards, $100 thousand for the Vaccine Purchasing Act and $250 thousand recurring costs for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. The other costs category reflects an increase of $225.1 thousand for subscriptions and equipment replacement to maintain strong security posture and compliance.

Programmatic Changes: The Special Revenue Funds acts as a dual accounting system, as mentioned above. Funds are recorded, and then transferred to the Insurance Policy fund for funding OSI operations.

Base Budget Justification The Special Revenue Funds acts as a dual accounting system, as mentioned above. Funds are recorded, and then transferred to the Insurance Policy fund for funding OSI operations. Changes to the base budget request are based on the budget request of the Insurance Policy fund (Fund 11690). The requested BASE increase for the Insurance Policy fund for the FY27 Appropriation Request is $2.85 million above FY26 Operating Budget attributable to the increases mentioned in the overview.

Special Revenues

BU **PCode** **Department**
4400(P790 000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
130 Other Revenues	14,905.0	16,316.6	16,081.0	0.0	18,936.9	0.0	18,936.9
REVENUE, TRANSFERS	**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
REVENUE	**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
EXPENSE							
300 Contractual services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENDITURES	**0.0**	**0.0**	**0.0**	**0**	**0.0**	**0.0**	**0.0**
500 Other financing uses	14,905.0	15,636.7	16,081.0	0.0	18,936.9	0.0	18,936.9
OTHER FINANCING USES	**14,905.0**	**15,636.7**	**16,081.0**	**0**	**18,936.9**	**0.0**	**18,936.9**
EXPENSE	**14,905.0**	**15,636.7**	**16,081.0**	**0**	**18,936.9**	**0.0**	**18,936.9**

Special Revenues

BU	PCode	Department
44000	P790	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
407101	Insurance Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0
422902	Other Fees	14,905.0	16,316.6	16,081.0	0.0	18,936.9	0.0	18,936.9
424302	Printing & Reproduction	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
441101	Interest On Bank Deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0
441651	Realized Gain (Loss) on Invest	0.0	0.0	0.0	0.0	0.0	0.0	0.0
475150	Contributions	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
TOTAL REVENUE		**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
535500	Attorney Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
547103	Other Investment Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400	**Other**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
555106	OFU - INTRA-Agency	14,905.0	15,636.7	16,081.0	0.0	18,936.9	0.0	18,936.9
500	**Other financing uses**	**14,905.0**	**15,636.7**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
TOTAL EXPENSE		**14,905.0**	**15,636.7**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**

Special Revenues

BU **PCode**
44000 P790

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11870	547103	Other Investment Expenses	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	400	**Other**	**0.0**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
11810	555106	OFU - INTRA-Agency	15,636.7	16,081.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**15,636.7**	**16,081.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**15,636.7**	**16,081.0**		**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

Special Revenues

BU **PCode**
44000 P790

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11870	535500	Attorney Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Special Revenue — P790

Department *(optional)* : _____ — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100					-	-	
Term	520200					-	-	
Perm/Full	520300					-	-	
Perm/Part	520400					-	-	
Temporary	520500					-	-	
Pd Sick Leave	520600					-	-	
Overtime	520700					-	-	
Annl/Comp Pd	520800					-	-	
Shift Diff	520900					-	-	
Group Ins	521100					-	-	
Retirement	521200					-	-	
FICA	521300					-	-	
Workers' Comp	521400					-	-	
GSD Workers' Comp	521410	-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700					-	-	
Other Emp Bnft	521900					-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		-	-	-	-	-	-	
Contractual Services								
Med Services	535100					-	-	
Prof Services	535200					-	-	
Prof Services - Interagency	535209					-	-	
Other Contractual	535300					-	-	
Other Services - Interagency	535309					-	-	
Other Services - Comp U	535310					-	-	
Audit	535400					-	-	
Auditing Services - Interagency	535409					-	-	
Attorney Fees	535500					-	-	
IT Services	535600					-	-	
IT Services- Interagency	535609					-	-	
Capital Professional Contracts	535800					-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Special Revenue — P790
Department *(optional)*: _____ — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Insurance Contract Premiums	535900					-	-	
General Administrative Insurance	536000					-	-	
		-	-	-	-	-	-	
Total Contracts		-	-	-	-	-	-	
Other Costs								
Instate M & F	542100					-	-	
Instate M & L	542200					-	-	
Brd/Comm Exp	542300					-	-	
EE Non Routine Part. Per Diem	542400					-	-	
Trans Fuel/Oil	542500					-	-	
Trans Parts	542600					-	-	
Trans Ins	542700					-	-	
Trans Pool	542800					-	-	
Trans Other	542900					-	-	
DGF Habitat/Land	543000					-	-	
DGF Habitat/Land - Interagency	543009					-	-	
Grounds/Rdways	543100					-	-	
Furn/Fix/Equip	543200					-	-	
Bldgs/Structure	543300					-	-	
Property Ins	543400					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500					-	-	
Lndry/Dry Clng	543600					-	-	
Manit Srvs	543700					-	-	
IT Maintenance	543820					-	-	
IT Hardware/Software Agreements	543830					-	-	
Other Maint	543900					-	-	
Suppl-Inv Exempt IT	544000					-	-	
Office Supplies	544100					-	-	
Med/Lab/Prsnl	544200					-	-	
Drugs	544300					-	-	
Field Supplies	544400					-	-	
Food	544500					-	-	
Kitchen Supplies	544600					-	-	
Clothing/Unif	544700					-	-	
Educ/Rec Spls	544800					-	-	
Invent Exempt	544900					-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Special Revenue — P790

Department *(optional)* : _____ — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Rep/Recording	545600					-	-	
Rep/Recording- Interagency	545609					-	-	
DOIT ISD Services	545700					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800					-	-	
DOIT Radio Comm	545810					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900					-	-	
Building Use Fee GSD	546000					-	-	
Postage/Msgr	546100					-	-	
Postage/Msgr- Interagency	546109					-	-	
Bond Assurity for Employees	546200					-	-	
Utilities - Sewer	546310					-	-	
Utilities - Elect	546320					-	-	
Utilities - Water	546330					-	-	
Utilities - Ngas	546340					-	-	
Utilities - Propn	546350					-	-	
Rent/Bldg/Land	546400					-	-	
Rent/Bldg/Land- Interagency	546409					-	-	
Rent of Equip	546500					-	-	
Telecomm	546600					-	-	
DOIT Telecomm	546610					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700					-	-	
Subs and Dues- Interagency	546709					-	-	
Empl Trng/Educ	546800					-	-	
Empl Trng/Educ- Interagency	546809					-	-	
Board Member Training	546810					-	-	
Advertising	546900					-	-	
Legal Settlements	547000					-	-	
Other Investment Exp	547103					-	-	
Grants/Individual	547200					-	-	
Care/Support	547300					-	-	
Care/Support- Interagency	547309					-	-	
Claims and Benefits Expenses	547350					-	-	
Insurance Premiums-non payroll	547360					-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Special Revenue — P790

Department *(optional)* : — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Grants-to Local Governments	547400					-	-	
Grants-to Public Schools-Univ	547410					-	-	
Grants to Local Govt - Nonoper	547415					-	-	
Grants-Higher Ed Institution	547420					-	-	
Grants to Native Amer Indians	547430					-	-	
Grants To Other Entities	547440					-	-	
Grants to Other Agencies	547450					-	-	
Purch/Resale	547500					-	-	
Commissions Paid to	547600					-	-	
Debt Svc/Principle	547700					-	-	
Lease Principal Payment	547730					-	-	
Debt Svc/Interest	547800					-	-	
Misc Other Exp	547900					-	-	
Misc Other Exp-Interagency	547909					-	-	
Prior Year Exp	547999					-	-	
Land	548100					-	-	
Land-Improvements	548110					-	-	
Furn/Fixtures	548200					-	-	
IT Equip	548300					-	-	
Other Equip	548400					-	-	
Animals	548600					-	-	
Lbry. Museum Acq	548700					-	-	
Auto/Aircraft	548800					-	-	
Bldgs/Structure	548900					-	-	
O/S M & F	549600					-	-	
O/S M & L	549700					-	-	
O/S Board M/F	549800					-	-	
O/S Board M/L	549900					-	-	
Total Other		-	-	-	-	-	-	
Other Financing Uses								
Other Financing Uses-Int	555100					-	-	
Other Financing Uses-Int	555106	15,636,695	16,081,000	18,936,900		18,936,900	2,855,900	Agency administrative costs for Insurance Operations
Other Financing Uses-Com	555200	-				-		
Program Total		**15,636,695**	**16,081,000**	**18,936,900**	-	**18,936,900**	**2,855,900**	

Check_____if this form is a revision

Revision No._____Revision Date_____

Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

P795

Check here _____ if this form is a revision. Revision no. _____ Revision date _____

PAGE _____

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
P-1 Program Overview

Program Description:

The Insurance Policy Program is responsible for assuring easy public access to reliable insurance products that: meet consumer needs, are underwritten by dependable, reputable, financially sound companies; charge fair and competitive rates; and are represented by trustworthy, qualified agents, while promoting a competitive business climate through an ethical and qualified insurance agent and broker base.
The mission of the Office of Superintendent of Insurance is to provide consumers with convenient access to reliable insurance products that are underwritten by dependable and financially sound companies. The agency works to ensure that these companies have a proven history of fair and reasonable rates, are represented by trustworthy and qualified agents, and treat consumers fairly and honesty.

The Office of Superintendent of Insurance is committed to insurance consumer protection, fraud prosecution, and education striving to become one of the nation's leading regulatory agencies.

Major Issues and Accomplishments:

The Office of Superintendent of Insurance (OSI) continues its progress to review systems and processes for areas of improvement and increased consumer service. OSI is comprised of dedicated teams who work to ensure that consumers and businesses operating in New Mexico have confidence in the OSI's regulatory oversight of the insurance industry.

The OSI is currently under a 5-year full accreditation by the National Association of Insurance Commissioners (NAIC). This professional accreditation is given to a state insurance department once it has demonstrated it has met and continues to meet an assortment of legal, financial, organizational, and licensing and change of control standards as determined by a committee of its peers.

OSI utilizes a web-based system, State Based Systems (SBS), of the National Association of Insurance Commissioners. OSI bureaus utilizing this system continue to report increased ease-of-use in many areas of daily responsibilities. This system allows OSI bureaus to continue to digitize records, simplify information for New Mexico consumers, and reduce our carbon footprint.

The OSI lead efforts to assist New Mexicans affected by the wildfires that devastated areas near Ruidoso in June 2024 by creating an emergency response staff team that manned a dedicated emergency hotline and was physically deployed to assist New Mexicans affected by the wildfires at dedicated Disaster Relief Centers in Ruidoso. With the increase in climate-linked disasters, OSI is projecting significant issues in the property insurance market in the coming years. These not only relate to wildfires, but other events like hail and extreme wind that can cause significant damage. OSI is working in partnership with other state agencies to develop a risk mitigation framework that can reduce property loss and improve the insurability of properties in higher risk areas. OSI is also exploring options to bolster the state's FAIR plan to cover gaps in the market. OSI is requesting additional staff to improve oversight of this market during what is likely to be a prolonged period of challenges.
The Life and Health Division is responsible for the review and approval of Qualified Health Plans (QHPs) and Qualified Dental Plans (QDPs) sold on BeWell, the New Mexico Health Insurance Marketplace. As of the submission of this document, over 76,000 individuals are enrolled QHPs and QDPs through BeWell. OSI is responsible for the plan management and regulatory oversight of these plans and provides rigorous review to ensure compliance with state and federal laws. To support the Division's responsibility in plan management and oversight over QHPs and QDPs offered on the BeWell Marketplace and preserve General Fund dollars, OSI has a Memorandum of Understanding with the New Mexico Health Insurance Marketplace that provides the agency with $400,000. These funds are utilized for form and rate reviews, to ensure compliance with state and federal laws upholding consumer protections and ensuring that premium rates are actuarially sound, not excessive, inadequate or unfairly discriminatory and support the stability of the health insurance market in New Mexico. Life and Health Division submitted an expansion request for FY26, which was approved, to advance the Pharmacy Benefits and Drug Compliance Bureau enforcing transparency, accountability, and oversight in the prescription drug and pharmacy benefits landscape. Two new positions were granted to assist with the administering the New Mexico's prescription drug price transparency program, reviewing and validating data submitted by drug manufacturers, pharmacy benefit managers (PBMs), pharmacy service administrative organizations (PSAOs), and insurers to identify cost drivers and promote market integrity. In FY2026, the Health Policy and Compliance Bureau improved processes related to the Vaccine Purchasing Act (VPA) Program, standardizing carrier reporting and transitioning oversight to the Department of Health for accurate invoicing and long-term automation. The Bureau also operationalized the New Mexico's Mental Health Parity and Addiction Equity Act (MHPAEA) compliance program, aligning state oversight with federal standards and equipping carriers with robust reporting tools and technical guidance.

The OSI works diligently to consider many different perspectives in its regulatory activities, soliciting feedback from the consumer advocacy community, insurance producers, service providers, insurers, and business owners.

Overview of Request: The OSI is comprised of 7 core divisions: Life and Health, Property and Casualty, Financial Regulation, Licensing, Insurance Fraud and Law Enforcement, and Actuarial. The General Counsel and Administrative Services divisions support staff across the agency.

The FY27 appropriation request for P795 Insurance Policy Program is $22.26 million, an increase of $3 million more than the FY26 Operating Budget of $19.26 million.

The $3 million increase is attributable to the following: $1.6 million increase in salaries and benefits which includes requesting $600.4 thousand for 5 additional FTEs. Insurance Policy Program is authorized for 105 FTEs in FY26, the additional 5 FTEs which are funded at midpoint would bring the total count to 110 FTEs. Four of the additional FTEs ($475.8) will provide enforcement oversight through market analysis and market conduct ensuring insurance companies are compliant with non-financial laws, including the way sales, advertising, underwriting, complaints, and claims are handled by the companies and comply with all annual reporting guidelines, and anti-fraud plans and reporting requirements. One of the FTE, IT System Admin, primary function is to ensure the integrity, confidentiality, and availability of an organization's IT infrastructure as part of the Cyber incident recurring dollars. In addition, the increase includes $500 thousand for recurring funds to replace the special appropriation appropriated in SFY25 for salary increase adjustments to improve retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024); $246.3 for increases to the GSD/DOIT rates and $309.6 for permanent implementation costs for 2025 SB 376 related to employee health premiums. The increase also includes recurring contract dollars to replace the special appropriation for the cyber incident for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. In addition, the increase includes recurring dollars in the other costs category for IT equipment replacement. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats, which OSI unfortunately experienced.

Programmatic Changes:

Base Budget Justification $1.6 million increase in salaries and benefits which includes requesting $600.4 thousand for 5 additional FTEs. Insurance Policy Program is authorized for 105 FTEs in FY26, the additional 5 FTEs which are funded at midpoint would bring the total count to 110 FTEs. In addition, the increase includes $600 thousand ($500K Insurance Operations,$100K Title Program) for recurring funds to replace the special appropriation appropriated in SFY25 for salary increase adjustments to improve retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024);$246.3 for increases to the GSD/DOIT rates and $309.6 for permanent implementation costs for 2025 SB 376 related to employee health premiums.

$1 million increase in contractual services for recurring dollars to replace the special appropriation for the cyber incident for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. In addition, $500 thousand for recurring dollars for Financial Analysis and Examination services to ensure compliance with NAIC accreditation standards and $100 thousand for the Vaccine Purchasing Act. $114 thousand was realigned for the MOU from the personal services category to the contractual services category to align with the approved request. $73 thousand was requested for a contractor to conduct the annual independent review of the Continuing Education Fund per statute and $5.3 for the increase in the audit rates.

The other costs category reflects an increase of $321 thousand for the following: $125.4 thousand for subscriptions and equipment replacement to maintain strong security posture and compliance; $81.4 for increases to the GSD/DOIT rates; $24.2 for operating costs (travel, training, equipment) for 5 new positions; $90 for two vehicles for the Title Program to perform plant inspections/escrow audits throughout the state. The Title Bureau currently conducts at least 100 inspections a year with most of these inspections/escrow audits being on site.

The OSI operates on licensing fees and assessments collected by the agency. No General Fund is requested.

STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE
Alice Kane

DEPUTY SUPERINTENDENT
Tim Vigil

September 1, 2025

The Office of Superintendent of Insurance (OSI) FY27 Appropriation Request includes a BASE increase in Personal Services and Employee Benefits of $825 thousand ($500 thousand for Insurance Operations, $225 thousand for Fraud Prevention Program, and $100 thousand for Title Program) to request recurring funding to replace the special appropriation for salary adjustment increases to improve staff retention. $1.3 million was appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024. The special appropriation was approved to carry the balance through FY26 and continue to utilize as appropriated. OSI will fully spend the special appropriation by 6.30.26. The recurring funding would be from OSI licensing fees revenue collected by the agency, just as the special appropriation was funded.

OSI has been successful in utilizing the special appropriation. In FY24 and FY25 OSI processed 72 compensation actions to include forty- three (43) in-pay band salary increase adjustments, 20 reclasses/promotions, and 4 multiple components of pay (MCOPs) for current staff, which appropriately compensated them based on their education and experience. In addtion OSI filled multiple professional level positions. which include our Chief Financial Examiner, Chief Actuary, Chief Economist and Pharmacist.

It has been a challege of OSI to recruit and hire professional level technical positions with insurance industry experience due to the lack of industry presence in New Mexico.

We respectfully request your consideration for these reucrring funds to Personal Services and Benefits.

Insurance Operations (P795)	Total Salaries	9,551,611
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	3,622,390
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	196,998
	Annual/Comp/Sick leave	33,947
	Total Insurance Operations Salary & Benefits Costs	**13,404,947**
	7% Vacancy Factor	**994,647**
	Total Insurance Operations Salary & Benefits Costs w/7% vacancy factor	**12,410,300**
	FY26 Budget	**11,910,300**
	Total Insurance Operations Salary & Benefits Costs	**12,410,300**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(500,000)**

Fraud & Auto-Theft Prevention Division (P796)	
Total Salaries	1,598,856
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	694,755
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	32,312
Annual/Comp/Sick leave/ Overtime	137,877
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY26 Budget	**2,238,800**
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(225,000)**

Title Program (P795)	
Total Salaries	488,183
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	160,378
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	8,339
Annual/Comp/Sick leave/ Overtime	14,500
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY26 Budget	**571,400**
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(100,000)**

Total FY27 Recurring funds for Salary Increases	
Insurance Operations	**(500,000)**
Fraud & Auto-Theft Prevention Program	**(225,000)**
Title Program	**(100,000)**
Total FY27 Recurring funds Need	**(825,000)**

SANTA FE LOCATION (MAIN OFFICE)
(OVERNIGHT/SECOND DAY MAIL ONLY)
1120 Paseo De Peralta, 4th Floor
Santa Fe, New Mexico 87501

(USPS MAIL ONLY)
P O Box 1689
Santa Fe, New Mexico 87504

Main Phone: (505) 827-4601 | Toll Free: (855) 4 - ASK - OSI
www.osi.state.nm.us

Insurance Policy

BU	PCode	Department
4400(	P795	000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
112 Other Transfers	15,521.6	16,253.3	16,597.6	0.0	19,553.5	0.0	19,553.5
120 Federal Revenues	0.0	6.7	614.3	0.0	614.3	0.0	614.3
130 Other Revenues	1,769.3	1,671.1	1,789.5	0.0	2,098.7	0.0	2,098.7
REVENUE, TRANSFERS	**17,290.9**	**17,931.1**	**19,001.4**	**0.0**	**22,266.5**	**0.0**	**22,266.5**
REVENUE	**17,290.9**	**17,931.1**	**19,001.4**	**0.0**	**22,266.5**	**0.0**	**22,266.5**
EXPENSE							
200 Personal services and employee benefits	11,468.7	11,242.2	12,336.1	13,748.8	14,238.0	0.0	14,238.0
300 Contractual services	3,631.0	3,983.9	4,491.0	0.0	5,533.2	0.0	5,533.2
400 Other	1,985.6	1,681.0	1,968.7	0.0	2,289.7	0.0	2,289.7
EXPENDITURES	**17,085.3**	**16,907.1**	**18,795.8**	**13748.812**	**22,060.9**	**0.0**	**22,060.9**
500 Other financing uses	205.6	205.6	205.6	0.0	205.6	0.0	205.6
OTHER FINANCING USES	**205.6**	**205.6**	**205.6**	**0**	**205.6**	**0.0**	**205.6**
EXPENSE	**17,290.9**	**17,112.7**	**19,001.4**	**13748.812**	**22,266.5**	**0.0**	**22,266.5**
FTE POSITIONS							
810 Permanent	98.20	0.00	101.20	99.50	8.80	0.00	8.80
FTEs	**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**
FTE POSITIONS	**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**

Insurance Policy

BU	PCode	Department
44000	P795	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
499905	Other Financing Sources	0.0	0.0	50.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	15,521.6	16,253.3	16,547.6	0.0	19,553.5	0.0	19,553.5
112	**Other Transfers**	**15,521.6**	**16,253.3**	**16,597.6**	**0.0**	**19,553.5**	**0.0**	**19,553.5**
451903	Federal Direct - Operating	0.0	6.7	614.3	0.0	614.3	0.0	614.3
120	**Federal Revenues**	**0.0**	**6.7**	**614.3**	**0.0**	**614.3**	**0.0**	**614.3**
407101	Insurance Tax	83.2	195.5	1.0	0.0	74.0	0.0	74.0
422902	Other Fees	1,286.1	1,005.9	1,388.5	0.0	1,024.7	0.0	1,024.7
461402	Other Penalties	0.0	80.7	0.0	0.0	0.0	0.0	0.0
475101	Other Gifts & Grants	400.0	344.5	400.0	0.0	400.0	0.0	400.0
496902	Miscellaneous Revenue	0.0	25.2	0.0	0.0	0.0	0.0	0.0
496909	Misc Revenue - Interagency	0.0	19.3	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**1,769.3**	**1,671.1**	**1,789.5**	**0.0**	**1,498.7**	**0.0**	**1,498.7**
325900	Restricted FB - Gov	0.0	0.0	0.0	0.0	600.0	0.0	600.0
150	**Fund Balance**	**0.0**	**0.0**	**0.0**	**0.0**	**600.0**	**0.0**	**600.0**
TOTAL REVENUE		**17,290.9**	**17,931.1**	**19,001.4**	**0.0**	**22,266.5**	**0.0**	**22,266.5**
520100	Exempt Perm Positions P/T&F/T	852.8	788.7	1,341.2	1,020.3	1,136.6	0.0	1,136.6
520200	Term Positions	485.0	0.0	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	6,935.0	7,225.7	7,440.2	8,805.3	8,591.7	0.0	8,591.7
520600	Paid Unused Sick Leave	5.8	4.0	2.0	0.0	2.0	0.0	2.0
520700	Overtime & Other Premium Pay	29.0	178.1	1.1	0.0	1.1	0.0	1.1
520800	Annl & Comp Paid At Separation	67.3	22.0	1.4	0.0	1.4	0.0	1.4
521100	Group Insurance Premium	714.5	621.4	725.2	1,250.5	1,434.0	0.0	1,434.0
521200	Retirement Contributions	1,440.6	1,472.9	1,744.6	1,870.4	1,744.6	0.0	1,744.6
521300	F I C A	577.4	566.1	693.6	602.7	693.6	0.0	693.6
521400	Workers' Comp Assessment Fee	1.1	0.8	0.9	0.0	1.0	0.0	1.0
521410	GSD Work Comp Insur Premium	9.3	9.3	8.0	0.0	9.3	0.0	9.3
521500	Unemployment Comp Premium	2.1	2.1	2.9	0.0	2.8	0.0	2.8
521600	Employee Liability Ins Premium	198.0	198.0	193.5	0.0	438.4	0.0	438.4
521700	RHC Act Contributions	150.8	153.1	181.5	199.7	181.5	0.0	181.5
200	**Personal services and employee ben**	**11,468.7**	**11,242.2**	**12,336.1**	**13,748.8**	**14,238.0**	**0.0**	**14,238.0**
535100	Medical Services	500.0	0.0	500.0	0.0	0.0	0.0	0.0

Insurance Policy

BU	PCode	Department
44000	P795	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
535200	Professional Services	2,387.8	2,439.5	3,157.5	0.0	3,725.1	0.0	3,725.1
535300	Other Services	111.0	139.6	80.0	0.0	370.0	0.0	370.0
535309	Other Services - Interagency	0.0	0.0	0.0	0.0	73.0	0.0	73.0
535400	Audit Services	80.7	102.1	102.2	0.0	107.4	0.0	107.4
535500	Attorney Services	452.6	934.6	551.3	0.0	1,007.7	0.0	1,007.7
535600	IT Services	98.9	368.1	100.0	0.0	250.0	0.0	250.0
300	**Contractual services**	**3,631.0**	**3,983.9**	**4,491.0**	**0.0**	**5,533.2**	**0.0**	**5,533.2**
542100	Employee I/S Mileage & Fares	24.8	2.7	24.8	0.0	34.8	0.0	34.8
542200	Employee I/S Meals & Lodging	45.8	51.0	45.8	0.0	50.8	0.0	50.8
542300	Brd & Comm Mbr Meals & Lodging	5.0	0.0	5.0	0.0	5.0	0.0	5.0
542500	Transp - Fuel & Oil	10.6	3.7	10.6	0.0	10.6	0.0	10.6
542600	Transp - Parts & Supplies	5.7	2.7	5.6	0.0	5.6	0.0	5.6
542700	Transp - Transp Insurance	2.1	2.2	2.2	0.0	2.0	0.0	2.0
543200	Maint - Furn, Fixt, Equipment	14.6	0.6	14.6	0.0	14.6	0.0	14.6
543300	Maint - Buildings & Structures	0.0	44.4	0.0	0.0	0.0	0.0	0.0
543400	Maint - Property Insurance	0.1	0.0	0.0	0.0	0.0	0.0	0.0
543500	Maint - Supplies	0.5	0.1	0.5	0.0	0.5	0.0	0.5
543700	Maintenance Services	0.0	0.9	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	62.7	9.6	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	274.2	16.6	230.0	0.0	330.0	0.0	330.0
544000	Supply Inventory IT	124.4	55.4	124.4	0.0	149.8	0.0	149.8
544100	Supplies-Office Supplies	61.9	30.1	61.9	0.0	65.9	0.0	65.9
544400	Supplies-Field Supplies	0.4	0.0	0.4	0.0	6.9	0.0	6.9
544600	Supplies-Kitchen Supplies	0.0	2.1	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	50.0	78.2	50.0	0.0	50.0	0.0	50.0
545600	Reporting & Recording	25.8	11.3	25.7	0.0	25.8	0.0	25.8
545700	ISD Services	57.1	78.5	69.8	0.0	116.0	0.0	116.0
545710	DOIT HCM Assessment Fees	37.0	32.4	36.1	0.0	38.7	0.0	38.7
545900	Printing & Photo Services	16.0	24.2	13.9	0.0	13.9	0.0	13.9
546100	Postage & Mail Services	26.4	15.5	26.4	0.0	34.5	0.0	34.5
546200	Bond Assurity for Employees	0.3	0.0	0.3	0.0	0.3	0.0	0.3

Insurance Policy

BU	PCode	Department
44000	P795	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
546400	Rent Of Land & Buildings	173.3	315.9	204.7	0.0	204.7	0.0	204.7
546500	Rent Of Equipment	60.9	33.8	60.9	0.0	53.0	0.0	53.0
546600	Communications	13.3	9.8	13.3	0.0	13.3	0.0	13.3
546610	DOIT Telecommunications	171.5	224.2	215.1	0.0	241.8	0.0	241.8
546700	Subscriptions/Dues/License Fee	65.1	111.7	65.6	0.0	65.1	0.0	65.1
546800	Employee Training & Education	98.0	22.7	98.7	0.0	103.7	0.0	103.7
546900	Advertising	23.5	22.9	23.5	0.0	23.5	0.0	23.5
547000	Legal Settlements	27.5	70.0	27.5	0.0	27.5	0.0	27.5
547360	Insurance Premiums-non_payroll	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	228.1	28.4	228.1	0.0	228.1	0.0	228.1
547999	Request to Pay Prior Year	0.0	250.1	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	81.0	0.0	81.0	0.0	81.0	0.0	81.0
548300	Information Tech Equipment	117.0	18.2	117.0	0.0	117.0	0.0	117.0
548800	Automotive & Aircraft	0.0	82.9	0.0	0.0	90.0	0.0	90.0
549600	Employee O/S Mileage & Fares	39.9	13.0	44.2	0.0	44.2	0.0	44.2
549700	Employee O/S Meals & Lodging	41.1	15.3	41.1	0.0	41.1	0.0	41.1
400	**Other**	**1,985.6**	**1,681.0**	**1,968.7**	**0.0**	**2,289.7**	**0.0**	**2,289.7**
555106	OFU - INTRA-Agency	205.6	205.6	205.6	0.0	205.6	0.0	205.6
500	**Other financing uses**	**205.6**	**205.6**	**205.6**	**0.0**	**205.6**	**0.0**	**205.6**
TOTAL EXPENSE		**17,290.9**	**17,112.7**	**19,001.4**	**13,748.8**	**22,266.5**	**0.0**	**22,266.5**
810	Permanent	98.20	0.00	101.20	99.50	8.80	0.00	8.80
810	**Permanent**	**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**
TOTAL FTE POSITIONS		**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	274.249	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	22.492	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	52.163	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	16.809	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	6.778	0.0	0.0	0.0	0.0	0.0	
11690	520100	Exempt Perm Positions P/T&F/T	782.0	1,341.2	1020.268	0.0	0.0	1,136.6	0.0	1,136.6	Request includes 5 new positions: 1 IT System Admin for Cyber, 4 positions for Enforcement Operaations: Field Examiner, Compliance Mgr, Senior Compliance Officer, Attorney.
11690	520300	Classified Perm Positions F/T	6,930.5	7,019.1	8260.628	0.0	0.0	8,070.5	0.0	8,070.5	$500K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)
11690	520600	Paid Unused Sick Leave	3.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	520700	Overtime & Other Premium Pay	176.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	520800	Annl & Comp Paid At Separation	22.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	521100	Group Insurance Premium	593.9	695.5	1190.945	0.0	0.0	1,377.4	0.0	1,377.4	Request includes recurring costs for permanent implementation costs for 2025 SB 376 related to employee health premiums of $296.1.
11690	521200	Retirement Contributions	1,415.7	1,681.7	1766.755	0.0	0.0	1,681.9	0.0	1,681.9	
11690	521300	F I C A	544.3	668.7	569.331	0.0	0.0	668.7	0.0	668.7	
11690	521400	Workers' Comp Assessment Fee	0.8	0.9	0	0.0	0.0	0.9	0.0	0.9	
11690	521410	GSD Work Comp Insur Premium	8.9	7.7	0	0.0	0.0	8.9	0.0	8.9	
11690	521500	Unemployment Comp Premium	2.0	2.8	0	0.0	0.0	2.7	0.0	2.7	
11690	521600	Employee Liability Ins Premium	189.8	185.6	0	0.0	0.0	417.4	0.0	417.4	
11690	521700	RHC Act Contributions	147.2	175.0	187.531	0.0	0.0	174.8	0.0	174.8	
11830	520300	Classified Perm Positions F/T	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521100	Group Insurance Premium	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521200	Retirement Contributions	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521300	F I C A	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521400	Workers' Comp Assessment Fee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521700	RHC Act Contributions	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11860	520100	Exempt Perm Positions P/T&F/T	6.7	0.0	0	0.0	0.0	0.0	0.0	0.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11860	520300	Classified Perm Positions F/T	295.2	421.1	270.406	0.0	521.2	0.0	0.0	521.2	$100K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)
11860	520600	Paid Unused Sick Leave	0.9	2.0	0	0.0	2.0	0.0	0.0	2.0	
11860	520700	Overtime & Other Premium Pay	1.2	1.1	0	0.0	1.1	0.0	0.0	1.1	
11860	520800	Annl & Comp Paid At Separation	0.0	1.4	0	0.0	1.4	0.0	0.0	1.4	
11860	521100	Group Insurance Premium	27.6	29.7	37.103	0.0	56.6	0.0	0.0	56.6	Request includes $13.5 for Permanent implementation costs for 2025 SB 376 related to employee health premiums
11860	521200	Retirement Contributions	57.2	62.9	51.433	0.0	62.7	0.0	0.0	62.7	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
11860	521300	F I C A	21.8	24.9	16.574	0.0	24.9	0.0	0.0	24.9	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
11860	521400	Workers' Comp Assessment Fee	0.0	0.0	0	0.0	0.1	0.0	0.0	0.1	
11860	521410	GSD Work Comp Insur Premium	0.4	0.3	0	0.0	0.4	0.0	0.0	0.4	
11860	521500	Unemployment Comp Premium	0.1	0.1	0	0.0	0.1	0.0	0.0	0.1	
11860	521600	Employee Liability Ins Premium	8.2	7.9	0	0.0	21.0	0.0	0.0	21.0	
11860	521700	RHC Act Contributions	5.9	6.5	5.347	0.0	6.7	0.0	0.0	6.7	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
	200	**Personal services and employee benefit**	**11,242.2**	**12,336.1**	**13748.812**	**0.0**	**698.2**	**13,539.8**	**0.0**	**14,238.0**	
11690	542100	Employee I/S Mileage & Fares	1.9	22.3	0	0.0	0.0	32.3	0.0	32.3	Increase for travel for new positions.
11690	542200	Employee I/S Meals & Lodging	46.6	25.2	0	0.0	0.0	30.2	0.0	30.2	Increase for travel for new positions.
11690	542300	Brd & Comm Mbr Meals & Lodging	0.0	5.0	0	0.0	0.0	5.0	0.0	5.0	
11690	542500	Transp - Fuel & Oil	3.4	4.0	0	0.0	0.0	4.0	0.0	4.0	
11690	542600	Transp - Parts & Supplies	2.7	4.6	0	0.0	0.0	4.6	0.0	4.6	
11690	542700	Transp - Transp Insurance	2.1	2.1	0	0.0	0.0	1.9	0.0	1.9	
11690	543200	Maint - Furn, Fixt, Equipment	0.6	14.6	0	0.0	0.0	14.6	0.0	14.6	
11690	543300	Maint - Buildings & Structures	44.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	543500	Maint - Supplies	0.1	0.5	0	0.0	0.0	0.5	0.0	0.5	
11690	543700	Maintenance Services	0.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	543820	Maintenance IT	9.6	0.0	0	0.0	0.0	0.0	0.0	0.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	543830	IT HW/SW Agreements	16.6	230.0	0	0.0	0.0	330.0	0.0	330.0	Increase in subscriptions also provide proactive monitoring and detection, guarding against intrusions and minimizing risks in real time.
11690	544000	Supply Inventory IT	39.7	118.5	0	0.0	0.0	143.9	0.0	143.9	Replacing aging IT equipment is crucial for maintaining security, performance, and reliability. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats.
11690	544100	Supplies-Office Supplies	29.4	60.1	0	0.0	0.0	64.1	0.0	64.1	Increase for office supplies for new positions.
11690	544400	Supplies-Field Supplies	0.0	0.4	0	0.0	0.0	6.9	0.0	6.9	Increase for supplies for new positions.
11690	544600	Supplies-Kitchen Supplies	2.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	544900	Supplies-Inventory Exempt	74.5	50.0	0	0.0	0.0	50.0	0.0	50.0	
11690	545600	Reporting & Recording	11.3	18.7	0	0.0	0.0	18.8	0.0	18.8	
11690	545700	ISD Services	78.0	67.0	0	0.0	0.0	110.5	0.0	110.5	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11690	545710	DOIT HCM Assessment Fees	31.0	34.7	0	0.0	0.0	36.9	0.0	36.9	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11690	545900	Printing & Photo Services	24.2	12.0	0	0.0	0.0	12.0	0.0	12.0	
11690	546100	Postage & Mail Services	15.5	25.9	0	0.0	0.0	34.0	0.0	34.0	
11690	546200	Bond Assurity for Employees	0.0	0.3	0	0.0	0.0	0.3	0.0	0.3	
11690	546400	Rent Of Land & Buildings	315.9	204.7	0	0.0	0.0	204.7	0.0	204.7	Rent of land 3% escalation, buildings, display booths, storage rentals.
11690	546500	Rent Of Equipment	31.0	56.1	0	0.0	0.0	48.2	0.0	48.2	
11690	546600	Communications	9.8	13.3	0	0.0	0.0	13.3	0.0	13.3	
11690	546610	DOIT Telecommunications	221.6	206.3	0	0.0	0.0	230.2	0.0	230.2	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11690	546700	Subscriptions/Dues/License Fee	111.7	64.5	0	0.0	0.0	64.0	0.0	64.0	Increase in GSD/DoIT rates
11690	546800	Employee Training & Education	22.7	92.7	0	0.0	0.0	97.7	0.0	97.7	Increase for training for new positions.
11690	546900	Advertising	8.0	18.5	0	0.0	0.0	18.5	0.0	18.5	
11690	547000	Legal Settlements	70.0	25.0	0	0.0	0.0	25.0	0.0	25.0	
11690	547900	Miscellaneous Expense	28.4	227.0	0	0.0	0.0	227.0	0.0	227.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	547999	Request to Pay Prior Year	248.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	548200	Furniture & Fixtures	0.0	81.0	0	0.0	0.0	81.0	0.0	81.0	
11690	548300	Information Tech Equipment	18.2	117.0	0	0.0	0.0	117.0	0.0	117.0	
11690	548800	Automotive & Aircraft	82.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	549600	Employee O/S Mileage & Fares	13.0	41.2	0	0.0	0.0	36.9	4.3	41.2	
11690	549700	Employee O/S Meals & Lodging	14.4	38.1	0	0.0	0.0	38.1	0.0	38.1	
11830	546900	Advertising	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	547900	Miscellaneous Expense	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
11860	542100	Employee I/S Mileage & Fares	0.8	2.5	0	0.0	2.5	0.0	0.0	2.5	
11860	542200	Employee I/S Meals & Lodging	4.5	20.6	0	0.0	20.6	0.0	0.0	20.6	Projecting increase travel due to being fully staffed. FY23 actuals reflect not having a full team.
11860	542500	Transp - Fuel & Oil	0.3	6.6	0	0.0	6.6	0.0	0.0	6.6	
11860	542600	Transp - Parts & Supplies	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	542700	Transp - Transp Insurance	0.1	0.1	0	0.0	0.1	0.0	0.0	0.1	
11860	544000	Supply Inventory IT	15.7	5.9	0	0.0	5.9	0.0	0.0	5.9	
11860	544100	Supplies-Office Supplies	0.6	1.8	0	0.0	1.8	0.0	0.0	1.8	
11860	544900	Supplies-Inventory Exempt	3.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
11860	545600	Reporting & Recording	0.0	7.0	0	0.0	7.0	0.0	0.0	7.0	
11860	545700	ISD Services	0.5	2.8	0	0.0	5.5	0.0	0.0	5.5	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	545710	DOIT HCM Assessment Fees	1.4	1.4	0	0.0	1.8	0.0	0.0	1.8	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	545900	Printing & Photo Services	0.1	1.9	0	0.0	1.9	0.0	0.0	1.9	
11860	546100	Postage & Mail Services	0.0	0.5	0	0.0	0.5	0.0	0.0	0.5	
11860	546500	Rent Of Equipment	2.8	4.8	0	0.0	4.8	0.0	0.0	4.8	Leased Copier (Room 409)
11860	546610	DOIT Telecommunications	2.7	8.8	0	0.0	11.6	0.0	0.0	11.6	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	546700	Subscriptions/Dues/License Fee	0.0	1.1	0	0.0	1.1	0.0	0.0	1.1	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11860	546800	Employee Training & Education	0.0	6.0	0	0.0	6.0	0.0	0.0	6.0	
11860	546900	Advertising	14.7	5.0	0	0.0	5.0	0.0	0.0	5.0	Expected increase in advertising
11860	547000	Legal Settlements	0.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
11860	547900	Miscellaneous Expense	0.0	0.1	0	0.0	0.1	0.0	0.0	0.1	
11860	547999	Request to Pay Prior Year	1.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
11860	548800	Automotive & Aircraft	0.0	0.0	0	0.0	90.0	0.0	0.0	90.0	2 Dodge Durango SUV's Vehicles for travel to onsite plant inspections/escrow audits throughout the state. Estimated 100 inspections per year
11860	549600	Employee O/S Mileage & Fares	0.0	3.0	0	0.0	3.0	0.0	0.0	3.0	NAIC Conference
11860	549700	Employee O/S Meals & Lodging	0.9	3.0	0	0.0	3.0	0.0	0.0	3.0	NAIC Conference
	400	**Other**	**1,681.0**	**1,968.7**	**0**	**0.0**	**183.3**	**2,102.1**	**4.3**	**2,289.7**	
11860	555106	OFU - INTRA-Agency	205.6	205.6	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**205.6**	**205.6**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**13,128.8**	**14,510.4**		**0.0**	**881.5**	**15,641.9**	**4.3**	**16,527.7**	

Insurance Policy

BU 44000 **PCode** P795

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	535200	Professional Services	1000		2,222.4	0.0	0.0	0.0	0.0	0.0	SEE ATTACHED E5 FOR DETAIL
11690	535200	Professional Services	1001	QHP and non-QHP related formulary review	0.0	0.0	40.0	0.0	0.0	40.0	
11690	535200	Professional Services	1002	Actuarial Services QHP-NovaRest	0.0	0.0	295.0	0.0	0.0	295.0	
11690	535200	Professional Services	1003	Life & Health Reviews	0.0	0.0	30.0	0.0	0.0	30.0	
11690	535200	Professional Services	1004	This is an annual programmatic audit of the QHP reivew performed by Examinations Resources. This is a CMS requirement.	0.0	0.0	35.0	0.0	0.0	35.0	
11690	535200	Professional Services	1005	Actuarial Consulting and Rate Review for non-QHP products. Increased costs in consulting services, staff training, staff rate review oversight.	0.0	0.0	0.0	719.3	0.0	719.3	
11690	535200	Professional Services	1006	Insurance Regulator-Large Group-RIA	0.0	0.0	0.0	80.7	0.0	80.7	
11690	535200	Professional Services	1007	Vaccine Purchasing Act	0.0	0.0	0.0	100.0	0.0	100.0	
11690	535200	Professional Services	1008	Financial Analyses Services/Examinations Recurring	0.0	0.0	0.0	500.0	0.0	500.0	
11690	535200	Professional Services	1009	Rule Promulgation and Enforcement Proceedings	0.0	0.0	0.0	210.0	0.0	210.0	
11690	535200	Professional Services	1010	Conduct hearings on behalf of (OSI), review public comments, draft recommendations to OSI, perform legal research, provide legal opinions, and consult	0.0	0.0	0.0	200.5	0.0	200.5	
11690	535200	Professional Services	1011	Health Policy -training for compliance review and enforcement procedures	0.0	0.0	0.0	160.0	0.0	160.0	
11690	535200	Professional Services	1012	Mental Health Parity-MHPAEA to conduct compliance audits of health care insurers and enforce coverage of diabetes medication and diabetes durable medical equipment.	0.0	0.0	0.0	314.6	0.0	314.6	

Insurance Policy

BU 44000 **PCode** P795

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	535200	Professional Services	1013	Medical Malpractice rate filings and review of Worker's Compensation filings fr forms, rates and rules	0.0	0.0	0.0	125.0	0.0	125.0	
11690	535200	Professional Services	1014	OSI expert services in implementing a mental health compliance review program	0.0	0.0	0.0	0.0	110.0	110.0	
11690	535200	Professional Services	1015	To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.	0.0	0.0	0.0	0.0	250.0	250.0	
11690	535200	Professional Services	1016	Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM	0.0	0.0	0.0	0.0	250.0	250.0	
11690	535300	Other Services	1000		138.2	0.0	0.0	0.0	0.0	0.0	
11690	535300	Other Services	1001	Pharmacy Benefits & Drug Compliance	0.0	0.0	0.0	250.0	0.0	250.0	
11690	535300	Other Services	1002	Temp Services	0.0	0.0	0.0	60.0	0.0	60.0	
11690	535300	Other Services	1003	Temp Services	0.0	0.0	0.0	60.0	0.0	60.0	
11690	535400	Audit Services	1000	Financial Audit	102.1	0.0	0.0	107.4	0.0	107.4	
11690	535500	Attorney Services	1000		934.6	0.0	0.0	0.0	0.0	0.0	
11690	535500	Attorney Services	1001	Legal Services to represent OSI	0.0	0.0	0.0	501.7	0.0	501.7	
11690	535500	Attorney Services	1002	Contract Counsel	0.0	0.0	0.0	122.4	0.0	122.4	
11690	535500	Attorney Services	1003	Legal Services- Rule Making	0.0	0.0	0.0	120.0	0.0	120.0	
11690	535500	Attorney Services	1004	Legal Services for Personnel and Employment Law	0.0	0.0	0.0	30.0	0.0	30.0	
11690	535600	IT Services	1000	IT Software maintenance & support	368.1	0.0	0.0	250.0	0.0	250.0	
11830	535309	Other Services - Interagenc	1001	Auditing of Continuing Ed Fund per Statute	0.0	0.0	73.0	0.0	0.0	73.0	Auditing of Continuing Ed Fund per Statute
11860	535200	Professional Services	1000		217.1	0.0	0.0	0.0	0.0	0.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11860	535200	Professional Services	1001	ASR/USR Aggregation-Moss Adams	0.0	0.0	65.0	0.0	0.0	65.0	
11860	535200	Professional Services	1002	Forensic Audit	0.0	0.0	50.0	0.0	0.0	50.0	
11860	535200	Professional Services	1003	Accounting & Escrow Compliance-Moss Adams	0.0	0.0	60.0	0.0	0.0	60.0	
11860	535200	Professional Services	1004	Consulting Services-Profit Provision Risk	0.0	0.0	65.0	0.0	0.0	65.0	
11860	535200	Professional Services	1005	Biennial Rate Hearing Testimony & Legal Representation	0.0	0.0	65.0	0.0	0.0	65.0	
11860	535300	Other Services	1000		1.4	0.0	0.0	0.0	0.0	0.0	
11860	535500	Attorney Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	
11860	535500	Attorney Services	1001	Legal Services for complaints & penalties against the Title Bureau	0.0	0.0	61.0	0.0	0.0	61.0	
11860	535500	Attorney Services	1002	Legal Representation for Title (Victor Marshall case) Hays & Friedman	0.0	0.0	55.0	0.0	0.0	55.0	
11860	535500	Attorney Services	1003	Legal Services to represent OSI	0.0	0.0	52.5	0.0	0.0	52.5	
11860	535500	Attorney Services	1004	Legal Representation to represent Title-Fuqua Law	0.0	0.0	65.1	0.0	0.0	65.1	
TOTAL EXPENSE					**3,983.9**	**0.0**	**1,011.6**	**3,911.6**	**610.0**	**5,533.2**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Personal Services and Employee Benefits							-		
Exempt Perm	520100	788,732	1,136,598	-	1,136,600	-	1,136,600	2	
Term	520200		-	-	-	-	-	-	
Perm/Full	520300	7,225,675	7,555,174	521,200	8,070,500	-	8,591,700	1,036,526	**Request includes 12 new positions: 4 for Enforcement Operations, 1 for Cyber System Administrator,**
Perm/Part	520400		-	-	-	-	-	-	**Request includes a 7% vacancy rate.**
Temporary	520500		-	-	-	-	-	-	**$825K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Pd Sick Leave	520600	4,002	2,000	2,000	-	-	2,000	-	**$114K realigned from salaries to contracts to align with the approved MOU.**
Overtime	520700	178,079	1,100	1,100	-	-	1,100	-	
Annl/Comp Pd	520800	21,985	1,400	1,400	-	-	1,400	-	
Shift Diff	520900		-	-	-	-	-	-	
Group Ins	521100	621,433	814,857	56,600	1,377,400	-	1,434,000	619,143	Request includes recurring costs for permanent implementation costs for 2025 SB 376 related to employee health premiums.
Retirement	521200	1,472,877	1,744,608	62,700	1,681,900	-	1,744,600	(8)	
FICA	521300	566,143	693,673	24,900	668,700	-	693,600	(73)	
Workers' Comp	521400	792	906	100	900	-	1,000	94	
GSD Workers' Comp	521410	9,330	8,036	400	8,900	-	9,300	1,264	Increase due to increase in GSD/DoIT rates.
Unempl Lblty	521500	2,067	2,851	100	2,700	-	2,800	(51)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	197,992	193,544	21,000	417,400	-	438,400	244,856	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	153,106	181,354	6,700	174,800	-	181,500	146	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5

POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Other Emp Bnft	521900	-	-	-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	
Total PS&EB		**11,242,212**	**12,336,101**	**698,200**	**13,539,800**	**-**	**14,238,000**	**1,901,899**	
Contractual Services									
Med Services	535100		500,000	-	500,000	-	500,000	-	$114K realigned from salaries to contracts to align with the approved MOU.
Prof Services	535200	2,439,537	3,157,500	705,000	2,806,500	610,000	4,121,500	964,000	$100K for Vaccine Purchasing Act to enhance reporting capabilites that can assisit with accuracy, efficiency and compliance of the data.
Prof Services - Interagency	535209		-	-	-	-	-	-	$500K Recurring funding for Financial Analysis and Examinations. Special appropriation ends FY26.
Other Contractual	535300	139,625	80,000	-	80,000	-	80,000	-	Provide support and subject matter expertise to assist unit in the timely and compliant completion of financial analysis reviews and examinations throughout course of the year under the auspices of the NAIC accreditation standard
Other Services - Interagency	535309		-	-	-	-	-	-	
Other Services - Comp U	535310		-	-	-	-	-	-	$250K for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. Strengthen defenses against evolving cyber threats and reduce breach risks.
Audit	535400	102,069	102,200	-	107,400	-	107,400	5,200	$5.2 for increase in financial audit.
Auditing Services - Interagency	535409		-	73,000	-	-	73,000	73,000	$73K for the Audit of Continuing Ed Fund per Statute
Attorney Fees	535500	934,555	551,300	233,600	317,700	-	551,300	-	
IT Services	535600	368,138	100,000	-	100,000	-	100,000	-	
IT Services- Interagency	535609		-	-	-	-	-	-	
Capital Professional Contracts	535800		-	-	-	-	-	-	
Insurance Contract Premiums	535900		-	-	-	-	-	-	
General Administrative Insurance	536000	-	-	-	-	-	-	-	
Total Contracts		**3,983,925**	**4,491,000**	**1,011,600**	**3,911,600**	**610,000**	**5,533,200**	**1,042,200**	

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Revision No._____Revision Date_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5

POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Other Costs							-		
Instate M & F	542100	2,689	24,800	2,500	32,300	-	34,800	10,000	
Instate M & L	542200	51,041	45,800	20,600	30,200	-	50,800	5,000	
Brd/Comm Exp	542300		5,000	-	5,000	-	5,000	-	
EE Non Routine Part. Per Diem	542400		-	-	-	-	-	-	
Trans Fuel/Oil	542500	3,724	10,600	6,600	4,000	-	10,600	-	
Trans Parts	542600	2,684	5,600	1,000	4,600	-	5,600	-	
Trans Ins	542700	2,198	2,160	100	1,900	-	2,000	(160)	
Trans Pool	542800		-	-	-	-	-	-	
Trans Other	542900		-	-	-	-	-	-	
DGF Habitat/Land	543000		-	-	-	-	-	-	
DGF Habitat/Land - Interagency	543009		-	-	-	-	-	-	
Grounds/Rdways	542310		-	-	-	-	-	-	
Furn/Fix/Equip	543200	649	14,600	-	14,600	-	14,600	-	
Bldgs/Structure	543300	44,367	-	-	-	-	-	-	
Property Ins	543400		-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	94	500	-	500	-	500	-	
Lndry/Dry Clng	543600		-	-	-	-	-	-	
Manit Srvs	543700	874	-	-	-	-	-	-	
IT Maintenance	543820	9,570	-	-	-	-	-	-	
IT Hardware/Software Agreements	543830	16,556	230,000	-	330,000	-	330,000	100,000	
Other Maint	543900		-	-	-	-	-	-	
Suppl-Inv Exempt IT	544000	55,408	124,400	5,900	143,900	-	149,800	25,400	
Office Supplies	544100	30,063	61,700	1,800	64,100	-	65,900	4,200	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS **105**

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Med/Lab/Prsnl	544200		-	-	-	-	-	-	
Drugs	544300		-	-	-	-	-	-	
Field Supplies	544400	17	400	-	6,880	-	6,880	6,480	
Food	544500		-	-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	-	
Clothing/Unif	544700		-	-	-	-	-	-	
Educ/Rec Spls	544800		-	-	-	-	-	-	
Invent Exempt	544900	78,161	50,000	-	50,000	-	50,000	-	
Rep/Recording	545600	11,299	25,800	7,000	18,800	-	25,800	-	
Rep/Recording- Interagency	545609		-	-	-	-	-	-	
DOIT ISD Services	545700	78,518	69,800	5,500	110,500	-	116,000	46,200	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	32,392	36,070	1,800	36,900	-	38,700	2,630	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-	-	-	-	-	-	
DOIT Radio Comm	545810		-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	24,248	13,912	1,900	12,000	-	13,900	(12)	
Building Use Fee GSD	546000		-	-	-	-	-	-	
Postage/Msgr	546100	15,477	34,520	500	34,020	-	34,520	-	
Postage/Msgr- Interagency	546109		-	-	-	-	-	-	
Bond Assurity for Employees	546200		300	-	300	-	300	-	
Utilities - Sewer	546310		-	-	-	-	-	-	
Utilities - Elect	546320		-	-	-	-	-	-	
Utilities - Water	546330		-	-	-	-	-	-	
Utilities - Ngas	546340		-	-	-	-	-	-	

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Revision No._____Revision Date_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5

POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases- Request vs Opbud	DETAILED Justification/Description
Utilities - Propn	546350		-	-	-	-	-	-	
Rent/Bldg/Land	546400	315,875	204,700	-	204,700	-	204,700	-	
Rent/Bldg/Land- Interagency	546409		-	-	-	-	-	-	
Rent of Equip	546500	33,819	53,000	4,800	48,200	-	53,000	-	
Telecomm	546600	9,832	13,300	-	13,300	-	13,300	-	
DOIT Telecomm	546610	224,237	215,538	11,600	230,200	-	241,800	26,262	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	111,689	65,100	1,100	64,000	-	65,100	-	
Subs and Dues- Interagency	546709		-	-	-	-	-	-	
Empl Trng/Educ	546800	22,671	98,700	6,000	97,700	-	103,700	5,000	
Empl Trng/Educ- Interagency	546809		-	-	-	-	-	-	
Board Member Training	546810		-	-	-	-	-	-	
Advertising	546900	22,874	23,500	5,000	18,500	-	23,500	-	
Legal Settlements	547000	70,000	27,500	2,500	25,000	-	27,500	-	
Other Investment Exp	547103		-	-	-	-		-	
Grants/Individual	547200		-	-	-	-	-	-	
Care/Support	547300		-	-	-	-	-	-	
Care/Support- Interagency	547309		-	-	-	-	-	-	
Claims and Benefits Expenses	547350		-	-	-	-		-	
Insurance Premiums-non payroll	547360		-	-	-	-	-	-	
Grants-to Local Governments	547400		-	-	-	-	-	-	
Grants-to Public Schools-Univ	547410		-	-	-	-	-	-	
Grants to Local Govt - Nonoper	547415		-	-	-	-	-	-	
Grants-Higher Ed Institution	547420		-	-	-	-	-	-	
Grants to Native Amer Indians	547430		-	-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS 105

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Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Grants To Other Entities	547440		-	-	-	-	-	-	
Grants to Other Agencies	547450		-	-	-	-	-	-	
Purch/Resale	547500		-	-	-	-	-	-	
Commissions Paid to	547600		-	-	-	-	-	-	
Debt Svc/Principle	547700		-	-	-	-	-	-	
Lease Principal Payment	547730		-	-	-	-	-	-	
Debt Svc/Interest	547800		-	-	-	-	-	-	
Misc Other Exp	547900	28,399	228,100	1,100	227,000	-	228,100	-	
Misc Other Exp-Interagency	547909		-	-	-	-	-	-	
Prior Year Exp	547999	250,060	-	-	-	-	-	-	
Land	548100		-	-	-	-	-	-	
Land-Improvements	548110		-	-	-	-	-	-	
Furn/Fixtures	548200		81,000	-	81,000	-	81,000	-	
IT Equip	548300	18,212	117,000	-	117,000	-	117,000	-	
Other Equip	548400		-	-	-	-	-	-	
Animals	548600		-	-	-	-	-	-	
Lbry. Museum Acq	548700		-	-	-	-	-	-	
Auto/Aircraft	548800	82,854	-	90,000	-	-	90,000	90,000	
Bldgs/Structure	548900		-	-	-	-	-	-	
O/S M & F	549600	13,024	44,200	3,000	36,900	4,300	44,200	-	
O/S M & L	549700	15,277	41,100	3,000	38,100	-	41,100	-	
O/S Board M/F	549800		-	-	-	-	-	-	
O/S Board M/L	549900		-	-	-	-	-	-	
Total Other		**1,680,970**	**1,968,700**	**183,300**	**2,102,100**	**4,300**	**2,289,700**	**321,000**	

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Revision No._____Revision Date_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Other Financing Uses									
Other Financing Uses-Int	555100	-	-	-	-	-	-	-	
Other Financing Uses-Int	555106	205,600	205,600	205,600	-	-	205,600	-	
Other Financing Uses-Com	555200	-	-	-	-	-	-	-	
Program Total		**17,112,707**	**19,001,401**	**2,098,700**	**19,553,500**	**614,300**	**22,266,500**	**3,265,100**	

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Revision No._____Revision Date_____

FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.												
535100 Medical Services				-				-				-
535200 Professional Services				-				-				-
Health Policy -training for compliance review and enforcement procedurs	150.4			150.4	160.0			160.0	160.0			160.0
Mental Health Parity-MHPAEA contract funding	130.5			130.5	314.6			314.6	314.6			314.6
Medical Malpractice rate filings and review of Worker's Compensation filings fr forms, rates and rules	150.3			150.3	125.0			125.0	125.0			125.0
Insurance Regulator-Large Group-RIA	60.0			60.0	80.7			80.7	80.7			80.7
Actuarial Consulting and Rate Review for non-QHP products. Increased costs in consulting services, staff training, staff rate review oversight.	567.6			567.6	719.3			719.3	719.3			719.3
Vaccine Purchasing Act								-	100.0			100.0
OSI expert services in implementing a mental health compliance review program				-		110.0		110.0		110.0		110.0
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.				-		250.0		250.0		250.0		250.0
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM				-		250.0		250.0		250.0		250.0
Provide actuarial consulting to OSI staff related to State Out of Pocket Assistance and reconciliation upon request of OSI. Provide consulting to OSI on Affordability initiatives and collaborate with internal and external stake holder.				-								
Financial Analyses Services	376.2			376.2	-			-	500.0			500.0
Technical Assistance				-	-			-	-			-
TMT-Moving Services				-	-		-	-	-		-	-
Health Care Affordabiity-NM Health Insurance Exchange				-	-		-	-	-		-	-

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Rule Promulgation and Enforcement Proceedings	159.9			159.9	210.0			210.0	210.0			210.0
Conduct hearings on behalf of (OSI), review public comments, draft recommendations to OSI, perform legal research, provide legal opinions, and consult	277.7			277.7	200.5			200.5	200.5			200.5
Consulting Deloitte	11.3			11.3				-				-
Annual Financial Audit-Jaramillo Accounting				-				-				-
QHP and non-QHP related formulary review		89.5		89.5			40.0	40.0			40.0	40.0
Actuarial Services QHP-NovaRest		219.7		219.7			181.0	181.0			295.0	295.0
Life & Health Reviews-Vendor Unknown				-			30.0	30.0			30.0	30.0
This is an annual programmatic audit of the QHP reivew performed by Examinations Resources. This is a CMS requirement.		29.3		29.3			35.0	35.0			35.0	35.0
OSI expert services in implementing a mental health compliance review program				-								
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.				-								

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM				-								
Community outreach, education				-								
Temp Services				-								
Health Care Affordabiity-Financial Services M&S				-								
ASR/USR Aggregation-Moss Adams		47.7		47.7	-		65.0	65.0	-		65.0	65.0
Forensic Audit				-			50.0	50.0			50.0	50.0
Accounting & Escrow Compliance-Moss Adams		45.4		45.4	-		60.0	60.0	-		60.0	60.0
Consulting Services-Profit Provision Risk-Madison Consulting		79.7		79.7	-		65.0	65.0	-		65.0	65.0
Biennial Rate Hearing Testimony & Legal Representation-DJ Powers		44.5		44.5	-		65.0	65.0	-		65.0	65.0

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
535300 Other Contractual Services				-	-		-	-	-		-	-
Reorganization and strategy				-	-		-	-	-		-	-
APD provide auto theft prevention				-								
Shredding Services Workquest				-	-		-	-	-		-	-
PERA Security-cyber attack				-				-				-
Pharmacy Benefits-unknown	0.6			0.6	250.0			250.0	250.0			250.0
Temp Services	1.6	1.4		3.0				-				-
Center for Study of Services				-								
Tax	0.8			0.8								
Temp Services	74.3			74.3	60.0			60.0	60.0			60.0
Temp Services	61.0			61.0	60.0			60.0	60.0			60.0
Account Code 535309				-				-				-
Interagency contracts-Vendor Unknown				-			-	-			-	-
				-				-				-
535400 Audit Services				-				-				-
Annual Financial Audit-Jaramillo Accounting	102.1			102.1	107.4		-	107.4	107.4		-	107.4
Auditing of Continuing Ed Fund per Statute				-				-			73.0	73.0
535500 Attorney Services				-	-			-	-			-
Legal Services for complaints & penalties against the Title Bureau (Vendor unknown)	790.0			790.0	-			-	-			-
Legal Representation for Title (Victor Marshall case) Hays & Friedman	118.3			118.3				-				-
Legal Services to represent OSI				-	496.5			496.5	501.7			501.7
Contract Counsel				-	122.4			122.4	122.4			122.4
Legal Services to represent OSI				-				-				-
Legal Representation to represent Title-Fuqua Law				-				-				-
Legal Services- Rule Making	16.0			16.0	120.0			120.0	120.0			120.0
Legal Services for Personnel and Employment Law	10.3			10.3	30.0			30.0	30.0			30.0
Legal Services for complaints & penalties against the Title Bureau (Vendor unknown)				-	-		61.0	61.0	-		61.0	61.0
Legal Representation for Title (Victor Marshall case) Hays & Friedman				-			55.0	55.0			55.0	55.0

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Legal Services to represent OSI				-			52.5	52.5			52.5	52.5
Legal Representation to represent Title-Fuqua Law				-			65.1	65.1			65.1	65.1
				-	-		-	-	-		-	-
535600 IT Services				-	-		-	-	-		-	-
IT Software maintenance & support- CYBER recurring funds	363.2			363.2	-		-	-	250.0		-	250.0
IT Services-MOU	4.6			4.6			-	-			-	-
												-
TOTAL	**3,426.7**	**557.2**	**-**	**3,983.9**	**3,056.4**	**610.0**	**824.6**	**4,491.0**	**3,911.6**	**610.0**	**1,011.6**	**5,533.2**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance Agency Code 44000

Program P795

FUND 11690 NM HIX MOU, GRANT AND INS'S OPERATION ***DEPT 1000000000, 4300000000, 4620000000***

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STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE
Alice Kane

DEPUTY SUPERINTENDENT
Tim Vigil

September 1, 2025

The Office of Superintendent of Insurance (OSI) FY27 Appropriation Request includes a BASE increase in Personal Services and Employee Benefits of $825 thousand ($500 thousand for Insurance Operations, $225 thousand for Fraud Prevention Program, and $100 thousand for Title Program) to request recurring funding to replace the special appropriation for salary adjustment increases to improve staff retention. $1.3 million was appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024. The special appropriation was approved to carry the balance through FY26 and continue to utilize as appropriated. OSI will fully spend the special appropriation by 6.30.26. The recurring funding would be from OSI licensing fees revenue collected by the agency, just as the special appropriation was funded.

OSI has been successful in utilizing the special appropriation. In FY24 and FY25 OSI processed 72 compensation actions to include forty- three (43) in-pay band salary increase adjustments, 20 reclasses/promotions, and 4 multiple components of pay (MCOPs) for current staff, which appropriately compensated them based on their education and experience. In addtion OSI filled multiple professional level positions. which include our Chief Financial Examiner, Chief Actuary, Chief Economist and Pharmacist.

It has been a challege of OSI to recruit and hire professional level technical positions with insurance industry experience due to the lack of industry presence in New Mexico.

We respectfully request your consideration for these reucrring funds to Personal Services and Benefits.

Insurance Operations (P795)	Total Salaries	9,551,611
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	3,622,390
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	196,998
	Annual/Comp/Sick leave	33,947
	Total Insurance Operations Salary & Benefits Costs	**13,404,947**
	7% Vacancy Factor	**994,647**
	Total Insurance Operations Salary & Benefits Costs w/7% vacancy factor	**12,410,300**
	FY26 Budget	**11,910,300**
	Total Insurance Operations Salary & Benefits Costs	**12,410,300**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(500,000)**

Fraud & Auto-Theft Prevention Division (P796)	
Total Salaries	1,598,856
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	694,755
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	32,312
Annual/Comp/Sick leave/ Overtime	137,877
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY26 Budget	**2,238,800**
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(225,000)**

Title Program (P795)	
Total Salaries	488,183
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	160,378
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	8,339
Annual/Comp/Sick leave/ Overtime	14,500
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY26 Budget	**571,400**
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(100,000)**

Total FY27 Recurring funds for Salary Increases	
Insurance Operations	**(500,000)**
Fraud & Auto-Theft Prevention Program	**(225,000)**
Title Program	**(100,000)**
Total FY27 Recurring funds Need	**(825,000)**

SANTA FE LOCATION (MAIN OFFICE)
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1120 Paseo De Peralta, 4th Floor
Santa Fe, New Mexico 87501

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Santa Fe, New Mexico 87504

Main Phone: (505) 827-4601 | Toll Free: (855) 4 - ASK - OSI
www.osi.state.nm.us

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 — Department Code *(optional)*: 1000000000,4620000000

Read "Instructions" carefully when completing this form

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Personal Services and Employee Benefits							-		
Exempt Perm	520100	782,012	1,136,598	-	1,136,600	-	1,136,600	2	
Term	520200	-	-	-	-	-	-	-	
Perm/Full	520300	6,930,509	7,083,944	-	8,070,500	-	8,070,500	986,556	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase. Also included in the Base increase is the cost of $165,805 for the Financial Examiners Classification Study for 5 positions to reclass from a 65 to an 85.
Perm/Part	520400	-	-	-	-	-	-	-	
Temporary	520500	-	-	-	-	-	-	-	
Pd Sick Leave	520600	3,068	-	-	-	-	-	-	
Overtime	520700	176,830	-	-	-	-	-	-	
Annl/Comp Pd	520800	21,985	-	-	-	-	-	-	
Shift Diff	520900	-	-	-	-	-	-	-	
Group Ins	521100	593,861	1,081,321	-	1,377,400	-	1,377,400	296,079	FY26 Request includes a BASE increase of 10% for the FY26 Insurance Premium Rate Increase
Retirement	521200	1,415,656	1,681,876	-	1,681,900	-	1,681,900	24	
FICA	521300	544,340	668,730	-	668,700	-	668,700	(30)	
Workers' Comp	521400	758	869	-	900	-	900	31	
GSD Workers' Comp	521410	8,930	7,710	-	8,900	-	8,900	1,190	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	2,000	2,735	-	2,700	-	2,700	(35)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	189,800	185,684	-	417,400	-	417,400	231,716	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	147,158	174,833	-	174,800	-	174,800	(33)	
Other Emp Bnft	521900	-	-	-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	
Total PS&EB		**10,816,905**	**12,024,300**	**-**	**13,539,800**	**-**	**13,539,800**	**1,515,500**	
Contractual Services									
Med Services	535100	-	500,000	-	500,000	-	500,000	-	
Prof Services	535200	2,215,696	2,852,500	400,000	2,806,500	610,000	3,816,500	964,000	
Prof Services - Interagency	535209	-	-	-	-	-	-	-	
Other Contractual	535300	138,206	80,000	-	80,000	-	80,000	-	
Other Services - Interagency	535309	-	-	-	-	-	-	-	
Other Services - Comp U	535310	-	-	-	-	-	-	-	
Audit	535400	102,069	102,200	-	107,400	-	107,400	5,200	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance | Business Unit: 44000
Program Name: Insurance Policy Program (IPP) | Program Code: P795
Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 | Department Code *(optional)*: 1000000000,4620000000

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Auditing Services - Interagency	535409	-	-	-	-	-	-	-	
Attorney Fees	535500	934,555	317,700	-	317,700	-	317,700	-	rounded in formula
IT Services	535600	368,138	100,000	-	100,000	-	100,000	-	
IT Services- Interagency	535609	-	-	-	-	-	-	-	
Capital Professional Contracts	535800	-	-	-	-	-	-	-	
Insurance Contract Premiums	535900	-	-	-	-	-	-	-	
General Administrative Insurance	536000	-	-	-	-	-	-	-	
Total Contracts		**3,758,664**	**3,952,400**	**400,000**	**3,911,600**	**610,000**	**4,921,600**	**969,200**	
Other Costs				-	-	-	-		
Instate M & F	542100	1,920	22,300	-	32,300	-	32,300	10,000	
Instate M & L	542200	46,557	25,200	-	30,200	-	30,200	5,000	
Brd/Comm Exp	542300	-	5,000	-	5,000	-	5,000	-	
EE Non Routine Part. Per Diem	542400	-	-	-	-	-	-	-	
Trans Fuel/Oil	542500	3,439	4,000	-	4,000	-	4,000	-	
Trans Parts	542600	2,680	4,600	-	4,600	-	4,600	-	
Trans Ins	542700	2,098	2,100	-	1,900	-	1,900	(200)	
Trans Pool	542800	-	-	-	-	-	-	-	
Trans Other	542900	-	-	-	-	-	-	-	
DGF Habitat/Land	543000	-	-	-	-	-	-	-	
DGF Habitat/Land - Interagency	543009	-	-	-	-	-	-	-	
Grounds/Rdways	543100	-	-	-	-	-	-	-	
Furn/Fix/Equip	543200	649	14,600	-	14,600	-	14,600	-	
Bldgs/Structure	543300	44,367	-	-	-	-	-	-	
Property Ins	543400	-	-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	94	500	-	500	-	500	-	
Lndry/Dry Clng	543600	-	-	-	-	-	-	-	
Manit Srvs	543700	874	-	-	-	-	-	-	
IT Maintenance	543820	9,570	-	-	-	-	-	-	
IT Hardware/Software Agreements	543830	16,556	230,000	-	330,000	-	330,000	100,000	
Other Maint	543900	-	-	-	-	-	-	-	
Suppl-Inv Exempt IT	544000	39,699	118,500	-	143,900	-	143,900	25,400	
Office Supplies	544100	29,436	59,900	-	64,100	-	64,100	4,200	
Med/Lab/Prsnl	544200	-	-	-	-	-	-	-	
Drugs	544300	-	-	-	-	-	-	-	
Field Supplies	544400	17	400	-	6,880	-	6,880	6,480	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000
Program Name: Insurance Policy Program (IPP) — Program Code: P795
Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 — Department Code *(optional)*: 1000000000,4620000000

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Food	544500	-	-	-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	-	
Clothing/Unif	544700	-	-	-	-	-	-	-	
Educ/Rec Spls	544800	-	-	-	-	-	-	-	
Invent Exempt	544900	74,483	50,000	-	50,000	-	50,000	-	
Rep/Recording	545600	11,299	18,800	-	18,800	-	18,800	-	
Rep/Recording- Interagency	545609	-	-	-	-	-	-	-	
DOIT ISD Services	545700	78,013	66,965	-	110,500	-	110,500	43,535	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	30,992	34,630	-	36,900	-	36,900	2,270	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800	-	-	-	-	-	-	-	
DOIT Radio Comm	545810	-	-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	24,159	12,000	-	12,000	-	12,000	-	
Building Use Fee GSD	546000	-	-	-	-	-	-	-	
Postage/Msgr	546100	15,477	34,020	-	34,020	-	34,020	-	
Postage/Msgr- Interagency	546109	-	-	-	-	-	-	-	
Bond Assurity for Employees	546200	-	300	-	300	-	300	-	
Utilities - Sewer	546310	-	-	-	-	-	-	-	
Utilities - Elect	546320	-	-	-	-	-	-	-	
Utilities - Water	546330	-	-	-	-	-	-	-	
Utilities - Ngas	546340	-	-	-	-	-	-	-	
Utilities - Propn	546350	-	-	-	-	-	-	-	
Rent/Bldg/Land	546400	315,875	204,700	-	204,700	-	204,700	-	
Rent/Bldg/Land- Interagency	546409	-	-	-	-	-	-	-	
Rent of Equip	546500	31,043	48,200	-	48,200	-	48,200	-	
Telecomm	546600	9,832	13,300	-	13,300	-	13,300	-	
DOIT Telecomm	546610	221,568	206,785	-	230,200	-	230,200	23,415	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	111,689	64,000	-	64,000	-	64,000	-	
Subs and Dues- Interagency	546709	-	-	-	-	-	-	-	
Empl Trng/Educ	546800	22,671	92,700	-	97,700	-	97,700	5,000	
Empl Trng/Educ- Interagency	546809	-	-	-	-	-	-	-	
Board Member Training	546810	-	-	-	-	-	-	-	
Advertising	546900	8,027	18,500	-	18,500	-	18,500	-	
Legal Settlements	547000	70,000	25,000	-	25,000	-	25,000	-	
Other Investment Exp	547103	-	-	-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000
Program Name: Insurance Policy Program (IPP) — Program Code: P795
Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 — Department Code *(optional)*: 1000000000,4620000000

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Grants/Individual	547200	-	-	-	-	-	-	-	
Care/Support	547300	-	-	-	-	-	-	-	
Care/Support- Interagency	547309	-	-	-	-	-	-	-	
Claims and Benefits Expenses	547350	-	-	-	-	-	-	-	
Insurance Premiums-non payroll	547360	-	-	-	-	-	-	-	
Grants-to Local Governments	547400	-	-	-	-	-	-	-	
Grants-to Public Schools-Univ	547410	-	-	-	-	-	-	-	
Grants to Local Govt - Nonoper	547415	-	-	-	-	-	-	-	
Grants-Higher Ed Institution	547420	-	-	-	-	-	-	-	
Grants to Native Amer Indians	547430	-	-	-	-	-	-	-	
Grants To Other Entities	547440	-	-	-	-	-	-	-	
Grants to Other Agencies	547450	-	-	-	-	-	-	-	
Purch/Resale	547500	-	-	-	-	-	-	-	
Commissions Paid to	547600	-	-	-	-	-	-	-	
Debt Svc/Principle	547700	-	-	-	-	-	-	-	
Lease Principal Payment	547730	-	-	-	-	-	-	-	
Debt Svc/Interest	547800	-	-	-	-	-	-	-	
Misc Other Exp	547900	28,364	227,000	-	227,000	-	227,000	-	
Misc Other Exp-Interagency	547909	-	-	-	-	-	-	-	
Prior Year Exp	547999	248,260	-	-	-	-	-	-	
Land	548100	-	-	-	-	-	-	-	
Land-Improvements	548110	-	-	-	-	-	-	-	
Furn/Fixtures	548200	-	81,000	-	81,000	-	81,000	-	
IT Equip	548300	18,212	117,000	-	117,000	-	117,000	-	
Other Equip	548400	-	-	-	-	-	-	-	
Animals	548600	-	-	-	-	-	-	-	
Lbry. Museum Acq	548700	-	-	-	-	-	-	-	
Auto/Aircraft	548800	82,854	-	-	-	-	-	-	
Bldgs/Structure	548900	-	-	-	-	-	-	-	
O/S M & F	549600	13,024	41,200	-	36,900	4,300	41,200	-	
O/S M & L	549700	14,376	38,100	-	38,100	-	38,100	-	
O/S Board M/F	549800	-	-	-	-	-	-	-	
O/S Board M/L	549900	-	-	-	-	-	-	-	
Total Other		**1,630,293**	**1,881,300**	**-**	**2,102,100**	**4,300**	**2,106,400**	**225,100**	
								-	
Other Financing Uses									
Other Financing Uses-Int	555100	-		-	-	-	-	-	
Other Financing Uses-Int	555106	-		-	-	-	-	-	

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance | Business Unit: 44000

Program Name: Insurance Policy Program (IPP) | Program Code: P795

Department *(optional)* : Roll 10000, MOU 462000, Grant 43000 | Department Code *(optional)* : 1000000000,4620000000

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Other Financing Uses-Com	555200	-		-	-	-	-	-	
Program Total		**16,205,862**	**17,858,000**	**400,000**	**19,553,500**	**614,300**	**20,567,800**	**2,709,800**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11690 INSURANCE POLICY

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STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE
Alice Kane

DEPUTY SUPERINTENDENT
Tim Vigil

September 1, 2025

The Office of Superintendent of Insurance (OSI) FY27 Appropriation Request includes a BASE increase in Personal Services and Employee Benefits of $825 thousand ($500 thousand for Insurance Operations, $225 thousand for Fraud Prevention Program, and $100 thousand for Title Program) to request recurring funding to replace the special appropriation for salary adjustment increases to improve staff retention. $1.3 million was appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024. The special appropriation was approved to carry the balance through FY26 and continue to utilize as appropriated. OSI will fully spend the special appropriation by 6.30.26. The recurring funding would be from OSI licensing fees revenue collected by the agency, just as the special appropriation was funded.

OSI has been successful in utilizing the special appropriation. In FY24 and FY25 OSI processed 72 compensation actions to include forty- three (43) in-pay band salary increase adjustments, 20 reclasses/promotions, and 4 multiple components of pay (MCOPs) for current staff, which appropriately compensated them based on their education and experience. In addtion OSI filled multiple professional level positions. which include our Chief Financial Examiner, Chief Actuary, Chief Economist and Pharmacist.

It has been a challege of OSI to recruit and hire professional level technical positions with insurance industry experience due to the lack of industry presence in New Mexico.

We respectfully request your consideration for these reucrring funds to Personal Services and Benefits.

Insurance Operations (P795)	Total Salaries	9,551,611
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	3,622,390
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	196,998
	Annual/Comp/Sick leave	33,947
	Total Insurance Operations Salary & Benefits Costs	**13,404,947**
	7% Vacancy Factor	**994,647**
	Total Insurance Operations Salary & Benefits Costs w/7% vacancy factor	**12,410,300**
	FY26 Budget	**11,910,300**
	Total Insurance Operations Salary & Benefits Costs	**12,410,300**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(500,000)**

Fraud & Auto-Theft Prevention Division (P796)		
	Total Salaries	1,598,856
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	694,755
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	32,312
	Annual/Comp/Sick leave/ Overtime	137,877
	Total Insurance Operations Salary & Benefits Costs	**2,463,800**
	FY26 Budget	**2,238,800**
	Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY27 Recurring funds needed for salary increases covered by Special Appr		**(225,000)**

Title Program (P795)		
	Total Salaries	488,183
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	160,378
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	8,339
	Annual/Comp/Sick leave/ Overtime	14,500
	Total Insurance Operations Salary & Benefits Costs	**671,400**
	FY26 Budget	**571,400**
	Total Insurance Operations Salary & Benefits Costs	**671,400**
FY27 Recurring funds needed for salary increases covered by Special Appr		**(100,000)**

Total FY27 Recurring funds for Salary Increases	
Insurance Operations	**(500,000)**
Fraud & Auto-Theft Prevention Program	**(225,000)**
Title Program	**(100,000)**
Total FY27 Recurring funds Need	**(825,000)**

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Policy Program (IPP) — P795

Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

Read "Instructions" carefully when completing this form

Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits						-		
Exempt Perm	520100	782,012	1,136,598	-	1,136,600	1,136,600	2	**Request includes 5 new positions: 1 IT System Admin for Cyber, 4 positions for Enforcement Operaations: Field Examiner, Compliance Mgr, Senior Compliance Officer, Attorney.**
Term	520200		-	-	-	-	-	
Perm/Full	520300	6,930,509	7,019,944	-	8,070,500	8,070,500	1,050,556	**$500K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Perm/Part	520400		-	-	-	-	-	**Request includes a 7% vacancy rate.**
Temporary	520500		-	-	-	-	-	
Pd Sick Leave	520600	3,068	-	-	-	-	-	
Overtime	520700	176,830	-	-	-	-	-	
Annl/Comp Pd	520800	21,985	-	-	-	-	-	
Shift Diff	520900		-	-	-	-	-	
Group Ins	521100	593,861	771,721	-	1,377,400	1,377,400	605,679	**Request includes recurring costs for permanent implementation costs for 2025 SB 376 related to employee health premiums of $296.1.**
Retirement	521200	1,415,656	1,681,876	-	1,681,900	1,681,900	24	
FICA	521300	544,340	668,730	-	668,700	668,700	(30)	
Workers' Comp	521400	758	869	-	900	900	31	
GSD Workers' Comp	521410	8,930	7,710	-	8,900	8,900	1,190	Increase due to increase in GSD/DoIT rates.
Unempl Lblty	521500	2,000	2,735	-	2,700	2,700	(35)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Empl Lblty	521600	189,800	185,684	-	417,400	417,400	231,716	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	147,158	174,833	-	174,800	174,800	(33)	
Other Emp Bnft	521900		-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		**10,816,905**	**11,650,700**	**-**	**13,539,800**	**13,539,800**	**1,889,100**	
Contractual Services								
Med Services	535100		500,000	-	500,000	500,000	-	
Prof Services	535200	1,877,219	1,956,500	-	2,806,500	2,806,500	850,000	$100K for Vaccine Purchasing Act to enhance reporting capabilites that can assisit with accuracy, efficiency and compliance of the data.
Prof Services - Interagency	535209		-	-	-	-	-	$500K Recurring funding for Financial Analysis and Examinations. Special appropriation ends FY26.
Other Contractual	535300	138,206	80,000	-	80,000	80,000	-	Provide support and subject matter expertise to assist unit in the timely and compliant completion of financial analysis reviews and examinations throughout course of the year under the auspices of the NAIC accreditation standard requirements.
Other Services - Interagency	535309		-	-	-	-	-	
Other Services - Comp U	535310		-	-	-	-	-	$250K for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. Strengthen defenses against evolving cyber threats and reduce breach risks.
Audit	535400	102,069	102,200	-	107,400	107,400	5,200	
Auditing Services - Interagency	535409		-	-	-	-	-	
Attorney Fees	535500	934,555	317,700	-	317,700	317,700	-	$5.2 for increase in financial audit.
IT Services	535600	368,138	100,000	-	100,000	100,000	-	
IT Services- Interagency	535609		-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Capital Professional Contracts	535800		-	-	-	-	-	
Insurance Contract Premiums	535900		-	-	-	-		
General Administrative Insurance	536000		-	-	-	-	-	
Total Contracts		**3,420,187**	**3,056,400**	**-**	**3,911,600**	**3,911,600**	**855,200**	
Other Costs						-		
Instate M & F	542100	1,920	22,300	-	32,300	32,300	10,000	Increase for travel for new positions.
Instate M & L	542200	46,557	25,200	-	30,200	30,200	5,000	Increase for travel for new positions.
Brd/Comm Exp	542300		5,000	-	5,000	5,000	-	
EE Non Routine Part. Per Diem	542400		-	-	-	-	-	
Trans Fuel/Oil	542500	3,439	4,000	-	4,000	4,000	-	
Trans Parts	542600	2,680	4,600	-	4,600	4,600	-	
Trans Ins	542700	2,098	2,100	-	1,900	1,900	(200)	
Trans Pool	542800		-	-	-	-	-	
Trans Other	542900		-	-	-	-	-	
DGF Habitat/Land	543000		-	-	-	-	-	
DGF Habitat/Land - Interagency	543009		-	-	-	-	-	
Grounds/Rdways	543100		-	-	-	-	-	
Furn/Fix/Equip	543200	649	14,600	-	14,600	14,600	-	
Bldgs/Structure	543300	44,367	-	-	-	-	-	
Property Ins	543400		-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Maint Supplies	543500	94	500	-	500	500	-	
Lndry/Dry Clng	543600		-	-	-	-	-	
Manit Srvs	543700	874	-	-	-	-	-	
IT Maintenance	543820	9,570	-	-	-	-	-	
IT Hardware/Software Agreements	543830	16,556	230,000	-	330,000	330,000	100,000	Increase in subscriptions also provide proactive monitoring and detection, guarding against intrusions and minimizing risks in real time.
Other Maint	543900		-	-	-	-	-	
Suppl-Inv Exempt IT	544000	39,699	118,500	-	143,900	143,900	25,400	Replacing aging IT equipment is crucial for maintaining security, performance, and reliability. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats.
Office Supplies	544100	29,436	59,900	-	64,100	64,100	4,200	Increase for office supplies for new positions.
Med/Lab/Prsnl	544200		-	-	-	-	-	
Drugs	544300		-	-	-	-	-	
Field Supplies	544400	17	400	-	6,880	6,880	6,480	Increase for supplies for new positions.
Food	544500		-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	
Clothing/Unif	544700		-	-	-	-	-	
Educ/Rec Spls	544800		-	-	-	-	-	
Invent Exempt	544900	74,483	50,000	-	50,000	50,000	-	
Rep/Recording	545600	11,299	18,800	-	18,800	18,800	-	
Rep/Recording- Interagency	545609		-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
DOIT ISD Services	545700	78,013	66,965	-	110,500	110,500	43,535	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	30,992	34,630	-	36,900	36,900	2,270	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-	-	-	-	-	Increase in GSD/DoIT rates
DOIT Radio Comm	545810		-	-	-	-	-	
Printing/Photo	545900	24,159	12,000	-	12,000	12,000	-	
Building Use Fee GSD	546000		-	-	-	-	-	
Postage/Msgr	546100	15,477	34,020	-	34,020	34,020	-	
Postage/Msgr- Interagency	546109		-	-	-	-	-	
Bond Assurity for Employees	546200		300	-	300	300	-	
Utilities - Sewer	546310		-	-	-	-	-	
Utilities - Elect	546320		-	-	-	-	-	
Utilities - Ngas	546340		-	-	-	-	-	
Utilities - Propn	546350		-	-	-	-	-	
Rent/Bldg/Land	546400	315,875	204,700	-	204,700	204,700	-	Rent of land 3% escalation, buildings, display booths, storage rentals.
Rent/Bldg/Land- Interagency	546409		-	-	-	-	-	
Rent of Equip	546500	31,043	48,200	-	48,200	48,200	-	
Telecomm	546600	9,832	13,300	-	13,300	13,300	-	
DOIT Telecomm	546610	221,568	206,785	-	230,200	230,200	23,415	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Subs and Dues	546700	111,689	64,000	-	64,000	64,000	-	Increase in GSD/DoIT rates
Subs and Dues- Interagency	546709		-	-	-	-	-	
Empl Trng/Educ	546800	22,671	92,700	-	97,700	97,700	5,000	Increase for training for new positions.
Empl Trng/Educ- Interagency	546809		-	-	-	-	-	
Board Member Training	546810		-	-	-	-	-	
Advertising	546900	8,027	18,500	-	18,500	18,500	-	
Legal Settlements	547000	70,000	25,000	-	25,000	25,000	-	
Other Investment Exp	547103		-	-	-	-	-	
Grants/Individual	547200		-	-	-	-	-	
Care/Support	547300		-	-	-	-	-	
Care/Support- Interagency	547309		-	-	-	-	-	
Claims and Benefits Expenses	547350		-	-	-		-	
Insurance Premiums-non payroll	547360		-	-	-	-	-	
Grants-to Local Governments	547400		-	-	-	-	-	
Grants-to Public Schools-Univ	547410		-	-	-	-	-	
Grants to Local Govt - Nonoper	547415		-	-	-	-	-	
Grants-Higher Ed Institution	547420		-	-	-	-	-	
Grants to Native Amer Indians	547430		-	-	-	-	-	
Grants To Other Entities	547440		-	-	-	-	-	
Grants to Other Agencies	547450		-	-	-	-	-	
Purch/Resale	547500		-	-	-	-	-	
Commissions Paid to	547600		-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

Read "Instructions" carefully when completing this form

Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Debt Svc/Principle	547700		-	-	-	-	-	
Lease Principal Payment	547730		-	-	-	-	-	
Debt Svc/Interest	547800		-	-	-	-	-	
Misc Other Exp	547900	28,364	227,000	-	227,000	227,000	-	
Misc Other Exp-Interagency	547909		-	-	-	-	-	
Prior Year Exp	547999	248,260	-	-	-	-	-	
Land	548100		-	-	-	-	-	
Land-Improvements	548110		-	-	-	-	-	
Furn/Fixtures	548200		81,000	-	81,000	81,000	-	
IT Equip	548300	18,212	117,000	-	117,000	117,000	-	
Other Equip	548400		-	-	-	-	-	
Animals	548600		-	-	-	-	-	
Lbry. Museum Acq	548700		-	-	-	-	-	
Auto/Aircraft	548800	82,854	-	-	-	-	-	
Bldgs/Structure	548900		-	-	-	-	-	
O/S M & F	549600	13,024	36,900	-	36,900	36,900	-	
O/S M & L	549700	14,376	38,100	-	38,100	38,100	-	
O/S Board M/F	549800		-	-	-	-	-	
O/S Board M/L	549900			-	-	-	-	
Total Other		**1,630,293**	**1,877,000**	**-**	**2,102,100**	**2,102,100**	**225,100**	
Other Financing Uses								

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Policy Program (IPP) — P795

Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Other Financing Uses-Int	555100		-	-	-	-		
Other Financing Uses-Int	555106		-	-	-	-		
Other Financing Uses-Com	555200		-	-	-	-	-	
Program Total		**15,867,385**	**16,584,100**	**-**	**19,553,500**	**19,553,500**	**2,969,400**	

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL			FY26 OPERATING BUDGET			FY27 APPROPRIATION REQUEST					Request vs Opbud
	GF	Other Transfer	TOTAL	GF	Other Transfer	TOTAL	GF	Other Transfer	FF	Other Revenue	TOTAL	
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement												
535100 Medical Services												
			-			-					-	-
535200 Professional Services			-			-					-	-
Health Policy -training for compliance review and enforcement procedures		150.4	150.4		160.0	160.0		160.0			160.0	-
Mental Health Parity-MHPAEA to regulate mental health parity insurance products			-			-					-	-
Mental Health Parity-MHPAEA to conduct compliance audits of health care insurers and enforce coverage of diabetes medication and diabetes durable medical equipment.		130.5	130.5		314.6	314.6		314.6			314.6	-
Medical Malpractice rate filings and review of Worker's Compensation filings fr forms, rates and rules		150.3	150.3		125.0	125.0		125.0			125.0	-
Community outreach, education			-								-	-
Insurance Regulator-Large Group-RIA		60.0	60.0		80.7	80.7		80.7			80.7	-
Actuarial Consulting and Rate Review for non-QHP products. Increased costs in consulting services, staff training, staff rate review oversight.		567.6	567.6		719.3	719.3		719.3			719.3	-
Vaccine Purchasing Act						-		100.0			100.0	100.0
Financial Analyses Services/Examinations Recurring Funds		376.2	376.2		-	-		500.0			500.0	500.0
Technical Assistance			-		-	-		-			-	-
TMT-Moving Services			-		-	-		-		-	-	-
Health Care Affordabiity-NM Health Insurance Exchange			-		-	-		-		-	-	-
Rule Promulgation and Enforcement Proceedings		160.0	160.0		210.0	210.0		210.0			210.0	-
Conduct hearings on behalf of (OSI), review public comments, draft recommendations to OSI, perform legal research, provide legal opinions, and consult		277.7	277.7		200.5	200.5		200.5			200.5	-
Annual Financial Audit/Deloitte Consulting		11.3	11.3			-					-	-
											-	-

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	FY25 ACTUAL Other Transfer	FY25 ACTUAL TOTAL	FY26 OPERATING BUDGET GF	FY26 OPERATING BUDGET Other Transfer	FY26 OPERATING BUDGET TOTAL	FY27 APPROPRIATION REQUEST GF	FY27 APPROPRIATION REQUEST Other Transfer	FY27 APPROPRIATION REQUEST FF	FY27 APPROPRIATION REQUEST Other Revenue	FY27 APPROPRIATION REQUEST TOTAL	Request vs Opbud
535300 Other Contractual Services			-		-	-		-		-	-	-
Reorganization and strategy			-		-	-		-		-	-	-
Shredding Services Workquest			-		-	-		-		-	-	-
PERA Security-cyber attack			-			-					-	-
Pharmacy Benefits & Drug Compliance		0.6	0.6		250.0	250.0		250.0			250.0	-
Court reporting		1.6	1.6									
Temp Services		74.3	74.3		60.0	60.0		60.0			60.0	-
Furniture assembly		0.8	0.8									
Center for Study of Services			-								-	-
Temp Services		61.0	61.0		60.0	60.0		60.0			60.0	-
Account Code 535309			-			-					-	-
Interagency contracts-Vendor Unknown			-			-				-	-	-
			-			-					-	-
535400 Audit Services			-			-					-	-
Annual Financial Audit-Jaramillo Accounting		102.1	102.1		107.4	107.4		107.4		-	107.4	-
Auditing of Continuing Ed Fund per Statute			-			-					-	-
535500 Attorney Services			-		-	-		-			-	-
Legal Services to represent OSI		789.3	789.3		496.5	496.5		501.7			501.7	5.2
Contract Counsel		118.3	118.3		122.4	122.4		122.4			122.4	-
Legal Services- Rule Making		16.7	16.7		120.0	120.0		120.0			120.0	-
Legal Services for Personnel and Employment Law		10.3	10.3		30.0	30.0		30.0			30.0	-
			-		-	-		-		-	-	-
535600 IT Services			-		-	-		-		-	-	-
IT Software maintenance & support- CYBER recurring funds		363.2	363.2		-	-		250.0		-	250.0	250.0
IT Services-MOU		4.9	4.9			-				-	-	-
											-	-
TOTAL	**-**	**3,427.1**	**3,427.1**	**-**	**3,056.4**	**3,056.4**	**-**	**3,911.6**	**-**	**-**	**3,911.6**	**855.2**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance Agency Code 44000

Program P795

FUND 11690 NM HIX MOU 4620000000

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

Read "Instructions" carefully when completing this form

New Positions 0

POSITIONS 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100			-		-	-	
Term	520200			-		-	-	
Perm/Full	520300		114,000	-		-	(114,000)	Realigned to contracts to align with the approved MOU.
Perm/Part	520400			-		-	-	
Temporary	520500			-		-	-	
Pd Sick Leave	520600			-		-	-	
Overtime	520700			-		-	-	
Annl/Comp Pd	520800			-		-	-	
Shift Diff	520900					-	-	
Group Ins	521100		-			-	-	
Retirement	521200		-			-	-	
FICA	521300		-			-	-	
Workers' Comp	521400		-			-	-	
GSD Workers' Comp	521410		-			-	-	
Unempl Lblty	521500		-			-	-	
Empl Lblty	521600		-			-	-	
Retiree Health Care	521700		-			-	-	
Other Emp Bnft	521900		-	-		-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		-	**114,000**	-	-	-	**(114,000)**	
Contractual Services								
Med Services	535100		-			-	-	
Prof Services	535200	338,477	286,000	400,000		400,000	114,000	Includes: SBC review and comparison needed for QHP review; an annual programmatic audit of the QHP reivew performed by Examinations Resources-CMS requirement; rate review for QHPs. QHP and non-QHP related formulary review
Prof Services - Interagency	535209		-	-		-	-	$114K realigned from salaries to contracts to align with the approved MOU.
Other Contractual	535300	-	-	-		-	-	
Other Services - Interagency	535309		-	-		-	-	
Other Services - Comp U	535310		-	-		-	-	
Audit	535400		-	-		-	-	
Auditing Services - Interagency	535409		-	-		-	-	
Attorney Fees	535500		-	-		-	-	
IT Services	535600		-	-		-	-	
IT Services- Interagency	535609		-	-		-	-	
Capital Professional Contracts	535800		-	-		-	-	
Insurance Contract Premiums	535900		-	-		-	-	

Check_____if this form is a revision Revision No._____Revision Date_____ PAGE_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

New Positions 0

Read "Instructions" carefully when completing this form **POSITIONS** 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
General Administrative Insurance	536000		-	-		-	-	
		-	-	-	-	-	-	
Total Contracts		**338,477**	**286,000**	**400,000**	**-**	**400,000**	**114,000**	
Other Costs			-			-		
Instate M & F	542100		-			-	-	
Instate M & L	542200		-			-	-	
Brd/Comm Exp	542300		-			-	-	
EE Non Routine Part. Per Diem	542400		-			-	-	
Trans Fuel/Oil	542500		-			-	-	
Trans Parts	542600		-			-	-	
Trans Ins	542700		-			-	-	
Trans Pool	542800		-			-	-	
Trans Other	542900		-			-	-	
DGF Habitat/Land	543000		-			-	-	
DGF Habitat/Land - Interagency	543009		-			-	-	
Grounds/Rdways	543100		-			-	-	
Furn/Fix/Equip	543200		-			-	-	
Bldgs/Structure	543300		-			-	-	
Property Ins	543400		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-			-	-	
Lndry/Dry Clng	543600		-			-	-	
Manit Srvs	543700		-			-	-	
IT Maintenance	543820		-			-	-	
IT Hardware/Software Agreements	543830		-			-	-	
Other Maint	543900		-			-	-	
Suppl-Inv Exempt IT	544000		-			-	-	
Office Supplies	544100		-			-	-	
Med/Lab/Prsnl	544200		-			-	-	
Drugs	544300		-			-	-	
Field Supplies	544400		-			-	-	
Food	544500		-			-	-	
Kitchen Supplies	544600		-			-	-	
Clothing/Unif	544700		-			-	-	
Educ/Rec Spls	544800		-			-	-	
Invent Exempt	544900		-			-	-	
Rep/Recording	545600		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

Read "Instructions" carefully when completing this form

New Positions 0

POSITIONS 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Rep/Recording- Interagency	545609		-			-	-	
DOIT ISD Services	545700		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-			-	-	
DOIT Radio Comm	545810		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900		-			-	-	
Building Use Fee GSD	546000		-			-	-	
Postage/Msgr	546100		-			-	-	
Postage/Msgr- Interagency	546109		-			-	-	
Bond Assurity for Employees	546200		-			-	-	
Utilities - Sewer	546310		-			-	-	
Utilities - Elect	546320		-			-	-	
Utilities - Water	546330		-			-	-	
Utilities - Ngas	546340		-			-	-	
Utilities - Propn	546350		-			-	-	
Rent/Bldg/Land	546400		-			-	-	
Rent/Bldg/Land- Interagency	546409		-			-	-	
Rent of Equip	546500		-			-	-	
Telecomm	546600		-			-	-	
DOIT Telecomm	546610		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700		-			-	-	
Subs and Dues- Interagency	546709		-			-	-	
Empl Trng/Educ	546800		-			-	-	
Empl Trng/Educ- Interagency	546809		-			-	-	
Board Member Training	546810		-			-	-	
Advertising	546900		-			-	-	
Legal Settlements	547000		-			-	-	
Other Investment Exp	547103		-				-	
Grants/Individual	547200		-			-	-	
Care/Support	547300		-			-	-	
Care/Support- Interagency	547309		-			-	-	
Claims and Benefits Expenses	547350		-				-	
Insurance Premiums-non payroll	547360		-			-	-	
Grants-to Local Governments	547400		-			-	-	
Grants-to Public Schools-Univ	547410		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

New Positions 0

Read "Instructions" carefully when completing this form **POSITIONS** 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Grants to Local Govt - Nonoper	547415		-			-	-	
Grants-Higher Ed Institution	547420		-			-	-	
Grants to Native Amer Indians	547430		-			-	-	
Grants To Other Entities	547440		-			-	-	
Grants to Other Agencies	547450		-			-	-	
Purch/Resale	547500		-			-	-	
Commissions Paid to	547600		-			-	-	
Debt Svc/Principle	547700		-			-	-	
Lease Principal Payment	547730		-			-	-	
Debt Svc/Interest	547800		-			-	-	
Misc Other Exp	547900		-			-	-	
Misc Other Exp-Interagency	547909		-			-	-	
Prior Year Exp	547999		-			-	-	
Land	548100		-			-	-	
Land-Improvements	548110		-			-	-	
Furn/Fixtures	548200		-			-	-	
IT Equip	548300		-			-	-	
Other Equip	548400		-			-	-	
Animals	548600		-			-	-	
Lbry. Museum Acq	548700		-			-	-	
Auto/Aircraft	548800		-			-	-	
Bldgs/Structure	548900		-			-	-	
O/S M & F	549600		-			-	-	
O/S M & L	549700		-			-	-	
O/S Board M/F	549800		-			-	-	
O/S Board M/L	549900		-			-	-	
Total Other		-	-	-	-	-	-	
Other Financing Uses								
Other Financing Uses-Int	555100					-	-	
Other Financing Uses-Int	555106					-	-	
Other Financing Uses-Com	555200		-			-	-	
Program Total		**338,477**	**400,000**	**400,000**	**-**	**400,000**	**-**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program-MOU

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY26 OPERATING BUDGET GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY27 APPROPRIATION REQUEST GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.																		
535100 Medical Services						-						-						-
535200 Professional Services						-						-						-
QHP and non-QHP related formulary review				89.5		89.5				40.0		40.0				40.0		40.0
Actuarial Services QHP-NovaRest				219.7		219.7				181.0		181.0				295.0		295.0
Life & Health Reviews-Vendor Unknown						-				30.0		30.0				30.0		30.0
This is an annual programmatic audit of the QHP reivew performed by Examinations Resources. This is a CMS requirement.				29.3		29.3				35.0		35.0				35.0		35.0
						-												
535300 Other Contractual Services						-				-		-				-		-
Provide detailed services & tools for data reviews validation of System Electronic Rate & Form Filing (SERFF) data, consumers to receive accurate data for benefits Coverage (SBC). Plan & Benefits template organized for Be-Well and Medicaid programs.						-												
						-												
Account Code 535309						-						-						-
						-						-						-
						-						-						-
535400 Audit Services						-						-						-
						-						-						-
						-												
535500 Attorney Services						-						-						-
						-						-						-
535600 IT Services						-						-						-
						-						-						-
						-				-		-						-
TOTAL	-	-	-	**338.5**	-	**338.5**	-	-	-	**286.0**	-	**286.0**	-	-	-	**400.0**	-	**400.0**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

☑ Check Box if this form is a revision Revision no: _____ Revision Date: _____ Page _____

Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11690 GRANT 4300000000

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PAGE _____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	POSITIONS OSF	POSITIONS ISF/IAT	POSITIONS FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
onal Services and Employee Benefits									
Exempt Perm	520100		-				-	-	
Term	520200		-				-	-	
Perm/Full	520300		-				-	-	
Perm/Part	520400		-				-	-	
Temporary	520500		-				-	-	
Pd Sick Leave	520600		-				-	-	
Overtime	520700		-				-	-	
Annl/Comp Pd	520800		-				-	-	
Shift Diff	520900		-				-	-	
Group Ins	521100		-				-	-	
Retirement	521200		-				-	-	
FICA	521300		-				-	-	
Workers' Comp	521400		-				-	-	
GSD Workers' Comp	521410		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700		-				-	-	
Other Emp Bnft	521900		-				-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	
Total PS&EB		-	-	-	-	-	-	-	
tractual Services								-	
Med Services	535100		-				-	-	
Prof Services	535200		610,000			610,000	610,000	-	
Prof Services - Interagency	535209		-				-	-	
Other Contractual	535300		-				-	-	
Other Services - Interagency	535309		-				-	-	
Other Services - Comp U	535310		-				-	-	
Audit	535400		-				-	-	
Auditing Services - Interagency	535409		-				-	-	
Attorney Fees	535500		-				-	-	
IT Services	535600		-				-	-	
IT Services- Interagency	535609		-				-	-	

Check_____if this form is a revision — Revision No._____Revision Date_____ — PAGE_____

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	POSITIONS OSF	POSITIONS ISF/IAT	POSITIONS FF	POSITIONS Total FY27 Budget Request	POSITIONS FY27 Request vs FY26 Budget	DETAILED Justification/Description
Capital Professional Contracts	535800		-				-	-	
Insurance Contract Premiums	535900		-				-	-	
General Administrative Insurance	536000						-	-	
		-	-	-	-	-	-	-	
Total Contracts		**-**	**610,000**	**-**	**-**	**610,000**	**610,000**	**-**	
er Costs			-				-		
Instate M & F	542100		-				-	-	
Instate M & L	542200		-				-	-	
Brd/Comm Exp	542300		-				-	-	
EE Non Routine Part. Per Diem	542400		-				-	-	
Trans Fuel/Oil	542500		-				-	-	
Trans Parts	542600		-				-	-	
Trans Ins	542700		-				-	-	
Trans Pool	542800		-				-	-	
Trans Other	542900		-				-	-	
DGF Habitat/Land	543000		-				-	-	
DGF Habitat/Land - Interagency	543009		-				-	-	
Grounds/Rdways	543100		-				-	-	
Furn/Fix/Equip	543200		-				-	-	
Bldgs/Structure	543300		-				-	-	
Property Ins	543400		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-				-	-	
Lndry/Dry Clng	543600		-				-	-	
Manit Srvs	543700		-				-	-	
IT Maintenance	543820		-				-	-	
IT Hardware/Software Agreements	543830		-				-	-	
Other Maint	543900		-				-	-	
Suppl-Inv Exempt IT	544000		-				-	-	
Office Supplies	544100		-				-	-	
Med/Lab/Prsnl	544200		-				-	-	
Drugs	544300		-				-	-	
Field Supplies	544400		-				-	-	
Food	544500		-				-	-	
Kitchen Supplies	544600		-				-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

POSITIONS

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Clothing/Unif	544700		-				-	-	
Educ/Rec Spls	544800		-				-	-	
Invent Exempt	544900		-				-	-	
Rep/Recording	545600		-				-	-	
Rep/Recording- Interagency	545609		-				-	-	
DOIT ISD Services	545700		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-				-	-	
DOIT Radio Comm	545810		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900		-				-	-	
Building Use Fee GSD	546000		-				-	-	
Postage/Msgr	546100		-				-	-	
Postage/Msgr- Interagency	546109		-				-	-	
Bond Assurity for Employees	546200		-				-	-	
Utilities - Sewer	546310		-				-	-	
Utilities - Elect	546320		-				-	-	
Utilities - Water	546330		-				-	-	
Utilities - Ngas	546340		-				-	-	
Utilities - Propn	546350		-				-	-	
Rent/Bldg/Land	546400		-				-	-	
Rent/Bldg/Land- Interagency	546409		-				-	-	
Rent of Equip	546500		-				-	-	
Telecomm	546600		-				-	-	
DOIT Telecomm	546610		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700		-				-	-	
Subs and Dues- Interagency	546709		-				-	-	
Empl Trng/Educ	546800		-				-	-	
Empl Trng/Educ- Interagency	546809		-				-	-	
Board Member Training	546810		-				-	-	
Advertising	546900		-				-	-	
Legal Settlements	547000		-				-	-	
Other Investment Exp	547103		-				-	-	
Grants/Individual	547200		-				-	-	
Care/Support	547300		-				-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

POSITIONS

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Care/Support- Interagency	547309		-				-	-	
Claims and Benefits Expenses	547350		-				-	-	
Insurance Premiums-non payroll	547360		-				-	-	
Grants-to Local Governments	547400		-				-	-	
Grants-to Public Schools-Univ	547410		-				-	-	
Grants to Local Govt - Nonoper	547415		-				-	-	
Grants-Higher Ed Institution	547420		-				-	-	
Grants to Native Amer Indians	547430		-				-	-	
Grants To Other Entities	547440		-				-	-	
Grants to Other Agencies	547450		-				-	-	
Purch/Resale	547500		-				-	-	
Commissions Paid to	547600		-				-	-	
Debt Svc/Principle	547700		-				-	-	
Lease Principal Payment	547730		-				-	-	
Debt Svc/Interest	547800		-				-	-	
Misc Other Exp	547900		-				-	-	
Misc Other Exp-Interagency	547909		-				-	-	
Prior Year Exp	547999		-				-	-	
Land	548100		-				-	-	
Land-Improvements	548110		-				-	-	
Furn/Fixtures	548200		-				-	-	
IT Equip	548300		-				-	-	
Other Equip	548400		-				-	-	
Animals	548600		-				-	-	
Lbry. Museum Acq	548700		-				-	-	
Auto/Aircraft	548800		-				-	-	
Bldgs/Structure	548900		-				-	-	
O/S M & F	549600		4,300			4,300	4,300	-	
O/S M & L	549700		-				-	-	
O/S Board M/F	549800		-				-	-	
O/S Board M/L	549900		-				-	-	
Total Other		-	**4,300**	-	-	**4,300**	**4,300**	-	
:r Financing Uses									
Other Financing Uses-Int	555100						-	-	
Other Financing Uses-Int	555106						-	-	
Other Financing Uses-Com	555200						-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	POSITIONS OSF	POSITIONS ISF/IAT	POSITIONS FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
ram Total		-	**614,300**	-	-	**614,300**	**614,300**	-	

es: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program-Federal Grant (Expanding Access to Women's Health in NM) — Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	FY25 ACTUAL FF	FY25 ACTUAL TOTAL	FY26 OPERATING BUDGET GF	FY26 OPERATING BUDGET FF	FY26 OPERATING BUDGET TOTAL	FY27 APPROPRIATION REQUEST GF	FY27 APPROPRIATION REQUEST FF	FY27 APPROPRIATION REQUEST Other Revenue	FY27 APPROPRIATION REQUEST TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be										
535100 Medical Services			-			-				-
535200 Professional Services			-			-				-
OSI expert services in implementing a mental health compliance review program			-		110.0	110.0		110.0		110.0
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.			-		250.0	250.0		250.0		250.0
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM			-		250.0	250.0		250.0		250.0
535300 Other Contractual Services			-			-				-
			-							
Account Code 535309			-			-				-
			-			-				-
535400 Audit Services			-			-				-
			-			-				-
			-							
535500 Attorney Services			-			-				-
			-			-				-
535600 IT Services			-			-				-
TOTAL	-	-	-	-	**610.0**	**610.0**	-	**610.0**	-	**610.0**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11860 TITLE BUREAU

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STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE
Alice Kane

DEPUTY SUPERINTENDENT
Tim Vigil

September 1, 2025

The Office of Superintendent of Insurance (OSI) FY27 Appropriation Request includes a BASE increase in Personal Services and Employee Benefits of $825 thousand ($500 thousand for Insurance Operations, $225 thousand for Fraud Prevention Program, and $100 thousand for Title Program) to request recurring funding to replace the special appropriation for salary adjustment increases to improve staff retention. $1.3 million was appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024. The special appropriation was approved to carry the balance through FY26 and continue to utilize as appropriated. OSI will fully spend the special appropriation by 6.30.26. The recurring funding would be from OSI licensing fees revenue collected by the agency, just as the special appropriation was funded.

OSI has been successful in utilizing the special appropriation. In FY24 and FY25 OSI processed 72 compensation actions to include forty- three (43) in-pay band salary increase adjustments, 20 reclasses/promotions, and 4 multiple components of pay (MCOPs) for current staff, which appropriately compensated them based on their education and experience. In addtion OSI filled multiple professional level positions. which include our Chief Financial Examiner, Chief Actuary, Chief Economist and Pharmacist.

It has been a challege of OSI to recruit and hire professional level technical positions with insurance industry experience due to the lack of industry presence in New Mexico.

We respectfully request your consideration for these reucrring funds to Personal Services and Benefits.

Insurance Operations (P795)	Total Salaries	9,551,611
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	3,622,390
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	196,998
	Annual/Comp/Sick leave	33,947
	Total Insurance Operations Salary & Benefits Costs	**13,404,947**
	7% Vacancy Factor	**994,647**
	Total Insurance Operations Salary & Benefits Costs w/7% vacancy factor	**12,410,300**
	FY26 Budget	**11,910,300**
	Total Insurance Operations Salary & Benefits Costs	**12,410,300**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(500,000)**

Fraud & Auto-Theft Prevention Division (P796)	
Total Salaries	1,598,856
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	694,755
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	32,312
Annual/Comp/Sick leave/ Overtime	137,877
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY26 Budget	**2,238,800**
Total Insurance Operations Salary & Benefits Costs	**2,463,800**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(225,000)**

Title Program (P795)	
Total Salaries	488,183
Total Benefits (PERA, FICA, Ret Hlth, Insurance)	160,378
Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	8,339
Annual/Comp/Sick leave/ Overtime	14,500
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY26 Budget	**571,400**
Total Insurance Operations Salary & Benefits Costs	**671,400**
FY27 Recurring funds needed for salary increases covered by Special Appr	**(100,000)**

Total FY27 Recurring funds for Salary Increases	
Insurance Operations	**(500,000)**
Fraud & Auto-Theft Prevention Program	**(225,000)**
Title Program	**(100,000)**
Total FY27 Recurring funds Need	**(825,000)**

SANTA FE LOCATION (MAIN OFFICE)
(OVERNIGHT/SECOND DAY MAIL ONLY)
1120 Paseo De Peralta, 4th Floor
Santa Fe, New Mexico 87501

(USPS MAIL ONLY)
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Santa Fe, New Mexico 87504

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www.osi.state.nm.us

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits										
Exempt Perm	520100	6,720	-		-			-	-	
Term	520200		-		-			-	-	
Perm/Full	520300	295,166	421,230		521,200			521,200	99,970	**$100K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Perm/Part	520400		-		-			-	-	
Temporary	520500		-		-			-	-	
Pd Sick Leave	520600	933.42	2,000		2,000			2,000	-	
Overtime	520700	1249.46	1,100		1,100			1,100	-	
Annl/Comp Pd	520800		1,400		1,400			1,400	-	
Shift Diff	520900		-		-			-	-	
Group Ins	521100	27,573	43,135		56,600			56,600	13,465	**Request includes $13.5 for Permanent implementation costs for 2025 SB 376 related to employee health premiums**
Retirement	521200	57,221	62,732		62,700			62,700	(32)	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
FICA	521300	21,803	24,943		24,900			24,900	(43)	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
Workers' Comp	521400	34	37		100			100	63	
GSD Workers' Comp	521410	400	326		400			400	74	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	67	116		100			100	(16)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	8,192	7,860		21,000			21,000	13,140	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	5,948	6,521		6,700			6,700	179	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
Other Emp Bnft	521900		-		-			-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	-	
Total PS&EB		**425,307**	**571,400**	**-**	**698,200**	**-**	**-**	**698,200**	**126,800**	
Contractual Services										
Med Services	535100		-		-			-	-	
Prof Services	535200	217,122	305,000		305,000			305,000	-	ASR/USR Aggregation; Forensic; Accounting & Escrow Compliance; Consulting Services-Profit Provision R.
Prof Services - Interagency	535209		-		-			-	-	
Other Contractual	535300	1,419	-		-			-	-	
Other Services - Interagency	535309		-		-			-	-	
Other Services - Comp U	535310		-		-			-	-	
Audit	535400		-		-			-	-	
Auditing Services - Interagency	535409		-		-			-	-	
Attorney Fees	535500		233,600		233,600			233,600	-	
IT Services	535600		-		-			-	-	
IT Services- Interagency	535609		-		-			-	-	
Capital Professional Contracts	535800		-		-			-	-	
Insurance Contract Premiums	535900		-		-			-	-	
General Administrative Insurance	536000		-		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
		-	-	-	-	-	-	-	-	
Total Contracts		**218,541**	**538,600**	**-**	**538,600**	**-**	**-**	**538,600**	**-**	
									-	
Other Costs								-	-	
Instate M & F	542100	770	2,500		2,500			2,500	-	
Instate M & L	542200	4,484	20,600		20,600			20,600	-	Projecting increase travel due to being fully staffed. FY23 actuals reflect not having a full team.
Brd/Comm Exp	542300		-		-			-	-	
EE Non Routine Part. Per Diem	542400		-		-			-	-	
Trans Fuel/Oil	542500	284	6,600		6,600			6,600	-	
Trans Parts	542600	4	1,000		1,000			1,000	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Trans Ins	542700	100	60		100			100	40	
Trans Pool	542800		-		-			-	-	
Trans Other	542900		-		-			-	-	
DGF Habitat/Land	543000		-		-			-	-	
DGF Habitat/Land - Interagency	543009		-		-			-	-	
Grounds/Rdways	543100		-		-			-	-	
Furn/Fix/Equip	543200		-		-			-	-	
Bldgs/Structure	543300		-		-			-	-	
Property Ins	543400		-		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-		-			-	-	
Lndry/Dry Clng	543600		-		-			-	-	
Manit Srvs	543700		-		-			-	-	
IT Maintenance	543820		-		-			-	-	
IT Hardware/Software Agreements	543830		-		-			-	-	
Other Maint	543900		-		-			-	-	
Suppl-Inv Exempt IT	544000	15,709	5,900		5,900			5,900	-	
Office Supplies	544100	627	1,800		1,800			1,800	-	
Med/Lab/Prsnl	544200		-		-			-	-	
Drugs	544300		-		-			-	-	
Field Supplies	544400		-		-			-	-	
Food	544500		-		-			-	-	
Kitchen Supplies	544600		-		-			-	-	
Clothing/Unif	544700		-		-			-	-	
Educ/Rec Spls	544800		-		-			-	-	
Invent Exempt	544900	3,678	-		-			-	-	
Rep/Recording	545600	-	7,000		7,000			7,000	-	
Rep/Recording- Interagency	545609		-		-			-	-	
DOIT ISD Services	545700	505	2,835		5,500			5,500	2,665	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	1,400	1,440		1,800			1,800	360	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Radio Comm Services	545800		-		-			-	-	
DOIT Radio Comm	545810		-		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	89	1,912		1,900			1,900	(12)	
Building Use Fee GSD	546000		-		-			-	-	
Postage/Msgr	546100	-	500		500			500	-	
Postage/Msgr- Interagency	546109		-		-			-	-	
Bond Assurity for Employees	546200		-		-			-	-	
Utilities - Sewer	546310		-		-			-	-	
Utilities - Elect	546320		-		-			-	-	
Utilities - Water	546330		-		-			-	-	
Utilities - Ngas	546340		-		-			-	-	
Utilities - Propn	546350		-		-			-	-	
Rent/Bldg/Land	546400		-		-			-	-	
Rent/Bldg/Land- Interagency	546409		-		-			-	-	
Rent of Equip	546500	2,775	4,800		4,800			4,800	-	Leased Copier (Room 409)
Telecomm	546600		-		-			-	-	
DOIT Telecomm	546610	2,669	8,753		11,600			11,600	2,847	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	-	1,100		1,100			1,100	-	
Subs and Dues- Interagency	546709		-		-			-	-	
Empl Trng/Educ	546800	-	6,000		6,000			6,000	-	
Empl Trng/Educ- Interagency	546809		-		-			-	-	
Board Member Training	546810		-		-			-	-	
Advertising	546900	14,704	5,000		5,000			5,000	-	Expected increase in advertising
Legal Settlements	547000	-	2,500		2,500			2,500	-	
Other Investment Exp	547103		-		-			-	-	
Grants/Individual	547200		-		-			-	-	
Care/Support	547300		-		-			-	-	
Care/Support- Interagency	547309		-		-			-	-	
Claims and Benefits Expenses	547350		-		-				-	
Insurance Premiums-non payroll	547360		-		-			-	-	
Grants-to Local Governments	547400		-		-			-	-	
Grants-to Public Schools-Univ	547410		-		-			-	-	
Grants to Local Govt - Nonoper	547415		-		-			-	-	
Grants-Higher Ed Institution	547420		-		-			-	-	
Grants to Native Amer Indians	547430		-		-			-	-	
Grants To Other Entities	547440		-		-			-	-	
Grants to Other Agencies	547450		-		-			-	-	
Purch/Resale	547500		-		-			-	-	
Commissions Paid to	547600		-		-			-	-	
Debt Svc/Principle	547700		-		-			-	-	
Lease Principal Payment	547730	-	-		-			-	-	
Debt Svc/Interest	547800		-		-			-	-	
Misc Other Exp	547900	35	100		100			100	-	
Misc Other Exp-Interagency	547909		-		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Prior Year Exp	547999	1,800	-		-			-	-	
Land	548100		-		-			-	-	
Land-Improvements	548110		-		-			-	-	
Furn/Fixtures	548200		-		-			-	-	
IT Equip	548300		-		-			-	-	
Other Equip	548400		-		-			-	-	
Animals	548600		-		-			-	-	
Lbry. Museum Acq	548700		-		-			-	-	
Auto/Aircraft	548800		-		90,000			90,000	90,000	2 Dodge Durango SUV's Vehicles for travel to onsite plant inspections/escrow audits throughout the state. Estimated 100 inspections per year.
Bldgs/Structure	548900	-	-		-			-	-	
O/S M & F	549600	-	3,000		3,000			3,000	-	NAIC Conference
O/S M & L	549700	901	3,000		3,000			3,000	-	NAIC Conference
O/S Board M/F	549800		-		-			-	-	
O/S Board M/L	549900							-	-	
Total Other		**50,534**	**86,400**	**-**	**182,300**	**-**	**-**	**182,300**	**95,900**	
Other Financing Uses					-					
Other Financing Uses-Int	555100	-	-		-			-	-	
Other Financing Uses-Int	555106	205,600	205,600		205,600			205,600	-	Agency administrative costs for Insurance Operations
Other Financing Uses-Com	555200		-					-	-	
Program Total		**899,982**	**1,402,000**	**-**	**1,624,700**	**-**	**-**	**1,624,700**	**222,700**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Title — P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	TOTAL	FY26 OPERATING BUDGET GF	Other Revenue	Fund Balance	TOTAL	FY27 APPROPRIATION REQU GF	Other Transfer	Other Revenue	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through											
535100 Medical Services			-				-				-
535200 Professional Services			-				-				-
ASR/USR Aggregation-Moss Adams		47.8	47.8		65.0		65.0		-	65.0	65.0
Forensic Audit			-		50.0		50.0			50.0	50.0
Accounting & Escrow Compliance-Moss Adams		45.1	45.1		60.0		60.0		-	60.0	60.0
Consulting Services-Profit Provision Risk-The Banner Firm, FTI Consulting		79.7	79.7		65.0		65.0		-	65.0	65.0
Biennial Rate Hearing Testimony & Legal Representation-Margaret Caffey		44.5	44.5		65.0		65.0		-	65.0	65.0
535300 Other Contractual Services			-		-		-		-	-	-
Court Reporting and transcription -Veritext		1.4	1.4								
Account Code 535309			-				-				-
			-				-				-
535400 Audit Services			-				-				-
535500 Attorney Services			-				-		-		-
Legal Services for complaints & penalties against the Title Bureau (Vendor unknown)			-		61.0		61.0		-	61.0	61.0
Legal Representation for Title (Victor Marshall case) Hays & Friedman			-		55.0		55.0			55.0	55.0
Legal Services to represent OSI			-		52.5		52.5			52.5	52.5
Legal Representation to represent Title-Fuqua Law			-		65.1		65.1			65.1	65.1
535600 IT Services			-		-		-			-	-
TOTAL	**-**	**218.5**	**218.5**	**-**	**538.6**	**-**	**538.6**	**-**	**-**	**538.6**	**538.6**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11830 CONTINUING EDUCATION

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

New Positions 0
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100		-		-	-	-	
Term	520200		-		-	-	-	
Perm/Full	520300				-	-	-	
Perm/Part	520400		-		-	-	-	
Temporary	520500		-		-	-	-	
Pd Sick Leave	520600		-		-	-	-	
Overtime	520700		-		-	-	-	
Annl/Comp Pd	520800		-		-	-	-	
Shift Diff	520900		-		-	-	-	
Group Ins	521100		-		-	-	-	
Retirement	521200		-		-	-	-	
FICA	521300		-		-	-	-	
Workers' Comp	521400		-		-	-	-	
GSD Workers' Comp	521410		-		-	-	-	
Unempl Lblty	521500		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	-	-			-	-	
Other Emp Bnft	521900		-		-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		-	-	-	-	-	-	
Contractual Services								
Med Services	535100		-		-	-	-	
Prof Services	535200		-		-	-	-	
Prof Services - Interagency	535209		-		-	-	-	
Other Contractual	535300		-		-	-	-	
Other Services - Interagency	535309		-		-	-	-	
Other Services - Comp U	535310		-		-	-	-	

Check_____if this form is a revision Revision No._____Revision Date_____ PAGE_____

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

New Positions 0
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Audit	535400		-		-	-	-	
Auditing Services - Interagency	535409		-		73,000	73,000	73,000	$73K for the Audit of Continuing Ed Fund per Statute
Attorney Fees	535500		-		-	-	-	
IT Services	535600		-		-	-	-	
IT Services- Interagency	535609		-		-	-	-	
Capital Professional Contracts	535800		-		-	-	-	
Insurance Contract Premiums	535900		-		-	-	-	
General Administrative Insurance	536000		-		-	-	-	
		-	-	-	-	-	-	
Total Contracts		-		-	**73,000**	**73,000**	**73,000**	
							-	
Other Costs						-	-	
Instate M & F	542100		-		-	-	-	
Instate M & L	542200		-		-	-	-	
Brd/Comm Exp	542300		-		-	-	-	
EE Non Routine Part. Per Diem	542400		-		-	-	-	
Trans Fuel/Oil	542500		-		-	-	-	
Trans Parts	542600		-		-	-	-	
Trans Ins	542700		-		-	-	-	
Trans Pool	542800		-		-	-	-	
Trans Other	542900		-		-	-	-	
DGF Habitat/Land	543000		-		-	-	-	
DGF Habitat/Land - Interagency	543009		-		-	-	-	
Grounds/Rdways	543100		-		-	-	-	
Furn/Fix/Equip	543200		-		-	-	-	
Bldgs/Structure	543300		-		-	-	-	
Property Ins	543400		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-		-	-	-	
Lndry/Dry Clng	543600		-		-	-	-	
Manit Srvs	543700		-		-	-	-	
IT Maintenance	543820		-		-	-	-	
IT Hardware/Software Agreements	543830		-		-	-	-	

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

New Positions 0
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Other Maint	543900		-		-	-	-	
Suppl-Inv Exempt IT	544000		-		-	-	-	
Office Supplies	544100		-		-	-	-	
Med/Lab/Prsnl	544200		-		-	-	-	
Drugs	544300		-		-	-	-	
Field Supplies	544400		-		-	-	-	
Food	544500		-		-	-	-	
Kitchen Supplies	544600		-		-	-	-	
Clothing/Unif	544700		-		-	-	-	
Educ/Rec Spls	544800		-		-	-	-	
Invent Exempt	544900		-		-	-	-	
Rep/Recording	545600		-		-	-	-	
Rep/Recording- Interagency	545609		-		-	-	-	
DOIT ISD Services	545700		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-		-	-	-	
DOIT Radio Comm	545810		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900		-		-	-	-	
Building Use Fee GSD	546000		-		-	-	-	
Postage/Msgr	546100		-		-	-	-	
Postage/Msgr- Interagency	546109		-		-	-	-	
Bond Assurity for Employees	546200		-		-	-	-	
Utilities - Sewer	546310		-		-	-	-	
Utilities - Elect	546320		-		-	-	-	
Utilities - Water	546330		-		-	-	-	
Utilities - Ngas	546340		-		-	-	-	
Utilities - Propn	546350		-		-	-	-	
Rent/Bldg/Land	546400		-		-	-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

Read "Instructions" carefully when completing this form

New Position: 0
POSITIONS 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Rent/Bldg/Land- Interagency	546409		-		-	-	-	
Rent of Equip	546500		-		-	-	-	
Telecomm	546600		-		-	-	-	
DOIT Telecomm	546610		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700		-		-	-	-	
Subs and Dues- Interagency	546709		-		-	-	-	
Empl Trng/Educ	546800		-		-	-	-	
Empl Trng/Educ- Interagency	546809		-		-	-	-	
Board Member Training	546810		-		-	-	-	
Advertising	546900	143	-		-	-	-	
Legal Settlements	547000		-		-	-	-	
Other Investment Exp	547103		-		-	-	-	
Grants/Individual	547200		-		-	-	-	
Care/Support	547300		-		-	-	-	
Care/Support- Interagency	547309		-		-	-	-	
Claims and Benefits Expenses	547350		-		-		-	
Insurance Premiums-non payroll	547360		-		-	-	-	
Grants-to Local Governments	547400		-		-	-	-	
Grants-to Public Schools-Univ	547410		-		-	-	-	
Grants to Local Govt - Nonoper	547415		-		-	-	-	
Grants-Higher Ed Institution	547420		-		-	-	-	
Grants to Native Amer Indians	547430		-		-	-	-	
Grants To Other Entities	547440		-		-	-	-	
Grants to Other Agencies	547450		-		-	-	-	
Purch/Resale	547500		-		-	-	-	
Commissions Paid to	547600		-		-	-	-	
Debt Svc/Principle	547700		-		-	-	-	
Lease Principal Payment	547730		-		-	-	-	
Debt Svc/Interest	547800		-		-	-	-	
Misc Other Exp	547900		1,000		1,000	1,000	-	-
Misc Other Exp-Interagency	547909		-		-	-	-	
Prior Year Exp	547999		-		-	-	-	
Land	548100		-		-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Continuing Education — Department Code *(optional)*: 7000000000 -Fund 11830

New Positions 0

Read "Instructions" carefully when completing this form — **POSITIONS** 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Land-Improvements	548110		-		-	-	-	
Furn/Fixtures	548200		-		-	-	-	
IT Equip	548300		-		-	-	-	
Other Equip	548400		-		-	-	-	
Animals	548600		-		-	-	-	
Lbry. Museum Acq	548700		-		-	-	-	
Auto/Aircraft	548800		-		-	-	-	
Bldgs/Structure	548900		-		-	-	-	
O/S M & F	549600		-		-	-	-	
O/S M & L	549700		-		-	-	-	
O/S Board M/F	549800		-		-	-	-	
O/S Board M/L	549900					-	-	
Total Other		**143**	**1,000**	**-**	**1,000**	**1,000**	**-**	
Other Financing Uses					-			
Other Financing Uses-Int	555100		-		-	-	-	
Other Financing Uses-Int	555106	-	-		-	-	-	
Other Financing Uses-Com	555200		-			-	-	
Program Total		**143**	**1,000**	**-**	**74,000**	**74,000**	**73,000**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program-Con't Ed

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY26 OPERATING BUDGET GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY27 APPROPRIATION REQUEST GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.																		
535100 Medical Services						-						-						-
535200 Professional Services						-						-						-
OSI expert services in implementing a mental health compliance review program						-						-						-
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.						-						-						-
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM						-						-						-
						-						-						-
535300 Other Contractual Services						-						-						-
						-												
Account Code 535309						-						-						-
Auditing of Continuing Ed Fund per Statute						-						-				73.0		73.0
						-						-						-
535400 Audit Services						-						-						-
						-						-						-
						-												
535500 Attorney Services						-						-						-
						-						-						-
535600 IT Services						-						-						-
						-						-						-
						-						-						-
																		-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**73.0**	-	**73.0**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P796

P796 FUND 11880 FRAUD BUREAU

Check here _____ if this form is a revision. Revision no. _____ Revision date _____

STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE
Alice Kane

DEPUTY SUPERINTENDENT
Tim Vigil

September 1, 2025

The Office of Superintendent of Insurance (OSI) FY27 Appropriation Request includes a BASE increase in Personal Services and Employee Benefits of $825 thousand ($500 thousand for Insurance Operations, $225 thousand for Fraud Prevention Program, and $100 thousand for Title Program) to request recurring funding to replace the special appropriation for salary adjustment increases to improve staff retention. $1.3 million was appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024. The special appropriation was approved to carry the balance through FY26 and continue to utilize as appropriated. OSI will fully spend the special appropriation by 6.30.26. The recurring funding would be from OSI licensing fees revenue collected by the agency, just as the special appropriation was funded.

OSI has been successful in utilizing the special appropriation. In FY24 and FY25 OSI processed 72 compensation actions to include forty- three (43) in-pay band salary increase adjustments, 20 reclasses/promotions, and 4 multiple components of pay (MCOPs) for current staff, which appropriately compensated them based on their education and experience. In addtion OSI filled multiple professional level positions. which include our Chief Financial Examiner, Chief Actuary, Chief Economist and Pharmacist.

It has been a challege of OSI to recruit and hire professional level technical positions with insurance industry experience due to the lack of industry presence in New Mexico.

We respectfully request your consideration for these reucrring funds to Personal Services and Benefits.

Insurance Operations (P795)	Total Salaries	9,551,611
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	3,622,390
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	196,998
	Annual/Comp/Sick leave	33,947
	Total Insurance Operations Salary & Benefits Costs	**13,404,947**
	7% Vacancy Factor	**994,647**
	Total Insurance Operations Salary & Benefits Costs w/7% vacancy factor	**12,410,300**
	FY26 Budget	**11,910,300**
	Total Insurance Operations Salary & Benefits Costs	**12,410,300**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(500,000)**

Fraud & Auto-Theft Prevention Division (P796)		
	Total Salaries	1,598,856
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	694,755
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	32,312
	Annual/Comp/Sick leave/ Overtime	137,877
	Total Insurance Operations Salary & Benefits Costs	**2,463,800**
	FY26 Budget	**2,238,800**
	Total Insurance Operations Salary & Benefits Costs	**2,463,800**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(225,000)**

Title Program (P795)		
	Total Salaries	488,183
	Total Benefits (PERA, FICA, Ret Hlth, Insurance)	160,378
	Total Fixed Costs (Empl Lblty, Unempl Libt, Workers Comp)	8,339
	Annual/Comp/Sick leave/ Overtime	14,500
	Total Insurance Operations Salary & Benefits Costs	**671,400**
	FY26 Budget	**571,400**
	Total Insurance Operations Salary & Benefits Costs	**671,400**
	FY27 Recurring funds needed for salary increases covered by Special Appr	**(100,000)**

Total FY27 Recurring funds for Salary Increases	
Insurance Operations	**(500,000)**
Fraud & Auto-Theft Prevention Program	**(225,000)**
Title Program	**(100,000)**
Total FY27 Recurring funds Need	**(825,000)**

SANTA FE LOCATION (MAIN OFFICE)
(OVERNIGHT/SECOND DAY MAIL ONLY)
1120 Paseo De Peralta, 4th Floor
Santa Fe, New Mexico 87501

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www.osi.state.nm.us

Insurance Fraud and Auto Theft Program

BU **PCode**
44000 P796

State of New Mexico
P-1 Program Overview

Program Description:

Established by the Legislature in 2018, the New Mexico Insurance Fraud and Law Enforcement Division (IFLED Division) oversees the New Mexico Auto Theft Prevention Authority (NMATPA). Intended to provide grant funding to law enforcement and other stakeholders, to develop coordinated policy recommendations, analyze organized auto theft data, and implement strategies to reduce and prevent auto theft statewide, the NMATPA proudly serves all its New Mexico constituents. The Division continues to adapt and improve processes to ensure efficient resource allocation and services while simultaneously processing and evaluating hundreds of new criminal referrals and numerous law enforcement requests for expert assistance.

The primary mission of the Division and the NMATPA is to reduce the overall incidence of insurance fraud, arson and auto theft related offenses by providing law enforcement expertise and professional prosecutorial services statewide. The Division works to limit the opportunity and occurrence of insurance fraud or other white-collar crimes through a variety of anti-fraud programs; numerous community outreach programs, training for the public, private and governmental sectors throughout the State of New Mexico, and maximizing its investigation and prosecution resources.

Major Issues and Accomplishments:

Under its current organization, the Division has demonstrated an unwavering commitment to the citizens of New Mexico. The team's commitment to excellence and its achievements, defined by our statutory mission, includes but is not limited to the following:

- July 2024: Multiple staff members awarded the Certified Insurance Fraud Investigators (CIFI) certificate after passing the exam in July
- August 2024: First State Agency to have an Exhibitor booth at the International Association of Special Investigation Units (IASIU) Annual Conference in Nashville, TN, leading to recognition in an article in the Coalition Against Insurance Fraud's weekly newsletter
- August 2024: Agents assisted local Santa Fe law enforcement with Zozobra 100th Anniversary operation to prevent auto theft and related crimes
- October 2024: Albuquerque International Balloon Fiesta, where the GPS tracker deployment program protected and estimated $1,903,500 worth of insured assets
- The Division maintained its law enforcement reaccreditation from the New Mexico Municipal League Chief's of Police Association
- December 2024: Special Agent Supervisor Joseph Chavez voted in as Vice President of the NM Chapter of International Association of Special Investigative Units (IASIU)
- National Association of Insurance Commissioners article written about the Anti-Fraud campaign undertaken by IFLED
- Launch of our "Stop Fraud" public service announcement campaign with KOAT 7 news, led to nomination for Telly Award in Campaign: Public Service & PSA category

Major issues and challenges include but are not limited to funding resources for law enforcement personnel, training, law enforcement equipment, and most especially grant funding for the New Mexico Auto Theft Prevention Authority. Though the NMATPA enacting legislation was passed in 2018, no monies have ever been apportioned to achieve the grant issuing function that legislation envisioned. Last year vehicle thefts continued to surge nationwide, and communities across New Mexico continue to rank among the worst in the nation for auto thefts per capita, a trend that negatively effects insurance premiums with increased rates for consumers statewide.

Overview of Request: The FY27 Appropriation request totaling $3.9 million for the Insurance Fraud & Auto-Theft Prevention Program is an increase of $744.6 thousand more than the FY25 Operating Budget of $3.19 million. The $760.4 increase will be funded through both assessments ($480 thousand) and Insurance Fraud Fund Balance ($264.6 thousand). The requested increase includes $225 thousand for recurring funds for salary increases that were originally funded from the special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024). In addition, the request includes an additional two positions totaling $255 thousand, a Special Agent and a Financial Analysis Manager. The agent will gather and analyze evidence, execute search and arrest warrants, interview witnesses and suspects, and work closely with prosecutors to prepare cases for successful prosecution. The Financial Analysis Manager will provide dedicated oversight and management of the fraud unit's budget and financial operations. The request accounts for the increased costs in GSD and DoIT rates totaling $37.9 thousand and the permanent implementation costs of $76.7 for 2025 SB 376 related to employee health premiums.

This request provides for an investment opportunity in public safety one of the state's major performance challenges. OSI wishes to enhance its statutory mandated public safety activities by providing specialty expertise and assistance over criminal investigations initiated by other local, state and federal law enforcement agencies, jurisdictional District Attorney's offices and the Attorney General's Office that are deemed complex, specialized, perceived as conflicts or otherwise outside of the expertise of their agency. New Mexico law enforcement agencies grapple with a range of challenges, including rising crime rates, rising insurance consumer costs, budget constraints, recruitment and retention of qualified personnel, community relations, and the ever-evolving landscape of cybercrime. These challenges demand strategic approaches and forward-thinking solutions, including the use of specialized software that will enable OSI Insurance Fraud Law Enforcement Division to investigate New Mexico's share of insurance fraud that is estimated to come at an annual national cost of approximately $308.6 billion. These anti-fraud solutions will help integrate robust insurance industry data, predictive analytics, and automated solutions to assist with evaluating fraud referrals, detection of fraud from more than 1.7 billion previously-filed claims and over 100 million government records to facilitate a swifter and more data driven resolution. These undertakings will assist the Insurance Fraud Law Enforcement Division successfully meet its statutory mission and reach its legislative performance measure goals.

Programmatic Changes: Improved performance management and increased coordination among the various state and local criminal justice agencies (courts, district attorneys, law enforcement, public defender, counties), combined with effective implementation of data based programmatic delivery of services that offers New Mexico a path towards improved overall public safety. Effective reforms, including technical proposals of forward-thinking technology and quality operating procedures, offer potential savings to consumers from reduced costs associated with increased insurance premiums. These costs place businesses at risk, reduce the ability of consumers to raise their standard of living, and decrease the economic vitality of the state. OSI data analysts examine opportunities for investments in proven insurance fraud and auto theft public safety programs and for potential savings that can be reinvested further in public safety.

Base Budget Justification The overall BASE budget increased by $744.6 thousand, which will be funded by both assessments and Insurance Fraud fund balance. There is an increase of $2.8 million in personal services and employee benefits category due to the following: $255 thousand for an additional 2 positions (Special Agent and Financial Analysis Manager), requesting $225 thousand to replace the special appropriation from FY24 for the salary increases for retention efforts, $76.7 thousand for the permanent implementation costs for 2025 SB376 related to employee premiums, and $30.3 thousand for increased costs in GSD/DoIT rates.

The contractual category increased by $40 thousand due to realigning the MOU with Department of Public Safety (DPS) for Emergency dispatch services from the other category to the contracts category per DFA's guidelines to align with the actual expenditure.

The other cost category decreased by $32.9 due to a combination of the realignment of the $40K MOU mentioned above to the contracts category and an increase of $7.6 in GSD/DoIT rates.

The other financing uses category increased by $150 thousand due to adjusting the transfers to Insurance Operations for administrative overhead to remain level with FY25 budget. It was reduced in FY26 but not at the agencies request and is negatively impacting the budget.

The increase of $744.6 thousand, will be funded by $480 thousand from assessments and $264.6 from Insurance Fraud fund balance.

Insurance Fraud and Auto Theft Program

BU	PCode	Department
4400(	P796	000000

State of New Mexico
S-8 Financial Summary

(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
112 Other Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130 Other Revenues	2,365.4	2,965.3	2,365.1	0.0	3,673.7	0.0	3,673.7
150 Fund Balance	802.6	802.6	751.9	0.0	264.6	0.0	264.6
REVENUE, TRANSFERS	**3,168.0**	**3,767.9**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**
REVENUE	**3,168.0**	**3,767.9**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**
EXPENSE							
200 Personal services and employee benefits	1,951.6	2,021.6	2,162.1	2,205.7	2,825.8	0.0	2,825.8
300 Contractual services	155.1	137.6	24.1	0.0	64.1	0.0	64.1
400 Other	650.3	627.9	669.8	0.0	637.4	0.0	637.4
EXPENDITURES	**2,757.0**	**2,787.1**	**2,856.0**	**2205.745**	**3,527.3**	**0.0**	**3,527.3**
500 Other financing uses	411.0	411.0	261.0	0.0	411.0	0.0	411.0
OTHER FINANCING USES	**411.0**	**411.0**	**261.0**	**0**	**411.0**	**0.0**	**411.0**
EXPENSE	**3,168.0**	**3,198.1**	**3,117.0**	**2205.745**	**3,938.3**	**0.0**	**3,938.3**
FTE POSITIONS							
810 Permanent	15.80	0.00	15.80	14.50	0.20	0.00	0.20
FTEs	**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**
FTE POSITIONS	**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**

Insurance Fraud and Auto Theft Program

BU	PCode	Department
44000	P796	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
407101	Insurance Tax	2,365.4	0.0	2,365.1	0.0	3,673.7	0.0	3,673.7
422902	Other Fees	0.0	2,965.3	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**2,365.4**	**2,965.3**	**2,365.1**	**0.0**	**3,673.7**	**0.0**	**3,673.7**
325900	Restricted FB - Gov	802.6	802.6	751.9	0.0	264.6	0.0	264.6
150	**Fund Balance**	**802.6**	**802.6**	**751.9**	**0.0**	**264.6**	**0.0**	**264.6**
TOTAL REVENUE		**3,168.0**	**3,767.9**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**
520100	Exempt Perm Positions P/T&F/T	37.1	0.0	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	1,314.1	1,362.7	1,438.7	1,526.8	1,918.7	0.0	1,918.7
520500	Temporary Positions F/T & P/T	0.0	4.6	0.0	0.0	0.0	0.0	0.0
520600	Paid Unused Sick Leave	2.0	4.3	1.9	0.0	1.9	0.0	1.9
520700	Overtime & Other Premium Pay	30.0	83.5	30.0	0.0	30.0	0.0	30.0
520800	Annl & Comp Paid At Separation	20.0	0.3	20.0	0.0	20.0	0.0	20.0
521100	Group Insurance Premium	140.1	139.0	158.2	264.8	311.6	0.0	311.6
521200	Retirement Contributions	250.4	260.0	320.3	290.4	320.3	0.0	320.3
521300	F I C A	99.6	108.0	127.4	93.6	127.4	0.0	127.4
521400	Workers' Comp Assessment Fee	0.1	0.1	0.1	0.0	0.1	0.0	0.1
521410	GSD Work Comp Insur Premium	1.4	1.4	1.3	0.0	1.3	0.0	1.3
521500	Unemployment Comp Premium	0.3	0.3	0.4	0.0	0.4	0.0	0.4
521600	Employee Liability Ins Premium	30.4	30.4	30.5	0.0	60.8	0.0	60.8
521700	RHC Act Contributions	26.1	27.0	33.3	30.2	33.3	0.0	33.3
200	**Personal services and employee ben**	**1,951.6**	**2,021.6**	**2,162.1**	**2,205.7**	**2,825.8**	**0.0**	**2,825.8**
535100	Medical Services	4.0	4.5	9.1	0.0	9.1	0.0	9.1
535200	Professional Services	121.8	114.2	15.0	0.0	55.0	0.0	55.0
535300	Other Services	6.0	0.0	0.0	0.0	0.0	0.0	0.0
535600	IT Services	23.3	0.0	0.0	0.0	0.0	0.0	0.0
535800	Capital -Professional Contract	0.0	18.9	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**155.1**	**137.6**	**24.1**	**0.0**	**64.1**	**0.0**	**64.1**
542100	Employee I/S Mileage & Fares	4.0	0.7	7.8	0.0	7.8	0.0	7.8
542200	Employee I/S Meals & Lodging	19.1	10.5	16.1	0.0	16.1	0.0	16.1

Insurance Fraud and Auto Theft Program

BU	PCode	Department
44000	P796	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
542300	Brd & Comm Mbr Meals & Lodging	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542500	Transp - Fuel & Oil	36.5	22.9	22.0	0.0	22.0	0.0	22.0
542600	Transp - Parts & Supplies	10.5	51.2	18.0	0.0	18.0	0.0	18.0
542700	Transp - Transp Insurance	0.3	0.3	0.3	0.0	0.3	0.0	0.3
542800	State Transp Pool Charges	15.0	0.0	0.0	0.0	0.0	0.0	0.0
543200	Maint - Furn, Fixt, Equipment	13.0	0.0	5.0	0.0	5.0	0.0	5.0
543300	Maint - Buildings & Structures	2.0	20.9	2.0	0.0	2.0	0.0	2.0
543500	Maint - Supplies	1.0	0.4	1.0	0.0	1.0	0.0	1.0
543700	Maintenance Services	0.0	0.5	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	2.0	0.0	2.0	0.0	2.0	0.0	2.0
543830	IT HW/SW Agreements	13.4	18.0	13.4	0.0	13.4	0.0	13.4
543900	Other Maintenance	0.0	0.0	(111.5)	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	23.0	7.6	20.0	0.0	20.0	0.0	20.0
544100	Supplies-Office Supplies	39.4	6.4	18.0	0.0	18.0	0.0	18.0
544200	Supplies-Medical,Lab,Personal	1.0	0.0	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	32.6	47.2	10.5	0.0	10.5	0.0	10.5
544700	Supplies-Clothng,Unifrms,Linen	30.4	2.7	150.0	0.0	38.5	0.0	38.5
544900	Supplies-Inventory Exempt	20.0	3.3	5.0	0.0	5.0	0.0	5.0
545600	Reporting & Recording	1.5	0.0	1.5	0.0	1.5	0.0	1.5
545700	ISD Services	8.8	4.0	11.0	0.0	16.1	0.0	16.1
545710	DOIT HCM Assessment Fees	5.0	5.0	5.6	0.0	5.3	0.0	5.3
545800	Radio Communications Svcs	7.5	30.0	40.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	0.0	11.7	9.6	0.0	12.7	0.0	12.7
545900	Printing & Photo Services	9.4	1.9	9.4	0.0	9.4	0.0	9.4
546100	Postage & Mail Services	2.5	0.0	2.5	0.0	2.5	0.0	2.5
546400	Rent Of Land & Buildings	149.0	151.8	150.0	0.0	150.0	0.0	150.0
546500	Rent Of Equipment	10.0	9.7	10.0	0.0	10.0	0.0	10.0
546600	Communications	10.0	0.0	0.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	26.3	17.3	33.9	0.0	33.6	0.0	33.6
546700	Subscriptions/Dues/License Fee	32.1	27.3	31.6	0.0	31.6	0.0	31.6
546800	Employee Training & Education	18.1	15.2	15.1	0.0	15.1	0.0	15.1

Insurance Fraud and Auto Theft Program

BU	PCode	Department
44000	P796	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
546810	Board Member Training	2.5	0.0	0.0	0.0	0.0	0.0	0.0
546900	Advertising	15.0	16.1	10.0	0.0	10.0	0.0	10.0
547000	Legal Settlements	2.5	0.0	2.5	0.0	2.5	0.0	2.5
547450	Grants to Other Agencies	25.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	13.1	8.3	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	1.6	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	0.0	0.0	25.0	0.0	25.0	0.0	25.0
548800	Automotive & Aircraft	4.8	87.6	85.0	0.0	85.0	0.0	85.0
549600	Employee O/S Mileage & Fares	17.5	17.1	20.0	0.0	20.0	0.0	20.0
549700	Employee O/S Meals & Lodging	25.0	30.7	25.0	0.0	25.0	0.0	25.0
549800	Brd & Comm O/S Mileage & Fares	0.5	0.0	0.5	0.0	0.5	0.0	0.5
400	**Other**	**650.3**	**627.9**	**669.8**	**0.0**	**637.4**	**0.0**	**637.4**
555106	OFU - INTRA-Agency	411.0	411.0	261.0	0.0	411.0	0.0	411.0
500	**Other financing uses**	**411.0**	**411.0**	**261.0**	**0.0**	**411.0**	**0.0**	**411.0**
TOTAL EXPENSE		**3,168.0**	**3,198.1**	**3,117.0**	**2,205.7**	**3,938.3**	**0.0**	**3,938.3**
810	Permanent	15.80	0.00	15.80	14.50	0.20	0.00	0.20
810	**Permanent**	**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**
TOTAL FTE POSITIONS		**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**

Insurance Fraud and Auto Theft Program

BU 44000 **PCode** P796

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	520300	Classified Perm Positions F/T	1,362.7	1,438.7	1526.789	0.0	1,918.7	0.0	0.0	1,918.7	Requesting 2 additional positions: 1 Special Agent (8) & 1 Financial Analysis Manager (10)
11880	520500	Temporary Positions F/T & P/T	4.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	520600	Paid Unused Sick Leave	4.3	1.9	0	0.0	1.9	0.0	0.0	1.9	
11880	520700	Overtime & Other Premium Pay	83.5	30.0	0	0.0	30.0	0.0	0.0	30.0	Overtime costs for community outreach and other stakeholder events, Special Operations, ZoZobra, ABQ Balloon Fiesta, NM Municipal League, VIN and Catalytic convertor etching events.
11880	520800	Annl & Comp Paid At Separation	0.3	20.0	0	0.0	20.0	0.0	0.0	20.0	
11880	521100	Group Insurance Premium	139.0	158.2	264.783	0.0	311.6	0.0	0.0	311.6	Request includes a 10% Insurance Premium Rate Increase
11880	521200	Retirement Contributions	260.0	320.3	290.401	0.0	320.3	0.0	0.0	320.3	
11880	521300	F I C A	108.0	127.4	93.582	0.0	127.4	0.0	0.0	127.4	
11880	521400	Workers' Comp Assessment Fee	0.1	0.1	0	0.0	0.1	0.0	0.0	0.1	
11880	521410	GSD Work Comp Insur Premium	1.4	1.3	0	0.0	1.3	0.0	0.0	1.3	
11880	521500	Unemployment Comp Premium	0.3	0.4	0	0.0	0.4	0.0	0.0	0.4	
11880	521600	Employee Liability Ins Premium	30.4	30.5	0	0.0	60.8	0.0	0.0	60.8	
11880	521700	RHC Act Contributions	27.0	33.3	30.19	0.0	33.3	0.0	0.0	33.3	
	200	**Personal services and employee benefits**	**2,021.6**	**2,162.1**	**2205.745**	**0.0**	**2,825.8**	**0.0**	**0.0**	**2,825.8**	
11880	542100	Employee I/S Mileage & Fares	0.7	7.8	0	0.0	7.8	0.0	0.0	7.8	Travel to include new positions and increase in interviews for criminal investigations are being done through out the State of NM.
11880	542200	Employee I/S Meals & Lodging	10.5	16.1	0	0.0	16.1	0.0	0.0	16.1	Travel to include new positions and increase in interviews for criminal investigations are being done through out the State of NM.
11880	542300	Brd & Comm Mbr Meals & Lodging	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	For NMATPA Board member meetings and travel
11880	542500	Transp - Fuel & Oil	22.9	22.0	0	0.0	22.0	0.0	0.0	22.0	Travel to include new positions and increase in interviews for criminal investigations are being done through out the State of NM.
11880	542600	Transp - Parts & Supplies	51.2	18.0	0	0.0	18.0	0.0	0.0	18.0	For vehicles for agents and prosecutors
11880	542700	Transp - Transp Insurance	0.3	0.3	0	0.0	0.3	0.0	0.0	0.3	
11880	543200	Maint - Furn, Fixt, Equipment	0.0	5.0	0	0.0	5.0	0.0	0.0	5.0	For new positions

Insurance Fraud and Auto Theft Program

BU **PCode**
44000 P796

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	543300	Maint - Buildings & Structures	20.9	2.0	0	0.0	2.0	0.0	0.0	2.0	Data jacks
11880	543500	Maint - Supplies	0.4	1.0	0	0.0	1.0	0.0	0.0	1.0	
11880	543700	Maintenance Services	0.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	543820	Maintenance IT	0.0	2.0	0	0.0	2.0	0.0	0.0	2.0	
11880	543830	IT HW/SW Agreements	18.0	13.4	0	0.0	13.4	0.0	0.0	13.4	X fire, cijs, leads, (updates for case management system)
11880	543900	Other Maintenance	0.0	(111.5)	0	0.0	0.0	0.0	0.0	0.0	
11880	544000	Supply Inventory IT	7.6	20.0	0	0.0	20.0	0.0	0.0	20.0	Will have a new Special Agents and need to replace law enforcement IT Equipment. 2 Computers
11880	544100	Supplies-Office Supplies	6.4	18.0	0	0.0	18.0	0.0	0.0	18.0	New Special Agent increase in office supplies
11880	544200	Supplies-Medical,Lab,Personal	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
11880	544400	Supplies-Field Supplies	47.2	10.5	0	0.0	10.5	0.0	0.0	10.5	New Special Agent needs
11880	544700	Supplies-Clothng,Unifrms,Linen	2.7	150.0	0	0.0	38.5	0.0	0.0	38.5	Increase to outfit 2 new Special Agents being requested: law enforcement equipment, uniforms, weapons, ammunition, bullet proof vest, eye, and ear protection.
11880	544900	Supplies-Inventory Exempt	3.3	5.0	0	0.0	5.0	0.0	0.0	5.0	For replacement of laptops for staff
11880	545600	Reporting & Recording	0.0	1.5	0	0.0	1.5	0.0	0.0	1.5	Court Reporter
11880	545700	ISD Services	4.0	11.0	0	0.0	16.1	0.0	0.0	16.1	
11880	545710	DOIT HCM Assessment Fees	5.0	5.6	0	0.0	5.3	0.0	0.0	5.3	
11880	545800	Radio Communications Svcs	30.0	40.0	0	0.0	0.0	0.0	0.0	0.0	
11880	545810	GCD Radio Communications Svcs	11.7	9.6	0	0.0	12.7	0.0	0.0	12.7	
11880	545900	Printing & Photo Services	1.9	9.4	0	0.0	9.4	0.0	0.0	9.4	Brochures and materials for Outreach
11880	546100	Postage & Mail Services	0.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
11880	546400	Rent Of Land & Buildings	151.8	150.0	0	0.0	150.0	0.0	0.0	150.0	Moved to New Larger Space, amount ties to lease amendment annual increase
11880	546500	Rent Of Equipment	9.7	10.0	0	0.0	10.0	0.0	0.0	10.0	tow truck, trailers for chop shop etc
11880	546610	DOIT Telecommunications	17.3	33.9	0	0.0	33.6	0.0	0.0	33.6	
11880	546700	Subscriptions/Dues/License Fee	27.3	31.6	0	0.0	31.6	0.0	0.0	31.6	Increased costs in BAR dues and recertification police officer and prosecutor, investigator dues and accounting for additonal positions.

Insurance Fraud and Auto Theft Program

BU **PCode**
44000 P796

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	546800	Employee Training & Education	15.2	15.1	0	0.0	15.1	0.0	0.0	15.1	Includes additional Special Agents Education and Training
11880	546900	Advertising	16.1	10.0	0	0.0	10.0	0.0	0.0	10.0	Planning on doing some advertising to get OSI Criminal/Fraud Division more exposure for Insurance Fraud and Auto Thef prevention. Billboard or side of Bus.
11880	547000	Legal Settlements	0.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
11880	547900	Miscellaneous Expense	8.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	547999	Request to Pay Prior Year	1.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	548300	Information Tech Equipment	0.0	25.0	0	0.0	25.0	0.0	0.0	25.0	$24.9 For Licensed Plate Readers
11880	548800	Automotive & Aircraft	87.6	85.0	0	0.0	85.0	0.0	0.0	85.0	In FY24 purchased two new Durangos for prosecutors to go back and forth to court. In FY26 need to purchase two new trucks for the two new Special Agaents being requested.
11880	549600	Employee O/S Mileage & Fares	17.1	20.0	0	0.0	20.0	0.0	0.0	20.0	For current and additional staff for conferences, accreditation, training and other events.
11880	549700	Employee O/S Meals & Lodging	30.7	25.0	0	0.0	25.0	0.0	0.0	25.0	For current and additional staff for conferences, accreditation, training and other events.
11880	549800	Brd & Comm O/S Mileage & Fares	0.0	0.5	0	0.0	0.5	0.0	0.0	0.5	
	400	**Other**	**627.9**	**669.8**	**0**	**0.0**	**637.4**	**0.0**	**0.0**	**637.4**	
11880	555106	OFU - INTRA-Agency	411.0	261.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**411.0**	**261.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**3,060.5**	**3,092.9**		**0.0**	**3,463.2**	**0.0**	**0.0**	**3,463.2**	

Insurance Fraud and Auto Theft Progra

BU **PCode**
44000 P796

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	535100	Medical Services	1000		4.5	0.0	0.0	0.0	0.0	0.0	SEE ATTACHED E5 FOR DETAIL
11880	535100	Medical Services	1001	Required Employee Drug Testing	0.0	0.0	3.1	0.0	0.0	3.1	
11880	535100	Medical Services	1002	Public Safety Psycology Group	0.0	0.0	6.0	0.0	0.0	6.0	
11880	535200	Professional Services	1000		114.2	0.0	0.0	0.0	0.0	0.0	
11880	535200	Professional Services	1002	Temp Services	0.0	0.0	15.0	0.0	0.0	15.0	
11880	535200	Professional Services	1003	MOU with DPS for emergency dispatch services	0.0	0.0	40.0	0.0	0.0	40.0	
11880	535800	Capital -Professional Contr	1000		18.9	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**137.6**	**0.0**	**64.1**	**0.0**	**0.0**	**64.1**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100	-	-	-	-	-	-	
Term	520200	-	-	-	-	-	-	
Perm/Full	520300	1,362,722	1,438,700	-	1,918,700	1,918,700	480,000	**Requesting 2 additional positions: 1 Special Agent (8) & 1 Financial Analysis Manager (10)**
Perm/Part	520400	-	-	-	-	-	-	**$255K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Temporary	520500	4,628	-	-	-	-	-	
Pd Sick Leave	520600	4,288	1,900	-	1,900	1,900	-	
Overtime	520700	83,481	30,000	-	30,000	30,000	-	**Overtime costs for community outreach and other stakeholder events, Special Operations, ZoZobra, ABQ Balloon Fiesta, NM Municipal League, VIN and Catalytic convertor etching events.**
Annl/Comp Pd	520800	285	20,000	-	20,000	20,000	-	**Request includes a 7% vacancy rate.**
Shift Diff	520900	-	-	-	-	-	-	
Group Ins	521100	138,976	158,200	-	311,600	311,600	153,400	**Request includes recurring costs of $76.7 for permanent implementation for 2025 SB376 related to employee health premiums.**
Retirement	521200	259,966	320,300	-	320,300	320,300	-	
FICA	521300	107,996	127,400	-	127,400	127,400	-	
Workers' Comp	521400	134	100	-	100	100	-	
GSD Workers' Comp	521410	1,400	1,300	-	1,300	1,300	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	300	400	-	400	400	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	30,400	30,500	-	60,800	60,800	30,300	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	27,023	33,300	-	33,300	33,300	-	
Other Emp Bnft	521900	-	-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		**2,021,599**	**2,162,100**	**-**	**2,825,800**	**2,825,800**	**663,700**	
Contractual Services								

Check_____if this form is a revision Revision No._____Revision Date_____ PAGE_____

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796
Department *(optional)*: FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2
POSITIONS 14

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	APPROPRIATION BASE REQUEST OSF	APPROPRIATION BASE REQUEST Total FY27 Budget Request	APPROPRIATION BASE REQUEST FY26 Req vs FY25 Budget	DETAILED Justification/Description
Med Services	535100	2,260	9,100	-	9,100	9,100	-	Required Employee Drug Testing, Public Safety Psycology Group
Prof Services	535200	114,182	-	-	40,000	40,000	40,000	MOU with DPS for Emergency dispatch services.
Prof Services - Interagency	535209	-	-	-	-	-	-	Moved the MOU from the other category to the contracts category per DFA's guidelines to align with the actual expenditure.
Other Contractual	535300	-	15,000	-	15,000	15,000	-	Temp services
Other Services - Interagency	535309	-	-	-	-	-	-	
Other Services - Comp U	535310	-	-	-	-	-	-	
Audit	535400	-	-	-	-	-	-	
Auditing Services - Interagency	535409	-	-	-	-	-	-	
Attorney Fees	535500	-	-	-	-	-	-	
IT Services	535600	-	-	-	-	-	-	
IT Services- Interagency	535609	-	-	-	-	-	-	
Capital Professional Contracts	535800	18,882	-	-	-	-	-	
Insurance Contract Premiums	535900	-	-	-	-	-	-	
General Administrative Insurance	536000	-	-	-	-	-	-	
		-	-	-	-	-	-	
Total Contracts		**135,324**	**24,100**	**-**	**64,100**	**64,100**	**40,000**	
Other Costs						-	-	
Instate M & F	542100	672	7,800	-	7,800	7,800	-	Travel to include new positions and increase in interviews for
Instate M & L	542200	10,530	16,100	-	16,100	16,100	-	Travel to include new positions and increase in interviews for
Brd/Comm Exp	542300	-	1,000	-	1,000	1,000	-	For NMATPA Board member meetings and travel
EE Non Routine Part. Per Diem	542400	-	-	-	-	-	-	
Trans Fuel/Oil	542500	22,901	22,000	-	22,000	22,000	-	Travel to include new positions and increase in interviews for
Trans Parts	542600	51,219	18,000	-	18,000	18,000	-	For vehicles for agents and prosecutors
Trans Ins	542700	300	300	-	300	300	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Trans Pool	542800	-	-	-	-	-	-	
Trans Other	542900	-	-	-	-	-	-	
DGF Habitat/Land	543000	-	-	-	-	-	-	
DGF Habitat/Land - Interagency	543009	-	-	-	-	-	-	

Check_____if this form is a revision Revision No._____Revision Date_____ PAGE_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Grounds/Rdways	543100	-	-	-	-	-	-	
Furn/Fix/Equip	543200	-	5,000	-	5,000	5,000	-	For new positions
Bldgs/Structure	543300	20,932	2,000	-	2,000	2,000	-	Data jacks
Property Ins	543400	-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	431	1,000	-	1,000	1,000	-	
Lndry/Dry Clng	543600	-	-	-	-	-	-	
Manit Srvs	543700	463	-	-	-	-	-	
IT Maintenance	543820	-	2,000	-	2,000	2,000	-	
IT Hardware/Software Agreements	543830	18,016	13,400	-	13,400	13,400	-	X fire, cijs, leads, (updates for case management system)
Other Maint	543900	-	-	-	-	-	-	
Suppl-Inv Exempt IT	544000	7,622	20,000	-	20,000	20,000	-	Will have a new Special Agents and need to replace law enforcement IT Equipment. 2 Computers
Office Supplies	544100	6,381	18,000	-	18,000	18,000	-	New Special Agent increase in office supplies
Med/Lab/Prsnl	544200	-	1,000	-	1,000	1,000	-	
Drugs	544300	-	-	-	-	-	-	
Field Supplies	544400	47,167	10,500	-	10,500	10,500	-	New Special Agent needs
Food	544500	-	-	-	-	-	-	
Kitchen Supplies	544600	-	-	-	-	-	-	
Clothing/Unif	544700	2,696	38,500	-	38,500	38,500	-	Increase to outfit 2 new Special Agents being requested: law enforcement equipment, uniforms, weapons, ammunition, bullet proof vest, eye, and ear protection.
Educ/Rec Spls	544800	-	-	-	-	-	-	
Invent Exempt	544900	3,258	5,000	-	5,000	5,000	-	For replacement of laptops for staff
Rep/Recording	545600	-	1,500	-	1,500	1,500	-	Court Reporter
Rep/Recording- Interagency	545609	-	-	-	-	-	-	
DOIT ISD Services	545700	3,961	11,000	-	16,100	16,100	5,100	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	5,000	5,600	-	5,300	5,300	(300)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800	30,000	40,000	-	-	-	(40,000)	Moved the MOU to the contracts category per DFA's guidelines to align with the actual expenditure.
DOIT Radio Comm	545810	11,736	9,600	-	12,700	12,700	3,100	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Printing/Photo	545900	1,892	9,400	-	9,400	9,400	-	Brochures and materials for Outreach
Building Use Fee GSD	546000	-	-	-	-	-	-	
Postage/Msgr	546100	-	2,500	-	2,500	2,500	-	
Postage/Msgr- Interagency	546109	-	-	-	-	-	-	
Bond Assurity for Employees	546200	-	-	-	-	-	-	
Utilities - Sewer	546310	-	-	-	-	-	-	
Utilities - Elect	546320	-	-	-	-	-	-	
Utilities - Water	546330	-	-	-	-	-	-	
Utilities - Ngas	546340	-	-	-	-	-	-	
Utilities - Propn	546350	-	-	-	-	-	-	
Rent/Bldg/Land	546400	151,816	150,000	-	150,000	150,000	-	Moved to New Larger Space, amount ties to lease amendment annual increase
Rent/Bldg/Land- Interagency	546409	-	-	-	-	-	-	
Rent of Equip	546500	9,673	10,000	-	10,000	10,000	-	tow truck, trailers for chop shop etc
Telecomm	546600	-	-	-	-	-	-	
DOIT Telecomm	546610	17,303	33,900	-	33,600	33,600	(300)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	27,255	31,600	-	31,600	31,600	-	Increased costs in BAR dues and recertification police officer and prosecutor, investigator dues and accounting for additonal positions.
Subs and Dues- Interagency	546709	-	-	-	-	-	-	
Empl Trng/Educ	546800	15,171	15,100	-	15,100	15,100	-	Includes additional Special Agents Education and Training
Empl Trng/Educ- Interagency	546809	-	-	-	-	-	-	
Board Member Training	546810	-	-	-	-	-	-	
Advertising	546900	16,143	10,000	-	10,000	10,000	-	Planning on doing some advertising to get OSI Criminal/Fraud Division more exposure for Insurance Fraud and Auto Thef prevention. Billboard or side of Bus.
Legal Settlements	547000		2,500	-	2,500	2,500	-	
Other Investment Exp	547103		-	-	-	-	-	
Grants/Individual	547200	-	-	-	-	-	-	
Care/Support	547300	-	-	-	-	-	-	
Care/Support- Interagency	547309	-	-	-	-	-	-	
Claims and Benefits Expenses	547350		-	-	-	-	-	
Insurance Premiums-non payroll	547360	-	-	-	-	-	-	
Grants-to Local Governments	547400	-	-	-	-	-	-	
Grants-to Public Schools-Univ	547410	-	-	-	-	-	-	
Grants to Local Govt - Nonoper	547415	-	-	-	-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	APPROPRIATION BASE REQUEST OSF	APPROPRIATION BASE REQUEST Total FY27 Budget Request	APPROPRIATION BASE REQUEST FY26 Req vs FY25 Budget	DETAILED Justification/Description
Grants-Higher Ed Institution	547420	-	-	-	-	-	-	
Grants to Native Amer Indians	547430	-	-	-	-	-	-	
Grants To Other Entities	547440	-	-	-	-	-	-	
Grants to Other Agencies	547450	-	-	-	-	-	-	This would be the amount that should have been specific for grant money to give to the state police stations to help with vin etching equipment, etc.
Purch/Resale	547500	-	-	-	-	-	-	
Commissions Paid to	547600	-	-	-	-	-	-	
Debt Svc/Principle	547700	-	-	-	-	-	-	
Lease Principal Payment	547730	-	-	-	-	-	-	
Debt Svc/Interest	547800	-	-	-	-	-	-	
Misc Other Exp	547900	8,295	-	-	-	-	-	Planning on doing more Outreach to get the OSI Criminal/Fraud Division more exposure for Insurance Fraud
Misc Other Exp-Interagency	547909	-	-	-	-	-	-	
Prior Year Exp	547999	1,609	-	-	-	-	-	
Land	548100	-	-	-	-	-	-	
Land-Improvements	548110	-	-	-	-	-	-	
Furn/Fixtures	548200	-	-	-	-	-	-	
IT Equip	548300	-	25,000	-	25,000	25,000	-	$24.9 For Licensed Plate Readers
Other Equip	548400	-	-	-	-	-	-	
Animals	548600	-	-	-	-	-	-	
Lbry. Museum Acq	548700	-	-	-	-	-	-	
Auto/Aircraft	548800	87,645	85,000	-	85,000	85,000	-	In FY24 purchased two new Durangos for prosecutors to go back and forth to court. In FY26 need to purchase two new trucks for the two new Special Agaents being requested.
Bldgs/Structure	548900	-	-	-	-	-	-	
O/S M & F	549600	17,147	20,000	-	20,000	20,000	-	For current and additional staff for conferences, accreditation, training and other events.
O/S M & L	549700	30,666	25,000	-	25,000	25,000	-	For current and additional staff for conferences, accreditation, training and other events.
O/S Board M/F	549800	-	500	-	500	500	-	
O/S Board M/L	549900	-	-	-	-	-	-	
Total Other		**627,898**	**669,800**	**-**	**637,400**	**637,400**	**(32,400)**	
Other Financing Uses					-			
Other Financing Uses-Int	555100	-	-	-	-	-	-	
Other Financing Uses-Int	555106	411,000	261,000	-	411,000	411,000	150,000	Agency administrative costs for Insurance Operations

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: **2**

Read "Instructions" carefully when completing this form

POSITIONS **14**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Other Financing Uses-Com	555200	-	-	-	-	-	-	
Program Total		**3,195,820**	**3,117,000**	**-**	**3,938,300**	**3,938,300**	**821,300**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Fraud/Auto Theft Prevention Authority

Business Unit: 44000
Program Code: P796

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	Other Revenue	Fund Balance	TOTAL
Please note: The FY27 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.												
535100 Medical Services												
Required Employee Drug Testing				-		3.1		3.1		3.1		3.1
Public Safety Psycology Group		2.3		2.3		6.0		6.0		6.0		6.0
535200 Professional Services				-				-				-
Temp Services				-				-			15.0	15.0
Data Analyst Contractor				-		-	15.0	15.0		-	-	-
Defense Tactics training		25.8		25.8								
Internal affairs investigation		0.8		0.8								
Grant Manager Contractor				-				-				-
Consulting Services- Auto-Theft Prevention		87.6		87.6		-	-	-			-	-
MOU with DPS for emergency dispatch services				-						40.0	-	40.0
535800 Capital-Professional Contract				-				-				-
JE 4402500604 To move assets received as part of contract to capital outlay account.		18.8		18.8		-	-	-			-	-
	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	**-**	**135.3**	**-**	**135.3**	**-**	**9.1**	**15.0**	**24.1**	**-**	**49.1**	**15.0**	**64.1**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

☐ Check Box if this form is a revision

Agency Office of Superintendent of Insurance Agency Code 44000

Program P797

P797 FUND 11850 PCF

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Patient's Compensation Fund

BU **PCode**
44000 P797

State of New Mexico
P-1 Program Overview

Program Description:

The Patient's Compensation Fund (PCF) is a medical malpractice insurance excess risk-assuming function mandated by the Medical Malpractice Act that pays judgments and settlements rendered on behalf of medically injured patients. Its mission is to ensure availability and affordability of professional liability insurance for healthcare providers in New Mexico, which is accomplished by creating a large pool of insureds, pre-screening cases in front of a medical review panel, applying a statutory cap on non-medical damages, and very low administration costs.

Major Issues and Accomplishments:

The Medical Malpractice Act was significantly amended in the 2021 legislative session. It requires OSI to contract with a licensed third-party administrator to perform the administration and operation of the Patient's Compensation Fund (PCF) starting in January of 2022. A Request for Proposal was conducted to award the third-party administration of the Patient Compensation Fund. The current third-party administrator has been overseeing and managing the fund since state fiscal year 2023. A Patient Compensation Advisory Board was formed in July of 2022 and all actions regarding the Patient Compensation Fund are discussed with the Advisory Board.

There are three significant issues facing the PCF headed into 2026. The number of future medical claims has increased dramatically. This creates uncertainty around the adequacy of reserves and surcharge amounts. Hospitals are scheduled to exit the plan in 2026 and the legislation is not clear on how claims will be indemnified or funded for future claims. Finally, the current third-party administrator has notified OSI they will no longer be able to serve as the third-party administrator after 2025 and the department is required to find a replacement.

PCF has developed a data base for Plan Participant Surcharges where plan participants can enter surcharges into this data base system. The data base allows for more accurate tracking of insurance coverage during a certain period, to guarantee that doctors and medical facilities have coverage. This allows OSI to properly account for the plan participant surcharges.

The PCF participants currently include 14 hospitals and outpatient health care facilities, 417 group entities and 5,013 individual providers. As of June 30, 2024 the unaudited surcharges are approximately $140M.

Overview of Request:

The FY27 Budget Request for Patient Compensation Fund (PCF)-P797 is $105.3 million, which is an increase of $74.9 million more than the FY26 Operating Budget of $30.5. The majority of the increase is in the other costs category, a $74.1 million increase due to aligning the budget with the actual settlement costs based on an average of settlements over a three-year period. Legal settlements have continued to grow on a per claim basis over the last 3 years: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a budget adjustment request (BAR) to increase the budget to align with the actual settlement cost. In addition, $748.9 thousand increase is attributable to requesting five (5) additional positions to maintain a functional PCF. This responsibility was previously provided by the third-party administrator and will be the responsibility of the OSI in 2026. The third-party administrator has notified the OSI they will not be the TPA for the PCF next year. There is a critical need for claims staff to ensure the PCF continues to function and we can provide insurance to our state's health care providers. The PCF will not be able to operate without these positions. Roughly 90% of doctors in New Mexico pay annual surcharges to participate in the PCF. New Mexico risks accelerating the loss of medical care providers in the state without a functional PCF. The contractual category for the FY27 budget request remained flat to FY26 budget due to the statutory requirement for the PCF to be administered by a third-party administrator. OSI is in the process of an RFP; therefore, the amount is undetermined at this time.

Programmatic Changes: The Medical Malpractice Act was significantly amended in the 2021 legislative session. It requires OSI to contract with a licensed third-party administrator to perform the administration and operation of the Patient's Compensation Fund starting in January of 2022. The operations of the PCF are overseen by the PCF Advisory Board.
The OSI is anticipating that any subsequent third-party administrator will not accept the PCF claims administration component because of the potential liability associated with this activity. Therefore, OSI is proposing to hire five additional FTE's to administer claims for the PCF.

Base Budget Justification The FY27 Budget Request for Patient Compensation Fund (PCF)-P797 is $105.3 million, which is an increase of $74.9 million more than the FY26 Operating Budget of $30.5. The majority of the increase is in the other costs category, a $74.1 million increase due to aligning the budget with the actual settlement costs based on an average of settlements over a three-year period. Legal settlements have continued to grow on a per claim basis over the last 3 years: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a budget adjustment request (BAR) to increase the budget to align with the actual settlement cost. In addition, $748.9 thousand increase is attributable to requesting five (5) additional positions to maintain a functional PCF. The PCF operates from Doctors' surcharges that are collected throughout the fiscal year that are deposited into the PCF.

Patient's Compensation Fund

BU **PCode** **Department**
44000 P797 000000

State of New Mexico
S-8 Financial Summary

(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
130 Other Revenues	30,460.4	145,523.2	30,460.4	0.0	105,331.5	0.0	105,331.5
REVENUE, TRANSFERS	**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
REVENUE	**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
EXPENSE							
200 Personal services and employee benefits	0.0	0.0	0.0	0.0	648.9	0.0	648.9
300 Contractual services	2,292.7	2,128.2	2,292.7	0.0	2,292.7	0.0	2,292.7
400 Other	28,167.7	121,330.3	28,167.7	0.0	102,389.9	0.0	102,389.9
EXPENDITURES	**30,460.4**	**123,458.5**	**30,460.4**	**0**	**105,331.5**	**0.0**	**105,331.5**
EXPENSE	**30,460.4**	**123,458.5**	**30,460.4**	**0**	**105,331.5**	**0.0**	**105,331.5**
FTE POSITIONS							
810 Permanent	0.00	0.00	0.00	0.00	5.00	0.00	5.00
FTEs	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**
FTE POSITIONS	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**

Patient's Compensation Fund

BU	PCode	Department
44000	P797	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
441201	Interest On Investments	0.0	9,163.5	0.0	0.0	0.0	0.0	0.0
482102	Doctors' Surcharges	30,460.4	136,359.6	30,460.4	0.0	105,331.5	0.0	105,331.5
130	**Other Revenues**	**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
TOTAL REVENUE		**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
520300	Classified Perm Positions F/T	0.0	0.0	0.0	0.0	481.7	0.0	481.7
521100	Group Insurance Premium	0.0	0.0	0.0	0.0	28.1	0.0	28.1
521200	Retirement Contributions	0.0	0.0	0.0	0.0	92.7	0.0	92.7
521300	F I C A	0.0	0.0	0.0	0.0	36.8	0.0	36.8
521700	RHC Act Contributions	0.0	0.0	0.0	0.0	9.6	0.0	9.6
200	**Personal services and employee ben**	**0.0**	**0.0**	**0.0**	**0.0**	**648.9**	**0.0**	**648.9**
535200	Professional Services	1,727.7	2,117.1	1,727.7	0.0	1,727.7	0.0	1,727.7
535300	Other Services	0.0	2.1	0.0	0.0	0.0	0.0	0.0
535500	Attorney Services	565.0	9.0	565.0	0.0	565.0	0.0	565.0
300	**Contractual services**	**2,292.7**	**2,128.2**	**2,292.7**	**0.0**	**2,292.7**	**0.0**	**2,292.7**
542100	Employee I/S Mileage & Fares	0.0	0.0	0.0	0.0	25.0	0.0	25.0
542200	Employee I/S Meals & Lodging	0.0	0.0	0.0	0.0	25.0	0.0	25.0
544900	Supplies-Inventory Exempt	0.0	0.3	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	350.0	323.7	350.0	0.0	350.0	0.0	350.0
545700	ISD Services	0.0	0.4	0.0	0.0	0.0	0.0	0.0
546400	Rent Of Land & Buildings	0.0	0.0	0.0	0.0	25.0	0.0	25.0
546610	DOIT Telecommunications	0.5	0.9	0.5	0.0	0.0	0.0	0.0
546700	Subscriptions/Dues/License Fee	0.0	0.0	0.0	0.0	0.5	0.0	0.5
546800	Employee Training & Education	0.0	0.0	0.0	0.0	15.0	0.0	15.0
546900	Advertising	2.6	0.0	2.6	0.0	2.6	0.0	2.6
547000	Legal Settlements	27,814.6	75,244.0	27,814.6	0.0	101,936.8	0.0	101,936.8
547350	Claims and Benefits Expenses	0.0	45,678.3	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	82.8	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	0.0	0.0	0.0	0.0	5.0	0.0	5.0
549700	Employee O/S Meals & Lodging	0.0	0.0	0.0	0.0	5.0	0.0	5.0
400	**Other**	**28,167.7**	**121,330.3**	**28,167.7**	**0.0**	**102,389.9**	**0.0**	**102,389.9**
TOTAL EXPENSE		**30,460.4**	**123,458.5**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**

Patient's Compensation Fund

BU	PCode	Department
44000	P797	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
810	Permanent	0.00	0.00	0.00	0.00	5.00	0.00	5.00
810	**Permanent**	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**
TOTAL FTE POSITIONS		**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**

Patient's Compensation Fund

BU **PCode**
44000 P797

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11850	520300	Classified Perm Positions F/T	0.0	0.0	0	0.0	481.7	0.0	0.0	481.7	See attached E4--Requesting 5 additional positions: 1 Insurance Adjuster Supervisor, 3 Insurance Adjusters, and 1 Business Ops Analyst
11850	521100	Group Insurance Premium	0.0	0.0	0	0.0	28.1	0.0	0.0	28.1	
11850	521200	Retirement Contributions	0.0	0.0	0	0.0	92.7	0.0	0.0	92.7	
11850	521300	F I C A	0.0	0.0	0	0.0	36.8	0.0	0.0	36.8	
11850	521700	RHC Act Contributions	0.0	0.0	0	0.0	9.6	0.0	0.0	9.6	
	200	**Personal services and employee benefits**	**0.0**	**0.0**	**0**	**0.0**	**648.9**	**0.0**	**0.0**	**648.9**	
11850	542100	Employee I/S Mileage & Fares	0.0	0.0	0	0.0	25.0	0.0	0.0	25.0	Travel for 5 new positions.
11850	542200	Employee I/S Meals & Lodging	0.0	0.0	0	0.0	25.0	0.0	0.0	25.0	Travel for 5 new positions.
11850	544900	Supplies-Inventory Exempt	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	545600	Reporting & Recording	323.7	350.0	0	0.0	350.0	0.0	0.0	350.0	NM Medical Commission (workload increase)
11850	545700	ISD Services	0.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	546400	Rent Of Land & Buildings	0.0	0.0	0	0.0	25.0	0.0	0.0	25.0	Rent for 5 new positions
11850	546610	DOIT Telecommunications	0.9	0.5	0	0.0	0.0	0.0	0.0	0.0	
11850	546700	Subscriptions/Dues/License Fee	0.0	0.0	0	0.0	0.5	0.0	0.0	0.5	Subscription to the Medical Liability Monitor
11850	546800	Employee Training & Education	0.0	0.0	0	0.0	15.0	0.0	0.0	15.0	Training for 5 new positions.
11850	546900	Advertising	0.0	2.6	0	0.0	2.6	0.0	0.0	2.6	
11850	547000	Legal Settlements	75,244.0	27,814.6	0	0.0	101,936.8	0.0	0.0	101,936.8	Legal settlements continue to increase. The request is a 3 year average of settlements: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a BAR to increase the budget to align with the actual settlement cost.
11850	547350	Claims and Benefits Expenses	45,678.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	547999	Request to Pay Prior Year	82.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	549600	Employee O/S Mileage & Fares	0.0	0.0	0	0.0	5.0	0.0	0.0	5.0	Travel for 5 new positions.
11850	549700	Employee O/S Meals & Lodging	0.0	0.0	0	0.0	5.0	0.0	0.0	5.0	Travel for 5 new positions.
	400	**Other**	**121,330.3**	**28,167.7**	**0**	**0.0**	**102,389.9**	**0.0**	**0.0**	**102,389.9**	
	TOTAL EXPENSE		**121,330.3**	**28,167.7**		**0.0**	**103,038.8**	**0.0**	**0.0**	**103,038.8**	

Patient's Compensation Fund

BU **PCode**
44000 P797

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

					---------- FY 2027 Agency Request ----------						
Fund	**Account**		**#**	**Contract Purpose**	**Actuals**	**GF**	**OSF**	**ISF/IAT**	**FF**	**Total**	**Justification**
11850	535200	Professional Services	1000		2,117.1	0.0	0.0	0.0	0.0	0.0	SEE ATTACHED E5 FOR DETAIL
11850	535200	Professional Services	1001	Patient's Compensation Fund Third Party Adminstrator regarding claims and cases arising under the Medical Malpractice Act including tax. The increase in this request is warranted based on the recent growth of the PCF, which has resulted in an increase in PCF claims, thus the expected workload of the claims adjuster will also increase.	0.0	0.0	1,681.6	0.0	0.0	1,681.6	test
11850	535200	Professional Services	1002	Contractual services for a Actuarial Services for the PCF as required for HB75	0.0	0.0	46.1	0.0	0.0	46.1	
11850	535300	Other Services	1000		2.1	0.0	0.0	0.0	0.0	0.0	
11850	535500	Attorney Services	1000		9.0	0.0	0.0	0.0	0.0	0.0	
11850	535500	Attorney Services	1002	Other Legal Representation for the NM Medical Review Commission	0.0	0.0	500.0	0.0	0.0	500.0	
11850	535500	Attorney Services	1003	Legal representation for the PCF Advisory Board	0.0	0.0	65.0	0.0	0.0	65.0	
TOTAL EXPENSE					**2,128.2**	**0.0**	**2,292.7**	**0.0**	**0.0**	**2,292.7**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

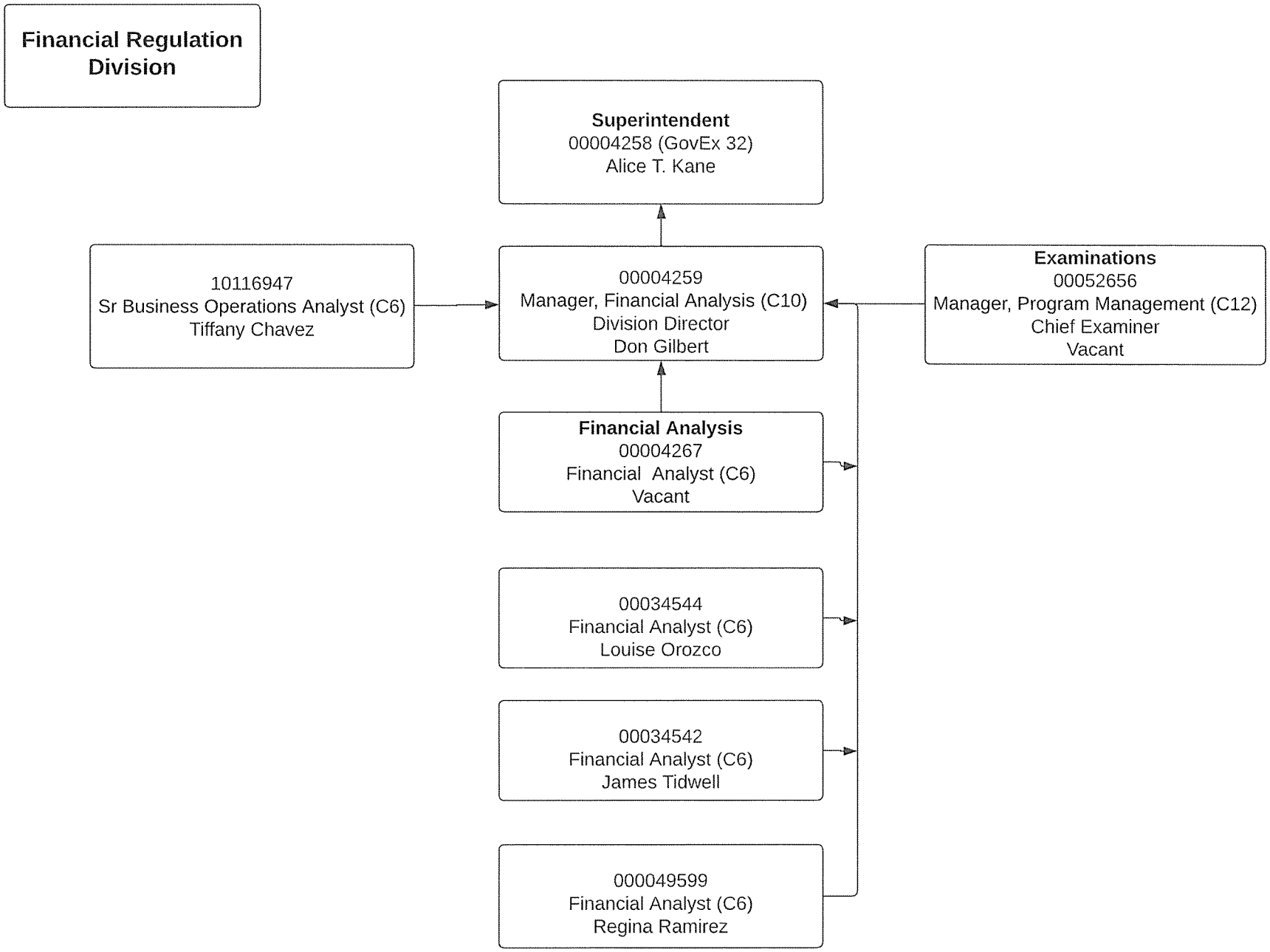
Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: Patient Compensation Fund

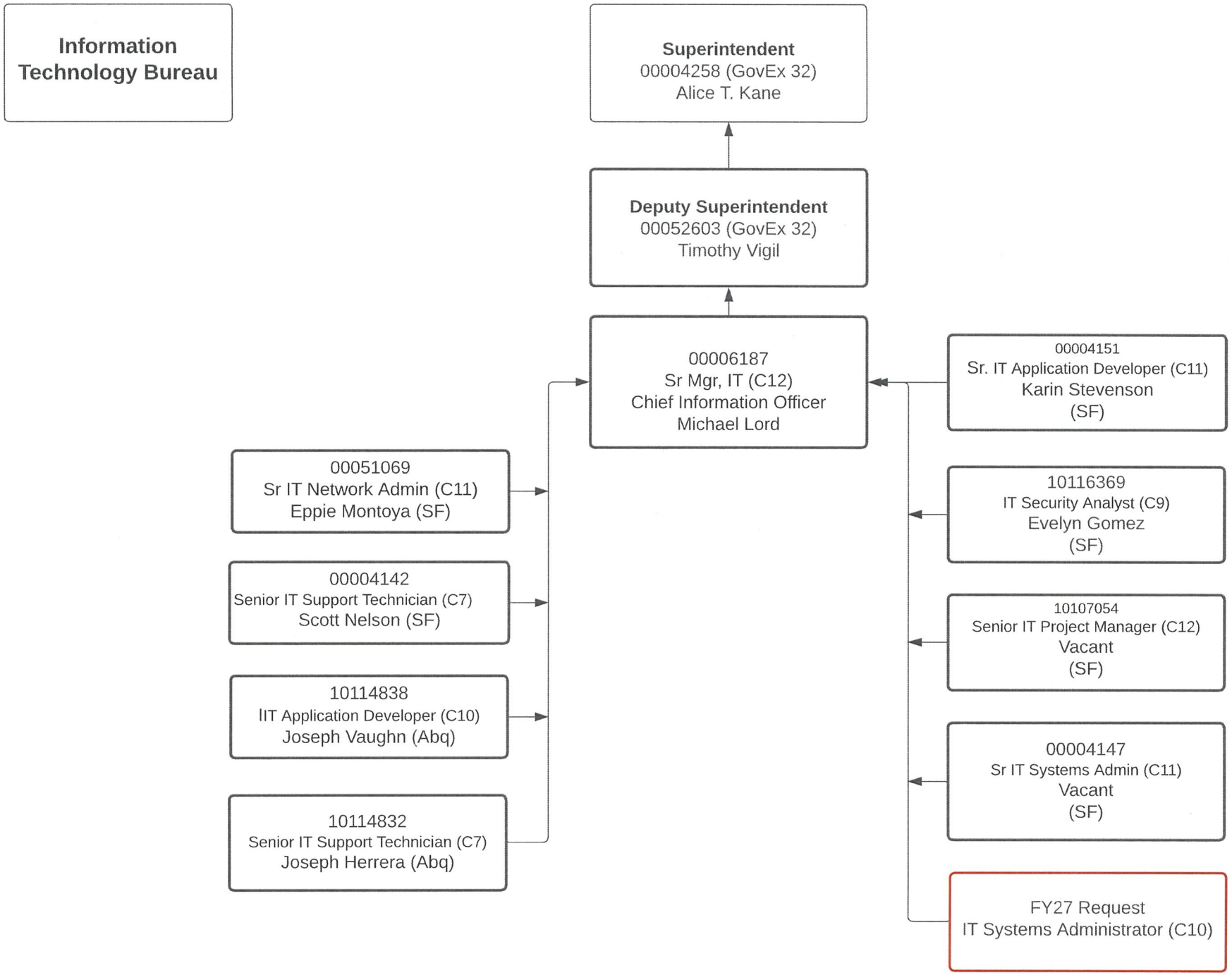
Business Unit: 44000
Program Code: P797
Department Code *(optional)*: 5000000000 -Fund 11850

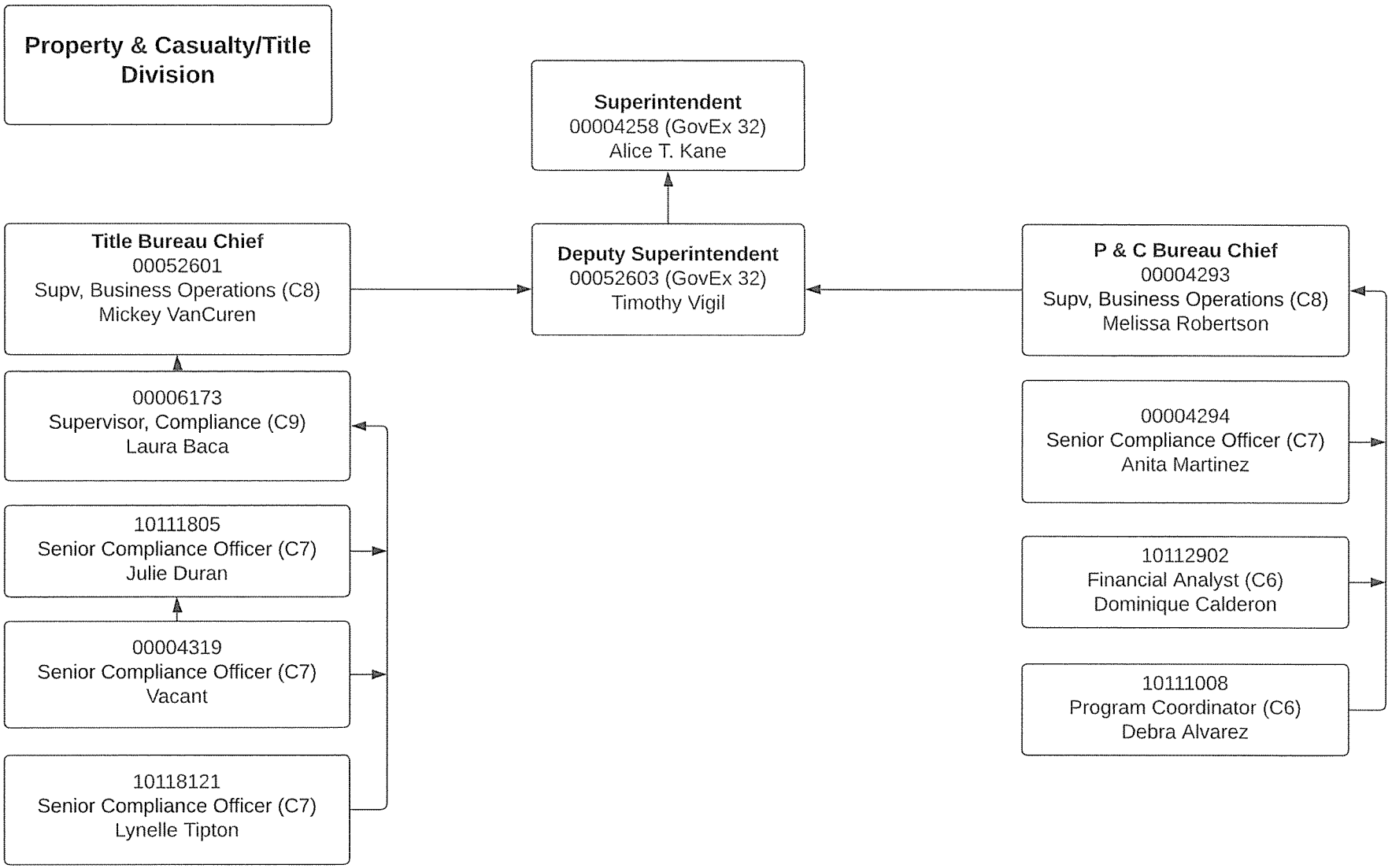
New Positions 5
POSITIONS 0

Read "Instructions" carefully when completing this form

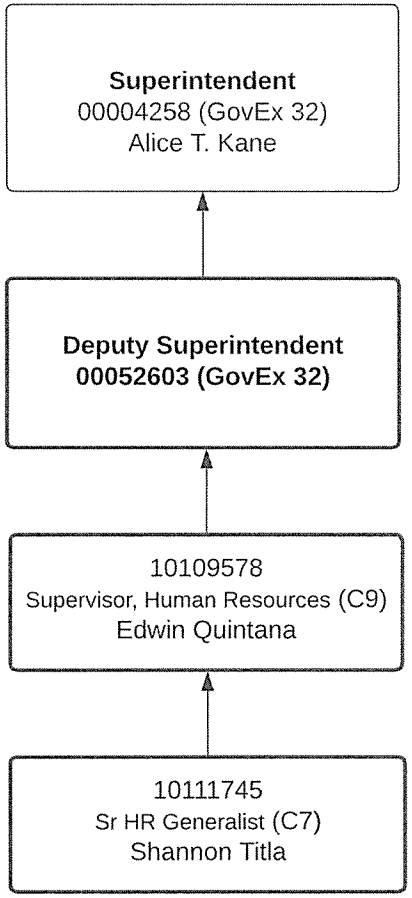
Reporting Category	Account Code	Prior FY Actual (FY24)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits										
Exempt Perm	520100		-		-			-	-	
Term	520200		-		-			-	-	
Perm/Full	520300		-		481,700			481,700	481,700	Requesting 5 additional positions: 1 Insurance Adjuster
Perm/Part	520400		-		-			-	-	Supervisor, 3 Insurance Adjusters, and 1 Business Ops Analyst
Temporary	520500		-		-			-	-	
Pd Sick Leave	520600		-		-			-	-	
Overtime	520700		-		-			-	-	
Annl/Comp Pd	520800		-		-			-	-	
Shift Diff	520900		-		-			-	-	
Group Ins	521100		-		28,100			28,100	28,100	
Retirement	521200		-		92,700			92,700	92,700	
FICA	521300		-		36,800			36,800	36,800	
Workers' Comp	521400		-		-			-	-	
GSD Workers' Comp	521410		-		-			-	-	schedule. If an alternative amount is being requested, a
Unempl Lblty	521500		-		-			-	-	schedule. If an alternative amount is being requested, a
Empl Lblty	521600		-		-			-	-	schedule. If an alternative amount is being requested, a
Retiree Health Care	521700		-		9,600			9,600	9,600	
Other Emp Bnft	521900		-		-			-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	-	
Total PS&EB		-	-	-	**648,900**	-	-	**648,900**	**648,900**	
Contractual Services										
Med Services	535100		-		-			-	-	
Prof Services	535200	2,117,150	1,727,700		1,727,700			1,727,700	-	Patient's Compensation Fund Third Party Adminstrator is the
Prof Services - Interagency	535209		-		-			-	-	oversight of this fund for the agency regarding claims and cases
Other Contractual	535300	2,076	-		-			-	-	arising under the Medical Malpractice Act. Contractual services
Other Services - Interagency	535309		-		-			-	-	for Actuarial Services for the PCF as required for HB75
Other Services - Comp U	535310		-		-			-	-	
Audit	535400		-		-			-	-	
Auditing Services - Interagency	535409		-		-			-	-	
Attorney Fees	535500	9,008	565,000		565,000			565,000	-	
IT Services	535600		-		-			-	-	

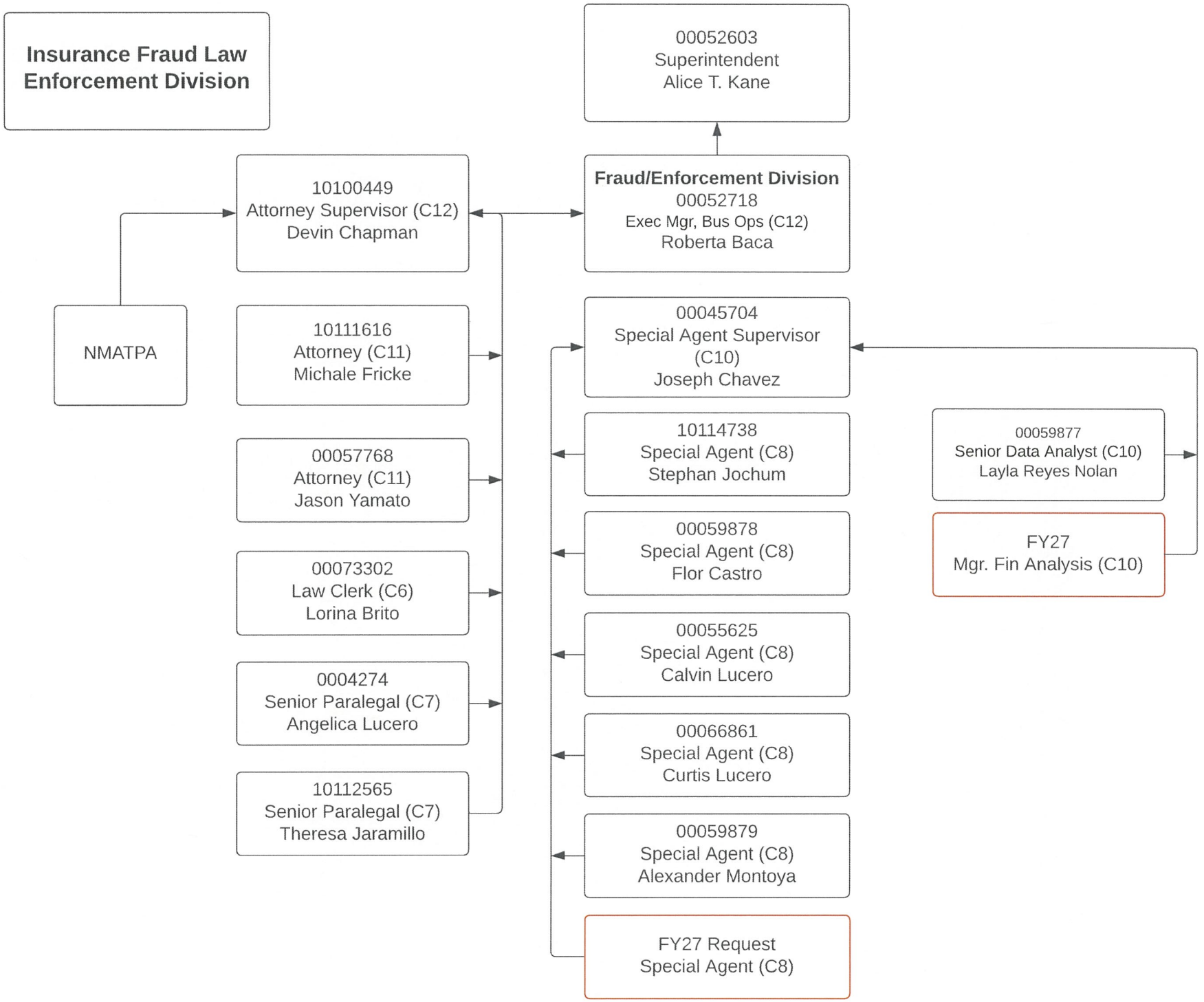

Financial Regulation Division
Superintendent
00004258 (GovEx 32)
Alice T. Kane
10116947
Sr Business Operations Analyst (C6)
Tiffany Chavez
00004259
Manager, Financial Analysis (C10)
Division Director
Don Gilbert
Examinations
00052656
Manager, Program Management (C12)
Chief Examiner
Vacant
Financial Analysis
00004267
Financial Analyst (C6)
Vacant
00034544
Financial Analyst (C6)
Louise Orozco
00034542
Financial Analyst (C6)
James Tidwell
000049599
Financial Analyst (C6)
Regina Ramirez


Information Technology Bureau
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Deputy Superintendent
00052603 (GovEx 32)
Timothy Vigil
00006187
Sr Mgr, IT (C12)
Chief Information Officer
Michael Lord
00004151
Sr. IT Application Developer (C11)
Karin Stevenson
(SF)
10116369
IT Security Analyst (C9)
Evelyn Gomez
(SF)
10107054
Senior IT Project Manager (C12)
Vacant
(SF)
00004147
Sr IT Systems Admin (C11)
Vacant
(SF)
FY27 Request
IT Systems Administrator (C10)
00051069
Sr IT Network Admin (C11)
Eppie Montoya (SF)
00004142
Senior IT Support Technician (C7)
Scott Nelson (SF)
10114838
IIT Application Developer (C10)
Joseph Vaughn (Abq)
10114832
Senior IT Support Technician (C7)
Joseph Herrera (Abq)


Property & Casualty/Title Division
Superintendent
00004258 (GovEx 32)
Alice T. Kane
Title Bureau Chief
00052601
Supv, Business Operations (C8)
Mickey VanCuren
Deputy Superintendent
00052603 (GovEx 32)
Timothy Vigil
P & C Bureau Chief
00004293
Supv, Business Operations (C8)
Melissa Robertson
00006173
Supervisor, Compliance (C9)
Laura Baca
10111805
Senior Compliance Officer (C7)
Julie Duran
00004319
Senior Compliance Officer (C7)
Vacant
10118121
Senior Compliance Officer (C7)
Lynelle Tipton
00004294
Senior Compliance Officer (C7)
Anita Martinez
10112902
Financial Analyst (C6)
Dominique Calderon
10111008
Program Coordinator (C6)
Debra Alvarez

Human Resources Bureau




Insurance Fraud Law Enforcement Division
00052603
Superintendent
Alice T. Kane
Fraud/Enforcement Division
00052718
Exec Mgr, Bus Ops (C12)
Roberta Baca
10100449
Attorney Supervisor (C12)
Devin Chapman
NMATPA
10111616
Attorney (C11)
Michale Fricke
00057768
Attorney (C11)
Jason Yamato
00073302
Law Clerk (C6)
Lorina Brito
0004274
Senior Paralegal (C7)
Angelica Lucero
10112565
Senior Paralegal (C7)
Theresa Jaramillo
00045704
Special Agent Supervisor (C10)
Joseph Chavez
10114738
Special Agent (C8)
Stephan Jochum
00059878
Special Agent (C8)
Flor Castro
00055625
Special Agent (C8)
Calvin Lucero
00066861
Special Agent (C8)
Curtis Lucero
00059879
Special Agent (C8)
Alexander Montoya
FY27 Request
Special Agent (C8)
00059877
Senior Data Analyst (C10)
Layla Reyes Nolan
FY27
Mgr. Fin Analysis (C10)

Agency Office of Superintendent of Insurance

Agency Code 44000

Program

S-8
AGENCY

Check here _____ if this form is a revision. Revision no. _____ Revision date _____

PAGE _____

Office of Superintendent of Insurance

BU **PCode** **Department**
4400(0000 0000000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
112 Other Transfers	15,521.6	16,253.3	16,597.6	0.0	19,553.5	0.0	19,553.5
120 Federal Revenues	0.0	6.7	614.3	0.0	614.3	0.0	614.3
130 Other Revenues	49,500.1	166,476.1	50,696.0	0.0	130,305.4	0.0	130,305.4
150 Fund Balance	802.6	802.6	751.9	0.0	0.0	0.0	0.0
REVENUE, TRANSFERS	**65,824.3**	**183,538.7**	**68,659.8**	**0**	**150,473.2**	**0.0**	**150,473.2**
REVENUE	**65,824.3**	**183,538.7**	**68,659.8**	**0**	**150,473.2**	**0.0**	**150,473.2**
EXPENSE							
200 Personal services and employee benefits	13,420.3	13,263.8	14,498.2	15,954.6	17,712.7	0.0	17,712.7
300 Contractual services	6,078.8	6,249.7	6,807.8	0.0	7,890.0	0.0	7,890.0
400 Other	30,803.6	123,639.1	30,806.2	0.0	105,317.0	0.0	105,317.0
EXPENDITURES	**50,302.7**	**143,152.7**	**52,112.2**	**15954.557**	**130,919.7**	**0.0**	**130,919.7**
500 Other financing uses	15,521.6	16,253.3	16,547.6	0.0	19,553.5	0.0	19,553.5
OTHER FINANCING USES	**15,521.6**	**16,253.3**	**16,547.6**	**0**	**19,553.5**	**0.0**	**19,553.5**
EXPENSE	**65,824.3**	**159,406.0**	**68,659.8**	**15954.557**	**150,473.2**	**0.0**	**150,473.2**
FTE POSITIONS							
810 Permanent	114.00	0.00	117.00	114.00	14.00	0.00	14.00
FTEs	**114.00**	**0.00**	**117.00**	**114.00**	**14.00**	**0.00**	**14.00**
FTE POSITIONS	**114.00**	**0.00**	**117.00**	**114.00**	**14.00**	**0.00**	**14.00**

Office of Superintendent of Insurance

BU	PCode	Department
44000	0000	0000000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
499905	Other Financing Sources	0.0	0.0	50.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	15,521.6	16,253.3	16,547.6	0.0	19,553.5	0.0	19,553.5
112	**Other Transfers**	**15,521.6**	**16,253.3**	**16,597.6**	**0.0**	**19,553.5**	**0.0**	**19,553.5**
451903	Federal Direct - Operating	0.0	6.7	614.3	0.0	614.3	0.0	614.3
120	**Federal Revenues**	**0.0**	**6.7**	**614.3**	**0.0**	**614.3**	**0.0**	**614.3**
407101	Insurance Tax	2,448.6	195.5	2,366.1	0.0	3,747.7	0.0	3,747.7
422902	Other Fees	16,191.1	20,287.8	17,469.5	0.0	19,961.6	0.0	19,961.6
424302	Printing & Reproduction	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
441101	Interest On Bank Deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0
441201	Interest On Investments	0.0	9,163.5	0.0	0.0	0.0	0.0	0.0
441651	Realized Gain (Loss) on Invest	0.0	0.0	0.0	0.0	0.0	0.0	0.0
461402	Other Penalties	0.0	80.7	0.0	0.0	0.0	0.0	0.0
475101	Other Gifts & Grants	400.0	344.5	400.0	0.0	400.0	0.0	400.0
475150	Contributions	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
482102	Doctors' Surcharges	30,460.4	136,359.6	30,460.4	0.0	105,331.5	0.0	105,331.5
496902	Miscellaneous Revenue	0.0	25.2	0.0	0.0	0.0	0.0	0.0
496909	Misc Revenue - Interagency	0.0	19.3	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**49,500.1**	**166,476.1**	**50,696.0**	**0.0**	**129,440.8**	**0.0**	**129,440.8**
325900	Restricted FB - Gov	802.6	802.6	751.9	0.0	864.6	0.0	864.6
150	**Fund Balance**	**802.6**	**802.6**	**751.9**	**0.0**	**864.6**	**0.0**	**864.6**
TOTAL REVENUE		**65,824.3**	**183,538.7**	**68,659.8**	**0**	**150,473.2**	**0.0**	**150,473.2**
520100	Exempt Perm Positions P/T&F/T	889.9	788.7	1,341.2	1,020.3	1,136.6	0.0	1,136.6
520200	Term Positions	485.0	0.0	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	8,249.1	8,588.4	8,878.9	10,332.1	10,992.1	0.0	10,992.1
520500	Temporary Positions F/T & P/T	0.0	4.6	0.0	0.0	0.0	0.0	0.0
520600	Paid Unused Sick Leave	7.8	8.3	3.9	0.0	3.9	0.0	3.9
520700	Overtime & Other Premium Pay	59.0	261.6	31.1	0.0	31.1	0.0	31.1
520800	Annl & Comp Paid At Separation	87.3	22.3	21.4	0.0	21.4	0.0	21.4
521100	Group Insurance Premium	854.6	760.4	883.4	1,515.3	1,773.7	0.0	1,773.7
521200	Retirement Contributions	1,691.0	1,732.8	2,064.9	2,160.8	2,157.6	0.0	2,157.6
521300	F I C A	677.0	674.1	821.0	696.3	857.8	0.0	857.8

Office of Superintendent of Insurance

BU	PCode	Department
44000	0000	0000000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
521400	Workers' Comp Assessment Fee	1.2	0.9	1.0	0.0	1.1	0.0	1.1
521410	GSD Work Comp Insur Premium	10.7	10.7	9.3	0.0	10.6	0.0	10.6
521500	Unemployment Comp Premium	2.4	2.4	3.3	0.0	3.2	0.0	3.2
521600	Employee Liability Ins Premium	228.4	228.4	224.0	0.0	499.2	0.0	499.2
521700	RHC Act Contributions	176.9	180.1	214.8	229.8	224.4	0.0	224.4
200	**Personal services and employee ben**	**13,420.3**	**13,263.8**	**14,498.2**	**15,954.6**	**17,712.7**	**0.0**	**17,712.7**
535100	Medical Services	504.0	4.5	509.1	0.0	9.1	0.0	9.1
535200	Professional Services	4,237.3	4,670.9	4,900.2	0.0	5,507.8	0.0	5,507.8
535300	Other Services	117.0	141.7	80.0	0.0	370.0	0.0	370.0
535309	Other Services - Interagency	0.0	0.0	0.0	0.0	73.0	0.0	73.0
535400	Audit Services	80.7	102.1	102.2	0.0	107.4	0.0	107.4
535500	Attorney Services	1,017.6	943.6	1,116.3	0.0	1,572.7	0.0	1,572.7
535600	IT Services	122.2	368.1	100.0	0.0	250.0	0.0	250.0
535800	Capital -Professional Contract	0.0	18.9	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**6,078.8**	**6,249.7**	**6,807.8**	**0.0**	**7,890.0**	**0.0**	**7,890.0**
542100	Employee I/S Mileage & Fares	28.8	3.4	32.6	0.0	67.6	0.0	67.6
542200	Employee I/S Meals & Lodging	64.9	61.6	61.9	0.0	91.9	0.0	91.9
542300	Brd & Comm Mbr Meals & Lodging	6.0	0.0	6.0	0.0	6.0	0.0	6.0
542500	Transp - Fuel & Oil	47.1	26.6	32.6	0.0	32.6	0.0	32.6
542600	Transp - Parts & Supplies	16.2	53.9	23.6	0.0	23.6	0.0	23.6
542700	Transp - Transp Insurance	2.4	2.5	2.5	0.0	2.3	0.0	2.3
542800	State Transp Pool Charges	15.0	0.0	0.0	0.0	0.0	0.0	0.0
543200	Maint - Furn, Fixt, Equipment	27.6	0.6	19.6	0.0	19.6	0.0	19.6
543300	Maint - Buildings & Structures	2.0	65.3	2.0	0.0	2.0	0.0	2.0
543400	Maint - Property Insurance	0.1	0.0	0.0	0.0	0.0	0.0	0.0
543500	Maint - Supplies	1.5	0.5	1.5	0.0	1.5	0.0	1.5
543700	Maintenance Services	0.0	1.3	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	64.7	9.6	2.0	0.0	2.0	0.0	2.0
543830	IT HW/SW Agreements	287.6	34.6	243.4	0.0	343.4	0.0	343.4
543900	Other Maintenance	0.0	0.0	(111.5)	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	147.4	63.0	144.4	0.0	169.8	0.0	169.8

Office of Superintendent of Insurance

BU	PCode	Department
44000	0000	0000000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
544100	Supplies-Office Supplies	101.3	36.4	79.9	0.0	83.9	0.0	83.9
544200	Supplies-Medical,Lab,Personal	1.0	0.0	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	33.0	47.2	10.9	0.0	17.4	0.0	17.4
544600	Supplies-Kitchen Supplies	0.0	2.1	0.0	0.0	0.0	0.0	0.0
544700	Supplies-Clothng,Unifrms,Linen	30.4	2.7	150.0	0.0	38.5	0.0	38.5
544900	Supplies-Inventory Exempt	70.0	81.7	55.0	0.0	55.0	0.0	55.0
545600	Reporting & Recording	377.3	335.0	377.2	0.0	377.3	0.0	377.3
545700	ISD Services	65.9	82.9	80.8	0.0	132.1	0.0	132.1
545710	DOIT HCM Assessment Fees	42.0	37.4	41.7	0.0	44.0	0.0	44.0
545800	Radio Communications Svcs	7.5	30.0	40.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	0.0	11.7	9.6	0.0	12.7	0.0	12.7
545900	Printing & Photo Services	25.4	26.1	23.3	0.0	23.3	0.0	23.3
546100	Postage & Mail Services	28.9	15.5	28.9	0.0	37.0	0.0	37.0
546200	Bond Assurity for Employees	0.3	0.0	0.3	0.0	0.3	0.0	0.3
546400	Rent Of Land & Buildings	322.3	467.7	354.7	0.0	379.7	0.0	379.7
546500	Rent Of Equipment	70.9	43.5	70.9	0.0	63.0	0.0	63.0
546600	Communications	23.3	9.8	13.3	0.0	13.3	0.0	13.3
546610	DOIT Telecommunications	198.3	242.4	249.5	0.0	275.4	0.0	275.4
546700	Subscriptions/Dues/License Fee	97.2	138.9	97.2	0.0	97.2	0.0	97.2
546800	Employee Training & Education	116.1	37.8	113.8	0.0	133.8	0.0	133.8
546810	Board Member Training	2.5	0.0	0.0	0.0	0.0	0.0	0.0
546900	Advertising	41.1	39.0	36.1	0.0	36.1	0.0	36.1
547000	Legal Settlements	27,844.6	75,314.0	27,844.6	0.0	101,966.8	0.0	101,966.8
547103	Other Investment Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547350	Claims and Benefits Expenses	0.0	45,678.3	0.0	0.0	0.0	0.0	0.0
547360	Insurance Premiums-non_payroll	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547450	Grants to Other Agencies	25.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	241.2	36.7	228.1	0.0	228.1	0.0	228.1
547999	Request to Pay Prior Year	0.0	334.5	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	81.0	0.0	81.0	0.0	81.0	0.0	81.0
548300	Information Tech Equipment	117.0	18.2	142.0	0.0	142.0	0.0	142.0

Office of Superintendent of Insurance

BU	PCode	Department
44000	0000	0000000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
548800	Automotive & Aircraft	4.8	170.5	85.0	0.0	175.0	0.0	175.0
549600	Employee O/S Mileage & Fares	57.4	30.2	64.2	0.0	69.2	0.0	69.2
549700	Employee O/S Meals & Lodging	66.1	45.9	66.1	0.0	71.1	0.0	71.1
549800	Brd & Comm O/S Mileage & Fares	0.5	0.0	0.5	0.0	0.5	0.0	0.5
400	**Other**	**30,803.6**	**123,639.1**	**30,806.2**	**0.0**	**105,317.0**	**0.0**	**105,317.0**
555106	OFU - INTRA-Agency	15,521.6	16,253.3	16,547.6	0.0	19,553.5	0.0	19,553.5
500	**Other financing uses**	**15,521.6**	**16,253.3**	**16,547.6**	**0.0**	**19,553.5**	**0.0**	**19,553.5**
TOTAL EXPENSE		**65,824.3**	**159,406.0**	**68,659.8**	**15954.557**	**150,473.2**	**0.0**	**150,473.2**
810	Permanent	114.00	0.00	117.00	114.00	14.00	0.00	14.00
810	**Permanent**	**114.00**	**0.00**	**117.00**	**114.00**	**14.00**	**0.00**	**14.00**
TOTAL FTE POSITIONS		**114.00**	**0.00**	**117.00**	**114.00**	**14.00**	**0.00**	**14.00**

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Business Unit: 44000
Program Name: Insurance Policy Program (IPP)
Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
Department Code *(optional)* :

Read "Instructions" carefully when completing this form

New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Personal Services and Employee Benefits							-		
Exempt Perm	520100	788,732	1,136,598	-	1,136,600	-	1,136,600	2	**12 new positions: 4 for Enforcement Operations, 5 for PCF, 2 for Fraud Program and 1 for Cyber security.**
Term	520200		-	-	-	-	-	-	
Perm/Full	520300	8,588,396	8,993,874	2,921,600	8,070,500	-	10,992,100	1,998,226	**$500K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Perm/Part	520400		-	-	-	-	-	-	
Temporary	520500	4,628	-	-	-	-	-	-	
Pd Sick Leave	520600	8,289	3,900	3,900	-	-	3,900	-	**Request includes a 7% vacancy rate.**
Overtime	520700	261,560	31,100	31,100	-	-	31,100	-	
Annl/Comp Pd	520800	22,270	21,400	21,400	-	-	21,400	-	
Shift Diff	520900		-	-	-	-	-	-	
Group Ins	521100	760,409	973,057	396,300	1,377,400	-	1,773,700	800,643	**Request includes a 10% Insurance Premium Rate Increase of $108.1 and Permanent implementation costs for 2025 SB 376 related to employee health premiums of $296.1.**
Retirement	521200	1,732,843	2,064,908	475,700	1,681,900	-	2,157,600	92,692	
FICA	521300	674,139	821,073	189,100	668,700	-	857,800	36,727	
Workers' Comp	521400	925	1,006	200	900	-	1,100	94	
GSD Workers' Comp	521410	10,730	9,336	1,700	8,900	-	10,600	1,264	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	2,367	3,251	500	2,700	-	3,200	(51)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	228,392	224,044	81,800	417,400	-	499,200	275,156	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	180,129	214,654	49,600	174,800	-	224,400	9,746	
Other Emp Bnft	521900		-	-	-	-	-	-	
COVID Related Admin Lea	523000	-	-	-	-	-	-	-	
Total PS&EB		**13,263,811**	**14,498,200**	**4,172,900**	**13,539,800**	**-**	**17,712,700**	**3,214,500**	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Business Unit: 44000
Program Name: Insurance Policy Program (IPP)
Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
Department Code *(optional)* :

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New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Contractual Services									
Med Services	535100	2,260	509,100	9,100	500,000	-	509,100	-	**Request in 535200 includes the following:**
Prof Services	535200	4,670,869	4,885,200	2,472,700	2,806,500	610,000	5,889,200	1,004,000	**$100K for Vaccine Purchasing Act to enhance reporting capabilites that can assisit with accuracy, efficiency and compliance of the data.**
Prof Services - Interagency	535209		-	-	-	-	-	-	**$500K Recurring funding for Financial Analysis and Examinations. Special appropriation ends FY26.**
Other Contractual	535300	141,702	95,000	15,000	80,000	-	95,000	-	**Provide support and subject matter expertise to assist unit in the timely and compliant completion of financial analysis reviews and examinations throughout course of the year under the auspices of the NAIC accreditation standard requirements.**
Other Services - Interagency	535309		-	-	-	-	-	-	**$250K for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. Strengthen defenses against evolving cyber threats and reduce breach risks.**
Other Services - Comp U	535310		-	-	-	-	-	-	
Audit	535400	102,069	102,200	-	107,400	-	107,400	5,200	**$5.2 for increase in financial audit.**
Auditing Services - Interage	535409		-	73,000	-	-	73,000	73,000	**$73K for the Audit of Continuing Ed Fund per Statute**
Attorney Fees	535500	943,564	1,116,300	798,600	317,700	-	1,116,300	-	
IT Services	535600	368,138	100,000	-	100,000	-	100,000	-	
IT Services- Interagency	535609		-	-	-	-	-	-	
Capital Professional Contra	535800	18,882	-	-	-	-	-	-	
Insurance Contract Premiur	535900		-	-	-	-	-	-	
General Administrative Insu	536000		-	-	-	-	-	-	
		-						-	
Total Contracts		**6,247,483**	**6,807,800**	**3,368,400**	**3,911,600**	**610,000**	**7,890,000**	**1,082,200**	

Check_____if this form is a revision Revision No._____Revision Date_____ PAGE_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Business Unit: 44000
Program Name: Insurance Policy Program (IPP)
Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
Department Code *(optional)* :

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New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Other Costs							-		
Instate M & F	542100	3,361	32,600	35,300	32,300	-	67,600	35,000	Travel for 12 new positions.
Instate M & L	542200	61,571	61,900	61,700	30,200	-	91,900	30,000	Travel for 12 new positions.
Brd/Comm Exp	542300		6,000	1,000	5,000	-	6,000	-	
EE Non Routine Part. Per D	542400		-	-	-	-	-	-	
Trans Fuel/Oil	542500	26,624	32,600	28,600	4,000	-	32,600	-	
Trans Parts	542600	53,903	23,600	19,000	4,600	-	23,600	-	
Trans Ins	542700	2,498	2,460	400	1,900	-	2,300	(160)	
Trans Pool	542800		-	-	-	-	-	-	
Trans Other	542900		-	-	-	-	-	-	
DGF Habitat/Land	543000		-	-	-	-	-	-	
DGF Habitat/Land - Interag	543009		-	-	-	-	-	-	
Grounds/Rdways	543100		-	-	-	-	-	-	
Furn/Fix/Equip	543200	649	19,600	5,000	14,600	-	19,600	-	
Bldgs/Structure	543300	65,298	2,000	2,000	-	-	2,000	-	
Property Ins	543400		-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	525	1,500	1,000	500	-	1,500	-	
Lndry/Dry Clng	543600		-	-	-	-	-	-	
Manit Srvs	543700	1,337	-	-	-	-	-	-	
IT Maintenance	543820	9,570	2,000	2,000	-	-	2,000	-	
IT Hardware/Software Agr	543830	34,573	243,400	13,400	330,000	-	343,400	100,000	Serveral new pieces of hardware and new software that will require maintenance agreement and/or renewal premium.
Other Maint	543900		-	-	-	-	-	-	Subscriptions also provide proactive monitoring and detection, guarding against intrusions and minimizing risks in real time.

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
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Program Name: Insurance Policy Program (IPP)
Program Code: P790,P795, P797,P798
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New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Suppl-Inv Exempt IT	544000	63,030	144,400	25,900	143,900	-	169,800	25,400	Replacing aging IT equipment is crucial for maintaining security, performance, and reliability. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats.
Office Supplies	544100	36,443	79,700	19,800	64,100	-	83,900	4,200	Supplies for 12 new positions.
Med/Lab/Prsnl	544200		1,000	1,000	-	-	1,000	-	
Drugs	544300		-	-	-	-	-	-	
Field Supplies	544400	47,183	10,900	10,500	6,880	-	17,380	6,480	Field supplies for 12 new positions.
Food	544500		-	-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	-	
Clothing/Unif	544700	2,696	38,500	38,500	-	-	38,500	-	
Educ/Rec Spls	544800		-	-	-	-	-	-	
Invent Exempt	544900	81,729	55,000	5,000	50,000	-	55,000	-	
Rep/Recording	545600	334,973	377,300	358,500	18,800	-	377,300	-	
Rep/Recording- Interagency	545609		-	-	-	-	-	-	
DOIT ISD Services	545700	82,857	80,800	21,600	110,500	-	132,100	51,300	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	37,392	41,670	7,100	36,900	-	44,000	2,330	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800	30,000	40,000	-	-	-	-	(40,000)	
DOIT Radio Comm	545810	11,736	9,600	12,700	-	-	12,700	3,100	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	26,140	23,312	11,300	12,000	-	23,300	(12)	
Building Use Fee GSD	546000		-	-	-	-	-	-	
Postage/Msgr	546100	15,477	37,020	3,000	34,020	-	37,020	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
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Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
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New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Postage/Msgr- Interagency	546109		-	-	-	-	-	-	
Bond Assurity for Employe	546200		300	-	300	-	300	-	
Utilities - Sewer	546310		-	-	-	-	-	-	
Utilities - Elect	546320		-	-	-	-	-	-	
Utilities - Water	546330		-	-	-	-	-	-	
Utilities - Ngas	546340		-	-	-	-	-	-	
Utilities - Propn	546350		-	-	-	-	-	-	
Rent/Bldg/Land	546400	467,691	354,700	175,000	204,700	-	379,700	25,000	Increased rent costs for 12 new positions.
Rent/Bldg/Land- Interagenc	546409		-	-	-	-	-	-	
Rent of Equip	546500	43,491	63,000	14,800	48,200	-	63,000	-	
Telecomm	546600	9,832	13,300	-	13,300	-	13,300	-	
DOIT Telecomm	546610	242,422	249,438	45,200	230,200	-	275,400	25,962	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	138,944	97,200	33,200	64,000	-	97,200	-	
Subs and Dues- Interagency	546709		-	-	-	-	-	-	
Empl Trng/Educ	546800	37,842	113,800	36,100	97,700	-	133,800	20,000	Training for 12 new positions.
Empl Trng/Educ- Interagen	546809		-	-	-	-	-	-	
Board Member Training	546810		-	-	-	-	-	-	
Advertising	546900	39,018	36,100	17,600	18,500	-	36,100	-	
Legal Settlements	547000	75,313,953	27,844,600	101,941,800	25,000	-	101,966,800	74,122,200	Legal settlements continue to increase. The request is a 3 year average of settlements: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a BAR to increase the budget to align with the actual settlement cost.
Other Investment Exp	547103		-	-	-	-	-	-	
Grants/Individual	547200		-	-	-	-	-	-	
Care/Support	547300		-	-	-	-	-	-	
Care/Support- Interagency	547309		-	-	-	-	-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Business Unit: 44000
Program Name: Insurance Policy Program (IPP)
Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
Department Code *(optional)* :

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New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
Claims and Benefits Expens	547350	45,678,262	-	-	-	-	-	-	
Insurance Premiums-non pa	547360		-	-	-	-	-	-	
Grants-to Local Governmen	547400		-	-	-	-	-	-	
Grants-to Public Schools-U	547410		-	-	-	-	-	-	
Grants to Local Govt - Non	547415		-	-	-	-	-	-	
Grants-Higher Ed Institutio	547420		-	-	-	-	-	-	
Grants to Native Amer Indi	547430		-	-	-	-	-	-	
Grants To Other Entities	547440		-	-	-	-	-	-	
Grants to Other Agencies	547450		-	-	-	-	-	-	
Purch/Resale	547500		-	-	-	-	-	-	
Commissions Paid to	547600		-	-	-	-	-	-	
Debt Svc/Principle	547700		-	-	-	-	-	-	
Lease Principal Payment	547730		-	-	-	-	-	-	
Debt Svc/Interest	547800		-	-	-	-	-	-	
Misc Other Exp	547900	36,694	228,100	1,100	227,000	-	228,100	-	
Misc Other Exp-Interagency	547909		-	-	-	-	-	-	
Prior Year Exp	547999	334,466	-	-	-	-	-	-	
Land	548100		-	-	-	-	-	-	
Land-Improvements	548110		-	-	-	-	-	-	
Furn/Fixtures	548200		81,000	-	81,000	-	81,000	-	
IT Equip	548300	18,212	142,000	25,000	117,000	-	142,000	-	
Other Equip	548400		-	-	-	-	-	-	
Animals	548600		-	-	-	-	-	-	
Lbry. Museum Acq	548700		-	-	-	-	-	-	
Auto/Aircraft	548800	170,499	85,000	175,000	-	-	175,000	90,000	2 Dodge Durango SUV's Vehicles for Title Program to attend rate hearings,title assessments, other title related work.
Bldgs/Structure	548900		-	-	-	-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Business Unit: 44000
Program Name: Insurance Policy Program (IPP)
Program Code: P790,P795, P797,P798
Department *(optional)* : AGENCY
Department Code *(optional)* :

Read "Instructions" carefully when completing this form

New Postions	**12.0**
Existing Positions	**119.0**
Total Positions	**131.0**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	Request vs Opbud	DETAILED Justification/Description
O/S M & F	549600	30,171	64,200	28,000	36,900	4,300	69,200	5,000	For new positions.
O/S M & L	549700	45,943	66,100	33,000	38,100	-	71,100	5,000	For new positions.
O/S Board M/F	549800		500	500	-	-	500	-	
O/S Board M/L	549900		-	-	-	-	-	-	
Total Other		**123,639,122**	**30,806,200**	**103,210,600**	**2,102,100**	**4,300**	**105,317,000**	**74,510,800**	
Other Financing Uses									
Other Financing Uses-Int	555100	-	-	-	-	-	-	-	
Other Financing Uses-Int	555106	16,253,295	16,547,600	19,553,500	-	-	19,553,500	3,005,900	Increase in Insurance Ops $2.8M, Increased transfer from Fraud $150K to Ins Ops level with FY25 Budget.
Other Financing Uses-Com	555200	-	-	-	-	-	-	-	
	560300	-		-	-	-	-		
Total Other Financign Uses		**16,253,295**	**16,547,600**	**19,553,500**	**-**	**-**	**19,553,500**	**3,005,900**	
Program Total		**159,403,711**	**68,659,800**	**130,305,400**	**19,553,500**	**614,300**	**150,473,200**	**81,813,400**	

Agency Office of Superintendent of Insurance

Agency Code 44000

Program _____

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Office of Superintendent of Insurance
BU
44000

State of New Mexico
R-2 Transfers
(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2024-25 Actual Transfers	2025-26 Adopted Transfers	2026-27 Agency GF Request	2026-27 Agency OSF	2026-27 Agency ISF/IAT	2026-27 Agency FF Request	2026-27 Total Request	Justification
P790	11810	555106	OFU - IN	P795	11690	499906	OFS - INTRA	0	406.5	0	0	18936.9	0	18936.9	Agency administrative costs for Insurance Operations
							Sum:		406.5	0	0	18936.9	0	18936.9	

Office of Superintendent of Insurance
BU
44000

State of New Mexico
R-2 Transfers
(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2024-25 Actual Transfers	2025-26 Adopted Transfers	2026-27 Agency GF Request	2026-27 Agency OSF	2026-27 Agency ISF/IAT	2026-27 Agency FF Request	2026-27 Total Request	Justification
P795	11860	555106	OFU - IN	P795	11690	499906	OFS - INTRA	0	0	0	0	205.6	0	205.6	Agency administrative costs for Insurance Operations
							Sum:		0	0	0	205.6	0	205.6	

Office of Superintendent of Insurance
BU
44000

State of New Mexico
R-2 Transfers
(Dollars in Thousands)

Prov PCode	Prov Fund	Prov Account	Prov Account Name	Rec PCode	Rec Fund	Rec Account	Rec Account Name	2024-25 Actual Transfers	2025-26 Adopted Transfers	2026-27 Agency GF Request	2026-27 Agency OSF	2026-27 Agency ISF/IAT	2026-27 Agency FF Request	2026-27 Total Request	Justification
P796	11880	555106	OFU - IN	P795	11690	499906	OFS - INTRA	0	0	0	0	411	0	411	Agency administrative costs for Insurance Operations
							Sum:		0	0	0	411	0	411	

Agency Office of Superintendent of Insurance

Agency Code 44000

Program _____

REV/EXP-COMPARISON REPORT

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Detail of Federal Funds Revenue (numbers in thousands)

Agency: Office of Superintendent of Insurance
BU: 44000
Program: Insurance Policy
Program Code: P795

FUND	REVENUE ACCOUNT	GRANT NAME	MATCH RATIO	EXP. DATE	TOTAL GRANT AMOUNT	FY25 ACTUALS	FY26 OPBUD	FY27 REQUEST BASE	FY27 REQUEST EXPANSION	FY27 REQUEST TOTAL
11690	451903	Expanding Access to Women's Health in NM	0	9/19/2026	614,292.00	0.0	614,292.0	614,292.0	0.0	614,292.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
										0.0
				TOTALS		0.00	614,292.00	614,292.00	0.00	614,292.00

Agency Office of Superintendent of Insurance

Agency Code 44000

Program _____

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program

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State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit			Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	P790-R	Special Revenues	535500	Attorney Services	0.00047	0	0	0	0	0	0.0
			547103	Other Investment Expenses	-2.7	0	0	0	0	0	0.0
			555106	OFU - INTRA-Agency	15636.695	16081	18936.9	0	0	0	0.0
Subtotal for:	**44000**	**P790-R**	**Special Revenues**		**15633.99547**	**16081**	**18936.9**	**0**	**0**	**0**	**0.0**

BusUnit			Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	P795-R	Insurance Policy	520100	Exempt Perm Positions P/T&F/T	788.73154	1341.2	1136.6	0	0	0	0.0
			520300	Classified Perm Positions F/T	7225.67457	7440.2	8591.7	0	0	0	0.0
			520600	Paid Unused Sick Leave	4.00169	2	2	0	0	0	0.0
			520700	Overtime & Other Premium Pay	178.07908	1.1	1.1	0	0	0	0.0
			520800	Annl & Comp Paid At Separation	21.98515	1.4	1.4	0	0	0	0.0
			521100	Group Insurance Premium	621.43314	725.2	1434	0	0	0	0.0
			521200	Retirement Contributions	1472.87681	1744.6	1744.6	0	0	0	0.0
			521300	F I C A	566.14284	693.6	693.6	0	0	0	0.0
			521400	Workers' Comp Assessment Fee	0.79179	0.9	1	0	0	0	0.0
			521410	GSD Work Comp Insur Premium	9.32977	8	9.3	0	0	0	0.0
			521500	Unemployment Comp Premium	2.06727	2.9	2.8	0	0	0	0.0
			521600	Employee Liability Ins Premium	197.99249	193.5	438.4	0	0	0	0.0
			521700	RHC Act Contributions	153.10604	181.5	181.5	0	0	0	0.0
			535100	Medical Services	0	500	0	0	0	0	0.0
			535200	Professional Services	2439.53756	3157.5	3725.1	0	0	0	0.0
			535300	Other Services	139.62575	80	370	0	0	0	0.0
			535309	Other Services - Interagency	0	0	73	0	0	0	0.0
			535400	Audit Services	102.06926	102.2	107.4	0	0	0	0.0
			535500	Attorney Services	934.55485	551.3	1007.7	0	0	0	0.0
			535600	IT Services	368.13794	100	250	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	2.98426	24.8	34.8	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	52.04628	45.8	50.8	0	0	0	0.0
			542300	Brd & Comm Mbr Meals & Lodging	0	5	5	0	0	0	0.0
			542500	Transp - Fuel & Oil	3.72365	10.6	10.6	0	0	0	0.0
			542600	Transp - Parts & Supplies	2.68428	5.6	5.6	0	0	0	0.0
			542700	Transp - Transp Insurance	2.19767	2.2	2	0	0	0	0.0
			543200	Maint - Furn, Fixt, Equipment	0.6487	14.6	14.6	0	0	0	0.0
			543300	Maint - Buildings & Structures	44.36676	0	0	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

				543500	Maint - Supplies	0.0942	0.5	0.5	0	0	0	0.0
				543700	Maintenance Services	0.87408	0	0	0	0	0	0.0
				543820	Maintenance IT	9.56973	0	0	0	0	0	0.0
				543830	IT HW/SW Agreements	16.55631	230	330	0	0	0	0.0
				544000	Supply Inventory IT	69.66789	124.4	149.8	0	0	0	0.0
				544100	Supplies-Office Supplies	30.06263	61.9	65.9	0	0	0	0.0
				544400	Supplies-Field Supplies	0.01656	0.4	6.9	0	0	0	0.0
				544600	Supplies-Kitchen Supplies	2.11787	0	0	0	0	0	0.0
				544900	Supplies-Inventory Exempt	78.161	50	50	0	0	0	0.0
				545600	Reporting & Recording	11.6913	25.7	25.8	0	0	0	0.0
				545700	ISD Services	78.51802	69.8	116	0	0	0	0.0
				545710	DOIT HCM Assessment Fees	32.392	36.1	38.7	0	0	0	0.0
				545900	Printing & Photo Services	24.24836	13.9	13.9	0	0	0	0.0
				546100	Postage & Mail Services	15.47657	26.4	34.5	0	0	0	0.0
				546200	Bond Assurity for Employees	0	0.3	0.3	0	0	0	0.0
				546400	Rent Of Land & Buildings	315.87541	204.7	204.7	0	0	0	0.0
				546500	Rent Of Equipment	33.81865	60.9	53	0	0	0	0.0
				546600	Communications	9.83153	13.3	13.3	0	0	0	0.0
				546610	DOIT Telecommunications	224.2369	215.1	241.8	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	111.68932	65.6	65.1	0	0	0	0.0
				546800	Employee Training & Education	22.67128	98.7	103.7	0	0	0	0.0
				546900	Advertising	22.87436	23.5	23.5	0	0	0	0.0
				547000	Legal Settlements	70	27.5	27.5	0	0	0	0.0
				547900	Miscellaneous Expense	28.31903	228.1	228.1	0	0	0	0.0
				547999	Request to Pay Prior Year	250.06007	0	0	0	0	0	0.0
				548200	Furniture & Fixtures	0	81	81	0	0	0	0.0
				548300	Information Tech Equipment	18.21195	117	117	0	0	0	0.0
				548800	Automotive & Aircraft	82.854	0	90	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	12.97543	44.2	44.2	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	15.9799	41.1	41.1	0	0	0	0.0
				555106	OFU - INTRA-Agency	205.6	205.6	205.6	0	0	0	0.0
Subtotal for:	**44000**	**P795-R**	**Insurance Policy**			**17129.23349**	**19001.4**	**22266.5**	**0**	**0**	**0**	**0.0**

						2024-25	2025-26	Request		Recommendation		
BusUnit				**Line Item**		**Actuals**	**Opbud**	**Base**	**Expansion**	**Base**	**Expansion**	**Opbud**
44000	**P796-R**	**Insurance Fraud and Auto Theft Progr**		520300	Classified Perm Positions F/T	1362.7215	1438.7	1918.7	0	0	0	0.0
				520500	Temporary Positions F/T & P/T	4.628	0	0	0	0	0	0.0
				520600	Paid Unused Sick Leave	4.28773	1.9	1.9	0	0	0	0.0

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S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

520700	Overtime & Other Premium Pay	83.48076	30	30	0	0	0	0.0
520800	Annl & Comp Paid At Separation	0.28508	20	20	0	0	0	0.0
521100	Group Insurance Premium	138.97622	158.2	311.6	0	0	0	0.0
521200	Retirement Contributions	259.96641	320.3	320.3	0	0	0	0.0
521300	F I C A	107.99633	127.4	127.4	0	0	0	0.0
521400	Workers' Comp Assessment Fee	0.13363	0.1	0.1	0	0	0	0.0
521410	GSD Work Comp Insur Premium	1.4	1.3	1.3	0	0	0	0.0
521500	Unemployment Comp Premium	0.3	0.4	0.4	0	0	0	0.0
521600	Employee Liability Ins Premium	30.4	30.5	60.8	0	0	0	0.0
521700	RHC Act Contributions	27.02329	33.3	33.3	0	0	0	0.0
535100	Medical Services	4.52013	9.1	9.1	0	0	0	0.0
535200	Professional Services	114.18157	15	55	0	0	0	0.0
535800	Capital -Professional Contract	18.88197	0	0	0	0	0	0.0
542100	Employee I/S Mileage & Fares	0.6716	7.8	7.8	0	0	0	0.0
542200	Employee I/S Meals & Lodging	10.53005	16.1	16.1	0	0	0	0.0
542300	Brd & Comm Mbr Meals & Lodgin	0	1	1	0	0	0	0.0
542500	Transp - Fuel & Oil	22.90072	22	22	0	0	0	0.0
542600	Transp - Parts & Supplies	51.21882	18	18	0	0	0	0.0
542700	Transp - Transp Insurance	0.3	0.3	0.3	0	0	0	0.0
543200	Maint - Furn, Fixt, Equipment	0	5	5	0	0	0	0.0
543300	Maint - Buildings & Structures	20.93167	2	2	0	0	0	0.0
543500	Maint - Supplies	0.43126	1	1	0	0	0	0.0
543700	Maintenance Services	0.46308	0	0	0	0	0	0.0
543820	Maintenance IT	0	2	2	0	0	0	0.0
543830	IT HW/SW Agreements	18.01631	13.4	13.4	0	0	0	0.0
543900	Other Maintenance	0	-111.5	0	0	0	0	0.0
544000	Supply Inventory IT	7.62168	20	20	0	0	0	0.0
544100	Supplies-Office Supplies	6.38075	18	18	0	0	0	0.0
544200	Supplies-Medical,Lab,Personal	0	1	1	0	0	0	0.0
544400	Supplies-Field Supplies	47.16658	10.5	10.5	0	0	0	0.0
544700	Supplies-Clothng,Unifrms,Linen	2.69585	150	38.5	0	0	0	0.0
544900	Supplies-Inventory Exempt	3.2582	5	5	0	0	0	0.0
545600	Reporting & Recording	0	1.5	1.5	0	0	0	0.0
545700	ISD Services	3.96056	11	16.1	0	0	0	0.0
545710	DOIT HCM Assessment Fees	5	5.6	5.3	0	0	0	0.0
545800	Radio Communications Svcs	30	40	0	0	0	0	0.0
545810	GCD Radio Communications Svcs	11.736	9.6	12.7	0	0	0	0.0

				545900	Printing & Photo Services	1.89195	9.4	9.4	0	0	0	0.0
				546100	Postage & Mail Services	0	2.5	2.5	0	0	0	0.0
				546400	Rent Of Land & Buildings	151.81576	150	150	0	0	0	0.0
				546500	Rent Of Equipment	9.67261	10	10	0	0	0	0.0
				546610	DOIT Telecommunications	17.30337	33.9	33.6	0	0	0	0.0
				546700	Subscriptions/Dues/License Fee	27.25486	31.6	31.6	0	0	0	0.0
				546800	Employee Training & Education	15.54558	15.1	15.1	0	0	0	0.0
				546900	Advertising	16.14322	10	10	0	0	0	0.0
				547000	Legal Settlements	0	2.5	2.5	0	0	0	0.0
				547900	Miscellaneous Expense	8.29459	0	0	0	0	0	0.0
				547999	Request to Pay Prior Year	1.60931	0	0	0	0	0	0.0
				548300	Information Tech Equipment	0	25	25	0	0	0	0.0
				548800	Automotive & Aircraft	87.645	85	85	0	0	0	0.0
				549600	Employee O/S Mileage & Fares	17.14744	20	20	0	0	0	0.0
				549700	Employee O/S Meals & Lodging	30.66568	25	25	0	0	0	0.0
				549800	Brd & Comm O/S Mileage & Fares	0	0.5	0.5	0	0	0	0.0
				555106	OFU - INTRA-Agency	411	261	411	0	0	0	0.0
Subtotal for:	**44000**	**P796-R**	**Insurance Fraud and Auto Theft Prog**			**3198.45512**	**3117**	**3938.3**	**0**	**0**	**0**	**0.0**

BusUnit			Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	**P797-R**	**Patient's Compensation Fund**	520300	Classified Perm Positions F/T	0	0	481.7	0	0	0	0.0
			521100	Group Insurance Premium	0	0	28.1	0	0	0	0.0
			521200	Retirement Contributions	0	0	92.7	0	0	0	0.0
			521300	F I C A	0	0	36.8	0	0	0	0.0
			521700	RHC Act Contributions	0	0	9.6	0	0	0	0.0
			535200	Professional Services	2117.14971	1727.7	1727.7	0	0	0	0.0
			535300	Other Services	2.07621	0	0	0	0	0	0.0
			535500	Attorney Services	9.00823	565	565	0	0	0	0.0
			542100	Employee I/S Mileage & Fares	0	0	25	0	0	0	0.0
			542200	Employee I/S Meals & Lodging	0	0	25	0	0	0	0.0
			544900	Supplies-Inventory Exempt	0.31026	0	0	0	0	0	0.0
			545600	Reporting & Recording	350.8624	350	350	0	0	0	0.0
			545700	ISD Services	0.378	0	0	0	0	0	0.0
			546400	Rent Of Land & Buildings	0	0	25	0	0	0	0.0
			546610	DOIT Telecommunications	0.882	0.5	0	0	0	0	0.0
			546700	Subscriptions/Dues/License Fee	0	0	0.5	0	0	0	0.0
			546800	Employee Training & Education	0	0	15	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

			546900	Advertising	0	2.6	2.6	0	0	0	0.0
			547000	Legal Settlements	75243.97944	27814.6	101936.8	0	0	0	0.0
			547350	Claims and Benefits Expenses	91356.524	0	0	0	0	0	0.0
			547999	Request to Pay Prior Year	82.79623	0	0	0	0	0	0.0
			549600	Employee O/S Mileage & Fares	0	0	5	0	0	0	0.0
			549700	Employee O/S Meals & Lodging	0	0	5	0	0	0	0.0
Subtotal for:	**44000**	**P797-R**	**Patient's Compensation Fund**		**169163.9665**	**30460.4**	**105331.5**	**0**	**0**	**0**	**0.0**
44000					**205125.651**	**68659.8**	**150473.2**	**0**	**0**	**0**	**0.0**

Totals by Line Item

BusUnit	Line Item		2024-25 Actuals	2025-26 Opbud	Request Base	Request Expansion	Recommendation Base	Recommendation Expansion	Opbud
44000	520100	Exempt Perm Positions P/T&F/T	788.73154	1341.2	1136.6	0	0	0	0.0
	520300	Classified Perm Positions F/T	8588.39607	8878.9	10992.1	0	0	0	0.0
	520500	Temporary Positions F/T & P/T	4.628	0	0	0	0	0	0.0
	520600	Paid Unused Sick Leave	8.28942	3.9	3.9	0	0	0	0.0
	520700	Overtime & Other Premium Pay	261.55984	31.1	31.1	0	0	0	0.0
	520800	Annl & Comp Paid At Separation	22.27023	21.4	21.4	0	0	0	0.0
	521100	Group Insurance Premium	760.40936	883.4	1773.7	0	0	0	0.0
	521200	Retirement Contributions	1732.84322	2064.9	2157.6	0	0	0	0.0
	521300	F I C A	674.13917	821	857.8	0	0	0	0.0
	521400	Workers' Comp Assessment Fee	0.92542	1	1.1	0	0	0	0.0
	521410	GSD Work Comp Insur Premium	10.72977	9.3	10.6	0	0	0	0.0
	521500	Unemployment Comp Premium	2.36727	3.3	3.2	0	0	0	0.0
	521600	Employee Liability Ins Premium	228.39249	224	499.2	0	0	0	0.0
	521700	RHC Act Contributions	180.12933	214.8	224.4	0	0	0	0.0
	535100	Medical Services	4.52013	509.1	9.1	0	0	0	0.0
	535200	Professional Services	4670.86884	4900.2	5507.8	0	0	0	0.0
	535300	Other Services	141.70196	80	370	0	0	0	0.0
	535309	Other Services - Interagency	0	0	73	0	0	0	0.0
	535400	Audit Services	102.06926	102.2	107.4	0	0	0	0.0
	535500	Attorney Services	943.56355	1116.3	1572.7	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

535600	IT Services	368.13794	100	250	0	0	0	0.0
535800	Capital -Professional Contract	18.88197	0	0	0	0	0	0.0
542100	Employee I/S Mileage & Fares	3.65586	32.6	67.6	0	0	0	0.0
542200	Employee I/S Meals & Lodging	62.57633	61.9	91.9	0	0	0	0.0
542300	Brd & Comm Mbr Meals & Lodging	0	6	6	0	0	0	0.0
542500	Transp - Fuel & Oil	26.62437	32.6	32.6	0	0	0	0.0
542600	Transp - Parts & Supplies	53.9031	23.6	23.6	0	0	0	0.0
542700	Transp - Transp Insurance	2.49767	2.5	2.3	0	0	0	0.0
543200	Maint - Furn, Fixt, Equipment	0.6487	19.6	19.6	0	0	0	0.0
543300	Maint - Buildings & Structures	65.29843	2	2	0	0	0	0.0
543500	Maint - Supplies	0.52546	1.5	1.5	0	0	0	0.0
543700	Maintenance Services	1.33716	0	0	0	0	0	0.0
543820	Maintenance IT	9.56973	2	2	0	0	0	0.0
543830	IT HW/SW Agreements	34.57262	243.4	343.4	0	0	0	0.0
543900	Other Maintenance	0	-111.5	0	0	0	0	0.0
544000	Supply Inventory IT	77.28957	144.4	169.8	0	0	0	0.0
544100	Supplies-Office Supplies	36.44338	79.9	83.9	0	0	0	0.0
544200	Supplies-Medical,Lab,Personal	0	1	1	0	0	0	0.0
544400	Supplies-Field Supplies	47.18314	10.9	17.4	0	0	0	0.0
544600	Supplies-Kitchen Supplies	2.11787	0	0	0	0	0	0.0
544700	Supplies-Clothng,Unifrms,Linen	2.69585	150	38.5	0	0	0	0.0
544900	Supplies-Inventory Exempt	81.72946	55	55	0	0	0	0.0
545600	Reporting & Recording	362.5537	377.2	377.3	0	0	0	0.0
545700	ISD Services	82.85658	80.8	132.1	0	0	0	0.0
545710	DOIT HCM Assessment Fees	37.392	41.7	44	0	0	0	0.0
545800	Radio Communications Svcs	30	40	0	0	0	0	0.0
545810	GCD Radio Communications Svcs	11.736	9.6	12.7	0	0	0	0.0
545900	Printing & Photo Services	26.14031	23.3	23.3	0	0	0	0.0
546100	Postage & Mail Services	15.47657	28.9	37	0	0	0	0.0
546200	Bond Assurity for Employees	0	0.3	0.3	0	0	0	0.0
546400	Rent Of Land & Buildings	467.69117	354.7	379.7	0	0	0	0.0
546500	Rent Of Equipment	43.49126	70.9	63	0	0	0	0.0
546600	Communications	9.83153	13.3	13.3	0	0	0	0.0
546610	DOIT Telecommunications	242.42227	249.5	275.4	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

546700	Subscriptions/Dues/License Fee	138.94418	97.2	97.2	0	0	0	0.0
546800	Employee Training & Education	38.21686	113.8	133.8	0	0	0	0.0
546900	Advertising	39.01758	36.1	36.1	0	0	0	0.0
547000	Legal Settlements	75313.97944	27844.6	101966.8	0	0	0	0.0
547103	Other Investment Expenses	-2.7	0	0	0	0	0	0.0
547350	Claims and Benefits Expenses	91356.524	0	0	0	0	0	0.0
547900	Miscellaneous Expense	36.61362	228.1	228.1	0	0	0	0.0
547999	Request to Pay Prior Year	334.46561	0	0	0	0	0	0.0
548200	Furniture & Fixtures	0	81	81	0	0	0	0.0
548300	Information Tech Equipment	18.21195	142	142	0	0	0	0.0
548800	Automotive & Aircraft	170.499	85	175	0	0	0	0.0
549600	Employee O/S Mileage & Fares	30.12287	64.2	69.2	0	0	0	0.0
549700	Employee O/S Meals & Lodging	46.64558	66.1	71.1	0	0	0	0.0
549800	Brd & Comm O/S Mileage & Fares	0	0.5	0.5	0	0	0	0.0
555106	OFU - INTRA-Agency	16253.295	16547.6	19553.5	0	0	0	0.0
	Grand Total	**205125.651**	**68659.8**	**150473.2**	**0**	**0**	**0**	**0.0**

Agency Office of Superintendent of Insurance

Agency Code 44000

Program P790

P790 SPECIAL REVENUE

Check here _____ if this form is a revision. Revision no. _____ Revision date _____

Special Revenues

BU **PCode**
44000 P790

State of New Mexico
P-1 Program Overview

Program Description: The Special Revenues Program is a dual accounting mechanism used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, for the Office of Superintendent of Insurance (OSI), from the various sources and transferring funds into the Insurance Policy fund for the operations of OSI. The funding sources of revenue, established by statute, include the following: 11810 - Insurance Operations Fund (59A-6-5 C). The statute that oversees OSI and these funds is Chapter 59A NMSA 1978 [except for 59A-30A-1 to 59A-30A-18 NMSA 1978 and 59A-42A-1 to 59A-42A-9 NMSA 1978] is known and may be cited as the New Mexico Insurance Code or is referred to as the "Insurance Code". In addition to the noted revenue sources, the Special Revenues Program includes a suspense fund (11820 - Insurance Suspense Fund (59A-6-5 A)), that temporarily holds funds until they can be allocated to the proper fund

Major Issues and Accomplishments: Changes to the base budget request are based on the budget request of the Insurance Policy fund. See Program Overview for P795 with the adjustments.

Overview of Request: Changes to the base budget request are based on the budget request of the Insurance Policy fund (Fund 11690). The requested BASE increase for the Insurance Policy fund for the FY27 Appropriation Request is $2.85 million more than the $16.1 million FY26 Operating Budget. The $2.85 million increase includes an increase of $1.6 million in salary & benefits attributable to $600.4 thousand for 5 new positions in P795 Insurance Policy Program to support and expand on existing services; $500 thousand for recurring funds to replace the special appropriation appropriated in SFY25 for salary increase adjustments to improve retention, $233 thousand for increases to the GSD/DOIT rates and $296.1 thousand for permanent implementation costs for 2025 SB 376 related to employee health premiums. The BASE increase also includes an increase in contractual services category of $855.2 thousand for the following: $500 thousand for recurring funds for Financial Analysis and Examinations services to ensure compliance with NAIC accreditation standards, $100 thousand for the Vaccine Purchasing Act and $250 thousand recurring costs for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. The other costs category reflects an increase of $225.1 thousand for subscriptions and equipment replacement to maintain strong security posture and compliance.

Programmatic Changes: The Special Revenue Funds acts as a dual accounting system, as mentioned above. Funds are recorded, and then transferred to the Insurance Policy fund for funding OSI operations.

Base Budget Justification The Special Revenue Funds acts as a dual accounting system, as mentioned above. Funds are recorded, and then transferred to the Insurance Policy fund for funding OSI operations. Changes to the base budget request are based on the budget request of the Insurance Policy fund (Fund 11690). The requested BASE increase for the Insurance Policy fund for the FY27 Appropriation Request is $2.85 million above FY26 Operating Budget attributable to the increases mentioned in the overview.

Special Revenues

BU **PCode** **Department**
4400(P790 000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
130 Other Revenues	14,905.0	16,316.6	16,081.0	0.0	18,936.9	0.0	18,936.9
REVENUE, TRANSFERS	**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
REVENUE	**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
EXPENSE							
300 Contractual services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENDITURES	**0.0**	**0.0**	**0.0**	**0**	**0.0**	**0.0**	**0.0**
500 Other financing uses	14,905.0	15,636.7	16,081.0	0.0	18,936.9	0.0	18,936.9
OTHER FINANCING USES	**14,905.0**	**15,636.7**	**16,081.0**	**0**	**18,936.9**	**0.0**	**18,936.9**
EXPENSE	**14,905.0**	**15,636.7**	**16,081.0**	**0**	**18,936.9**	**0.0**	**18,936.9**

Special Revenues

BU	PCode	Department
44000	P790	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
407101	Insurance Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0
422902	Other Fees	14,905.0	16,316.6	16,081.0	0.0	18,936.9	0.0	18,936.9
424302	Printing & Reproduction	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
441101	Interest On Bank Deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0
441651	Realized Gain (Loss) on Invest	0.0	0.0	0.0	0.0	0.0	0.0	0.0
475150	Contributions	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
TOTAL REVENUE		**14,905.0**	**16,316.6**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
535500	Attorney Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
547103	Other Investment Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400	**Other**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
555106	OFU - INTRA-Agency	14,905.0	15,636.7	16,081.0	0.0	18,936.9	0.0	18,936.9
500	**Other financing uses**	**14,905.0**	**15,636.7**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**
TOTAL EXPENSE		**14,905.0**	**15,636.7**	**16,081.0**	**0.0**	**18,936.9**	**0.0**	**18,936.9**

Special Revenues

BU **PCode**
44000 P790

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11870	547103	Other Investment Expenses	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
	400	**Other**	**0.0**	**0.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
11810	555106	OFU - INTRA-Agency	15,636.7	16,081.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**15,636.7**	**16,081.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**15,636.7**	**16,081.0**		**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

Special Revenues

BU **PCode**
44000 P790

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11870	535500	Attorney Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Special Revenue — P790

Department *(optional)* : _____ — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100					-	-	
Term	520200					-	-	
Perm/Full	520300					-	-	
Perm/Part	520400					-	-	
Temporary	520500					-	-	
Pd Sick Leave	520600					-	-	
Overtime	520700					-	-	
Annl/Comp Pd	520800					-	-	
Shift Diff	520900					-	-	
Group Ins	521100					-	-	
Retirement	521200					-	-	
FICA	521300					-	-	
Workers' Comp	521400					-	-	
GSD Workers' Comp	521410	-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700					-	-	
Other Emp Bnft	521900					-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		-	-	-	-	-	-	
Contractual Services								
Med Services	535100					-	-	
Prof Services	535200					-	-	
Prof Services - Interagency	535209					-	-	
Other Contractual	535300					-	-	
Other Services - Interagency	535309					-	-	
Other Services - Comp U	535310					-	-	
Audit	535400					-	-	
Auditing Services - Interagency	535409					-	-	
Attorney Fees	535500					-	-	
IT Services	535600					-	-	
IT Services- Interagency	535609					-	-	
Capital Professional Contracts	535800					-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Special Revenue — P790
Department *(optional)*: _____ — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Insurance Contract Premiums	535900					-	-	
General Administrative Insurance	536000					-	-	
		-	-	-	-	-	-	
Total Contracts		-	-	-	-	-	-	
Other Costs								
Instate M & F	542100					-	-	
Instate M & L	542200					-	-	
Brd/Comm Exp	542300					-	-	
EE Non Routine Part. Per Diem	542400					-	-	
Trans Fuel/Oil	542500					-	-	
Trans Parts	542600					-	-	
Trans Ins	542700					-	-	
Trans Pool	542800					-	-	
Trans Other	542900					-	-	
DGF Habitat/Land	543000					-	-	
DGF Habitat/Land - Interagency	543009					-	-	
Grounds/Rdways	543100					-	-	
Furn/Fix/Equip	543200					-	-	
Bldgs/Structure	543300					-	-	
Property Ins	543400					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500					-	-	
Lndry/Dry Clng	543600					-	-	
Manit Srvs	543700					-	-	
IT Maintenance	543820					-	-	
IT Hardware/Software Agreements	543830					-	-	
Other Maint	543900					-	-	
Suppl-Inv Exempt IT	544000					-	-	
Office Supplies	544100					-	-	
Med/Lab/Prsnl	544200					-	-	
Drugs	544300					-	-	
Field Supplies	544400					-	-	
Food	544500					-	-	
Kitchen Supplies	544600					-	-	
Clothing/Unif	544700					-	-	
Educ/Rec Spls	544800					-	-	
Invent Exempt	544900					-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Special Revenue — P790

Department *(optional)* : _____ — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Rep/Recording	545600					-	-	
Rep/Recording- Interagency	545609					-	-	
DOIT ISD Services	545700					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800					-	-	
DOIT Radio Comm	545810					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900					-	-	
Building Use Fee GSD	546000					-	-	
Postage/Msgr	546100					-	-	
Postage/Msgr- Interagency	546109					-	-	
Bond Assurity for Employees	546200					-	-	
Utilities - Sewer	546310					-	-	
Utilities - Elect	546320					-	-	
Utilities - Water	546330					-	-	
Utilities - Ngas	546340					-	-	
Utilities - Propn	546350					-	-	
Rent/Bldg/Land	546400					-	-	
Rent/Bldg/Land- Interagency	546409					-	-	
Rent of Equip	546500					-	-	
Telecomm	546600					-	-	
DOIT Telecomm	546610					-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700					-	-	
Subs and Dues- Interagency	546709					-	-	
Empl Trng/Educ	546800					-	-	
Empl Trng/Educ- Interagency	546809					-	-	
Board Member Training	546810					-	-	
Advertising	546900					-	-	
Legal Settlements	547000					-	-	
Other Investment Exp	547103					-	-	
Grants/Individual	547200					-	-	
Care/Support	547300					-	-	
Care/Support- Interagency	547309					-	-	
Claims and Benefits Expenses	547350					-	-	
Insurance Premiums-non payroll	547360					-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Special Revenue — P790

Department *(optional)* : — 000000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 BASE Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Grants-to Local Governments	547400					-	-	
Grants-to Public Schools-Univ	547410					-	-	
Grants to Local Govt - Nonoper	547415					-	-	
Grants-Higher Ed Institution	547420					-	-	
Grants to Native Amer Indians	547430					-	-	
Grants To Other Entities	547440					-	-	
Grants to Other Agencies	547450					-	-	
Purch/Resale	547500					-	-	
Commissions Paid to	547600					-	-	
Debt Svc/Principle	547700					-	-	
Lease Principal Payment	547730					-	-	
Debt Svc/Interest	547800					-	-	
Misc Other Exp	547900					-	-	
Misc Other Exp-Interagency	547909					-	-	
Prior Year Exp	547999					-	-	
Land	548100					-	-	
Land-Improvements	548110					-	-	
Furn/Fixtures	548200					-	-	
IT Equip	548300					-	-	
Other Equip	548400					-	-	
Animals	548600					-	-	
Lbry. Museum Acq	548700					-	-	
Auto/Aircraft	548800					-	-	
Bldgs/Structure	548900					-	-	
O/S M & F	549600					-	-	
O/S M & L	549700					-	-	
O/S Board M/F	549800					-	-	
O/S Board M/L	549900					-	-	
Total Other		-	-	-	-	-	-	
Other Financing Uses								
Other Financing Uses-Int	555100					-	-	
Other Financing Uses-Int	555106	15,636,695	16,081,000	18,936,900		18,936,900	2,855,900	Agency administrative costs for Insurance Operations
Other Financing Uses-Com	555200	-				-		
Program Total		**15,636,695**	**16,081,000**	**18,936,900**	-	**18,936,900**	**2,855,900**	

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Revision No._____Revision Date_____

Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

P795

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PAGE _____

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
P-1 Program Overview

Program Description:

The Insurance Policy Program is responsible for assuring easy public access to reliable insurance products that: meet consumer needs, are underwritten by dependable, reputable, financially sound companies; charge fair and competitive rates; and are represented by trustworthy, qualified agents, while promoting a competitive business climate through an ethical and qualified insurance agent and broker base.
The mission of the Office of Superintendent of Insurance is to provide consumers with convenient access to reliable insurance products that are underwritten by dependable and financially sound companies. The agency works to ensure that these companies have a proven history of fair and reasonable rates, are represented by trustworthy and qualified agents, and treat consumers fairly and honesty.

The Office of Superintendent of Insurance is committed to insurance consumer protection, fraud prosecution, and education striving to become one of the nation's leading regulatory agencies.

Major Issues and Accomplishments:

The Office of Superintendent of Insurance (OSI) continues its progress to review systems and processes for areas of improvement and increased consumer service. OSI is comprised of dedicated teams who work to ensure that consumers and businesses operating in New Mexico have confidence in the OSI's regulatory oversight of the insurance industry.

The OSI is currently under a 5-year full accreditation by the National Association of Insurance Commissioners (NAIC). This professional accreditation is given to a state insurance department once it has demonstrated it has met and continues to meet an assortment of legal, financial, organizational, and licensing and change of control standards as determined by a committee of its peers.

OSI utilizes a web-based system, State Based Systems (SBS), of the National Association of Insurance Commissioners. OSI bureaus utilizing this system continue to report increased ease-of-use in many areas of daily responsibilities. This system allows OSI bureaus to continue to digitize records, simplify information for New Mexico consumers, and reduce our carbon footprint.

The OSI lead efforts to assist New Mexicans affected by the wildfires that devastated areas near Ruidoso in June 2024 by creating an emergency response staff team that manned a dedicated emergency hotline and was physically deployed to assist New Mexicans affected by the wildfires at dedicated Disaster Relief Centers in Ruidoso. With the increase in climate-linked disasters, OSI is projecting significant issues in the property insurance market in the coming years. These not only relate to wildfires, but other events like hail and extreme wind that can cause significant damage. OSI is working in partnership with other state agencies to develop a risk mitigation framework that can reduce property loss and improve the insurability of properties in higher risk areas. OSI is also exploring options to bolster the state's FAIR plan to cover gaps in the market. OSI is requesting additional staff to improve oversight of this market during what is likely to be a prolonged period of challenges.
The Life and Health Division is responsible for the review and approval of Qualified Health Plans (QHPs) and Qualified Dental Plans (QDPs) sold on BeWell, the New Mexico Health Insurance Marketplace. As of the submission of this document, over 76,000 individuals are enrolled QHPs and QDPs through BeWell. OSI is responsible for the plan management and regulatory oversight of these plans and provides rigorous review to ensure compliance with state and federal laws. To support the Division's responsibility in plan management and oversight over QHPs and QDPs offered on the BeWell Marketplace and preserve General Fund dollars, OSI has a Memorandum of Understanding with the New Mexico Health Insurance Marketplace that provides the agency with $400,000. These funds are utilized for form and rate reviews, to ensure compliance with state and federal laws upholding consumer protections and ensuring that premium rates are actuarially sound, not excessive, inadequate or unfairly discriminatory and support the stability of the health insurance market in New Mexico. Life and Health Division submitted an expansion request for FY26, which was approved, to advance the Pharmacy Benefits and Drug Compliance Bureau enforcing transparency, accountability, and oversight in the prescription drug and pharmacy benefits landscape. Two new positions were granted to assist with the administering the New Mexico's prescription drug price transparency program, reviewing and validating data submitted by drug manufacturers, pharmacy benefit managers (PBMs), pharmacy service administrative organizations (PSAOs), and insurers to identify cost drivers and promote market integrity. In FY2026, the Health Policy and Compliance Bureau improved processes related to the Vaccine Purchasing Act (VPA) Program, standardizing carrier reporting and transitioning oversight to the Department of Health for accurate invoicing and long-term automation. The Bureau also operationalized the New Mexico's Mental Health Parity and Addiction Equity Act (MHPAEA) compliance program, aligning state oversight with federal standards and equipping carriers with robust reporting tools and technical guidance.

The OSI works diligently to consider many different perspectives in its regulatory activities, soliciting feedback from the consumer advocacy community, insurance producers, service providers, insurers, and business owners.

Overview of Request: The OSI is comprised of 7 core divisions: Life and Health, Property and Casualty, Financial Regulation, Licensing, Insurance Fraud and Law Enforcement, and Actuarial. The General Counsel and Administrative Services divisions support staff across the agency.

The FY27 appropriation request for P795 Insurance Policy Program is $22.26 million, an increase of $3 million more than the FY26 Operating Budget of $19.26 million.

The $3 million increase is attributable to the following: $1.6 million increase in salaries and benefits which includes requesting $600.4 thousand for 5 additional FTEs. Insurance Policy Program is authorized for 105 FTEs in FY26, the additional 5 FTEs which are funded at midpoint would bring the total count to 110 FTEs. Four of the additional FTEs ($475.8) will provide enforcement oversight through market analysis and market conduct ensuring insurance companies are compliant with non-financial laws, including the way sales, advertising, underwriting, complaints, and claims are handled by the companies and comply with all annual reporting guidelines, and anti-fraud plans and reporting requirements. One of the FTE, IT System Admin, primary function is to ensure the integrity, confidentiality, and availability of an organization's IT infrastructure as part of the Cyber incident recurring dollars. In addition, the increase includes $500 thousand for recurring funds to replace the special appropriation appropriated in SFY25 for salary increase adjustments to improve retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024); $246.3 for increases to the GSD/DOIT rates and $309.6 for permanent implementation costs for 2025 SB 376 related to employee health premiums. The increase also includes recurring contract dollars to replace the special appropriation for the cyber incident for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. In addition, the increase includes recurring dollars in the other costs category for IT equipment replacement. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats, which OSI unfortunately experienced.

Programmatic Changes:

Base Budget Justification $1.6 million increase in salaries and benefits which includes requesting $600.4 thousand for 5 additional FTEs. Insurance Policy Program is authorized for 105 FTEs in FY26, the additional 5 FTEs which are funded at midpoint would bring the total count to 110 FTEs. In addition, the increase includes $600 thousand ($500K Insurance Operations,$100K Title Program) for recurring funds to replace the special appropriation appropriated in SFY25 for salary increase adjustments to improve retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024);$246.3 for increases to the GSD/DOIT rates and $309.6 for permanent implementation costs for 2025 SB 376 related to employee health premiums.

$1 million increase in contractual services for recurring dollars to replace the special appropriation for the cyber incident for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. In addition, $500 thousand for recurring dollars for Financial Analysis and Examination services to ensure compliance with NAIC accreditation standards and $100 thousand for the Vaccine Purchasing Act. $114 thousand was realigned for the MOU from the personal services category to the contractual services category to align with the approved request. $73 thousand was requested for a contractor to conduct the annual independent review of the Continuing Education Fund per statute and $5.3 for the increase in the audit rates.

The other costs category reflects an increase of $321 thousand for the following: $125.4 thousand for subscriptions and equipment replacement to maintain strong security posture and compliance; $81.4 for increases to the GSD/DOIT rates; $24.2 for operating costs (travel, training, equipment) for 5 new positions; $90 for two vehicles for the Title Program to perform plant inspections/escrow audits throughout the state. The Title Bureau currently conducts at least 100 inspections a year with most of these inspections/escrow audits being on site.

The OSI operates on licensing fees and assessments collected by the agency. No General Fund is requested.

Insurance Policy

BU	PCode	Department
4400(	P795	000000

State of New Mexico
S-8 Financial Summary
(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
112 Other Transfers	15,521.6	16,253.3	16,597.6	0.0	19,553.5	0.0	19,553.5
120 Federal Revenues	0.0	6.7	614.3	0.0	614.3	0.0	614.3
130 Other Revenues	1,769.3	1,671.1	1,789.5	0.0	2,098.7	0.0	2,098.7
REVENUE, TRANSFERS	**17,290.9**	**17,931.1**	**19,001.4**	**0.0**	**22,266.5**	**0.0**	**22,266.5**
REVENUE	**17,290.9**	**17,931.1**	**19,001.4**	**0.0**	**22,266.5**	**0.0**	**22,266.5**
EXPENSE							
200 Personal services and employee benefits	11,468.7	11,242.2	12,336.1	13,748.8	14,238.0	0.0	14,238.0
300 Contractual services	3,631.0	3,983.9	4,491.0	0.0	5,533.2	0.0	5,533.2
400 Other	1,985.6	1,681.0	1,968.7	0.0	2,289.7	0.0	2,289.7
EXPENDITURES	**17,085.3**	**16,907.1**	**18,795.8**	**13748.812**	**22,060.9**	**0.0**	**22,060.9**
500 Other financing uses	205.6	205.6	205.6	0.0	205.6	0.0	205.6
OTHER FINANCING USES	**205.6**	**205.6**	**205.6**	**0**	**205.6**	**0.0**	**205.6**
EXPENSE	**17,290.9**	**17,112.7**	**19,001.4**	**13748.812**	**22,266.5**	**0.0**	**22,266.5**
FTE POSITIONS							
810 Permanent	98.20	0.00	101.20	99.50	8.80	0.00	8.80
FTEs	**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**
FTE POSITIONS	**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**

Insurance Policy

BU	PCode	Department
44000	P795	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
499905	Other Financing Sources	0.0	0.0	50.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	15,521.6	16,253.3	16,547.6	0.0	19,553.5	0.0	19,553.5
112	**Other Transfers**	**15,521.6**	**16,253.3**	**16,597.6**	**0.0**	**19,553.5**	**0.0**	**19,553.5**
451903	Federal Direct - Operating	0.0	6.7	614.3	0.0	614.3	0.0	614.3
120	**Federal Revenues**	**0.0**	**6.7**	**614.3**	**0.0**	**614.3**	**0.0**	**614.3**
407101	Insurance Tax	83.2	195.5	1.0	0.0	74.0	0.0	74.0
422902	Other Fees	1,286.1	1,005.9	1,388.5	0.0	1,024.7	0.0	1,024.7
461402	Other Penalties	0.0	80.7	0.0	0.0	0.0	0.0	0.0
475101	Other Gifts & Grants	400.0	344.5	400.0	0.0	400.0	0.0	400.0
496902	Miscellaneous Revenue	0.0	25.2	0.0	0.0	0.0	0.0	0.0
496909	Misc Revenue - Interagency	0.0	19.3	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**1,769.3**	**1,671.1**	**1,789.5**	**0.0**	**1,498.7**	**0.0**	**1,498.7**
325900	Restricted FB - Gov	0.0	0.0	0.0	0.0	600.0	0.0	600.0
150	**Fund Balance**	**0.0**	**0.0**	**0.0**	**0.0**	**600.0**	**0.0**	**600.0**
TOTAL REVENUE		**17,290.9**	**17,931.1**	**19,001.4**	**0.0**	**22,266.5**	**0.0**	**22,266.5**
520100	Exempt Perm Positions P/T&F/T	852.8	788.7	1,341.2	1,020.3	1,136.6	0.0	1,136.6
520200	Term Positions	485.0	0.0	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	6,935.0	7,225.7	7,440.2	8,805.3	8,591.7	0.0	8,591.7
520600	Paid Unused Sick Leave	5.8	4.0	2.0	0.0	2.0	0.0	2.0
520700	Overtime & Other Premium Pay	29.0	178.1	1.1	0.0	1.1	0.0	1.1
520800	Annl & Comp Paid At Separation	67.3	22.0	1.4	0.0	1.4	0.0	1.4
521100	Group Insurance Premium	714.5	621.4	725.2	1,250.5	1,434.0	0.0	1,434.0
521200	Retirement Contributions	1,440.6	1,472.9	1,744.6	1,870.4	1,744.6	0.0	1,744.6
521300	F I C A	577.4	566.1	693.6	602.7	693.6	0.0	693.6
521400	Workers' Comp Assessment Fee	1.1	0.8	0.9	0.0	1.0	0.0	1.0
521410	GSD Work Comp Insur Premium	9.3	9.3	8.0	0.0	9.3	0.0	9.3
521500	Unemployment Comp Premium	2.1	2.1	2.9	0.0	2.8	0.0	2.8
521600	Employee Liability Ins Premium	198.0	198.0	193.5	0.0	438.4	0.0	438.4
521700	RHC Act Contributions	150.8	153.1	181.5	199.7	181.5	0.0	181.5
200	**Personal services and employee ben**	**11,468.7**	**11,242.2**	**12,336.1**	**13,748.8**	**14,238.0**	**0.0**	**14,238.0**
535100	Medical Services	500.0	0.0	500.0	0.0	0.0	0.0	0.0

Insurance Policy

BU	PCode	Department
44000	P795	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
535200	Professional Services	2,387.8	2,439.5	3,157.5	0.0	3,725.1	0.0	3,725.1
535300	Other Services	111.0	139.6	80.0	0.0	370.0	0.0	370.0
535309	Other Services - Interagency	0.0	0.0	0.0	0.0	73.0	0.0	73.0
535400	Audit Services	80.7	102.1	102.2	0.0	107.4	0.0	107.4
535500	Attorney Services	452.6	934.6	551.3	0.0	1,007.7	0.0	1,007.7
535600	IT Services	98.9	368.1	100.0	0.0	250.0	0.0	250.0
300	**Contractual services**	**3,631.0**	**3,983.9**	**4,491.0**	**0.0**	**5,533.2**	**0.0**	**5,533.2**
542100	Employee I/S Mileage & Fares	24.8	2.7	24.8	0.0	34.8	0.0	34.8
542200	Employee I/S Meals & Lodging	45.8	51.0	45.8	0.0	50.8	0.0	50.8
542300	Brd & Comm Mbr Meals & Lodging	5.0	0.0	5.0	0.0	5.0	0.0	5.0
542500	Transp - Fuel & Oil	10.6	3.7	10.6	0.0	10.6	0.0	10.6
542600	Transp - Parts & Supplies	5.7	2.7	5.6	0.0	5.6	0.0	5.6
542700	Transp - Transp Insurance	2.1	2.2	2.2	0.0	2.0	0.0	2.0
543200	Maint - Furn, Fixt, Equipment	14.6	0.6	14.6	0.0	14.6	0.0	14.6
543300	Maint - Buildings & Structures	0.0	44.4	0.0	0.0	0.0	0.0	0.0
543400	Maint - Property Insurance	0.1	0.0	0.0	0.0	0.0	0.0	0.0
543500	Maint - Supplies	0.5	0.1	0.5	0.0	0.5	0.0	0.5
543700	Maintenance Services	0.0	0.9	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	62.7	9.6	0.0	0.0	0.0	0.0	0.0
543830	IT HW/SW Agreements	274.2	16.6	230.0	0.0	330.0	0.0	330.0
544000	Supply Inventory IT	124.4	55.4	124.4	0.0	149.8	0.0	149.8
544100	Supplies-Office Supplies	61.9	30.1	61.9	0.0	65.9	0.0	65.9
544400	Supplies-Field Supplies	0.4	0.0	0.4	0.0	6.9	0.0	6.9
544600	Supplies-Kitchen Supplies	0.0	2.1	0.0	0.0	0.0	0.0	0.0
544900	Supplies-Inventory Exempt	50.0	78.2	50.0	0.0	50.0	0.0	50.0
545600	Reporting & Recording	25.8	11.3	25.7	0.0	25.8	0.0	25.8
545700	ISD Services	57.1	78.5	69.8	0.0	116.0	0.0	116.0
545710	DOIT HCM Assessment Fees	37.0	32.4	36.1	0.0	38.7	0.0	38.7
545900	Printing & Photo Services	16.0	24.2	13.9	0.0	13.9	0.0	13.9
546100	Postage & Mail Services	26.4	15.5	26.4	0.0	34.5	0.0	34.5
546200	Bond Assurity for Employees	0.3	0.0	0.3	0.0	0.3	0.0	0.3

Insurance Policy

BU	PCode	Department
44000	P795	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
546400	Rent Of Land & Buildings	173.3	315.9	204.7	0.0	204.7	0.0	204.7
546500	Rent Of Equipment	60.9	33.8	60.9	0.0	53.0	0.0	53.0
546600	Communications	13.3	9.8	13.3	0.0	13.3	0.0	13.3
546610	DOIT Telecommunications	171.5	224.2	215.1	0.0	241.8	0.0	241.8
546700	Subscriptions/Dues/License Fee	65.1	111.7	65.6	0.0	65.1	0.0	65.1
546800	Employee Training & Education	98.0	22.7	98.7	0.0	103.7	0.0	103.7
546900	Advertising	23.5	22.9	23.5	0.0	23.5	0.0	23.5
547000	Legal Settlements	27.5	70.0	27.5	0.0	27.5	0.0	27.5
547360	Insurance Premiums-non_payroll	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	228.1	28.4	228.1	0.0	228.1	0.0	228.1
547999	Request to Pay Prior Year	0.0	250.1	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	81.0	0.0	81.0	0.0	81.0	0.0	81.0
548300	Information Tech Equipment	117.0	18.2	117.0	0.0	117.0	0.0	117.0
548800	Automotive & Aircraft	0.0	82.9	0.0	0.0	90.0	0.0	90.0
549600	Employee O/S Mileage & Fares	39.9	13.0	44.2	0.0	44.2	0.0	44.2
549700	Employee O/S Meals & Lodging	41.1	15.3	41.1	0.0	41.1	0.0	41.1
400	**Other**	**1,985.6**	**1,681.0**	**1,968.7**	**0.0**	**2,289.7**	**0.0**	**2,289.7**
555106	OFU - INTRA-Agency	205.6	205.6	205.6	0.0	205.6	0.0	205.6
500	**Other financing uses**	**205.6**	**205.6**	**205.6**	**0.0**	**205.6**	**0.0**	**205.6**
TOTAL EXPENSE		**17,290.9**	**17,112.7**	**19,001.4**	**13,748.8**	**22,266.5**	**0.0**	**22,266.5**
810	Permanent	98.20	0.00	101.20	99.50	8.80	0.00	8.80
810	**Permanent**	**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**
TOTAL FTE POSITIONS		**98.20**	**0.00**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
00000	520300	Classified Perm Positions F/T	0.0	0.0	274.249	0.0	0.0	0.0	0.0	0.0	
00000	521100	Group Insurance Premium	0.0	0.0	22.492	0.0	0.0	0.0	0.0	0.0	
00000	521200	Retirement Contributions	0.0	0.0	52.163	0.0	0.0	0.0	0.0	0.0	
00000	521300	F I C A	0.0	0.0	16.809	0.0	0.0	0.0	0.0	0.0	
00000	521700	RHC Act Contributions	0.0	0.0	6.778	0.0	0.0	0.0	0.0	0.0	
11690	520100	Exempt Perm Positions P/T&F/T	782.0	1,341.2	1020.268	0.0	0.0	1,136.6	0.0	1,136.6	Request includes 5 new positions: 1 IT System Admin for Cyber, 4 positions for Enforcement Operaations: Field Examiner, Compliance Mgr, Senior Compliance Officer, Attorney.
11690	520300	Classified Perm Positions F/T	6,930.5	7,019.1	8260.628	0.0	0.0	8,070.5	0.0	8,070.5	$500K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)
11690	520600	Paid Unused Sick Leave	3.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	520700	Overtime & Other Premium Pay	176.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	520800	Annl & Comp Paid At Separation	22.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	521100	Group Insurance Premium	593.9	695.5	1190.945	0.0	0.0	1,377.4	0.0	1,377.4	Request includes recurring costs for permanent implementation costs for 2025 SB 376 related to employee health premiums of $296.1.
11690	521200	Retirement Contributions	1,415.7	1,681.7	1766.755	0.0	0.0	1,681.9	0.0	1,681.9	
11690	521300	F I C A	544.3	668.7	569.331	0.0	0.0	668.7	0.0	668.7	
11690	521400	Workers' Comp Assessment Fee	0.8	0.9	0	0.0	0.0	0.9	0.0	0.9	
11690	521410	GSD Work Comp Insur Premium	8.9	7.7	0	0.0	0.0	8.9	0.0	8.9	
11690	521500	Unemployment Comp Premium	2.0	2.8	0	0.0	0.0	2.7	0.0	2.7	
11690	521600	Employee Liability Ins Premium	189.8	185.6	0	0.0	0.0	417.4	0.0	417.4	
11690	521700	RHC Act Contributions	147.2	175.0	187.531	0.0	0.0	174.8	0.0	174.8	
11830	520300	Classified Perm Positions F/T	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521100	Group Insurance Premium	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521200	Retirement Contributions	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521300	F I C A	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521400	Workers' Comp Assessment Fee	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	521700	RHC Act Contributions	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0	
11860	520100	Exempt Perm Positions P/T&F/T	6.7	0.0	0	0.0	0.0	0.0	0.0	0.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11860	520300	Classified Perm Positions F/T	295.2	421.1	270.406	0.0	521.2	0.0	0.0	521.2	$100K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)
11860	520600	Paid Unused Sick Leave	0.9	2.0	0	0.0	2.0	0.0	0.0	2.0	
11860	520700	Overtime & Other Premium Pay	1.2	1.1	0	0.0	1.1	0.0	0.0	1.1	
11860	520800	Annl & Comp Paid At Separation	0.0	1.4	0	0.0	1.4	0.0	0.0	1.4	
11860	521100	Group Insurance Premium	27.6	29.7	37.103	0.0	56.6	0.0	0.0	56.6	Request includes $13.5 for Permanent implementation costs for 2025 SB 376 related to employee health premiums
11860	521200	Retirement Contributions	57.2	62.9	51.433	0.0	62.7	0.0	0.0	62.7	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
11860	521300	F I C A	21.8	24.9	16.574	0.0	24.9	0.0	0.0	24.9	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
11860	521400	Workers' Comp Assessment Fee	0.0	0.0	0	0.0	0.1	0.0	0.0	0.1	
11860	521410	GSD Work Comp Insur Premium	0.4	0.3	0	0.0	0.4	0.0	0.0	0.4	
11860	521500	Unemployment Comp Premium	0.1	0.1	0	0.0	0.1	0.0	0.0	0.1	
11860	521600	Employee Liability Ins Premium	8.2	7.9	0	0.0	21.0	0.0	0.0	21.0	
11860	521700	RHC Act Contributions	5.9	6.5	5.347	0.0	6.7	0.0	0.0	6.7	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
	200	**Personal services and employee benefit**	**11,242.2**	**12,336.1**	**13748.812**	**0.0**	**698.2**	**13,539.8**	**0.0**	**14,238.0**	
11690	542100	Employee I/S Mileage & Fares	1.9	22.3	0	0.0	0.0	32.3	0.0	32.3	Increase for travel for new positions.
11690	542200	Employee I/S Meals & Lodging	46.6	25.2	0	0.0	0.0	30.2	0.0	30.2	Increase for travel for new positions.
11690	542300	Brd & Comm Mbr Meals & Lodging	0.0	5.0	0	0.0	0.0	5.0	0.0	5.0	
11690	542500	Transp - Fuel & Oil	3.4	4.0	0	0.0	0.0	4.0	0.0	4.0	
11690	542600	Transp - Parts & Supplies	2.7	4.6	0	0.0	0.0	4.6	0.0	4.6	
11690	542700	Transp - Transp Insurance	2.1	2.1	0	0.0	0.0	1.9	0.0	1.9	
11690	543200	Maint - Furn, Fixt, Equipment	0.6	14.6	0	0.0	0.0	14.6	0.0	14.6	
11690	543300	Maint - Buildings & Structures	44.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	543500	Maint - Supplies	0.1	0.5	0	0.0	0.0	0.5	0.0	0.5	
11690	543700	Maintenance Services	0.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	543820	Maintenance IT	9.6	0.0	0	0.0	0.0	0.0	0.0	0.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	543830	IT HW/SW Agreements	16.6	230.0	0	0.0	0.0	330.0	0.0	330.0	Increase in subscriptions also provide proactive monitoring and detection, guarding against intrusions and minimizing risks in real time.
11690	544000	Supply Inventory IT	39.7	118.5	0	0.0	0.0	143.9	0.0	143.9	Replacing aging IT equipment is crucial for maintaining security, performance, and reliability. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats.
11690	544100	Supplies-Office Supplies	29.4	60.1	0	0.0	0.0	64.1	0.0	64.1	Increase for office supplies for new positions.
11690	544400	Supplies-Field Supplies	0.0	0.4	0	0.0	0.0	6.9	0.0	6.9	Increase for supplies for new positions.
11690	544600	Supplies-Kitchen Supplies	2.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	544900	Supplies-Inventory Exempt	74.5	50.0	0	0.0	0.0	50.0	0.0	50.0	
11690	545600	Reporting & Recording	11.3	18.7	0	0.0	0.0	18.8	0.0	18.8	
11690	545700	ISD Services	78.0	67.0	0	0.0	0.0	110.5	0.0	110.5	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11690	545710	DOIT HCM Assessment Fees	31.0	34.7	0	0.0	0.0	36.9	0.0	36.9	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11690	545900	Printing & Photo Services	24.2	12.0	0	0.0	0.0	12.0	0.0	12.0	
11690	546100	Postage & Mail Services	15.5	25.9	0	0.0	0.0	34.0	0.0	34.0	
11690	546200	Bond Assurity for Employees	0.0	0.3	0	0.0	0.0	0.3	0.0	0.3	
11690	546400	Rent Of Land & Buildings	315.9	204.7	0	0.0	0.0	204.7	0.0	204.7	Rent of land 3% escalation, buildings, display booths, storage rentals.
11690	546500	Rent Of Equipment	31.0	56.1	0	0.0	0.0	48.2	0.0	48.2	
11690	546600	Communications	9.8	13.3	0	0.0	0.0	13.3	0.0	13.3	
11690	546610	DOIT Telecommunications	221.6	206.3	0	0.0	0.0	230.2	0.0	230.2	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11690	546700	Subscriptions/Dues/License Fee	111.7	64.5	0	0.0	0.0	64.0	0.0	64.0	Increase in GSD/DoIT rates
11690	546800	Employee Training & Education	22.7	92.7	0	0.0	0.0	97.7	0.0	97.7	Increase for training for new positions.
11690	546900	Advertising	8.0	18.5	0	0.0	0.0	18.5	0.0	18.5	
11690	547000	Legal Settlements	70.0	25.0	0	0.0	0.0	25.0	0.0	25.0	
11690	547900	Miscellaneous Expense	28.4	227.0	0	0.0	0.0	227.0	0.0	227.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	547999	Request to Pay Prior Year	248.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	548200	Furniture & Fixtures	0.0	81.0	0	0.0	0.0	81.0	0.0	81.0	
11690	548300	Information Tech Equipment	18.2	117.0	0	0.0	0.0	117.0	0.0	117.0	
11690	548800	Automotive & Aircraft	82.9	0.0	0	0.0	0.0	0.0	0.0	0.0	
11690	549600	Employee O/S Mileage & Fares	13.0	41.2	0	0.0	0.0	36.9	4.3	41.2	
11690	549700	Employee O/S Meals & Lodging	14.4	38.1	0	0.0	0.0	38.1	0.0	38.1	
11830	546900	Advertising	0.1	0.0	0	0.0	0.0	0.0	0.0	0.0	
11830	547900	Miscellaneous Expense	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
11860	542100	Employee I/S Mileage & Fares	0.8	2.5	0	0.0	2.5	0.0	0.0	2.5	
11860	542200	Employee I/S Meals & Lodging	4.5	20.6	0	0.0	20.6	0.0	0.0	20.6	Projecting increase travel due to being fully staffed. FY23 actuals reflect not having a full team.
11860	542500	Transp - Fuel & Oil	0.3	6.6	0	0.0	6.6	0.0	0.0	6.6	
11860	542600	Transp - Parts & Supplies	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	542700	Transp - Transp Insurance	0.1	0.1	0	0.0	0.1	0.0	0.0	0.1	
11860	544000	Supply Inventory IT	15.7	5.9	0	0.0	5.9	0.0	0.0	5.9	
11860	544100	Supplies-Office Supplies	0.6	1.8	0	0.0	1.8	0.0	0.0	1.8	
11860	544900	Supplies-Inventory Exempt	3.7	0.0	0	0.0	0.0	0.0	0.0	0.0	
11860	545600	Reporting & Recording	0.0	7.0	0	0.0	7.0	0.0	0.0	7.0	
11860	545700	ISD Services	0.5	2.8	0	0.0	5.5	0.0	0.0	5.5	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	545710	DOIT HCM Assessment Fees	1.4	1.4	0	0.0	1.8	0.0	0.0	1.8	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	545900	Printing & Photo Services	0.1	1.9	0	0.0	1.9	0.0	0.0	1.9	
11860	546100	Postage & Mail Services	0.0	0.5	0	0.0	0.5	0.0	0.0	0.5	
11860	546500	Rent Of Equipment	2.8	4.8	0	0.0	4.8	0.0	0.0	4.8	Leased Copier (Room 409)
11860	546610	DOIT Telecommunications	2.7	8.8	0	0.0	11.6	0.0	0.0	11.6	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
11860	546700	Subscriptions/Dues/License Fee	0.0	1.1	0	0.0	1.1	0.0	0.0	1.1	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11860	546800	Employee Training & Education	0.0	6.0	0	0.0	6.0	0.0	0.0	6.0	
11860	546900	Advertising	14.7	5.0	0	0.0	5.0	0.0	0.0	5.0	Expected increase in advertising
11860	547000	Legal Settlements	0.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
11860	547900	Miscellaneous Expense	0.0	0.1	0	0.0	0.1	0.0	0.0	0.1	
11860	547999	Request to Pay Prior Year	1.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
11860	548800	Automotive & Aircraft	0.0	0.0	0	0.0	90.0	0.0	0.0	90.0	2 Dodge Durango SUV's Vehicles for travel to onsite plant inspections/escrow audits throughout the state. Estimated 100 inspections per year
11860	549600	Employee O/S Mileage & Fares	0.0	3.0	0	0.0	3.0	0.0	0.0	3.0	NAIC Conference
11860	549700	Employee O/S Meals & Lodging	0.9	3.0	0	0.0	3.0	0.0	0.0	3.0	NAIC Conference
	400	**Other**	**1,681.0**	**1,968.7**	**0**	**0.0**	**183.3**	**2,102.1**	**4.3**	**2,289.7**	
11860	555106	OFU - INTRA-Agency	205.6	205.6	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**205.6**	**205.6**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**13,128.8**	**14,510.4**		**0.0**	**881.5**	**15,641.9**	**4.3**	**16,527.7**	

Insurance Policy

BU 44000 **PCode** P795

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	535200	Professional Services	1000		2,222.4	0.0	0.0	0.0	0.0	0.0	SEE ATTACHED E5 FOR DETAIL
11690	535200	Professional Services	1001	QHP and non-QHP related formulary review	0.0	0.0	40.0	0.0	0.0	40.0	
11690	535200	Professional Services	1002	Actuarial Services QHP-NovaRest	0.0	0.0	295.0	0.0	0.0	295.0	
11690	535200	Professional Services	1003	Life & Health Reviews	0.0	0.0	30.0	0.0	0.0	30.0	
11690	535200	Professional Services	1004	This is an annual programmatic audit of the QHP reivew performed by Examinations Resources. This is a CMS requirement.	0.0	0.0	35.0	0.0	0.0	35.0	
11690	535200	Professional Services	1005	Actuarial Consulting and Rate Review for non-QHP products. Increased costs in consulting services, staff training, staff rate review oversight.	0.0	0.0	0.0	719.3	0.0	719.3	
11690	535200	Professional Services	1006	Insurance Regulator-Large Group-RIA	0.0	0.0	0.0	80.7	0.0	80.7	
11690	535200	Professional Services	1007	Vaccine Purchasing Act	0.0	0.0	0.0	100.0	0.0	100.0	
11690	535200	Professional Services	1008	Financial Analyses Services/Examinations Recurring	0.0	0.0	0.0	500.0	0.0	500.0	
11690	535200	Professional Services	1009	Rule Promulgation and Enforcement Proceedings	0.0	0.0	0.0	210.0	0.0	210.0	
11690	535200	Professional Services	1010	Conduct hearings on behalf of (OSI), review public comments, draft recommendations to OSI, perform legal research, provide legal opinions, and consult	0.0	0.0	0.0	200.5	0.0	200.5	
11690	535200	Professional Services	1011	Health Policy -training for compliance review and enforcement procedures	0.0	0.0	0.0	160.0	0.0	160.0	
11690	535200	Professional Services	1012	Mental Health Parity-MHPAEA to conduct compliance audits of health care insurers and enforce coverage of diabetes medication and diabetes durable medical equipment.	0.0	0.0	0.0	314.6	0.0	314.6	

Insurance Policy

BU 44000 **PCode** P795

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11690	535200	Professional Services	1013	Medical Malpractice rate filings and review of Worker's Compensation filings fr forms, rates and rules	0.0	0.0	0.0	125.0	0.0	125.0	
11690	535200	Professional Services	1014	OSI expert services in implementing a mental health compliance review program	0.0	0.0	0.0	0.0	110.0	110.0	
11690	535200	Professional Services	1015	To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.	0.0	0.0	0.0	0.0	250.0	250.0	
11690	535200	Professional Services	1016	Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM	0.0	0.0	0.0	0.0	250.0	250.0	
11690	535300	Other Services	1000		138.2	0.0	0.0	0.0	0.0	0.0	
11690	535300	Other Services	1001	Pharmacy Benefits & Drug Compliance	0.0	0.0	0.0	250.0	0.0	250.0	
11690	535300	Other Services	1002	Temp Services	0.0	0.0	0.0	60.0	0.0	60.0	
11690	535300	Other Services	1003	Temp Services	0.0	0.0	0.0	60.0	0.0	60.0	
11690	535400	Audit Services	1000	Financial Audit	102.1	0.0	0.0	107.4	0.0	107.4	
11690	535500	Attorney Services	1000		934.6	0.0	0.0	0.0	0.0	0.0	
11690	535500	Attorney Services	1001	Legal Services to represent OSI	0.0	0.0	0.0	501.7	0.0	501.7	
11690	535500	Attorney Services	1002	Contract Counsel	0.0	0.0	0.0	122.4	0.0	122.4	
11690	535500	Attorney Services	1003	Legal Services- Rule Making	0.0	0.0	0.0	120.0	0.0	120.0	
11690	535500	Attorney Services	1004	Legal Services for Personnel and Employment Law	0.0	0.0	0.0	30.0	0.0	30.0	
11690	535600	IT Services	1000	IT Software maintenance & support	368.1	0.0	0.0	250.0	0.0	250.0	
11830	535309	Other Services - Interagenc	1001	Auditing of Continuing Ed Fund per Statute	0.0	0.0	73.0	0.0	0.0	73.0	Auditing of Continuing Ed Fund per Statute
11860	535200	Professional Services	1000		217.1	0.0	0.0	0.0	0.0	0.0	

Insurance Policy

BU **PCode**
44000 P795

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11860	535200	Professional Services	1001	ASR/USR Aggregation-Moss Adams	0.0	0.0	65.0	0.0	0.0	65.0	
11860	535200	Professional Services	1002	Forensic Audit	0.0	0.0	50.0	0.0	0.0	50.0	
11860	535200	Professional Services	1003	Accounting & Escrow Compliance-Moss Adams	0.0	0.0	60.0	0.0	0.0	60.0	
11860	535200	Professional Services	1004	Consulting Services-Profit Provision Risk	0.0	0.0	65.0	0.0	0.0	65.0	
11860	535200	Professional Services	1005	Biennial Rate Hearing Testimony & Legal Representation	0.0	0.0	65.0	0.0	0.0	65.0	
11860	535300	Other Services	1000		1.4	0.0	0.0	0.0	0.0	0.0	
11860	535500	Attorney Services	1000		0.0	0.0	0.0	0.0	0.0	0.0	
11860	535500	Attorney Services	1001	Legal Services for complaints & penalties against the Title Bureau	0.0	0.0	61.0	0.0	0.0	61.0	
11860	535500	Attorney Services	1002	Legal Representation for Title (Victor Marshall case) Hays & Friedman	0.0	0.0	55.0	0.0	0.0	55.0	
11860	535500	Attorney Services	1003	Legal Services to represent OSI	0.0	0.0	52.5	0.0	0.0	52.5	
11860	535500	Attorney Services	1004	Legal Representation to represent Title-Fuqua Law	0.0	0.0	65.1	0.0	0.0	65.1	
TOTAL EXPENSE					**3,983.9**	**0.0**	**1,011.6**	**3,911.6**	**610.0**	**5,533.2**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Personal Services and Employee Benefits							-		
Exempt Perm	520100	788,732	1,136,598	-	1,136,600	-	1,136,600	2	
Term	520200		-	-	-	-	-	-	
Perm/Full	520300	7,225,675	7,555,174	521,200	8,070,500	-	8,591,700	1,036,526	**Request includes 12 new positions: 4 for Enforcement Operations, 1 for Cyber System Administrator,**
Perm/Part	520400		-	-	-	-	-	-	**Request includes a 7% vacancy rate.**
Temporary	520500		-	-	-	-	-	-	**$825K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Pd Sick Leave	520600	4,002	2,000	2,000	-	-	2,000	-	**$114K realigned from salaries to contracts to align with the approved MOU.**
Overtime	520700	178,079	1,100	1,100	-	-	1,100	-	
Annl/Comp Pd	520800	21,985	1,400	1,400	-	-	1,400	-	
Shift Diff	520900		-	-	-	-	-	-	
Group Ins	521100	621,433	814,857	56,600	1,377,400	-	1,434,000	619,143	Request includes recurring costs for permanent implementation costs for 2025 SB 376 related to employee health premiums.
Retirement	521200	1,472,877	1,744,608	62,700	1,681,900	-	1,744,600	(8)	
FICA	521300	566,143	693,673	24,900	668,700	-	693,600	(73)	
Workers' Comp	521400	792	906	100	900	-	1,000	94	
GSD Workers' Comp	521410	9,330	8,036	400	8,900	-	9,300	1,264	Increase due to increase in GSD/DoIT rates.
Unempl Lblty	521500	2,067	2,851	100	2,700	-	2,800	(51)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	197,992	193,544	21,000	417,400	-	438,400	244,856	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	153,106	181,354	6,700	174,800	-	181,500	146	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5

POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Other Emp Bnft	521900	-	-	-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	
Total PS&EB		**11,242,212**	**12,336,101**	**698,200**	**13,539,800**	**-**	**14,238,000**	**1,901,899**	
Contractual Services									
Med Services	535100		500,000	-	500,000	-	500,000	-	$114K realigned from salaries to contracts to align with the approved MOU.
Prof Services	535200	2,439,537	3,157,500	705,000	2,806,500	610,000	4,121,500	964,000	$100K for Vaccine Purchasing Act to enhance reporting capabilites that can assisit with accuracy, efficiency and compliance of the data.
Prof Services - Interagency	535209		-	-	-	-	-	-	$500K Recurring funding for Financial Analysis and Examinations. Special appropriation ends FY26.
Other Contractual	535300	139,625	80,000	-	80,000	-	80,000	-	Provide support and subject matter expertise to assist unit in the timely and compliant completion of financial analysis reviews and examinations throughout course of the year under the auspices of the NAIC accreditation standard
Other Services - Interagency	535309		-	-	-	-	-	-	
Other Services - Comp U	535310		-	-	-	-	-	-	$250K for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. Strengthen defenses against evolving cyber threats and reduce breach risks.
Audit	535400	102,069	102,200	-	107,400	-	107,400	5,200	$5.2 for increase in financial audit.
Auditing Services - Interagency	535409		-	73,000	-	-	73,000	73,000	$73K for the Audit of Continuing Ed Fund per Statute
Attorney Fees	535500	934,555	551,300	233,600	317,700	-	551,300	-	
IT Services	535600	368,138	100,000	-	100,000	-	100,000	-	
IT Services- Interagency	535609		-	-	-	-	-	-	
Capital Professional Contracts	535800		-	-	-	-	-	-	
Insurance Contract Premiums	535900		-	-	-	-	-	-	
General Administrative Insurance	536000	-	-	-	-	-	-	-	
Total Contracts		**3,983,925**	**4,491,000**	**1,011,600**	**3,911,600**	**610,000**	**5,533,200**	**1,042,200**	

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Revision No._____Revision Date_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5

POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Other Costs							-		
Instate M & F	542100	2,689	24,800	2,500	32,300	-	34,800	10,000	
Instate M & L	542200	51,041	45,800	20,600	30,200	-	50,800	5,000	
Brd/Comm Exp	542300		5,000	-	5,000	-	5,000	-	
EE Non Routine Part. Per Diem	542400		-	-	-	-	-	-	
Trans Fuel/Oil	542500	3,724	10,600	6,600	4,000	-	10,600	-	
Trans Parts	542600	2,684	5,600	1,000	4,600	-	5,600	-	
Trans Ins	542700	2,198	2,160	100	1,900	-	2,000	(160)	
Trans Pool	542800		-	-	-	-	-	-	
Trans Other	542900		-	-	-	-	-	-	
DGF Habitat/Land	543000		-	-	-	-	-	-	
DGF Habitat/Land - Interagency	543009		-	-	-	-	-	-	
Grounds/Rdways	542310		-	-	-	-	-	-	
Furn/Fix/Equip	543200	649	14,600	-	14,600	-	14,600	-	
Bldgs/Structure	543300	44,367	-	-	-	-	-	-	
Property Ins	543400		-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	94	500	-	500	-	500	-	
Lndry/Dry Clng	543600		-	-	-	-	-	-	
Manit Srvs	543700	874	-	-	-	-	-	-	
IT Maintenance	543820	9,570	-	-	-	-	-	-	
IT Hardware/Software Agreements	543830	16,556	230,000	-	330,000	-	330,000	100,000	
Other Maint	543900		-	-	-	-	-	-	
Suppl-Inv Exempt IT	544000	55,408	124,400	5,900	143,900	-	149,800	25,400	
Office Supplies	544100	30,063	61,700	1,800	64,100	-	65,900	4,200	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS **105**

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Med/Lab/Prsnl	544200		-	-	-	-	-	-	
Drugs	544300		-	-	-	-	-	-	
Field Supplies	544400	17	400	-	6,880	-	6,880	6,480	
Food	544500		-	-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	-	
Clothing/Unif	544700		-	-	-	-	-	-	
Educ/Rec Spls	544800		-	-	-	-	-	-	
Invent Exempt	544900	78,161	50,000	-	50,000	-	50,000	-	
Rep/Recording	545600	11,299	25,800	7,000	18,800	-	25,800	-	
Rep/Recording- Interagency	545609		-	-	-	-	-	-	
DOIT ISD Services	545700	78,518	69,800	5,500	110,500	-	116,000	46,200	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	32,392	36,070	1,800	36,900	-	38,700	2,630	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-	-	-	-	-	-	
DOIT Radio Comm	545810		-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	24,248	13,912	1,900	12,000	-	13,900	(12)	
Building Use Fee GSD	546000		-	-	-	-	-	-	
Postage/Msgr	546100	15,477	34,520	500	34,020	-	34,520	-	
Postage/Msgr- Interagency	546109		-	-	-	-	-	-	
Bond Assurity for Employees	546200		300	-	300	-	300	-	
Utilities - Sewer	546310		-	-	-	-	-	-	
Utilities - Elect	546320		-	-	-	-	-	-	
Utilities - Water	546330		-	-	-	-	-	-	
Utilities - Ngas	546340		-	-	-	-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5

POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases- Request vs Opbud	DETAILED Justification/Description
Utilities - Propn	546350		-	-	-	-	-	-	
Rent/Bldg/Land	546400	315,875	204,700	-	204,700	-	204,700	-	
Rent/Bldg/Land- Interagency	546409		-	-	-	-	-	-	
Rent of Equip	546500	33,819	53,000	4,800	48,200	-	53,000	-	
Telecomm	546600	9,832	13,300	-	13,300	-	13,300	-	
DOIT Telecomm	546610	224,237	215,538	11,600	230,200	-	241,800	26,262	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	111,689	65,100	1,100	64,000	-	65,100	-	
Subs and Dues- Interagency	546709		-	-	-	-	-	-	
Empl Trng/Educ	546800	22,671	98,700	6,000	97,700	-	103,700	5,000	
Empl Trng/Educ- Interagency	546809		-	-	-	-	-	-	
Board Member Training	546810		-	-	-	-	-	-	
Advertising	546900	22,874	23,500	5,000	18,500	-	23,500	-	
Legal Settlements	547000	70,000	27,500	2,500	25,000	-	27,500	-	
Other Investment Exp	547103		-	-	-	-		-	
Grants/Individual	547200		-	-	-	-	-	-	
Care/Support	547300		-	-	-	-	-	-	
Care/Support- Interagency	547309		-	-	-	-	-	-	
Claims and Benefits Expenses	547350		-	-	-	-		-	
Insurance Premiums-non payroll	547360		-	-	-	-	-	-	
Grants-to Local Governments	547400		-	-	-	-	-	-	
Grants-to Public Schools-Univ	547410		-	-	-	-	-	-	
Grants to Local Govt - Nonoper	547415		-	-	-	-	-	-	
Grants-Higher Ed Institution	547420		-	-	-	-	-	-	
Grants to Native Amer Indians	547430		-	-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Grants To Other Entities	547440		-	-	-	-	-	-	
Grants to Other Agencies	547450		-	-	-	-	-	-	
Purch/Resale	547500		-	-	-	-	-	-	
Commissions Paid to	547600		-	-	-	-	-	-	
Debt Svc/Principle	547700		-	-	-	-	-	-	
Lease Principal Payment	547730		-	-	-	-	-	-	
Debt Svc/Interest	547800		-	-	-	-	-	-	
Misc Other Exp	547900	28,399	228,100	1,100	227,000	-	228,100	-	
Misc Other Exp-Interagency	547909		-	-	-	-	-	-	
Prior Year Exp	547999	250,060	-	-	-	-	-	-	
Land	548100		-	-	-	-	-	-	
Land-Improvements	548110		-	-	-	-	-	-	
Furn/Fixtures	548200		81,000	-	81,000	-	81,000	-	
IT Equip	548300	18,212	117,000	-	117,000	-	117,000	-	
Other Equip	548400		-	-	-	-	-	-	
Animals	548600		-	-	-	-	-	-	
Lbry. Museum Acq	548700		-	-	-	-	-	-	
Auto/Aircraft	548800	82,854	-	90,000	-	-	90,000	90,000	
Bldgs/Structure	548900		-	-	-	-	-	-	
O/S M & F	549600	13,024	44,200	3,000	36,900	4,300	44,200	-	
O/S M & L	549700	15,277	41,100	3,000	38,100	-	41,100	-	
O/S Board M/F	549800		-	-	-	-	-	-	
O/S Board M/L	549900		-	-	-	-	-	-	
Total Other		**1,680,970**	**1,968,700**	**183,300**	**2,102,100**	**4,300**	**2,289,700**	**321,000**	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insuranc
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: P795

Business Unit: 44000
Program Code: P795
Department Code *(optional)*: 1000000000,3000000000,4000000000,7000000000

Fund: 11690, 11830 and 11860

New Positions 5
POSITIONS 105

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST OSF	ISF/IAT	FF	TOTAL FY27 REQUEST	Increases-Request vs Opbud	DETAILED Justification/Description
Other Financing Uses									
Other Financing Uses-Int	555100	-	-	-	-	-	-	-	
Other Financing Uses-Int	555106	205,600	205,600	205,600	-	-	205,600	-	
Other Financing Uses-Com	555200	-	-	-	-	-	-	-	
Program Total		**17,112,707**	**19,001,401**	**2,098,700**	**19,553,500**	**614,300**	**22,266,500**	**3,265,100**	

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Revision No._____Revision Date_____

FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.												
535100 Medical Services				-				-				-
535200 Professional Services				-				-				-
Health Policy -training for compliance review and enforcement procedurs	150.4			150.4	160.0			160.0	160.0			160.0
Mental Health Parity-MHPAEA contract funding	130.5			130.5	314.6			314.6	314.6			314.6
Medical Malpractice rate filings and review of Worker's Compensation filings fr forms, rates and rules	150.3			150.3	125.0			125.0	125.0			125.0
Insurance Regulator-Large Group-RIA	60.0			60.0	80.7			80.7	80.7			80.7
Actuarial Consulting and Rate Review for non-QHP products. Increased costs in consulting services, staff training, staff rate review oversight.	567.6			567.6	719.3			719.3	719.3			719.3
Vaccine Purchasing Act								-	100.0			100.0
OSI expert services in implementing a mental health compliance review program				-		110.0		110.0		110.0		110.0
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.				-		250.0		250.0		250.0		250.0
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM				-		250.0		250.0		250.0		250.0
Provide actuarial consulting to OSI staff related to State Out of Pocket Assistance and reconciliation upon request of OSI. Provide consulting to OSI on Affordability initiatives and collaborate with internal and external stake holder.				-								
Financial Analyses Services	376.2			376.2	-			-	500.0			500.0
Technical Assistance				-	-			-	-			-
TMT-Moving Services				-	-		-	-	-		-	-
Health Care Affordabiity-NM Health Insurance Exchange				-	-		-	-	-		-	-

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Rule Promulgation and Enforcement Proceedings	159.9			159.9	210.0			210.0	210.0			210.0
Conduct hearings on behalf of (OSI), review public comments, draft recommendations to OSI, perform legal research, provide legal opinions, and consult	277.7			277.7	200.5			200.5	200.5			200.5
Consulting Deloitte	11.3			11.3				-				-
Annual Financial Audit-Jaramillo Accounting				-				-				-
QHP and non-QHP related formulary review		89.5		89.5			40.0	40.0			40.0	40.0
Actuarial Services QHP-NovaRest		219.7		219.7			181.0	181.0			295.0	295.0
Life & Health Reviews-Vendor Unknown				-			30.0	30.0			30.0	30.0
This is an annual programmatic audit of the QHP reivew performed by Examinations Resources. This is a CMS requirement.		29.3		29.3			35.0	35.0			35.0	35.0
OSI expert services in implementing a mental health compliance review program				-								
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.				-								

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM				-								
Community outreach, education				-								
Temp Services				-								
Health Care Affordabiity-Financial Services M&S				-								
ASR/USR Aggregation-Moss Adams		47.7		47.7	-		65.0	65.0	-		65.0	65.0
Forensic Audit				-			50.0	50.0			50.0	50.0
Accounting & Escrow Compliance-Moss Adams		45.4		45.4	-		60.0	60.0	-		60.0	60.0
Consulting Services-Profit Provision Risk-Madison Consulting		79.7		79.7	-		65.0	65.0	-		65.0	65.0
Biennial Rate Hearing Testimony & Legal Representation-DJ Powers		44.5		44.5	-		65.0	65.0	-		65.0	65.0

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
535300 Other Contractual Services				-	-		-	-	-		-	-
Reorganization and strategy				-	-		-	-	-		-	-
APD provide auto theft prevention				-								
Shredding Services Workquest				-	-		-	-	-		-	-
PERA Security-cyber attack				-				-				-
Pharmacy Benefits-unknown	0.6			0.6	250.0			250.0	250.0			250.0
Temp Services	1.6	1.4		3.0				-				-
Center for Study of Services				-								
Tax	0.8			0.8								
Temp Services	74.3			74.3	60.0			60.0	60.0			60.0
Temp Services	61.0			61.0	60.0			60.0	60.0			60.0
Account Code 535309				-				-				-
Interagency contracts-Vendor Unknown				-			-	-			-	-
				-				-				-
535400 Audit Services				-				-				-
Annual Financial Audit-Jaramillo Accounting	102.1			102.1	107.4		-	107.4	107.4		-	107.4
Auditing of Continuing Ed Fund per Statute				-				-			73.0	73.0
535500 Attorney Services				-	-			-	-			-
Legal Services for complaints & penalties against the Title Bureau (Vendor unknown)	790.0			790.0	-			-	-			-
Legal Representation for Title (Victor Marshall case) Hays & Friedman	118.3			118.3				-				-
Legal Services to represent OSI				-	496.5			496.5	501.7			501.7
Contract Counsel				-	122.4			122.4	122.4			122.4
Legal Services to represent OSI				-				-				-
Legal Representation to represent Title-Fuqua Law				-				-				-
Legal Services- Rule Making	16.0			16.0	120.0			120.0	120.0			120.0
Legal Services for Personnel and Employment Law	10.3			10.3	30.0			30.0	30.0			30.0
Legal Services for complaints & penalties against the Title Bureau (Vendor unknown)				-	-		61.0	61.0	-		61.0	61.0
Legal Representation for Title (Victor Marshall case) Hays & Friedman				-			55.0	55.0			55.0	55.0

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	FF	Other Revenue	TOTAL	Other Transfer	FF	Other Revenue	TOTAL
Legal Services to represent OSI				-			52.5	52.5			52.5	52.5
Legal Representation to represent Title-Fuqua Law				-			65.1	65.1			65.1	65.1
				-	-		-	-	-		-	-
535600 IT Services				-	-		-	-	-		-	-
IT Software maintenance & support- CYBER recurring funds	363.2			363.2	-		-	-	250.0		-	250.0
IT Services-MOU	4.6			4.6			-	-			-	-
												-
TOTAL	**3,426.7**	**557.2**	**-**	**3,983.9**	**3,056.4**	**610.0**	**824.6**	**4,491.0**	**3,911.6**	**610.0**	**1,011.6**	**5,533.2**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance Agency Code 44000

Program P795

FUND 11690 NM HIX MOU, GRANT AND INS'S OPERATION ***DEPT 1000000000, 4300000000, 4620000000***

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 — Department Code *(optional)*: 1000000000,4620000000

Read "Instructions" carefully when completing this form

5
100

Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Personal Services and Employee Benefits							-		
Exempt Perm	520100	782,012	1,136,598	-	1,136,600	-	1,136,600	2	
Term	520200	-	-	-	-	-	-	-	
Perm/Full	520300	6,930,509	7,083,944	-	8,070,500	-	8,070,500	986,556	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase. Also included in the Base increase is the cost of $165,805 for the Financial Examiners Classification Study for 5 positions to reclass from a 65 to an 85.
Perm/Part	520400	-	-	-	-	-	-	-	
Temporary	520500	-	-	-	-	-	-	-	
Pd Sick Leave	520600	3,068	-	-	-	-	-	-	
Overtime	520700	176,830	-	-	-	-	-	-	
Annl/Comp Pd	520800	21,985	-	-	-	-	-	-	
Shift Diff	520900	-	-	-	-	-	-	-	
Group Ins	521100	593,861	1,081,321	-	1,377,400	-	1,377,400	296,079	FY26 Request includes a BASE increase of 10% for the FY26 Insurance Premium Rate Increase
Retirement	521200	1,415,656	1,681,876	-	1,681,900	-	1,681,900	24	
FICA	521300	544,340	668,730	-	668,700	-	668,700	(30)	
Workers' Comp	521400	758	869	-	900	-	900	31	
GSD Workers' Comp	521410	8,930	7,710	-	8,900	-	8,900	1,190	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	2,000	2,735	-	2,700	-	2,700	(35)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	189,800	185,684	-	417,400	-	417,400	231,716	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	147,158	174,833	-	174,800	-	174,800	(33)	
Other Emp Bnft	521900	-	-	-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	
Total PS&EB		**10,816,905**	**12,024,300**	**-**	**13,539,800**	**-**	**13,539,800**	**1,515,500**	
Contractual Services									
Med Services	535100	-	500,000	-	500,000	-	500,000	-	
Prof Services	535200	2,215,696	2,852,500	400,000	2,806,500	610,000	3,816,500	964,000	
Prof Services - Interagency	535209	-	-	-	-	-	-	-	
Other Contractual	535300	138,206	80,000	-	80,000	-	80,000	-	
Other Services - Interagency	535309	-	-	-	-	-	-	-	
Other Services - Comp U	535310	-	-	-	-	-	-	-	
Audit	535400	102,069	102,200	-	107,400	-	107,400	5,200	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance | Business Unit: 44000
Program Name: Insurance Policy Program (IPP) | Program Code: P795
Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 | Department Code *(optional)*: 1000000000,4620000000

Read "Instructions" carefully when completing this form

5
100

Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Auditing Services - Interagency	535409	-	-	-	-	-	-	-	
Attorney Fees	535500	934,555	317,700	-	317,700	-	317,700	-	rounded in formula
IT Services	535600	368,138	100,000	-	100,000	-	100,000	-	
IT Services- Interagency	535609	-	-	-	-	-	-	-	
Capital Professional Contracts	535800	-	-	-	-	-	-	-	
Insurance Contract Premiums	535900	-	-	-	-	-	-	-	
General Administrative Insurance	536000	-	-	-	-	-	-	-	
Total Contracts		**3,758,664**	**3,952,400**	**400,000**	**3,911,600**	**610,000**	**4,921,600**	**969,200**	
Other Costs				-	-	-	-		
Instate M & F	542100	1,920	22,300	-	32,300	-	32,300	10,000	
Instate M & L	542200	46,557	25,200	-	30,200	-	30,200	5,000	
Brd/Comm Exp	542300	-	5,000	-	5,000	-	5,000	-	
EE Non Routine Part. Per Diem	542400	-	-	-	-	-	-	-	
Trans Fuel/Oil	542500	3,439	4,000	-	4,000	-	4,000	-	
Trans Parts	542600	2,680	4,600	-	4,600	-	4,600	-	
Trans Ins	542700	2,098	2,100	-	1,900	-	1,900	(200)	
Trans Pool	542800	-	-	-	-	-	-	-	
Trans Other	542900	-	-	-	-	-	-	-	
DGF Habitat/Land	543000	-	-	-	-	-	-	-	
DGF Habitat/Land - Interagency	543009	-	-	-	-	-	-	-	
Grounds/Rdways	543100	-	-	-	-	-	-	-	
Furn/Fix/Equip	543200	649	14,600	-	14,600	-	14,600	-	
Bldgs/Structure	543300	44,367	-	-	-	-	-	-	
Property Ins	543400	-	-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	94	500	-	500	-	500	-	
Lndry/Dry Clng	543600	-	-	-	-	-	-	-	
Manit Srvs	543700	874	-	-	-	-	-	-	
IT Maintenance	543820	9,570	-	-	-	-	-	-	
IT Hardware/Software Agreements	543830	16,556	230,000	-	330,000	-	330,000	100,000	
Other Maint	543900	-	-	-	-	-	-	-	
Suppl-Inv Exempt IT	544000	39,699	118,500	-	143,900	-	143,900	25,400	
Office Supplies	544100	29,436	59,900	-	64,100	-	64,100	4,200	
Med/Lab/Prsnl	544200	-	-	-	-	-	-	-	
Drugs	544300	-	-	-	-	-	-	-	
Field Supplies	544400	17	400	-	6,880	-	6,880	6,480	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000
Program Name: Insurance Policy Program (IPP) — Program Code: P795
Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 — Department Code *(optional)*: 1000000000,4620000000

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Food	544500	-	-	-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	-	
Clothing/Unif	544700	-	-	-	-	-	-	-	
Educ/Rec Spls	544800	-	-	-	-	-	-	-	
Invent Exempt	544900	74,483	50,000	-	50,000	-	50,000	-	
Rep/Recording	545600	11,299	18,800	-	18,800	-	18,800	-	
Rep/Recording- Interagency	545609	-	-	-	-	-	-	-	
DOIT ISD Services	545700	78,013	66,965	-	110,500	-	110,500	43,535	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	30,992	34,630	-	36,900	-	36,900	2,270	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800	-	-	-	-	-	-	-	
DOIT Radio Comm	545810	-	-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	24,159	12,000	-	12,000	-	12,000	-	
Building Use Fee GSD	546000	-	-	-	-	-	-	-	
Postage/Msgr	546100	15,477	34,020	-	34,020	-	34,020	-	
Postage/Msgr- Interagency	546109	-	-	-	-	-	-	-	
Bond Assurity for Employees	546200	-	300	-	300	-	300	-	
Utilities - Sewer	546310	-	-	-	-	-	-	-	
Utilities - Elect	546320	-	-	-	-	-	-	-	
Utilities - Water	546330	-	-	-	-	-	-	-	
Utilities - Ngas	546340	-	-	-	-	-	-	-	
Utilities - Propn	546350	-	-	-	-	-	-	-	
Rent/Bldg/Land	546400	315,875	204,700	-	204,700	-	204,700	-	
Rent/Bldg/Land- Interagency	546409	-	-	-	-	-	-	-	
Rent of Equip	546500	31,043	48,200	-	48,200	-	48,200	-	
Telecomm	546600	9,832	13,300	-	13,300	-	13,300	-	
DOIT Telecomm	546610	221,568	206,785	-	230,200	-	230,200	23,415	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	111,689	64,000	-	64,000	-	64,000	-	
Subs and Dues- Interagency	546709	-	-	-	-	-	-	-	
Empl Trng/Educ	546800	22,671	92,700	-	97,700	-	97,700	5,000	
Empl Trng/Educ- Interagency	546809	-	-	-	-	-	-	-	
Board Member Training	546810	-	-	-	-	-	-	-	
Advertising	546900	8,027	18,500	-	18,500	-	18,500	-	
Legal Settlements	547000	70,000	25,000	-	25,000	-	25,000	-	
Other Investment Exp	547103	-	-	-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000
Program Name: Insurance Policy Program (IPP) — Program Code: P795
Department *(optional)*: Roll 10000, MOU 462000, Grant 43000 — Department Code *(optional)*: 1000000000,4620000000

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Grants/Individual	547200	-	-	-	-	-	-	-	
Care/Support	547300	-	-	-	-	-	-	-	
Care/Support- Interagency	547309	-	-	-	-	-	-	-	
Claims and Benefits Expenses	547350	-	-	-	-	-	-	-	
Insurance Premiums-non payroll	547360	-	-	-	-	-	-	-	
Grants-to Local Governments	547400	-	-	-	-	-	-	-	
Grants-to Public Schools-Univ	547410	-	-	-	-	-	-	-	
Grants to Local Govt - Nonoper	547415	-	-	-	-	-	-	-	
Grants-Higher Ed Institution	547420	-	-	-	-	-	-	-	
Grants to Native Amer Indians	547430	-	-	-	-	-	-	-	
Grants To Other Entities	547440	-	-	-	-	-	-	-	
Grants to Other Agencies	547450	-	-	-	-	-	-	-	
Purch/Resale	547500	-	-	-	-	-	-	-	
Commissions Paid to	547600	-	-	-	-	-	-	-	
Debt Svc/Principle	547700	-	-	-	-	-	-	-	
Lease Principal Payment	547730	-	-	-	-	-	-	-	
Debt Svc/Interest	547800	-	-	-	-	-	-	-	
Misc Other Exp	547900	28,364	227,000	-	227,000	-	227,000	-	
Misc Other Exp-Interagency	547909	-	-	-	-	-	-	-	
Prior Year Exp	547999	248,260	-	-	-	-	-	-	
Land	548100	-	-	-	-	-	-	-	
Land-Improvements	548110	-	-	-	-	-	-	-	
Furn/Fixtures	548200	-	81,000	-	81,000	-	81,000	-	
IT Equip	548300	18,212	117,000	-	117,000	-	117,000	-	
Other Equip	548400	-	-	-	-	-	-	-	
Animals	548600	-	-	-	-	-	-	-	
Lbry. Museum Acq	548700	-	-	-	-	-	-	-	
Auto/Aircraft	548800	82,854	-	-	-	-	-	-	
Bldgs/Structure	548900	-	-	-	-	-	-	-	
O/S M & F	549600	13,024	41,200	-	36,900	4,300	41,200	-	
O/S M & L	549700	14,376	38,100	-	38,100	-	38,100	-	
O/S Board M/F	549800	-	-	-	-	-	-	-	
O/S Board M/L	549900	-	-	-	-	-	-	-	
Total Other		**1,630,293**	**1,881,300**	**-**	**2,102,100**	**4,300**	**2,106,400**	**225,100**	
								-	
Other Financing Uses									
Other Financing Uses-Int	555100	-		-	-	-	-	-	
Other Financing Uses-Int	555106	-		-	-	-	-	-	

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance | Business Unit: 44000

Program Name: Insurance Policy Program (IPP) | Program Code: P795

Department *(optional)* : Roll 10000, MOU 462000, Grant 43000 | Department Code *(optional)* : 1000000000,4620000000

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Reporting Category	Account Code	linked Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Opbud	DETAILED Justification/Description
Other Financing Uses-Com	555200	-		-	-	-	-	-	
Program Total		**16,205,862**	**17,858,000**	**400,000**	**19,553,500**	**614,300**	**20,567,800**	**2,709,800**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11690 INSURANCE POLICY

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Policy Program (IPP) — P795

Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

Read "Instructions" carefully when completing this form

Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits						-		
Exempt Perm	520100	782,012	1,136,598	-	1,136,600	1,136,600	2	**Request includes 5 new positions: 1 IT System Admin for Cyber, 4 positions for Enforcement Operaations: Field Examiner, Compliance Mgr, Senior Compliance Officer, Attorney.**
Term	520200		-	-	-	-	-	
Perm/Full	520300	6,930,509	7,019,944	-	8,070,500	8,070,500	1,050,556	**$500K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Perm/Part	520400		-	-	-	-	-	**Request includes a 7% vacancy rate.**
Temporary	520500		-	-	-	-	-	
Pd Sick Leave	520600	3,068	-	-	-	-	-	
Overtime	520700	176,830	-	-	-	-	-	
Annl/Comp Pd	520800	21,985	-	-	-	-	-	
Shift Diff	520900		-	-	-	-	-	
Group Ins	521100	593,861	771,721	-	1,377,400	1,377,400	605,679	**Request includes recurring costs for permanent implementation costs for 2025 SB 376 related to employee health premiums of $296.1.**
Retirement	521200	1,415,656	1,681,876	-	1,681,900	1,681,900	24	
FICA	521300	544,340	668,730	-	668,700	668,700	(30)	
Workers' Comp	521400	758	869	-	900	900	31	
GSD Workers' Comp	521410	8,930	7,710	-	8,900	8,900	1,190	Increase due to increase in GSD/DoIT rates.
Unempl Lblty	521500	2,000	2,735	-	2,700	2,700	(35)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Empl Lblty	521600	189,800	185,684	-	417,400	417,400	231,716	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	147,158	174,833	-	174,800	174,800	(33)	
Other Emp Bnft	521900		-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		**10,816,905**	**11,650,700**	**-**	**13,539,800**	**13,539,800**	**1,889,100**	
Contractual Services								
Med Services	535100		500,000	-	500,000	500,000	-	
Prof Services	535200	1,877,219	1,956,500	-	2,806,500	2,806,500	850,000	$100K for Vaccine Purchasing Act to enhance reporting capabilites that can assisit with accuracy, efficiency and compliance of the data.
Prof Services - Interagency	535209		-	-	-	-	-	$500K Recurring funding for Financial Analysis and Examinations. Special appropriation ends FY26.
Other Contractual	535300	138,206	80,000	-	80,000	80,000	-	Provide support and subject matter expertise to assist unit in the timely and compliant completion of financial analysis reviews and examinations throughout course of the year under the auspices of the NAIC accreditation standard requirements.
Other Services - Interagency	535309		-	-	-	-	-	
Other Services - Comp U	535310		-	-	-	-	-	$250K for subject matter experts for specialized knowledge of threats, vulnerabilities, and best practices. Strengthen defenses against evolving cyber threats and reduce breach risks.
Audit	535400	102,069	102,200	-	107,400	107,400	5,200	
Auditing Services - Interagency	535409		-	-	-	-	-	
Attorney Fees	535500	934,555	317,700	-	317,700	317,700	-	$5.2 for increase in financial audit.
IT Services	535600	368,138	100,000	-	100,000	100,000	-	
IT Services- Interagency	535609		-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Capital Professional Contracts	535800		-	-	-	-	-	
Insurance Contract Premiums	535900		-	-	-	-		
General Administrative Insurance	536000		-	-	-	-	-	
Total Contracts		**3,420,187**	**3,056,400**	**-**	**3,911,600**	**3,911,600**	**855,200**	
Other Costs						-		
Instate M & F	542100	1,920	22,300	-	32,300	32,300	10,000	Increase for travel for new positions.
Instate M & L	542200	46,557	25,200	-	30,200	30,200	5,000	Increase for travel for new positions.
Brd/Comm Exp	542300		5,000	-	5,000	5,000	-	
EE Non Routine Part. Per Diem	542400		-	-	-	-	-	
Trans Fuel/Oil	542500	3,439	4,000	-	4,000	4,000	-	
Trans Parts	542600	2,680	4,600	-	4,600	4,600	-	
Trans Ins	542700	2,098	2,100	-	1,900	1,900	(200)	
Trans Pool	542800		-	-	-	-	-	
Trans Other	542900		-	-	-	-	-	
DGF Habitat/Land	543000		-	-	-	-	-	
DGF Habitat/Land - Interagency	543009		-	-	-	-	-	
Grounds/Rdways	543100		-	-	-	-	-	
Furn/Fix/Equip	543200	649	14,600	-	14,600	14,600	-	
Bldgs/Structure	543300	44,367	-	-	-	-	-	
Property Ins	543400		-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
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Department *(optional)* : Roll 10000 — 1000000000

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Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Maint Supplies	543500	94	500	-	500	500	-	
Lndry/Dry Clng	543600		-	-	-	-	-	
Manit Srvs	543700	874	-	-	-	-	-	
IT Maintenance	543820	9,570	-	-	-	-	-	
IT Hardware/Software Agreements	543830	16,556	230,000	-	330,000	330,000	100,000	Increase in subscriptions also provide proactive monitoring and detection, guarding against intrusions and minimizing risks in real time.
Other Maint	543900		-	-	-	-	-	
Suppl-Inv Exempt IT	544000	39,699	118,500	-	143,900	143,900	25,400	Replacing aging IT equipment is crucial for maintaining security, performance, and reliability. Outdated hardware lacks support for modern software and security updates, making organizations vulnerable to cyber threats.
Office Supplies	544100	29,436	59,900	-	64,100	64,100	4,200	Increase for office supplies for new positions.
Med/Lab/Prsnl	544200		-	-	-	-	-	
Drugs	544300		-	-	-	-	-	
Field Supplies	544400	17	400	-	6,880	6,880	6,480	Increase for supplies for new positions.
Food	544500		-	-	-	-	-	
Kitchen Supplies	544600	2,118	-	-	-	-	-	
Clothing/Unif	544700		-	-	-	-	-	
Educ/Rec Spls	544800		-	-	-	-	-	
Invent Exempt	544900	74,483	50,000	-	50,000	50,000	-	
Rep/Recording	545600	11,299	18,800	-	18,800	18,800	-	
Rep/Recording- Interagency	545609		-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
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Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
DOIT ISD Services	545700	78,013	66,965	-	110,500	110,500	43,535	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	30,992	34,630	-	36,900	36,900	2,270	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-	-	-	-	-	Increase in GSD/DoIT rates
DOIT Radio Comm	545810		-	-	-	-	-	
Printing/Photo	545900	24,159	12,000	-	12,000	12,000	-	
Building Use Fee GSD	546000		-	-	-	-	-	
Postage/Msgr	546100	15,477	34,020	-	34,020	34,020	-	
Postage/Msgr- Interagency	546109		-	-	-	-	-	
Bond Assurity for Employees	546200		300	-	300	300	-	
Utilities - Sewer	546310		-	-	-	-	-	
Utilities - Elect	546320		-	-	-	-	-	
Utilities - Ngas	546340		-	-	-	-	-	
Utilities - Propn	546350		-	-	-	-	-	
Rent/Bldg/Land	546400	315,875	204,700	-	204,700	204,700	-	Rent of land 3% escalation, buildings, display booths, storage rentals.
Rent/Bldg/Land- Interagency	546409		-	-	-	-	-	
Rent of Equip	546500	31,043	48,200	-	48,200	48,200	-	
Telecomm	546600	9,832	13,300	-	13,300	13,300	-	
DOIT Telecomm	546610	221,568	206,785	-	230,200	230,200	23,415	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

Read "Instructions" carefully when completing this form

Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Subs and Dues	546700	111,689	64,000	-	64,000	64,000	-	Increase in GSD/DoIT rates
Subs and Dues- Interagency	546709		-	-	-	-	-	
Empl Trng/Educ	546800	22,671	92,700	-	97,700	97,700	5,000	Increase for training for new positions.
Empl Trng/Educ- Interagency	546809		-	-	-	-	-	
Board Member Training	546810		-	-	-	-	-	
Advertising	546900	8,027	18,500	-	18,500	18,500	-	
Legal Settlements	547000	70,000	25,000	-	25,000	25,000	-	
Other Investment Exp	547103		-	-	-	-	-	
Grants/Individual	547200		-	-	-	-	-	
Care/Support	547300		-	-	-	-	-	
Care/Support- Interagency	547309		-	-	-	-	-	
Claims and Benefits Expenses	547350		-	-	-		-	
Insurance Premiums-non payroll	547360		-	-	-	-	-	
Grants-to Local Governments	547400		-	-	-	-	-	
Grants-to Public Schools-Univ	547410		-	-	-	-	-	
Grants to Local Govt - Nonoper	547415		-	-	-	-	-	
Grants-Higher Ed Institution	547420		-	-	-	-	-	
Grants to Native Amer Indians	547430		-	-	-	-	-	
Grants To Other Entities	547440		-	-	-	-	-	
Grants to Other Agencies	547450		-	-	-	-	-	
Purch/Resale	547500		-	-	-	-	-	
Commissions Paid to	547600		-	-	-	-	-	

FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Policy Program (IPP) — P795
Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

Read "Instructions" carefully when completing this form

Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Debt Svc/Principle	547700		-	-	-	-	-	
Lease Principal Payment	547730		-	-	-	-	-	
Debt Svc/Interest	547800		-	-	-	-	-	
Misc Other Exp	547900	28,364	227,000	-	227,000	227,000	-	
Misc Other Exp-Interagency	547909		-	-	-	-	-	
Prior Year Exp	547999	248,260	-	-	-	-	-	
Land	548100		-	-	-	-	-	
Land-Improvements	548110		-	-	-	-	-	
Furn/Fixtures	548200		81,000	-	81,000	81,000	-	
IT Equip	548300	18,212	117,000	-	117,000	117,000	-	
Other Equip	548400		-	-	-	-	-	
Animals	548600		-	-	-	-	-	
Lbry. Museum Acq	548700		-	-	-	-	-	
Auto/Aircraft	548800	82,854	-	-	-	-	-	
Bldgs/Structure	548900		-	-	-	-	-	
O/S M & F	549600	13,024	36,900	-	36,900	36,900	-	
O/S M & L	549700	14,376	38,100	-	38,100	38,100	-	
O/S Board M/F	549800		-	-	-	-	-	
O/S Board M/L	549900			-	-	-	-	
Total Other		**1,630,293**	**1,877,000**	**-**	**2,102,100**	**2,102,100**	**225,100**	
Other Financing Uses								

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Policy Program (IPP) — P795

Department *(optional)* : Roll 10000 — 1000000000

New Postions: 5

Read "Instructions" carefully when completing this form

Existing Positions: **100**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Other Financing Uses-Int	555100		-	-	-	-		
Other Financing Uses-Int	555106		-	-	-	-		
Other Financing Uses-Com	555200		-	-	-	-	-	
Program Total		**15,867,385**	**16,584,100**	**-**	**19,553,500**	**19,553,500**	**2,969,400**	

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	FY25 ACTUAL Other Transfer	FY25 ACTUAL TOTAL	FY26 OPERATING BUDGET GF	FY26 OPERATING BUDGET Other Transfer	FY26 OPERATING BUDGET TOTAL	FY27 APPROPRIATION REQUEST GF	FY27 APPROPRIATION REQUEST Other Transfer	FY27 APPROPRIATION REQUEST FF	FY27 APPROPRIATION REQUEST Other Revenue	FY27 APPROPRIATION REQUEST TOTAL	Request vs Opbud
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement												
535100 Medical Services			-			-					-	-
535200 Professional Services			-			-					-	-
Health Policy -training for compliance review and enforcement procedures		150.4	150.4		160.0	160.0		160.0			160.0	-
Mental Health Parity-MHPAEA to regulate mental health parity insurance products			-			-					-	-
Mental Health Parity-MHPAEA to conduct compliance audits of health care insurers and enforce coverage of diabetes medication and diabetes durable medical equipment.		130.5	130.5		314.6	314.6		314.6			314.6	-
Medical Malpractice rate filings and review of Worker's Compensation filings fr forms, rates and rules		150.3	150.3		125.0	125.0		125.0			125.0	-
Community outreach, education			-								-	-
Insurance Regulator-Large Group-RIA		60.0	60.0		80.7	80.7		80.7			80.7	-
Actuarial Consulting and Rate Review for non-QHP products. Increased costs in consulting services, staff training, staff rate review oversight.		567.6	567.6		719.3	719.3		719.3			719.3	-
Vaccine Purchasing Act						-		100.0			100.0	100.0
Financial Analyses Services/Examinations Recurring Funds		376.2	376.2		-	-		500.0			500.0	500.0
Technical Assistance			-		-	-		-			-	-
TMT-Moving Services			-		-	-		-		-	-	-
Health Care Affordabiity-NM Health Insurance Exchange			-		-	-		-		-	-	-
Rule Promulgation and Enforcement Proceedings		160.0	160.0		210.0	210.0		210.0			210.0	-
Conduct hearings on behalf of (OSI), review public comments, draft recommendations to OSI, perform legal research, provide legal opinions, and consult		277.7	277.7		200.5	200.5		200.5			200.5	-
Annual Financial Audit/Deloitte Consulting		11.3	11.3			-					-	-
											-	-

DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	FY25 ACTUAL Other Transfer	FY25 ACTUAL TOTAL	FY26 OPERATING BUDGET GF	FY26 OPERATING BUDGET Other Transfer	FY26 OPERATING BUDGET TOTAL	FY27 APPROPRIATION REQUEST GF	FY27 APPROPRIATION REQUEST Other Transfer	FY27 APPROPRIATION REQUEST FF	FY27 APPROPRIATION REQUEST Other Revenue	FY27 APPROPRIATION REQUEST TOTAL	Request vs Opbud
535300 Other Contractual Services			-		-	-		-		-	-	-
Reorganization and strategy			-		-	-		-		-	-	-
Shredding Services Workquest			-		-	-		-		-	-	-
PERA Security-cyber attack			-			-					-	-
Pharmacy Benefits & Drug Compliance		0.6	0.6		250.0	250.0		250.0			250.0	-
Court reporting		1.6	1.6									
Temp Services		74.3	74.3		60.0	60.0		60.0			60.0	-
Furniture assembly		0.8	0.8									
Center for Study of Services			-								-	-
Temp Services		61.0	61.0		60.0	60.0		60.0			60.0	-
Account Code 535309			-			-					-	-
Interagency contracts-Vendor Unknown			-			-				-	-	-
			-			-					-	-
535400 Audit Services			-			-					-	-
Annual Financial Audit-Jaramillo Accounting		102.1	102.1		107.4	107.4		107.4		-	107.4	-
Auditing of Continuing Ed Fund per Statute			-			-					-	-
535500 Attorney Services			-		-	-		-			-	-
Legal Services to represent OSI		789.3	789.3		496.5	496.5		501.7			501.7	5.2
Contract Counsel		118.3	118.3		122.4	122.4		122.4			122.4	-
Legal Services- Rule Making		16.7	16.7		120.0	120.0		120.0			120.0	-
Legal Services for Personnel and Employment Law		10.3	10.3		30.0	30.0		30.0			30.0	-
			-		-	-		-		-	-	-
535600 IT Services			-		-	-		-		-	-	-
IT Software maintenance & support- CYBER recurring funds		363.2	363.2		-	-		250.0		-	250.0	250.0
IT Services-MOU		4.9	4.9			-				-	-	-
											-	-
TOTAL	**-**	**3,427.1**	**3,427.1**	**-**	**3,056.4**	**3,056.4**	**-**	**3,911.6**	**-**	**-**	**3,911.6**	**855.2**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance Agency Code 44000

Program P795

FUND 11690 NM HIX MOU 4620000000

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

Read "Instructions" carefully when completing this form

New Positions 0

POSITIONS 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100			-		-	-	
Term	520200			-		-	-	
Perm/Full	520300		114,000	-		-	(114,000)	Realigned to contracts to align with the approved MOU.
Perm/Part	520400			-		-	-	
Temporary	520500			-		-	-	
Pd Sick Leave	520600			-		-	-	
Overtime	520700			-		-	-	
Annl/Comp Pd	520800			-		-	-	
Shift Diff	520900					-	-	
Group Ins	521100		-			-	-	
Retirement	521200		-			-	-	
FICA	521300		-			-	-	
Workers' Comp	521400		-			-	-	
GSD Workers' Comp	521410		-			-	-	
Unempl Lblty	521500		-			-	-	
Empl Lblty	521600		-			-	-	
Retiree Health Care	521700		-			-	-	
Other Emp Bnft	521900		-	-		-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		-	**114,000**	-	-	-	**(114,000)**	
Contractual Services								
Med Services	535100		-			-	-	
Prof Services	535200	338,477	286,000	400,000		400,000	114,000	Includes: SBC review and comparison needed for QHP review; an annual programmatic audit of the QHP reivew performed by Examinations Resources-CMS requirement; rate review for QHPs. QHP and non-QHP related formulary review
Prof Services - Interagency	535209		-	-		-	-	$114K realigned from salaries to contracts to align with the approved MOU.
Other Contractual	535300	-	-	-		-	-	
Other Services - Interagency	535309		-	-		-	-	
Other Services - Comp U	535310		-	-		-	-	
Audit	535400		-	-		-	-	
Auditing Services - Interagency	535409		-	-		-	-	
Attorney Fees	535500		-	-		-	-	
IT Services	535600		-	-		-	-	
IT Services- Interagency	535609		-	-		-	-	
Capital Professional Contracts	535800		-	-		-	-	
Insurance Contract Premiums	535900		-	-		-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

New Positions 0

Read "Instructions" carefully when completing this form **POSITIONS** 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
General Administrative Insurance	536000		-	-		-	-	
		-	-	-	-	-	-	
Total Contracts		**338,477**	**286,000**	**400,000**	**-**	**400,000**	**114,000**	
Other Costs			-			-		
Instate M & F	542100		-			-	-	
Instate M & L	542200		-			-	-	
Brd/Comm Exp	542300		-			-	-	
EE Non Routine Part. Per Diem	542400		-			-	-	
Trans Fuel/Oil	542500		-			-	-	
Trans Parts	542600		-			-	-	
Trans Ins	542700		-			-	-	
Trans Pool	542800		-			-	-	
Trans Other	542900		-			-	-	
DGF Habitat/Land	543000		-			-	-	
DGF Habitat/Land - Interagency	543009		-			-	-	
Grounds/Rdways	543100		-			-	-	
Furn/Fix/Equip	543200		-			-	-	
Bldgs/Structure	543300		-			-	-	
Property Ins	543400		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-			-	-	
Lndry/Dry Clng	543600		-			-	-	
Manit Srvs	543700		-			-	-	
IT Maintenance	543820		-			-	-	
IT Hardware/Software Agreements	543830		-			-	-	
Other Maint	543900		-			-	-	
Suppl-Inv Exempt IT	544000		-			-	-	
Office Supplies	544100		-			-	-	
Med/Lab/Prsnl	544200		-			-	-	
Drugs	544300		-			-	-	
Field Supplies	544400		-			-	-	
Food	544500		-			-	-	
Kitchen Supplies	544600		-			-	-	
Clothing/Unif	544700		-			-	-	
Educ/Rec Spls	544800		-			-	-	
Invent Exempt	544900		-			-	-	
Rep/Recording	545600		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

Read "Instructions" carefully when completing this form

New Positions 0

POSITIONS 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Rep/Recording- Interagency	545609		-			-	-	
DOIT ISD Services	545700		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-			-	-	
DOIT Radio Comm	545810		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900		-			-	-	
Building Use Fee GSD	546000		-			-	-	
Postage/Msgr	546100		-			-	-	
Postage/Msgr- Interagency	546109		-			-	-	
Bond Assurity for Employees	546200		-			-	-	
Utilities - Sewer	546310		-			-	-	
Utilities - Elect	546320		-			-	-	
Utilities - Water	546330		-			-	-	
Utilities - Ngas	546340		-			-	-	
Utilities - Propn	546350		-			-	-	
Rent/Bldg/Land	546400		-			-	-	
Rent/Bldg/Land- Interagency	546409		-			-	-	
Rent of Equip	546500		-			-	-	
Telecomm	546600		-			-	-	
DOIT Telecomm	546610		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700		-			-	-	
Subs and Dues- Interagency	546709		-			-	-	
Empl Trng/Educ	546800		-			-	-	
Empl Trng/Educ- Interagency	546809		-			-	-	
Board Member Training	546810		-			-	-	
Advertising	546900		-			-	-	
Legal Settlements	547000		-			-	-	
Other Investment Exp	547103		-				-	
Grants/Individual	547200		-			-	-	
Care/Support	547300		-			-	-	
Care/Support- Interagency	547309		-			-	-	
Claims and Benefits Expenses	547350		-				-	
Insurance Premiums-non payroll	547360		-			-	-	
Grants-to Local Governments	547400		-			-	-	
Grants-to Public Schools-Univ	547410		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance Business Unit: 44000

Program Name: Insurance Policy Program (IPP) Program Code: P795

Department *(optional)* : NMHIXMOU ent Code *(optional)* : 4620100080

New Positions 0

Read "Instructions" carefully when completing this form **POSITIONS** 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Grants to Local Govt - Nonoper	547415		-			-	-	
Grants-Higher Ed Institution	547420		-			-	-	
Grants to Native Amer Indians	547430		-			-	-	
Grants To Other Entities	547440		-			-	-	
Grants to Other Agencies	547450		-			-	-	
Purch/Resale	547500		-			-	-	
Commissions Paid to	547600		-			-	-	
Debt Svc/Principle	547700		-			-	-	
Lease Principal Payment	547730		-			-	-	
Debt Svc/Interest	547800		-			-	-	
Misc Other Exp	547900		-			-	-	
Misc Other Exp-Interagency	547909		-			-	-	
Prior Year Exp	547999		-			-	-	
Land	548100		-			-	-	
Land-Improvements	548110		-			-	-	
Furn/Fixtures	548200		-			-	-	
IT Equip	548300		-			-	-	
Other Equip	548400		-			-	-	
Animals	548600		-			-	-	
Lbry. Museum Acq	548700		-			-	-	
Auto/Aircraft	548800		-			-	-	
Bldgs/Structure	548900		-			-	-	
O/S M & F	549600		-			-	-	
O/S M & L	549700		-			-	-	
O/S Board M/F	549800		-			-	-	
O/S Board M/L	549900		-			-	-	
Total Other		-	-	-	-	-	-	
Other Financing Uses								
Other Financing Uses-Int	555100					-	-	
Other Financing Uses-Int	555106					-	-	
Other Financing Uses-Com	555200		-			-	-	
Program Total		**338,477**	**400,000**	**400,000**	**-**	**400,000**	**-**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program-MOU

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY26 OPERATING BUDGET GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY27 APPROPRIATION REQUEST GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.																		
535100 Medical Services						-						-						-
535200 Professional Services						-						-						-
QHP and non-QHP related formulary review				89.5		89.5				40.0		40.0				40.0		40.0
Actuarial Services QHP-NovaRest				219.7		219.7				181.0		181.0				295.0		295.0
Life & Health Reviews-Vendor Unknown						-				30.0		30.0				30.0		30.0
This is an annual programmatic audit of the QHP reivew performed by Examinations Resources. This is a CMS requirement.				29.3		29.3				35.0		35.0				35.0		35.0
						-												
535300 Other Contractual Services						-				-		-				-		-
Provide detailed services & tools for data reviews validation of System Electronic Rate & Form Filing (SERFF) data, consumers to receive accurate data for benefits Coverage (SBC). Plan & Benefits template organized for Be-Well and Medicaid programs.						-												
						-												
Account Code 535309						-						-						-
						-						-						-
						-						-						-
535400 Audit Services						-						-						-
						-						-						-
						-												
535500 Attorney Services						-						-						-
						-						-						-
535600 IT Services						-						-						-
						-						-						-
						-				-		-						-
TOTAL	-	-	-	**338.5**	-	**338.5**	-	-	-	**286.0**	-	**286.0**	-	-	-	**400.0**	-	**400.0**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11690 GRANT 4300000000

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	POSITIONS OSF	POSITIONS ISF/IAT	POSITIONS FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
onal Services and Employee Benefits									
Exempt Perm	520100		-				-	-	
Term	520200		-				-	-	
Perm/Full	520300		-				-	-	
Perm/Part	520400		-				-	-	
Temporary	520500		-				-	-	
Pd Sick Leave	520600		-				-	-	
Overtime	520700		-				-	-	
Annl/Comp Pd	520800		-				-	-	
Shift Diff	520900		-				-	-	
Group Ins	521100		-				-	-	
Retirement	521200		-				-	-	
FICA	521300		-				-	-	
Workers' Comp	521400		-				-	-	
GSD Workers' Comp	521410		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700		-				-	-	
Other Emp Bnft	521900		-				-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	
Total PS&EB		-	-	-	-	-	-	-	
tractual Services								-	
Med Services	535100		-				-	-	
Prof Services	535200		610,000			610,000	610,000	-	
Prof Services - Interagency	535209		-				-	-	
Other Contractual	535300		-				-	-	
Other Services - Interagency	535309		-				-	-	
Other Services - Comp U	535310		-				-	-	
Audit	535400		-				-	-	
Auditing Services - Interagency	535409		-				-	-	
Attorney Fees	535500		-				-	-	
IT Services	535600		-				-	-	
IT Services- Interagency	535609		-				-	-	

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	POSITIONS OSF	POSITIONS ISF/IAT	POSITIONS FF	POSITIONS Total FY27 Budget Request	POSITIONS FY27 Request vs FY26 Budget	DETAILED Justification/Description
Capital Professional Contracts	535800		-				-	-	
Insurance Contract Premiums	535900		-				-	-	
General Administrative Insurance	536000						-	-	
		-	-	-	-	-	-	-	
Total Contracts		**-**	**610,000**	**-**	**-**	**610,000**	**610,000**	**-**	
er Costs			-				-		
Instate M & F	542100		-				-	-	
Instate M & L	542200		-				-	-	
Brd/Comm Exp	542300		-				-	-	
EE Non Routine Part. Per Diem	542400		-				-	-	
Trans Fuel/Oil	542500		-				-	-	
Trans Parts	542600		-				-	-	
Trans Ins	542700		-				-	-	
Trans Pool	542800		-				-	-	
Trans Other	542900		-				-	-	
DGF Habitat/Land	543000		-				-	-	
DGF Habitat/Land - Interagency	543009		-				-	-	
Grounds/Rdways	543100		-				-	-	
Furn/Fix/Equip	543200		-				-	-	
Bldgs/Structure	543300		-				-	-	
Property Ins	543400		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-				-	-	
Lndry/Dry Clng	543600		-				-	-	
Manit Srvs	543700		-				-	-	
IT Maintenance	543820		-				-	-	
IT Hardware/Software Agreements	543830		-				-	-	
Other Maint	543900		-				-	-	
Suppl-Inv Exempt IT	544000		-				-	-	
Office Supplies	544100		-				-	-	
Med/Lab/Prsnl	544200		-				-	-	
Drugs	544300		-				-	-	
Field Supplies	544400		-				-	-	
Food	544500		-				-	-	
Kitchen Supplies	544600		-				-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

POSITIONS

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Clothing/Unif	544700		-				-	-	
Educ/Rec Spls	544800		-				-	-	
Invent Exempt	544900		-				-	-	
Rep/Recording	545600		-				-	-	
Rep/Recording- Interagency	545609		-				-	-	
DOIT ISD Services	545700		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-				-	-	
DOIT Radio Comm	545810		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900		-				-	-	
Building Use Fee GSD	546000		-				-	-	
Postage/Msgr	546100		-				-	-	
Postage/Msgr- Interagency	546109		-				-	-	
Bond Assurity for Employees	546200		-				-	-	
Utilities - Sewer	546310		-				-	-	
Utilities - Elect	546320		-				-	-	
Utilities - Water	546330		-				-	-	
Utilities - Ngas	546340		-				-	-	
Utilities - Propn	546350		-				-	-	
Rent/Bldg/Land	546400		-				-	-	
Rent/Bldg/Land- Interagency	546409		-				-	-	
Rent of Equip	546500		-				-	-	
Telecomm	546600		-				-	-	
DOIT Telecomm	546610		-				-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700		-				-	-	
Subs and Dues- Interagency	546709		-				-	-	
Empl Trng/Educ	546800		-				-	-	
Empl Trng/Educ- Interagency	546809		-				-	-	
Board Member Training	546810		-				-	-	
Advertising	546900		-				-	-	
Legal Settlements	547000		-				-	-	
Other Investment Exp	547103		-				-	-	
Grants/Individual	547200		-				-	-	
Care/Support	547300		-				-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

POSITIONS

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Care/Support- Interagency	547309		-				-	-	
Claims and Benefits Expenses	547350		-				-	-	
Insurance Premiums-non payroll	547360		-				-	-	
Grants-to Local Governments	547400		-				-	-	
Grants-to Public Schools-Univ	547410		-				-	-	
Grants to Local Govt - Nonoper	547415		-				-	-	
Grants-Higher Ed Institution	547420		-				-	-	
Grants to Native Amer Indians	547430		-				-	-	
Grants To Other Entities	547440		-				-	-	
Grants to Other Agencies	547450		-				-	-	
Purch/Resale	547500		-				-	-	
Commissions Paid to	547600		-				-	-	
Debt Svc/Principle	547700		-				-	-	
Lease Principal Payment	547730		-				-	-	
Debt Svc/Interest	547800		-				-	-	
Misc Other Exp	547900		-				-	-	
Misc Other Exp-Interagency	547909		-				-	-	
Prior Year Exp	547999		-				-	-	
Land	548100		-				-	-	
Land-Improvements	548110		-				-	-	
Furn/Fixtures	548200		-				-	-	
IT Equip	548300		-				-	-	
Other Equip	548400		-				-	-	
Animals	548600		-				-	-	
Lbry. Museum Acq	548700		-				-	-	
Auto/Aircraft	548800		-				-	-	
Bldgs/Structure	548900		-				-	-	
O/S M & F	549600		4,300			4,300	4,300	-	
O/S M & L	549700		-				-	-	
O/S Board M/F	549800		-				-	-	
O/S Board M/L	549900		-				-	-	
Total Other		-	**4,300**	-	-	**4,300**	**4,300**	-	
:r Financing Uses									
Other Financing Uses-Int	555100						-	-	
Other Financing Uses-Int	555106						-	-	
Other Financing Uses-Com	555200						-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Expanding Access to Women's Health in NM — Department Code *(optional)*: 4300000000

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	POSITIONS OSF	POSITIONS ISF/IAT	POSITIONS FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
ram Total		-	**614,300**	-	-	**614,300**	**614,300**	-	

es: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program-Federal Grant (Expanding Access to Women's Health in NM) — Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	FY25 ACTUAL FF	FY25 ACTUAL TOTAL	FY26 OPERATING BUDGET GF	FY26 OPERATING BUDGET FF	FY26 OPERATING BUDGET TOTAL	FY27 APPROPRIATION REQUEST GF	FY27 APPROPRIATION REQUEST FF	FY27 APPROPRIATION REQUEST Other Revenue	FY27 APPROPRIATION REQUEST TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be										
535100 Medical Services			-			-				-
535200 Professional Services			-			-				-
OSI expert services in implementing a mental health compliance review program			-		110.0	110.0		110.0		110.0
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.			-		250.0	250.0		250.0		250.0
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM			-		250.0	250.0		250.0		250.0
535300 Other Contractual Services			-			-				-
			-							
Account Code 535309			-			-				-
			-			-				-
535400 Audit Services			-			-				-
			-			-				-
			-							
535500 Attorney Services			-			-				-
			-			-				-
535600 IT Services			-			-				-
TOTAL	-	-	-	-	**610.0**	**610.0**	-	**610.0**	-	**610.0**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11860 TITLE BUREAU

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits										
Exempt Perm	520100	6,720	-		-			-	-	
Term	520200		-		-			-	-	
Perm/Full	520300	295,166	421,230		521,200			521,200	99,970	**$100K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Perm/Part	520400		-		-			-	-	
Temporary	520500		-		-			-	-	
Pd Sick Leave	520600	933.42	2,000		2,000			2,000	-	
Overtime	520700	1249.46	1,100		1,100			1,100	-	
Annl/Comp Pd	520800		1,400		1,400			1,400	-	
Shift Diff	520900		-		-			-	-	
Group Ins	521100	27,573	43,135		56,600			56,600	13,465	**Request includes $13.5 for Permanent implementation costs for 2025 SB 376 related to employee health premiums**
Retirement	521200	57,221	62,732		62,700			62,700	(32)	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
FICA	521300	21,803	24,943		24,900			24,900	(43)	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
Workers' Comp	521400	34	37		100			100	63	
GSD Workers' Comp	521410	400	326		400			400	74	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	67	116		100			100	(16)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	8,192	7,860		21,000			21,000	13,140	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	5,948	6,521		6,700			6,700	179	Request includes a Base increase to fund existing vacancies and fully fund the FY24 comp increase.
Other Emp Bnft	521900		-		-			-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	-	
Total PS&EB		**425,307**	**571,400**	**-**	**698,200**	**-**	**-**	**698,200**	**126,800**	
Contractual Services										
Med Services	535100		-		-			-	-	
Prof Services	535200	217,122	305,000		305,000			305,000	-	ASR/USR Aggregation; Forensic; Accounting & Escrow Compliance; Consulting Services-Profit Provision R.
Prof Services - Interagency	535209		-		-			-	-	
Other Contractual	535300	1,419	-		-			-	-	
Other Services - Interagency	535309		-		-			-	-	
Other Services - Comp U	535310		-		-			-	-	
Audit	535400		-		-			-	-	
Auditing Services - Interagency	535409		-		-			-	-	
Attorney Fees	535500		233,600		233,600			233,600	-	
IT Services	535600		-		-			-	-	
IT Services- Interagency	535609		-		-			-	-	
Capital Professional Contracts	535800		-		-			-	-	
Insurance Contract Premiums	535900		-		-			-	-	
General Administrative Insurance	536000		-		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
		-	-	-	-	-	-	-	-	
Total Contracts		**218,541**	**538,600**	**-**	**538,600**	**-**	**-**	**538,600**	**-**	
									-	
Other Costs								-	-	
Instate M & F	542100	770	2,500		2,500			2,500	-	
Instate M & L	542200	4,484	20,600		20,600			20,600	-	Projecting increase travel due to being fully staffed. FY23 actuals reflect not having a full team.
Brd/Comm Exp	542300		-		-			-	-	
EE Non Routine Part. Per Diem	542400		-		-			-	-	
Trans Fuel/Oil	542500	284	6,600		6,600			6,600	-	
Trans Parts	542600	4	1,000		1,000			1,000	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Trans Ins	542700	100	60		100			100	40	
Trans Pool	542800		-		-			-	-	
Trans Other	542900		-		-			-	-	
DGF Habitat/Land	543000		-		-			-	-	
DGF Habitat/Land - Interagency	543009		-		-			-	-	
Grounds/Rdways	543100		-		-			-	-	
Furn/Fix/Equip	543200		-		-			-	-	
Bldgs/Structure	543300		-		-			-	-	
Property Ins	543400		-		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-		-			-	-	
Lndry/Dry Clng	543600		-		-			-	-	
Manit Srvs	543700		-		-			-	-	
IT Maintenance	543820		-		-			-	-	
IT Hardware/Software Agreements	543830		-		-			-	-	
Other Maint	543900		-		-			-	-	
Suppl-Inv Exempt IT	544000	15,709	5,900		5,900			5,900	-	
Office Supplies	544100	627	1,800		1,800			1,800	-	
Med/Lab/Prsnl	544200		-		-			-	-	
Drugs	544300		-		-			-	-	
Field Supplies	544400		-		-			-	-	
Food	544500		-		-			-	-	
Kitchen Supplies	544600		-		-			-	-	
Clothing/Unif	544700		-		-			-	-	
Educ/Rec Spls	544800		-		-			-	-	
Invent Exempt	544900	3,678	-		-			-	-	
Rep/Recording	545600	-	7,000		7,000			7,000	-	
Rep/Recording- Interagency	545609		-		-			-	-	
DOIT ISD Services	545700	505	2,835		5,500			5,500	2,665	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	1,400	1,440		1,800			1,800	360	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Radio Comm Services	545800		-		-			-	-	
DOIT Radio Comm	545810		-		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900	89	1,912		1,900			1,900	(12)	
Building Use Fee GSD	546000		-		-			-	-	
Postage/Msgr	546100	-	500		500			500	-	
Postage/Msgr- Interagency	546109		-		-			-	-	
Bond Assurity for Employees	546200		-		-			-	-	
Utilities - Sewer	546310		-		-			-	-	
Utilities - Elect	546320		-		-			-	-	
Utilities - Water	546330		-		-			-	-	
Utilities - Ngas	546340		-		-			-	-	
Utilities - Propn	546350		-		-			-	-	
Rent/Bldg/Land	546400		-		-			-	-	
Rent/Bldg/Land- Interagency	546409		-		-			-	-	
Rent of Equip	546500	2,775	4,800		4,800			4,800	-	Leased Copier (Room 409)
Telecomm	546600		-		-			-	-	
DOIT Telecomm	546610	2,669	8,753		11,600			11,600	2,847	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	-	1,100		1,100			1,100	-	
Subs and Dues- Interagency	546709		-		-			-	-	
Empl Trng/Educ	546800	-	6,000		6,000			6,000	-	
Empl Trng/Educ- Interagency	546809		-		-			-	-	
Board Member Training	546810		-		-			-	-	
Advertising	546900	14,704	5,000		5,000			5,000	-	Expected increase in advertising
Legal Settlements	547000	-	2,500		2,500			2,500	-	
Other Investment Exp	547103		-		-			-	-	
Grants/Individual	547200		-		-			-	-	
Care/Support	547300		-		-			-	-	
Care/Support- Interagency	547309		-		-			-	-	
Claims and Benefits Expenses	547350		-		-				-	
Insurance Premiums-non payroll	547360		-		-			-	-	
Grants-to Local Governments	547400		-		-			-	-	
Grants-to Public Schools-Univ	547410		-		-			-	-	
Grants to Local Govt - Nonoper	547415		-		-			-	-	
Grants-Higher Ed Institution	547420		-		-			-	-	
Grants to Native Amer Indians	547430		-		-			-	-	
Grants To Other Entities	547440		-		-			-	-	
Grants to Other Agencies	547450		-		-			-	-	
Purch/Resale	547500		-		-			-	-	
Commissions Paid to	547600		-		-			-	-	
Debt Svc/Principle	547700		-		-			-	-	
Lease Principal Payment	547730	-	-		-			-	-	
Debt Svc/Interest	547800		-		-			-	-	
Misc Other Exp	547900	35	100		100			100	-	
Misc Other Exp-Interagency	547909		-		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Title

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 3100000000-Fund 11860

Read "Instructions" carefully when completing this form

New Positions
POSITIONS 5

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Prior Year Exp	547999	1,800	-		-			-	-	
Land	548100		-		-			-	-	
Land-Improvements	548110		-		-			-	-	
Furn/Fixtures	548200		-		-			-	-	
IT Equip	548300		-		-			-	-	
Other Equip	548400		-		-			-	-	
Animals	548600		-		-			-	-	
Lbry. Museum Acq	548700		-		-			-	-	
Auto/Aircraft	548800		-		90,000			90,000	90,000	2 Dodge Durango SUV's Vehicles for travel to onsite plant inspections/escrow audits throughout the state. Estimated 100 inspections per year.
Bldgs/Structure	548900	-	-		-			-	-	
O/S M & F	549600	-	3,000		3,000			3,000	-	NAIC Conference
O/S M & L	549700	901	3,000		3,000			3,000	-	NAIC Conference
O/S Board M/F	549800		-		-			-	-	
O/S Board M/L	549900							-	-	
Total Other		**50,534**	**86,400**	**-**	**182,300**	**-**	**-**	**182,300**	**95,900**	
Other Financing Uses					-					
Other Financing Uses-Int	555100	-	-		-			-	-	
Other Financing Uses-Int	555106	205,600	205,600		205,600			205,600	-	Agency administrative costs for Insurance Operations
Other Financing Uses-Com	555200		-					-	-	
Program Total		**899,982**	**1,402,000**	**-**	**1,624,700**	**-**	**-**	**1,624,700**	**222,700**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Title — P795

CONTRACT PURPOSE	Other Transfer	Other Revenue	TOTAL	FY26 OPERATING BUDGET GF	Other Revenue	Fund Balance	TOTAL	FY27 APPROPRIATION REQU GF	Other Transfer	Other Revenue	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through											
535100 Medical Services			-				-				-
535200 Professional Services			-				-				-
ASR/USR Aggregation-Moss Adams		47.8	47.8		65.0		65.0		-	65.0	65.0
Forensic Audit			-		50.0		50.0			50.0	50.0
Accounting & Escrow Compliance-Moss Adams		45.1	45.1		60.0		60.0		-	60.0	60.0
Consulting Services-Profit Provision Risk-The Banner Firm, FTI Consulting		79.7	79.7		65.0		65.0		-	65.0	65.0
Biennial Rate Hearing Testimony & Legal Representation-Margaret Caffey		44.5	44.5		65.0		65.0		-	65.0	65.0
535300 Other Contractual Services			-		-		-		-	-	-
Court Reporting and transcription -Veritext		1.4	1.4								
Account Code 535309			-				-				-
			-				-				-
535400 Audit Services			-				-				-
535500 Attorney Services			-				-		-		-
Legal Services for complaints & penalties against the Title Bureau (Vendor unknown)			-		61.0		61.0		-	61.0	61.0
Legal Representation for Title (Victor Marshall case) Hays & Friedman			-		55.0		55.0			55.0	55.0
Legal Services to represent OSI			-		52.5		52.5			52.5	52.5
Legal Representation to represent Title-Fuqua Law			-		65.1		65.1			65.1	65.1
535600 IT Services			-		-		-			-	-
TOTAL	**-**	**218.5**	**218.5**	**-**	**538.6**	**-**	**538.6**	**-**	**-**	**538.6**	**538.6**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P795

FUND 11830 CONTINUING EDUCATION

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

New Positions 0
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100		-		-	-	-	
Term	520200		-		-	-	-	
Perm/Full	520300				-	-	-	
Perm/Part	520400		-		-	-	-	
Temporary	520500		-		-	-	-	
Pd Sick Leave	520600		-		-	-	-	
Overtime	520700		-		-	-	-	
Annl/Comp Pd	520800		-		-	-	-	
Shift Diff	520900		-		-	-	-	
Group Ins	521100		-		-	-	-	
Retirement	521200		-		-	-	-	
FICA	521300		-		-	-	-	
Workers' Comp	521400		-		-	-	-	
GSD Workers' Comp	521410		-		-	-	-	
Unempl Lblty	521500		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	-	-			-	-	
Other Emp Bnft	521900		-		-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		-	-	-	-	-	-	
Contractual Services								
Med Services	535100		-		-	-	-	
Prof Services	535200		-		-	-	-	
Prof Services - Interagency	535209		-		-	-	-	
Other Contractual	535300		-		-	-	-	
Other Services - Interagency	535309		-		-	-	-	
Other Services - Comp U	535310		-		-	-	-	

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

New Positions 0
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Audit	535400		-		-	-	-	
Auditing Services - Interagency	535409		-		73,000	73,000	73,000	$73K for the Audit of Continuing Ed Fund per Statute
Attorney Fees	535500		-		-	-	-	
IT Services	535600		-		-	-	-	
IT Services- Interagency	535609		-		-	-	-	
Capital Professional Contracts	535800		-		-	-	-	
Insurance Contract Premiums	535900		-		-	-	-	
General Administrative Insurance	536000		-		-	-	-	
		-	-	-	-	-	-	
Total Contracts		-		-	**73,000**	**73,000**	**73,000**	
							-	
Other Costs						-	-	
Instate M & F	542100		-		-	-	-	
Instate M & L	542200		-		-	-	-	
Brd/Comm Exp	542300		-		-	-	-	
EE Non Routine Part. Per Diem	542400		-		-	-	-	
Trans Fuel/Oil	542500		-		-	-	-	
Trans Parts	542600		-		-	-	-	
Trans Ins	542700		-		-	-	-	
Trans Pool	542800		-		-	-	-	
Trans Other	542900		-		-	-	-	
DGF Habitat/Land	543000		-		-	-	-	
DGF Habitat/Land - Interagency	543009		-		-	-	-	
Grounds/Rdways	543100		-		-	-	-	
Furn/Fix/Equip	543200		-		-	-	-	
Bldgs/Structure	543300		-		-	-	-	
Property Ins	543400		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-		-	-	-	
Lndry/Dry Clng	543600		-		-	-	-	
Manit Srvs	543700		-		-	-	-	
IT Maintenance	543820		-		-	-	-	
IT Hardware/Software Agreements	543830		-		-	-	-	

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

New Positions 0
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Other Maint	543900		-		-	-	-	
Suppl-Inv Exempt IT	544000		-		-	-	-	
Office Supplies	544100		-		-	-	-	
Med/Lab/Prsnl	544200		-		-	-	-	
Drugs	544300		-		-	-	-	
Field Supplies	544400		-		-	-	-	
Food	544500		-		-	-	-	
Kitchen Supplies	544600		-		-	-	-	
Clothing/Unif	544700		-		-	-	-	
Educ/Rec Spls	544800		-		-	-	-	
Invent Exempt	544900		-		-	-	-	
Rep/Recording	545600		-		-	-	-	
Rep/Recording- Interagency	545609		-		-	-	-	
DOIT ISD Services	545700		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800		-		-	-	-	
DOIT Radio Comm	545810		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Printing/Photo	545900		-		-	-	-	
Building Use Fee GSD	546000		-		-	-	-	
Postage/Msgr	546100		-		-	-	-	
Postage/Msgr- Interagency	546109		-		-	-	-	
Bond Assurity for Employees	546200		-		-	-	-	
Utilities - Sewer	546310		-		-	-	-	
Utilities - Elect	546320		-		-	-	-	
Utilities - Water	546330		-		-	-	-	
Utilities - Ngas	546340		-		-	-	-	
Utilities - Propn	546350		-		-	-	-	
Rent/Bldg/Land	546400		-		-	-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)* : Continuing Education

Business Unit: 44000
Program Code: P795
Department Code *(optional)* : 7000000000 -Fund 11830

Read "Instructions" carefully when completing this form

New Position: 0
POSITIONS 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Rent/Bldg/Land- Interagency	546409		-		-	-	-	
Rent of Equip	546500		-		-	-	-	
Telecomm	546600		-		-	-	-	
DOIT Telecomm	546610		-		-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700		-		-	-	-	
Subs and Dues- Interagency	546709		-		-	-	-	
Empl Trng/Educ	546800		-		-	-	-	
Empl Trng/Educ- Interagency	546809		-		-	-	-	
Board Member Training	546810		-		-	-	-	
Advertising	546900	143	-		-	-	-	
Legal Settlements	547000		-		-	-	-	
Other Investment Exp	547103		-		-	-	-	
Grants/Individual	547200		-		-	-	-	
Care/Support	547300		-		-	-	-	
Care/Support- Interagency	547309		-		-	-	-	
Claims and Benefits Expenses	547350		-		-		-	
Insurance Premiums-non payroll	547360		-		-	-	-	
Grants-to Local Governments	547400		-		-	-	-	
Grants-to Public Schools-Univ	547410		-		-	-	-	
Grants to Local Govt - Nonoper	547415		-		-	-	-	
Grants-Higher Ed Institution	547420		-		-	-	-	
Grants to Native Amer Indians	547430		-		-	-	-	
Grants To Other Entities	547440		-		-	-	-	
Grants to Other Agencies	547450		-		-	-	-	
Purch/Resale	547500		-		-	-	-	
Commissions Paid to	547600		-		-	-	-	
Debt Svc/Principle	547700		-		-	-	-	
Lease Principal Payment	547730		-		-	-	-	
Debt Svc/Interest	547800		-		-	-	-	
Misc Other Exp	547900		1,000		1,000	1,000	-	-
Misc Other Exp-Interagency	547909		-		-	-	-	
Prior Year Exp	547999		-		-	-	-	
Land	548100		-		-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — Business Unit: 44000

Program Name: Insurance Policy Program (IPP) — Program Code: P795

Department *(optional)*: Continuing Education — Department Code *(optional)*: 7000000000 -Fund 11830

New Positions 0

Read "Instructions" carefully when completing this form — **POSITIONS** 0

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Land-Improvements	548110		-		-	-	-	
Furn/Fixtures	548200		-		-	-	-	
IT Equip	548300		-		-	-	-	
Other Equip	548400		-		-	-	-	
Animals	548600		-		-	-	-	
Lbry. Museum Acq	548700		-		-	-	-	
Auto/Aircraft	548800		-		-	-	-	
Bldgs/Structure	548900		-		-	-	-	
O/S M & F	549600		-		-	-	-	
O/S M & L	549700		-		-	-	-	
O/S Board M/F	549800		-		-	-	-	
O/S Board M/L	549900					-	-	
Total Other		**143**	**1,000**	**-**	**1,000**	**1,000**	**-**	
Other Financing Uses					-			
Other Financing Uses-Int	555100		-		-	-	-	
Other Financing Uses-Int	555106	-	-		-	-	-	
Other Financing Uses-Com	555200		-			-	-	
Program Total		**143**	**1,000**	**-**	**74,000**	**74,000**	**73,000**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program-Con't Ed

Business Unit: 44000
Program Code: P795

CONTRACT PURPOSE	FY25 ACTUAL GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY26 OPERATING BUDGET GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY27 APPROPRIATION REQUEST GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL
Please note: The FY25 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.																		
535100 Medical Services						-						-						-
535200 Professional Services						-						-						-
OSI expert services in implementing a mental health compliance review program						-						-						-
To provide expert consulting services on federal mental health parity regulatory compliance for commercial health insurance plans.						-						-						-
Create a one step shop for stat agencies and health care payers to access accurate data on a provider demographic in the state of NM						-						-						-
						-						-						-
535300 Other Contractual Services						-						-						-
						-												
Account Code 535309						-						-						-
Auditing of Continuing Ed Fund per Statute						-						-				73.0		73.0
						-						-						-
535400 Audit Services						-						-						-
						-						-						-
						-												
535500 Attorney Services						-						-						-
						-						-						-
535600 IT Services						-						-						-
						-						-						-
						-						-						-
																		-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**73.0**	-	**73.0**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance

Agency Code 44000

Program P796

P796 FUND 11880 FRAUD BUREAU

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Insurance Fraud and Auto Theft Program

BU **PCode**
44000 P796

State of New Mexico
P-1 Program Overview

Program Description:

Established by the Legislature in 2018, the New Mexico Insurance Fraud and Law Enforcement Division (IFLED Division) oversees the New Mexico Auto Theft Prevention Authority (NMATPA). Intended to provide grant funding to law enforcement and other stakeholders, to develop coordinated policy recommendations, analyze organized auto theft data, and implement strategies to reduce and prevent auto theft statewide, the NMATPA proudly serves all its New Mexico constituents. The Division continues to adapt and improve processes to ensure efficient resource allocation and services while simultaneously processing and evaluating hundreds of new criminal referrals and numerous law enforcement requests for expert assistance.

The primary mission of the Division and the NMATPA is to reduce the overall incidence of insurance fraud, arson and auto theft related offenses by providing law enforcement expertise and professional prosecutorial services statewide. The Division works to limit the opportunity and occurrence of insurance fraud or other white-collar crimes through a variety of anti-fraud programs; numerous community outreach programs, training for the public, private and governmental sectors throughout the State of New Mexico, and maximizing its investigation and prosecution resources.

Major Issues and Accomplishments:

Under its current organization, the Division has demonstrated an unwavering commitment to the citizens of New Mexico. The team's commitment to excellence and its achievements, defined by our statutory mission, includes but is not limited to the following:

- July 2024: Multiple staff members awarded the Certified Insurance Fraud Investigators (CIFI) certificate after passing the exam in July
- August 2024: First State Agency to have an Exhibitor booth at the International Association of Special Investigation Units (IASIU) Annual Conference in Nashville, TN, leading to recognition in an article in the Coalition Against Insurance Fraud's weekly newsletter
- August 2024: Agents assisted local Santa Fe law enforcement with Zozobra 100th Anniversary operation to prevent auto theft and related crimes
- October 2024: Albuquerque International Balloon Fiesta, where the GPS tracker deployment program protected and estimated $1,903,500 worth of insured assets
- The Division maintained its law enforcement reaccreditation from the New Mexico Municipal League Chief's of Police Association
- December 2024: Special Agent Supervisor Joseph Chavez voted in as Vice President of the NM Chapter of International Association of Special Investigative Units (IASIU)
- National Association of Insurance Commissioners article written about the Anti-Fraud campaign undertaken by IFLED
- Launch of our "Stop Fraud" public service announcement campaign with KOAT 7 news, led to nomination for Telly Award in Campaign: Public Service & PSA category

Major issues and challenges include but are not limited to funding resources for law enforcement personnel, training, law enforcement equipment, and most especially grant funding for the New Mexico Auto Theft Prevention Authority. Though the NMATPA enacting legislation was passed in 2018, no monies have ever been apportioned to achieve the grant issuing function that legislation envisioned. Last year vehicle thefts continued to surge nationwide, and communities across New Mexico continue to rank among the worst in the nation for auto thefts per capita, a trend that negatively effects insurance premiums with increased rates for consumers statewide.

Overview of Request: The FY27 Appropriation request totaling $3.9 million for the Insurance Fraud & Auto-Theft Prevention Program is an increase of $744.6 thousand more than the FY25 Operating Budget of $3.19 million. The $760.4 increase will be funded through both assessments ($480 thousand) and Insurance Fraud Fund Balance ($264.6 thousand). The requested increase includes $225 thousand for recurring funds for salary increases that were originally funded from the special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024). In addition, the request includes an additional two positions totaling $255 thousand, a Special Agent and a Financial Analysis Manager. The agent will gather and analyze evidence, execute search and arrest warrants, interview witnesses and suspects, and work closely with prosecutors to prepare cases for successful prosecution. The Financial Analysis Manager will provide dedicated oversight and management of the fraud unit's budget and financial operations. The request accounts for the increased costs in GSD and DoIT rates totaling $37.9 thousand and the permanent implementation costs of $76.7 for 2025 SB 376 related to employee health premiums.

This request provides for an investment opportunity in public safety one of the state's major performance challenges. OSI wishes to enhance its statutory mandated public safety activities by providing specialty expertise and assistance over criminal investigations initiated by other local, state and federal law enforcement agencies, jurisdictional District Attorney's offices and the Attorney General's Office that are deemed complex, specialized, perceived as conflicts or otherwise outside of the expertise of their agency. New Mexico law enforcement agencies grapple with a range of challenges, including rising crime rates, rising insurance consumer costs, budget constraints, recruitment and retention of qualified personnel, community relations, and the ever-evolving landscape of cybercrime. These challenges demand strategic approaches and forward-thinking solutions, including the use of specialized software that will enable OSI Insurance Fraud Law Enforcement Division to investigate New Mexico's share of insurance fraud that is estimated to come at an annual national cost of approximately $308.6 billion. These anti-fraud solutions will help integrate robust insurance industry data, predictive analytics, and automated solutions to assist with evaluating fraud referrals, detection of fraud from more than 1.7 billion previously-filed claims and over 100 million government records to facilitate a swifter and more data driven resolution. These undertakings will assist the Insurance Fraud Law Enforcement Division successfully meet its statutory mission and reach its legislative performance measure goals.

Programmatic Changes: Improved performance management and increased coordination among the various state and local criminal justice agencies (courts, district attorneys, law enforcement, public defender, counties), combined with effective implementation of data based programmatic delivery of services that offers New Mexico a path towards improved overall public safety. Effective reforms, including technical proposals of forward-thinking technology and quality operating procedures, offer potential savings to consumers from reduced costs associated with increased insurance premiums. These costs place businesses at risk, reduce the ability of consumers to raise their standard of living, and decrease the economic vitality of the state. OSI data analysts examine opportunities for investments in proven insurance fraud and auto theft public safety programs and for potential savings that can be reinvested further in public safety.

Base Budget Justification The overall BASE budget increased by $744.6 thousand, which will be funded by both assessments and Insurance Fraud fund balance. There is an increase of $2.8 million in personal services and employee benefits category due to the following: $255 thousand for an additional 2 positions (Special Agent and Financial Analysis Manager), requesting $225 thousand to replace the special appropriation from FY24 for the salary increases for retention efforts, $76.7 thousand for the permanent implementation costs for 2025 SB376 related to employee premiums, and $30.3 thousand for increased costs in GSD/DoIT rates.

The contractual category increased by $40 thousand due to realigning the MOU with Department of Public Safety (DPS) for Emergency dispatch services from the other category to the contracts category per DFA's guidelines to align with the actual expenditure.

The other cost category decreased by $32.9 due to a combination of the realignment of the $40K MOU mentioned above to the contracts category and an increase of $7.6 in GSD/DoIT rates.

The other financing uses category increased by $150 thousand due to adjusting the transfers to Insurance Operations for administrative overhead to remain level with FY25 budget. It was reduced in FY26 but not at the agencies request and is negatively impacting the budget.

The increase of $744.6 thousand, will be funded by $480 thousand from assessments and $264.6 from Insurance Fraud fund balance.

Insurance Fraud and Auto Theft Program

BU	PCode	Department
4400(	P796	000000

State of New Mexico
S-8 Financial Summary

(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
112 Other Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130 Other Revenues	2,365.4	2,965.3	2,365.1	0.0	3,673.7	0.0	3,673.7
150 Fund Balance	802.6	802.6	751.9	0.0	264.6	0.0	264.6
REVENUE, TRANSFERS	**3,168.0**	**3,767.9**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**
REVENUE	**3,168.0**	**3,767.9**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**
EXPENSE							
200 Personal services and employee benefits	1,951.6	2,021.6	2,162.1	2,205.7	2,825.8	0.0	2,825.8
300 Contractual services	155.1	137.6	24.1	0.0	64.1	0.0	64.1
400 Other	650.3	627.9	669.8	0.0	637.4	0.0	637.4
EXPENDITURES	**2,757.0**	**2,787.1**	**2,856.0**	**2205.745**	**3,527.3**	**0.0**	**3,527.3**
500 Other financing uses	411.0	411.0	261.0	0.0	411.0	0.0	411.0
OTHER FINANCING USES	**411.0**	**411.0**	**261.0**	**0**	**411.0**	**0.0**	**411.0**
EXPENSE	**3,168.0**	**3,198.1**	**3,117.0**	**2205.745**	**3,938.3**	**0.0**	**3,938.3**
FTE POSITIONS							
810 Permanent	15.80	0.00	15.80	14.50	0.20	0.00	0.20
FTEs	**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**
FTE POSITIONS	**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**

Insurance Fraud and Auto Theft Program

BU	PCode	Department
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State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
499905	Other Financing Sources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	**Other Transfers**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
407101	Insurance Tax	2,365.4	0.0	2,365.1	0.0	3,673.7	0.0	3,673.7
422902	Other Fees	0.0	2,965.3	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**2,365.4**	**2,965.3**	**2,365.1**	**0.0**	**3,673.7**	**0.0**	**3,673.7**
325900	Restricted FB - Gov	802.6	802.6	751.9	0.0	264.6	0.0	264.6
150	**Fund Balance**	**802.6**	**802.6**	**751.9**	**0.0**	**264.6**	**0.0**	**264.6**
TOTAL REVENUE		**3,168.0**	**3,767.9**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**
520100	Exempt Perm Positions P/T&F/T	37.1	0.0	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	1,314.1	1,362.7	1,438.7	1,526.8	1,918.7	0.0	1,918.7
520500	Temporary Positions F/T & P/T	0.0	4.6	0.0	0.0	0.0	0.0	0.0
520600	Paid Unused Sick Leave	2.0	4.3	1.9	0.0	1.9	0.0	1.9
520700	Overtime & Other Premium Pay	30.0	83.5	30.0	0.0	30.0	0.0	30.0
520800	Annl & Comp Paid At Separation	20.0	0.3	20.0	0.0	20.0	0.0	20.0
521100	Group Insurance Premium	140.1	139.0	158.2	264.8	311.6	0.0	311.6
521200	Retirement Contributions	250.4	260.0	320.3	290.4	320.3	0.0	320.3
521300	F I C A	99.6	108.0	127.4	93.6	127.4	0.0	127.4
521400	Workers' Comp Assessment Fee	0.1	0.1	0.1	0.0	0.1	0.0	0.1
521410	GSD Work Comp Insur Premium	1.4	1.4	1.3	0.0	1.3	0.0	1.3
521500	Unemployment Comp Premium	0.3	0.3	0.4	0.0	0.4	0.0	0.4
521600	Employee Liability Ins Premium	30.4	30.4	30.5	0.0	60.8	0.0	60.8
521700	RHC Act Contributions	26.1	27.0	33.3	30.2	33.3	0.0	33.3
200	**Personal services and employee ben**	**1,951.6**	**2,021.6**	**2,162.1**	**2,205.7**	**2,825.8**	**0.0**	**2,825.8**
535100	Medical Services	4.0	4.5	9.1	0.0	9.1	0.0	9.1
535200	Professional Services	121.8	114.2	15.0	0.0	55.0	0.0	55.0
535300	Other Services	6.0	0.0	0.0	0.0	0.0	0.0	0.0
535600	IT Services	23.3	0.0	0.0	0.0	0.0	0.0	0.0
535800	Capital -Professional Contract	0.0	18.9	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**155.1**	**137.6**	**24.1**	**0.0**	**64.1**	**0.0**	**64.1**
542100	Employee I/S Mileage & Fares	4.0	0.7	7.8	0.0	7.8	0.0	7.8
542200	Employee I/S Meals & Lodging	19.1	10.5	16.1	0.0	16.1	0.0	16.1

Insurance Fraud and Auto Theft Program

BU	PCode	Department
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State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
542300	Brd & Comm Mbr Meals & Lodging	1.0	0.0	1.0	0.0	1.0	0.0	1.0
542500	Transp - Fuel & Oil	36.5	22.9	22.0	0.0	22.0	0.0	22.0
542600	Transp - Parts & Supplies	10.5	51.2	18.0	0.0	18.0	0.0	18.0
542700	Transp - Transp Insurance	0.3	0.3	0.3	0.0	0.3	0.0	0.3
542800	State Transp Pool Charges	15.0	0.0	0.0	0.0	0.0	0.0	0.0
543200	Maint - Furn, Fixt, Equipment	13.0	0.0	5.0	0.0	5.0	0.0	5.0
543300	Maint - Buildings & Structures	2.0	20.9	2.0	0.0	2.0	0.0	2.0
543500	Maint - Supplies	1.0	0.4	1.0	0.0	1.0	0.0	1.0
543700	Maintenance Services	0.0	0.5	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	2.0	0.0	2.0	0.0	2.0	0.0	2.0
543830	IT HW/SW Agreements	13.4	18.0	13.4	0.0	13.4	0.0	13.4
543900	Other Maintenance	0.0	0.0	(111.5)	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	23.0	7.6	20.0	0.0	20.0	0.0	20.0
544100	Supplies-Office Supplies	39.4	6.4	18.0	0.0	18.0	0.0	18.0
544200	Supplies-Medical,Lab,Personal	1.0	0.0	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	32.6	47.2	10.5	0.0	10.5	0.0	10.5
544700	Supplies-Clothng,Unifrms,Linen	30.4	2.7	150.0	0.0	38.5	0.0	38.5
544900	Supplies-Inventory Exempt	20.0	3.3	5.0	0.0	5.0	0.0	5.0
545600	Reporting & Recording	1.5	0.0	1.5	0.0	1.5	0.0	1.5
545700	ISD Services	8.8	4.0	11.0	0.0	16.1	0.0	16.1
545710	DOIT HCM Assessment Fees	5.0	5.0	5.6	0.0	5.3	0.0	5.3
545800	Radio Communications Svcs	7.5	30.0	40.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	0.0	11.7	9.6	0.0	12.7	0.0	12.7
545900	Printing & Photo Services	9.4	1.9	9.4	0.0	9.4	0.0	9.4
546100	Postage & Mail Services	2.5	0.0	2.5	0.0	2.5	0.0	2.5
546400	Rent Of Land & Buildings	149.0	151.8	150.0	0.0	150.0	0.0	150.0
546500	Rent Of Equipment	10.0	9.7	10.0	0.0	10.0	0.0	10.0
546600	Communications	10.0	0.0	0.0	0.0	0.0	0.0	0.0
546610	DOIT Telecommunications	26.3	17.3	33.9	0.0	33.6	0.0	33.6
546700	Subscriptions/Dues/License Fee	32.1	27.3	31.6	0.0	31.6	0.0	31.6
546800	Employee Training & Education	18.1	15.2	15.1	0.0	15.1	0.0	15.1

Insurance Fraud and Auto Theft Program

BU	PCode	Department
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State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
546810	Board Member Training	2.5	0.0	0.0	0.0	0.0	0.0	0.0
546900	Advertising	15.0	16.1	10.0	0.0	10.0	0.0	10.0
547000	Legal Settlements	2.5	0.0	2.5	0.0	2.5	0.0	2.5
547450	Grants to Other Agencies	25.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	13.1	8.3	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	1.6	0.0	0.0	0.0	0.0	0.0
548300	Information Tech Equipment	0.0	0.0	25.0	0.0	25.0	0.0	25.0
548800	Automotive & Aircraft	4.8	87.6	85.0	0.0	85.0	0.0	85.0
549600	Employee O/S Mileage & Fares	17.5	17.1	20.0	0.0	20.0	0.0	20.0
549700	Employee O/S Meals & Lodging	25.0	30.7	25.0	0.0	25.0	0.0	25.0
549800	Brd & Comm O/S Mileage & Fares	0.5	0.0	0.5	0.0	0.5	0.0	0.5
400	**Other**	**650.3**	**627.9**	**669.8**	**0.0**	**637.4**	**0.0**	**637.4**
555106	OFU - INTRA-Agency	411.0	411.0	261.0	0.0	411.0	0.0	411.0
500	**Other financing uses**	**411.0**	**411.0**	**261.0**	**0.0**	**411.0**	**0.0**	**411.0**
TOTAL EXPENSE		**3,168.0**	**3,198.1**	**3,117.0**	**2,205.7**	**3,938.3**	**0.0**	**3,938.3**
810	Permanent	15.80	0.00	15.80	14.50	0.20	0.00	0.20
810	**Permanent**	**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**
TOTAL FTE POSITIONS		**15.80**	**0.00**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**

Insurance Fraud and Auto Theft Program

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State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	520300	Classified Perm Positions F/T	1,362.7	1,438.7	1526.789	0.0	1,918.7	0.0	0.0	1,918.7	Requesting 2 additional positions: 1 Special Agent (8) & 1 Financial Analysis Manager (10)
11880	520500	Temporary Positions F/T & P/T	4.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	520600	Paid Unused Sick Leave	4.3	1.9	0	0.0	1.9	0.0	0.0	1.9	
11880	520700	Overtime & Other Premium Pay	83.5	30.0	0	0.0	30.0	0.0	0.0	30.0	Overtime costs for community outreach and other stakeholder events, Special Operations, ZoZobra, ABQ Balloon Fiesta, NM Municipal League, VIN and Catalytic convertor etching events.
11880	520800	Annl & Comp Paid At Separation	0.3	20.0	0	0.0	20.0	0.0	0.0	20.0	
11880	521100	Group Insurance Premium	139.0	158.2	264.783	0.0	311.6	0.0	0.0	311.6	Request includes a 10% Insurance Premium Rate Increase
11880	521200	Retirement Contributions	260.0	320.3	290.401	0.0	320.3	0.0	0.0	320.3	
11880	521300	F I C A	108.0	127.4	93.582	0.0	127.4	0.0	0.0	127.4	
11880	521400	Workers' Comp Assessment Fee	0.1	0.1	0	0.0	0.1	0.0	0.0	0.1	
11880	521410	GSD Work Comp Insur Premium	1.4	1.3	0	0.0	1.3	0.0	0.0	1.3	
11880	521500	Unemployment Comp Premium	0.3	0.4	0	0.0	0.4	0.0	0.0	0.4	
11880	521600	Employee Liability Ins Premium	30.4	30.5	0	0.0	60.8	0.0	0.0	60.8	
11880	521700	RHC Act Contributions	27.0	33.3	30.19	0.0	33.3	0.0	0.0	33.3	
	200	**Personal services and employee benefits**	**2,021.6**	**2,162.1**	**2205.745**	**0.0**	**2,825.8**	**0.0**	**0.0**	**2,825.8**	
11880	542100	Employee I/S Mileage & Fares	0.7	7.8	0	0.0	7.8	0.0	0.0	7.8	Travel to include new positions and increase in interviews for criminal investigations are being done through out the State of NM.
11880	542200	Employee I/S Meals & Lodging	10.5	16.1	0	0.0	16.1	0.0	0.0	16.1	Travel to include new positions and increase in interviews for criminal investigations are being done through out the State of NM.
11880	542300	Brd & Comm Mbr Meals & Lodging	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	For NMATPA Board member meetings and travel
11880	542500	Transp - Fuel & Oil	22.9	22.0	0	0.0	22.0	0.0	0.0	22.0	Travel to include new positions and increase in interviews for criminal investigations are being done through out the State of NM.
11880	542600	Transp - Parts & Supplies	51.2	18.0	0	0.0	18.0	0.0	0.0	18.0	For vehicles for agents and prosecutors
11880	542700	Transp - Transp Insurance	0.3	0.3	0	0.0	0.3	0.0	0.0	0.3	
11880	543200	Maint - Furn, Fixt, Equipment	0.0	5.0	0	0.0	5.0	0.0	0.0	5.0	For new positions

Insurance Fraud and Auto Theft Program

BU **PCode**
44000 P796

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	543300	Maint - Buildings & Structures	20.9	2.0	0	0.0	2.0	0.0	0.0	2.0	Data jacks
11880	543500	Maint - Supplies	0.4	1.0	0	0.0	1.0	0.0	0.0	1.0	
11880	543700	Maintenance Services	0.5	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	543820	Maintenance IT	0.0	2.0	0	0.0	2.0	0.0	0.0	2.0	
11880	543830	IT HW/SW Agreements	18.0	13.4	0	0.0	13.4	0.0	0.0	13.4	X fire, cijs, leads, (updates for case management system)
11880	543900	Other Maintenance	0.0	(111.5)	0	0.0	0.0	0.0	0.0	0.0	
11880	544000	Supply Inventory IT	7.6	20.0	0	0.0	20.0	0.0	0.0	20.0	Will have a new Special Agents and need to replace law enforcement IT Equipment. 2 Computers
11880	544100	Supplies-Office Supplies	6.4	18.0	0	0.0	18.0	0.0	0.0	18.0	New Special Agent increase in office supplies
11880	544200	Supplies-Medical,Lab,Personal	0.0	1.0	0	0.0	1.0	0.0	0.0	1.0	
11880	544400	Supplies-Field Supplies	47.2	10.5	0	0.0	10.5	0.0	0.0	10.5	New Special Agent needs
11880	544700	Supplies-Clothng,Unifrms,Linen	2.7	150.0	0	0.0	38.5	0.0	0.0	38.5	Increase to outfit 2 new Special Agents being requested: law enforcement equipment, uniforms, weapons, ammunition, bullet proof vest, eye, and ear protection.
11880	544900	Supplies-Inventory Exempt	3.3	5.0	0	0.0	5.0	0.0	0.0	5.0	For replacement of laptops for staff
11880	545600	Reporting & Recording	0.0	1.5	0	0.0	1.5	0.0	0.0	1.5	Court Reporter
11880	545700	ISD Services	4.0	11.0	0	0.0	16.1	0.0	0.0	16.1	
11880	545710	DOIT HCM Assessment Fees	5.0	5.6	0	0.0	5.3	0.0	0.0	5.3	
11880	545800	Radio Communications Svcs	30.0	40.0	0	0.0	0.0	0.0	0.0	0.0	
11880	545810	GCD Radio Communications Svcs	11.7	9.6	0	0.0	12.7	0.0	0.0	12.7	
11880	545900	Printing & Photo Services	1.9	9.4	0	0.0	9.4	0.0	0.0	9.4	Brochures and materials for Outreach
11880	546100	Postage & Mail Services	0.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
11880	546400	Rent Of Land & Buildings	151.8	150.0	0	0.0	150.0	0.0	0.0	150.0	Moved to New Larger Space, amount ties to lease amendment annual increase
11880	546500	Rent Of Equipment	9.7	10.0	0	0.0	10.0	0.0	0.0	10.0	tow truck, trailers for chop shop etc
11880	546610	DOIT Telecommunications	17.3	33.9	0	0.0	33.6	0.0	0.0	33.6	
11880	546700	Subscriptions/Dues/License Fee	27.3	31.6	0	0.0	31.6	0.0	0.0	31.6	Increased costs in BAR dues and recertification police officer and prosecutor, investigator dues and accounting for additonal positions.

Insurance Fraud and Auto Theft Program

BU **PCode**
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State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	546800	Employee Training & Education	15.2	15.1	0	0.0	15.1	0.0	0.0	15.1	Includes additional Special Agents Education and Training
11880	546900	Advertising	16.1	10.0	0	0.0	10.0	0.0	0.0	10.0	Planning on doing some advertising to get OSI Criminal/Fraud Division more exposure for Insurance Fraud and Auto Thef prevention. Billboard or side of Bus.
11880	547000	Legal Settlements	0.0	2.5	0	0.0	2.5	0.0	0.0	2.5	
11880	547900	Miscellaneous Expense	8.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	547999	Request to Pay Prior Year	1.6	0.0	0	0.0	0.0	0.0	0.0	0.0	
11880	548300	Information Tech Equipment	0.0	25.0	0	0.0	25.0	0.0	0.0	25.0	$24.9 For Licensed Plate Readers
11880	548800	Automotive & Aircraft	87.6	85.0	0	0.0	85.0	0.0	0.0	85.0	In FY24 purchased two new Durangos for prosecutors to go back and forth to court. In FY26 need to purchase two new trucks for the two new Special Agaents being requested.
11880	549600	Employee O/S Mileage & Fares	17.1	20.0	0	0.0	20.0	0.0	0.0	20.0	For current and additional staff for conferences, accreditation, training and other events.
11880	549700	Employee O/S Meals & Lodging	30.7	25.0	0	0.0	25.0	0.0	0.0	25.0	For current and additional staff for conferences, accreditation, training and other events.
11880	549800	Brd & Comm O/S Mileage & Fares	0.0	0.5	0	0.0	0.5	0.0	0.0	0.5	
	400	**Other**	**627.9**	**669.8**	**0**	**0.0**	**637.4**	**0.0**	**0.0**	**637.4**	
11880	555106	OFU - INTRA-Agency	411.0	261.0	0	0.0	0.0	0.0	0.0	0.0	
	500	**Other financing uses**	**411.0**	**261.0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	
	TOTAL EXPENSE		**3,060.5**	**3,092.9**		**0.0**	**3,463.2**	**0.0**	**0.0**	**3,463.2**	

Insurance Fraud and Auto Theft Progra

BU **PCode**
44000 P796

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

Fund	Account		#	Contract Purpose	Actuals	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11880	535100	Medical Services	1000		4.5	0.0	0.0	0.0	0.0	0.0	SEE ATTACHED E5 FOR DETAIL
11880	535100	Medical Services	1001	Required Employee Drug Testing	0.0	0.0	3.1	0.0	0.0	3.1	
11880	535100	Medical Services	1002	Public Safety Psycology Group	0.0	0.0	6.0	0.0	0.0	6.0	
11880	535200	Professional Services	1000		114.2	0.0	0.0	0.0	0.0	0.0	
11880	535200	Professional Services	1002	Temp Services	0.0	0.0	15.0	0.0	0.0	15.0	
11880	535200	Professional Services	1003	MOU with DPS for emergency dispatch services	0.0	0.0	40.0	0.0	0.0	40.0	
11880	535800	Capital -Professional Contr	1000		18.9	0.0	0.0	0.0	0.0	0.0	
	TOTAL EXPENSE				**137.6**	**0.0**	**64.1**	**0.0**	**0.0**	**64.1**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits								
Exempt Perm	520100	-	-	-	-	-	-	
Term	520200	-	-	-	-	-	-	
Perm/Full	520300	1,362,722	1,438,700	-	1,918,700	1,918,700	480,000	**Requesting 2 additional positions: 1 Special Agent (8) & 1 Financial Analysis Manager (10)**
Perm/Part	520400	-	-	-	-	-	-	**$255K Recurring funds for salary increases from special appropriation for salary adjustment increases to improve staff retention (appropriated from other state funds in Subsection 86 of Section 5 of Chapter 69 of Laws 2024)**
Temporary	520500	4,628	-	-	-	-	-	
Pd Sick Leave	520600	4,288	1,900	-	1,900	1,900	-	
Overtime	520700	83,481	30,000	-	30,000	30,000	-	**Overtime costs for community outreach and other stakeholder events, Special Operations, ZoZobra, ABQ Balloon Fiesta, NM Municipal League, VIN and Catalytic convertor etching events.**
Annl/Comp Pd	520800	285	20,000	-	20,000	20,000	-	**Request includes a 7% vacancy rate.**
Shift Diff	520900	-	-	-	-	-	-	
Group Ins	521100	138,976	158,200	-	311,600	311,600	153,400	**Request includes recurring costs of $76.7 for permanent implementation for 2025 SB376 related to employee health premiums.**
Retirement	521200	259,966	320,300	-	320,300	320,300	-	
FICA	521300	107,996	127,400	-	127,400	127,400	-	
Workers' Comp	521400	134	100	-	100	100	-	
GSD Workers' Comp	521410	1,400	1,300	-	1,300	1,300	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Unempl Lblty	521500	300	400	-	400	400	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Empl Lblty	521600	30,400	30,500	-	60,800	60,800	30,300	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Retiree Health Care	521700	27,023	33,300	-	33,300	33,300	-	
Other Emp Bnft	521900	-	-	-	-	-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	
Total PS&EB		**2,021,599**	**2,162,100**	**-**	**2,825,800**	**2,825,800**	**663,700**	
Contractual Services								

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FY27 BUDGET REQUEST
EXPENDITURE ACCOUNT CODE DETAIL
FORM E-4
(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000
Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796
Department *(optional)*: FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2
POSITIONS 14

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	APPROPRIATION BASE REQUEST OSF	APPROPRIATION BASE REQUEST Total FY27 Budget Request	APPROPRIATION BASE REQUEST FY26 Req vs FY25 Budget	DETAILED Justification/Description
Med Services	535100	2,260	9,100	-	9,100	9,100	-	Required Employee Drug Testing, Public Safety Psycology Group
Prof Services	535200	114,182	-	-	40,000	40,000	40,000	MOU with DPS for Emergency dispatch services.
Prof Services - Interagency	535209	-	-	-	-	-	-	Moved the MOU from the other category to the contracts category per DFA's guidelines to align with the actual expenditure.
Other Contractual	535300	-	15,000	-	15,000	15,000	-	Temp services
Other Services - Interagency	535309	-	-	-	-	-	-	
Other Services - Comp U	535310	-	-	-	-	-	-	
Audit	535400	-	-	-	-	-	-	
Auditing Services - Interagency	535409	-	-	-	-	-	-	
Attorney Fees	535500	-	-	-	-	-	-	
IT Services	535600	-	-	-	-	-	-	
IT Services- Interagency	535609	-	-	-	-	-	-	
Capital Professional Contracts	535800	18,882	-	-	-	-	-	
Insurance Contract Premiums	535900	-	-	-	-	-	-	
General Administrative Insurance	536000	-	-	-	-	-	-	
		-	-	-	-	-	-	
Total Contracts		**135,324**	**24,100**	**-**	**64,100**	**64,100**	**40,000**	
Other Costs						-	-	
Instate M & F	542100	672	7,800	-	7,800	7,800	-	Travel to include new positions and increase in interviews for
Instate M & L	542200	10,530	16,100	-	16,100	16,100	-	Travel to include new positions and increase in interviews for
Brd/Comm Exp	542300	-	1,000	-	1,000	1,000	-	For NMATPA Board member meetings and travel
EE Non Routine Part. Per Diem	542400	-	-	-	-	-	-	
Trans Fuel/Oil	542500	22,901	22,000	-	22,000	22,000	-	Travel to include new positions and increase in interviews for
Trans Parts	542600	51,219	18,000	-	18,000	18,000	-	For vehicles for agents and prosecutors
Trans Ins	542700	300	300	-	300	300	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Trans Pool	542800	-	-	-	-	-	-	
Trans Other	542900	-	-	-	-	-	-	
DGF Habitat/Land	543000	-	-	-	-	-	-	
DGF Habitat/Land - Interagency	543009	-	-	-	-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Grounds/Rdways	543100	-	-	-	-	-	-	
Furn/Fix/Equip	543200	-	5,000	-	5,000	5,000	-	For new positions
Bldgs/Structure	543300	20,932	2,000	-	2,000	2,000	-	Data jacks
Property Ins	543400	-	-	-	-	-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500	431	1,000	-	1,000	1,000	-	
Lndry/Dry Clng	543600	-	-	-	-	-	-	
Manit Srvs	543700	463	-	-	-	-	-	
IT Maintenance	543820	-	2,000	-	2,000	2,000	-	
IT Hardware/Software Agreements	543830	18,016	13,400	-	13,400	13,400	-	X fire, cijs, leads, (updates for case management system)
Other Maint	543900	-	-	-	-	-	-	
Suppl-Inv Exempt IT	544000	7,622	20,000	-	20,000	20,000	-	Will have a new Special Agents and need to replace law enforcement IT Equipment. 2 Computers
Office Supplies	544100	6,381	18,000	-	18,000	18,000	-	New Special Agent increase in office supplies
Med/Lab/Prsnl	544200	-	1,000	-	1,000	1,000	-	
Drugs	544300	-	-	-	-	-	-	
Field Supplies	544400	47,167	10,500	-	10,500	10,500	-	New Special Agent needs
Food	544500	-	-	-	-	-	-	
Kitchen Supplies	544600	-	-	-	-	-	-	
Clothing/Unif	544700	2,696	38,500	-	38,500	38,500	-	Increase to outfit 2 new Special Agents being requested: law enforcement equipment, uniforms, weapons, ammunition, bullet proof vest, eye, and ear protection.
Educ/Rec Spls	544800	-	-	-	-	-	-	
Invent Exempt	544900	3,258	5,000	-	5,000	5,000	-	For replacement of laptops for staff
Rep/Recording	545600	-	1,500	-	1,500	1,500	-	Court Reporter
Rep/Recording- Interagency	545609	-	-	-	-	-	-	
DOIT ISD Services	545700	3,961	11,000	-	16,100	16,100	5,100	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
DOIT HRMS Fee	545710	5,000	5,600	-	5,300	5,300	(300)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Radio Comm Services	545800	30,000	40,000	-	-	-	(40,000)	Moved the MOU to the contracts category per DFA's guidelines to align with the actual expenditure.
DOIT Radio Comm	545810	11,736	9,600	-	12,700	12,700	3,100	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Printing/Photo	545900	1,892	9,400	-	9,400	9,400	-	Brochures and materials for Outreach
Building Use Fee GSD	546000	-	-	-	-	-	-	
Postage/Msgr	546100	-	2,500	-	2,500	2,500	-	
Postage/Msgr- Interagency	546109	-	-	-	-	-	-	
Bond Assurity for Employees	546200	-	-	-	-	-	-	
Utilities - Sewer	546310	-	-	-	-	-	-	
Utilities - Elect	546320	-	-	-	-	-	-	
Utilities - Water	546330	-	-	-	-	-	-	
Utilities - Ngas	546340	-	-	-	-	-	-	
Utilities - Propn	546350	-	-	-	-	-	-	
Rent/Bldg/Land	546400	151,816	150,000	-	150,000	150,000	-	Moved to New Larger Space, amount ties to lease amendment annual increase
Rent/Bldg/Land- Interagency	546409	-	-	-	-	-	-	
Rent of Equip	546500	9,673	10,000	-	10,000	10,000	-	tow truck, trailers for chop shop etc
Telecomm	546600	-	-	-	-	-	-	
DOIT Telecomm	546610	17,303	33,900	-	33,600	33,600	(300)	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Subs and Dues	546700	27,255	31,600	-	31,600	31,600	-	Increased costs in BAR dues and recertification police officer and prosecutor, investigator dues and accounting for additonal positions.
Subs and Dues- Interagency	546709	-	-	-	-	-	-	
Empl Trng/Educ	546800	15,171	15,100	-	15,100	15,100	-	Includes additional Special Agents Education and Training
Empl Trng/Educ- Interagency	546809	-	-	-	-	-	-	
Board Member Training	546810	-	-	-	-	-	-	
Advertising	546900	16,143	10,000	-	10,000	10,000	-	Planning on doing some advertising to get OSI Criminal/Fraud Division more exposure for Insurance Fraud and Auto Thef prevention. Billboard or side of Bus.
Legal Settlements	547000		2,500	-	2,500	2,500	-	
Other Investment Exp	547103		-	-	-	-	-	
Grants/Individual	547200	-	-	-	-	-	-	
Care/Support	547300	-	-	-	-	-	-	
Care/Support- Interagency	547309	-	-	-	-	-	-	
Claims and Benefits Expenses	547350		-	-	-	-	-	
Insurance Premiums-non payroll	547360	-	-	-	-	-	-	
Grants-to Local Governments	547400	-	-	-	-	-	-	
Grants-to Public Schools-Univ	547410	-	-	-	-	-	-	
Grants to Local Govt - Nonoper	547415	-	-	-	-	-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: 2

Read "Instructions" carefully when completing this form

POSITIONS 14

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	APPROPRIATION BASE REQUEST OSF	APPROPRIATION BASE REQUEST Total FY27 Budget Request	APPROPRIATION BASE REQUEST FY26 Req vs FY25 Budget	DETAILED Justification/Description
Grants-Higher Ed Institution	547420	-	-	-	-	-	-	
Grants to Native Amer Indians	547430	-	-	-	-	-	-	
Grants To Other Entities	547440	-	-	-	-	-	-	
Grants to Other Agencies	547450	-	-	-	-	-	-	This would be the amount that should have been specific for grant money to give to the state police stations to help with vin etching equipment, etc.
Purch/Resale	547500	-	-	-	-	-	-	
Commissions Paid to	547600	-	-	-	-	-	-	
Debt Svc/Principle	547700	-	-	-	-	-	-	
Lease Principal Payment	547730	-	-	-	-	-	-	
Debt Svc/Interest	547800	-	-	-	-	-	-	
Misc Other Exp	547900	8,295	-	-	-	-	-	Planning on doing more Outreach to get the OSI Criminal/Fraud Division more exposure for Insurance Fraud
Misc Other Exp-Interagency	547909	-	-	-	-	-	-	
Prior Year Exp	547999	1,609	-	-	-	-	-	
Land	548100	-	-	-	-	-	-	
Land-Improvements	548110	-	-	-	-	-	-	
Furn/Fixtures	548200	-	-	-	-	-	-	
IT Equip	548300	-	25,000	-	25,000	25,000	-	$24.9 For Licensed Plate Readers
Other Equip	548400	-	-	-	-	-	-	
Animals	548600	-	-	-	-	-	-	
Lbry. Museum Acq	548700	-	-	-	-	-	-	
Auto/Aircraft	548800	87,645	85,000	-	85,000	85,000	-	In FY24 purchased two new Durangos for prosecutors to go back and forth to court. In FY26 need to purchase two new trucks for the two new Special Agaents being requested.
Bldgs/Structure	548900	-	-	-	-	-	-	
O/S M & F	549600	17,147	20,000	-	20,000	20,000	-	For current and additional staff for conferences, accreditation, training and other events.
O/S M & L	549700	30,666	25,000	-	25,000	25,000	-	For current and additional staff for conferences, accreditation, training and other events.
O/S Board M/F	549800	-	500	-	500	500	-	
O/S Board M/L	549900	-	-	-	-	-	-	
Total Other		**627,898**	**669,800**	**-**	**637,400**	**637,400**	**(32,400)**	
Other Financing Uses					-			
Other Financing Uses-Int	555100	-	-	-	-	-	-	
Other Financing Uses-Int	555106	411,000	261,000	-	411,000	411,000	150,000	Agency administrative costs for Insurance Operations

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance — 44000

Program Name: Insurance Fraud/Auto Theft Prevention Authority — P796

Department *(optional)* : FRAUD-ROLL — 2000000000 -Fund 11880

New Positons: **2**

Read "Instructions" carefully when completing this form

POSITIONS **14**

Reporting Category	Account Code	Prior FY Actual (FY25)	FY26 Operating Budget	APPROPRIATION BASE REQUEST GF	OSF	Total FY27 Budget Request	FY26 Req vs FY25 Budget	DETAILED Justification/Description
Other Financing Uses-Com	555200	-	-	-	-	-	-	
Program Total		**3,195,820**	**3,117,000**	**-**	**3,938,300**	**3,938,300**	**821,300**	

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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FY27 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5

(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Fraud/Auto Theft Prevention Authority

Business Unit: 44000
Program Code: P796

CONTRACT PURPOSE	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	Other Revenue	Fund Balance	TOTAL	Other Transfer	Other Revenue	Fund Balance	TOTAL
Please note: The FY27 requested contract purpose listed under each account code below does not represent the actual account code that may used to secure services. Account codes will be determined through the procurement process.												
535100 Medical Services												
Required Employee Drug Testing				-		3.1		3.1		3.1		3.1
Public Safety Psycology Group		2.3		2.3		6.0		6.0		6.0		6.0
535200 Professional Services				-				-				-
Temp Services				-				-			15.0	15.0
Data Analyst Contractor				-		-	15.0	15.0		-	-	-
Defense Tactics training		25.8		25.8								
Internal affairs investigation		0.8		0.8								
Grant Manager Contractor				-				-				-
Consulting Services- Auto-Theft Prevention		87.6		87.6		-	-	-			-	-
MOU with DPS for emergency dispatch services				-						40.0	-	40.0
535800 Capital-Professional Contract				-				-				-
JE 4402500604 To move assets received as part of contract to capital outlay account.		18.8		18.8		-	-	-			-	-
	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	**-**	**135.3**	**-**	**135.3**	**-**	**9.1**	**15.0**	**24.1**	**-**	**49.1**	**15.0**	**64.1**

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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Agency Office of Superintendent of Insurance Agency Code 44000

Program P797

P797 FUND 11850 PCF

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Patient's Compensation Fund

BU **PCode**
44000 P797

State of New Mexico
P-1 Program Overview

Program Description:

The Patient's Compensation Fund (PCF) is a medical malpractice insurance excess risk-assuming function mandated by the Medical Malpractice Act that pays judgments and settlements rendered on behalf of medically injured patients. Its mission is to ensure availability and affordability of professional liability insurance for healthcare providers in New Mexico, which is accomplished by creating a large pool of insureds, pre-screening cases in front of a medical review panel, applying a statutory cap on non-medical damages, and very low administration costs.

Major Issues and Accomplishments:

The Medical Malpractice Act was significantly amended in the 2021 legislative session. It requires OSI to contract with a licensed third-party administrator to perform the administration and operation of the Patient's Compensation Fund (PCF) starting in January of 2022. A Request for Proposal was conducted to award the third-party administration of the Patient Compensation Fund. The current third-party administrator has been overseeing and managing the fund since state fiscal year 2023. A Patient Compensation Advisory Board was formed in July of 2022 and all actions regarding the Patient Compensation Fund are discussed with the Advisory Board.

There are three significant issues facing the PCF headed into 2026. The number of future medical claims has increased dramatically. This creates uncertainty around the adequacy of reserves and surcharge amounts. Hospitals are scheduled to exit the plan in 2026 and the legislation is not clear on how claims will be indemnified or funded for future claims. Finally, the current third-party administrator has notified OSI they will no longer be able to serve as the third-party administrator after 2025 and the department is required to find a replacement.

PCF has developed a data base for Plan Participant Surcharges where plan participants can enter surcharges into this data base system. The data base allows for more accurate tracking of insurance coverage during a certain period, to guarantee that doctors and medical facilities have coverage. This allows OSI to properly account for the plan participant surcharges.

The PCF participants currently include 14 hospitals and outpatient health care facilities, 417 group entities and 5,013 individual providers. As of June 30, 2024 the unaudited surcharges are approximately $140M.

Overview of Request:

The FY27 Budget Request for Patient Compensation Fund (PCF)-P797 is $105.3 million, which is an increase of $74.9 million more than the FY26 Operating Budget of $30.5. The majority of the increase is in the other costs category, a $74.1 million increase due to aligning the budget with the actual settlement costs based on an average of settlements over a three-year period. Legal settlements have continued to grow on a per claim basis over the last 3 years: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a budget adjustment request (BAR) to increase the budget to align with the actual settlement cost. In addition, $748.9 thousand increase is attributable to requesting five (5) additional positions to maintain a functional PCF. This responsibility was previously provided by the third-party administrator and will be the responsibility of the OSI in 2026. The third-party administrator has notified the OSI they will not be the TPA for the PCF next year. There is a critical need for claims staff to ensure the PCF continues to function and we can provide insurance to our state's health care providers. The PCF will not be able to operate without these positions. Roughly 90% of doctors in New Mexico pay annual surcharges to participate in the PCF. New Mexico risks accelerating the loss of medical care providers in the state without a functional PCF. The contractual category for the FY27 budget request remained flat to FY26 budget due to the statutory requirement for the PCF to be administered by a third-party administrator. OSI is in the process of an RFP; therefore, the amount is undetermined at this time.

Programmatic Changes: The Medical Malpractice Act was significantly amended in the 2021 legislative session. It requires OSI to contract with a licensed third-party administrator to perform the administration and operation of the Patient's Compensation Fund starting in January of 2022. The operations of the PCF are overseen by the PCF Advisory Board.
The OSI is anticipating that any subsequent third-party administrator will not accept the PCF claims administration component because of the potential liability associated with this activity. Therefore, OSI is proposing to hire five additional FTE's to administer claims for the PCF.

Base Budget Justification The FY27 Budget Request for Patient Compensation Fund (PCF)-P797 is $105.3 million, which is an increase of $74.9 million more than the FY26 Operating Budget of $30.5. The majority of the increase is in the other costs category, a $74.1 million increase due to aligning the budget with the actual settlement costs based on an average of settlements over a three-year period. Legal settlements have continued to grow on a per claim basis over the last 3 years: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a budget adjustment request (BAR) to increase the budget to align with the actual settlement cost. In addition, $748.9 thousand increase is attributable to requesting five (5) additional positions to maintain a functional PCF. The PCF operates from Doctors' surcharges that are collected throughout the fiscal year that are deposited into the PCF.

Patient's Compensation Fund

BU **PCode** **Department**
44000 P797 000000

State of New Mexico
S-8 Financial Summary

(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
REVENUE							
130 Other Revenues	30,460.4	145,523.2	30,460.4	0.0	105,331.5	0.0	105,331.5
REVENUE, TRANSFERS	**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
REVENUE	**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
EXPENSE							
200 Personal services and employee benefits	0.0	0.0	0.0	0.0	648.9	0.0	648.9
300 Contractual services	2,292.7	2,128.2	2,292.7	0.0	2,292.7	0.0	2,292.7
400 Other	28,167.7	121,330.3	28,167.7	0.0	102,389.9	0.0	102,389.9
EXPENDITURES	**30,460.4**	**123,458.5**	**30,460.4**	**0**	**105,331.5**	**0.0**	**105,331.5**
EXPENSE	**30,460.4**	**123,458.5**	**30,460.4**	**0**	**105,331.5**	**0.0**	**105,331.5**
FTE POSITIONS							
810 Permanent	0.00	0.00	0.00	0.00	5.00	0.00	5.00
FTEs	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**
FTE POSITIONS	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**

Patient's Compensation Fund

BU	PCode	Department
44000	P797	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
441201	Interest On Investments	0.0	9,163.5	0.0	0.0	0.0	0.0	0.0
482102	Doctors' Surcharges	30,460.4	136,359.6	30,460.4	0.0	105,331.5	0.0	105,331.5
130	**Other Revenues**	**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
TOTAL REVENUE		**30,460.4**	**145,523.2**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**
520300	Classified Perm Positions F/T	0.0	0.0	0.0	0.0	481.7	0.0	481.7
521100	Group Insurance Premium	0.0	0.0	0.0	0.0	28.1	0.0	28.1
521200	Retirement Contributions	0.0	0.0	0.0	0.0	92.7	0.0	92.7
521300	F I C A	0.0	0.0	0.0	0.0	36.8	0.0	36.8
521700	RHC Act Contributions	0.0	0.0	0.0	0.0	9.6	0.0	9.6
200	**Personal services and employee ben**	**0.0**	**0.0**	**0.0**	**0.0**	**648.9**	**0.0**	**648.9**
535200	Professional Services	1,727.7	2,117.1	1,727.7	0.0	1,727.7	0.0	1,727.7
535300	Other Services	0.0	2.1	0.0	0.0	0.0	0.0	0.0
535500	Attorney Services	565.0	9.0	565.0	0.0	565.0	0.0	565.0
300	**Contractual services**	**2,292.7**	**2,128.2**	**2,292.7**	**0.0**	**2,292.7**	**0.0**	**2,292.7**
542100	Employee I/S Mileage & Fares	0.0	0.0	0.0	0.0	25.0	0.0	25.0
542200	Employee I/S Meals & Lodging	0.0	0.0	0.0	0.0	25.0	0.0	25.0
544900	Supplies-Inventory Exempt	0.0	0.3	0.0	0.0	0.0	0.0	0.0
545600	Reporting & Recording	350.0	323.7	350.0	0.0	350.0	0.0	350.0
545700	ISD Services	0.0	0.4	0.0	0.0	0.0	0.0	0.0
546400	Rent Of Land & Buildings	0.0	0.0	0.0	0.0	25.0	0.0	25.0
546610	DOIT Telecommunications	0.5	0.9	0.5	0.0	0.0	0.0	0.0
546700	Subscriptions/Dues/License Fee	0.0	0.0	0.0	0.0	0.5	0.0	0.5
546800	Employee Training & Education	0.0	0.0	0.0	0.0	15.0	0.0	15.0
546900	Advertising	2.6	0.0	2.6	0.0	2.6	0.0	2.6
547000	Legal Settlements	27,814.6	75,244.0	27,814.6	0.0	101,936.8	0.0	101,936.8
547350	Claims and Benefits Expenses	0.0	45,678.3	0.0	0.0	0.0	0.0	0.0
547999	Request to Pay Prior Year	0.0	82.8	0.0	0.0	0.0	0.0	0.0
549600	Employee O/S Mileage & Fares	0.0	0.0	0.0	0.0	5.0	0.0	5.0
549700	Employee O/S Meals & Lodging	0.0	0.0	0.0	0.0	5.0	0.0	5.0
400	**Other**	**28,167.7**	**121,330.3**	**28,167.7**	**0.0**	**102,389.9**	**0.0**	**102,389.9**
TOTAL EXPENSE		**30,460.4**	**123,458.5**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**

Patient's Compensation Fund

BU	PCode	Department
44000	P797	000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
810	Permanent	0.00	0.00	0.00	0.00	5.00	0.00	5.00
810	**Permanent**	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**
TOTAL FTE POSITIONS		**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**

Patient's Compensation Fund

BU **PCode**
44000 P797

State of New Mexico
E4 PCode Detail
(Dollars in Thousands)

Fund	Account		2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request GF	OSF	ISF/IAT	FF	Total	Justification
11850	520300	Classified Perm Positions F/T	0.0	0.0	0	0.0	481.7	0.0	0.0	481.7	See attached E4--Requesting 5 additional positions: 1 Insurance Adjuster Supervisor, 3 Insurance Adjusters, and 1 Business Ops Analyst
11850	521100	Group Insurance Premium	0.0	0.0	0	0.0	28.1	0.0	0.0	28.1	
11850	521200	Retirement Contributions	0.0	0.0	0	0.0	92.7	0.0	0.0	92.7	
11850	521300	F I C A	0.0	0.0	0	0.0	36.8	0.0	0.0	36.8	
11850	521700	RHC Act Contributions	0.0	0.0	0	0.0	9.6	0.0	0.0	9.6	
	200	**Personal services and employee benefits**	**0.0**	**0.0**	**0**	**0.0**	**648.9**	**0.0**	**0.0**	**648.9**	
11850	542100	Employee I/S Mileage & Fares	0.0	0.0	0	0.0	25.0	0.0	0.0	25.0	Travel for 5 new positions.
11850	542200	Employee I/S Meals & Lodging	0.0	0.0	0	0.0	25.0	0.0	0.0	25.0	Travel for 5 new positions.
11850	544900	Supplies-Inventory Exempt	0.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	545600	Reporting & Recording	323.7	350.0	0	0.0	350.0	0.0	0.0	350.0	NM Medical Commission (workload increase)
11850	545700	ISD Services	0.4	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	546400	Rent Of Land & Buildings	0.0	0.0	0	0.0	25.0	0.0	0.0	25.0	Rent for 5 new positions
11850	546610	DOIT Telecommunications	0.9	0.5	0	0.0	0.0	0.0	0.0	0.0	
11850	546700	Subscriptions/Dues/License Fee	0.0	0.0	0	0.0	0.5	0.0	0.0	0.5	Subscription to the Medical Liability Monitor
11850	546800	Employee Training & Education	0.0	0.0	0	0.0	15.0	0.0	0.0	15.0	Training for 5 new positions.
11850	546900	Advertising	0.0	2.6	0	0.0	2.6	0.0	0.0	2.6	
11850	547000	Legal Settlements	75,244.0	27,814.6	0	0.0	101,936.8	0.0	0.0	101,936.8	Legal settlements continue to increase. The request is a 3 year average of settlements: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a BAR to increase the budget to align with the actual settlement cost.
11850	547350	Claims and Benefits Expenses	45,678.3	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	547999	Request to Pay Prior Year	82.8	0.0	0	0.0	0.0	0.0	0.0	0.0	
11850	549600	Employee O/S Mileage & Fares	0.0	0.0	0	0.0	5.0	0.0	0.0	5.0	Travel for 5 new positions.
11850	549700	Employee O/S Meals & Lodging	0.0	0.0	0	0.0	5.0	0.0	0.0	5.0	Travel for 5 new positions.
	400	**Other**	**121,330.3**	**28,167.7**	**0**	**0.0**	**102,389.9**	**0.0**	**0.0**	**102,389.9**	
	TOTAL EXPENSE		**121,330.3**	**28,167.7**		**0.0**	**103,038.8**	**0.0**	**0.0**	**103,038.8**	

Patient's Compensation Fund

BU **PCode**
44000 P797

State of New Mexico
Contract by PCode Detail
(Dollars in Thousands)

					---------- FY 2027 Agency Request ----------						
Fund	**Account**		**#**	**Contract Purpose**	**Actuals**	**GF**	**OSF**	**ISF/IAT**	**FF**	**Total**	**Justification**
11850	535200	Professional Services	1000		2,117.1	0.0	0.0	0.0	0.0	0.0	SEE ATTACHED E5 FOR DETAIL
11850	535200	Professional Services	1001	Patient's Compensation Fund Third Party Adminstrator regarding claims and cases arising under the Medical Malpractice Act including tax. The increase in this request is warranted based on the recent growth of the PCF, which has resulted in an increase in PCF claims, thus the expected workload of the claims adjuster will also increase.	0.0	0.0	1,681.6	0.0	0.0	1,681.6	test
11850	535200	Professional Services	1002	Contractual services for a Actuarial Services for the PCF as required for HB75	0.0	0.0	46.1	0.0	0.0	46.1	
11850	535300	Other Services	1000		2.1	0.0	0.0	0.0	0.0	0.0	
11850	535500	Attorney Services	1000		9.0	0.0	0.0	0.0	0.0	0.0	
11850	535500	Attorney Services	1002	Other Legal Representation for the NM Medical Review Commission	0.0	0.0	500.0	0.0	0.0	500.0	
11850	535500	Attorney Services	1003	Legal representation for the PCF Advisory Board	0.0	0.0	65.0	0.0	0.0	65.0	
TOTAL EXPENSE					**2,128.2**	**0.0**	**2,292.7**	**0.0**	**0.0**	**2,292.7**	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: Patient Compensation Fund

Business Unit: 44000
Program Code: P797
Department Code *(optional)*: 5000000000 -Fund 11850

New Positions 5
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY24)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Personal Services and Employee Benefits										
Exempt Perm	520100		-		-			-	-	
Term	520200		-		-			-	-	
Perm/Full	520300		-		481,700			481,700	481,700	Requesting 5 additional positions: 1 Insurance Adjuster
Perm/Part	520400		-		-			-	-	Supervisor, 3 Insurance Adjusters, and 1 Business Ops Analyst
Temporary	520500		-		-			-	-	
Pd Sick Leave	520600		-		-			-	-	
Overtime	520700		-		-			-	-	
Annl/Comp Pd	520800		-		-			-	-	
Shift Diff	520900		-		-			-	-	
Group Ins	521100		-		28,100			28,100	28,100	
Retirement	521200		-		92,700			92,700	92,700	
FICA	521300		-		36,800			36,800	36,800	
Workers' Comp	521400		-		-			-	-	
GSD Workers' Comp	521410		-		-			-	-	schedule. If an alternative amount is being requested, a
Unempl Lblty	521500		-		-			-	-	schedule. If an alternative amount is being requested, a
Empl Lblty	521600		-		-			-	-	schedule. If an alternative amount is being requested, a
Retiree Health Care	521700		-		9,600			9,600	9,600	
Other Emp Bnft	521900		-		-			-	-	
COVID Related Admin Leave	523000	-	-	-	-	-	-	-	-	
Total PS&EB		-	-	-	**648,900**	-	-	**648,900**	**648,900**	
Contractual Services										
Med Services	535100		-		-			-	-	
Prof Services	535200	2,117,150	1,727,700		1,727,700			1,727,700	-	Patient's Compensation Fund Third Party Adminstrator is the
Prof Services - Interagency	535209		-		-			-	-	oversight of this fund for the agency regarding claims and cases
Other Contractual	535300	2,076	-		-			-	-	arising under the Medical Malpractice Act. Contractual services
Other Services - Interagency	535309		-		-			-	-	for Actuarial Services for the PCF as required for HB75
Other Services - Comp U	535310		-		-			-	-	
Audit	535400		-		-			-	-	
Auditing Services - Interagency	535409		-		-			-	-	
Attorney Fees	535500	9,008	565,000		565,000			565,000	-	
IT Services	535600		-		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: Patient Compensation Fund

Business Unit: 44000
Program Code: P797
Department Code *(optional)*: 5000000000 -Fund 11850

New Positions 5
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY24)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
IT Services- Interagency	535609		-		-			-	-	
Capital Professional Contracts	535800		-		-			-	-	
Insurance Contract Premiums	535900		-		-			-	-	
General Administrative Insurance	536000		-		-			-	-	
		-	-	-	-	-	-	-	-	
Total Contracts		**2,128,234**	**2,292,700**	-	**2,292,700**	-	-	**2,292,700**	-	
Other Costs								-	-	
Instate M & F	542100		-		25,000			25,000	25,000	Travel for 5 new positions.
Instate M & L	542200		-		25,000			25,000	25,000	Travel for 5 new positions.
Brd/Comm Exp	542300		-		-			-	-	
EE Non Routine Part. Per Diem	542400		-		-			-	-	
Trans Fuel/Oil	542500		-		-			-	-	
Trans Parts	542600		-		-			-	-	
Trans Ins	542700		-		-			-	-	
Trans Pool	542800		-		-			-	-	
Trans Other	542900		-		-			-	-	
DGF Habitat/Land	543000		-		-			-	-	
DGF Habitat/Land - Interagency	543009		-		-			-	-	
Grounds/Rdways	543100		-		-			-	-	
Furn/Fix/Equip	543200		-		-			-	-	
Bldgs/Structure	543300		-		-			-	-	
Property Ins	543400		-		-			-	-	Amount requested is directed to be consistent with the published schedule. If an alternative amount is being requested, a justification must be provided.
Maint Supplies	543500		-		-			-	-	
Lndry/Dry Clng	543600		-		-			-	-	
Manit Srvs	543700		-		-			-	-	
IT Maintenance	543820		-		-			-	-	
IT Hardware/Software Agreements	543830		-		-			-	-	
Other Maint	543900		-		-			-	-	
Suppl-Inv Exempt IT	544000		-		-			-	-	
Office Supplies	544100		-		-			-	-	

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: Patient Compensation Fund

Business Unit: 44000
Program Code: P797
Department Code *(optional)*: 5000000000 -Fund 11850

New Positions 5
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY24)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Med/Lab/Prsnl	544200		-		-			-	-	
Drugs	544300		-		-			-	-	
Field Supplies	544400		-		-			-	-	
Food	544500		-		-			-	-	
Kitchen Supplies	544600		-		-			-	-	
Clothing/Unif	544700		-		-			-	-	
Educ/Rec Spls	544800		-		-			-	-	
Invent Exempt	544900	310	-		-			-	-	
Rep/Recording	545600	323,674	350,000		350,000			350,000	-	NM Medical Commission (workload increase)
Rep/Recording- Interagency	545609		-		-			-	-	
DOIT ISD Services	545700	378	-		-			-	-	schedule. If an alternative amount is being requested, a
DOIT HRMS Fee	545710		-		-			-	-	schedule. If an alternative amount is being requested, a
Radio Comm Services	545800		-		-			-	-	
DOIT Radio Comm	545810		-		-			-	-	schedule. If an alternative amount is being requested, a
Printing/Photo	545900		-		-			-	-	
Building Use Fee GSD	546000		-		-			-	-	
Postage/Msgr	546100		-		-			-	-	
Postage/Msgr- Interagency	546109		-		-			-	-	
Bond Assurity for Employees	546200		-		-			-	-	
Utilities - Sewer	546310		-		-			-	-	
Utilities - Elect	546320		-		-			-	-	
Utilities - Water	546330		-		-			-	-	
Utilities - Ngas	546340		-		-			-	-	
Utilities - Propn	546350		-		-			-	-	
Rent/Bldg/Land	546400		-		25,000			25,000	25,000	Rent for 5 new positions
Rent/Bldg/Land- Interagency	546409		-		-			-	-	
Rent of Equip	546500		-		-			-	-	
Telecomm	546600		-		-			-	-	
DOIT Telecomm	546610	882	-		-			-	-	schedule. If an alternative amount is being requested, a
Subs and Dues	546700		500		500			500	-	Subscription to the Medical Liability Monitor
Subs and Dues- Interagency	546709		-		-			-	-	
Empl Trng/Educ	546800		-		15,000			15,000	15,000	Training for 5 new positions.
Empl Trng/Educ- Interagency	546809		-		-			-	-	

Check_____if this form is a revision Revision No._____Revision Date_____ PAGE_____

FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: Patient Compensation Fund

Business Unit: 44000
Program Code: P797
Department Code *(optional)*: 5000000000 -Fund 11850

New Positions 5
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY24)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Board Member Training	546810		-		-			-	-	
Advertising	546900		2,600		2,600			2,600	-	
Legal Settlements	547000	**75,243,953**	27,814,600		101,936,800			101,936,800	74,122,200	Legal settlements continue to increase. The request is a 3 year average of settlements: $109.7M in 2023; $77.6M in 2024 and $119.6M in FY25. In prior years, OSI processed a BAR to increase the budget to align with the actual settlement cost.
Other Investment Exp	547103		-		-			-	-	
Grants/Individual	547200		-		-			-	-	
Care/Support	547300		-		-			-	-	
Care/Support- Interagency	547309		-		-			-	-	
Claims and Benefits Expenses	547350	45,678,262	-		-				-	
Insurance Premiums-non payroll	547360	-	-		-			-	-	
Grants-to Local Governments	547400		-		-			-	-	
Grants-to Public Schools-Univ	547410		-		-			-	-	
Grants to Local Govt - Nonoper	547415		-		-			-	-	
Grants-Higher Ed Institution	547420		-		-			-	-	
Grants to Native Amer Indians	547430		-		-			-	-	
Grants To Other Entities	547440		-		-			-	-	
Grants to Other Agencies	547450		-		-			-	-	
Purch/Resale	547500		-		-			-	-	
Commissions Paid to	547600		-		-			-	-	
Debt Svc/Principle	547700		-		-			-	-	
Lease Principal Payment	547730		-		-			-	-	
Debt Svc/Interest	547800		-		-			-	-	
Misc Other Exp	547900		-		-			-	-	
Misc Other Exp-Interagency	547909		-		-			-	-	
Prior Year Exp	547999	82,796	-		-			-	-	
Land	548100		-		-			-	-	
Land-Improvements	548110		-		-			-	-	
Furn/Fixtures	548200		-		-			-	-	
IT Equip	548300		-		-			-	-	
Other Equip	548400		-		-			-	-	
Animals	548600		-		-			-	-	

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FY27 BUDGET REQUEST

EXPENDITURE ACCOUNT CODE DETAIL

FORM E-4

(Dollars in Thousands)

Agency Name: Office of Superintendent of Insurance
Program Name: Insurance Policy Program (IPP)
Department *(optional)*: Patient Compensation Fund

Business Unit: 44000
Program Code: P797
Department Code *(optional)*: 5000000000 -Fund 11850

New Positions 5
POSITIONS 0

Read "Instructions" carefully when completing this form

Reporting Category	Account Code	Prior FY Actual (FY24)	FY26 Operating Budget	GF	OSF	ISF/IAT	FF	Total FY27 Budget Request	FY27 Request vs FY26 Budget	DETAILED Justification/Description
Lbry. Museum Acq	548700		-		-			-	-	
Auto/Aircraft	548800		-		-			-	-	
Bldgs/Structure	548900		-		-			-	-	
O/S M & F	549600		-		5,000			5,000	5,000	Travel for 5 new positions.
O/S M & L	549700		-		5,000			5,000	5,000	Travel for 5 new positions.
O/S Board M/F	549800		-					-	-	
O/S Board M/L	549900		-		-			-	-	
		-		-	-	-	-	-	-	
Total Other		**121,330,255**	**28,167,700**	**-**	**102,389,900**	**-**	**-**	**102,389,900**	**74,222,200**	
					-					
Other Financing Uses					-					
Other Financing Uses-Int	555100		-		-			-	-	
Other Financing Uses-Int	555106		-		-			-	-	**Agency administrative costs for Insurance Operations**
Other Financing Uses-Com	555200		-		-			-	-	
		-		-	-	-	-	-	-	
Program Total		**123,458,489**	**30,460,400**	**-**	**105,331,500**	**-**	**-**	**105,331,500**	**74,871,100**	

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FY26 APPROPRIATION REQUEST
DETAIL OF CONTRACTUAL SERVICES
FORM E-5
(Dollars in thousands)

Agency Name: Office of Superintendent of Insurance — Office of Superintendent of Insurance — **Business Unit:** 44000
Program Name: PCF Patient's Compensation Fund Program — Patient's Compensation Fund Program — **Program Code:** P797
Fund: 11850

CONTRACT PURPOSE	FY25 ACTUAL GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY26 OPERATING BUDGET GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL	FY27 APPROPRIATION REQUEST GF	Other Transfer	FF	Other Revenue	Fund Balance	TOTAL
535100 Medical Services						-						-						-
535200 Professional Services																		
Patient's Compensation Fund Third Party Adminstrator regarding claims and cases arising under the Medical Malpractice Act including tax. The increase in this request is warranted based on the recent growth of the PCF, which has resulted in an increase in PCF claims, thus the expected workload of the claims adjuster will also increase.				1,642.3		1,642.3				1,681.6		1,681.6				1,681.6		1,681.6
																		-
Contractual services for a Actuarial Services for the PCF as required for HB75				39.7		39.7				46.1		46.1				46.1		46.1
Forensic accounting services				435.1		435.1						-						-
Other Legal Representation for the NM Medical Review Commission						-						-						-
535300 Other Services						-						-						
Court Reporting and transcription services for Patient Fund Compensation Services				2.1		2.1				-		-				-		-
						-						-						-
535500 Attorney Services						-						-						
Other Legal Representation for the NM Medical Review Commission						-				500.0		500.0				500.0		500.0
Legal representation for the PCF Advisory Board Actuarial Services Third Party for the Patient Compensation Fund				9.0		9.0				65.0		65.0				65.0		65.0
						-						-						-
535600 IT Services						-						-						
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	2,128.2		2,128.2	-	-	-	2,292.7	-	2,292.7	-	-	-	2,292.7	-	2,292.7

Codes: GF=General Fund OSF=Other State Funds IAT/ISF=Interagency Transfers and Internal Service Funds FF=Federal Funds

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PCF SETTLEMENTS

	FY21	FY22	FY23	FY24	FY25	
Lump Sum (Dept 5300)	40,607,864	42,240,055	43,214,285	48,019,154	72,484,824	
Open Medical (Dept 5400)	592,796	244,585	184,410	782,747	1,400,935	
Total Settlements	41,200,659	42,484,641	43,398,695	48,801,900	73,885,759	
ACTUARIAL ADJUSTMENT	27,659,778	6,400,197	66,277,305	28,827,786	45,678,262	**FY23-FY25 Average**
GRAND TOTAL	**68,860,437**	**48,884,838**	**109,676,000**	**77,629,686**	**119,564,021**	**102,289,902**

FY23-FY25 Average of Settlements	**102,289,902**
FY26 Budget PCF Settlements	28,167,700
Increase for FY27 Request	**74,122,202**

Agency Office of Superintendent of Insurance

Agency Code 44000

Program

SP

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THE NEW MEXICO OFFICE OF
SUPERINTENDENT OF INSURANCE

STRATEGIC PLAN

Fiscal Year 2027

OSI

September 1, 2025

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Message from the Superintendent

I am pleased to present the FY 27 Strategic Plan for the New Mexico Office of Superintendent of Insurance (OSI). OSI has a responsibility to protect consumers and create a vibrant marketplace that provides equal access to reliable and affordable insurance. During the upcoming fiscal year, OSI will be squarely focused on efforts to ensure the availability and reliability of insurance, improve OSI's regulatory capabilities and oversight, and increase awareness about OSI's services.

New Mexico, like many other states, is facing the effects of climate change and worsening natural disasters. The South Fork and Salt Fires highlight the devastation that unfortunately is becoming more common. In the face of these increasing risks, it is vital that New Mexico continues to adopt science-based risk mitigation policies to not only reduce the loss of life and personal property, but to build confidence in the market so that insurers will continue to offer coverage in these areas. OSI is taking a vital role in adopting mitigation methods in the FAIR Plan to reduce wildfire risk for insureds. These efforts are intended to incentivize the insurance industry to continue writing policies throughout the state.

Thanks to support from the State Legislature, OSI has significantly retooled its workforce, hired high quality candidates and brought its vacancy count down to 11. With these resources in place, OSI is in a stronger position to assist consumers and adequately regulate this complex industry.

Finally, I want to make sure every New Mexican knows that OSI is here to help them with insurance issues. Our team was on the ground within days of the South Fork and Salt Fires helping people resolve insurance issues. In FY 25, we saved consumers $3.9 million and helped 1,200 consumers with complaints and grievances and recovered over $9.5 million in restitution for consumers, which was largely due to the wildfires. We are here to be a resource throughout the year, but if people don't know who we are or what we do, we cannot fulfill our mission and vision. OSI continues to promote our services throughout the state so that our constituents know we are here for them.

Alongside my team, I look forward to serving the people of New Mexico and working with state leaders to advance proactive solutions.

Sincerely,

Alice T. Kane

How does OSI improve the lives of New Mexicans?

OSI's Vision Statement

All New Mexicans have access to the insurance they need to be financially secure and are treated with fairness and honesty in all insurance matters.

OSI's Mission Statement

Office of Superintendent of Insurance (OSI) mission is to provide consumers with convenient access to reliable insurance products that are underwritten by dependable and financially sound companies. OSI strives to ensure that companies have a proven history of fair and reasonable rates and are represented by trustworthy and qualified producers. OSI is committed to consumer protection and the deterrence and prosecution of insurance fraud.

What We Do and How We Do It

OSI is New Mexico's agency for oversight and regulation of insurance. OSI regulates private health and life insurance, auto insurance, business insurance, home insurance, and title insurance. We review premium rates and other plan details to ensure insurance is reliable and in compliance with all state and federal laws, companies are financially solvent, and rates are fair and reasonable. We also oversee producers (formerly known as brokers and agents) who sell insurance in New Mexico.

When people have problems with their insurance, OSI helps by handling complaints, assisting with appeals and grievances, and holding hearings to resolve issues. If needed, OSI takes enforcement action against individuals or companies that violate the law. OSI also combats insurance fraud by investigating and prosecuting insurance fraud. OSI reviews the health plans that are offered on the New Mexico Health Insurance Exchange (BeWell) to ensure plans are compliant with state and federal laws and regulations. The agency often works with state legislators on policy changes to improve consumer protections and agency operations.

Key Highlights

- **Financial Analysis**

The Financial Regulation Bureau (the "Bureau") continues to build out its staffing composition with an emphasis on hiring personnel with a variety of backgrounds, including, among others, insurance industry experience in life, property & casualty, and health insurance businesses, as well as relevant regulatory experience. The Bureau's education requirements are equally specific, emphasizing accounting, finance and enterprise risk management.

The Bureau has maintained its accreditation status, under the relevant National Association of Insurance Commissioners' accreditation standards.

- **Consumer**

The Consumer Assistance Bureau provided in-person assistance to wildfire victims for five months during and after the Salt and South Fork wildfires that impacted Ruidoso, as well as establishing an 800-emergency hotline and designating an area on our website specific to the catastrophic event. The bureau provided support to over 400 consumers, in which over 200 formal complaints being filed with our office. The bureau successfully assisted in recoupment of close to $4 million dollars in restitution on behalf of the consumer.

- **HR**

The OSI Human Resources Bureau (HRB) is focused on managing the agency's most important asset, its employees. Key highlights include recruiting and retaining talent.

Since FY23 the OSI has reduced the vacancy rate of the agency to 10% to start FY26 (11 vacant).

Since FY24 the OSI has successfully filled multiple professional level positions which include our Chief Financial Examiner, Chief Actuary, Chief Economist and Pharmacist.

  - FY23 average vacancy rate of 30%.
  - FY24 average vacancy rate of 5%
  - FY25 average vacancy rate of 8%

- **Rural Hospitals**

Calculated medical malpractice liability premium reductions and distributed refunds totaling $8.1M to rural hospitals throughout New Mexico.

OSI's Goals and Strategies for FY27

GOAL 1: FAIR Plan

The New Mexico Fair Plan is a residual market, or a "market of last resort" established to provide access to insurance for people unable to obtain insurance in the voluntary market.

- **Strategy 1**: Study New Mexico property insurance market to understand top carrier underwriting and non-renewals, wildfire exposure at the address level, and the benefits of wildfire mitigation throughout the state.

- **Strategy 2**: Continue to modernize the NM FAIR plan by offering adequate available limits to dwelling and commercial property owners, enhancing the pricing and rating algorithm to ensure actuarially sound rates, and offering mitigation discounts and grants to enable participants to have a pathway back into the open market.

- **Strategy 3**: Utilize the 2025 $10 million legislative appropriation to build and execute a comprehensive grant mitigation program for FAIR plan policyholders. This includes mitigation to reduce exposure to catastrophic wildfire losses by meeting IBHS standards for Wildfire Prepared Homes. The focus will be on systematically implementing mitigation initiatives that meet property insurance needs through programs as they relate to the FAIR Plan.

GOAL 2: Compliance

- **Strategy 1:** OSI Office of General Counsel seeks to work with other OSI Division to develop a Market Conduct Program. OSI has consistently brought enforcement action against insurance producers but has only taken enforcement action against non-compliant insurers on an ad hoc basis. OSI and the other Divisions seek to have the program functional by the end of FY26.

- **Strategy 2**: Strengthen regulatory enforcement to ensure full compliance with key healthcare laws, including prior authorization requirements, the Vaccine Purchasing Act, MHPAEA, and provider credentialing standards. We will actively pursue enforcement actions where non-compliance is identified to protect consumers and uphold statutory obligations.
  Advocate for legislation that prohibits patient steering and spread pricing practices to promote transparency, protect patient choice, and ensure fair pharmacy reimbursement.

- **Strategy 3:** Producer Licensing Bureau will be reviewing with the General Counsel's office statute violations from Business entities and individuals. If there is a violation, will proceed with penalties to the business entities and individuals.

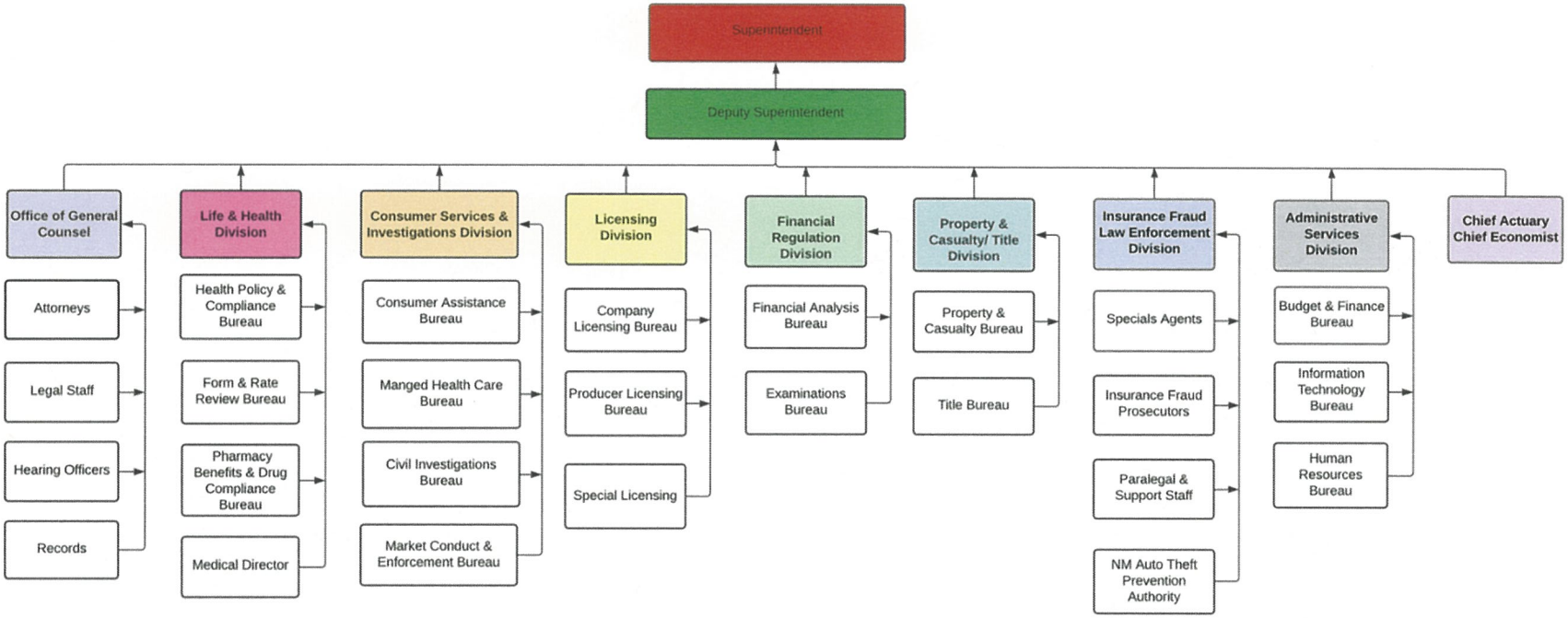
- **Strategy 4:** Create a market conduct enforcement oversight branch of the consumer assistance bureau.

- Market analysis to ensure insurance companies comply with all annual reporting guidelines and reporting requirements. Review and identify negative claim and complaint trends warranting a market conduct examination.
- Market conduct examination of a insurance carrier for probable non-complaint findings.
- Market conduct enforcement action of carriers for wrong doings found though a market conduct exam.

GOAL 3: Outreach

- **Strategy 1:** Consumer outreach and education
  - Bring awareness to communities and targeted audiences of who we are and what we do as an agency.
  - Identify and form partnerships to better serve and educate communities throughout the state.
  - Develop clear messaging about OSI's role in the lives on New Mexicans.
  - Develop culturally relevant messaging and materials.
- **Strategy 2:** Continue protecting New Mexico consumers from economic harm by investigating and prosecuting fraud, enforcing strict standards for honesty and reliability in all insurance transactions, and holding offenders accountable for insurance fraud, arson, and auto theft.
  - With statewide authority to investigate and prosecute insurance fraud, arson, and auto theft offenders, working tirelessly to hold criminals accountable, reduce insurance Fraud and Auto-Theft Related Crimes for the consumers of New Mexico.
  - Expand community outreach to educate, engage, and empower New Mexicans, reinforcing public trust and promoting crime prevention.
  - Leverage NAIC and NICB-approved investigative software to enhance case capabilities, streamline business processes, and address emerging criminal threats. Strengthen these efforts by increasing staff with specialized expertise in insurance fraud, auto theft, and related crimes.
  - To obtain new staff positions to assist in the division's ever-growing goal of protecting the consumers of New Mexico from insurance fraud, auto-theft and related crimes.

Agency Organizational Overview



Life and Health Division

Viara Ianakieva, Director

Successes

- Life & Health Bureaus; Product Filing Bureau, Pharmacy Benefits & Drug Compliance Bureau, and Healthcare Policy and Compliance Bureau collaborated to:
    - review, approve, and certify 24 Qualified Health Plans and 10 Stand-Alone Dental Plans for sale on the New Mexico Health Insurance Exchange, BeWell, for the 2025 Plan Year.
    - implement health-related legislation enacted in 2025 to expand access to affordable and comprehensive healthcare coverage in New Mexico, including:
        - HB 33 – Prescription Drug Price Transparency Act
        - SB 135 – Step Therapy Guidelines
    - implement detailed statutory and regulatory requirements across key consumer protection areas, issuing formal guidance and delivering training to ensure consistent carrier compliance.
- The Product Filing Bureau received and reviewed 2,679 filings related to life, annuity, and health insurance products under OSI's jurisdiction, generating $203,244.12 in revenue for Fiscal Year 2025.
- The Health Policy and Compliance Bureau initiated a cross-cutting effort to unify provider data reporting systems, reduce duplication, and enhance cross-program consistency. The Bureau also:
    - launched and operationalized the Vaccine Purchasing Act (VPA) Program, standardizing carrier reporting and transitioning oversight to the Department of Health for accurate invoicing and long-term automation.
    - Built and implemented New Mexico's Mental Health Parity and Addiction Equity Act (MHPAEA) compliance program, aligning state oversight with federal standards and equipping carriers with robust reporting tools and technical guidance.
- The Pharmacy Benefits and Drug Compliance Bureau fully implemented and operationalized the Prescription Drug Price Transparency Act, advancing drug pricing accountability and aligning reporting standards across manufacturers, Pharmacy Benefit Managers (PBMs), and insurers.

Challenges

- Balancing state law with federal requirements creates overlapping standards that are challenging to implement and enforce consistently.

- Ensuring timely, accurate data submissions from carriers, manufacturers, and PBMs is resource-intensive. Overlapping state and federal regulations, along with delayed reporting, hinder consistent enforcement and timely oversight.
- High drug costs, provider shortages, and complex administrative processes contribute to delayed or unaffordable care, making it harder for consumers to access necessary services.

What We Need to Better Serve New Mexicans

- Improve provider availability, reduce medication costs, and streamline prior authorization to ensure timely and affordable care.
- Expand drug price transparency, conduct community outreach and education, and maintain active engagement to inform timely legislative and policy actions.
- Support carriers with standardized tools and training and leverage compliance data to identify barriers and design data-driven policy solutions.

Form and Rates Product Filing Bureau

The Form and Rates Product Filing Bureau enforces statutory and regulatory requirements for excepted benefit health products, including dental, vision, Medicare supplement, long-term care, accident-only, specified disease or illness, hospital indemnity, other fixed indemnity, disability income, supplemental insurance, and insurance products similar to workers' compensation. The Bureau also ensures compliance with applicable laws for life and annuity insurance products, including immediate, deferred, equity-indexed annuities, endowment, term, universal, whole, and credit life policies. In addition, the Bureau conducts annual reviews of health insurance policies, certificates, summaries of benefits and coverages (SBCs), and drug formularies to ensure compliance with newly enacted legislation. These reviews apply to individual and small group Qualified Health Plans (QHPs) offered on- and off-exchange through BeWell, as well as to large group fully insured plans in New Mexico.

Pharmacy Benefits and Drug Compliance Bureau

The Pharmacy Benefits and Drug Compliance Bureau promotes the health and financial well-being of New Mexicans by enforcing transparency, accountability, and oversight in the prescription drug and pharmacy benefits landscape. The Bureau administers New Mexico's prescription drug price transparency program, reviewing and validating data submitted by drug manufacturers, pharmacy benefit managers (PBMs), pharmacy service administrative organizations (PSAOs), and insurers to identify cost drivers and promote market integrity. It also ensures compliance with state PBM laws through rigorous reporting and enforcement, helping to protect patients, pharmacies, and payers. Additionally, the Bureau evaluates pharmacy benefit designs in Qualified Health Plans (QHPs) sold on the state's Health Insurance Exchange to ensure alignment with benefit standards, cost-sharing protections, and state drug coverage requirements.

Health Policy and Compliance Bureau

The Health Policy and Compliance Bureau advances OSI's regulatory oversight and policy development efforts in 2024, achieving major milestones in areas such as network adequacy, utilization management, mental health parity, and regulatory reporting. The Bureau prioritizes building sustainable infrastructure, improving transparency, and enhancing interagency coordination to strengthen compliance and safeguard consumer protections. Key accomplishments include the full implementation of statutory requirements and reporting guidance for health insurers across multiple domains, including network adequacy, utilization management practices, member and provider grievances, continuous quality improvement (CQI), cultural and linguistic competency, consumer assistance operations, mental health parity compliance, and the Vaccine Purchasing Act.

Property & Casualty and Title Bureau

Tim Vigil, Deputy Superintendent

Successes

- The Property and Casualty Bureau and Title Insurance Bureau are performing in-depth reviews of rates, rules and filings, title plants and title escrow files to ensure that rule and form filings comply with New Mexico rules and regulations and all promulgated rules are followed.
- The FAIR Plan (which serves as a property insurance of last resort) has increased the coverage limits to $750,000 to better assist with the availability of meaningful coverage for New Mexicans with properties who are unable to find coverage on the voluntary market.
- The Property and Casualty Bureau has taken a large role in disseminating essential information related to wildfires and mitigation techniques to lawmakers and state agencies.
- The Property and Casualty Bureau has issued numerous data calls. These data calls provide insight into changes within the insurance industry relating to cancellations and assuring claims after a catastrophe are handled according to rules and statutes, coverage needs, and premium increases.
- The Title Bureau successfully held a Rate and Forms hearing with no increase in title insurance rates. It also accomplished a one percent increase for agents in the split between agents and underwriters. The final ruling adopted updated title insurance forms for use in the state of New Mexico.
- The Title Bureau has collected $10,000.00 in penalty violations.
- The Title Bureau successfully developed and implemented a new escrow test for title insurance producers.

Challenges

- Major carriers in critical lines of property insurance continue to harden underwriting requirements due to climate change resulting in larger catastrophic losses. It continues to be critical that New Mexico ensures the availability of coverage in areas at heightened risk of wildfires and other catastrophic events.

- According to the most recent data available, New Mexico continues to be in the top 5 states with the highest rate of uninsured drivers.

What We Need to Better Serve New Mexicans

- The division should continue expanding resources to increase awareness about the importance of maintaining insurance and the steps consumers can take to mitigate risk. These steps will enable New Mexicans across the state to better protect themselves.

Property and Casualty Bureau

The Property and Casualty Bureau reviews and renders determinations on property and casualty rate, rule and form filings. These coverage provisions are filed by insurance companies for products pertaining to auto insurance, homeowners' insurance, workers' compensation, medical malpractice insurance, and other assorted insurance products. The Bureau approves or disapproves filings based on their compliance with insurance statutes, regulations, and bulletins and with OSI policies and procedures. The Bureau is also responsible for advising and assisting the Superintendent with various Property and Casualty related matters, such as catastrophic event management as it concerns insurance and gathering information on trends and emerging issues. The P&C bureau is also a primary contact to Property and Casualty insurers and participates in relevant National Association of Insurance Commissioners (NAIC) committees and working groups on behalf of OSI.

Title Insurance Bureau

The Title Insurance Bureau currently regulates (70) licensed title insurance agents and (25) underwriters in New Mexico. The Bureau regulates the title insurance industry through ratemaking and rule-making hearings held once every three years. The Bureau annually determines a maintenance assessment fee based upon the annual budget and administrative operating costs of the Bureau. The Bureau performs title plant inspections, along with compliance of affiliations, appointments, bank reconciliations, no-pay no-service documentation, premium calculations, and marketing. The Bureau collects and analyzes annual title agent and underwriter statistical reports, as well as agent audit procedures. The Bureau investigates complaints, allegations of defalcations, marketing non-compliance, and other infractions by title agents and insurers. The Bureau coordinates with the Investigation and Fraud Bureaus for enforcement actions.

Consumer Services and Investigations Division

Margaret "Kika" Pena, Director

Successes:

- The Consumer Assistance Bureau has approximately 1,200 complaints recorded for FY 25, in addition to the everyday phone calls, emails, and walk-ins the bureau receives. The Bureau recovered over $9.5 million in restitution for consumers, which was largely due to the wildfires in Ruidoso. The Bureau continues to provide immediate catastrophic outreach, as well as participating in educational events, throughout New Mexico. Also, the bureau remains focused on finding solutions regarding fire reduction and mitigation, and insurance stability, and continues to engage with other stakeholders, including federal and state agencies.
- The Managed Health Care Bureau assisted over 601 consumers with their commercial healthcare, resolving 98.6% of the complaints/grievances, and recovering over $3.9 million, for members in FY 25. The Bureau's focus continues to be the timely handling of member and provider grievances. The Bureau anticipates increased participation in educational outreach events.
- The Civil Investigations opened 539 inquiries and sent 87 of those inquiries to our legal division for enforcement action for FY 25. The Bureau's focus continues to be the removal of bad actors from harming New Mexico constituents.

Challenges:

- The caseloads of each of the three bureaus within the Consumer Services Division has significantly increased each year (official caseloads collectively for 3 bureaus: FY23 –1,632, FY 4 – 1,898; FY25 – 2,313).

What We Need to Better Serve New Mexicans:

- Additional qualified staff solely dedicated to the market conduct oversight and enforcement of insurance carriers. Staffing includes:
    - A **Staff Manager** ensures that the bureau and unit operate within the boundaries of regulatory and ethical standards. The position will have direct oversight of the audit process.
    - A **Compliance Officer** will work together with the field investigator and manager throughout the audit process.
    - A **Field Examiner** will assess the insurance carriers' compliance with regulations and standards, and adherence to state laws. The position investigates, analyzes records, and identifies areas of concern or non-compliance.
    - An **Attorney** specializes in the legal and regulatory aspects of how insurance carriers interact with customers on the broader market. They would advise and represent the bureau on market conduct examinations, compliance, and litigation.

The state-based market regulation of the insurance industry helps consumers get reasonable prices, sound products, and fair claims practices from insurance carriers. The oversight includes *market analysis* and *market conduct examinations*. These two areas determine if the insurance companies are compliant with non-financial laws, including the sales, advertising, underwriting, complaints, and claims handling. Additionally, the unit will be responsible for ensuring that insurance companies comply with all annual reporting guidelines and reporting requirements. Violations may be found through a market conduct exam, which could result in *enforcement action*.

Licensing Division

Victoria Baca, Director

The Producer Licensing Bureau is responsible for resident and non-resident agent and agencies that want to conduct insurance business in New Mexico. There are over 280 thousand individual licenses and over 10 thousand business entities that this bureau must maintain and review the initial application, renewal application and continuing education for resident agents. This bureau collects over $26 million dollars from applications, renewals and continuing education fees.

Successes

- Increased Licensing Volume & Revenue
    - The Bureau processed over half a million online licensing transactions (exact 542,801) this fiscal year, contributing over $ 28 million dollars in application and compliance-related fees.

- Successful Vendor Transition to PSI
    - The Bureau successfully transitioned its licensing examination vendor to PSI, aligning with the best practices used across the country. These changes improved exam administration, candidate experience, and vendor responsiveness.

- Continuing Education Oversight Modernized
    - The longstanding volunteer continuing education committee was sunset and replaced by PSI, a professional CE review contractor also used by New Mexico's Regulation and Licensing Division. This move ensures consistency, timeliness, and neutrality with the approval of courses, instructors, and providers.

- Streamlined Communication & Public Resources
    - Improvements were made to publicly available licensing guides and website materials, reducing confusion and helping licensees better understand their regulatory responsibilities.

- Restoration of Full Staffing (July 2025)
    - After experiencing significant staff turnover in early 2025, the Bureau operated

under critical staffing shortages for the first half of the year. Despite these challenges, existing staff worked extended hours to maintain essential operations. As of July 2025, the Bureau is fully staffed once again, allowing for improved workload distribution, reduced processing delays, and renewed focus on long-term priorities.

- Mentorship & Succession Planning Initiative Launched
    - Recognizing the long-term risk of institutional knowledge loss, the Bureau launched an internal mentorship and succession planning program in 2025. This includes pairing newer staff with experienced team members, developing SOP documentation, and identifying training opportunities to support continuity.

Challenges & Needs

- Affiliation Renewal Process Confusion
    - Despite enhanced outreach and online tools, the annual affiliation renewal process remains a consistent source of confusion for business entities. Licensees often misinterpret deadlines, invoice access, and submission requirements. This results in a high volume of inquiries, late filings, and staff rework. The current process lacks flexibility and efficiency, underscoring the need to shift to a biannual renewal model with updated fee structures.
- Workforce Turnover and Institutional Knowledge Risk
    - The early 2025 staffing shortage highlighted the fragility of the Bureau's operations during transition periods. Without consistent cross-training and succession planning, institutional knowledge is at risk of being lost in future turnover cycles.
- Outdated Statutory Framework Limits Digital Transformation -Many aspects of the New Mexico licensing statutes and rules are rooted in a paper-era regulatory framework. While the Bureau has adapted through technology partnerships like SBS and PSI, legacy statutory language can:
    - Restrict the Bureau's ability to automate decision-making,
    - Limit flexibility in how certain filings or renewals are processed, and
    - Create inefficiencies in enforcement or public access.

A strategic modernization of relevant sections of NMSA and NMAC is needed to bring the legal framework in line with today's digital licensing environment and workforce expectations.

What We Need to Better Serve New Mexicans

- Additional Position for Enforcement Review and Succession
    - A new licensing enforcement analyst position is needed to assist with disciplinary reviews, support investigative referrals, and ensure continuity of enforcement-

related duties within the Bureau.

- Statutory & Regulatory Modernization
  - The Bureau requires legislative and executive support to modernize sections of NMSA 1978 and 13.4 NMAC that govern licensing. Updates should enable:
    - Streamlined renewal and cancellation procedures,
    - Better alignment with national best practices (NAIC, NIPR)
    - And clear delegation authority for automated processing.

- Sustainable Staffing & Compensation Equity
  - Competitive pay and updated job classifications are needed to attract and retain the specialized regulatory talent required to maintain public trust and timely delivery service.

- Affiliation Process Reform
  - Moving to a biannual affiliation renewal cycle — with clearer timelines and fee adjustments — will reduce confusion and improve the Bureau's capacity to manage compliance.

Company Licensing Bureau

The Company Licensing Bureau is responsible for licensing insurance companies and other risk-bearing insurance-related entities in the areas of Property, Casualty, Life, Health, Title, Surety, Marine, and Transportation. The Company Licensing Bureau reviews, processes, and renders determinations on applications from insurance entities that want to enter the New Mexico insurance market.

The Company Licensing Bureau oversees over $611 million in insurance company deposits for the protection of New Mexico policyholders and creditors. The Bureau also reviews, and processes documentation submitted by insurance companies for acquisitions, re- domestications, mergers, and name changes.

Company Licensing will be receiving all fees and assessments (COA Renewals, Annual Statement Filing fee, P&C Assessments, Title Maintenance Assessments and Fraud Assessments) that the OSI sends out.

Successes

- Company Licensing is currently fully staffed with two compliance officers, a compliance supervisor and bureau chief.

- Effective reorganization of workload to staff to ensure better training and education in all aspects of the bureau.

- Company Licensing implemented the combination of Annual Continuation of Certificate of Authority Fee and the Annual Statement Filing Fee on one invoice in 2024. For the years 2024 and 2025, the success of 100% renewal rate for all insurance companies.

Challenges

- Insurance Companies filing corporate amendments and responding in a timely manner. Corporate amendments are pending for several months, sometimes a year to respond.
- The rollout of the New UCAA Application Portal using Appian in January has encountered difficulties in facilitating efficient review and approval of applications, resulting in delays and reduced productivity for reviewers.
- A new Financial Analyst position is needed to assist with receiving and processing.

Financial Regulation Division

Don Gilbert, Director

Successes

- Hired experienced insurance industry and college educated professionals for the staff level positions.
- Implemented advanced insurance accounting and regulation trainings for staff and supervisory personnel.
- Developed and implemented continuous improvement metrics related to future training(s) and professional credentials for all staff, to incentivize staff retention through career development, among other things.
- Completed 21 exams in FY 25.

Challenges

- The Financial Analysis Bureau continues to have difficulties hiring professionals with experience in insurance-related finance and accounting. OSI's national accreditation depends on meeting this critical function.

What We Need to Better Serve New Mexicans

- Continued funding for competitive pay for recruitment and retention and training.
- Experienced and senior-level staff to continue monitoring all domiciled companies to ensure they stay solvent to protect all the citizens of New Mexico.

Financial Analysis Bureau

The Financial Analysis Bureau performs risk-focused financial analysis in accordance with the National Association of Insurance Commissioners (NAIC) prescribed guidance and NAIC accreditation standards. The Bureau oversees compliance with applicable statutory accounting practices and procedures (SAPP), generally accepted accounting principles (GAAP), New Mexico insurance laws, regulations, bulletins, and practices and procedures. In addition, the Bureau obtains, reviews, and analyzes annual and quarterly insurer financial statements and all related supplemental regulatory filings (including, but not limited to audited financial reports, actuarial opinions, management's discussion and analysis, holding company filings, enterprise risk reports, Own Risk and Solvency Assessments (ORSA) Summary Reports, Corporate Governance Annual Disclosure, and holding company filings).

Examinations Bureau

The Examinations Bureau reviews insurance company financial statements filed with OSI. The Bureau conducts periodic financial examinations, as well as ad hoc specialized market conduct and target financial examinations of insurance companies and agents. The Chief Examiner coordinates an internal solvency review team, consisting of financial analysts and actuaries, to plan financial and market conduct examinations, and reviews annual and quarterly financial statements filed by insurance companies domiciled in New Mexico and elsewhere. Accreditation with the NAIC is dependent upon the work of the Examinations Bureau. The accreditation process is led and managed by the Bureau.

Actuarial Division

Christian Myers, Chief Actuary

Successes

- Completed in-depth reviews of rate filings while questioning large rate increases, disallowing automatic rate increases, preventing unfair rate capping practices, and pushing back on discriminatory practices that ultimately dampen competition. Rate filing reviews ensured that the premiums paid by consumers in New Mexico are adequate and not excessive or unfairly discriminatory.
- Designed and analyzed data calls related to underwriting guidelines and actions to better understand trends and geographic impact of property non-renewal activity.
- Partnered with OSI leadership to influence FAIR plan board to make changes to bylaws that increase coverage limits to $750 thousand and require actuarially sound rates.
- Led distribution of $15.4 million allocation to independent providers and $8.1 million allocation to rural hospitals to provide premium relief for high medical malpractice premiums.

Challenges

- New Mexico continues to be in the top 5 states with the highest rate of uninsured motorists, and many drivers are unable to afford private passenger auto insurance.
- Property insurance availability is becoming increasingly challenging as major carriers continue to be cautious around adding property exposure in high catastrophic wildfire and severe convective storm geographies.
- The Patients Compensation Fund (PCF) faces several challenges.
    - The number of future medical claims has increased.
    - Hospitals and hospital-controlled outpatient healthcare facilities are scheduled to exit the PCF and it is unclear how hospital claims reported after 2026 will be funded and settled.
    - The current third-party administrator (TPA) has notified the OSI that they will no longer serve the fund in 2026 and there is an urgent need to find a new TPA.

What We Need to Better Serve New Mexicans

- Insurance affordability is a challenge in New Mexico, and the actuarial unit should continue to review private passenger auto, homeowners, and medical malpractice liability filings for reasonable assumptions to ensure rates are not inadequate, excessive, or unfairly discriminatory.
- The FAIR plan is not sustainable with its current rating algorithm and pricing levels. The Actuarial Division can advance significant changes to the FAIR plan to ensure all New Mexican's have access to property insurance with accurately rated policies where the private market is not willing to write policies.
- The OSI needs to work with the PCF advisory board to develop a strategy to address the challenges facing the fund related to future medicals, hospital claims, and finding a TPA.

Actuarial Unit

The Actuarial Unit reviews rate filings, monitors rate trends, evaluates the competitiveness of insurance markets in New Mexico, providers technical support and expertise to other bureaus when necessary, and advises the Superintendent on various insurance matters. Actuarial is also responsible for advising and assisting the Superintendent with various Actuarial related matters, such as allocation of appropriations, review of residual market mechanisms, addressing insurance affordability and availability in New Mexico, and participating in relevant National Association of Insurance Commissioners (NAIC) committees and working groups on behalf of OSI.

Patient Compensation Fund

While the agency's primary function is the regulation of insurance, the Superintendent of

Insurance is also the custodian of the Patients Compensation Fund (PCF). The PCF is a medical malpractice insurance excess-risk-assuming fund created by the state's Medical Malpractice Act that pays judgments and settlements rendered on behalf of individuals who have suffered medical malpractice. The Medical Malpractice Act ensures the availability of professional liability insurance for healthcare providers in New Mexico, which is accomplished by creating a large pool of insureds who fund the PCF, pre-screening cases in front of a medical review panel, applying a statutory cap on non- medical damages, and maintaining low administrative costs.

Insurance Fraud and Law Enforcement Division

Joseph Chavez, Special Agent in Charge
Devin Chapman, Attorney in Charge

The New Mexico Insurance Fraud and Law Enforcement Division (IFLED) is dedicated to protecting New Mexicans from the economic harms of insurance fraud, arson, and auto theft. According to the Coalition Against Insurance Fraud, these crimes that cost U.S. consumers over $308 billion annually. IFLED works with local, state, and federal partners to conduct expert investigations, allocate strategic resources, and create innovative programs that strengthen accountability, deter criminal activity, and safeguard the public.

IFLED's mission is clear: reduce insurance fraud, arson, and auto theft statewide by delivering expert law enforcement assistance and expert prosecutorial support. Through targeted anti-fraud programs, community outreach, and training for public, private, and government partners, IFLED works to prevent crime and protect economic security for all New Mexicans.

Protecting Consumers & Preventing Crime

IFLED is dedicated to protecting New Mexico consumers from economic harm through public awareness, thorough policy, and the detection and arrest of those committing insurance fraud and related crimes. We achieve this by assisting other agencies, adopting effective deterrent strategies for insurance fraud, arson, and auto theft, and working with the public to develop and implement fair, impartial prevention measures.

Oversight of the New Mexico Auto Theft Prevention Authority (NMATPA)

As part of these efforts, IFLED oversees the NMATPA. Established by the Legislature in 2018, the NMATPA is intended to provide grant funding to law enforcement and other stakeholders, develop coordinated policy recommendations, analyze organized auto theft data, and implement strategies to reduce and prevent auto theft statewide.

Proven Results

Our fully sworn Special Agents, experienced prosecutors, legal staff, and data analysts have a proven record of reducing insurance fraud, arson, and auto theft across New Mexico. The following highlights reflect some of IFLED's recent accomplishments.

- July 2024: Multiple staff members awarded the Certified Insurance Fraud Investigators (CIFI) certificate after passing the exam in July
- August 2024: First State Agency to have an Exhibitor booth at the International Association of Special Investigation Units (IASIU) Annual Conference in Nashville, TN, leading to recognition in an article in the Coalition Against Insurance Fraud's weekly newsletter
- August 2024: Agents assisted local Santa Fe law enforcement with Zozobra 100th Anniversary operation
- October 2024: Albuquerque International Balloon Fiesta, where the GPS tracker deployment program protected and estimated $1,903,500 worth of insured assets
- October 2024: Anti-Fraud Proclamation enacted by Governor Michelle Lujan Grisham for International Fraud Awareness Week
- December 2024: Special Agent Supervisor Joseph Chavez voted in as Vice President of the NM Chapter of International Association of Special Investigative Units (IASIU)
- National Association of Insurance Commissioners article written about the Anti-Fraud campaign undertaken by IFLED
- Launch of our "Stop Fraud" public service announcement campaign with KOAT 7 news, led to nomination for Telly Award in Campaign: Public Service & PSA category

Future Goals

Leveraging Technology for Crime Reduction

IFLED is committed to reducing insurance fraud and auto theft through advanced, solution-driven services for both external partners and internal teams. Using NAIC and NICB-approved software that integrates data from 1.7 billion claims and 100 million government records. This will strengthen investigative capabilities and improve outcomes.

In addition, IFLED will continue its efforts to join our counterparts in Colorado, Arizona, and other jurisdictions in the implementation of the Auto Crime Tracking (ACT) database from Planet Technologies. This database assists all law enforcement officers to securely track, manage, and analyze investigative data related to auto thefts throughout the participating jurisdictions. The resulting system enhances case management efficiency, improves interagency coordination, and provides real-time insights that support faster, more effective enforcement actions.

Public Awareness, Education and Prevention Campaigns

To increase public engagement and prevention, IFLED will continue two targeted campaigns: "We Just Can't Bear Insurance Fraud" and the auto theft prevention initiative featuring our roadrunner mascot, "Do Not Let Thieves Run Away with Your Vehicle – Beep Beep". These campaigns promote awareness, encourage protective actions, and support statewide crime deterrence efforts.

Strengthening Organizational Capacity

These initiatives will generate actionable data to refine policies, procedures, and critical tasks,

ensuring effective knowledge transfer, succession planning, and retention of institutional expertise. Standardized strategic goals will guide IFLED in reinforcing consumer protections, streamlining business processes, and addressing emerging criminal threats in a constantly evolving environment.

New Position Requests

- 1 new Special Agent – Will expand statewide investigative capacity, enabling more effective investigations and prosecutions of insurance fraud, arson, and related crimes, ultimately improving the quality of life for New Mexicans.
- 1 Financial Analysis Manager – Will provide dedicated oversight and management of the fraud unit's budget and financial operations.

Chief Economist

Sahar Hassanin

The chief economist is responsible for:

- Building and maintaining up-to-date data and research resources in the insurance and health care industry sector – ongoing.
- Analyzing state insurance markets and industry trends and proposing strategies to respond to these forces – ongoing.
- Advising the Superintendent, developing reports and policy briefs, and managing special projects requested by the Superintendent.
- Leading a team of data analysts and overseeing and reviewing contractors and consultants in the development of analyses and reports.

Successes

- Conducted research on healthcare market concentration and was involved in OSI activities to develop Senate Bill 14 in 2024, replaced by the 2025 House Bill 586, Health Care Consolidation Oversight Act.
- Conducted auto insurance research, collected data, and surveyed state policies and programs that provide incentives, resulting in the reduction of uninsured motorist rates.
- Assisted the Life and Health Division in the production of reports and the design of data-call templates in areas such as consumer grievances, prior authorization, and mental health federal and state parity regulations.
- Collated research outputs and reports funded by OSI during 2022 – 2024 in areas such as hospital payment methods, global budgeting, CMS waivers, Medicaid expansion and health equity in New Mexico, which will be posted on the OSI website.

- Prepared the 2023 New Mexico Health Access Survey (NMHAS) package for New Mexico's first statewide healthcare and health insurance survey that captures sub-state geographic and ethnic patterns of insurance coverage and healthcare access and utilization, which will be available for other New Mexico researchers and policy makers to use in examining various healthcare insurance and utilization issues.
- Produced two OSI Health Insurance Briefs, which will be posted on the OSI Website: OSI Health Insurance Brief 1: The Health Insurance Profile of New Mexicans and OSI Health Insurance Brief 2: The Uninsured Population in New Mexico: Health Care Access, Cost, and Quality Indicators.

Challenges

- The need to keep up with the challenging insurance and healthcare sector environments and utilize research and policy instruments that are suited for New Mexico's specific economic, geographic, and demographic conditions.
- The need for producing up-to-date New Mexico-specific data that allows for monitoring insurance coverage rates in the state.
- Access to funding for research that OSI does not have the capacity or personnel to conduct internally, and proprietary data and economic and statistical packages.

What We Need to Better Serve New Mexicans

- Strengthening OSI's in-house economic and data-analysis capacity in data call design and analysis to produce market and policy indicators, reduce OSI's reliance on outside contractors, and provide consistency and sustainability in data analysis and monitoring of market trends.
- Continuing to comply with OSI's obligations to produce insurance reports to the legislature or other entities.
- Producing OSI ad-hoc briefs, raising awareness, and addressing policy concerns and options that are specific to New Mexico.
- Conducting periodic New Mexico healthcare and health insurance surveys that provide timely assessments and monitor trends in healthcare access and utilization of services, subject to funding availability.
- Training OSI junior staff members and conducting outreach activities to recruit from NM college and university students.

Administrative Service Divisions- Legal, HR, Budget and Finance and IT Bureau

Tim Vigil, Deputy Superintendent

Legal Division

Stephen Thies, General Counsel

In addition to the General Counsel, the Office of General Counsel (OGC) employs six attorneys, three support staff and contracts with several individuals to serve as hearing officers in evidentiary and rulemaking hearings. OGC provides advice and advocacy legal services to the other OSI Divisions. Individual attorneys are assigned to the different Divisions which allows the individual attorney to develop the necessary expertise to provide quality legal services to the respective Division. OGC Attorney also provide legal representation of the OSI in external litigation.

Accomplishments

- Created a legislative advocacy program which identified needed legislation, draft proposed legislation, and then advocate for its adoption. The OSI was successful in obtaining adoption of three different pieces of legislation during the FY25 Legislative Session including passage of an amendment to the Superintendent's express authority that authorizes the Superintendent to issue investigative subpoenas.

- Completed the tri-annual title rate case successfully obtaining a modification of the premium split that provides for an increase in the amount rural title producers receive.

- Continued with its efforts to update and adopt, update and repeal outdated administrative rules. In FY25, OGC amended or repealed and replaced a total of eleven administrative rules.

- Successfully defended a challenge to the Superintendent's authority to regulate healthcare sharing ministries before the Federal Court of Appeals.

New Position Requests

- 1 new attorney to address unmet enforcement needs. The OSI is currently in the process of developing a Market Conduct Examination Program. The purpose of the program is to systematically review the conduct of life, accident and health, property and casualty and title insurance companies, as well as health maintenance organizations, third party administrators and pharmacy benefit managers conducting business in New Mexico for compliance with state laws and regulations as well as their filed products and rates. OSI currently conducts financial analyses and financial examinations to protect consumers from financially unstable insurance companies. A market conduct examination differs in that the purpose of the examination is to protect policyholders and claimants against unfair market practices. When the examination reveals violations, the OSI would make recommendations to improve the company's operations and to bring the company into compliance with state law. In addition, a company may be subject to civil penalties or license suspension or revocation. At the current time, given the existing Office of General Counsel staffing levels and workload, the OGC does not have the capacity to handle those possible enforcement actions.

Human Resources Bureau

Edwin Quintana, HR Director

The Human Resources Bureau (HRB) is an integral part of the OSI. Customer service is a major focus of HRB and includes recruiting quality employees and assisting OSI staff with employment needs throughout their careers with the Department. The HRB's efforts include providing excellent training and professional development to our employees, recruitment, retention and advancement of personnel, labor relations, and advice in addressing policy, discipline, union and performance issues. The HRB is engaged and committed to providing services to enhance employment for employees of the OSI.

Successes

- In FY24 and FY25 OSI processed 72 compensation actions to include forty- three (43) in-pay band salary increase adjustments, 20 position reclassifications/promotions, and 4 multiple components of pay (MCOPs) for current staff, which appropriately compensated them based on their education and experience.

- Implemented team-building activities, recreational activities, and open communication forums to improve employee engagement and morale.

Challenges

- Hiring professional level technical positions with insurance industry experience due to the lack of industry presence in New Mexico.

Budget and Finance

Frances Moya, Budget Manager
Amber Quintana, Chief Financial Officer

The Budget and Finance Bureau provide support to all other divisions to ensure operations are carried out efficiently, enabling the divisions to focus on carrying out the agency's mission. This includes ensuring contracts are in place to cover the programmatic needs of the Agency and ensuring there is sufficient budget needed for programs to implement and carry out the agency mission. ASD establishes processes and internal controls to ensure OSI maintains compliance with State and Federal Statutes and Regulations.

Successes

A few accomplishments of the Budget & Finance Bureau include:

- The FY24 audit, in which there were no material weaknesses or significant deficiencies.

- Transitioned Ancillary accounts from checks to Automated Clearing House (ACH) for electronic payment processing.

- Created & implemented Standard Operating Procedures for Travel, Purchase Orders, Procurement and budget approval to ensure compliance with Procurement Code, Manual of Model Accounting Practices (MAPS), and other state and federal regulations.

Information Technology

Michael Lord, Chief Information Officer

The Information Technology bureau is tasked with managing and supporting the agency's technology infrastructure. This involves protecting systems from cyber threats like hacking, malware, and phishing, as well as securing company data through encryption, firewalls, regular backups, and access controls. Additionally, the IT bureau ensures compliance with data protection regulations and promotes best practices across the organization to reduce risks and maintain the integrity and confidentiality of business and customer information.

Successes

- **Network Upgrades** - Replaced aging and end-of-life network equipment at our Albuquerque office and reestablished a wireless network for staff to use when away from their offices.
- **Workstation Upgrades** - Replaced aging and end-of-life computing equipment for 85% of OSI staff. The new devices support biometrics, further enhancing our focus on security.
- **Website Upgrade** - Launched a fully rebuilt website with a focus on usability and accessibility. This website is housed on Amazon's cloud environment, which is built for high availability and allows OSI to communicate with constituents and industry even when state networks are offline. To further communicate with the public, the agency launched a newsletter powered by the Brevo platform.

Challenges & Needs

- **Recurring Funding** - While the $2 million special appropriation received in 2024 allowed the agency to address a litany of security concerns, those solutions came with recurring costs. Cybersecurity cannot be addressed with a one-time infusion of cash. As OSI looks ahead to FY27, there is a growing concern that current funding levels may not be sufficient to sustain these essential protections.
- **Staffing** - An independent security assessment of the IT department found that staffing levels are not adequate to support a proactive approach to securing our environment. While they applauded the team's efforts, it was highly recommended that an investment be made into staffing.
- **Project Certification** - The $100 thousand cap before a project is required to go through the Project Certification Committee is too low. Prices have increased worldwide,

and the cap has not been adjusted to compensate. The current cap slows progress and creates undue hardships in the form of paperwork and scheduling.

What We Need to Better Serve New Mexicans

- **Funding** - The agency needs a recurring investment from the state to continue proactively protecting sensitive information while maintaining the trust of our clients, partners, and stakeholders. This investment will ensure OSI is well staffed and positioned to defend against bad actors.
- **Updated Certified Project Requirements** - The $100 thousand cap needs to be increased to compensate for the increased costs for doing business.
- **Artificial Intelligence** - Explore the role of artificial intelligence (AI) in enhancing efficiency and facilitating data-driven decision-making processes.

FY 25 Performance Measures

FY25 Performance Measure	FY25 Target	FY25 Target Result	FY25 Year End Narrative
Number of life and health rate filings reviewed	N/A	691	Life and Health reviewed 691 rate filings in FY 2025. There is no set target for this measure. This measures just captures the number of rate filings we reviewed.
Percent of form and rate filings processed within ninety days within the Life & Health Bureau.	97%	92%	This performance measure was not met because it did not take into account the complexity and length of time it takes to review Long Term Care filings. The Life and Health Bureau requested to move the Long Term Care filings to their own category and have 180 days to review them.
Number of cases prosecuted by the criminal division	N/A	193	Measures the total number of new criminal cases opened for handling by prosecution staff during the FY. Though no target is specified, it should be noted that FY25 (193) represented a 37.8% increase in cases over FY24 (140)

Number of cases referred to the criminal division	**N/A**	**1257**	**There was not a target but a result of 1,257. Inactivated due to language of measure.**
Number of criminal division referrals processed	**N/A**	**1,393**	**There was not a target but a result of 1,393. Inactivated due to language of measure and proper reflection of workload.**
Number of criminal division referrals recommended for pre-prosecution probation	**N/A**	**0**	**We are currently developing and implementing a more effective process to accurately track the number of criminal division referrals recommended for pre-prosecution probation.**

			This improvement will ensure more reliable reporting going forward.
Number of criminal division referrals declined for further action	N/A	566	There was not a target but a result of 566. Inactivated due to language of measure
Number of criminal division referrals recommended for further administrative action	N/A	131	There was not a target but a result of 131. Inactivated due to language of measure.
Percent of insurance fraud bureau complaints processed and recommended for either further criminal actions/prosecutions or closure within sixty days.	100%	66%	The performance measure was not met due to two key factors: first, the measure itself was inaccurately written and did not account for the complexity of complaint processing. Second, our case management system was, and continues to be, in the middle of critical upgrades, which temporarily impacted

			our ability to track and document complaint progress within the sixty-day window.
Number of examinations conducted	8	10	Originally, two companies were not on the target for examination. However, examinations had to be completed: one was an entrance exam (Devoted Health Plan), and the other was a company that would breach the 5-year exam requirement statute if not conducted (California Insurance Company).
Percent of domestic company examination reports adopted within eighteen months of the examination period.	100%	100%	Metric achieved.
Percent of insurance division interventions conducted with domestic and foreign insurance companies when risk-based capital is less than two hundred percent	100%	100%	Metric achieved.

Number of inspections performed by the title insurance bureau	100	107	The Title Bureau has exceeded its performance measures for FY25. The Goal was 100 and the total number of plant inspections perfomed was 107.
Number of managed healthcare outreach activities conducted annually.	20	20	This performance measure was met. Managed Health Care Bureau achieved this target by doing outreach through various means (in-person, virtual, brochures, attending events, etc.).
Number of grievances received by the managed health care bureau	N/A	601	This is also an explanatory measure. MHCB's cases went up from 453 last SFY to 601 this SFY which is a 32% increase.
Percent of internal and external insurance-related grievances closed within 240 days of filing by the managed healthcare bureau	95%	99%	This performance measure was met. However staffing changes can always pose a challenge.

Dollars saved or recovered for consumers by the managed health care bureau	**N/A**	**$ 3,912,206.78**	**This is an explanatory measure. Dollars saved can vary by year and are dependent on various factors. The amount this year is higher than last year.**
Number of consumer complaints received by the consumer assistance bureau	**700**	**1314**	**This performance measure was met and exceeded. Highly due to the wildfires**
Dollars saved or recovered for consumers by the consumer assistance bureau	**$ 2,000,000.00**	**$ 9,530,694.22**	**This performance measure was met and exceeded. Highly due to the wildfires**
Number of complaints received by the investigations bureau	**N/A**	**539**	**The Civil Investigations received 539 inquiries resulting in 87 enforsement actions.**

Number of complaints received by the investigations bureau for which enforcement action is taken	N/A	87	The Civil Investigations received 539 inquiries resulting in 87 enforsement actions.
Number of property and casualty rate and form filings reviewed	N/A	2540	P&C did more filings than previous years. This was increased could be from the request of the superintendent to file all underwritting guidelines.
Percent of form and rate filings processed within ninety days within the Property & Casualty Bureau.	99%	99.65%	P&C exceeded our goal of 99% of all filings being review to assure they follow and were completed within 90 days of the original file date.
Audit of all uploaded transactions within twenty four hours	N/A	506	All batch trasactions that were uploaded to the PCF portal were reviewed within 24 hours. Any errors that prevented immediate invoicing were communicated to the underlying carriers.
Number of claims reported to the patient compensation fund	N/A	209	New reported claims remain active for PCF participants.A majority of claims name more

			than one Qualified Healthcare Provider, such as a hospital and an employed provider.
Number of participating providers enrolled into the patients' compensation fund	N/A	5,013	Data is summarized on a quarterly basis by provider type. This data is also reported to the PCF Advisory Board at regular meetings.
Total amount of settlements reached (i.e. claims paid)	N/A	$ 73,892,125.00	Settlements are issued via court orders which the Agency has no control over. Settlements increased in FY25 by approximately $25M.
Patients compensation fund actuarial deficit, in millions	N/A	$ (8,186,629.00)	The Patient Compensation Fund is no longer in a deficit. Increased surcharges have increased the PCF Fund Balance.

Agency Office of Superintendent of Insurance

Agency Code 44000

Program _____

ITP

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PAGE _____



Fiscal Year 2027
Office of Superintendent of Insurance
IT STRATEGIC PLAN
September 2, 2025

Michael Lord
Chief Information Officer

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EXECUTIVE SUMMARY

I. AGENCY OVERVIEW

A. AGENCY PURPOSE AND MISSION

The Office of Superintendent (OSI) of Insurance mission is to provide consumers with convenient access to reliable insurance products that are underwritten by dependable and financially sound companies. OSI strives to ensure that companies have a proven history of fair and reasonable rates and are represented by trustworthy and qualified producers. OSI is committed to consumer protection and the deterrence and prosecution of insurance fraud.

As part of its charter, OSI oversees private health and life insurance, auto insurance, business insurance, home insurance, and title insurance, among others. We review premium rates and other plan details to ensure insurance is reliable, the company is financially solvent, and rates are fair and reasonable. We also oversee producers (formerly known as brokers and agents) who sell insurance in New Mexico.

B. AGENCY BUSINESS GOALS

OSI strives to provide New Mexicans with all of the necessary information to make informed decisions and to be aware of their rights pertaining to insurance coverage. We want all policyholders to understand how insurance works, what their options are on coverage and what policyholders can do to secure insurance, resolve issues and settle claims.

The IT department delivers essential technical support and expertise that enables staff to effectively carry out their oversight responsibilities within New Mexico's insurance industry. We remain committed to working closely with our business units to address their needs, while also exploring emerging technologies that can enhance efficiency throughout the agency.

C. AGENCY VISION

All New Mexicans have access to the insurance they need to be financially secure and are treated with fairness and honesty in all insurance matters.

D. AGENCY BUSINESS PRIORITIES AND PRIORITY CHANGES

As budgets begin to tighten nationwide due to a multitude of factors, agencies must adapt their operations to maintain timely and effective service for all stakeholders. To meet this challenge, OSI is exploring the integration of artificial intelligence (AI) across various aspects of its business processes. This effort aims to streamline workflows and help offset staffing shortages. By proactively addressing these challenges, the agency is positioning itself to more effectively serve the people of New Mexico.

E. AGENCY ACCOMPLISHMENT, GOALS, AND CHALLENGES

Like many IT departments around the world, OSI continues to invest time and resources into strengthening the agency's security posture. A $2 million special appropriation awarded to the agency in 2024 has been instrumental in accelerating our progress. This funding allowed OSI to rapidly modernize its IT infrastructure and proactively address a broad spectrum of security vulnerabilities.

Additionally, OSI has made efforts to safeguard sensitive information. As part of this effort, the agency conducts annual penetration testing through independent experts to identify gaps in security and remediate those vulnerabilities. Monthly automated vulnerability scans are also conducted with OSI achieving a score of 792 out of possible 850 in March.

While efforts to safeguard the IT environment against malicious activity have been effective, they have also led to substantial ongoing financial commitments. As OSI looks ahead to FY27, there is growing concern that current funding levels may not be sufficient to sustain these essential protections. In addition, an independent security assessment of the IT department found that staffing levels are not adequate to support a proactive approach to monitoring and securing the environment.
Thus, the two main challenges to security are recurring financial obligations and staff shortages.

II. IT ENVIRONMENT

1. Major Applications

Our agency's applications play a critical role in supporting day-to-day operations. These tools support everything from licensing and complaint tracking to internal workflows, financial reviews, and communication with the public.

Applications	
Brevo	Brevo is a platform used to communicate with industry, media and constituents.
eDocket	eDocket is an application used to provide free access to legal matters pending before OSI.
Invoices	Applications used to collect fees during annual assessment periods.
Jira	Jira is an application used to track issues and manage projects.
Service of Process	SOP is an application used to collect legal documents, which are then served to insurers.
Vaccine Purchasing Act	VPA is an application used to facilitate the collection of data from organizations that are required to report under the New Mexico Vaccine Purchasing Act.
WordPress	WordPress serves as the content management system for OSI's public-facing website, which is both built and maintained on the platform.
X-Fire (Crossfire)	X-Fire is an investigative case management system.

2. Infrastructure

Our IT infrastructure combines on-premises and virtual servers. Core applications run on virtual machines supported by robust network equipment to maintain consistent connectivity. To keep our public-facing website independent from our internal network, we host it on the AWS

platform, leveraging its scalability and high availability. Additionally, we plan to establish a disaster recovery site to enhance business continuity and minimize downtime in the event of an emergency.

Equipment	
Cisco C1000	Switch (QTY 1)
Cisco CW9164I	Wireless access point (QTY 10)
Cisco WS-2960L	Switch (QTY 1)
Cisco WS-C2960S	Switch (QTY 2)
Cisco WS-C2960X	Switch (QTY 6)
Cisco WS-3750X	Switch (QTY 1)
Extreme X440G2	Switch (QTY 4)
HPE ProLiant DL380 Gen10	Server (QTY 6)
Palo Alto PA-3220	Firewall (QTY 2)
Palo Alto PA-440	Firewall (QTY 1)

3. Security

Our approach to security includes safeguarding both our physical spaces and digital systems. Physical security measures include controlled access to buildings, surveillance monitoring, and secured areas for critical infrastructure. On the digital side, we focus on network protection, user authentication, and continuous monitoring to reduce risk and respond quickly to threats.

To validate and strengthen our security posture, we conduct periodic penetration testing to simulate real-world attacks and uncover potential vulnerabilities. Additionally, we've completed an independent security assessment to gain an unbiased evaluation of our environment, ensuring compliance with best practices and industry standards.

4. Agency IT Certified Projects

OSI currently has one certified project on the books. eDocket offers free public access to ongoing legal matters before the agency, including rulemaking, rate-setting, examinations, compliance, enforcement, and grievances.

PROJECT NAME: eDocket Upgrade	
Project Description	eDocket Upgrade & Enhancements
Estimated Project Costs	$300,000
Current Funding	FY25 special appropriation and general funds
Certified Project Phase	Initiation
Estimated Completion	4th Quarter / FY26
Strategic Priority	Low – We are working with DOIT to cancel this project
Agency IT Strategic Plan Alignment	

5. Workforce

A. Full Time IT Employees

When fully staffed, the IT department consists of nine full-time employees and three contracted IT professionals.

Classification	Positions Filled	Positions Vacant
Chief Information Officer I	1	0
IT Project Manager III	0	1
IT Application Developer III	1	0
IT Network Administrator III	1	0
IT Application Developer II	1	0
IT Security & Compliance Administrator II	1	0
IT Systems Administrator II	0	1
IT End User Support III	2	0

B. Percentage of IT Full-Time Employees Teleworking, In the Office, or a Hybrid Schedule

All employees work in person Monday through Friday, with the exception of one individual who has been granted an ADA accommodation.

Teleworking (%)	Working in the Office (%)	Hybrid Schedule (%)
11	88	

C. IT Professional Services Contractors

OSI leverages contracts to support staff augmentation and to gain expertise from subject matter experts. Vendors like Respec and WordHerd have historically been engaged to manage large-scale development projects when the agency faces staffing shortages or lacks sufficient internal resources.

Service Category	Contract Vendor Name	Number of Contract Personnel
Professional services	Abba Technologies	Varies
Professional services	ANM	Varies
Professional services	WordHerd	Varies
Professional services	Respec	Varies
Professional services	TEKsystems	2

Professional services	ThetaPoint	Varies

6. Challenges

No.	Agency IT Challenge Description	Potential Opportunities to Address the IT Challenge Description
1	Recurring costs	Increase operating budget to accommodate the recurring costs attached to our cybersecurity efforts.
2	Insufficient staffing	Provide an additional FTE to offset costs associated with staff augmentation.
3	Certified projects	Increase the dollar amount required for a project to be considered "certified."

III. KEY ACCOMPLISHMENTS – PRIOR FISCAL YEAR

OSI has continued to make strides in cybersecurity. The agency's environment is regularly assessed by several members of the IT department, and action is taken to address any identified vulnerabilities in the attack surface.

A. STRATEGIC IT ACCOMPLISHMENTS

STRATEGIC PRIORITY 1 – Infrastructure Modernization	
Replacement of dated technology	
Strategy 1	Network upgrades
Accomplishments	Identified and replaced end-of-life network equipment at our Albuquerque location and established a long-awaited wireless network.
Outcomes/Metrics	
Strategy 2	Laptop upgrades
Accomplishments	Identified and replaced end-of-life computing devices for OSI staff. The new devices support the use of biometrics, which will be implemented in FY26.
Outcomes/Metrics	
Strategy 3	Rebuilt website and communication tools
Accomplishments	Completed rebuild of our public-facing website and launched a new, modern newsletter to help us stay better connected with the people of New Mexico.
Outcomes/Metrics	

STRATEGIC PRIORITY 2 – Security Improvements	
Efforts to strengthen the agency's security posture	
Strategy 1	Recruit security administrator
Accomplishments	Successfully recruited and hired an IT Security & Compliance Administrator in 2024.
Outcomes/Metrics	
Strategy 2	Policy library
Accomplishments	An independent security assessment highlighted the need for a comprehensive policy library. In response, we began developing a complete set of policies.
Outcomes/Metrics	
Strategy 3	Tighter security controls
Accomplishments	Identified areas of improvement and utilized tools such as Microsoft Intune to deploy updated and more robust security policies.
Outcomes/Metrics	
Strategy 4	Tighter network access controls
Accomplishments	Evaluated our threat surface and adjusted firewall configurations accordingly.
Outcomes/Metrics	

B. OTHER KEY IT ACCOMPLISHMENTS – PRIOR FISCAL YEAR

Over the past year, we've made significant strides in strengthening our technical capabilities and overall operations. Key accomplishments include the successful development and deployment of new applications, the creation of custom tracking tools, and the completion of an independent security assessment to validate and enhance our cybersecurity posture.

APPLICATION	
Accomplishment	Refreshed VPA application
Value or Impact	The VPA application was refreshed based on feedback from carriers and OSI staff. The application was revamped with data integrity and user-friendly navigation in mind.
DATA	
Accomplishment	Expansion of Jira tracking tools
Value or Impact	Jira was once again leveraged to develop custom tracking tools for the IT, finance, and legal departments.

PROCESS IMPROVEMENT	
Accomplishment	
Value or Impact	
WORKFORCE	
Accomplishments	Two employees were promoted
Value or Impact	Internal promotions boost morale and strengthen the agency by retaining valuable institutional knowledge.
CUSTOMER SERVICE	
Accomplishments	Hiring and advancing skilled professionals
Value or Impact	The IT team consists of experienced professionals with overlapping skills, allowing them to resolve issues more quickly.
TELEWORK	
Accomplishments	Almost all staff works on-site, except those who have received a medical accommodation
Value or Impact	
SECURITY	
Accomplishments	Conducted two independent IT security assessments
Value or Impact	These assessments have been invaluable to the agency, enabling us to pinpoint gaps in our policy and documentation library.

IV. FY27 IT STRATEGIC GOALS AND STRATEGIES

Our FY27 goals are all about using technology to make the OSI run better, smarter, and more securely. We're strengthening cybersecurity to protect our systems and data, while exploring ways to use artificial intelligence to automate tasks and gain helpful insights. We're also working to improve how our operations run behind the scenes, making things more efficient and reliable. Most importantly, we're focused on making technology easier and more useful for our employees and constituents alike.

STRATEGIC PRIORITY 1 – Cybersecurity	
Continued efforts to strengthen the agency's security posture	
Strategy 1	**Develop security policies and procedures that cover end-to-end business processes across the organization**
Outcomes/Metrics	• Policies should be practical, yet enforceable • Policies and operating procedures should be regularly reviewed and updated in response to business needs and evolving threats • Policies and procedures should be focused on the business mission and agency goals • Formally adopt policy library once approved by all stakeholders
Strategy 2	**Develop and implement solutions to protect sensitive data**
Outcomes/Metrics	• Ensure data backups are tested regularly • Design and deploy offsite disaster recovery solution • Develop and implement plan for disaster recovery • Evaluate data access controls and adjust those controls as needed
Strategy 3	**Minimize the risk of security incidents**
Outcomes/Metrics	• Establish trainings when security concerns are identified • Continue the use of the KnowBe4 platform for simulated phishing attacks • Continue monitoring and patching IT infrastructure • Continue monitoring of the network firewall
Strategy 4	**Collaboration with OCS and other state agencies**
Outcomes/Metrics	• Collaborate with the Office of Cybersecurity to ensure compliance with statewide security policies • Collaborate with other state agencies to better assess cybersecurity solutions

STRATEGIC PRIORITY 2 – Improving business processes	
Using technology to address business needs	
Strategy 1	**Explore how AI can be used to streamline business processes**
Outcomes/Metrics	• Collaborate with DOIT on the soft launch of Microsoft Copilot • Work with interested departments to identify areas where AI can be used to increase work efficiencies • Establish security policies and guardrails to prevent the misuse of AI technology
Strategy 2	**Develop assessment and fee collection applications**
Outcomes/Metrics	• Develop applications for the collection of assessments, fees, and penalties • Implement record retention and reporting mechanisms
Strategy 3	**Implement user-friendly enhancements**
Outcomes/Metrics	• Reduce the number of passwords an employee needs to track by implementing single sign-on (SSO) and biometrics. • Deploy Team channels to simplify collaboration between members of the same department • Implement data retention through the use of Teams channels
Strategy 4	**Move network shares into the cloud**
Outcomes/Metrics	• Explore the logistics of moving network shares from a physical server to an Azure cloud environment. • Begin data classification process and tagging

STRATEGIC PRIORITY 3 – Miscellaneous	
Other goals for FY27	
Strategy 1	**Perform web presence assessment with accessibility standard WCAG 2.1 AA**
Outcomes/Metrics	• Determine gap between current state against standard for accessibility standard
Strategy 2	**IT network upgrades**
Outcomes/Metrics	• Identify and replace end-of-life network equipment in the Santa Fe office • Reconfigure and harden network equipment

	• Expand wireless network to provide better coverage to employees when they are away from their workstations
Strategy 3	**Build, develop, and retain a talented IT workforce**
Outcomes/Metrics	• Enhance skills through the use of the Udemy learning platform • Conduct regular meetings and share knowledge and work experiences

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	
Office of Superintendent of Insurance	44000	
Base Request Operational Support of IT. Check one of the options below:	**Flat Budget**	**Expansion from previous year**
Yes, 1 Cyber Security Administrator		X

Revenue IT Base Budget (dollars in thousands)

Appropriation Funding Type	FY24 Actual	FY25 Actual	FY26 OpBud	FY27 Request	FY28 Estimate
General Fund	0.0	0.0	0.0	0.0	0.0
Other State Funds	0.0	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	1,671,268.9	1,193,296.2	1,734,100.0	2,234,100.0	2,234,100.0
Total	**1,671,268.9**	**1,193,296.2**	**1,734,100.0**	**2,234,100.0**	**2,234,100.0**

Expenditure Categories *(dollars in thousands)*

Category or Account Description	FY24 Actual	FY25 Actual	FY26 OpBud	FY27 Request	FY28 Estimate
Personnel Services & Employee Benefits	904,769.7	1,106,330.5	1,200,000.0	1,300,000.0	1,300,000.0
Contractual & Professional Services	336,797.5	25,474.1	0.0	200,000.0	200,000.0
IT Other Services	429,701.7	61,491.7	534,100.0	734,100.0	734,100.0
Other Financing Uses	0.0	0.0	0.0	0.0	0.0
Total	**1,671,268.9**	**1,193,296.2**	**1,734,100.0**	**2,234,100.0**	**2,234,100.0**

	Print Name	Phone	Email Address	Date
Agency Cabinet Secretary/ Director (Mandatory)	Alice T. Kane	(505)476-0315	alice.kane@osi.nm.gov	7/29/2025
Chief Information Officer or IT Lead(Mandatory)	AmberRae Quintana	(505)694-5197	amberrae.quintana@osi.nm.gov	7/29/2025
Chief Finance Officer (Mandatory)	Michael Lord	(505)500-9394	michael.lord@osi.nm.gov	7/29/2025

Agency Cabinet Secretary/Director Signature Alice T Kane 7/29/25

Chief Information Officer/IT Lead Signature Michael Lord 7/29/25

Chief Finance Officer/Budget Director Signature Frances Maya 7/29/25

VI. SPECIAL FUNDING, SUPPLEMENTAL, COMPUTER SYSTEM ENHANCEMENT (C2) FUNDING AND REAUTHORIZATION OF C2 APPROPRIATIONS

A. **Special Funding and Supplemental Request(s):** [Include narrative describing any special or supplemental funding requested. If none, note the agency has no requests.]

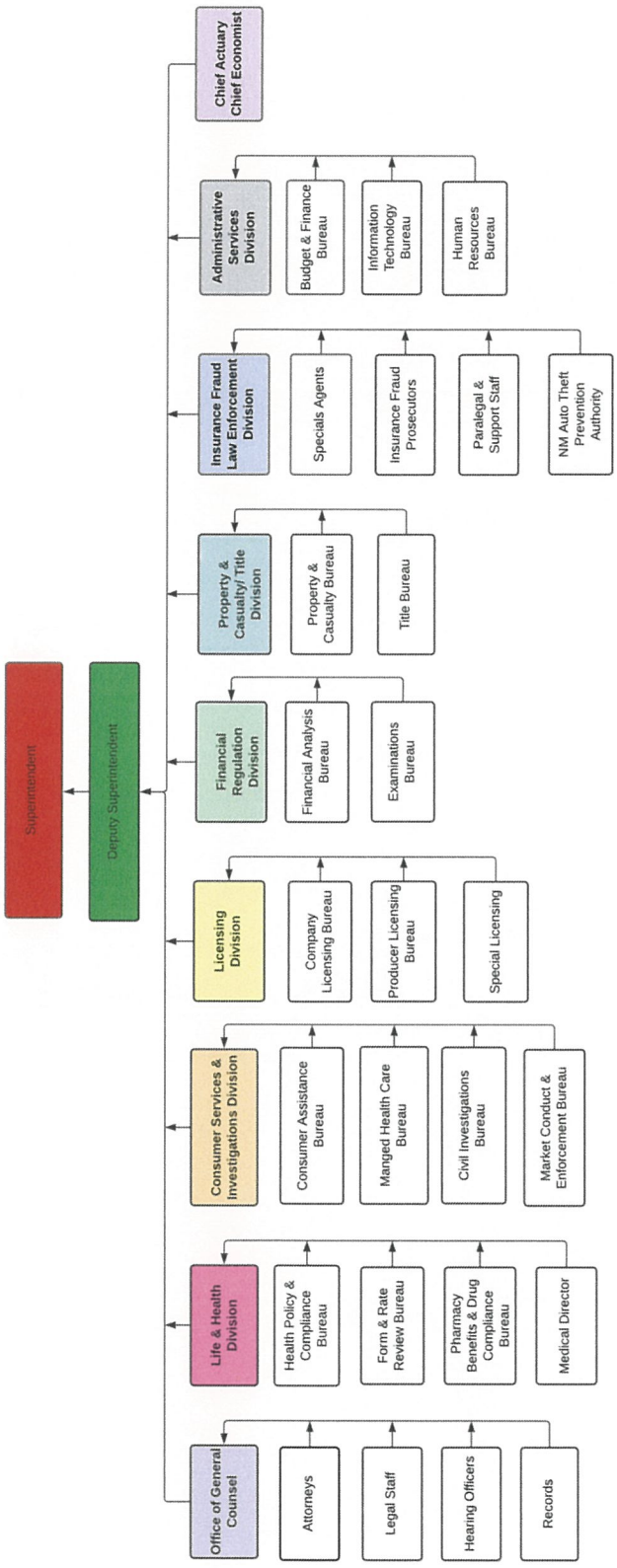
B. **Computer System Enhancement (C2) Funding**: [Include a list of C2 funding request(s) with the name(s) of the proposed projects. Insert a C2 Information Technology Data Processing – Computer Enhancement Fund (CSEF) form for each request as Appendix-A-III and reference Appendix-A-III in this section. If none, note the agency has no requests.]

C. **Reauthorization of C2 Appropriations:** [Include requested reauthorizations of prior C2 appropriations or note the agency is not requesting reauthorization of prior C2 appropriations.]

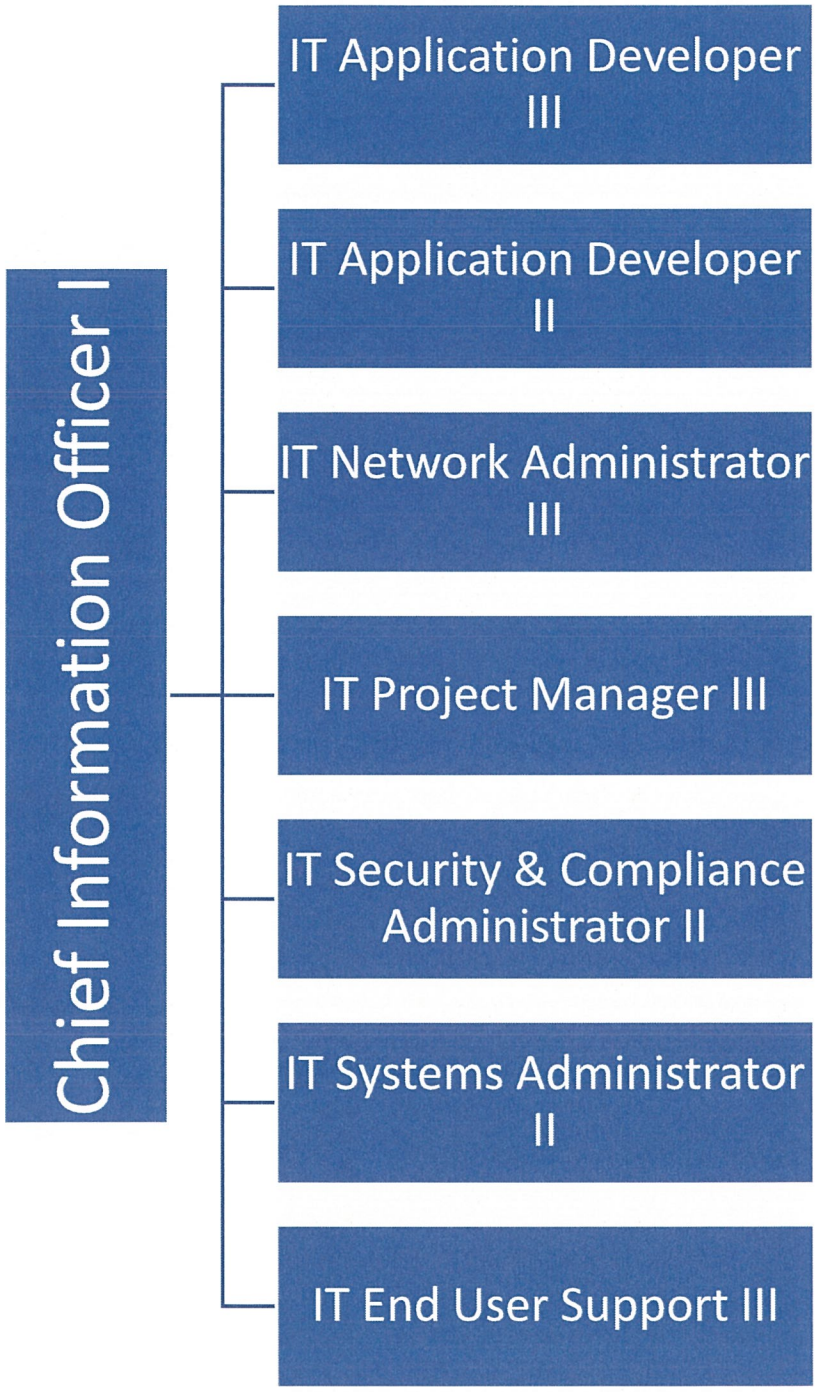
REQUEST FOR REAUTHORIZATION OF C2 APPROPRIATIONS

Information Technology Request for Reauthorization of C2 Appropriations				
Agency Name		**Agency Code**		
Lead Agency Name Listed on Appropriation		**Project Name**		
Source of Authorization (e.g. Laws 2022, Chapter 54, Section 7 (12) or Grant/Federal Fund #)			**Appropriation Amount (in thousands)**	**Remaining Balance (in thousands)**
			0.0	0.0
			0.0	0.0
			0.0	0.0
			0.0	0.0
			0.0	0.0
			0.0	0.0
Total amount appropriated for project life (in thousands)		**Will the project be completed within the next fiscal year?**		☐ Yes ☐ No
Reason for Requesting Reauthorization				

APPENDIX A-I: AGENCY ORGANIZATION CHART



APPENDIX A-II: IT ORGANIZATION CHART



APPENDIX A-III: C2 IT DATA PROCESSING CSEF

APPENDIX A-III: C2 IT Data Processing CSEF

C2: Information Technology
Data Processing - Computer Systems Enhancement Fund (CSEF)

Not applicable at this time

Agency Name	Agency Code	Project Name
Office of Superintendent of Insurance	44000	

Multi-Agency Project	Participating Agencies	Priority	Projected/Actual Start Date	Projected End Date

Revenue Project Cost *(dollars in thousands)*				
Category or Account Description	**FY25 & Prev Actual**	**FY26 Budget**	**FY27 Request**	**Total**
General Fund (CSEF)	0.0	0.0	0.0	0.0
Other State Funds *(*specify funds below)*	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**
*If Other State Funds, Specify Funding Source/Fund Name				

Expenditure Categories *(dollars in thousands)*				
	FY25 & Prev Actual	**FY26 Budget**	**FY27 Request**	**Total**
Personnel Services & Employee Benefits	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	0.0	0.0
Travel/Lodging	0.0	0.0	0.0	0.0
IT Hardware	0.0	0.0	0.0	0.0
IT Software	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Total	**0.0**	**0.0**	**0.0**	**0.0**

	Print Name	Phone	Email Address	Date
Agency Cabinet Secretary/ Director (Mandatory)	Alice T. Kane	(505)476-0315	alice.kane@osi.nm.gov	7/29/25
Chief Information Officer or IT Lead(Mandatory)	Michael Lord	(505)500-9394	michael.lord@osi.nm.gov	7/29/25
Chief Finance Officer / Budget Director (Mandatory)	AmberRae Quintana	(505)694-5197	amberrae.quintana@osi.nm.gov	7/29/25

Agency Cabinet Secretary/Director Signature Alice T Kane 7/29/25

Chief Information Officer/IT Lead Signature Michael Lord 7/29/25

Chief Finance Officer/Budget Director Signature Frances Maya 7/29/25

Agency Office of Superintendent of Insurance

Agency Code 44000

Program

APR

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DFA Performance Based Budgeting Data System

Annual Performance Report

Agency: 44000 Office of Superintendent of Insurance

Program: P795 Insurance Policy

The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Efficiency	Percent of criminal division complaints processed and recommended for either further administrative action or closure within ninety days	100%	0%	No	
Efficiency	Percent of filings processed within ninety days within the life and health division	0	0%	Yes	New measure for FY26
Efficiency	Percent of form and rate filings processed within ninety days within the life and health bureau	97%	92%	No	This performance measure was not met because it did not take into account the complexity and length of time it takes to review Long Term Care filings. The Life and Health Bureau requested to move the Long Term Care filings to their own category and have 180 days to review them. This measure is discontinued for FY26
Efficiency	Percent of form and rate filings processed within ninety days within the property and casualty bureau	99%	100%	Yes	P&C exceeded our goal of 99% of all filings being review to assure they follow and were completed within 90 days of the original file date.
Efficiency	Percent of insurance division interventions conducted with domestic and foreign insurance companies when risk-based capital is less than two hundred percent	100%	100%	Yes	Metric achieved.
Efficiency	Percent of insurance fraud bureau complaints processed and recommended for either further criminal action, prosecutions or closure within sixty days	100%	66%	No	'The performance measure was not met due to two key factors: first, the measure itself was inaccurately written and did not account for the complexity of complaint processing. Second, our case management system was, and continues to be, in the middle of critical upgrades, which temporarily impacted our ability to track and document complaint progress within the sixty-day window. This measure is discontinued for FY26
Explanatory	Amount of dollars saved or recovered for consumers by the managed health care bureau	N/A	$3,912,207	N/A	This is an explanatory measure. Dollars saved can vary by year and are dependent on various factors. The amount this year is higher than last year.
Explanatory	Average number of objection letters issued per filing	N/A	0	N/A	New measure for FY26
Explanatory	Dollars saved or recovered for consumers by the consumer assistance bureau	N/A	$9,530,694	N/A	'This performance measure was met and exceeded. Highly due to the wildfires

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P795 Insurance Policy

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Explanatory	Number of cases accepted for prosecution by the insurance fraud law enforcement division	N/A	193	N/A	'Measures the total number of new criminal cases opened for handling by prosecution staff during the FY. Though no target is specified, it should be noted that FY25 (193) represented a 37.8% increase in cases over FY24 (140)
Explanatory	Number of form-only filings, including informational and reporting, reviewed by the life and health product filing bureau	N/A	0	N/A	New measure for FY26
Explanatory	Number of grievances received by the managed healthcare bureau	N/A	601	N/A	'This is also an explanatory measure. MHCB's cases went up from 453 last SFY to 601 this SFY which is a 32% increase.
Explanatory	Number of inquiries received by the investigations bureau	N/A	539	N/A	'The Civil Investigations received 539 inquiries resulting in 87 enforsement actions.
Explanatory	Number of inquiries received by the investigations bureau for which enforcement action is taken	N/A	87	N/A	'The Civil Investigations received 539 inquiries resulting in 87 enforsement actions.
Explanatory	Number of life and health rate filings reviewed	N/A	691	N/A	Life and Health reviewed 691 rate filings in PY 2025. There is no set target for this measure. This measures just captures the number of rate filings we reviewed. This measure is discontinued for FY26
Explanatory	Number of property and casualty rate and form filings reviewed	N/A	2,540	N/A	'P&C did more filings than previous years. This was increased could be from the request of the superintendent to file all underwritting guidelines.
Explanatory	Number of rate-related filings, including informational and reporting, reviewed by the life and health product bureau	N/A	0	N/A	New measure for FY26
Explanatory	Total number of filings reviewed by the life and health division	N/A	0	N/A	New measure for FY26
Output	Number of consumer assistance outreach activities conducted annually.	0	0	Yes	New measure for FY26
Output	Number of consumer complaints received by the consumer assistance bureau	700	1,314	Yes	'This performance measure was met and exceeded. Highly due to the wildfires
Output	Number of examinations conducted	7	10	Yes	Originally, two companies were not on the target for examination. However, examinations had to be completed: one was an entrance exam (Devoted Health Plan), and the other was a company that would breach the 5-year exam requirement statute if not conducted (California Insurance Company).
Output	Number of inspections performed by the title insurance bureau	100	107	Yes	'The Title Bureau has exceeded its performance measures for FY25. The Goal was 100 and the total number of plant inspections perfomed was 107.

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P795 Insurance Policy

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Output	Number of managed healthcare outreach activities conducted annually	20	20	Yes	This performance measure was met. Managed Health Care Bureau achieved this target by doing outreach through various means (in-person, virtual, brochures, attending events, etc.).
Output	Percent of criminal division referrals processed	Discont	0%	No	
Output	Percent of domestic company examination reports adopted within eighteen months of the examination period	100%	100%	Yes	Metric achieved.
Output	Percent of internal and external insurance-related grievances closed within two hundred forty days of filing by the managed healthcare bureau	95%	99%	Yes	This performance measure was met. However staffing changes can always pose a challenge.

Program: P796 Insurance Fraud and Auto Theft Program

The purpose of the insurance fraud and auto theft program is to reduce the overall incidence of insurance fraud, arson and auto theft related transactions through community outreach, training and anti-fraud programs.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Explanatory	Number of cases referred to the criminal division	N/A	1,257	N/A	'There was not a target but a result of 1,257. Inactivated due to language of measure. This measure is discontinued for FY26
Explanatory	Number of criminal division referrals declined for further action	N/A	0	N/A	
Explanatory	Number of criminal division referrals processed	N/A	0	N/A	
Explanatory	Number of criminal division referrals recommended for further administrative action	N/A	0	N/A	
Explanatory	Number of criminal division referrals recommended for pre-prosecution probation	N/A	0	N/A	
Explanatory	Number of insurance fraud or auto theft investigations coordinated with other law enforcement agencies.	N/A	0	N/A	New measure for FY26
Explanatory	Number of proactive special operations to reduce insurance fraud, auto theft, and related crimes	N/A	0	N/A	New measure for FY26
Output	Number of criminal investigations conducted by certified law enforcement personnel	0	0	Yes	New measure for FY26
Output	Number of insurance fraud reports reviewed by the insurance fraud law enforcement division	0	0	Yes	New measure for FY26

Program: P797 Patient's Compensation Fund

The purpose of the patient's compensation fund program is to ensure the availability and affordability of medical liability insurance for healthcare providers in New Mexico.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P797 Patient's Compensation Fund

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Efficiency	Percent of required reports submitted timely to the centers for medicare and medicaid services	Discont	0%	No	
Efficiency	Percent of required reports submitted timely to the national practitioner data bank	Discont	0%	No	
Explanatory	Amount of patients' compensation fund actuarial deficit, in millions	N/A	-8,186,629	N/A	'The Patient Compensation Fund is no longer in a deficit. Increased surcharges have increased the PCF Fund Balance.
Explanatory	Amount of settlements reached	N/A	73,892,125	N/A	'Settlements are issued via court orders which the Agency has no control over. Settlements increased in FY25 by approximately $25M.
Explanatory	Audit of all uploaded transactions within twenty-four hours	N/A	506	N/A	'All batch trasactions that were uploaded to the PCF portal were reviewed within 24 hours. Any errors that prevented immediate invoicing were communicated to the underlying carriers.
Explanatory	Number of claims reported to the patient compensation fund	N/A	209	N/A	'New reported claims remain active for PCF participants.A majority of claims name more than one Qualified Healthcare Provider, such as a hospital and an employed provider.
Explanatory	Number of participating providers enrolled into the patients' compensation fund	N/A	5,013	N/A	'Data is summarized on a quarterly basis by provider type. This data is also reported to the PCF Advisory Board at regular meetings.

Agency Office of Superintendent of Insurance

Agency Code 44000

Program

TABLE2

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Performance Measures Summary

P795 Insurance Policy

Purpose: The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Output	Percent of internal and external insurance-related grievances closed within two hundred forty days of filing by the managed healthcare bureau	97%	99%	95%	95%	
Output	Number of managed healthcare outreach activities conducted annually	50	20	20	20	
Output	Number of examinations conducted	5	10	8	8	
Output	Number of inspections performed by the title insurance bureau	117	107	100	100	
Output	Number of consumer complaints received by the consumer assistance bureau	1,171	1,314	700	700	
Output	Percent of domestic company examination reports adopted within eighteen months of the examination period	100%	100%	100%	100%	
Output	Number of consumer assistance outreach activities conducted annually.	New	0	20	20	
Explanatory	Number of cases accepted for prosecution by the insurance fraud law enforcement division	140	193	N/A	N/A	
Explanatory	Number of life and health rate filings reviewed	261	691	N/A	N/A	
Explanatory	Dollars saved or recovered for consumers by the consumer assistance bureau	$2,001,438	$9,530,694	N/A	N/A	
Explanatory	Number of inquiries received by the investigations bureau for which enforcement action is taken	40	87	N/A	N/A	
Explanatory	Number of property and casualty rate and form filings reviewed	742	2,540	N/A	N/A	
Explanatory	Amount of dollars saved or recovered for consumers by the managed health care bureau	$1,297,052	$3,912,207	N/A	N/A	
Explanatory	Number of grievances received by the managed healthcare bureau	453	601	N/A	N/A	
Explanatory	Number of inquiries received by the investigations bureau	274	539	N/A	N/A	
Explanatory	Average number of objection letters issued per filing	New	0	N/A	N/A	
Explanatory	Number of form-only filings, including informational and reporting, reviewed by the life and health product filing bureau	New	0	N/A	N/A	
Explanatory	Number of rate-related filings, including informational and reporting, reviewed by the life and health product bureau	New	0	N/A	N/A	
Explanatory	Total number of filings reviewed by the life and health division	New	0	N/A	N/A	
Efficiency	Percent of form and rate filings processed within ninety days within the life and health bureau	98%	92%	Discont	Discont	
Efficiency	Percent of form and rate filings processed within ninety days within the property and casualty bureau	99%	100%	99%	99%	
Efficiency	Percent of insurance division interventions conducted with domestic and foreign insurance companies when risk-based capital is less than two hundred percent	100%	100%	100%	100%	
Efficiency	Percent of insurance fraud bureau complaints processed and recommended for either further criminal action, prosecutions or closure within sixty days	47%	66%	Discont	Discont	

Performance Measures Summary

	Performance Measures:	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Efficiency	Percent of filings processed within ninety days within the life and health division	New	0%	97%	97%	

P796 Insurance Fraud and Auto Theft Program

Purpose: The purpose of the insurance fraud and auto theft program is to reduce the overall incidence of insurance fraud, arson and auto theft related transactions through community outreach, training and anti-fraud programs.

	Performance Measures:	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Output	Number of criminal investigations conducted by certified law enforcement personnel	New	0	48	48	
Output	Number of insurance fraud reports reviewed by the insurance fraud law enforcement division	New	0	1,000	1,000	
Explanatory	Number of cases referred to the criminal division	1,132	1,257	N/A	N/A	
Explanatory	Number of insurance fraud or auto theft investigations coordinated with other law enforcement agencies.	New	0	N/A	N/A	
Explanatory	Number of proactive special operations to reduce insurance fraud, auto theft, and related crimes	New	0	N/A	N/A	

P797 Patient's Compensation Fund

Purpose: The purpose of the patient's compensation fund program is to ensure the availability and affordability of medical liability insurance for healthcare providers in New Mexico.

	Performance Measures:	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Explanatory	Amount of patients' compensation fund actuarial deficit, in millions	-17	-8,186,629	N/A	N/A	
Explanatory	Audit of all uploaded transactions within twenty-four hours	100	506	N/A	N/A	
Explanatory	Number of claims reported to the patient compensation fund	New	209	N/A	N/A	
Explanatory	Number of participating providers enrolled into the patients' compensation fund	New	5,013	N/A	N/A	
Explanatory	Amount of settlements reached	New	73,892,125	N/A	N/A	

Performance Measures Summary

P795 Insurance Policy

Purpose: The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Output	Percent of internal and external insurance-related grievances closed within two hundred forty days of filing by the managed healthcare bureau	97%	99%	95%	95%	
Output	Number of managed healthcare outreach activities conducted annually	50	20	20	20	
Output	Number of examinations conducted	5	10	8	8	
Output	Number of inspections performed by the title insurance bureau	117	107	100	100	
Output	Number of consumer complaints received by the consumer assistance bureau	1,171	1,314	700	700	
Output	Percent of domestic company examination reports adopted within eighteen months of the examination period	100%	100%	100%	100%	
Output	Number of consumer assistance outreach activities conducted annually.	New	0	20	20	
Explanatory	Number of cases accepted for prosecution by the insurance fraud law enforcement division	140	193	N/A	N/A	
Explanatory	Number of life and health rate filings reviewed	261	691	N/A	N/A	
Explanatory	Dollars saved or recovered for consumers by the consumer assistance bureau	$2,001,438	$9,530,694	N/A	N/A	
Explanatory	Number of inquiries received by the investigations bureau for which enforcement action is taken	40	87	N/A	N/A	
Explanatory	Number of property and casualty rate and form filings reviewed	742	2,540	N/A	N/A	
Explanatory	Amount of dollars saved or recovered for consumers by the managed health care bureau	$1,297,052	$3,912,207	N/A	N/A	
Explanatory	Number of grievances received by the managed healthcare bureau	453	601	N/A	N/A	
Explanatory	Number of inquiries received by the investigations bureau	274	539	N/A	N/A	
Explanatory	Average number of objection letters issued per filing	New	0	N/A	N/A	
Explanatory	Number of form-only filings, including informational and reporting, reviewed by the life and health product filing bureau	New	0	N/A	N/A	
Explanatory	Number of rate-related filings, including informational and reporting, reviewed by the life and health product bureau	New	0	N/A	N/A	
Explanatory	Total number of filings reviewed by the life and health division	New	0	N/A	N/A	
Efficiency	Percent of form and rate filings processed within ninety days within the life and health bureau	98%	92%	Discont	Discont	
Efficiency	Percent of form and rate filings processed within ninety days within the property and casualty bureau	99%	100%	99%	99%	
Efficiency	Percent of insurance division interventions conducted with domestic and foreign insurance companies when risk-based capital is less than two hundred percent	100%	100%	100%	100%	
Efficiency	Percent of insurance fraud bureau complaints processed and recommended for either further criminal action, prosecutions or closure within sixty days	47%	66%	Discont	Discont	

Performance Measures Summary

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Efficiency	Percent of filings processed within ninety days within the life and health division	New	0%	97%	97%	

P796 Insurance Fraud and Auto Theft Program

Purpose: The purpose of the insurance fraud and auto theft program is to reduce the overall incidence of insurance fraud, arson and auto theft related transactions through community outreach, training and anti-fraud programs.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Output	Number of criminal investigations conducted by certified law enforcement personnel	New	0	48	48	
Output	Number of insurance fraud reports reviewed by the insurance fraud law enforcement division	New	0	1,000	1,000	
Explanatory	Number of cases referred to the criminal division	1,132	1,257	N/A	N/A	
Explanatory	Number of insurance fraud or auto theft investigations coordinated with other law enforcement agencies.	New	0	N/A	N/A	
Explanatory	Number of proactive special operations to reduce insurance fraud, auto theft, and related crimes	New	0	N/A	N/A	

P797 Patient's Compensation Fund

Purpose: The purpose of the patient's compensation fund program is to ensure the availability and affordability of medical liability insurance for healthcare providers in New Mexico.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Explanatory	Amount of patients' compensation fund actuarial deficit, in millions	-17	-8,186,629	N/A	N/A	
Explanatory	Audit of all uploaded transactions within twenty-four hours	100	506	N/A	N/A	
Explanatory	Number of claims reported to the patient compensation fund	New	209	N/A	N/A	
Explanatory	Number of participating providers enrolled into the patients' compensation fund	New	5,013	N/A	N/A	
Explanatory	Amount of settlements reached	New	73,892,125	N/A	N/A	

Agency Office of Superintendent of Insurance Agency Code 44000

Program _____

Performance Measures

Check here _____ if this form is a revision. Revision no. _____ Revision date _____ PAGE _____

Agency: 44000 Office of Superintendent of Insurance

Program: P795 Insurance Policy

The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Efficiency	Percent of criminal division complaints processed and recommended for either further administrative action or closure within ninety days	100%	0%	No	
Efficiency	Percent of filings processed within ninety days within the life and health division	0	0%	Yes	New measure for FY26
Efficiency	Percent of form and rate filings processed within ninety days within the life and health bureau	97%	92%	No	This performance measure was not met because it did not take into account the complexity and length of time it takes to review Long Term Care filings. The Life and Health Bureau requested to move the Long Term Care filings to their own category and have 180 days to review them. This measure is discontinued for FY26
Efficiency	Percent of form and rate filings processed within ninety days within the property and casualty bureau	99%	100%	Yes	P&C exceeded our goal of 99% of all filings being review to assure they follow and were completed within 90 days of the original file date.
Efficiency	Percent of insurance division interventions conducted with domestic and foreign insurance companies when risk-based capital is less than two hundred percent	100%	100%	Yes	Metric achieved.
Efficiency	Percent of insurance fraud bureau complaints processed and recommended for either further criminal action, prosecutions or closure within sixty days	100%	66%	No	'The performance measure was not met due to two key factors: first, the measure itself was inaccurately written and did not account for the complexity of complaint processing. Second, our case management system was, and continues to be, in the middle of critical upgrades, which temporarily impacted our ability to track and document complaint progress within the sixty-day window. This measure is discontinued for FY26
Explanatory	Amount of dollars saved or recovered for consumers by the managed health care bureau	N/A	$3,912,207	N/A	This is an explanatory measure. Dollars saved can vary by year and are dependent on various factors. The amount this year is higher than last year.
Explanatory	Average number of objection letters issued per filing	N/A	0	N/A	New measure for FY26
Explanatory	Dollars saved or recovered for consumers by the consumer assistance bureau	N/A	$9,530,694	N/A	'This performance measure was met and exceeded. Highly due to the wildfires
Explanatory	Number of cases accepted for prosecution by the insurance fraud law enforcement division	N/A	193	N/A	'Measures the total number of new criminal cases opened for handling by prosecution staff during the FY. Though no target is specified, it should be noted that FY25 (193) represented a 37.8% increase in cases over FY24 (140)

Agency: 44000 Office of Superintendent of Insurance

Program: P795 Insurance Policy

The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Explanatory	Number of form-only filings, including informational and reporting, reviewed by the life and health product filing bureau	N/A	0	N/A	New measure for FY26
Explanatory	Number of grievances received by the managed healthcare bureau	N/A	601	N/A	'This is also an explanatory measure. MHCB's cases went up from 453 last SFY to 601 this SFY which is a 32% increase.
Explanatory	Number of inquiries received by the investigations bureau	N/A	539	N/A	'The Civil Investigations received 539 inquiries resulting in 87 enforsement actions.
Explanatory	Number of inquiries received by the investigations bureau for which enforcement action is taken	N/A	87	N/A	'The Civil Investigations received 539 inquiries resulting in 87 enforsement actions.
Explanatory	Number of life and health rate filings reviewed	N/A	691	N/A	Life and Health reviewed 691 rate filings in PY 2025. There is no set target for this measure. This measures just captures the number of rate filings we reviewed. This measure is discontinued for FY26
Explanatory	Number of property and casualty rate and form filings reviewed	N/A	2,540	N/A	'P&C did more filings than previous years. This was increased could be from the request of the superintendent to file all underwritting guidelines.
Explanatory	Number of rate-related filings, including informational and reporting, reviewed by the life and health product bureau	N/A	0	N/A	New measure for FY26
Explanatory	Total number of filings reviewed by the life and health division	N/A	0	N/A	New measure for FY26
Output	Number of consumer assistance outreach activities conducted annually.	0	0	Yes	New measure for FY26
Output	Number of consumer complaints received by the consumer assistance bureau	700	1,314	Yes	'This performance measure was met and exceeded. Highly due to the wildfires
Output	Number of examinations conducted	7	10	Yes	Originally, two companies were not on the target for examination. However, examinations had to be completed: one was an entrance exam (Devoted Health Plan), and the other was a company that would breach the 5-year exam requirement statute if not conducted (California Insurance Company).
Output	Number of inspections performed by the title insurance bureau	100	107	Yes	'The Title Bureau has exceeded its performance measures for FY25. The Goal was 100 and the total number of plant inspections perfomed was 107.
Output	Number of managed healthcare outreach activities conducted annually	20	20	Yes	This performance measure was met. Managed Health Care Bureau achieved this target by doing outreach through various means (in-person, virtual, brochures, attending events, etc.).

Agency: 44000 Office of Superintendent of Insurance

Program: P795 Insurance Policy

The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Output	Percent of criminal division referrals processed	Discont	0%	No	
Output	Percent of domestic company examination reports adopted within eighteen months of the examination period	100%	100%	Yes	Metric achieved.
Output	Percent of internal and external insurance-related grievances closed within two hundred forty days of filing by the managed healthcare bureau	95%	99%	Yes	This performance measure was met. However staffing changes can always pose a challenge.

Program: P796 Insurance Fraud and Auto Theft Program

The purpose of the insurance fraud and auto theft program is to reduce the overall incidence of insurance fraud, arson and auto theft related transactions through community outreach, training and anti-fraud programs.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Explanatory	Number of cases referred to the criminal division	N/A	1,257	N/A	'There was not a target but a result of 1,257. Inactivated due to language of measure. This measure is discontinued for FY26
Explanatory	Number of criminal division referrals declined for further action	N/A	0	N/A	
Explanatory	Number of criminal division referrals processed	N/A	0	N/A	
Explanatory	Number of criminal division referrals recommended for further administrative action	N/A	0	N/A	
Explanatory	Number of criminal division referrals recommended for pre-prosecution probation	N/A	0	N/A	
Explanatory	Number of insurance fraud or auto theft investigations coordinated with other law enforcement agencies.	N/A	0	N/A	New measure for FY26
Explanatory	Number of proactive special operations to reduce insurance fraud, auto theft, and related crimes	N/A	0	N/A	New measure for FY26
Output	Number of criminal investigations conducted by certified law enforcement personnel	0	0	Yes	New measure for FY26
Output	Number of insurance fraud reports reviewed by the insurance fraud law enforcement division	0	0	Yes	New measure for FY26

Program: P797 Patient's Compensation Fund

The purpose of the patient's compensation fund program is to ensure the availability and affordability of medical liability insurance for healthcare providers in New Mexico.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Efficiency	Percent of required reports submitted timely to the centers for medicare and medicaid services	Discont	0%	No	
Efficiency	Percent of required reports submitted timely to the national practitioner data bank	Discont	0%	No	
Explanatory	Amount of patients' compensation fund actuarial deficit, in millions	N/A	-8,186,629	N/A	'The Patient Compensation Fund is no longer in a deficit. Increased surcharges have increased the PCF Fund Balance.
Explanatory	Amount of settlements reached	N/A	73,892,125	N/A	'Settlements are issued via court orders which the Agency has no control over. Settlements increased in FY25 by approximately $25M.
Explanatory	Audit of all uploaded transactions within twenty-four hours	N/A	506	N/A	'All batch trasactions that were uploaded to the PCF portal were reviewed within 24 hours. Any errors that prevented immediate invoicing were communicated to the underlying carriers.
Explanatory	Number of claims reported to the patient compensation fund	N/A	209	N/A	'New reported claims remain active for PCF participants.A majority of claims name more than one Qualified Healthcare Provider, such as a hospital and an employed provider.
Explanatory	Number of participating providers enrolled into the patients' compensation fund	N/A	5,013	N/A	'Data is summarized on a quarterly basis by provider type. This data is also reported to the PCF Advisory Board at regular meetings.

Performance Measures Summary

P795 **Insurance Policy**

Purpose: The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Output	Percent of internal and external insurance-related grievances closed within two hundred forty days of filing by the managed healthcare bureau	97%	99%	95%	95%	
Output	Number of managed healthcare outreach activities conducted annually	50	20	20	20	
Output	Number of examinations conducted	5	10	8	8	
Output	Number of inspections performed by the title insurance bureau	117	107	100	100	
Output	Number of consumer complaints received by the consumer assistance bureau	1,171	1,314	700	700	
Output	Percent of domestic company examination reports adopted within eighteen months of the examination period	100%	100%	100%	100%	
Output	Number of consumer assistance outreach activities conducted annually.	New	0	20	20	
Explanatory	Number of cases accepted for prosecution by the insurance fraud law enforcement division	140	193	N/A	N/A	
Explanatory	Number of life and health rate filings reviewed	261	691	N/A	N/A	
Explanatory	Dollars saved or recovered for consumers by the consumer assistance bureau	$2,001,438	$9,530,694	N/A	N/A	
Explanatory	Number of inquiries received by the investigations bureau for which enforcement action is taken	40	87	N/A	N/A	
Explanatory	Number of property and casualty rate and form filings reviewed	742	2,540	N/A	N/A	
Explanatory	Amount of dollars saved or recovered for consumers by the managed health care bureau	$1,297,052	$3,912,207	N/A	N/A	
Explanatory	Number of grievances received by the managed healthcare bureau	453	601	N/A	N/A	
Explanatory	Number of inquiries received by the investigations bureau	274	539	N/A	N/A	
Explanatory	Average number of objection letters issued per filing	New	0	N/A	N/A	
Explanatory	Number of form-only filings, including informational and reporting, reviewed by the life and health product filing bureau	New	0	N/A	N/A	
Explanatory	Number of rate-related filings, including informational and reporting, reviewed by the life and health product bureau	New	0	N/A	N/A	
Explanatory	Total number of filings reviewed by the life and health division	New	0	N/A	N/A	
Efficiency	Percent of form and rate filings processed within ninety days within the life and health bureau	98%	92%	Discont	Discont	
Efficiency	Percent of form and rate filings processed within ninety days within the property and casualty bureau	99%	100%	99%	99%	
Efficiency	Percent of insurance division interventions conducted with domestic and foreign insurance companies when risk-based capital is less than two hundred percent	100%	100%	100%	100%	
Efficiency	Percent of insurance fraud bureau complaints processed and recommended for either further criminal action, prosecutions or closure within sixty days	47%	66%	Discont	Discont	

Table 2 | **Office of Superintendent of Insurance** | **44000**

Performance Measures Summary

P795	Insurance Policy				
Purpose:	The purpose of the insurance policy program is to ensure easy public access to reliable insurance products that meet consumers' needs and are underwritten by dependable, reputable, financially sound companies that charge fair rates and are represented by trustworthy, qualified agents, while promoting a positive competitive business climate.				
Efficiency	Percent of filings processed within ninety days within the life and health division	New	0%	97%	97%

P796 **Insurance Fraud and Auto Theft Program**

Purpose: The purpose of the insurance fraud and auto theft program is to reduce the overall incidence of insurance fraud, arson and auto theft related transactions through community outreach, training and anti-fraud programs.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Output	Number of criminal investigations conducted by certified law enforcement personnel	New	0	48	48	
Output	Number of insurance fraud reports reviewed by the insurance fraud law enforcement division	New	0	1,000	1,000	
Explanatory	Number of cases referred to the criminal division	1,132	1,257	N/A	N/A	
Explanatory	Number of insurance fraud or auto theft investigations coordinated with other law enforcement agencies.	New	0	N/A	N/A	
Explanatory	Number of proactive special operations to reduce insurance fraud, auto theft, and related crimes	New	0	N/A	N/A	

P797 **Patient's Compensation Fund**

Purpose: The purpose of the patient's compensation fund program is to ensure the availability and affordability of medical liability insurance for healthcare providers in New Mexico.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Explanatory	Amount of patients' compensation fund actuarial deficit, in millions	-17	-8,186,629	N/A	N/A	
Explanatory	Audit of all uploaded transactions within twenty-four hours	100	506	N/A	N/A	
Explanatory	Number of claims reported to the patient compensation fund	New	209	N/A	N/A	
Explanatory	Number of participating providers enrolled into the patients' compensation fund	New	5,013	N/A	N/A	
Explanatory	Amount of settlements reached	New	73,892,125	N/A	N/A	

Special Revenues

BU	PCode	Department
44000	P790	000000

State of New Mexico

S-8 Financial Summary DFA

(Dollars in Thousands)

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total	--- FY 2027 Exec Recommendation --- Base	Expansion	Total	FY 2027 Opbud
REVENUE											
130 Other Revenues	14,905.0	14,818.3	16,081.0	0.0	18,977.1	0.0	18,977.1	18,977.1	0.0	18,977.1	0.0
REVENUE, TRANSFERS	**14,905.0**	**14,818.3**	**16,081.0**	**0.0**	**18,977.1**	**0.0**	**18,977.1**	**18,977.1**	**0.0**	**18,977.1**	**0.0**
REVENUE	**14,905.0**	**14,818.3**	**16,081.0**	**0.0**	**18,977.1**	**0.0**	**18,977.1**	**18,977.1**	**0.0**	**18,977.1**	**0.0**
EXPENSE											
300 Contractual services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
400 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXPENDITURES	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
500 Other financing uses	14,905.0	14,818.3	16,081.0	0.0	18,977.1	0.0	18,977.1	18,977.1	0.0	18,977.1	0.0
OTHER FINANCING USES	**14,905.0**	**14,818.3**	**16,081.0**	**0.0**	**18,977.1**	**0.0**	**18,977.1**	**18,977.1**	**0.0**	**18,977.1**	**0.0**
EXPENSE	**14,905.0**	**14,818.3**	**16,081.0**	**0.0**	**18,977.1**	**0.0**	**18,977.1**	**18,977.1**	**0.0**	**18,977.1**	**0.0**

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total	--- FY 2027 Exec Recommendation --- Base	Expansion	Total	FY 2027 Opbud
REVENUE												
112	Other Transfers	15,521.6	15,434.9	16,597.6	0.0	19,593.7	0.0	19,593.7	19,593.7	0.0	19,593.7	0.0
120	Federal Revenues	0.0	6.7	614.3	0.0	614.3	0.0	614.3	614.3	0.0	614.3	0.0
130	Other Revenues	1,769.3	1,671.1	1,789.5	0.0	1,498.7	0.0	1,498.7	1,498.7	0.0	1,498.7	0.0
150	Fund Balance	0.0	0.0	0.0	0.0	600.0	0.0	600.0	600.0	0.0	600.0	0.0
REVENUE, TRANSFERS		**17,290.9**	**17,112.7**	**19,001.4**	**0.0**	**22,306.7**	**0.0**	**22,306.7**	**22,306.7**	**0.0**	**22,306.7**	**0.0**
REVENUE		**17,290.9**	**17,112.7**	**19,001.4**	**0.0**	**22,306.7**	**0.0**	**22,306.7**	**22,306.7**	**0.0**	**22,306.7**	**0.0**
EXPENSE												
200	Personal services and employee benefits	11,468.7	11,242.2	12,336.1	13,748.8	14,278.2	0.0	14,278.2	14,278.2	0.0	14,278.2	0.0
300	Contractual services	3,631.0	3,983.9	4,491.0	0.0	5,533.2	0.0	5,533.2	5,533.2	0.0	5,533.2	0.0
400	Other	1,985.6	1,681.0	1,968.7	0.0	2,289.7	0.0	2,289.7	2,289.7	0.0	2,289.7	0.0
EXPENDITURES		**17,085.3**	**16,907.1**	**18,795.8**	**13,748.8**	**22,101.1**	**0.0**	**22,101.1**	**22,101.1**	**0.0**	**22,101.1**	**0.0**
500	Other financing uses	205.6	205.6	205.6	0.0	205.6	0.0	205.6	205.6	0.0	205.6	0.0
OTHER FINANCING USES		**205.6**	**205.6**	**205.6**	**0.0**	**205.6**	**0.0**	**205.6**	**205.6**	**0.0**	**205.6**	**0.0**
EXPENSE		**17,290.9**	**17,112.7**	**19,001.4**	**13,748.8**	**22,306.7**	**0.0**	**22,306.7**	**22,306.7**	**0.0**	**22,306.7**	**0.0**
FTE POSITIONS												
810	Permanent	98.20	87.50	101.20	99.50	8.80	0.00	8.80	8.80	0.00	8.80	0.00
FTEs		**98.20**	**87.50**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**	**8.80**	**0.00**	**8.80**	**0.00**
FTE POSITIONS		**98.20**	**87.50**	**101.20**	**99.50**	**8.80**	**0.00**	**8.80**	**8.80**	**0.00**	**8.80**	**0.00**

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total	--- FY 2027 Exec Recommendation --- Base	Expansion	Total	FY 2027 Opbud
REVENUE												
112	Other Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
130	Other Revenues	2,365.4	2,395.5	2,365.1	0.0	3,673.7	0.0	3,673.7	3,673.7	0.0	3,673.7	0.0
150	Fund Balance	802.6	802.6	751.9	0.0	264.6	0.0	264.6	264.6	0.0	264.6	0.0
REVENUE, TRANSFERS		**3,168.0**	**3,198.1**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**	**3,938.3**	**0.0**	**3,938.3**	**0.0**
REVENUE		**3,168.0**	**3,198.1**	**3,117.0**	**0.0**	**3,938.3**	**0.0**	**3,938.3**	**3,938.3**	**0.0**	**3,938.3**	**0.0**
EXPENSE												
200	Personal services and employee benefits	1,951.6	2,021.6	2,162.1	2,205.7	2,825.8	0.0	2,825.8	2,825.8	0.0	2,825.8	0.0
300	Contractual services	155.1	137.6	24.1	0.0	64.1	0.0	64.1	64.1	0.0	64.1	0.0
400	Other	650.3	627.9	669.8	0.0	637.4	0.0	637.4	637.4	0.0	637.4	0.0
EXPENDITURES		**2,757.0**	**2,787.1**	**2,856.0**	**2,205.7**	**3,527.3**	**0.0**	**3,527.3**	**3,527.3**	**0.0**	**3,527.3**	**0.0**
500	Other financing uses	411.0	411.0	261.0	0.0	411.0	0.0	411.0	411.0	0.0	411.0	0.0
OTHER FINANCING USES		**411.0**	**411.0**	**261.0**	**0.0**	**411.0**	**0.0**	**411.0**	**411.0**	**0.0**	**411.0**	**0.0**
EXPENSE		**3,168.0**	**3,198.1**	**3,117.0**	**2,205.7**	**3,938.3**	**0.0**	**3,938.3**	**3,938.3**	**0.0**	**3,938.3**	**0.0**
FTE POSITIONS												
810	Permanent	15.80	14.50	15.80	14.50	0.20	0.00	0.20	0.20	0.00	0.20	0.00
FTEs		**15.80**	**14.50**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**	**0.20**	**0.00**	**0.20**	**0.00**
FTE POSITIONS		**15.80**	**14.50**	**15.80**	**14.50**	**0.20**	**0.00**	**0.20**	**0.20**	**0.00**	**0.20**	**0.00**

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total	--- FY 2027 Exec Recommendation --- Base	Expansion	Total	FY 2027 Opbud
REVENUE											
130 Other Revenues	30,460.4	123,458.5	30,460.4	0.0	105,331.5	0.0	105,331.5	105,331.5	0.0	105,331.5	0.0
REVENUE, TRANSFERS	**30,460.4**	**123,458.5**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**	**105,331.5**	**0.0**	**105,331.5**	**0.0**
REVENUE	**30,460.4**	**123,458.5**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**	**105,331.5**	**0.0**	**105,331.5**	**0.0**
EXPENSE											
200 Personal services and employee benefits	0.0	0.0	0.0	0.0	648.9	0.0	648.9	648.9	0.0	648.9	0.0
300 Contractual services	2,292.7	2,128.2	2,292.7	0.0	2,292.7	0.0	2,292.7	2,292.7	0.0	2,292.7	0.0
400 Other	28,167.7	121,330.3	28,167.7	0.0	102,389.9	0.0	102,389.9	102,389.9	0.0	102,389.9	0.0
EXPENDITURES	**30,460.4**	**123,458.5**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**	**105,331.5**	**0.0**	**105,331.5**	**0.0**
EXPENSE	**30,460.4**	**123,458.5**	**30,460.4**	**0.0**	**105,331.5**	**0.0**	**105,331.5**	**105,331.5**	**0.0**	**105,331.5**	**0.0**
FTE POSITIONS											
810 Permanent	0.00	0.00	0.00	0.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00
FTEs	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**	**5.00**	**0.00**	**5.00**	**0.00**
FTE POSITIONS	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**	**0.00**	**5.00**	**5.00**	**0.00**	**5.00**	**0.00**

Office of Superintendent of Insurance

BU	PCode	Department
44000	0000	0000000000

State of New Mexico

S-9 Account Code Revenue/Expenditure Summary

(Dollars in Thousands)

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
499905	Other Financing Sources	0.0	0.0	50.0	0.0	0.0	0.0	0.0
499906	OFS - INTRA-Agency	15,521.6	15,434.9	16,547.6	0.0	19,593.7	0.0	19,593.7
112	**Other Transfers**	**15,521.6**	**15,434.9**	**16,597.6**	**0.0**	**19,593.7**	**0.0**	**19,593.7**
451903	Federal Direct - Operating	0.0	6.7	614.3	0.0	614.3	0.0	614.3
120	**Federal Revenues**	**0.0**	**6.7**	**614.3**	**0.0**	**614.3**	**0.0**	**614.3**
407101	Insurance Tax	2,448.6	195.5	2,366.1	0.0	3,747.7	0.0	3,747.7
422902	Other Fees	16,191.1	18,219.7	17,469.5	0.0	20,001.8	0.0	20,001.8
424302	Printing & Reproduction	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
441101	Interest On Bank Deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0
441201	Interest On Investments	0.0	9,163.5	0.0	0.0	0.0	0.0	0.0
441651	Realized Gain (Loss) on Invest	0.0	0.0	0.0	0.0	0.0	0.0	0.0
461402	Other Penalties	0.0	80.7	0.0	0.0	0.0	0.0	0.0
475101	Other Gifts & Grants	400.0	344.5	400.0	0.0	400.0	0.0	400.0
475150	Contributions	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
482102	Doctors' Surcharges	30,460.4	114,295.0	30,460.4	0.0	105,331.5	0.0	105,331.5
496902	Miscellaneous Revenue	0.0	25.2	0.0	0.0	0.0	0.0	0.0
496909	Misc Revenue - Interagency	0.0	19.3	0.0	0.0	0.0	0.0	0.0
130	**Other Revenues**	**49,500.1**	**142,343.3**	**50,696.0**	**0.0**	**129,481.0**	**0.0**	**129,481.0**
325900	Restricted FB - Gov	802.6	802.6	751.9	0.0	864.6	0.0	864.6
150	**Fund Balance**	**802.6**	**802.6**	**751.9**	**0.0**	**864.6**	**0.0**	**864.6**
TOTAL REVENUE		**65,824.3**	**158,587.6**	**68,659.8**	**0**	**150,553.6**	**0.0**	**150,553.6**
520100	Exempt Perm Positions P/T&F/T	889.9	788.7	1,341.2	1,020.3	1,136.6	0.0	1,136.6
520200	Term Positions	485.0	0.0	0.0	0.0	0.0	0.0	0.0
520300	Classified Perm Positions F/T	8,249.1	8,588.4	8,878.9	10,332.1	11,032.3	0.0	11,032.3
520500	Temporary Positions F/T & P/T	0.0	4.6	0.0	0.0	0.0	0.0	0.0
520600	Paid Unused Sick Leave	7.8	8.3	3.9	0.0	3.9	0.0	3.9
520700	Overtime & Other Premium Pay	59.0	261.6	31.1	0.0	31.1	0.0	31.1
520800	Annl & Comp Paid At Separation	87.3	22.3	21.4	0.0	21.4	0.0	21.4
521100	Group Insurance Premium	854.6	760.4	883.4	1,515.3	1,773.7	0.0	1,773.7
521200	Retirement Contributions	1,691.0	1,732.8	2,064.9	2,160.8	2,157.6	0.0	2,157.6
521300	F I C A	677.0	674.1	821.0	696.3	857.8	0.0	857.8
521400	Workers' Comp Assessment Fee	1.2	0.9	1.0	0.0	1.1	0.0	1.1
521410	GSD Work Comp Insur Premium	10.7	10.7	9.3	0.0	10.6	0.0	10.6

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
521500	Unemployment Comp Premium	2.4	2.4	3.3	0.0	3.2	0.0	3.2
521600	Employee Liability Ins Premium	228.4	228.4	224.0	0.0	499.2	0.0	499.2
521700	RHC Act Contributions	176.9	180.1	214.8	229.8	224.4	0.0	224.4
200	**Personal services and employee benef**	**13,420.3**	**13,263.8**	**14,498.2**	**15,954.6**	**17,752.9**	**0.0**	**17,752.9**
535100	Medical Services	504.0	4.5	509.1	0.0	9.1	0.0	9.1
535200	Professional Services	4,237.3	4,670.9	4,900.2	0.0	5,507.8	0.0	5,507.8
535300	Other Services	117.0	141.7	80.0	0.0	370.0	0.0	370.0
535309	Other Services - Interagency	0.0	0.0	0.0	0.0	73.0	0.0	73.0
535400	Audit Services	80.7	102.1	102.2	0.0	107.4	0.0	107.4
535500	Attorney Services	1,017.6	943.6	1,116.3	0.0	1,572.7	0.0	1,572.7
535600	IT Services	122.2	368.1	100.0	0.0	250.0	0.0	250.0
535800	Capital -Professional Contract	0.0	18.9	0.0	0.0	0.0	0.0	0.0
300	**Contractual services**	**6,078.8**	**6,249.7**	**6,807.8**	**0.0**	**7,890.0**	**0.0**	**7,890.0**
542100	Employee I/S Mileage & Fares	28.8	3.4	32.6	0.0	67.6	0.0	67.6
542200	Employee I/S Meals & Lodging	64.9	61.6	61.9	0.0	91.9	0.0	91.9
542300	Brd & Comm Mbr Meals & Lodging	6.0	0.0	6.0	0.0	6.0	0.0	6.0
542500	Transp - Fuel & Oil	47.1	26.6	32.6	0.0	32.6	0.0	32.6
542600	Transp - Parts & Supplies	16.2	53.9	23.6	0.0	23.6	0.0	23.6
542700	Transp - Transp Insurance	2.4	2.5	2.5	0.0	2.3	0.0	2.3
542800	State Transp Pool Charges	15.0	0.0	0.0	0.0	0.0	0.0	0.0
543200	Maint - Furn, Fixt, Equipment	27.6	0.6	19.6	0.0	19.6	0.0	19.6
543300	Maint - Buildings & Structures	2.0	65.3	2.0	0.0	2.0	0.0	2.0
543400	Maint - Property Insurance	0.1	0.0	0.0	0.0	0.0	0.0	0.0
543500	Maint - Supplies	1.5	0.5	1.5	0.0	1.5	0.0	1.5
543700	Maintenance Services	0.0	1.3	0.0	0.0	0.0	0.0	0.0
543820	Maintenance IT	64.7	9.6	2.0	0.0	2.0	0.0	2.0
543830	IT HW/SW Agreements	287.6	34.6	243.4	0.0	343.4	0.0	343.4
543900	Other Maintenance	0.0	0.0	(111.5)	0.0	0.0	0.0	0.0
544000	Supply Inventory IT	147.4	63.0	144.4	0.0	169.8	0.0	169.8
544100	Supplies-Office Supplies	101.3	36.4	79.9	0.0	83.9	0.0	83.9
544200	Supplies-Medical,Lab,Personal	1.0	0.0	1.0	0.0	1.0	0.0	1.0
544400	Supplies-Field Supplies	33.0	47.2	10.9	0.0	17.4	0.0	17.4
544600	Supplies-Kitchen Supplies	0.0	2.1	0.0	0.0	0.0	0.0	0.0

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
544700	Supplies-Clothng,Unifrms,Linen	30.4	2.7	150.0	0.0	38.5	0.0	38.5
544900	Supplies-Inventory Exempt	70.0	81.7	55.0	0.0	55.0	0.0	55.0
545600	Reporting & Recording	377.3	335.0	377.2	0.0	377.3	0.0	377.3
545700	ISD Services	65.9	82.9	80.8	0.0	132.1	0.0	132.1
545710	DOIT HCM Assessment Fees	42.0	37.4	41.7	0.0	44.0	0.0	44.0
545800	Radio Communications Svcs	7.5	30.0	40.0	0.0	0.0	0.0	0.0
545810	GCD Radio Communications Svcs	0.0	11.7	9.6	0.0	12.7	0.0	12.7
545900	Printing & Photo Services	25.4	26.1	23.3	0.0	23.3	0.0	23.3
546100	Postage & Mail Services	28.9	15.5	28.9	0.0	37.0	0.0	37.0
546200	Bond Assurity for Employees	0.3	0.0	0.3	0.0	0.3	0.0	0.3
546400	Rent Of Land & Buildings	322.3	467.7	354.7	0.0	379.7	0.0	379.7
546500	Rent Of Equipment	70.9	43.5	70.9	0.0	63.0	0.0	63.0
546600	Communications	23.3	9.8	13.3	0.0	13.3	0.0	13.3
546610	DOIT Telecommunications	198.3	242.4	249.5	0.0	275.4	0.0	275.4
546700	Subscriptions/Dues/License Fee	97.2	138.9	97.2	0.0	97.2	0.0	97.2
546800	Employee Training & Education	116.1	37.8	113.8	0.0	133.8	0.0	133.8
546810	Board Member Training	2.5	0.0	0.0	0.0	0.0	0.0	0.0
546900	Advertising	41.1	39.0	36.1	0.0	36.1	0.0	36.1
547000	Legal Settlements	27,844.6	75,314.0	27,844.6	0.0	101,966.8	0.0	101,966.8
547103	Other Investment Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547350	Claims and Benefits Expenses	0.0	45,678.3	0.0	0.0	0.0	0.0	0.0
547360	Insurance Premiums-non_payroll	0.0	0.0	0.0	0.0	0.0	0.0	0.0
547450	Grants to Other Agencies	25.0	0.0	0.0	0.0	0.0	0.0	0.0
547900	Miscellaneous Expense	241.2	36.7	228.1	0.0	228.1	0.0	228.1
547999	Request to Pay Prior Year	0.0	334.5	0.0	0.0	0.0	0.0	0.0
548200	Furniture & Fixtures	81.0	0.0	81.0	0.0	81.0	0.0	81.0
548300	Information Tech Equipment	117.0	18.2	142.0	0.0	142.0	0.0	142.0
548800	Automotive & Aircraft	4.8	170.5	85.0	0.0	175.0	0.0	175.0
549600	Employee O/S Mileage & Fares	57.4	30.2	64.2	0.0	69.2	0.0	69.2
549700	Employee O/S Meals & Lodging	66.1	45.9	66.1	0.0	71.1	0.0	71.1
549800	Brd & Comm O/S Mileage & Fares	0.5	0.0	0.5	0.0	0.5	0.0	0.5
400	**Other**	**30,803.6**	**123,639.1**	**30,806.2**	**0.0**	**105,317.0**	**0.0**	**105,317.0**
555106	OFU - INTRA-Agency	15,521.6	15,434.9	16,547.6	0.0	19,593.7	0.0	19,593.7

		2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	-------- FY 2027 Agency Request -------- Base	Expansion	Total
500	**Other financing uses**	**15,521.6**	**15,434.9**	**16,547.6**	**0.0**	**19,593.7**	**0.0**	**19,593.7**
TOTAL EXPENSE		**65,824.3**	**158,587.6**	**68,659.8**	**15,954.56**	**150,553.6**	**0.0**	**150,553.6**
810	Permanent	114.00	102.00	117.00	114.00	14.00	0.00	14.00
810	**Permanent**	**114.00**	**102.00**	**117.00**	**114.00**	**14.00**	**0.00**	**14.00**
TOTAL FTE POSITIONS		**114.00**	**102.00**	**117.00**	**114.00**	**14.00**	**0.00**	**14.00**