

Arizona Department of Revenue Executive Budget Request FY 2026

Submitted on September 2024

STATE OF ARIZONA

Department of Revenue



Katie Hobbs
Governor

Robert Woods
Director

September 1, 2024

The Honorable Katie Hobbs
Governor, State of Arizona
1700 West Washington Street
Phoenix, Arizona 85007

Dear Governor Hobbs:

Please find enclosed one original and one copy of the Arizona Department of Revenue's Executive Budget Request for fiscal year (FY) 2026, submitted in accordance with A.R.S. § 35-113.

The enclosed continuation budget request supports ADOR's mission and the following strategic objectives:

- Implement self-service options for taxpayers with the implementation of STARS (State Tax System) by 2029. (Breakthrough)
- Increase taxpayer compliance with Arizona tax laws by 5% by June 2029. (Breakthrough)
- Improve customer experience with taxpayer interactions, supporting a 90% achievement of key Service Level Agreements by June 2029.
- Reduce overtime hours to improve Role Satisfaction by 5% by 2029.

Additionally, ADOR is working on the implementation of the 22 bills from the 2024 regular legislative session that impact ADOR, and will be providing Arizona's taxpayers the education and assistance they need to comply with these changes.

On behalf of the agency's Executive Leadership Team and all of our employees, thank you for your support of ADOR and this Executive Budget Request.

Sincerely,

Rob Woods, Director

Enclosures

Cc: Sarah Brown, Director, OSPB
Richard Stavneak, Director, JLBC



State of Arizona Budget Request

State Agency

Department of Revenue

A.R.S. Citation: **A.R.S. §§ 42-1001 et seq.**

Governor Hobbs:

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2026.

To the best of my knowledge all statements and explanations contained in the estimates submitted are true and correct.

Agency Head: **Robert Woods**

Title: **Cabinet Executive Officer**

Robert Woods
Robert Woods (Aug 29, 2024 16:15 PDT)

8/27/2024

(signature)

Phone: (602) 716-6090

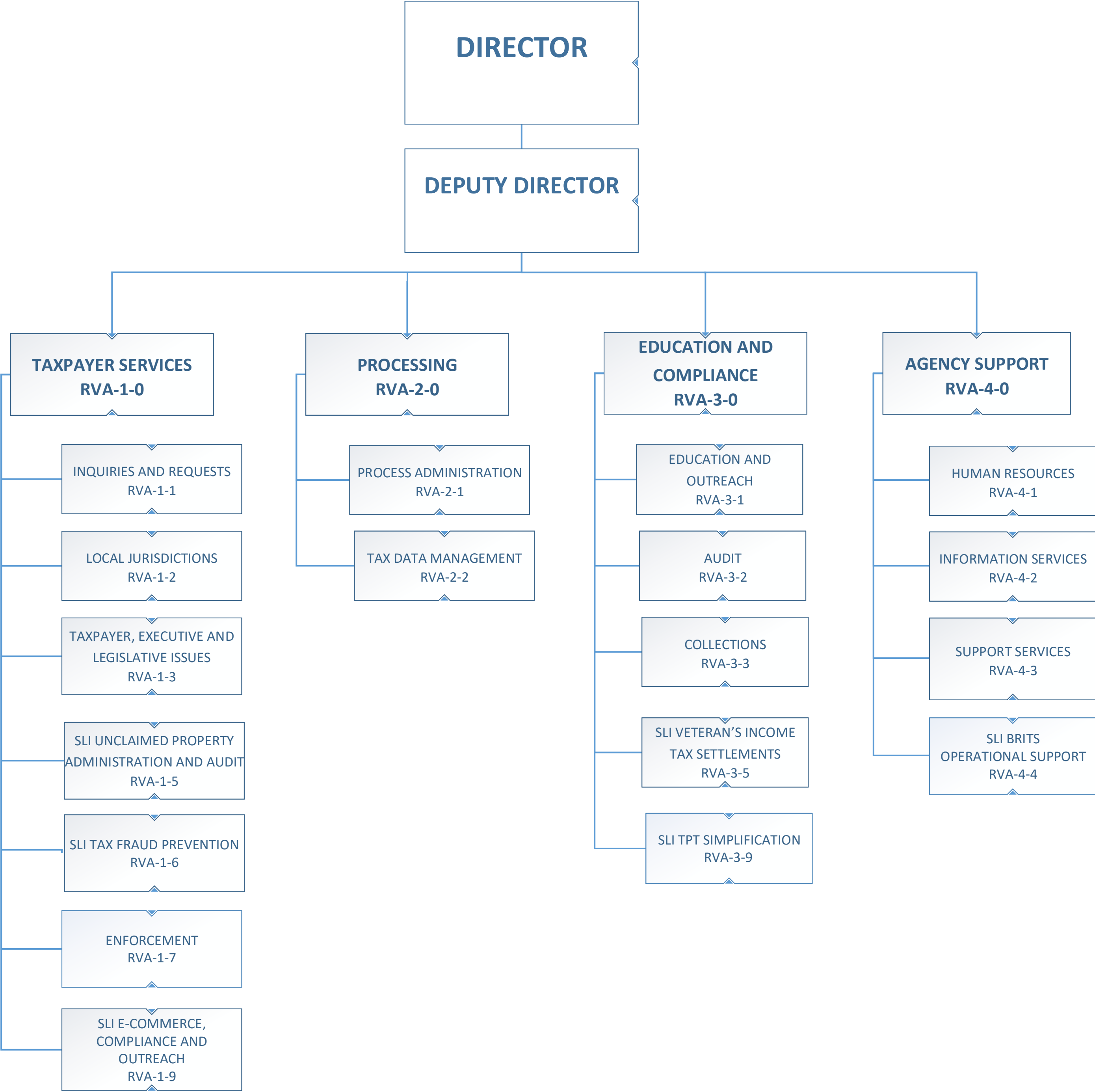
Prepared by: Joie Estrada

Email Address: jestrada@azdor.gov

Date Prepared: August 27, 2024

Appropriated Funds		FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Total Amount Requested:		89,604.7	1,084.7	90,689.4
General Fund		59,677.7	5,175.6	64,853.3
Tobacco Tax and Health Care Fund		730.3	-	730.3
DOR Liability Setoff Fund		2,094.8	(1,200.0)	894.8
Department of Revenue Administrative Fund		27,101.9	(2,890.9)	24,211.0
Non-Appropriated Funds		FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Total Amount Planned:		1,681.3	-	1,681.3
Smart and Safe Arizona Fund		522.8	-	522.8
Veterans' Income Tax Settlement Fund		-	-	-
Revenue Publication Revolving Fund		33.3	-	33.3
Employee Recognition Fund		-	-	-
IGA and ISA Fund		1,125.2	-	1,125.2
Integrated Tax System Project Fund		-	-	-
Department of Revenue Total:		91,286.0	1,084.7	92,370.7

ARIZONA DEPARTMENT OF REVENUE



Revenue Schedule

Agency: Department of Revenue

Fund: RV1120 Smart and Safe Arizona Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4901	Operating Transfers In	482.3	522.8	522.8
Smart and Safe Arizona Fund Total:		482.3	522.8	522.8

Forecast Methodology

The Smart and Safe Arizona (Prop 207) fund is established consisting of all monies deposited pursuant to A.R.S. sections 36-2854, 42-5452 and 42-5503, private donations and interest earned on those monies. The Prop 207 initiative establishes a 16.0% tax on the sale of recreational marijuana and recreational marijuana products.

The State Treasurer will provide reimbursement for reasonable costs incurred by the Department to implement, carry out and enforce this chapter.

Methodology Used In Projections:
Forecasted annual costs for reimbursement.

Fund: RV1309 Tobacco Tax and Health Care Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4191	Luxury Tax	652.0	730.3	730.3
Tobacco Tax and Health Care Fund Total:		652.0	730.3	730.3

Forecast Methodology

The fund consists of taxes levied on various tobacco products and interest earned on those monies. According to A.R.S. § 36-771.F, the legislature may appropriate monies from the fund to the Department of Revenue for the reasonable administration and enforcement costs of the department in administering the levy of taxes that are dedicated to the fund pursuant to section A.R.S. § 42-3252. The appropriation shall be applied before monies are deposited in the fund accounts. Any unused monies at the end of the fiscal year revert to the fund.

Methodology Used In Projections:
Revenue projections are based on the appropriation and expenditure forecast.

Revenue Schedule

Agency: Department of Revenue

Fund: RV1520 DOR Unclaimed Fund - Non-FDIC RTC Deposits

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4699	Miscellaneous Receipts	378.7	-	-
DOR Unclaimed Fund - Non-FDIC RTC Deposits Total:		378.7	-	-

Forecast Methodology

Fund: RV1530 DOR Unclaimed Fund - FDIC RTC Deposits

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4699	Miscellaneous Receipts	55.2	-	-
DOR Unclaimed Fund - FDIC RTC Deposits Total:		55.2	-	-

Forecast Methodology

Fund: RV1601 Veterans' Income Tax Settlement Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4631	Treasurer's Interest Income	2.8	-	-
Veterans' Income Tax Settlement Fund Total:		2.8	-	-

Forecast Methodology

Revenue Schedule

Agency: Department of Revenue

Fund: RV2166 Revenue Publication Revolving Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4699	Miscellaneous Receipts	33.3	33.3	33.3
Revenue Publication Revolving Fund Total:		33.3	33.3	33.3

Forecast Methodology

Fund: RV2179 DOR Liability Setoff Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4699	Miscellaneous Receipts	1,059.2	1,015.2	1,015.2
DOR Liability Setoff Fund Total:		1,059.2	1,015.2	1,015.2

Forecast Methodology

The Department may prescribe a fee to be collected from each agency, political subdivision or court utilizing the setoff procedure or from the taxpayer, and the amount shall be deposited in the fund. The current fee rate is \$20 per refund setoff.

Methodology Used In Projections:

Revenue projections are based on current trends. Offset occurrences are subject to demand of client agencies.

Revenue Schedule

Agency: Department of Revenue

Fund: RV2463 Department of Revenue Administrative Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4699	Miscellaneous Receipts	24,500.0	24,500.0	24,500.0
4901	Operating Transfers In	344.7	-	-
Department of Revenue Administrative Fund Total:		24,844.7	24,500.0	24,500.0

Forecast Methodology

Each fiscal year, twenty-four million five hundred thousand dollars of the monies received pursuant to the Revised Arizona Unclaimed Property Act, including the proceeds from the sale of abandoned property pursuant to section A.R.S. §44-312, shall be transferred to the department of revenue administrative fund (A.R.S. § 44-313.A.3).

Methodology Used In Projections:
Revenue projections are based on funding agreements (A.R.S. § 44-313.A.3).

Fund: RV2500 IGA and ISA Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4236	State, Local, & Tribal Government - Other	37.7	-	-
4699	Miscellaneous Receipts	8.5	-	-
4901	Operating Transfers In	1,076.0	1,016.0	1,016.0
IGA and ISA Fund Total:		1,122.1	1,016.0	1,016.0

Forecast Methodology

Revenues \$1,016,000

#4901 Operating Transfers \$836,000
Per Laws 2024, 56th Legislature, 2nd Regular Session, Chapter 209, HB2897 Section 19: the Arizona Health Care Cost Containment System Administration shall transfer \$836,000 from the traditional Medicaid services line item for fiscal year 2024-2025 to the Department of Revenue for enforcement costs associated with the March 13, 2013 Master Settlement Agreement (MSA) with tobacco companies.

#4901 Operating Transfers \$180,000
The Department has entered into an Interagency Service Agreement with First Things First for enforcement costs associated with the MSA.

Methodology Used In Projections
Revenue projections are based on known funding agreements.

Fund: RV2610 Integrated Tax System Project Fund

Revenue Schedule

Agency: Department of Revenue

Fund: RV2610 Integrated Tax System Project Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4449	Other Fees	6,597.2	6,626.9	6,558.8
4699	Miscellaneous Receipts	800.0	803.6	795.3
4901	Operating Transfers In	178.1	179.0	177.2
Integrated Tax System Project Fund Total:		7,575.3	7,609.5	7,531.3

Forecast Methodology

FY2025 Estimates

#4449 Other Fees \$6,626,900

As session law, stipulate legislative intent that fees charged to local governments not exceed \$5,388,200 in FY 2023 and be allocated among counties, cities and towns, councils of governments and regional transportation authorities located in a county with a population of more than 800,000 based on the proportionate share of revenues distributed to them two fiscal years prior to the current fiscal year. Provides that population is the basis for determining the apportioning of the fees among counties as well as among cities and towns.

#4699 Miscellaneous Receipts \$803,600

As session law, stipulate legislative intent that the amount transferred from the education sales tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

#4901 Operating Transfers In \$179,000

As session law, stipulate legislative intent that the amount transferred from the recreational marijuana excise tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

Methodology Used In Projections

Based on the allocated percentages from the FY23 Cost Model for the Integrated Tax System Project.

FY2026 Estimates

#4449 Other Fees \$6,558,800

As session law, stipulate legislative intent that fees charged to local governments not exceed \$5,388,200 in FY 2023 and be allocated among counties, cities and towns, councils of governments and regional transportation authorities located in a county with a population of more than 800,000 based on the proportionate share of revenues distributed to them two fiscal years prior to the current fiscal year. Provides that population is the basis for determining the apportioning of the fees among counties as well as among cities and towns.

#4699 Miscellaneous Receipts \$795,300

As session law, stipulate legislative intent that the amount transferred from the education sales tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

#4901 Operating Transfers In \$177,200

As session law, stipulate legislative intent that the amount transferred from the recreational marijuana excise tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

Methodology Used In Projections

Based on the allocated percentages from the FY23 Cost Model for the Integrated Tax System Project.

FY2027 Estimates

#4449 Other Fees \$6,286,300

As session law, stipulate legislative intent that fees charged to local governments not exceed \$5,388,200 in FY 2023 and be allocated among counties, cities and towns, councils of governments and regional transportation authorities located in a county with a population of more than 800,000 based on the proportionate share of revenues distributed to them two fiscal years prior to the current fiscal year. Provides that population is the basis for determining the apportioning of the fees among counties as well as among cities and towns.

#4699 Miscellaneous Receipts \$762,300

As session law, stipulate legislative intent that the amount transferred from the education sales tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

Revenue Schedule

Agency: Department of Revenue

Fund: RV2610 Integrated Tax System Project Fund

#4901 Operating Transfers In \$169,800

As session law, stipulate legislative intent that the amount transferred from the recreational marijuana excise tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

Methodology Used In Projections

Based on the allocated percentages from the FY23 Cost Model for the Integrated Tax System Project.

FY2028 Estimates

#4449 Other Fees \$4,246,600

As session law, stipulate legislative intent that fees charged to local governments not exceed \$5,388,200 in FY 2023 and be allocated among counties, cities and towns, councils of governments and regional transportation authorities located in a county with a population of more than 800,000 based on the proportionate share of revenues distributed to them two fiscal years prior to the current fiscal year. Provides that population is the basis for determining the apportioning of the fees among counties as well as among cities and towns.

#4699 Miscellaneous Receipts \$514,900

As session law, stipulate legislative intent that the amount transferred from the education sales tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

#4901 Operating Transfers In \$114,700

As session law, stipulate legislative intent that the amount transferred from the recreational marijuana excise tax to the department to cover a portion of the costs of implementing the integrated tax system modernization project.

Methodology Used In Projections

Based on the allocated percentages from the FY23 Cost Model for the Integrated Tax System Project.

Fund: RV3745 Escheated Estates Fund

AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4699	Miscellaneous Receipts	51.4	-	-
Escheated Estates Fund Total:		51.4	-	-

Forecast Methodology

Sources and Uses

Agency: Department of Revenue

Fund: RV1031 I Didn't Pay Enough Fund

Funds are designated on taxpayer's individual income tax return to be applied against their refund amount. These funds are transferred to the general fund.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1031 I Didn't Pay Enough Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1031 I Didn't Pay Enough Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1120 Smart and Safe Arizona Fund

Revenues come from a 16% excise tax applied to adult-use marijuana and marijuana products; application, license, and biannual renewal fees; assessments against licensees who violate statute, rule, or other public health standards; private donations; and interest earnings. The fund is used to cover administrative costs to agencies that receive funds, enforcement of Prop 207, and distributions to community colleges, municipal police and fire departments, the Justice Reinvestment Fund at DHS, and the Highway User Fund at ADOT.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	-	0.7	0.7
Revenue (from Revenue Schedule)	482.3	522.8	522.8
Total Available	482.3	523.5	523.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	481.6	522.8	522.8
Balance Forward to Next Year	0.7	0.7	0.7

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1120 Smart and Safe Arizona Fund
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Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	249.5	253.7	253.7
Employee Related Expenditures	105.9	108.0	108.0
Professional & Outside Services	126.0	160.8	160.8
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	0.2	0.3	0.3
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	481.6	522.8	522.8
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1120 Smart and Safe Arizona Fund

Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	481.6	522.8	522.8
Non-Appropriated FTE	4.5	4.5	4.5

Sources and Uses

Agency: Department of Revenue

Fund: RV1309 Tobacco Tax and Health Care Fund

The Tobacco Tax and Health Care Fund consists of taxes levied on various tobacco products and interest earned on these funds. Funds are used for medical program costs in various state agencies. The legislature may appropriate monies to the Department for the administration of tobacco taxes

Cash Flow Summary

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	1.0	3.4	3.4
Revenue (from Revenue Schedule)	652.0	730.3	730.3
Total Available	653.0	733.7	733.7
Total Appropriated Disbursements	649.6	730.3	730.3
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	3.4	3.4	3.4

Explanation for Negative Ending Balance(s):

Department of Revenue

Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	233.6	272.1	272.1
Employee Related Expenditures	103.3	121.1	121.1
Professional & Outside Services	-	0.6	0.6
Travel In-State	35.7	38.5	38.5
Travel Out-Of-State	0.9	3.0	3.0
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	275.5	295.0	295.0
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	649.0	730.3	730.3
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	0.6	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1309 Tobacco Tax and Health Care Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	649.6	730.3	730.3
Appropriated FTE	4.3	4.3	4.3

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1309 Tobacco Tax and Health Care Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1520 DOR Unclaimed Fund - Non-FDIC RTC Deposits

This fund holds monies received from the sale of abandoned property. Funds are distributed to property owners, then to the Seriously Mentally Ill Housing Trust Fund, the Housing Trust Fund, the Department of Revenue Administrative Fund, the Victim Compensation and Assistance Fund, and the General Fund.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	1,736.6	2,115.3	2,115.3
Revenue (from Revenue Schedule)	378.7	-	-
Total Available	2,115.3	2,115.3	2,115.3
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	2,115.3	2,115.3	2,115.3

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1520 DOR Unclaimed Fund - Non-FDIC RTC Deposits
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1520 DOR Unclaimed Fund - Non-FDIC RTC Deposits

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1530 DOR Unclaimed Fund - FDIC RTC Deposits

This fund holds monies received from the federal deposit insurance corporation under the unclaimed deposits amendments act of 1993. Monies deposited into the fund that are not claimed by the owner within ten years are returned to the federal deposit insurance corporation. The state retains all interest earned on the monies in the fund, with 65% accruing to the state general fund and 35% accruing to the housing trust fund established by A.R.S. § 41-3955.

Cash Flow Summary

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	535.1	590.3	590.3
Revenue (from Revenue Schedule)	55.2	-	-
Total Available	590.3	590.3	590.3
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	590.3	590.3	590.3

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1530 DOR Unclaimed Fund - FDIC RTC Deposits
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IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1530 DOR Unclaimed Fund - FDIC RTC Deposits

Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1601 Veterans' Income Tax Settlement Fund

Created in 2016, the Veterans' Income Tax Settlement Fund consists of legislative appropriations and is used to pay claims made by Native American veterans whose military pay improperly had state income tax withheld by the Department of Defense between 1993 and 2006. Any monies remaining in the fund after the payment of all valid claims by the Department revert to the state General Fund on June 30, 2021.

Cash Flow Summary

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	1,628.7	2.8	2.8
Revenue (from Revenue Schedule)	2.8	-	-
Total Available	1,631.5	2.8	2.8
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,628.7	-	-
Balance Forward to Next Year	2.8	2.8	2.8

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1601 Veterans' Income Tax Settlement Fund
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IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	1,628.7	-	-
Non-Appropriated Expenditure Sub-Total:	1,628.7	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1601 Veterans' Income Tax Settlement Fund

Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	1,628.7	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2166 Revenue Publication Revolving Fund

This fund receives revenues from receipts from the sale of Department tax-related publications, and fee registrations collected from tax practitioner workshops. Monies in the fund are used to offset costs of publishing and distributing tax-related publications and costs associated with presentation of workshops to educate and inform tax preparers of the latest changes to Arizona taxation regulations.

Cash Flow Summary

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	17.7	17.7	17.7
Revenue (from Revenue Schedule)	33.3	33.3	33.3
Total Available	51.0	51.0	51.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	33.3	33.3	33.3
Balance Forward to Next Year	17.7	17.7	17.7

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2166 Revenue Publication Revolving Fund
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IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	33.3	33.3	33.3
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	33.3	33.3	33.3
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2166 Revenue Publication Revolving Fund
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Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	33.3	33.3	33.3
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2179 DOR Liability Setoff Fund

Revenue consists of fees charged to user agencies by the Department for processing the payment of debts, such as delinquent child support payments, from debtors' tax refunds. Funds are used to cover the Department of Revenue's costs of administering the program.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	1,642.8	1,819.0	739.4
Revenue (from Revenue Schedule)	1,059.2	1,015.2	1,015.2
Total Available	2,702.0	2,834.2	1,754.6
Total Appropriated Disbursements	883.0	2,094.8	894.8
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	1,819.0	739.4	859.8

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	455.4	492.6	492.6
Employee Related Expenditures	171.6	197.5	197.5
Professional & Outside Services	78.5	80.5	80.5
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	41.0	863.1	124.2
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	461.1	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	746.4	2,094.8	894.8
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	136.6	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2179 DOR Liability Setoff Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	883.0	2,094.8	894.8
Appropriated FTE	12.7	12.7	12.7

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2179 DOR Liability Setoff Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2449 Employee Recognition Fund

Receipts in the fund consist of donations derived from fund-raising activities, contributions, or services from employees. This fund is used exclusively for employee recognition activities in the Department of Revenue.

Cash Flow Summary

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	1.1	0.1	0.1
Revenue (from Revenue Schedule)	-	-	-
Total Available	1.1	0.1	0.1
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1.1	-	-
Balance Forward to Next Year	0.1	0.1	0.1

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure

Expenditure Categories	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2449 Employee Recognition Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	1.1	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	1.1	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2449 Employee Recognition Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	1.1	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2463 Department of Revenue Administrative Fund

Revenues are received from the Unclaimed Property fund in an annual transfer of \$24.5 million. Monies in the fund are used for the operating costs of the Department.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	6,828.1	5,790.7	3,188.8
Revenue (from Revenue Schedule)	24,844.7	24,500.0	24,500.0
Total Available	31,672.8	30,290.7	27,688.8
Total Appropriated Disbursements	25,882.2	27,101.9	24,211.0
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	5,790.7	3,188.8	3,477.8

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	11,128.8	11,186.2	11,186.2
Employee Related Expenditures	4,550.1	4,751.7	4,751.7
Professional & Outside Services	4,981.2	7,208.4	6,527.1
Travel In-State	12.0	30.0	30.0
Travel Out-Of-State	5.1	5.0	5.0
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	2,070.2	3,819.2	1,609.6
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	90.1	-	-
Non-Capital Equipment	418.2	101.4	101.4
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	0.3	-	-
Appropriated Expenditure Sub-Total:	23,256.0	27,101.9	24,211.0
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	2,626.2	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2463 Department of Revenue Administrative Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	25,882.2	27,101.9	24,211.0
Appropriated FTE	303.4	305.4	305.4

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2463 Department of Revenue Administrative Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2500 IGA and ISA Fund
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This fund was established for state agencies as a clearing account to properly account for, control, and report receipts and disbursements associated with intergovernmental and interagency service agreements, which are not reported in other funds.

Cash Flow Summary

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	875.3	637.0	527.8
Revenue (from Revenue Schedule)	1,122.1	1,016.0	1,016.0
Total Available	1,997.4	1,653.0	1,543.8
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,360.4	1,125.2	1,125.2
Balance Forward to Next Year	637.0	527.8	418.6

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2500 IGA and ISA Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	653.4	540.9	540.9
Employee Related Expenditures	284.8	256.2	256.2
Professional & Outside Services	46.6	0.1	0.1
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	375.6	328.0	328.0
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	1,360.4	1,125.2	1,125.2
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2500 IGA and ISA Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	1,360.4	1,125.2	1,125.2
Non-Appropriated FTE	25.7	25.7	25.7

Sources and Uses

Agency: Department of Revenue

Fund: RV2610 Integrated Tax System Project Fund

Revenues consist of fees charged to counties, cities, towns, and other taxing authorities for the cost sharing of the Department of Revenues new integrated tax system. Monies are used solely for the development and implementation costs of the system through June 30, 2028.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	-	(0.0)	(0.0)
Revenue (from Revenue Schedule)	7,575.3	7,609.5	7,531.3
Total Available	7,575.3	7,609.5	7,531.3
Total Appropriated Disbursements	7,575.3	7,609.5	7,531.3
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	(0.0)	(0.0)	(0.0)

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	7,575.3	7,609.5	7,531.3

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2610 Integrated Tax System Project Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	7,575.3	7,609.5	7,531.3
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2610 Integrated Tax System Project Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2975 Title VI - Coronavirus Relief Fund

Revenue is received from the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and is used for expenses related to the Coronavirus Disease 2019 (COVID-19) public health emergency.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2975 Title VI - Coronavirus Relief Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2975 Title VI - Coronavirus Relief Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2985 Coronavirus State and Local Fiscal Recovery Fund
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Revenue is received from the American Rescue Plan Act (ARPA) and is used for expenses related to the mitigation and recovery from the Coronavirus Disease 2019 (COVID-19) public health crisis.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2985 Coronavirus State and Local Fiscal Recovery Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2985 Coronavirus State and Local Fiscal Recovery Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV3745 Escheated Estates Fund

This fund consists of monies from the sale of escheated estates. Property escheats or reverts to the State, after 5 years when there is no will to transmit the property and there are no legal heirs to inherit it. Proceeds from the sale of escheated property are held in the fund for 12 months for the payment of claims after which they are transferred to the Permanent State School Fund.

Cash Flow Summary	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Beginning Balance	139.8	191.2	191.2
Revenue (from Revenue Schedule)	51.4	-	-
Total Available	191.2	191.2	191.2
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	191.2	191.2	191.2

Explanation for Negative Ending Balance(s): Department of Revenue

Appropriated Expenditure	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV3745 Escheated Estates Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV3745 Escheated Estates Fund

Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Funding Issue List

Agency: Department of Revenue

FY 2026

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Appropriated Funds	Non- Appropriated Funds
1	Increasing Operational Capacity	-	2,284.7	2,284.7	-	-
2	Appropriation Shift from DOR Admin Fund to General Fund	-	-	2,890.9	(2,890.9)	-
3	Reverse IT Infrastructure for Cybersecurity and IRS Issues	-	(1,200.0)	-	(1,200.0)	-
Total:		-	1,084.7	5,175.6	(4,090.9)	-

Funding Issue Detail

Agency: Department of Revenue

Issue: 1 Increasing Operational Capacity

Calculated ERE: 703.9
Uniform Allowance:

Program: Collections
Fund: AA1000 General Fund (Appropriated)

	Expenditure Categories	FY 2026
6000	Personal Services	1,466.6
6100	Employee Related Expenditures	703.9
	Subtotal Personal Services and ERE	2,170.5
6500	Travel In-State	20.2
7000	Other Operating Expenditures	32.8
8500	Non-Capital Equipment	61.2
	Program/Fund Total:	2,284.7

Issue: 2 Appropriation Shift from DOR Admin Fund to General Fund

Calculated ERE:
Uniform Allowance:

Program: Process Administration
Fund: AA1000 General Fund (Appropriated)

	Expenditure Categories	FY 2026
6200	Professional & Outside Services	681.3
	Program/Fund Total:	681.3

Program: Process Administration
Fund: RV2463 Department of Revenue Administrative Fund (Appropriated)

	Expenditure Categories	FY 2026
6200	Professional & Outside Services	(681.3)
	Program/Fund Total:	(681.3)

Funding Issue Detail

Agency: Department of Revenue

Issue: 2 Appropriation Shift from DOR Admin Fund to General Fund

Program: Information Services
Fund: AA1000 General Fund (Appropriated)

	Expenditure Categories	FY 2026
7000	Other Operating Expenditures	1,802.8
Program/Fund Total:		1,802.8

Program: Information Services
Fund: RV2463 Department of Revenue Administrative Fund (Appropriated)

	Expenditure Categories	FY 2026
7000	Other Operating Expenditures	(1,802.8)
Program/Fund Total:		(1,802.8)

Program: Support Services
Fund: AA1000 General Fund (Appropriated)

	Expenditure Categories	FY 2026
7000	Other Operating Expenditures	406.8
Program/Fund Total:		406.8

Program: Support Services
Fund: RV2463 Department of Revenue Administrative Fund (Appropriated)

	Expenditure Categories	FY 2026
7000	Other Operating Expenditures	(406.8)
Program/Fund Total:		(406.8)

Issue: 3 Reverse IT Infrastructure for Cybersecurity and IRS Issues

Calculated ERE:
Uniform Allowance:

Funding Issue Detail

Agency: Department of Revenue

Issue: 3 Reverse IT Infrastructure for Cybersecurity and IRS Issues

Program: Information Services
Fund: RV2179 DOR Liability Setoff Fund (Appropriated)

	Expenditure Categories	FY 2026
7000	Other Operating Expenditures	(738.9)
8400	Capital Equipment	(461.1)
Program/Fund Total:		(1,200.0)



Arizona Department of Revenue

FY26 FUNDING ISSUE

Department/Agency: Arizona Department of Revenue
Division/Program: Education and Compliance
Contact Person: Rob Woods
Statutory Reference: A.R.S § 42-1004

Issue Title: Increasing Operational Capacity

Priority: #1

1. Description of issue:

The Arizona Department of Revenue (ADOR) has faced challenges in keeping pace with an 11% increase in Accounts Receivables (AR). To address this growing caseload, additional resources in staffing and tools are needed. With these resources, ADOR could potentially impact AR by \$91,000,000 annually, with approximately 63.5% (\$57,785,000) of enforcement revenue benefiting the General Fund. The revenue management process is divided into two phases: early-stage and late-stage efforts. In early stage revenue management, accounts delinquent over 60 days are processed through the autodialer that calls taxpayers with a goal of securing payment. The autodialer tool achieves a 14% connect rate, allowing us to educate taxpayers, answer questions, and establish payment arrangements. Throughout the year, ADOR maintains between 4,500 to 13,500 active payment arrangements, helping businesses continue operations and enabling Arizonans to manage their financial obligations responsibly. Late stage revenue management begins at 90 days delinquency and our agents manage a caseload of 300 accounts. Late stage revenue management requires a higher level of engagement with taxpayers, where our agents will work with individuals and businesses to help educate and advise on tax statutes, as well as secure payments. Our agents are focused on providing exemplary service while supporting individuals and businesses in meeting their tax obligations.

Revenue management is a time sensitive process and delays contacting taxpayers reduces the ability and overall success for collecting on debt. Increasing capacity in both early and late stage collections will improve results overall for Arizona. Early stage collections allow ADOR to educate our taxpayers on obligations, create payment arrangements, and secure payments. Late stage collections are more prescriptive and tailored to the taxpayer circumstances that have avoided timely payment.



FY26 FUNDING ISSUE

2. **Proposal:**

ADOR is requesting an additional \$2,300,000 to support the expansion of staff and resources needed to manage the increasing volume of taxpayer accounts and compliance efforts. Since fiscal year 2019, ADOR has experienced a 9.5% increase in returns filed, alongside a significant improvement in revenue recovery, driven by a 5.4% population growth. The growing demands from new taxpayer accounts have exceeded ADOR's current capacity. This funding is essential to maintaining service levels, ensuring compliance, and safeguarding the state's financial health.

3. **Alternatives considered:**

Continuing the "status quo" is an option to increase accounts receivable moving forward. This option is not ideal, considering our role in funding Arizona's priorities. At ADOR we are focused on how we can better educate the taxpayer on their responsibilities and provide tools that can assist compliance.

4. **Impact of not funding this fiscal year:**

Utilizing additional funding, to increase ADOR's collection staffing, will yield increased opportunity to reach deeper into our inventory. Utilizing powerful automated collection activity to drive tax compliance of Arizona's, business and individual income taxpayers using customer friendly outreach and enforcement as needed. JP Morgan estimates (Aug, 2024) it will become increasingly difficult for revenue management with the probability of a recession jumping from 35% in 2024 to 45% in 2025. These factors with a soft labor market and rising unemployment will inhibit our ability to readily collect tax obligations in Arizona.

5. **Statutory Reference:** A.R.S § 42-1004

6. **Equipment to be purchased, if applicable:**

Cell Phones, Field Pad, Laptops and Monitors.

7. **Classification of new positions:**

The department is not requesting additional FTEs. The department has vacant unbudgeted FTEs that can be utilized.

8. **Annualization(s)**

Ongoing funding: See Budget Table at the end of this narrative.

9. **Alignment with agency's strategic plan or statutory responsibilities:**

This request supports a current Breakthrough initiative on our FY 25-29 Strategic Plan.



FY26 FUNDING ISSUE

10. Impact on historically underserved, marginalized or adversely affected groups:

Increased capacity to support enhanced collection efforts will provide the needed resources to help underserved communities and improve the educational opportunities for all Arizona citizens. Collectors can impact tax types equally and provide the required education and training to a diverse group of taxpayers.

11. How has feedback been incorporated from groups directly impacted by proposal:

As we continue educating our citizens on proper filing and paying, we gather information on improving instructions, guidelines, and communications. We have taken feedback from citizens, stakeholders, and tax associations and have begun looking for countermeasures to enhance our outreach efforts.

12. Description of how this furthers the Governor's priorities:

Additional revenues collected will help support one of the Governor's key priorities, an Affordable and Thriving Economy, bolstering the many areas impacted by the General fund. Additional staff generating revenue will also support our county and city/town partners with further TPT collection and audit activity.

13. If requesting GF (General Fund), why is it critical to continued operations?

In order to enhance our existing capacity to collect revenues to further the Governor's priorities, the need for additional staff is necessary. The team's current capacity is over-extended and we are unable to support what is currently available to collect.

14. If requesting GF (General Fund), why can't existing funding fully or partially meet the need?

Partial funding will reduce our ability to maintain taxpayer compliance and collect revenues that are needed to support the Governor's priorities.

15. If requesting GF (General Fund), why can't other funds fully or partially meet the need?

Addressing the Accounts Receivable issue requires a consistent focus and effort. Funding from the general fund will allow us to face the ongoing economic uncertainty with appropriately aligned funding. ADOR does not have any other available fund sources that can be utilized to support administrative costs of the department.

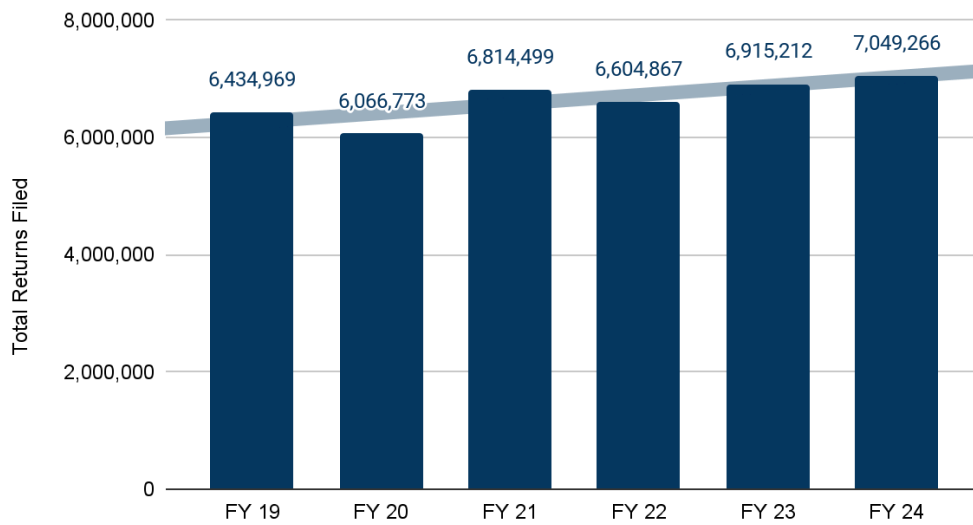


Arizona Department of Revenue

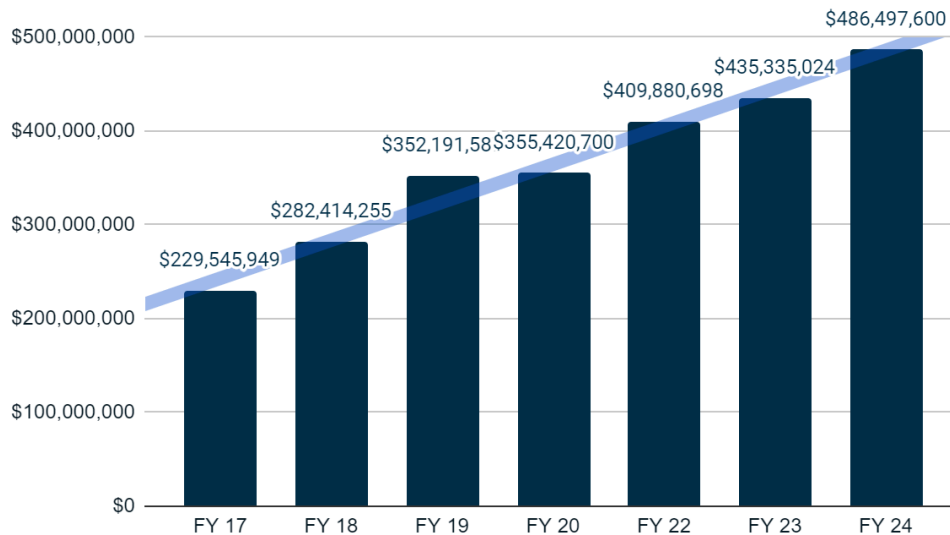
FY26 FUNDING ISSUE

SUPPORTING DETAILS

Total Returns Filed 2017 to 2024

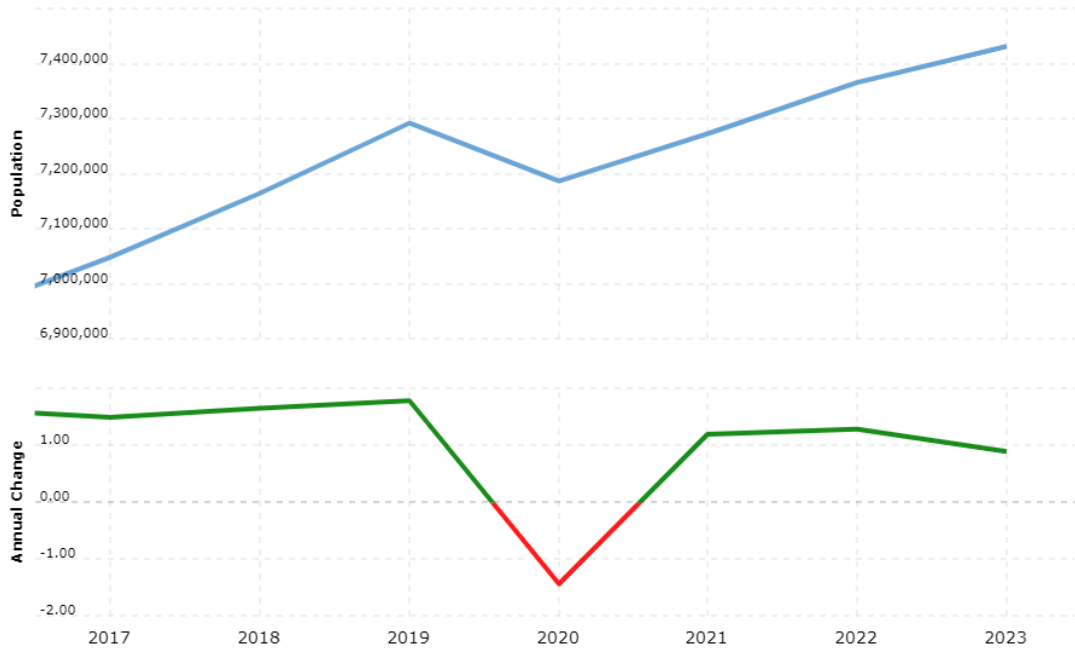


Collections Results 2017 to 2024

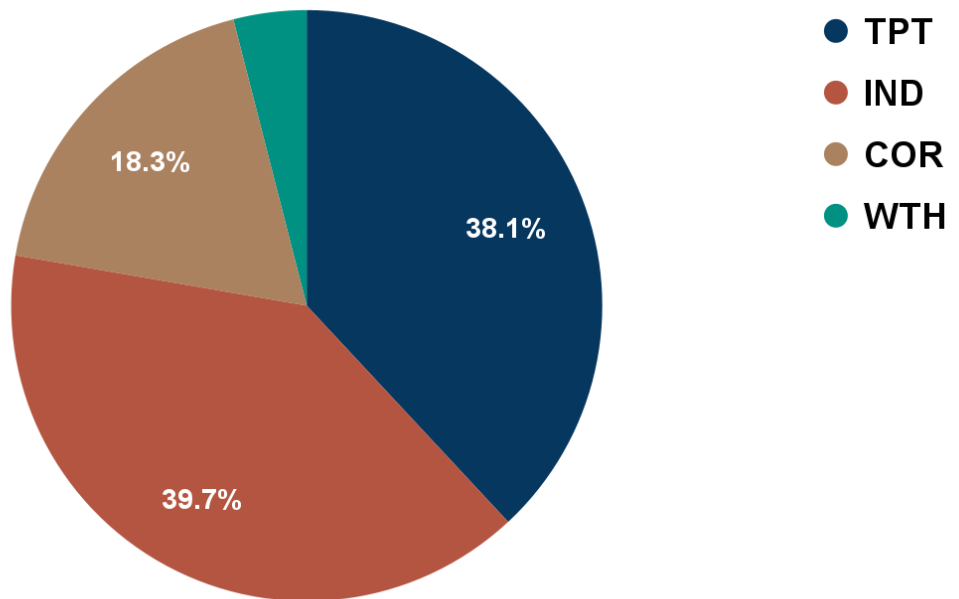




FY26 FUNDING ISSUE



% of Gen Fund Enforcement

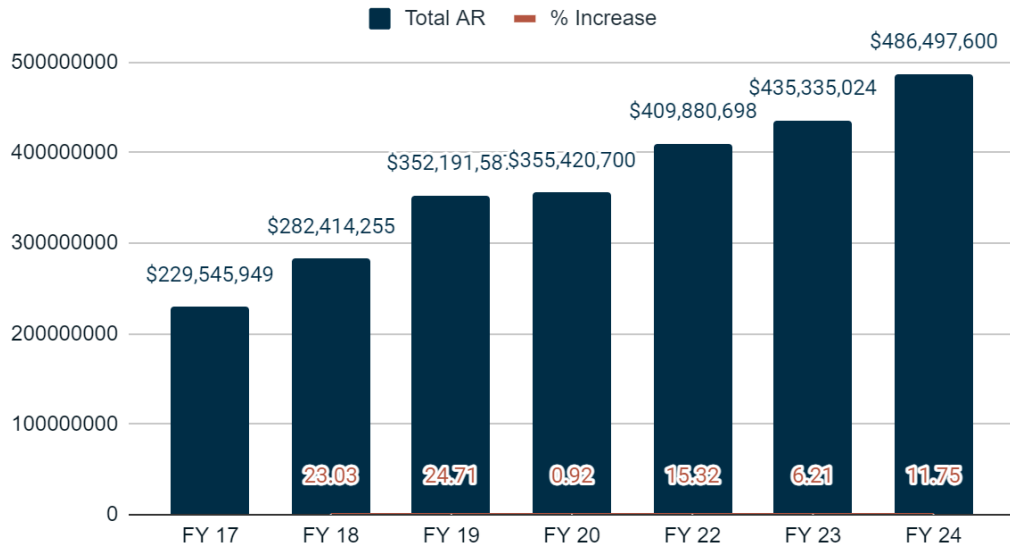




Arizona Department of Revenue

FY26 FUNDING ISSUE

Annual Account Receivables / Annual % Increase





Arizona Department of Revenue

FY26 FUNDING ISSUE

ARIZONA DEPARTMENT OF REVENUE: ADDITIONAL COLLECTIONS STAFF					
FY26 INCREASING COLLECTIONS CAPACITY - FUNDING ISSUE BUDGET TABLE					
CLASSIFICATION / GRADE	FTE*	PS	ERE	SUB-TOTAL	TOTAL
Collector 3/Gr 18	12	41,000	19,700	60,700	\$ 728,400
Field Collector/Gr 19	12	45,000	21,600	66,600	799,200
Deputy Administrator/Gr 25	1	93,500	44,900	138,400	138,400
Collections Mgr/Gr 22	4	60,500	29,000	89,500	358,000
Customer Svc 4/Gr 17	1	44,000	21,100	65,100	65,100
Data Analyst/Gr 20	1	55,000	26,400	81,400	81,400
	31			Total Projected PS/ERE Cost	\$ 2,170,500
*The department has vacant unbudgeted FTEs. We are not requesting to increase the FTE count.					
ONGOING OPERATIONAL EXPENSES					
EXPENSE CATEGORY	COUNT	RATE	UNIT OF MEASURE	TOTAL	
Clear Licenses	24	1,019	Monty	\$	12,200
Travel / Food / Fuel	4	5,050	Quarter		20,200
Cell Phones	16	40	Month		600
Field Pad*	24	1,000	Each		24,000
Lien/Levy			N/A		20,000
Laptops/Monitors	31	1,200	Each		37,200
				Total Projected All Other Operating Cost	\$ 114,200
TOTAL PROJECTED EXPENDITURES					\$ 2,284,700
*Supply of 24 Field Collectors, support staff, and equipment available to perform collection activities in the community.					



Arizona Department of Revenue

FY26 FUNDING ISSUE

Department/Agency: Arizona Department of Revenue

Division/Program: Agency

Contact Person: Robert Woods

Statutory Reference: A.R.S. § 42-1004

Issue Title: Appropriation Shift from DOR Admin Fund to General Fund

Priority: # 2

1. Description of issue:

Agency expenditure appropriations in the ADOR Administration Fund (“ADOR Admin Fund”) exceed the mandated revenue by \$2,890.9 million. Anticipated annual revenue equals \$24.5 million, and yet the appropriated expenditure authority is \$27.1 million. The \$24.5 million in revenue cannot be increased to match the appropriation of \$27.1 million because this would require a legislative change, given that the ADOR Admin Fund is capped to a flat \$24.5 million deposit per fiscal year from unclaimed property monies, pursuant to A.R.S. §§ 42-1116.01(A) and 44-313(A)(3). ADOR projects that we will run out of the fund balance in the ADOR Admin Fund to pay for expenses in the FY27 Budget.

The appropriation increase described above (\$2,890.9 million) is necessary to assist the agency in meeting increased cost obligations. However, the placement of the increased appropriation within the ADOR Admin Fund makes it structurally impossible for the agency to acquire the necessary funds to meet its ongoing cost obligations, given the above-described statutory limitations on the revenue that flows into the Admin Fund (\$24.5 million). Moving expenditures to the General Fund appropriation in future years would be a more sustainable configuration for the agency's funding structure.

The ADOR Admin Fund helps ADOR administer and enforce the state's tax code under A.R.S. § 42-1004. Further to this duty, A.R.S. § 42-1004(A) requires ADOR to: (a) formulate policies, plans, and programs that effectuate the agency's missions and purposes; (b) employ personnel and contract advisors, consultants, and aides necessary to the performance of its duties; and (c) assist other agencies of the state, local, tribal, and federal governments in furtherance of its purposes, objectives, and programs. Meeting payroll for the positions necessary to meet these statutory obligations of the agency would be a serious challenge, if the budget structural balance is left unaddressed.

2. Proposal:

A decrease in the ADOR Admin Fund appropriation of \$2,890.9 million and an increase in the General Fund appropriation by \$2,890.9 million will enable ADOR to pay for the overall Agency appropriation to meet its obligations under A.R.S. § 42-1004.



FY26 FUNDING ISSUE

3. Alternatives considered:

Revenue of \$24.5 million could be increased to match the expenditure appropriation of \$27.1 million. However, this would require a change in legislation, given that the ADOR Admin Fund is established solely through a flat \$24.5 million deposit per fiscal year from unclaimed property monies, pursuant to A.R.S. §§ 42-1116.01(A) and 44-313(A)(3)

4. Impact of not funding this fiscal year:

In FY24 ADOR collected and distributed \$28.2B to the State, 91 cities and towns, 15 counties, and other entities. Not having the funds to pay for appropriated expenses jeopardizes the collection, administration, and distribution of billions of dollars.

5. Statutory Reference:

A.R.S. § 42-1004, ADOR's mandate is to administer and enforce the state's tax code, and is required to formulate policies, plans, and programs that effectuate the agency's missions and purposes.

6. Equipment to be purchased, if applicable:

N/A

7. Classification of new positions:

N/A

8. Annualization(s)

On-going

9. Alignment with agency's strategic plan or statutory responsibilities:

This request will support all four areas of our strategic plan including two breakthrough initiatives. Our priorities to Implement a New Tax System, Increase Taxpayer Compliance, Improve User Experience, and Improve Role Satisfaction are all tied to our funding and ability to execute. Each of these initiatives are directly tied to A.R.S. § 42-1004, ADOR's role to administer and enforce the state tax code.

10. Impact on historically underserved, marginalized or adversely affected groups:

Supporting appropriate funding sources will provide the needed resources to help underserved communities and improve the educational opportunities for all Arizona citizens. The ability to collect and distribute revenue is a vital component of supporting the underserved, marginalized and adversely affected groups.



FY26 FUNDING ISSUE

11. How has feedback been incorporated from groups directly impacted by proposal:

As we continue external efforts to educate taxpayers on proper filing and paying, we gather intel on improving instructions, guidelines, and communications. We have taken feedback from citizens, stakeholders, and tax associations and have begun looking for countermeasures to enhance our outreach efforts.

12. Description of how this furthers the Governor's priorities:

The ability to efficiently distribute revenues collected will help support one of the Governor's key priorities, an Affordable and Thriving Economy, bolstering the many areas impacted. Additional staff generating revenue will also support our county and city/town partners with further support the Agency role to collect and distribute revenue.

13. If requesting GF (General Fund), why is it critical to continued operations?

ADOR's mandate is to administer and enforce the state's tax code, and is required to formulate policies, plans, and programs that effectuate the agency's missions and purposes.

14. If requesting GF (General Fund), why can't existing funding fully or partially meet the need?

ADOR does not have any other available fund sources that can be utilized to support administrative costs of the department.

15. If requesting GF (General Fund), why can't other funds fully or partially meet the need?

ADOR does not have any other available fund sources that can be utilized to support administrative costs of the department.



Arizona Department of Revenue

FUNDING ISSUE FY 2026

Department/Agency: Arizona Department of Revenue
Division/Program: Support
Contact Person: Rob Woods
Statutory Reference: A.R.S. § 42-1004

Issue Title: Reverse IT Infrastructure for Cybersecurity and IRS Issues **Priority:** # 3

1. **Description of issue:**
In FY25, a one-time appropriation was approved for a one-time appropriation of \$1,200,000 from the Liability Setoff Program Revolving Fund for IT infrastructure to address federal taxation and security standards.
2. **Proposal:**
Reverse the one-time funding.
3. **Alternatives considered and reasons for rejection:**
N/A
4. **Impact of not funding this fiscal year:**
N/A
5. **Statutory Reference:**
N/A
6. **Equipment to be purchased, if applicable:**
N/A
7. **Classification of new positions:**
N/A
8. **Annualization(s)**
N/A
9. **Alignment with agency's strategic plan or statutory responsibilities:**
N/A
10. **Impact on historically underserved, marginalized or adversely affected groups:**
N/A
11. **How has feedback been incorporated from groups directly impacted by proposal:**
N/A
12. **Description of how this furthers the Governor's priorities:**
N/A

Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

Appropriated Funds	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-1-0 Service	21,192.3	22,897.9	-	22,897.9
RVA-2-0 Processing	9,228.0	8,258.0	-	8,258.0
RVA-3-0 Education and Compliance	20,173.9	21,784.3	2,284.7	24,069.0
RVA-4-0 Agency Support	33,415.4	36,664.5	(1,200.0)	35,464.5
Appropriated Funds Total:	84,009.5	89,604.7	1,084.7	90,689.4
Expenditure Categories				
FTE	892.8	892.8	-	892.8
Personal Services	35,527.5	36,425.9	1,466.6	37,892.5
Employee Related Expenditures	13,926.9	15,277.0	703.9	15,980.9
Subtotal Personal Services and ERE	49,454.4	51,702.9	2,170.5	53,873.4
Professional & Outside Services	12,977.3	16,630.3	-	16,630.3
Travel In-State	138.6	166.3	20.2	186.5
Travel Out-Of-State	37.9	75.1	-	75.1
Other Operating Expenditures	20,346.8	20,348.2	(706.1)	19,642.1
Capital Equipment	100.2	461.1	(461.1)	-
Non-Capital Equipment	887.1	183.0	61.2	244.2
Transfers-Out	67.3	37.8	-	37.8
Expenditure Categories Total:	84,009.5	89,604.7	1,084.7	90,689.4

Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

Non-Appropriated		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:					
RVA-1-0	Service	1,105.4	1,128.8	-	1,128.8
RVA-2-0	Processing	12.3	-	-	-
RVA-3-0	Education and Compliance	2,185.1	391.7	-	391.7
RVA-4-0	Agency Support	202.3	160.8	-	160.8
Non-Appropriated Total:		3,505.1	1,681.3	-	1,681.3
Expenditure Categories					
	FTE	30.2	30.2	-	30.2
	Personal Services	902.9	794.6	-	794.6
	Employee Related Expenditures	390.7	364.2	-	364.2
	Subtotal Personal Services and ERE	1,293.6	1,158.8	-	1,158.8
	Professional & Outside Services	172.6	160.9	-	160.9
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Other Operating Expenditures	410.2	361.6	-	361.6
	Capital Equipment	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Transfers-Out	1,628.7	-	-	-
	Expenditure Categories Total:	3,505.1	1,681.3	-	1,681.3
Department of Revenue Total for All Funds:		87,514.6	91,286.0	1,084.7	92,370.7

Appropriated and Non-Appropriated		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2025 Funding Issue	FY 2026 Total Request
RVA-1-0	Service	22,297.6	24,026.7	-	24,026.7
RVA-2-0	Processing	9,240.3	8,258.0	-	8,258.0
RVA-3-0	Education and Compliance	22,358.9	22,176.0	2,284.7	24,460.7
RVA-4-0	Agency Support	33,617.7	36,825.3	(1,200.0)	35,625.3
Department of Revenue Total for All Funds:		87,514.6	91,286.0	1,084.7	92,370.7

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	AA1000 General Fund (Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-1-0 Service	17,452.8	19,348.6	-	19,348.6
RVA-2-0 Processing	9,117.9	7,527.3	681.3	8,208.6
RVA-3-0 Education and Compliance	3,455.2	3,075.1	2,284.7	5,359.8
RVA-4-0 Agency Support	29,332.2	29,726.7	2,209.6	31,936.3
General Fund (Appropriated) Summary Total:	59,358.1	59,677.7	5,175.6	64,853.3
Expenditure Categories				
FTE	572.6	570.6	-	570.6
Personal Services	23,709.7	24,475.0	1,466.6	25,941.6
Employee Related Expenditures	9,101.9	10,206.7	703.9	10,910.6
Subtotal Personal Services and ERE	32,811.6	34,681.7	2,170.5	36,852.2
Professional & Outside Services	7,917.5	9,340.8	681.3	10,022.1
Travel In-State	90.9	97.8	20.2	118.0
Travel Out-Of-State	31.9	67.1	-	67.1
Other Operating Expenditures	17,960.1	15,370.9	2,242.4	17,613.3
Capital Equipment	10.1	-	-	-
Non-Capital Equipment	468.9	81.6	61.2	142.8
Transfers-Out	67.0	37.8	-	37.8
Expenditure Categories Total:	59,358.1	59,677.7	5,175.6	64,853.3

Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

Fund: RV1120 Smart and Safe Arizona Fund (Non-Appropriated)

		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:					
RVA-1-0	Service	77.1	79.5	-	79.5
RVA-3-0	Education and Compliance	278.5	282.5	-	282.5
RVA-4-0	Agency Support	126.0	160.8	-	160.8
Smart and Safe Arizona Fund (Non-Appropriated) Summary Total:		481.6	522.8	-	522.8
Expenditure Categories					
	FTE	4.5	4.5	-	4.5
	Personal Services	249.5	253.7	-	253.7
	Employee Related Expenditures	105.9	108.0	-	108.0
	Subtotal Personal Services and ERE	355.4	361.7	-	361.7
	Professional & Outside Services	126.0	160.8	-	160.8
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Other Operating Expenditures	0.2	0.3	-	0.3
	Capital Equipment	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	481.6	522.8	-	522.8

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV1309 Tobacco Tax and Health Care Fund (Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-1-0 Service	649.0	730.3	-	730.3
Tobacco Tax and Health Care Fund (Appropriated) Summary Total:	649.0	730.3	-	730.3
Expenditure Categories				
FTE	4.3	4.3	-	4.3
Personal Services	233.6	272.1	-	272.1
Employee Related Expenditures	103.3	121.1	-	121.1
Subtotal Personal Services and ERE	336.9	393.2	-	393.2
Professional & Outside Services	-	0.6	-	0.6
Travel In-State	35.7	38.5	-	38.5
Travel Out-Of-State	0.9	3.0	-	3.0
Other Operating Expenditures	275.5	295.0	-	295.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	649.0	730.3	-	730.3

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV1601 Veterans' Income Tax Settlement Fund (Non-Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-3-0 Education and Compliance	1,628.7	-	-	-
Veterans' Income Tax Settlement Fund (Non-Appropriated) Summary Total:	1,628.7	-	-	-
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	1,628.7	-	-	-
Expenditure Categories Total:	1,628.7	-	-	-

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV2166 Revenue Publication Revolving Fund (Non-Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-1-0 Service	33.3	33.3	-	33.3
Revenue Publication Revolving Fund (Non-Appropriated) Summary Total:	33.3	33.3	-	33.3
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	33.3	33.3	-	33.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	33.3	33.3	-	33.3

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV2179 DOR Liability Setoff Fund (Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-3-0 Education and Compliance	746.4	894.8	-	894.8
RVA-4-0 Agency Support	-	1,200.0	(1,200.0)	-
DOR Liability Setoff Fund (Appropriated)	746.4	2,094.8	(1,200.0)	894.8
Summary Total:				
Expenditure Categories				
FTE	12.7	12.7	-	12.7
Personal Services	455.4	492.6	-	492.6
Employee Related Expenditures	171.6	197.5	-	197.5
Subtotal Personal Services and ERE	627.0	690.1	-	690.1
Professional & Outside Services	78.5	80.5	-	80.5
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	41.0	863.1	(738.9)	124.2
Capital Equipment	-	461.1	(461.1)	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	746.4	2,094.8	(1,200.0)	894.8

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV2449 Employee Recognition Fund (Non-Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-4-0 Agency Support	1.1	-	-	-
Employee Recognition Fund (Non-Appropriated)	1.1	-	-	-
Summary Total:	1.1	-	-	-
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1.1	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1.1	-	-	-

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV2463 Department of Revenue Administrative Fund (Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-1-0 Service	3,090.5	2,819.0	-	2,819.0
RVA-2-0 Processing	110.1	730.7	(681.3)	49.4
RVA-3-0 Education and Compliance	15,972.2	17,814.4	-	17,814.4
RVA-4-0 Agency Support	4,083.2	5,737.8	(2,209.6)	3,528.2
Department of Revenue Administrative Fund (Appropriated) Summary Total:	23,256.0	27,101.9	(2,890.9)	24,211.0
Expenditure Categories				
FTE	303.4	305.4	-	305.4
Personal Services	11,128.8	11,186.2	-	11,186.2
Employee Related Expenditures	4,550.1	4,751.7	-	4,751.7
Subtotal Personal Services and ERE	15,679.0	15,937.9	-	15,937.9
Professional & Outside Services	4,981.2	7,208.4	(681.3)	6,527.1
Travel In-State	12.0	30.0	-	30.0
Travel Out-Of-State	5.1	5.0	-	5.0
Other Operating Expenditures	2,070.2	3,819.2	(2,209.6)	1,609.6
Capital Equipment	90.1	-	-	-
Non-Capital Equipment	418.2	101.4	-	101.4
Transfers-Out	0.3	-	-	-
Expenditure Categories Total:	23,256.0	27,101.9	(2,890.9)	24,211.0

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV2500 IGA and ISA Fund (Non-Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-1-0 Service	995.0	1,016.0	-	1,016.0
RVA-2-0 Processing	12.3	-	-	-
RVA-3-0 Education and Compliance	277.9	109.2	-	109.2
RVA-4-0 Agency Support	75.2	-	-	-
IGA and ISA Fund (Non-Appropriated) Summary Total:	1,360.4	1,125.2	-	1,125.2
 Expenditure Categories				
FTE	25.7	25.7	-	25.7
Personal Services	653.4	540.9	-	540.9
Employee Related Expenditures	284.8	256.2	-	256.2
Subtotal Personal Services and ERE	938.2	797.1	-	797.1
Professional & Outside Services	46.6	0.1	-	0.1
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	375.6	328.0	-	328.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,360.4	1,125.2	-	1,125.2

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV2610 Integrated Tax System Project Fund (Non-Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
RVA-4-0 Agency Support	-	-	-	-
Integrated Tax System Project Fund (Non-Appropriated) Summary Total:	-	-	-	-
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Expenditure Categories

FTE	224.3	224.8	-	224.8
Personal Services	9,253.6	9,581.6	-	9,581.6
Employee Related Expenditures	3,715.0	4,082.5	-	4,082.5
Subtotal Personal Services and ERE	12,968.6	13,664.1	-	13,664.1
Professional & Outside Services	7,360.7	7,606.8	-	7,606.8
Travel In-State	66.5	81.1	-	81.1
Travel Out-Of-State	21.3	49.6	-	49.6
Other Operating Expenditures	1,880.5	2,625.1	-	2,625.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	22,297.6	24,026.7	-	24,026.7

Fund Source

Appropriated Funds

General Fund (Appropriated)	17,452.8	19,348.6	-	19,348.6
Tobacco Tax and Health Care Fund (Appropriated)	649.0	730.3	-	730.3
Department of Revenue Administrative Fund (Appropriated)	3,090.5	2,819.0	-	2,819.0
Appropriated Funds Total:	21,192.3	22,897.9	-	22,897.9

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	77.1	79.5	-	79.5
Revenue Publication Revolving Fund (Non-Appropriated)	33.3	33.3	-	33.3
IGA and ISA Fund (Non-Appropriated)	995.0	1,016.0	-	1,016.0
Non-Appropriated Funds Total:	1,105.4	1,128.8	-	1,128.8
Service Total:	22,297.6	24,026.7	-	24,026.7

Sub Program: RVA-1-1 Inquires and Requests

Expenditure Categories

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
FTE	94.2	94.2	-	94.2
Personal Services	2,843.9	3,027.9	-	3,027.9
Employee Related Expenditures	1,274.4	1,392.5	-	1,392.5
Subtotal Personal Services and ERE	4,118.3	4,420.4	-	4,420.4
Professional & Outside Services	1,980.4	2,015.5	-	2,015.5
Travel In-State	2.1	1.4	-	1.4
Travel Out-Of-State	3.9	2.5	-	2.5
Other Operating Expenditures	931.5	1,496.2	-	1,496.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	7,036.1	7,936.0	-	7,936.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	6,606.5	7,725.4	-	7,725.4
Department of Revenue Administrative Fund (Appropriated)	344.3	131.1	-	131.1
Appropriated Funds Total:	6,950.8	7,856.5	-	7,856.5

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	77.1	79.5	-	79.5
IGA and ISA Fund (Non-Appropriated)	8.2	-	-	-
Non-Appropriated Funds Total:	85.3	79.5	-	79.5
Service Total:	7,036.1	7,936.0	-	7,936.0

Sub Program: RVA-1-2 Local Jurisdictions

Expenditure Categories

FTE	33.3	33.8	-	33.8
Personal Services	1,678.7	1,570.4	-	1,570.4
Employee Related Expenditures	635.4	627.9	-	627.9

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Subtotal Personal Services and ERE	2,314.1	2,198.3	-	2,198.3
Professional & Outside Services	750.9	1,067.0	-	1,067.0
Travel In-State	24.8	34.9	-	34.9
Travel Out-Of-State	11.0	36.1	-	36.1
Other Operating Expenditures	110.6	129.9	-	129.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,211.4	3,466.2	-	3,466.2

Fund Source

Appropriated Funds				
General Fund (Appropriated)	3,120.1	3,409.3	-	3,409.3
Department of Revenue Administrative Fund (Appropriated)	19.7	23.6	-	23.6
Appropriated Funds Total:	3,139.8	3,432.9	-	3,432.9
Non-Appropriated Funds				
Revenue Publication Revolving Fund (Non-Appropriated)	33.3	33.3	-	33.3
IGA and ISA Fund (Non-Appropriated)	38.3	-	-	-
Non-Appropriated Funds Total:	71.6	33.3	-	33.3
Service Total:	3,211.4	3,466.2	-	3,466.2

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

Expenditure Categories

FTE	68.8	68.8	-	68.8
Personal Services	3,609.2	3,737.5	-	3,737.5
Employee Related Expenditures	1,343.4	1,525.8	-	1,525.8
Subtotal Personal Services and ERE	4,952.6	5,263.3	-	5,263.3
Professional & Outside Services	125.4	407.3	-	407.3
Travel In-State	4.0	7.3	-	7.3
Travel Out-Of-State	6.4	9.0	-	9.0

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Other Operating Expenditures	730.0	843.5	-	843.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	5,818.3	6,530.4	-	6,530.4

Fund Source

Appropriated Funds

General Fund (Appropriated)	3,795.2	4,088.2	-	4,088.2
Tobacco Tax and Health Care Fund (Appropriated)	434.8	505.1	-	505.1
Department of Revenue Administrative Fund (Appropriated)	891.5	1,190.4	-	1,190.4
Appropriated Funds Total:	5,121.5	5,783.7	-	5,783.7

Non-Appropriated Funds

IGA and ISA Fund (Non-Appropriated)	696.8	746.7	-	746.7
Non-Appropriated Funds Total:	696.8	746.7	-	746.7
Service Total:	5,818.3	6,530.4	-	6,530.4

Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit

Expenditure Categories

FTE	2.0	2.0	-	2.0
Personal Services	116.3	147.6	-	147.6
Employee Related Expenditures	50.3	62.2	-	62.2
Subtotal Personal Services and ERE	166.6	209.8	-	209.8
Professional & Outside Services	1,668.4	1,264.1	-	1,264.1
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit				

Expenditure Categories Total:	1,835.0	1,473.9	-	1,473.9
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Fund Source

Appropriated Funds

Department of Revenue Administrative Fund (Appropriated)	1,835.0	1,473.9	-	1,473.9
Appropriated Funds Total:	1,835.0	1,473.9	-	1,473.9
Service Total:	1,835.0	1,473.9	-	1,473.9

Sub Program: RVA-1-6 SLI Tax Fraud Prevention

Expenditure Categories

FTE	5.3	5.3	-	5.3
Personal Services	189.2	212.7	-	212.7
Employee Related Expenditures	69.8	85.4	-	85.4
Subtotal Personal Services and ERE	259.0	298.1	-	298.1
Professional & Outside Services	2,835.2	2,839.9	-	2,839.9
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	5.2	25.8	-	25.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,099.4	3,163.8	-	3,163.8

Fund Source

Appropriated Funds

General Fund (Appropriated)	3,099.4	3,163.8	-	3,163.8
Appropriated Funds Total:	3,099.4	3,163.8	-	3,163.8
Service Total:	3,099.4	3,163.8	-	3,163.8

Sub Program: RVA-1-7 Enforcement

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-7 Enforcement				

Expenditure Categories

FTE	9.8	9.8	-	9.8
Personal Services	284.2	294.0	-	294.0
Employee Related Expenditures	142.4	151.5	-	151.5
Subtotal Personal Services and ERE	426.6	445.5	-	445.5
Professional & Outside Services	-	0.6	-	0.6
Travel In-State	35.7	37.5	-	37.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	3.6	10.9	-	10.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	465.9	494.5	-	494.5

Fund Source

Appropriated Funds

Tobacco Tax and Health Care Fund (Appropriated)	214.2	225.2	-	225.2
Appropriated Funds Total:	214.2	225.2	-	225.2

Non-Appropriated Funds

IGA and ISA Fund (Non-Appropriated)	251.7	269.3	-	269.3
Non-Appropriated Funds Total:	251.7	269.3	-	269.3
Service Total:	465.9	494.5	-	494.5

Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach

Expenditure Categories

FTE	11.0	11.0	-	11.0
Personal Services	532.2	591.5	-	591.5
Employee Related Expenditures	199.3	237.2	-	237.2
Subtotal Personal Services and ERE	731.5	828.7	-	828.7
Professional & Outside Services	0.4	12.4	-	12.4

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach

Travel In-State	-	-	-	-
Travel Out-Of-State	-	2.0	-	2.0
Other Operating Expenditures	99.7	118.8	-	118.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	831.5	961.9	-	961.9

Fund Source

Appropriated Funds

General Fund (Appropriated)	831.5	961.9	-	961.9
Appropriated Funds Total:	831.5	961.9	-	961.9
Service Total:	831.5	961.9	-	961.9

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				

Expenditure Categories

FTE	149.2	147.2	-	147.2
Personal Services	3,001.4	2,933.8	-	2,933.8
Employee Related Expenditures	1,262.0	1,263.8	-	1,263.8
Subtotal Personal Services and ERE	4,263.4	4,197.6	-	4,197.6
Professional & Outside Services	1,678.9	3,058.9	-	3,058.9
Travel In-State	2.7	-	-	-
Travel Out-Of-State	0.5	-	-	-
Other Operating Expenditures	3,294.3	997.8	-	997.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	0.6	3.7	-	3.7
Transfers-Out	-	-	-	-
Expenditure Categories Total:	9,240.3	8,258.0	-	8,258.0

Fund Source

Appropriated Funds				
General Fund (Appropriated)	9,117.9	7,527.3	681.3	8,208.6
Department of Revenue Administrative Fund (Appropriated)	110.1	730.7	(681.3)	49.4
Appropriated Funds Total:	9,228.0	8,258.0	-	8,258.0
Non-Appropriated Funds				
IGA and ISA Fund (Non-Appropriated)	12.3	-	-	-
Non-Appropriated Funds Total:	12.3	-	-	-
Processing Total:	9,240.3	8,258.0	-	8,258.0

Sub Program: RVA-2-1 Process Administration

Expenditure Categories

FTE	117.0	115.0	-	115.0
Personal Services	1,813.4	1,812.5	-	1,812.5
Employee Related Expenditures	742.0	760.8	-	760.8
Subtotal Personal Services and ERE	2,555.4	2,573.3	-	2,573.3
Professional & Outside Services	1,271.0	2,551.2	-	2,551.2

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Travel In-State	1.9	-	-	-
Travel Out-Of-State	0.3	-	-	-
Other Operating Expenditures	3,260.6	959.2	-	959.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	0.6	3.7	-	3.7
Transfers-Out	-	-	-	-
Expenditure Categories Total:	7,089.7	6,087.4	-	6,087.4

Fund Source

Appropriated Funds

General Fund (Appropriated)	7,019.3	5,406.1	681.3	6,087.4
Department of Revenue Administrative Fund (Appropriated)	70.4	681.3	(681.3)	-
Appropriated Funds Total:	7,089.7	6,087.4	-	6,087.4
Processing Total:	7,089.7	6,087.4	-	6,087.4

Sub Program: RVA-2-2 Tax Data Management

Expenditure Categories

FTE	32.2	32.2	-	32.2
Personal Services	1,188.0	1,121.3	-	1,121.3
Employee Related Expenditures	520.0	503.0	-	503.0
Subtotal Personal Services and ERE	1,708.0	1,624.3	-	1,624.3
Professional & Outside Services	407.8	507.7	-	507.7
Travel In-State	0.8	-	-	-
Travel Out-Of-State	0.2	-	-	-
Other Operating Expenditures	33.7	38.6	-	38.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2,150.6	2,170.6	-	2,170.6

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency:	Department of Revenue
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-2 Tax Data Management				

Fund Source

Appropriated Funds

General Fund (Appropriated)	2,098.6	2,121.2	-	2,121.2
Department of Revenue Administrative Fund (Appropriated)	39.7	49.4	-	49.4
Appropriated Funds Total:	2,138.2	2,170.6	-	2,170.6

Non-Appropriated Funds

IGA and ISA Fund (Non-Appropriated)	12.3	-	-	-
Non-Appropriated Funds Total:	12.3	-	-	-
Processing Total:	2,150.6	2,170.6	-	2,170.6

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				

Expenditure Categories

FTE	327.8	329.8	-	329.8
Personal Services	11,556.8	11,423.1	1,466.6	12,889.7
Employee Related Expenditures	4,892.3	4,944.3	703.9	5,648.2
Subtotal Personal Services and ERE	16,449.2	16,367.4	2,170.5	18,537.9
Professional & Outside Services	3,286.1	5,156.7	-	5,156.7
Travel In-State	10.5	27.2	20.2	47.4
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	984.2	624.7	32.8	657.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	61.2	61.2
Transfers-Out	1,629.0	-	-	-
Expenditure Categories Total:	22,358.9	22,176.0	2,284.7	24,460.7

Fund Source

Appropriated Funds

General Fund (Appropriated)	3,455.2	3,075.1	2,284.7	5,359.8
DOR Liability Setoff Fund (Appropriated)	746.4	894.8	-	894.8
Department of Revenue Administrative Fund (Appropriated)	15,972.2	17,814.4	-	17,814.4
Appropriated Funds Total:	20,173.9	21,784.3	2,284.7	24,069.0

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	278.5	282.5	-	282.5
Veterans' Income Tax Settlement Fund (Non-Appropriated)	1,628.7	-	-	-
IGA and ISA Fund (Non-Appropriated)	277.9	109.2	-	109.2
Non-Appropriated Funds Total:	2,185.1	391.7	-	391.7
Education and Compliance Total:	22,358.9	22,176.0	2,284.7	24,460.7

Sub Program: RVA-3-1 Education and Outreach

Expenditure Categories

FTE	72.8	73.8	-	73.8
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Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				

Personal Services	2,058.7	2,905.8	-	2,905.8
Employee Related Expenditures	883.7	1,279.1	-	1,279.1
Subtotal Personal Services and ERE	2,942.3	4,184.9	-	4,184.9
Professional & Outside Services	1,086.6	3,884.2	-	3,884.2
Travel In-State	2.8	6.0	-	6.0
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	39.9	45.5	-	45.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,071.7	8,120.6	-	8,120.6

Fund Source

Appropriated Funds

General Fund (Appropriated)	395.4	358.5	-	358.5
DOR Liability Setoff Fund (Appropriated)	200.4	520.7	-	520.7
Department of Revenue Administrative Fund (Appropriated)	3,414.8	7,217.6	-	7,217.6
Appropriated Funds Total:	4,010.6	8,096.8	-	8,096.8

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	24.9	23.8	-	23.8
IGA and ISA Fund (Non-Appropriated)	36.1	-	-	-
Non-Appropriated Funds Total:	61.0	23.8	-	23.8
Education and Compliance Total:	4,071.7	8,120.6	-	8,120.6

Sub Program: RVA-3-2 Audit and Assessing

Expenditure Categories

FTE	103.8	103.8	-	103.8
Personal Services	4,358.6	4,109.9	-	4,109.9
Employee Related Expenditures	1,738.3	1,657.2	-	1,657.2

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Subtotal Personal Services and ERE	6,096.9	5,767.1	-	5,767.1
Professional & Outside Services	45.6	188.5	-	188.5
Travel In-State	1.7	6.0	-	6.0
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	55.0	72.1	-	72.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,199.3	6,033.7	-	6,033.7

Fund Source

Appropriated Funds				
General Fund (Appropriated)	810.6	826.3	-	826.3
Department of Revenue Administrative Fund (Appropriated)	4,895.5	4,839.5	-	4,839.5
Appropriated Funds Total:	5,706.1	5,665.8	-	5,665.8
Non-Appropriated Funds				
Smart and Safe Arizona Fund (Non-Appropriated)	253.6	258.7	-	258.7
IGA and ISA Fund (Non-Appropriated)	239.6	109.2	-	109.2
Non-Appropriated Funds Total:	493.2	367.9	-	367.9
Education and Compliance Total:	6,199.3	6,033.7	-	6,033.7

Sub Program: RVA-3-3 Collections

Expenditure Categories

FTE	132.2	133.2	-	133.2
Personal Services	4,510.3	3,723.5	1,466.6	5,190.1
Employee Related Expenditures	1,982.0	1,669.7	703.9	2,373.6
Subtotal Personal Services and ERE	6,492.3	5,393.2	2,170.5	7,563.7
Professional & Outside Services	2,153.8	1,084.0	-	1,084.0
Travel In-State	6.0	15.2	20.2	35.4
Travel Out-Of-State	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-3 Collections				
Other Operating Expenditures	889.2	466.2	32.8	499.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	61.2	61.2
Transfers-Out	0.3	-	-	-
Expenditure Categories Total:	9,541.6	6,958.6	2,284.7	9,243.3

Fund Source

Appropriated Funds

General Fund (Appropriated)	1,331.5	827.2	2,284.7	3,111.9
DOR Liability Setoff Fund (Appropriated)	546.0	374.1	-	374.1
Department of Revenue Administrative Fund (Appropriated)	7,661.9	5,757.3	-	5,757.3
Appropriated Funds Total:	9,539.4	6,958.6	2,284.7	9,243.3

Non-Appropriated Funds

IGA and ISA Fund (Non-Appropriated)	2.2	-	-	-
Non-Appropriated Funds Total:	2.2	-	-	-
Education and Compliance Total:	9,541.6	6,958.6	2,284.7	9,243.3

Sub Program: RVA-3-5 SLI Veterans Income Tax Settlements

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	1,628.7	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				

Sub Program: RVA-3-5 SLI Veterans Income Tax Settlements

Expenditure Categories Total:	1,628.7	-	-	-
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Fund Source

Non-Appropriated Funds

Veterans' Income Tax Settlement Fund (Non-Appropriated)	1,628.7	-	-	-
Non-Appropriated Funds Total:	1,628.7	-	-	-
Education and Compliance Total:	1,628.7	-	-	-

Sub Program: RVA-3-9 SLI TPT Simplification

Expenditure Categories

FTE	19.0	19.0	-	19.0
Personal Services	629.3	683.9	-	683.9
Employee Related Expenditures	288.4	338.3	-	338.3
Subtotal Personal Services and ERE	917.7	1,022.2	-	1,022.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.1	40.9	-	40.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	917.7	1,063.1	-	1,063.1

Fund Source

Appropriated Funds

General Fund (Appropriated)	917.7	1,063.1	-	1,063.1
Appropriated Funds Total:	917.7	1,063.1	-	1,063.1
Education and Compliance Total:	917.7	1,063.1	-	1,063.1

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Expenditure Categories

FTE	221.7	221.3	-	221.3
Personal Services	12,618.6	13,282.0	-	13,282.0
Employee Related Expenditures	4,448.2	5,350.6	-	5,350.6
Subtotal Personal Services and ERE	17,066.9	18,632.6	-	18,632.6
Professional & Outside Services	824.3	968.8	-	968.8
Travel In-State	58.9	58.0	-	58.0
Travel Out-Of-State	16.0	25.5	-	25.5
Other Operating Expenditures	14,597.9	16,462.2	(738.9)	15,723.3
Capital Equipment	100.2	461.1	(461.1)	-
Non-Capital Equipment	886.6	179.3	-	179.3
Transfers-Out	67.0	37.8	-	37.8
Expenditure Categories Total:	33,617.7	36,825.3	(1,200.0)	35,625.3

Fund Source

Appropriated Funds

General Fund (Appropriated)	29,332.2	29,726.7	2,209.6	31,936.3
DOR Liability Setoff Fund (Appropriated)	-	1,200.0	(1,200.0)	-
Department of Revenue Administrative Fund (Appropriated)	4,083.2	5,737.8	(2,209.6)	3,528.2
Appropriated Funds Total:	33,415.4	36,664.5	(1,200.0)	35,464.5

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	126.0	160.8	-	160.8
Employee Recognition Fund (Non-Appropriated)	1.1	-	-	-
IGA and ISA Fund (Non-Appropriated)	75.2	-	-	-
Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	202.3	160.8	-	160.8
Agency Support Total:	33,617.7	36,825.3	(1,200.0)	35,625.3

Sub Program: RVA-4-1 Human Resources

Expenditure Categories

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-1 Human Resources				

FTE	10.5	10.5	-	10.5
Personal Services	729.6	728.1	-	728.1
Employee Related Expenditures	240.9	292.6	-	292.6
Subtotal Personal Services and ERE	970.5	1,020.7	-	1,020.7
Professional & Outside Services	83.7	20.1	-	20.1
Travel In-State	-	0.9	-	0.9
Travel Out-Of-State	1.7	3.9	-	3.9
Other Operating Expenditures	64.0	92.8	-	92.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,119.9	1,138.4	-	1,138.4

Fund Source

Appropriated Funds

General Fund (Appropriated)	1,118.8	1,138.4	-	1,138.4
Appropriated Funds Total:	1,118.8	1,138.4	-	1,138.4

Non-Appropriated Funds

Employee Recognition Fund (Non-Appropriated)	1.1	-	-	-
Non-Appropriated Funds Total:	1.1	-	-	-
Agency Support Total:	1,119.9	1,138.4	-	1,138.4

Sub Program: RVA-4-2 Information Services

Expenditure Categories

FTE	95.5	95.0	-	95.0
Personal Services	5,417.8	5,840.1	-	5,840.1
Employee Related Expenditures	1,876.3	2,336.6	-	2,336.6
Subtotal Personal Services and ERE	7,294.1	8,176.7	-	8,176.7
Professional & Outside Services	133.3	221.1	-	221.1

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	5,824.3	7,103.6	(738.9)	6,364.7
Capital Equipment	90.1	461.1	(461.1)	-
Non-Capital Equipment	742.7	78.4	-	78.4
Transfers-Out	-	-	-	-
Expenditure Categories Total:	14,084.5	16,040.9	(1,200.0)	14,840.9

Fund Source

Appropriated Funds				
General Fund (Appropriated)	13,275.3	12,755.6	1,802.8	14,558.4
DOR Liability Setoff Fund (Appropriated)	-	1,200.0	(1,200.0)	-
Department of Revenue Administrative Fund (Appropriated)	736.5	2,085.3	(1,802.8)	282.5
Appropriated Funds Total:	14,011.8	16,040.9	(1,200.0)	14,840.9
Non-Appropriated Funds				
IGA and ISA Fund (Non-Appropriated)	72.6	-	-	-
Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	72.6	-	-	-
Agency Support Total:	14,084.5	16,040.9	(1,200.0)	14,840.9

Sub Program: RVA-4-3 Support Services

Expenditure Categories

FTE	64.8	64.8	-	64.8
Personal Services	3,505.8	3,673.6	-	3,673.6
Employee Related Expenditures	1,272.6	1,505.3	-	1,505.3
Subtotal Personal Services and ERE	4,778.4	5,178.9	-	5,178.9
Professional & Outside Services	607.3	646.0	-	646.0
Travel In-State	58.9	57.1	-	57.1
Travel Out-Of-State	10.8	10.9	-	10.9
Other Operating Expenditures	5,548.4	5,754.6	-	5,754.6

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Capital Equipment	10.1	-	-	-
Non-Capital Equipment	1.2	0.9	-	0.9
Transfers-Out	67.0	37.8	-	37.8
Expenditure Categories Total:	11,082.0	11,686.2	-	11,686.2

Fund Source

Appropriated Funds

General Fund (Appropriated)	10,483.3	10,964.2	406.8	11,371.0
Department of Revenue Administrative Fund (Appropriated)	470.1	561.2	(406.8)	154.4
Appropriated Funds Total:	10,953.4	11,525.4	-	11,525.4

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	126.0	160.8	-	160.8
IGA and ISA Fund (Non-Appropriated)	2.6	-	-	-
Non-Appropriated Funds Total:	128.6	160.8	-	160.8
Agency Support Total:	11,082.0	11,686.2	-	11,686.2

Sub Program: RVA-4-4 SLI BRITS Operational Support

Expenditure Categories

FTE	51.0	51.0	-	51.0
Personal Services	2,965.4	3,040.2	-	3,040.2
Employee Related Expenditures	1,058.4	1,216.1	-	1,216.1
Subtotal Personal Services and ERE	4,023.8	4,256.3	-	4,256.3
Professional & Outside Services	-	81.6	-	81.6
Travel In-State	-	-	-	-
Travel Out-Of-State	3.6	10.7	-	10.7
Other Operating Expenditures	3,161.3	3,511.2	-	3,511.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	142.7	100.0	-	100.0
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency:	Department of Revenue
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-4 SLI BRITS Operational Support				
Expenditure Categories Total:	7,331.3	7,959.8	-	7,959.8

Fund Source

Appropriated Funds

General Fund (Appropriated)	4,454.8	4,868.5	-	4,868.5
Department of Revenue Administrative Fund (Appropriated)	2,876.6	3,091.3	-	3,091.3
Appropriated Funds Total:	7,331.3	7,959.8	-	7,959.8
Agency Support Total:	7,331.3	7,959.8	-	7,959.8

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Fund: AA1000 General Fund

Appropriated

Personal Services	7,705.3	7,902.9	-	7,902.9
Employee Related Expenditures	3,076.3	3,331.2	-	3,331.2
Subtotal Personal Services and ERE	10,781.6	11,234.1	-	11,234.1
Professional & Outside Services	5,587.3	6,163.5	-	6,163.5
Travel In-State	29.2	39.8	-	39.8
Travel Out-Of-State	15.5	41.6	-	41.6
Other Operating Expenditures	1,039.1	1,869.6	-	1,869.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	17,452.8	19,348.6	-	19,348.6
General Fund Total:	17,452.8	19,348.6	-	19,348.6

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	48.3	49.5	-	49.5
Employee Related Expenditures	28.9	30.0	-	30.0
Subtotal Personal Services and ERE	77.1	79.5	-	79.5
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	77.1	79.5	-	79.5
Smart and Safe Arizona Fund Total:	77.1	79.5	-	79.5

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Fund: RV1309 Tobacco Tax and Health Care Fund				

Appropriated

Personal Services	233.6	272.1	-	272.1
Employee Related Expenditures	103.3	121.1	-	121.1
Subtotal Personal Services and ERE	336.9	393.2	-	393.2
Professional & Outside Services	-	0.6	-	0.6
Travel In-State	35.7	38.5	-	38.5
Travel Out-Of-State	0.9	3.0	-	3.0
Other Operating Expenditures	275.5	295.0	-	295.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	649.0	730.3	-	730.3
Tobacco Tax and Health Care Fund Total:	649.0	730.3	-	730.3

Fund: RV2166 Revenue Publication Revolving Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	33.3	33.3	-	33.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	33.3	33.3	-	33.3
Revenue Publication Revolving Fund Total:	33.3	33.3	-	33.3

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Fund: RV2463 Department of Revenue Administrative Fund				

Appropriated

Personal Services	837.1	893.7	-	893.7
Employee Related Expenditures	306.0	375.4	-	375.4
Subtotal Personal Services and ERE	1,143.0	1,269.1	-	1,269.1
Professional & Outside Services	1,734.9	1,442.6	-	1,442.6
Travel In-State	1.6	2.8	-	2.8
Travel Out-Of-State	4.9	5.0	-	5.0
Other Operating Expenditures	206.0	99.5	-	99.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,090.5	2,819.0	-	2,819.0
Department of Revenue Administrative Fund Total:	3,090.5	2,819.0	-	2,819.0

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	429.4	463.4	-	463.4
Employee Related Expenditures	200.5	224.8	-	224.8
Subtotal Personal Services and ERE	629.9	688.2	-	688.2
Professional & Outside Services	38.4	0.1	-	0.1
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	326.6	327.7	-	327.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	995.0	1,016.0	-	1,016.0
IGA and ISA Fund Total:	995.0	1,016.0	-	1,016.0

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Program Total for Select Funds:	22,297.6	24,026.7	-	24,026.7

Sub Program: RVA-1-1 Inquires and Requests

Fund: AA1000 General Fund

Appropriated				
Personal Services	2,736.5	2,891.4	-	2,891.4
Employee Related Expenditures	1,226.5	1,326.1	-	1,326.1
Subtotal Personal Services and ERE	3,963.0	4,217.5	-	4,217.5
Professional & Outside Services	1,913.8	2,015.5	-	2,015.5
Travel In-State	0.8	1.4	-	1.4
Travel Out-Of-State	2.4	2.5	-	2.5
Other Operating Expenditures	726.4	1,488.5	-	1,488.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,606.5	7,725.4	-	7,725.4
General Fund Total:	6,606.5	7,725.4	-	7,725.4

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated				
Personal Services	48.3	49.5	-	49.5
Employee Related Expenditures	28.9	30.0	-	30.0
Subtotal Personal Services and ERE	77.1	79.5	-	79.5
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	77.1	79.5	-	79.5

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Fund: RV1120 Smart and Safe Arizona Fund				
Smart and Safe Arizona Fund Total:	77.1	79.5	-	79.5

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	53.2	87.0	-	87.0
Employee Related Expenditures	16.8	36.4	-	36.4
Subtotal Personal Services and ERE	69.9	123.4	-	123.4
Professional & Outside Services	66.6	-	-	-
Travel In-State	1.2	-	-	-
Travel Out-Of-State	1.5	-	-	-
Other Operating Expenditures	205.1	7.7	-	7.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	344.3	131.1	-	131.1
Department of Revenue Administrative Fund Total:	344.3	131.1	-	131.1

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	6.0	-	-	-
Employee Related Expenditures	2.2	-	-	-
Subtotal Personal Services and ERE	8.2	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Fund: RV2500 IGA and ISA Fund				
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	8.2	-	-	-
IGA and ISA Fund Total:	8.2	-	-	-
Sub Program Total for Select Funds:	7,036.1	7,936.0	-	7,936.0

Sub Program: RVA-1-2 Local Jurisdictions

Fund: AA1000 General Fund

Appropriated

Personal Services	1,663.2	1,553.4	-	1,553.4
Employee Related Expenditures	631.3	621.3	-	621.3
Subtotal Personal Services and ERE	2,294.4	2,174.7	-	2,174.7
Professional & Outside Services	712.6	1,067.0	-	1,067.0
Travel In-State	24.8	34.9	-	34.9
Travel Out-Of-State	11.0	36.1	-	36.1
Other Operating Expenditures	77.3	96.6	-	96.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,120.1	3,409.3	-	3,409.3
General Fund Total:	3,120.1	3,409.3	-	3,409.3

Fund: RV2166 Revenue Publication Revolving Fund

Non-Appropriated

Personal Services	-	-	-	-
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Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Fund: RV2166 Revenue Publication Revolving Fund				
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	33.3	33.3	-	33.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	33.3	33.3	-	33.3
Revenue Publication Revolving Fund Total:	33.3	33.3	-	33.3

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated				
Personal Services	15.6	17.0	-	17.0
Employee Related Expenditures	4.1	6.6	-	6.6
Subtotal Personal Services and ERE	19.7	23.6	-	23.6
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	19.7	23.6	-	23.6
Department of Revenue Administrative Fund Total:	19.7	23.6	-	23.6

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Fund: RV2500 IGA and ISA Fund				

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	38.3	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	38.3	-	-	-
IGA and ISA Fund Total:	38.3	-	-	-
Sub Program Total for Select Funds:	3,211.4	3,466.2	-	3,466.2

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

Fund: AA1000 General Fund

Appropriated

Personal Services	2,584.3	2,653.9	-	2,653.9
Employee Related Expenditures	949.5	1,061.2	-	1,061.2
Subtotal Personal Services and ERE	3,533.7	3,715.1	-	3,715.1
Professional & Outside Services	125.3	228.7	-	228.7
Travel In-State	3.6	3.5	-	3.5
Travel Out-Of-State	2.1	1.0	-	1.0
Other Operating Expenditures	130.5	139.9	-	139.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Fund: AA1000 General Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	<u>3,795.2</u>	<u>4,088.2</u>	<u>-</u>	<u>4,088.2</u>
General Fund Total:	<u>3,795.2</u>	<u>4,088.2</u>	<u>-</u>	<u>4,088.2</u>

Fund: RV1309 Tobacco Tax and Health Care Fund

Appropriated

Personal Services	115.1	152.5	-	152.5
Employee Related Expenditures	44.2	61.3	-	61.3
Subtotal Personal Services and ERE	<u>159.3</u>	<u>213.8</u>	<u>-</u>	<u>213.8</u>
Professional & Outside Services	-	-	-	-
Travel In-State	-	1.0	-	1.0
Travel Out-Of-State	0.9	3.0	-	3.0
Other Operating Expenditures	274.6	287.3	-	287.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	<u>434.8</u>	<u>505.1</u>	<u>-</u>	<u>505.1</u>
Tobacco Tax and Health Care Fund Total:	<u>434.8</u>	<u>505.1</u>	<u>-</u>	<u>505.1</u>

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	652.1	642.1	-	642.1
Employee Related Expenditures	234.7	270.2	-	270.2
Subtotal Personal Services and ERE	<u>886.8</u>	<u>912.3</u>	<u>-</u>	<u>912.3</u>
Professional & Outside Services	-	178.5	-	178.5
Travel In-State	0.4	2.8	-	2.8
Travel Out-Of-State	3.4	5.0	-	5.0

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Fund: RV2463 Department of Revenue Administrative Fund				
Other Operating Expenditures	0.9	91.8	-	91.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	891.5	1,190.4	-	1,190.4
Department of Revenue Administrative Fund Total:	891.5	1,190.4	-	1,190.4

Fund: RV2500 IGA and ISA Fund

Non-Appropriated				
Personal Services	257.8	289.0	-	289.0
Employee Related Expenditures	115.0	133.1	-	133.1
Subtotal Personal Services and ERE	372.8	422.1	-	422.1
Professional & Outside Services	0.1	0.1	-	0.1
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	323.9	324.5	-	324.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	696.8	746.7	-	746.7
IGA and ISA Fund Total:	696.8	746.7	-	746.7
Sub Program Total for Select Funds:	5,818.3	6,530.4	-	6,530.4

Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit

Fund: RV2463 Department of Revenue Administrative Fund

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit				
Fund: RV2463 Department of Revenue Administrative Fund				
Appropriated				
Personal Services	116.3	147.6	-	147.6
Employee Related Expenditures	50.3	62.2	-	62.2
Subtotal Personal Services and ERE	166.6	209.8	-	209.8
Professional & Outside Services	1,668.4	1,264.1	-	1,264.1
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,835.0	1,473.9	-	1,473.9
Department of Revenue Administrative Fund Total:	1,835.0	1,473.9	-	1,473.9
Sub Program Total for Select Funds:	1,835.0	1,473.9	-	1,473.9

Sub Program: RVA-1-6 SLI Tax Fraud Prevention

Fund: AA1000 General Fund

Appropriated				
Personal Services	189.2	212.7	-	212.7
Employee Related Expenditures	69.8	85.4	-	85.4
Subtotal Personal Services and ERE	259.0	298.1	-	298.1
Professional & Outside Services	2,835.2	2,839.9	-	2,839.9
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	5.2	25.8	-	25.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-6 SLI Tax Fraud Prevention				
Fund: AA1000 General Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,099.4	3,163.8	-	3,163.8
General Fund Total:	3,099.4	3,163.8	-	3,163.8
Sub Program Total for Select Funds:	3,099.4	3,163.8	-	3,163.8

Sub Program: RVA-1-7 Enforcement

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-
	-	-	-	-

Fund: RV1309 Tobacco Tax and Health Care Fund

Appropriated

Personal Services	118.5	119.6	-	119.6
Employee Related Expenditures	59.1	59.8	-	59.8

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-7 Enforcement				
Fund: RV1309 Tobacco Tax and Health Care Fund				
Subtotal Personal Services and ERE	177.6	179.4	-	179.4
Professional & Outside Services	-	0.6	-	0.6
Travel In-State	35.7	37.5	-	37.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.9	7.7	-	7.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	214.2	225.2	-	225.2
Tobacco Tax and Health Care Fund Total:	214.2	225.2	-	225.2

Fund: RV2500 IGA and ISA Fund

Non-Appropriated				
Personal Services	165.7	174.4	-	174.4
Employee Related Expenditures	83.3	91.7	-	91.7
Subtotal Personal Services and ERE	248.9	266.1	-	266.1
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	2.8	3.2	-	3.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	251.7	269.3	-	269.3
IGA and ISA Fund Total:	251.7	269.3	-	269.3
Sub Program Total for Select Funds:	465.9	494.5	-	494.5

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach				
Fund: AA1000 General Fund				

Appropriated

Personal Services	532.2	591.5	-	591.5
Employee Related Expenditures	199.3	237.2	-	237.2
Subtotal Personal Services and ERE	731.5	828.7	-	828.7
Professional & Outside Services	0.4	12.4	-	12.4
Travel In-State	-	-	-	-
Travel Out-Of-State	-	2.0	-	2.0
Other Operating Expenditures	99.7	118.8	-	118.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	831.5	961.9	-	961.9
General Fund Total:	831.5	961.9	-	961.9
Sub Program Total for Select Funds:	831.5	961.9	-	961.9

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				

Fund: AA1000 General Fund

Appropriated

Personal Services	2,966.1	2,898.8	-	2,898.8
Employee Related Expenditures	1,251.7	1,249.4	-	1,249.4
Subtotal Personal Services and ERE	4,217.8	4,148.2	-	4,148.2
Professional & Outside Services	1,672.7	2,377.6	681.3	3,058.9
Travel In-State	2.7	-	-	-
Travel Out-Of-State	0.3	-	-	-
Other Operating Expenditures	3,223.9	997.8	-	997.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	0.6	3.7	-	3.7
Transfers-Out	-	-	-	-
Expenditure Categories Total:	9,117.9	7,527.3	681.3	8,208.6
General Fund Total:	9,117.9	7,527.3	681.3	8,208.6

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	31.2	35.0	-	35.0
Employee Related Expenditures	8.3	14.4	-	14.4
Subtotal Personal Services and ERE	39.4	49.4	-	49.4
Professional & Outside Services	-	681.3	(681.3)	-
Travel In-State	-	-	-	-
Travel Out-Of-State	0.2	-	-	-
Other Operating Expenditures	70.4	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	110.1	730.7	(681.3)	49.4
Department of Revenue Administrative Fund Total:	110.1	730.7	(681.3)	49.4

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Fund: RV2500 IGA and ISA Fund				

Non-Appropriated

Personal Services	4.1	-	-	-
Employee Related Expenditures	2.0	-	-	-
Subtotal Personal Services and ERE	6.2	-	-	-
Professional & Outside Services	6.2	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	12.3	-	-	-
IGA and ISA Fund Total:	12.3	-	-	-
Program Total for Select Funds:	9,240.3	8,258.0	-	8,258.0

Sub Program: RVA-2-1 Process Administration

Fund: AA1000 General Fund

Appropriated

Personal Services	1,813.4	1,812.5	-	1,812.5
Employee Related Expenditures	742.0	760.8	-	760.8
Subtotal Personal Services and ERE	2,555.4	2,573.3	-	2,573.3
Professional & Outside Services	1,271.0	1,869.9	681.3	2,551.2
Travel In-State	1.9	-	-	-
Travel Out-Of-State	0.3	-	-	-
Other Operating Expenditures	3,190.2	959.2	-	959.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	0.6	3.7	-	3.7
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Fund: AA1000 General Fund				
Expenditure Categories Total:	7,019.3	5,406.1	681.3	6,087.4
General Fund Total:	7,019.3	5,406.1	681.3	6,087.4

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	681.3	(681.3)	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	70.4	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	70.4	681.3	(681.3)	-
Department of Revenue Administrative Fund Total:	70.4	681.3	(681.3)	-
Sub Program Total for Select Funds:	7,089.7	6,087.4	-	6,087.4

Sub Program: RVA-2-2 Tax Data Management

Fund: AA1000 General Fund

Appropriated

Personal Services	1,152.7	1,086.3	-	1,086.3
Employee Related Expenditures	509.7	488.6	-	488.6
Subtotal Personal Services and ERE	1,662.4	1,574.9	-	1,574.9
Professional & Outside Services	401.7	507.7	-	507.7

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-2 Tax Data Management				
Fund: AA1000 General Fund				
Travel In-State	0.8	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	33.7	38.6	-	38.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2,098.6	2,121.2	-	2,121.2
General Fund Total:	2,098.6	2,121.2	-	2,121.2

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	31.2	35.0	-	35.0
Employee Related Expenditures	8.3	14.4	-	14.4
Subtotal Personal Services and ERE	39.4	49.4	-	49.4
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	0.2	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	39.7	49.4	-	49.4
Department of Revenue Administrative Fund Total:	39.7	49.4	-	49.4

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-2 Tax Data Management				
Fund: RV2500 IGA and ISA Fund				
Personal Services	4.1	-	-	-
Employee Related Expenditures	2.0	-	-	-
Subtotal Personal Services and ERE	6.2	-	-	-
Professional & Outside Services	6.2	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	12.3	-	-	-
IGA and ISA Fund Total:	12.3	-	-	-
Sub Program Total for Select Funds:	2,150.6	2,170.6	-	2,170.6

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Fund: AA1000 General Fund

Appropriated

Personal Services	2,047.0	2,081.4	1,466.6	3,548.0
Employee Related Expenditures	907.3	952.4	703.9	1,656.3
Subtotal Personal Services and ERE	2,954.3	3,033.8	2,170.5	5,204.3
Professional & Outside Services	-	-	-	-
Travel In-State	0.2	-	20.2	20.2
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	500.7	41.3	32.8	74.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	61.2	61.2
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,455.2	3,075.1	2,284.7	5,359.8
General Fund Total:	3,455.2	3,075.1	2,284.7	5,359.8

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	201.2	204.2	-	204.2
Employee Related Expenditures	77.1	78.0	-	78.0
Subtotal Personal Services and ERE	278.3	282.2	-	282.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.2	0.3	-	0.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	278.5	282.5	-	282.5
Smart and Safe Arizona Fund Total:	278.5	282.5	-	282.5

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Fund: RV1601 Veterans' Income Tax Settlement Fund				

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	1,628.7	-	-	-
Expenditure Categories Total:	1,628.7	-	-	-
Veterans' Income Tax Settlement Fund Total:	1,628.7	-	-	-

Fund: RV2179 DOR Liability Setoff Fund

Appropriated

Personal Services	455.4	492.6	-	492.6
Employee Related Expenditures	171.6	197.5	-	197.5
Subtotal Personal Services and ERE	627.0	690.1	-	690.1
Professional & Outside Services	78.5	80.5	-	80.5
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	41.0	124.2	-	124.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	746.4	894.8	-	894.8
DOR Liability Setoff Fund Total:	746.4	894.8	-	894.8

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Fund: RV2463 Department of Revenue Administrative Fund				

Appropriated

Personal Services	8,651.8	8,567.4	-	8,567.4
Employee Related Expenditures	3,660.1	3,685.0	-	3,685.0
Subtotal Personal Services and ERE	12,311.9	12,252.4	-	12,252.4
Professional & Outside Services	3,207.6	5,076.2	-	5,076.2
Travel In-State	10.3	27.2	-	27.2
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	442.1	458.6	-	458.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	0.3	-	-	-
Expenditure Categories Total:	15,972.2	17,814.4	-	17,814.4
Department of Revenue Administrative Fund Total:	15,972.2	17,814.4	-	17,814.4

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	201.4	77.5	-	77.5
Employee Related Expenditures	76.3	31.4	-	31.4
Subtotal Personal Services and ERE	277.7	108.9	-	108.9
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.2	0.3	-	0.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	277.9	109.2	-	109.2
IGA and ISA Fund Total:	277.9	109.2	-	109.2

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Program Total for Select Funds:	22,358.9	22,176.0	2,284.7	24,460.7

Sub Program: RVA-3-1 Education and Outreach

Fund: AA1000 General Fund

Appropriated

Personal Services	263.9	245.3	-	245.3
Employee Related Expenditures	120.8	112.9	-	112.9
Subtotal Personal Services and ERE	384.6	358.2	-	358.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	10.8	0.3	-	0.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	395.4	358.5	-	358.5
General Fund Total:	395.4	358.5	-	358.5

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	18.8	19.8	-	19.8
Employee Related Expenditures	6.1	4.0	-	4.0
Subtotal Personal Services and ERE	24.9	23.8	-	23.8
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	24.9	23.8	-	23.8

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				
Fund: RV1120 Smart and Safe Arizona Fund				
Smart and Safe Arizona Fund Total:	24.9	23.8	-	23.8

Fund: RV2179 DOR Liability Setoff Fund

Appropriated

Personal Services	150.7	369.4	-	369.4
Employee Related Expenditures	46.7	148.2	-	148.2
Subtotal Personal Services and ERE	197.4	517.6	-	517.6
Professional & Outside Services	1.7	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1.3	3.1	-	3.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	200.4	520.7	-	520.7
DOR Liability Setoff Fund Total:	200.4	520.7	-	520.7

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	1,597.9	2,271.3	-	2,271.3
Employee Related Expenditures	701.4	1,014.0	-	1,014.0
Subtotal Personal Services and ERE	2,299.3	3,285.3	-	3,285.3
Professional & Outside Services	1,084.9	3,884.2	-	3,884.2
Travel In-State	2.8	6.0	-	6.0
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	27.8	42.1	-	42.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				
Fund: RV2463 Department of Revenue Administrative Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	<u>3,414.8</u>	<u>7,217.6</u>	<u>-</u>	<u>7,217.6</u>
Department of Revenue Administrative Fund Total:	<u>3,414.8</u>	<u>7,217.6</u>	<u>-</u>	<u>7,217.6</u>

Fund: RV2500 IGA and ISA Fund

Non-Appropriated				
Personal Services	27.4	-	-	-
Employee Related Expenditures	8.7	-	-	-
Subtotal Personal Services and ERE	<u>36.1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	<u>36.1</u>	<u>-</u>	<u>-</u>	<u>-</u>
IGA and ISA Fund Total:	<u>36.1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub Program Total for Select Funds:	<u>4,071.7</u>	<u>8,120.6</u>	<u>-</u>	<u>8,120.6</u>

Sub Program: RVA-3-2 Audit and Assessing

Fund: AA1000 General Fund

Appropriated				
Personal Services	568.1	582.0	-	582.0
Employee Related Expenditures	237.9	244.2	-	244.2

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Fund: AA1000 General Fund				
Subtotal Personal Services and ERE	806.0	826.2	-	826.2
Professional & Outside Services	-	-	-	-
Travel In-State	0.2	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	4.4	0.1	-	0.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	810.6	826.3	-	826.3
General Fund Total:	810.6	826.3	-	826.3

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	182.4	184.4	-	184.4
Employee Related Expenditures	71.0	74.0	-	74.0
Subtotal Personal Services and ERE	253.4	258.4	-	258.4
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.2	0.3	-	0.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	253.6	258.7	-	258.7
Smart and Safe Arizona Fund Total:	253.6	258.7	-	258.7

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Fund: RV2463 Department of Revenue Administrative Fund				
Personal Services	3,435.6	3,266.0	-	3,266.0
Employee Related Expenditures	1,362.5	1,307.6	-	1,307.6
Subtotal Personal Services and ERE	4,798.2	4,573.6	-	4,573.6
Professional & Outside Services	45.6	188.5	-	188.5
Travel In-State	1.6	6.0	-	6.0
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	50.2	71.4	-	71.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,895.5	4,839.5	-	4,839.5
Department of Revenue Administrative Fund Total:	4,895.5	4,839.5	-	4,839.5

Fund: RV2500 IGA and ISA Fund

Non-Appropriated				
Personal Services	172.5	77.5	-	77.5
Employee Related Expenditures	66.9	31.4	-	31.4
Subtotal Personal Services and ERE	239.4	108.9	-	108.9
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.2	0.3	-	0.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	239.6	109.2	-	109.2
IGA and ISA Fund Total:	239.6	109.2	-	109.2

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Fund: RV2500 IGA and ISA Fund				
Sub Program Total for Select Funds:	6,199.3	6,033.7	-	6,033.7

Sub Program: RVA-3-3 Collections

Fund: AA1000 General Fund

Appropriated

Personal Services	585.8	570.2	1,466.6	2,036.8
Employee Related Expenditures	260.2	257.0	703.9	960.9
Subtotal Personal Services and ERE	846.1	827.2	2,170.5	2,997.7
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	20.2	20.2
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	485.4	-	32.8	32.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	61.2	61.2
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,331.5	827.2	2,284.7	3,111.9
General Fund Total:	1,331.5	827.2	2,284.7	3,111.9

Fund: RV2179 DOR Liability Setoff Fund

Appropriated

Personal Services	304.7	123.2	-	123.2
Employee Related Expenditures	124.9	49.3	-	49.3
Subtotal Personal Services and ERE	429.6	172.5	-	172.5
Professional & Outside Services	76.7	80.5	-	80.5
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	39.7	121.1	-	121.1
Capital Equipment	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-3 Collections				
Fund: RV2179 DOR Liability Setoff Fund				
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	546.0	374.1	-	374.1
DOR Liability Setoff Fund Total:	546.0	374.1	-	374.1

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	3,618.2	3,030.1	-	3,030.1
Employee Related Expenditures	1,596.2	1,363.4	-	1,363.4
Subtotal Personal Services and ERE	5,214.4	4,393.5	-	4,393.5
Professional & Outside Services	2,077.1	1,003.5	-	1,003.5
Travel In-State	6.0	15.2	-	15.2
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	364.2	345.1	-	345.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	0.3	-	-	-
Expenditure Categories Total:	7,661.9	5,757.3	-	5,757.3
Department of Revenue Administrative Fund Total:	7,661.9	5,757.3	-	5,757.3

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	1.5	-	-	-
Employee Related Expenditures	0.7	-	-	-
Subtotal Personal Services and ERE	2.2	-	-	-
Professional & Outside Services	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-3 Collections				
Fund: RV2500 IGA and ISA Fund				
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2.2	-	-	-
IGA and ISA Fund Total:	2.2	-	-	-
Sub Program Total for Select Funds:	9,541.6	6,958.6	2,284.7	9,243.3

Sub Program: RVA-3-5 SLI Veterans Income Tax Settlements

Fund: RV1601 Veterans' Income Tax Settlement Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	1,628.7	-	-	-
Expenditure Categories Total:	1,628.7	-	-	-
Veterans' Income Tax Settlement Fund Total:	1,628.7	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-5 SLI Veterans Income Tax Settlements				
Sub Program Total for Select Funds:	1,628.7	-	-	-

Sub Program: RVA-3-9 SLI TPT Simplification

Fund: AA1000 General Fund

Appropriated				
Personal Services	629.3	683.9	-	683.9
Employee Related Expenditures	288.4	338.3	-	338.3
Subtotal Personal Services and ERE	917.7	1,022.2	-	1,022.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.1	40.9	-	40.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	917.7	1,063.1	-	1,063.1
General Fund Total:	917.7	1,063.1	-	1,063.1
Sub Program Total for Select Funds:	917.7	1,063.1	-	1,063.1

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Appropriated

Personal Services	10,991.3	11,591.9	-	11,591.9
Employee Related Expenditures	3,866.5	4,673.7	-	4,673.7
Subtotal Personal Services and ERE	14,857.8	16,265.6	-	16,265.6
Professional & Outside Services	657.5	799.7	-	799.7
Travel In-State	58.9	58.0	-	58.0
Travel Out-Of-State	16.0	25.5	-	25.5
Other Operating Expenditures	13,196.5	12,462.2	2,209.6	14,671.8
Capital Equipment	10.1	-	-	-
Non-Capital Equipment	468.4	77.9	-	77.9
Transfers-Out	67.0	37.8	-	37.8
Expenditure Categories Total:	29,332.2	29,726.7	2,209.6	31,936.3
General Fund Total:	29,332.2	29,726.7	2,209.6	31,936.3

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	126.0	160.8	-	160.8
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	126.0	160.8	-	160.8
Smart and Safe Arizona Fund Total:	126.0	160.8	-	160.8

**Program Budget Unit Summary of Expenditure and Budget Request
for Selected Funds**

Agency: Department of Revenue

		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:	RVA-4-0 Agency Support				
Fund:	RV2179 DOR Liability Setoff Fund				

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	738.9	(738.9)	-
Capital Equipment	-	461.1	(461.1)	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	1,200.0	(1,200.0)	-
DOR Liability Setoff Fund Total:	-	1,200.0	(1,200.0)	-

Fund: RV2449 Employee Recognition Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1.1	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1.1	-	-	-
Employee Recognition Fund Total:	1.1	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Fund: RV2463 Department of Revenue Administrative Fund				

Appropriated

Personal Services	1,608.8	1,690.1	-	1,690.1
Employee Related Expenditures	575.8	676.9	-	676.9
Subtotal Personal Services and ERE	2,184.6	2,367.0	-	2,367.0
Professional & Outside Services	38.7	8.3	-	8.3
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1,351.6	3,261.1	(2,209.6)	1,051.5
Capital Equipment	90.1	-	-	-
Non-Capital Equipment	418.2	101.4	-	101.4
Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,083.2	5,737.8	(2,209.6)	3,528.2
Department of Revenue Administrative Fund Total:	4,083.2	5,737.8	(2,209.6)	3,528.2

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	18.5	-	-	-
Employee Related Expenditures	5.9	-	-	-
Subtotal Personal Services and ERE	24.4	-	-	-
Professional & Outside Services	2.1	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	48.7	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	75.2	-	-	-
IGA and ISA Fund Total:	75.2	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Fund: RV2610 Integrated Tax System Project Fund				

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-
Integrated Tax System Project Fund Total:	-	-	-	-
Program Total for Select Funds:	33,617.7	36,825.3	(1,200.0)	35,625.3

Sub Program: RVA-4-1 Human Resources

Fund: AA1000 General Fund

Appropriated

Personal Services	729.6	728.1	-	728.1
Employee Related Expenditures	240.9	292.6	-	292.6
Subtotal Personal Services and ERE	970.5	1,020.7	-	1,020.7
Professional & Outside Services	83.7	20.1	-	20.1
Travel In-State	-	0.9	-	0.9
Travel Out-Of-State	1.7	3.9	-	3.9
Other Operating Expenditures	62.9	92.8	-	92.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-1 Human Resources				
Fund: AA1000 General Fund				
Expenditure Categories Total:	1,118.8	1,138.4	-	1,138.4
General Fund Total:	1,118.8	1,138.4	-	1,138.4

Fund: RV2449 Employee Recognition Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1.1	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1.1	-	-	-
Employee Recognition Fund Total:	1.1	-	-	-
Sub Program Total for Select Funds:	1,119.9	1,138.4	-	1,138.4

Sub Program: RVA-4-2 Information Services

Fund: AA1000 General Fund

Appropriated

Personal Services	5,399.7	5,840.1	-	5,840.1
Employee Related Expenditures	1,870.5	2,336.6	-	2,336.6
Subtotal Personal Services and ERE	7,270.2	8,176.7	-	8,176.7
Professional & Outside Services	99.5	217.7	-	217.7

**Program Budget Unit Summary of Expenditure and Budget Request
for Selected Funds**

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Fund: AA1000 General Fund				
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	5,438.4	4,284.2	1,802.8	6,087.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	467.2	77.0	-	77.0
Transfers-Out	-	-	-	-
Expenditure Categories Total:	13,275.3	12,755.6	1,802.8	14,558.4
General Fund Total:	13,275.3	12,755.6	1,802.8	14,558.4

Fund: RV2179 DOR Liability Setoff Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	738.9	(738.9)	-
Capital Equipment	-	461.1	(461.1)	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	1,200.0	(1,200.0)	-
DOR Liability Setoff Fund Total:	-	1,200.0	(1,200.0)	-

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	-	-	-	-
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Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Fund: RV2463 Department of Revenue Administrative Fund				
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	33.8	3.4	-	3.4
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	337.1	2,080.5	(1,802.8)	277.7
Capital Equipment	90.1	-	-	-
Non-Capital Equipment	275.5	1.4	-	1.4
Transfers-Out	-	-	-	-
Expenditure Categories Total:	736.5	2,085.3	(1,802.8)	282.5
Department of Revenue Administrative Fund Total:	736.5	2,085.3	(1,802.8)	282.5

Fund: RV2500 IGA and ISA Fund

Non-Appropriated				
Personal Services	18.1	-	-	-
Employee Related Expenditures	5.8	-	-	-
Subtotal Personal Services and ERE	23.9	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	48.7	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	72.6	-	-	-
IGA and ISA Fund Total:	72.6	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Fund: RV2610 Integrated Tax System Project Fund				

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-
Integrated Tax System Project Fund Total:	-	-	-	-
Sub Program Total for Select Funds:	14,084.5	16,040.9	(1,200.0)	14,840.9

Sub Program: RVA-4-3 Support Services

Fund: AA1000 General Fund

Appropriated

Personal Services	3,459.7	3,629.6	-	3,629.6
Employee Related Expenditures	1,259.8	1,487.1	-	1,487.1
Subtotal Personal Services and ERE	4,719.5	5,116.7	-	5,116.7
Professional & Outside Services	474.3	480.3	-	480.3
Travel In-State	58.9	57.1	-	57.1
Travel Out-Of-State	10.8	10.9	-	10.9
Other Operating Expenditures	5,141.6	5,260.5	406.8	5,667.3
Capital Equipment	10.1	-	-	-
Non-Capital Equipment	1.2	0.9	-	0.9

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Fund: AA1000 General Fund				
Transfers-Out	67.0	37.8	-	37.8
Expenditure Categories Total:	10,483.3	10,964.2	406.8	11,371.0
General Fund Total:	10,483.3	10,964.2	406.8	11,371.0

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	126.0	160.8	-	160.8
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	126.0	160.8	-	160.8
Smart and Safe Arizona Fund Total:	126.0	160.8	-	160.8

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	45.7	44.0	-	44.0
Employee Related Expenditures	12.6	18.2	-	18.2
Subtotal Personal Services and ERE	58.4	62.2	-	62.2
Professional & Outside Services	4.9	4.9	-	4.9
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Fund: RV2463 Department of Revenue Administrative Fund				
Other Operating Expenditures	406.8	494.1	(406.8)	87.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	470.1	561.2	(406.8)	154.4
Department of Revenue Administrative Fund Total:	470.1	561.2	(406.8)	154.4

Fund: RV2500 IGA and ISA Fund

Non-Appropriated				
Personal Services	0.4	-	-	-
Employee Related Expenditures	0.2	-	-	-
Subtotal Personal Services and ERE	0.5	-	-	-
Professional & Outside Services	2.1	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2.6	-	-	-
IGA and ISA Fund Total:	2.6	-	-	-
Sub Program Total for Select Funds:	11,082.0	11,686.2	-	11,686.2

Sub Program: RVA-4-4 SLI BRITS Operational Support

Fund: AA1000 General Fund

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-4 SLI BRITS Operational Support				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	1,402.3	1,394.1	-	1,394.1
Employee Related Expenditures	495.2	557.4	-	557.4
Subtotal Personal Services and ERE	1,897.6	1,951.5	-	1,951.5
Professional & Outside Services	-	81.6	-	81.6
Travel In-State	-	-	-	-
Travel Out-Of-State	3.6	10.7	-	10.7
Other Operating Expenditures	2,553.6	2,824.7	-	2,824.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,454.8	4,868.5	-	4,868.5
General Fund Total:	4,454.8	4,868.5	-	4,868.5

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated				
Personal Services	1,563.1	1,646.1	-	1,646.1
Employee Related Expenditures	563.2	658.7	-	658.7
Subtotal Personal Services and ERE	2,126.2	2,304.8	-	2,304.8
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	607.7	686.5	-	686.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	142.7	100.0	-	100.0
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2,876.6	3,091.3	-	3,091.3
Department of Revenue Administrative Fund Total:	2,876.6	3,091.3	-	3,091.3

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-4 SLI BRITS Operational Support				
Fund: RV2463 Department of Revenue Administrative Fund				
Sub Program Total for Select Funds:	7,331.3	7,959.8	-	7,959.8

Program Summary of Expenditure and Budget Request

Agency: Department of Revenue

Program: Service

Program Summary		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-1-1	Inquires and Requests	7,036.1	7,936.0	-	7,936.0
RVA-1-2	Local Jurisdictions	3,211.4	3,466.2	-	3,466.2
RVA-1-3	Taxpayer, Executive, and Legislative Issues	5,818.3	6,530.4	-	6,530.4
RVA-1-5	SLI Unclaimed Property Administration and Audit	1,835.0	1,473.9	-	1,473.9
RVA-1-6	SLI Tax Fraud Prevention	3,099.4	3,163.8	-	3,163.8
RVA-1-7	Enforcement	465.9	494.5	-	494.5
RVA-1-9	SLI E-Commerce Compliance and Outreach	831.5	961.9	-	961.9
Service Summary Total:		22,297.6	24,026.7	-	24,026.7

Expenditure Categories		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
FTE	FTE	224.3	224.8	-	224.8
6000	Personal Services	9,253.6	9,581.6	-	9,581.6
6100	Employee Related Expenditures	3,715.0	4,082.5	-	4,082.5
Subtotal Personal Services and ERE		12,968.6	13,664.1	-	13,664.1
6200	Professional & Outside Services	7,360.7	7,606.8	-	7,606.8
6500	Travel In-State	66.5	81.1	-	81.1
6600	Travel Out-Of-State	21.3	49.6	-	49.6
7000	Other Operating Expenditures	1,880.5	2,625.1	-	2,625.1
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		22,297.6	24,026.7	-	24,026.7

Fund Source		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	17,452.8	19,348.6	-	19,348.6
	Tobacco Tax and Health Care Fund	649.0	730.3	-	730.3
RV1309	(Appropriated)				
	Department of Revenue Administrative	3,090.5	2,819.0	-	2,819.0
RV2463	Fund (Appropriated)				
Appropriated Funds Total:		21,192.3	22,897.9	-	22,897.9
Non-Appropriated Funds					

Program Summary of Expenditure and Budget Request

Agency:	Department of Revenue
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Program:	Service
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	77.1	79.5	-	79.5
RV2166 Revenue Publication Revolving Fund (Non-Appropriated)	33.3	33.3	-	33.3
RV2500 IGA and ISA Fund (Non-Appropriated)	995.0	1,016.0	-	1,016.0
Non-Appropriated Funds Total:	1,105.4	1,128.8	-	1,128.8
Service Summary Total:	22,297.6	24,026.7	-	24,026.7

Program Summary of Expenditure and Budget Request

Agency: Department of Revenue

Program: Processing

Program Summary		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-2-1	Process Administration	7,089.7	6,087.4	-	6,087.4
RVA-2-2	Tax Data Management	2,150.6	2,170.6	-	2,170.6
Processing Summary Total:		9,240.3	8,258.0	-	8,258.0
Expenditure Categories					
FTE	FTE	149.2	147.2	-	147.2
6000	Personal Services	3,001.4	2,933.8	-	2,933.8
6100	Employee Related Expenditures	1,262.0	1,263.8	-	1,263.8
Subtotal Personal Services and ERE		4,263.4	4,197.6	-	4,197.6
6200	Professional & Outside Services	1,678.9	3,058.9	-	3,058.9
6500	Travel In-State	2.7	-	-	-
6600	Travel Out-Of-State	0.5	-	-	-
7000	Other Operating Expenditures	3,294.3	997.8	-	997.8
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	0.6	3.7	-	3.7
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		9,240.3	8,258.0	-	8,258.0
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	9,117.9	7,527.3	681.3	8,208.6
	Department of Revenue Administrative	110.1	730.7	(681.3)	49.4
RV2463	Fund (Appropriated)				
Appropriated Funds Total:		9,228.0	8,258.0	-	8,258.0
Non-Appropriated Funds					
RV2500	IGA and ISA Fund (Non-Appropriated)	12.3	-	-	-
Non-Appropriated Funds Total:		12.3	-	-	-
Processing Summary Total:		9,240.3	8,258.0	-	8,258.0

Program Summary of Expenditure and Budget Request

Agency: Department of Revenue

Program: Education and Compliance

Program Summary		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-3-1	Education and Outreach	4,071.7	8,120.6	-	8,120.6
RVA-3-2	Audit and Assessing	6,199.3	6,033.7	-	6,033.7
RVA-3-3	Collections	9,541.6	6,958.6	2,284.7	9,243.3
RVA-3-5	SLI Veterans Income Tax Settlements	1,628.7	-	-	-
RVA-3-9	SLI TPT Simplification	917.7	1,063.1	-	1,063.1
Education and Compliance Summary Total:		22,358.9	22,176.0	2,284.7	24,460.7

Expenditure Categories		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
FTE	FTE	327.8	329.8	-	329.8
6000	Personal Services	11,556.8	11,423.1	1,466.6	12,889.7
6100	Employee Related Expenditures	4,892.3	4,944.3	703.9	5,648.2
Subtotal Personal Services and ERE		16,449.2	16,367.4	2,170.5	18,537.9
6200	Professional & Outside Services	3,286.1	5,156.7	-	5,156.7
6500	Travel In-State	10.5	27.2	20.2	47.4
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	984.2	624.7	32.8	657.5
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	61.2	61.2
9100	Transfers-Out	1,629.0	-	-	-
Expenditure Categories Total:		22,358.9	22,176.0	2,284.7	24,460.7

Fund Source		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	3,455.2	3,075.1	2,284.7	5,359.8
RV2179	DOR Liability Setoff Fund (Appropriated)	746.4	894.8	-	894.8
RV2463	Department of Revenue Administrative Fund (Appropriated)	15,972.2	17,814.4	-	17,814.4
Appropriated Funds Total:		20,173.9	21,784.3	2,284.7	24,069.0
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	278.5	282.5	-	282.5
RV1601	Veterans' Income Tax Settlement Fund (Non-Appropriated)	1,628.7	-	-	-
RV2500	IGA and ISA Fund (Non-Appropriated)	277.9	109.2	-	109.2
Non-Appropriated Funds Total:		2,185.1	391.7	-	391.7

Program Summary of Expenditure and Budget Request

Agency: Department of Revenue

Program: Education and Compliance

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Education and Compliance Summary Total:	22,358.9	22,176.0	2,284.7	24,460.7

Program Summary of Expenditure and Budget Request

Agency: Department of Revenue

Program: Agency Support

Program Summary		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-4-1	Human Resources	1,119.9	1,138.4	-	1,138.4
RVA-4-2	Information Services	14,084.5	16,040.9	(1,200.0)	14,840.9
RVA-4-3	Support Services	11,082.0	11,686.2	-	11,686.2
RVA-4-4	SLI BRITS Operational Support	7,331.3	7,959.8	-	7,959.8
Agency Support Summary Total:		33,617.7	36,825.3	(1,200.0)	35,625.3

Expenditure Categories		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
FTE	FTE	221.7	221.3	-	221.3
6000	Personal Services	12,618.6	13,282.0	-	13,282.0
6100	Employee Related Expenditures	4,448.2	5,350.6	-	5,350.6
Subtotal Personal Services and ERE		17,066.9	18,632.6	-	18,632.6
6200	Professional & Outside Services	824.3	968.8	-	968.8
6500	Travel In-State	58.9	58.0	-	58.0
6600	Travel Out-Of-State	16.0	25.5	-	25.5
7000	Other Operating Expenditures	14,597.9	16,462.2	(738.9)	15,723.3
8400	Capital Equipment	100.2	461.1	(461.1)	-
8500	Non-Capital Equipment	886.6	179.3	-	179.3
9100	Transfers-Out	67.0	37.8	-	37.8
Expenditure Categories Total:		33,617.7	36,825.3	(1,200.0)	35,625.3

Fund Source		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	29,332.2	29,726.7	2,209.6	31,936.3
RV2179	DOR Liability Setoff Fund (Appropriated)	-	1,200.0	(1,200.0)	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	4,083.2	5,737.8	(2,209.6)	3,528.2
Appropriated Funds Total:		33,415.4	36,664.5	(1,200.0)	35,464.5
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	126.0	160.8	-	160.8
RV2449	Employee Recognition Fund (Non-Appropriated)	1.1	-	-	-
RV2500	IGA and ISA Fund (Non-Appropriated)	75.2	-	-	-
RV2610	Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		202.3	160.8	-	160.8

Program Summary of Expenditure and Budget Request

Agency:	Department of Revenue
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Program:	Agency Support
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Agency Support Summary Total:	33,617.7	36,825.3	(1,200.0)	35,625.3

Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

Program: Service

Fund: AA1000 General Fund (Appropriated)

Program Expenditures		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-1-1	Inquires and Requests	6,606.5	7,725.4	-	7,725.4
RVA-1-2	Local Jurisdictions	3,120.1	3,409.3	-	3,409.3
RVA-1-3	Taxpayer, Executive, and Legislative Issues	3,795.2	4,088.2	-	4,088.2
RVA-1-6	SLI Tax Fraud Prevention	3,099.4	3,163.8	-	3,163.8
RVA-1-9	SLI E-Commerce Compliance and Outreach	831.5	961.9	-	961.9
General Fund (Appropriated) Summary Total:		17,452.8	19,348.6	-	19,348.6
Appropriated Funding					
6000	Personal Services	7,705.3	7,902.9	-	7,902.9
6100	Employee Related Expenditures	3,076.3	3,331.2	-	3,331.2
Subtotal Personal Services and ERE		10,781.6	11,234.1	-	11,234.1
6200	Professional & Outside Services	5,587.3	6,163.5	-	6,163.5
6500	Travel In-State	29.2	39.8	-	39.8
6600	Travel Out-Of-State	15.5	41.6	-	41.6
7000	Other Operating Expenditures	1,039.1	1,869.6	-	1,869.6
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		17,452.8	19,348.6	-	19,348.6
Fund AA1000 - A Total:		17,452.8	19,348.6	-	19,348.6

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Service
Fund:	RV1120 Smart and Safe Arizona Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-1-1 Inquires and Requests	77.1	79.5	-	79.5
Smart and Safe Arizona Fund (Non-Appropriated)	77.1	79.5	-	79.5
Summary Total:	77.1	79.5	-	79.5
Non-Appropriated Funding				
6000 Personal Services	48.3	49.5	-	49.5
6100 Employee Related Expenditures	28.9	30.0	-	30.0
Subtotal Personal Services and ERE	77.1	79.5	-	79.5
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	-	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	77.1	79.5	-	79.5
Fund RV1120 - N Total:	77.1	79.5	-	79.5

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Service
Fund:	RV1309 Tobacco Tax and Health Care Fund (Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-1-3 Taxpayer, Executive, and Legislative Issues	434.8	505.1	-	505.1
RVA-1-7 Enforcement	214.2	225.2	-	225.2
Tobacco Tax and Health Care Fund (Appropriated) Summary Total:	649.0	730.3	-	730.3
Appropriated Funding				
6000 Personal Services	233.6	272.1	-	272.1
6100 Employee Related Expenditures	103.3	121.1	-	121.1
Subtotal Personal Services and ERE	336.9	393.2	-	393.2
6200 Professional & Outside Services	-	0.6	-	0.6
6500 Travel In-State	35.7	38.5	-	38.5
6600 Travel Out-Of-State	0.9	3.0	-	3.0
7000 Other Operating Expenditures	275.5	295.0	-	295.0
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	649.0	730.3	-	730.3
Fund RV1309 - A Total:	649.0	730.3	-	730.3

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Service
Fund:	RV2166 Revenue Publication Revolving Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-1-2 Local Jurisdictions	33.3	33.3	-	33.3
Revenue Publication Revolving Fund (Non-Appropriated) Summary Total:	33.3	33.3	-	33.3
Non-Appropriated Funding				
6000 Personal Services	-	-	-	-
6100 Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	33.3	33.3	-	33.3
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	33.3	33.3	-	33.3
Fund RV2166 - N Total:	33.3	33.3	-	33.3

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Service
Fund:	RV2463 Department of Revenue Administrative Fund (Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-1-1 Inquires and Requests	344.3	131.1	-	131.1
RVA-1-2 Local Jurisdictions	19.7	23.6	-	23.6
RVA-1-3 Taxpayer, Executive, and Legislative Issues	891.5	1,190.4	-	1,190.4
RVA-1-5 SLI Unclaimed Property Administration and Audit	1,835.0	1,473.9	-	1,473.9
Department of Revenue Administrative Fund (Appropriated) Summary Total:	3,090.5	2,819.0	-	2,819.0
Appropriated Funding				
6000 Personal Services	837.1	893.7	-	893.7
6100 Employee Related Expenditures	306.0	375.4	-	375.4
Subtotal Personal Services and ERE	1,143.0	1,269.1	-	1,269.1
6200 Professional & Outside Services	1,734.9	1,442.6	-	1,442.6
6500 Travel In-State	1.6	2.8	-	2.8
6600 Travel Out-Of-State	4.9	5.0	-	5.0
7000 Other Operating Expenditures	206.0	99.5	-	99.5
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,090.5	2,819.0	-	2,819.0
Fund RV2463 - A Total:	3,090.5	2,819.0	-	2,819.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Service
Fund:	RV2500 IGA and ISA Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-1-1 Inquires and Requests	8.2	-	-	-
RVA-1-2 Local Jurisdictions	38.3	-	-	-
RVA-1-3 Taxpayer, Executive, and Legislative Issues	696.8	746.7	-	746.7
RVA-1-7 Enforcement	251.7	269.3	-	269.3
IGA and ISA Fund (Non-Appropriated) Summary Total:	995.0	1,016.0	-	1,016.0
Non-Appropriated Funding				
6000 Personal Services	429.4	463.4	-	463.4
6100 Employee Related Expenditures	200.5	224.8	-	224.8
Subtotal Personal Services and ERE	629.9	688.2	-	688.2
6200 Professional & Outside Services	38.4	0.1	-	0.1
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	326.6	327.7	-	327.7
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	995.0	1,016.0	-	1,016.0
Fund RV2500 - N Total:	995.0	1,016.0	-	1,016.0
Service Total:	22,297.6	24,026.7	-	24,026.7

Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

Program: Processing

Fund: AA1000 General Fund (Appropriated)

Program Expenditures		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-2-1	Process Administration	7,019.3	5,406.1	681.3	6,087.4
RVA-2-2	Tax Data Management	2,098.6	2,121.2	-	2,121.2
General Fund (Appropriated) Summary Total:		9,117.9	7,527.3	681.3	8,208.6
Appropriated Funding					
6000	Personal Services	2,966.1	2,898.8	-	2,898.8
6100	Employee Related Expenditures	1,251.7	1,249.4	-	1,249.4
Subtotal Personal Services and ERE		4,217.8	4,148.2	-	4,148.2
6200	Professional & Outside Services	1,672.7	2,377.6	681.3	3,058.9
6500	Travel In-State	2.7	-	-	-
6600	Travel Out-Of-State	0.3	-	-	-
7000	Other Operating Expenditures	3,223.9	997.8	-	997.8
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	0.6	3.7	-	3.7
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		9,117.9	7,527.3	681.3	8,208.6
Fund AA1000 - A Total:		9,117.9	7,527.3	681.3	8,208.6

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Processing
Fund:	RV2463 Department of Revenue Administrative Fund (Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-2-1 Process Administration	70.4	681.3	(681.3)	-
RVA-2-2 Tax Data Management	39.7	49.4	-	49.4
Department of Revenue Administrative Fund (Appropriated) Summary Total:	110.1	730.7	(681.3)	49.4
Appropriated Funding				
6000 Personal Services	31.2	35.0	-	35.0
6100 Employee Related Expenditures	8.3	14.4	-	14.4
Subtotal Personal Services and ERE	39.4	49.4	-	49.4
6200 Professional & Outside Services	-	681.3	(681.3)	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	0.2	-	-	-
7000 Other Operating Expenditures	70.4	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	110.1	730.7	(681.3)	49.4
Fund RV2463 - A Total:	110.1	730.7	(681.3)	49.4

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Processing
Fund:	RV2500 IGA and ISA Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-2-2 Tax Data Management	12.3	-	-	-
IGA and ISA Fund (Non-Appropriated) Summary Total:	12.3	-	-	-
Non-Appropriated Funding				
6000 Personal Services	4.1	-	-	-
6100 Employee Related Expenditures	2.0	-	-	-
Subtotal Personal Services and ERE	6.2	-	-	-
6200 Professional & Outside Services	6.2	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	-	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	12.3	-	-	-
Fund RV2500 - N Total:	12.3	-	-	-
Processing Total:	9,240.3	8,258.0	-	8,258.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

Program: Education and Compliance

Fund: AA1000 General Fund (Appropriated)

Program Expenditures		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-3-1	Education and Outreach	395.4	358.5	-	358.5
RVA-3-2	Audit and Assessing	810.6	826.3	-	826.3
RVA-3-3	Collections	1,331.5	827.2	2,284.7	3,111.9
RVA-3-9	SLI TPT Simplification	917.7	1,063.1	-	1,063.1
General Fund (Appropriated) Summary Total:		3,455.2	3,075.1	2,284.7	5,359.8
Appropriated Funding					
6000	Personal Services	2,047.0	2,081.4	1,466.6	3,548.0
6100	Employee Related Expenditures	907.3	952.4	703.9	1,656.3
Subtotal Personal Services and ERE		2,954.3	3,033.8	2,170.5	5,204.3
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	0.2	-	20.2	20.2
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	500.7	41.3	32.8	74.1
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	61.2	61.2
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		3,455.2	3,075.1	2,284.7	5,359.8
Fund AA1000 - A Total:		3,455.2	3,075.1	2,284.7	5,359.8

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Education and Compliance
Fund:	RV1120 Smart and Safe Arizona Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-3-1 Education and Outreach	24.9	23.8	-	23.8
RVA-3-2 Audit and Assessing	253.6	258.7	-	258.7
Smart and Safe Arizona Fund (Non-Appropriated) Summary Total:	278.5	282.5	-	282.5
Non-Appropriated Funding				
6000 Personal Services	201.2	204.2	-	204.2
6100 Employee Related Expenditures	77.1	78.0	-	78.0
Subtotal Personal Services and ERE	278.3	282.2	-	282.2
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	0.2	0.3	-	0.3
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	278.5	282.5	-	282.5
Fund RV1120 - N Total:	278.5	282.5	-	282.5

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Education and Compliance
Fund:	RV1601 Veterans' Income Tax Settlement Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-3-5 SLI Veterans Income Tax Settlements	1,628.7	-	-	-
Veterans' Income Tax Settlement Fund (Non-Appropriated) Summary Total:	1,628.7	-	-	-
Non-Appropriated Funding				
6000 Personal Services	-	-	-	-
6100 Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	-	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	1,628.7	-	-	-
Expenditure Categories Total:	1,628.7	-	-	-
Fund RV1601 - N Total:	1,628.7	-	-	-

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Education and Compliance
Fund:	RV2179 DOR Liability Setoff Fund (Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-3-1 Education and Outreach	200.4	520.7	-	520.7
RVA-3-3 Collections	546.0	374.1	-	374.1
DOR Liability Setoff Fund (Appropriated) Summary Total:	746.4	894.8	-	894.8
Appropriated Funding				
6000 Personal Services	455.4	492.6	-	492.6
6100 Employee Related Expenditures	171.6	197.5	-	197.5
Subtotal Personal Services and ERE	627.0	690.1	-	690.1
6200 Professional & Outside Services	78.5	80.5	-	80.5
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	41.0	124.2	-	124.2
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	746.4	894.8	-	894.8
Fund RV2179 - A Total:	746.4	894.8	-	894.8

Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

Program: Education and Compliance

Fund: RV2463 Department of Revenue Administrative Fund (Appropriated)

Program Expenditures		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-3-1	Education and Outreach	3,414.8	7,217.6	-	7,217.6
RVA-3-2	Audit and Assessing	4,895.5	4,839.5	-	4,839.5
RVA-3-3	Collections	7,661.9	5,757.3	-	5,757.3
Department of Revenue Administrative Fund (Appropriated) Summary Total:		15,972.2	17,814.4	-	17,814.4
Appropriated Funding					
6000	Personal Services	8,651.8	8,567.4	-	8,567.4
6100	Employee Related Expenditures	3,660.1	3,685.0	-	3,685.0
Subtotal Personal Services and ERE		12,311.9	12,252.4	-	12,252.4
6200	Professional & Outside Services	3,207.6	5,076.2	-	5,076.2
6500	Travel In-State	10.3	27.2	-	27.2
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	442.1	458.6	-	458.6
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	0.3	-	-	-
Expenditure Categories Total:		15,972.2	17,814.4	-	17,814.4
Fund RV2463 - A Total:		15,972.2	17,814.4	-	17,814.4

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Education and Compliance
Fund:	RV2500 IGA and ISA Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-3-1 Education and Outreach	36.1	-	-	-
RVA-3-2 Audit and Assessing	239.6	109.2	-	109.2
RVA-3-3 Collections	2.2	-	-	-
IGA and ISA Fund (Non-Appropriated) Summary Total:	277.9	109.2	-	109.2
Non-Appropriated Funding				
6000 Personal Services	201.4	77.5	-	77.5
6100 Employee Related Expenditures	76.3	31.4	-	31.4
Subtotal Personal Services and ERE	277.7	108.9	-	108.9
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	0.2	0.3	-	0.3
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	277.9	109.2	-	109.2
Fund RV2500 - N Total:	277.9	109.2	-	109.2
Education and Compliance Total:	22,358.9	22,176.0	2,284.7	24,460.7

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Agency Support
Fund:	AA1000 General Fund (Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-4-1 Human Resources	1,118.8	1,138.4	-	1,138.4
RVA-4-2 Information Services	13,275.3	12,755.6	1,802.8	14,558.4
RVA-4-3 Support Services	10,483.3	10,964.2	406.8	11,371.0
RVA-4-4 SLI BRITS Operational Support	4,454.8	4,868.5	-	4,868.5
General Fund (Appropriated) Summary Total:	29,332.2	29,726.7	2,209.6	31,936.3
Appropriated Funding				
6000 Personal Services	10,991.3	11,591.9	-	11,591.9
6100 Employee Related Expenditures	3,866.5	4,673.7	-	4,673.7
Subtotal Personal Services and ERE	14,857.8	16,265.6	-	16,265.6
6200 Professional & Outside Services	657.5	799.7	-	799.7
6500 Travel In-State	58.9	58.0	-	58.0
6600 Travel Out-Of-State	16.0	25.5	-	25.5
7000 Other Operating Expenditures	13,196.5	12,462.2	2,209.6	14,671.8
8400 Capital Equipment	10.1	-	-	-
8500 Non-Capital Equipment	468.4	77.9	-	77.9
9100 Transfers-Out	67.0	37.8	-	37.8
Expenditure Categories Total:	29,332.2	29,726.7	2,209.6	31,936.3
Fund AA1000 - A Total:	29,332.2	29,726.7	2,209.6	31,936.3

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Agency Support
Fund:	RV1120 Smart and Safe Arizona Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-4-3 Support Services	126.0	160.8	-	160.8
Smart and Safe Arizona Fund (Non-Appropriated)	126.0	160.8	-	160.8
Summary Total:	126.0	160.8	-	160.8
Non-Appropriated Funding				
6000 Personal Services	-	-	-	-
6100 Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
6200 Professional & Outside Services	126.0	160.8	-	160.8
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	-	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	126.0	160.8	-	160.8
Fund RV1120 - N Total:	126.0	160.8	-	160.8

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Agency Support
Fund:	RV2179 DOR Liability Setoff Fund (Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-4-2 Information Services	-	1,200.0	(1,200.0)	-
DOR Liability Setoff Fund (Appropriated)	-	1,200.0	(1,200.0)	-
Summary Total:	-	1,200.0	(1,200.0)	-
Appropriated Funding				
6000 Personal Services	-	-	-	-
6100 Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	-	738.9	(738.9)	-
8400 Capital Equipment	-	461.1	(461.1)	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	1,200.0	(1,200.0)	-
Fund RV2179 - A Total:	-	1,200.0	(1,200.0)	-

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Agency Support
Fund:	RV2449 Employee Recognition Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-4-1 Human Resources	1.1	-	-	-
Employee Recognition Fund (Non-Appropriated)	1.1	-	-	-
Summary Total:	1.1	-	-	-
Non-Appropriated Funding				
6000 Personal Services	-	-	-	-
6100 Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	1.1	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	1.1	-	-	-
Fund RV2449 - N Total:	1.1	-	-	-

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Agency Support
Fund:	RV2463 Department of Revenue Administrative Fund (Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-4-2 Information Services	736.5	2,085.3	(1,802.8)	282.5
RVA-4-3 Support Services	470.1	561.2	(406.8)	154.4
RVA-4-4 SLI BRITS Operational Support	2,876.6	3,091.3	-	3,091.3
Department of Revenue Administrative Fund (Appropriated) Summary Total:	4,083.2	5,737.8	(2,209.6)	3,528.2
Appropriated Funding				
6000 Personal Services	1,608.8	1,690.1	-	1,690.1
6100 Employee Related Expenditures	575.8	676.9	-	676.9
Subtotal Personal Services and ERE	2,184.6	2,367.0	-	2,367.0
6200 Professional & Outside Services	38.7	8.3	-	8.3
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	1,351.6	3,261.1	(2,209.6)	1,051.5
8400 Capital Equipment	90.1	-	-	-
8500 Non-Capital Equipment	418.2	101.4	-	101.4
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,083.2	5,737.8	(2,209.6)	3,528.2
Fund RV2463 - A Total:	4,083.2	5,737.8	(2,209.6)	3,528.2

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Agency Support
Fund:	RV2500 IGA and ISA Fund (Non-Appropriated)

Program Expenditures	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
RVA-4-2 Information Services	72.6	-	-	-
RVA-4-3 Support Services	2.6	-	-	-
IGA and ISA Fund (Non-Appropriated) Summary Total:	75.2	-	-	-
Non-Appropriated Funding				
6000 Personal Services	18.5	-	-	-
6100 Employee Related Expenditures	5.9	-	-	-
Subtotal Personal Services and ERE	24.4	-	-	-
6200 Professional & Outside Services	2.1	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	48.7	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	75.2	-	-	-
Fund RV2500 - N Total:	75.2	-	-	-

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
Program:	Agency Support
Fund:	RV2610 Integrated Tax System Project Fund (Non-Appropriated)

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program Expenditures				
RVA-4-2 Information Services	-	-	-	-
Integrated Tax System Project Fund (Non-Appropriated) Summary Total:	-	-	-	-
Non-Appropriated Funding				
6000 Personal Services	-	-	-	-
6100 Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
6200 Professional & Outside Services	-	-	-	-
6500 Travel In-State	-	-	-	-
6600 Travel Out-Of-State	-	-	-	-
7000 Other Operating Expenditures	-	-	-	-
8400 Capital Equipment	-	-	-	-
8500 Non-Capital Equipment	-	-	-	-
9100 Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-
Fund RV2610 - N Total:	-	-	-	-
Agency Support Total:	33,617.7	36,825.3	(1,200.0)	35,625.3

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

FTE	224.3	224.8	-	224.8
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	184.6	184.6	-	184.6
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	4.3	4.3	-	4.3
RV2463 Department of Revenue Administrative Fund (Appropriated)	12.9	12.9	-	12.9
Appropriated Funds Total:	201.7	201.7	-	201.7

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	1.0	1.0	-	1.0
RV2500 IGA and ISA Fund (Non-Appropriated)	21.7	22.1	-	22.1
Non-Appropriated Funds Total:	22.7	23.1	-	23.1
Fund Source Total:	224.3	224.8	-	224.8

Personal Services

Personal Services	9,252.8	9,581.6	-	9,581.6
Board & Commission Members Compensation	0.8	-	-	-
Expenditure Category Total:	9,253.6	9,581.6	-	9,581.6

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	7,705.3	7,902.9	-	7,902.9
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	233.6	272.1	-	272.1
RV2463 Department of Revenue Administrative Fund (Appropriated)	837.1	893.7	-	893.7
Appropriated Funds Total:	8,776.0	9,068.7	-	9,068.7

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	48.3	49.5	-	49.5
RV2500 IGA and ISA Fund (Non-Appropriated)	429.4	463.4	-	463.4
Non-Appropriated Funds Total:	477.7	512.9	-	512.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Fund Source Total:	9,253.6	9,581.6	-	9,581.6

Employee Related Expenditures

Employee Related Expenses	-	4,082.5	-	4,082.5
FICA Taxes	679.8	-	-	-
Medical Insurance	1,707.7	-	-	-
Basic Life	1.1	-	-	-
Long-Term Disability (ASRS)	13.1	-	-	-
Dental Insurance	13.5	-	-	-
Workers' Compensation	35.9	-	-	-
Employer Annuity Retirement Plan	2.3	-	-	-
Arizona State Retirement System	1,062.2	-	-	-
Alternate Retirement Contributions – Contracted Retirees	26.4	-	-	-
Personnel Board Pro-Rata Charges	79.6	-	-	-
Information Technology Pro Rata Charge	56.4	-	-	-
Accumulated Sick Leave Fund Charge	37.0	-	-	-
Expenditure Category Total:	3,715.0	4,082.5	-	4,082.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	3,076.3	3,331.2	-	3,331.2
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	103.3	121.1	-	121.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	306.0	375.4	-	375.4
Appropriated Funds Total:		3,485.6	3,827.7	-	3,827.7

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	28.9	30.0	-	30.0
RV2500	IGA and ISA Fund (Non-Appropriated)	200.5	224.8	-	224.8
Non-Appropriated Funds Total:		229.4	254.8	-	254.8
Fund Source Total:		3,715.0	4,082.5	-	4,082.5

Professional & Outside Services

Professional and Outside Services	-	7,606.8	-	7,606.8
Other External Financial Services	1,668.4	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Attorney General Legal Services	684.2	-	-	-
External Legal Services	28.7	-	-	-
Temporary Agency Services	1,528.9	-	-	-
Vendor Travel – Tax Reportable	6.7	-	-	-
Other Professional & Outside Services	3,443.7	-	-	-
Expenditure Category Total:	7,360.7	7,606.8	-	7,606.8

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	5,587.3	6,163.5	-	6,163.5
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	-	0.6	-	0.6
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,734.9	1,442.6	-	1,442.6
Appropriated Funds Total:	7,322.3	7,606.7	-	7,606.7
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	38.4	0.1	-	0.1
Non-Appropriated Funds Total:	38.4	0.1	-	0.1
Fund Source Total:	7,360.7	7,606.8	-	7,606.8

Travel In-State

Travel In-State	-	81.1	-	81.1
Mileage - Private Vehicle	0.5	-	-	-
Motor Pool Charges	27.5	-	-	-
Car Rental In-State	0.5	-	-	-
Lodging	27.7	-	-	-
Meals with Overnight Stay	9.7	-	-	-
Meals without Overnight Stay	0.2	-	-	-
Other Miscellaneous In- State Travel	0.4	-	-	-
Expenditure Category Total:	66.5	81.1	-	81.1

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	29.2	39.8	-	39.8
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	35.7	38.5	-	38.5

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
RV2463 Department of Revenue Administrative Fund (Appropriated)	1.6	2.8	-	2.8
Appropriated Funds Total:	66.5	81.1	-	81.1
Fund Source Total:	66.5	81.1	-	81.1

Travel Out-Of-State

Travel Out of State	-	49.6	-	49.6
Airfare and Other Common Carrier Charges	5.6	-	-	-
Car Rental Out-of-State	0.8	-	-	-
Lodging Out-of-State	11.6	-	-	-
Meals with Overnight Stay	2.4	-	-	-
Other Miscellaneous Out-of- State Travel	1.0	-	-	-
Expenditure Category Total:	21.3	49.6	-	49.6

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	15.5	41.6	-	41.6
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	0.9	3.0	-	3.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	4.9	5.0	-	5.0
Appropriated Funds Total:	21.3	49.6	-	49.6
Fund Source Total:	21.3	49.6	-	49.6

Other Operating Expenditures

Other Operating Expenses	-	2,625.1	-	2,625.1
External Telecommunications Charges	18.8	-	-	-
Miscellaneous Rent	5.0	-	-	-
Other Internal Services	15.1	-	-	-
Software Support, Maintenance Short-term Licensing	691.0	-	-	-
Security Supplies	0.0	-	-	-
Office Supplies	14.7	-	-	-
Computer Supplies	5.4	-	-	-
Other Operating Supplies	1.6	-	-	-
Employee Tuition Reimbursement	5.3	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Conference Registration / Attendance Fees	9.2	-	-	-
Other Education & Training Costs	48.4	-	-	-
Advertising	18.4	-	-	-
External Printing	82.9	-	-	-
Postage & Delivery	684.1	-	-	-
Dues	50.3	-	-	-
Books, Subscriptions & Publications	170.0	-	-	-
Other Miscellaneous Operating	60.2	-	-	-
Expenditure Category Total:	1,880.5	2,625.1	-	2,625.1

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,039.1	1,869.6	-	1,869.6
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	275.5	295.0	-	295.0
RV2463	Department of Revenue Administrative Fund (Appropriated)	206.0	99.5	-	99.5
Appropriated Funds Total:		1,520.6	2,264.1	-	2,264.1

Non-Appropriated Funds

RV2166	Revenue Publication Revolving Fund (Non-Appropriated)	33.3	33.3	-	33.3
RV2500	IGA and ISA Fund (Non-Appropriated)	326.6	327.7	-	327.7
Non-Appropriated Funds Total:		359.9	361.0	-	361.0
Fund Source Total:		1,880.5	2,625.1	-	2,625.1

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
ASRS – return to work	1.0	55.0	AA1000-A
Non-Participating	1.0	88.0	AA1000-A
Arizona State Retirement System	182.6	7,759.9	AA1000-A
Arizona State Retirement System	1.0	49.5	RV1120-N
Arizona State Retirement System	4.3	272.1	RV1309-A
Arizona State Retirement System	12.9	893.7	RV2463-A
Arizona State Retirement System	22.1	463.4	RV2500-N

Sub Program: RVA-1-1 Inquires and Requests

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-1 Inquires and Requests

FTE

FTE	94.2	94.2	-	94.2
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	78.6	78.6	-	78.6
RV2463 Department of Revenue Administrative Fund (Appropriated)	1.6	1.6	-	1.6
Appropriated Funds Total:	80.3	80.3	-	80.3

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	1.0	1.0	-	1.0
RV2500 IGA and ISA Fund (Non-Appropriated)	12.9	12.9	-	12.9
Non-Appropriated Funds Total:	13.9	13.9	-	13.9
Fund Source Total:	94.2	94.2	-	94.2

Personal Services

Personal Services	2,843.9	3,027.9	-	3,027.9
Expenditure Category Total:	2,843.9	3,027.9	-	3,027.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	2,736.5	2,891.4	-	2,891.4
RV2463 Department of Revenue Administrative Fund (Appropriated)	53.2	87.0	-	87.0
Appropriated Funds Total:	2,789.7	2,978.4	-	2,978.4

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	48.3	49.5	-	49.5
RV2500 IGA and ISA Fund (Non-Appropriated)	6.0	-	-	-
Non-Appropriated Funds Total:	54.2	49.5	-	49.5
Fund Source Total:	2,843.9	3,027.9	-	3,027.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-1 Inquires and Requests

Employee Related Expenditures

Employee Related Expenses	-	1,392.5	-	1,392.5
FICA Taxes	208.0	-	-	-
Medical Insurance	647.3	-	-	-
Basic Life	0.4	-	-	-
Long-Term Disability (ASRS)	4.1	-	-	-
Dental Insurance	5.2	-	-	-
Workers' Compensation	11.1	-	-	-
Arizona State Retirement System	330.1	-	-	-
Alternate Retirement Contributions – Contracted Retirees	15.1	-	-	-
Personnel Board Pro-Rata Charges	24.5	-	-	-
Information Technology Pro Rata Charge	17.3	-	-	-
Accumulated Sick Leave Fund Charge	11.4	-	-	-
Expenditure Category Total:	1,274.4	1,392.5	-	1,392.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,226.5	1,326.1	-	1,326.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	16.8	36.4	-	36.4
Appropriated Funds Total:		1,243.3	1,362.5	-	1,362.5

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	28.9	30.0	-	30.0
RV2500	IGA and ISA Fund (Non-Appropriated)	2.2	-	-	-
Non-Appropriated Funds Total:		31.1	30.0	-	30.0
Fund Source Total:		1,274.4	1,392.5	-	1,392.5

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-1 Inquires and Requests

Professional & Outside Services

Professional and Outside Services	-	2,015.5	-	2,015.5
Temporary Agency Services	1,229.4	-	-	-
Other Professional & Outside Services	751.0	-	-	-
Expenditure Category Total:	1,980.4	2,015.5	-	2,015.5

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	1,913.8	2,015.5	-	2,015.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	66.6	-	-	-
Appropriated Funds Total:	1,980.4	2,015.5	-	2,015.5
Fund Source Total:	1,980.4	2,015.5	-	2,015.5

Travel In-State

Travel In-State	-	1.4	-	1.4
Car Rental In-State	0.1	-	-	-
Lodging	1.7	-	-	-
Meals with Overnight Stay	0.2	-	-	-
Other Miscellaneous In- State Travel	0.1	-	-	-
Expenditure Category Total:	2.1	1.4	-	1.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	0.8	1.4	-	1.4
RV2463 Department of Revenue Administrative Fund (Appropriated)	1.2	-	-	-
Appropriated Funds Total:	2.1	1.4	-	1.4
Fund Source Total:	2.1	1.4	-	1.4

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-1 Inquires and Requests

Travel Out-Of-State

Travel Out of State	-	2.5	-	2.5
Airfare and Other Common Carrier Charges	1.8	-	-	-
Lodging Out-of-State	1.7	-	-	-
Meals with Overnight Stay	0.3	-	-	-
Other Miscellaneous Out-of- State Travel	0.1	-	-	-
Expenditure Category Total:	3.9	2.5	-	2.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	2.4	2.5	-	2.5
RV2463	Department of Revenue Administrative Fund (Appropriated)	1.5	-	-	-
Appropriated Funds Total:		3.9	2.5	-	2.5
Fund Source Total:		3.9	2.5	-	2.5

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-1 Inquires and Requests

Other Operating Expenditures

Other Operating Expenses	-	1,496.2	-	1,496.2
External Telecommunications Charges	8.2	-	-	-
Miscellaneous Rent	5.0	-	-	-
Other Internal Services	11.6	-	-	-
Software Support, Maintenance Short-term Licensing	43.1	-	-	-
Office Supplies	12.3	-	-	-
Computer Supplies	2.5	-	-	-
Other Operating Supplies	0.2	-	-	-
Employee Tuition Reimbursement	5.3	-	-	-
Conference Registration / Attendance Fees	2.8	-	-	-
Other Education & Training Costs	0.5	-	-	-
Advertising	18.4	-	-	-
External Printing	44.7	-	-	-
Postage & Delivery	676.4	-	-	-
Dues	35.3	-	-	-
Books, Subscriptions & Publications	64.8	-	-	-
Other Miscellaneous Operating	0.3	-	-	-
Expenditure Category Total:	931.5	1,496.2	-	1,496.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	726.4	1,488.5	-	1,488.5
RV2463	Department of Revenue Administrative Fund (Appropriated)	205.1	7.7	-	7.7
Appropriated Funds Total:		931.5	1,496.2	-	1,496.2
Fund Source Total:		931.5	1,496.2	-	1,496.2

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	78.6	78.6	AA1000-A
Arizona State Retirement System	1.0	1.0	RV1120-N

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Arizona State Retirement System	1.6	1.6	RV2463-A	
Arizona State Retirement System	12.9	12.9	RV2500-N	

Sub Program: RVA-1-2 Local Jurisdictions

FTE				
FTE	33.3	33.8	-	33.8
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	33.2	33.2	-	33.2
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.1	0.1	-	0.1
Appropriated Funds Total:	33.3	33.3	-	33.3
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	-	0.5	-	0.5
Non-Appropriated Funds Total:	-	0.5	-	0.5
Fund Source Total:	33.3	33.8	-	33.8

Personal Services				
Personal Services	1,678.7	1,570.4	-	1,570.4
Expenditure Category Total:	1,678.7	1,570.4	-	1,570.4

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,663.2	1,553.4	-	1,553.4
RV2463 Department of Revenue Administrative Fund (Appropriated)	15.6	17.0	-	17.0
Appropriated Funds Total:	1,678.7	1,570.4	-	1,570.4
Fund Source Total:	1,678.7	1,570.4	-	1,570.4

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-2 Local Jurisdictions

Employee Related Expenditures

Employee Related Expenses	-	627.9	-	627.9
FICA Taxes	123.2	-	-	-
Medical Insurance	266.6	-	-	-
Basic Life	0.2	-	-	-
Long-Term Disability (ASRS)	2.5	-	-	-
Dental Insurance	2.3	-	-	-
Workers' Compensation	6.4	-	-	-
Arizona State Retirement System	198.9	-	-	-
Alternate Retirement Contributions – Contracted Retirees	4.0	-	-	-
Personnel Board Pro-Rata Charges	14.4	-	-	-
Information Technology Pro Rata Charge	10.2	-	-	-
Accumulated Sick Leave Fund Charge	6.7	-	-	-
Expenditure Category Total:	635.4	627.9	-	627.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	631.3	621.3	-	621.3
RV2463 Department of Revenue Administrative Fund (Appropriated)	4.1	6.6	-	6.6
Appropriated Funds Total:	635.4	627.9	-	627.9
Fund Source Total:	635.4	627.9	-	627.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-2 Local Jurisdictions

Professional & Outside Services

Professional and Outside Services	-	1,067.0	-	1,067.0
Attorney General Legal Services	541.6	-	-	-
External Legal Services	27.4	-	-	-
Temporary Agency Services	175.2	-	-	-
Vendor Travel – Tax Reportable	6.7	-	-	-
Expenditure Category Total:	750.9	1,067.0	-	1,067.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	712.6	1,067.0	-	1,067.0
Appropriated Funds Total:	712.6	1,067.0	-	1,067.0

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	38.3	-	-	-
Non-Appropriated Funds Total:	38.3	-	-	-
Fund Source Total:	750.9	1,067.0	-	1,067.0

Travel In-State

Travel In-State	-	34.9	-	34.9
Car Rental In-State	0.3	-	-	-
Lodging	17.9	-	-	-
Meals with Overnight Stay	6.4	-	-	-
Other Miscellaneous In- State Travel	0.2	-	-	-
Expenditure Category Total:	24.8	34.9	-	34.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	24.8	34.9	-	34.9
Appropriated Funds Total:	24.8	34.9	-	34.9
Fund Source Total:	24.8	34.9	-	34.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-2 Local Jurisdictions

Travel Out-Of-State

Travel Out of State	-	36.1	-	36.1
Airfare and Other Common Carrier Charges	2.6	-	-	-
Car Rental Out-of-State	0.8	-	-	-
Lodging Out-of-State	6.0	-	-	-
Meals with Overnight Stay	1.1	-	-	-
Other Miscellaneous Out-of- State Travel	0.5	-	-	-
Expenditure Category Total:	11.0	36.1	-	36.1

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	11.0	36.1	-	36.1
Appropriated Funds Total:	11.0	36.1	-	36.1
Fund Source Total:	11.0	36.1	-	36.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-2 Local Jurisdictions

Other Operating Expenditures				
Other Operating Expenses	-	129.9	-	129.9
External Telecommunications Charges	2.9	-	-	-
Other Internal Services	0.9	-	-	-
Software Support, Maintenance Short-term Licensing	18.5	-	-	-
Office Supplies	1.7	-	-	-
Computer Supplies	0.4	-	-	-
Other Operating Supplies	0.7	-	-	-
Conference Registration / Attendance Fees	2.7	-	-	-
Other Education & Training Costs	40.8	-	-	-
External Printing	1.3	-	-	-
Postage & Delivery	1.0	-	-	-
Dues	6.2	-	-	-
Books, Subscriptions & Publications	33.3	-	-	-
Expenditure Category Total:	110.6	129.9	-	129.9

Fund Source

Appropriated Funds					
AA1000	General Fund (Appropriated)	77.3	96.6	-	96.6
Appropriated Funds Total:		77.3	96.6	-	96.6
Non-Appropriated Funds					
RV2166	Revenue Publication Revolving Fund (Non-Appropriated)	33.3	33.3	-	33.3
Non-Appropriated Funds Total:		33.3	33.3	-	33.3
Fund Source Total:		110.6	129.9	-	129.9

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	33.2	33.2	AA1000-A
Arizona State Retirement System	0.1	0.1	RV2463-A
Arizona State Retirement System	0.5	0.5	RV2500-N

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

FTE

FTE	68.8	68.8	-	68.8
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	53.4	53.4	-	53.4
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	1.5	1.5	-	1.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	9.2	9.2	-	9.2
Appropriated Funds Total:	64.1	64.1	-	64.1

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	4.8	4.8	-	4.8
Non-Appropriated Funds Total:	4.8	4.8	-	4.8
Fund Source Total:	68.8	68.8	-	68.8

Personal Services

Personal Services	3,608.4	3,737.5	-	3,737.5
Board & Commission Members Compensation	0.8	-	-	-
Expenditure Category Total:	3,609.2	3,737.5	-	3,737.5

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	2,584.3	2,653.9	-	2,653.9
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	115.1	152.5	-	152.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	652.1	642.1	-	642.1
Appropriated Funds Total:	3,351.4	3,448.5	-	3,448.5

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	257.8	289.0	-	289.0
Non-Appropriated Funds Total:	257.8	289.0	-	289.0
Fund Source Total:	3,609.2	3,737.5	-	3,737.5

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				

Employee Related Expenditures

Employee Related Expenses	-	1,525.8	-	1,525.8
FICA Taxes	265.1	-	-	-
Medical Insurance	575.0	-	-	-
Basic Life	0.4	-	-	-
Long-Term Disability (ASRS)	5.0	-	-	-
Dental Insurance	4.2	-	-	-
Workers' Compensation	14.0	-	-	-
Employer Annuity Retirement Plan	2.3	-	-	-
Arizona State Retirement System	402.8	-	-	-
Alternate Retirement Contributions – Contracted Retirees	7.3	-	-	-
Personnel Board Pro-Rata Charges	31.0	-	-	-
Information Technology Pro Rata Charge	22.0	-	-	-
Accumulated Sick Leave Fund Charge	14.4	-	-	-
Expenditure Category Total:	1,343.4	1,525.8	-	1,525.8

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	949.5	1,061.2	-	1,061.2
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	44.2	61.3	-	61.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	234.7	270.2	-	270.2
Appropriated Funds Total:		1,228.4	1,392.7	-	1,392.7

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	115.0	133.1	-	133.1
Non-Appropriated Funds Total:		115.0	133.1	-	133.1
Fund Source Total:		1,343.4	1,525.8	-	1,525.8

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

Professional & Outside Services

Professional and Outside Services	-	407.3	-	407.3
External Legal Services	0.9	-	-	-
Temporary Agency Services	124.4	-	-	-
Other Professional & Outside Services	0.1	-	-	-
Expenditure Category Total:	125.4	407.3	-	407.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	125.3	228.7	-	228.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	-	178.5	-	178.5
Appropriated Funds Total:		125.3	407.2	-	407.2

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	0.1	0.1	-	0.1
Non-Appropriated Funds Total:		0.1	0.1	-	0.1
Fund Source Total:		125.4	407.3	-	407.3

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

Travel In-State

Travel In-State	-	7.3	-	7.3
Mileage - Private Vehicle	0.5	-	-	-
Car Rental In-State	0.1	-	-	-
Lodging	2.8	-	-	-
Meals with Overnight Stay	0.5	-	-	-
Other Miscellaneous In- State Travel	0.1	-	-	-
Expenditure Category Total:	4.0	7.3	-	7.3

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	3.6	3.5	-	3.5
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	-	1.0	-	1.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.4	2.8	-	2.8
Appropriated Funds Total:	4.0	7.3	-	7.3
Fund Source Total:	4.0	7.3	-	7.3

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

Travel Out-Of-State

Travel Out of State	-	9.0	-	9.0
Airfare and Other Common Carrier Charges	1.2	-	-	-
Lodging Out-of-State	3.9	-	-	-
Meals with Overnight Stay	0.9	-	-	-
Other Miscellaneous Out-of- State Travel	0.3	-	-	-
Expenditure Category Total:	6.4	9.0	-	9.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	2.1	1.0	-	1.0
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	0.9	3.0	-	3.0
RV2463	Department of Revenue Administrative Fund (Appropriated)	3.4	5.0	-	5.0
	Appropriated Funds Total:	6.4	9.0	-	9.0
	Fund Source Total:	6.4	9.0	-	9.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues

Other Operating Expenditures

Other Operating Expenses	-	843.5	-	843.5
External Telecommunications Charges	3.1	-	-	-
Other Internal Services	2.6	-	-	-
Software Support, Maintenance Short-term Licensing	533.4	-	-	-
Office Supplies	0.2	-	-	-
Computer Supplies	1.2	-	-	-
Conference Registration / Attendance Fees	2.9	-	-	-
Other Education & Training Costs	6.6	-	-	-
External Printing	36.4	-	-	-
Postage & Delivery	6.7	-	-	-
Dues	8.2	-	-	-
Books, Subscriptions & Publications	68.8	-	-	-
Other Miscellaneous Operating	59.9	-	-	-
Expenditure Category Total:	730.0	843.5	-	843.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	130.5	139.9	-	139.9
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	274.6	287.3	-	287.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	0.9	91.8	-	91.8
Appropriated Funds Total:		406.1	519.0	-	519.0

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	323.9	324.5	-	324.5
Non-Appropriated Funds Total:		323.9	324.5	-	324.5
Fund Source Total:		730.0	843.5	-	843.5

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
ASRS – return to work	1.0	1.0	AA1000-A
Non-Participating	1.0	1.0	AA1000-A

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Arizona State Retirement System	51.4	51.4	AA1000-A	
Arizona State Retirement System	1.5	1.5	RV1309-A	
Arizona State Retirement System	9.2	9.2	RV2463-A	
Arizona State Retirement System	4.8	4.8	RV2500-N	

Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit

FTE				
FTE	2.0	2.0	-	2.0
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
RV2463 Department of Revenue Administrative Fund (Appropriated)	2.0	2.0	-	2.0
Appropriated Funds Total:	2.0	2.0	-	2.0
Fund Source Total:	2.0	2.0	-	2.0

Personal Services				
Personal Services	116.3	147.6	-	147.6
Expenditure Category Total:	116.3	147.6	-	147.6

Fund Source				
Appropriated Funds				
RV2463 Department of Revenue Administrative Fund (Appropriated)	116.3	147.6	-	147.6
Appropriated Funds Total:	116.3	147.6	-	147.6
Fund Source Total:	116.3	147.6	-	147.6

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit

Employee Related Expenditures				
Employee Related Expenses	-	62.2	-	62.2
FICA Taxes	8.5	-	-	-
Medical Insurance	24.7	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.2	-	-	-
Dental Insurance	0.2	-	-	-
Workers' Compensation	0.5	-	-	-
Arizona State Retirement System	14.1	-	-	-
Personnel Board Pro-Rata Charges	1.0	-	-	-
Information Technology Pro Rata Charge	0.7	-	-	-
Accumulated Sick Leave Fund Charge	0.5	-	-	-
Expenditure Category Total:	50.3	62.2	-	62.2

Fund Source				
Appropriated Funds				
RV2463 Department of Revenue Administrative Fund (Appropriated)	50.3	62.2	-	62.2
Appropriated Funds Total:	50.3	62.2	-	62.2
Fund Source Total:	50.3	62.2	-	62.2

Professional & Outside Services				
Professional and Outside Services	-	1,264.1	-	1,264.1
Other External Financial Services	1,668.4	-	-	-
Expenditure Category Total:	1,668.4	1,264.1	-	1,264.1

Fund Source				
Appropriated Funds				
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,668.4	1,264.1	-	1,264.1
Appropriated Funds Total:	1,668.4	1,264.1	-	1,264.1
Fund Source Total:	1,668.4	1,264.1	-	1,264.1

Employee Retirement Coverage

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit				

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	2.0	2.0	RV2463-A

Sub Program: RVA-1-6 SLI Tax Fraud Prevention

FTE				
FTE	5.3	5.3	-	5.3
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	5.3	5.3	-	5.3
Appropriated Funds Total:	5.3	5.3	-	5.3
Fund Source Total:	5.3	5.3	-	5.3

Personal Services				
Personal Services	189.2	212.7	-	212.7
Expenditure Category Total:	189.2	212.7	-	212.7

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	189.2	212.7	-	212.7
Appropriated Funds Total:	189.2	212.7	-	212.7
Fund Source Total:	189.2	212.7	-	212.7

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-6 SLI Tax Fraud Prevention

Employee Related Expenditures

Employee Related Expenses	-	85.4	-	85.4
FICA Taxes	14.0	-	-	-
Medical Insurance	28.7	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.3	-	-	-
Dental Insurance	0.4	-	-	-
Workers' Compensation	0.8	-	-	-
Arizona State Retirement System	22.2	-	-	-
Personnel Board Pro-Rata Charges	1.6	-	-	-
Information Technology Pro Rata Charge	1.2	-	-	-
Accumulated Sick Leave Fund Charge	0.8	-	-	-
Expenditure Category Total:	69.8	85.4	-	85.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	69.8	85.4	-	85.4
Appropriated Funds Total:	69.8	85.4	-	85.4
Fund Source Total:	69.8	85.4	-	85.4

Professional & Outside Services

Professional and Outside Services	-	2,839.9	-	2,839.9
Attorney General Legal Services	142.6	-	-	-
External Legal Services	0.4	-	-	-
Other Professional & Outside Services	2,692.3	-	-	-
Expenditure Category Total:	2,835.2	2,839.9	-	2,839.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	2,835.2	2,839.9	-	2,839.9
Appropriated Funds Total:	2,835.2	2,839.9	-	2,839.9
Fund Source Total:	2,835.2	2,839.9	-	2,839.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-6 SLI Tax Fraud Prevention				
Other Operating Expenditures				
Other Operating Expenses	-	25.8	-	25.8
External Telecommunications Charges	1.0	-	-	-
Other Education & Training Costs	0.4	-	-	-
External Printing	0.0	-	-	-
Dues	0.7	-	-	-
Books, Subscriptions & Publications	3.2	-	-	-
Expenditure Category Total:	5.2	25.8	-	25.8

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	5.2	25.8	-	25.8
Appropriated Funds Total:		5.2	25.8	-	25.8
Fund Source Total:		5.2	25.8	-	25.8

Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	
Arizona State Retirement System	5.3	5.3	AA1000-A	

Sub Program: RVA-1-7 Enforcement

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-7 Enforcement

FTE				
FTE	9.8	9.8	-	9.8
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	3.0	3.0	-	3.0
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	2.8	2.8	-	2.8
Appropriated Funds Total:	5.8	5.8	-	5.8
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	4.0	4.0	-	4.0
Non-Appropriated Funds Total:	4.0	4.0	-	4.0
Fund Source Total:	9.8	9.8	-	9.8

Personal Services				
Personal Services	284.2	294.0	-	294.0
Expenditure Category Total:	284.2	294.0	-	294.0

Fund Source				
Appropriated Funds				
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	118.5	119.6	-	119.6
Appropriated Funds Total:	118.5	119.6	-	119.6
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	165.7	174.4	-	174.4
Non-Appropriated Funds Total:	165.7	174.4	-	174.4
Fund Source Total:	284.2	294.0	-	294.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-7 Enforcement

Employee Related Expenditures

Employee Related Expenses	-	151.5	-	151.5
FICA Taxes	21.4	-	-	-
Medical Insurance	78.9	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.4	-	-	-
Dental Insurance	0.6	-	-	-
Workers' Compensation	1.1	-	-	-
Arizona State Retirement System	34.5	-	-	-
Personnel Board Pro-Rata Charges	2.4	-	-	-
Information Technology Pro Rata Charge	1.7	-	-	-
Accumulated Sick Leave Fund Charge	1.1	-	-	-
Expenditure Category Total:	142.4	151.5	-	151.5

Fund Source

Appropriated Funds

RV1309 Tobacco Tax and Health Care Fund (Appropriated)	59.1	59.8	-	59.8
Appropriated Funds Total:	59.1	59.8	-	59.8

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	83.3	91.7	-	91.7
Non-Appropriated Funds Total:	83.3	91.7	-	91.7
Fund Source Total:	142.4	151.5	-	151.5

Professional & Outside Services

Professional and Outside Services	-	0.6	-	0.6
Expenditure Category Total:	-	0.6	-	0.6

Fund Source

Appropriated Funds

RV1309 Tobacco Tax and Health Care Fund (Appropriated)	-	0.6	-	0.6
Appropriated Funds Total:	-	0.6	-	0.6
Fund Source Total:	-	0.6	-	0.6

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				

Sub Program: RVA-1-7 Enforcement

Travel In-State

Travel In-State	-	37.5	-	37.5
Motor Pool Charges	27.5	-	-	-
Lodging	5.4	-	-	-
Meals with Overnight Stay	2.7	-	-	-
Meals without Overnight Stay	0.2	-	-	-
Expenditure Category Total:	35.7	37.5	-	37.5

Fund Source

Appropriated Funds

RV1309 Tobacco Tax and Health Care Fund (Appropriated)	35.7	37.5	-	37.5
Appropriated Funds Total:	35.7	37.5	-	37.5
Fund Source Total:	35.7	37.5	-	37.5

Other Operating Expenditures

Other Operating Expenses	-	10.9	-	10.9
External Telecommunications Charges	2.3	-	-	-
Security Supplies	0.0	-	-	-
Other Operating Supplies	0.7	-	-	-
Other Education & Training Costs	0.1	-	-	-
External Printing	0.5	-	-	-
Expenditure Category Total:	3.6	10.9	-	10.9

Fund Source

Appropriated Funds

RV1309 Tobacco Tax and Health Care Fund (Appropriated)	0.9	7.7	-	7.7
Appropriated Funds Total:	0.9	7.7	-	7.7

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	2.8	3.2	-	3.2
Non-Appropriated Funds Total:	2.8	3.2	-	3.2
Fund Source Total:	3.6	10.9	-	10.9

Employee Retirement Coverage

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-7 Enforcement

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	3.0	3.0	AA1000-A
Arizona State Retirement System	2.8	2.8	RV1309-A
Arizona State Retirement System	4.0	4.0	RV2500-N

Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach

FTE

FTE	11.0	11.0	-	11.0
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	11.0	11.0	-	11.0
Appropriated Funds Total:	11.0	11.0	-	11.0
Fund Source Total:	11.0	11.0	-	11.0

Personal Services

Personal Services	532.2	591.5	-	591.5
Expenditure Category Total:	532.2	591.5	-	591.5

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	532.2	591.5	-	591.5
Appropriated Funds Total:	532.2	591.5	-	591.5
Fund Source Total:	532.2	591.5	-	591.5

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach				

Employee Related Expenditures

Employee Related Expenses	-	237.2	-	237.2
FICA Taxes	39.6	-	-	-
Medical Insurance	86.6	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	0.7	-	-	-
Dental Insurance	0.6	-	-	-
Workers' Compensation	2.1	-	-	-
Arizona State Retirement System	59.6	-	-	-
Personnel Board Pro-Rata Charges	4.6	-	-	-
Information Technology Pro Rata Charge	3.2	-	-	-
Accumulated Sick Leave Fund Charge	2.1	-	-	-
Expenditure Category Total:	199.3	237.2	-	237.2

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	199.3	237.2	-	237.2
Appropriated Funds Total:	199.3	237.2	-	237.2
Fund Source Total:	199.3	237.2	-	237.2

Professional & Outside Services

Professional and Outside Services	-	12.4	-	12.4
Other Professional & Outside Services	0.4	-	-	-
Expenditure Category Total:	0.4	12.4	-	12.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	0.4	12.4	-	12.4
Appropriated Funds Total:	0.4	12.4	-	12.4
Fund Source Total:	0.4	12.4	-	12.4

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach				

Travel Out-Of-State

Travel Out of State	-	2.0	-	2.0
Expenditure Category Total:	-	2.0	-	2.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	2.0	-	2.0
Appropriated Funds Total:	-	2.0	-	2.0
Fund Source Total:	-	2.0	-	2.0

Other Operating Expenditures

Other Operating Expenses	-	118.8	-	118.8
External Telecommunications Charges	1.2	-	-	-
Software Support, Maintenance Short-term Licensing	95.9	-	-	-
Office Supplies	0.4	-	-	-
Computer Supplies	1.3	-	-	-
Conference Registration / Attendance Fees	0.8	-	-	-
Expenditure Category Total:	99.7	118.8	-	118.8

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	99.7	118.8	-	118.8
Appropriated Funds Total:	99.7	118.8	-	118.8
Fund Source Total:	99.7	118.8	-	118.8

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	11.0	11.0	AA1000-A

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
FTE				
FTE	149.2	147.2	-	147.2
Expenditure Category Total:	-	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	149.0	147.0	-	147.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.2	0.2	-	0.2
Appropriated Funds Total:	149.2	147.2	-	147.2
Fund Source Total:	149.2	147.2	-	147.2
Personal Services				
Personal Services	3,001.4	2,933.8	-	2,933.8
Expenditure Category Total:	3,001.4	2,933.8	-	2,933.8
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	2,966.1	2,898.8	-	2,898.8
RV2463 Department of Revenue Administrative Fund (Appropriated)	31.2	35.0	-	35.0
Appropriated Funds Total:	2,997.3	2,933.8	-	2,933.8
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	4.1	-	-	-
Non-Appropriated Funds Total:	4.1	-	-	-
Fund Source Total:	3,001.4	2,933.8	-	2,933.8
Employee Related Expenditures				
Employee Related Expenses	-	1,263.8	-	1,263.8
FICA Taxes	220.5	-	-	-
Medical Insurance	611.2	-	-	-
Basic Life	0.4	-	-	-
Long-Term Disability (ASRS)	4.1	-	-	-
Dental Insurance	4.4	-	-	-
Workers' Compensation	11.6	-	-	-
Arizona State Retirement System	333.4	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Alternate Retirement Contributions – Contracted Retirees	20.3	-	-	-
Personnel Board Pro-Rata Charges	25.8	-	-	-
Information Technology Pro Rata Charge	18.3	-	-	-
Accumulated Sick Leave Fund Charge	12.0	-	-	-
Expenditure Category Total:	1,262.0	1,263.8	-	1,263.8

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	1,251.7	1,249.4	-	1,249.4
RV2463 Department of Revenue Administrative Fund (Appropriated)	8.3	14.4	-	14.4
Appropriated Funds Total:	1,260.0	1,263.8	-	1,263.8
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	2.0	-	-	-
Non-Appropriated Funds Total:	2.0	-	-	-
Fund Source Total:	1,262.0	1,263.8	-	1,263.8

Professional & Outside Services

Professional and Outside Services	-	3,058.9	-	3,058.9
Temporary Agency Services	1,104.7	-	-	-
Education & Training	4.9	-	-	-
Other Professional & Outside Services	569.3	-	-	-
Expenditure Category Total:	1,678.9	3,058.9	-	3,058.9

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	1,672.7	2,377.6	681.3	3,058.9
RV2463 Department of Revenue Administrative Fund (Appropriated)	-	681.3	(681.3)	-
Appropriated Funds Total:	1,672.7	3,058.9	-	3,058.9
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	6.2	-	-	-
Non-Appropriated Funds Total:	6.2	-	-	-
Fund Source Total:	1,678.9	3,058.9	-	3,058.9

Travel In-State

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Lodging	2.2	-	-	-
Meals with Overnight Stay	0.5	-	-	-
Expenditure Category Total:	2.7	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	2.7	-	-	-
Appropriated Funds Total:	2.7	-	-	-
Fund Source Total:	2.7	-	-	-

Travel Out-Of-State

Airfare and Other Common Carrier Charges	0.3	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Other Miscellaneous Out-of- State Travel	0.1	-	-	-
Expenditure Category Total:	0.5	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	0.3	-	-	-
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.2	-	-	-
Appropriated Funds Total:	0.5	-	-	-
Fund Source Total:	0.5	-	-	-

Other Operating Expenditures

Other Operating Expenses	-	997.8	-	997.8
External Telecommunications Charges	2.3	-	-	-
Miscellaneous Rent	16.7	-	-	-
Other Internal Services	73.0	-	-	-
Repair & Maintenance - Other Equipment	37.0	-	-	-
Software Support, Maintenance Short-term Licensing	110.7	-	-	-
Office Supplies	8.6	-	-	-
Other Operating Supplies	0.8	-	-	-
Conference Registration / Attendance Fees	4.9	-	-	-
Other Education & Training Costs	1.5	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
External Printing	272.2	-	-	-
Postage & Delivery	2,264.9	-	-	-
Books, Subscriptions & Publications	8.8	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	488.3	-	-	-
Other Miscellaneous Operating	4.6	-	-	-
Expenditure Category Total:	3,294.3	997.8	-	997.8

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	3,223.9	997.8	-	997.8
RV2463	Department of Revenue Administrative Fund (Appropriated)	70.4	-	-	-
Appropriated Funds Total:		3,294.3	997.8	-	997.8
Fund Source Total:		3,294.3	997.8	-	997.8

Non-Capital Equipment

Non-Capital Resources	-	3.7	-	3.7
Computer Equipment – Non- Capitalized Purchases	0.6	-	-	-
Expenditure Category Total:	0.6	3.7	-	3.7

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	0.6	3.7	-	3.7
Appropriated Funds Total:		0.6	3.7	-	3.7
Fund Source Total:		0.6	3.7	-	3.7

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	147.0	2,898.8	AA1000-A
Arizona State Retirement System	0.2	35.0	RV2463-A

Sub Program: RVA-2-1 Process Administration

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-2-0 Processing

Sub Program: RVA-2-1 Process Administration

FTE				
FTE	117.0	115.0	-	115.0
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	117.0	115.0	-	115.0
Appropriated Funds Total:	117.0	115.0	-	115.0
Fund Source Total:	117.0	115.0	-	115.0

Personal Services				
Personal Services	1,813.4	1,812.5	-	1,812.5
Expenditure Category Total:	1,813.4	1,812.5	-	1,812.5

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,813.4	1,812.5	-	1,812.5
Appropriated Funds Total:	1,813.4	1,812.5	-	1,812.5
Fund Source Total:	1,813.4	1,812.5	-	1,812.5

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				

Sub Program: RVA-2-1 Process Administration

Employee Related Expenditures

Employee Related Expenses	-	760.8	-	760.8
FICA Taxes	133.8	-	-	-
Medical Insurance	369.5	-	-	-
Basic Life	0.3	-	-	-
Long-Term Disability (ASRS)	2.4	-	-	-
Dental Insurance	2.8	-	-	-
Workers' Compensation	7.0	-	-	-
Arizona State Retirement System	191.1	-	-	-
Alternate Retirement Contributions – Contracted Retirees	1.2	-	-	-
Personnel Board Pro-Rata Charges	15.6	-	-	-
Information Technology Pro Rata Charge	11.1	-	-	-
Accumulated Sick Leave Fund Charge	7.3	-	-	-
Expenditure Category Total:	742.0	760.8	-	760.8

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	742.0	760.8	-	760.8
Appropriated Funds Total:	742.0	760.8	-	760.8
Fund Source Total:	742.0	760.8	-	760.8

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-2-0 Processing

Sub Program: RVA-2-1 Process Administration

Professional & Outside Services

Professional and Outside Services	-	2,551.2	-	2,551.2
Temporary Agency Services	696.9	-	-	-
Education & Training	4.9	-	-	-
Other Professional & Outside Services	569.3	-	-	-
Expenditure Category Total:	1,271.0	2,551.2	-	2,551.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,271.0	1,869.9	681.3	2,551.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	-	681.3	(681.3)	-
	Appropriated Funds Total:	1,271.0	2,551.2	-	2,551.2
	Fund Source Total:	1,271.0	2,551.2	-	2,551.2

Travel In-State

Lodging	1.5	-	-	-
Meals with Overnight Stay	0.4	-	-	-
Expenditure Category Total:	1.9	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1.9	-	-	-
	Appropriated Funds Total:	1.9	-	-	-
	Fund Source Total:	1.9	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Travel Out-Of-State				
Airfare and Other Common Carrier Charges	0.3	-	-	-
Expenditure Category Total:	0.3	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	0.3	-	-	-
Appropriated Funds Total:	0.3	-	-	-
Fund Source Total:	0.3	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				

Sub Program: RVA-2-1 Process Administration

Other Operating Expenditures

Other Operating Expenses	-	959.2	-	959.2
External Telecommunications Charges	1.1	-	-	-
Miscellaneous Rent	16.7	-	-	-
Other Internal Services	73.0	-	-	-
Repair & Maintenance - Other Equipment	37.0	-	-	-
Software Support, Maintenance Short-term Licensing	85.4	-	-	-
Office Supplies	8.6	-	-	-
Other Operating Supplies	0.8	-	-	-
Conference Registration / Attendance Fees	4.2	-	-	-
Other Education & Training Costs	1.5	-	-	-
External Printing	272.2	-	-	-
Postage & Delivery	2,264.9	-	-	-
Books, Subscriptions & Publications	2.4	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	488.3	-	-	-
Other Miscellaneous Operating	4.6	-	-	-
Expenditure Category Total:	3,260.6	959.2	-	959.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	3,190.2	959.2	-	959.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	70.4	-	-	-
	Appropriated Funds Total:	3,260.6	959.2	-	959.2
	Fund Source Total:	3,260.6	959.2	-	959.2

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-2-0 Processing

Sub Program: RVA-2-1 Process Administration

Non-Capital Equipment

Non-Capital Resources	-	3.7	-	3.7
Computer Equipment – Non- Capitalized Purchases	0.6	-	-	-
Expenditure Category Total:	0.6	3.7	-	3.7

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	0.6	3.7	-	3.7
Appropriated Funds Total:	0.6	3.7	-	3.7
Fund Source Total:	0.6	3.7	-	3.7

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	115.0	115.0	AA1000-A

Sub Program: RVA-2-2 Tax Data Management

FTE

FTE	32.2	32.2	-	32.2
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	32.0	32.0	-	32.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.2	0.2	-	0.2
Appropriated Funds Total:	32.2	32.2	-	32.2
Fund Source Total:	32.2	32.2	-	32.2

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-2 Tax Data Management				
Personal Services				
Personal Services	1,188.0	1,121.3	-	1,121.3
Expenditure Category Total:	1,188.0	1,121.3	-	1,121.3
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,152.7	1,086.3	-	1,086.3
RV2463 Department of Revenue Administrative Fund (Appropriated)	31.2	35.0	-	35.0
Appropriated Funds Total:	1,183.9	1,121.3	-	1,121.3
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	4.1	-	-	-
Non-Appropriated Funds Total:	4.1	-	-	-
Fund Source Total:	1,188.0	1,121.3	-	1,121.3

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				

Sub Program: RVA-2-2 Tax Data Management

Employee Related Expenditures

Employee Related Expenses	-	503.0	-	503.0
FICA Taxes	86.7	-	-	-
Medical Insurance	241.7	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	1.8	-	-	-
Dental Insurance	1.6	-	-	-
Workers' Compensation	4.6	-	-	-
Arizona State Retirement System	142.3	-	-	-
Alternate Retirement Contributions – Contracted Retirees	19.0	-	-	-
Personnel Board Pro-Rata Charges	10.2	-	-	-
Information Technology Pro Rata Charge	7.2	-	-	-
Accumulated Sick Leave Fund Charge	4.8	-	-	-
Expenditure Category Total:	520.0	503.0	-	503.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	509.7	488.6	-	488.6
RV2463	Department of Revenue Administrative Fund (Appropriated)	8.3	14.4	-	14.4
Appropriated Funds Total:		518.0	503.0	-	503.0

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	2.0	-	-	-
Non-Appropriated Funds Total:		2.0	-	-	-
Fund Source Total:		520.0	503.0	-	503.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-2-0 Processing				

Sub Program: RVA-2-2 Tax Data Management

Professional & Outside Services

Professional and Outside Services	-	507.7	-	507.7
Temporary Agency Services	407.8	-	-	-
Expenditure Category Total:	407.8	507.7	-	507.7

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	401.7	507.7	-	507.7
Appropriated Funds Total:	401.7	507.7	-	507.7

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	6.2	-	-	-
Non-Appropriated Funds Total:	6.2	-	-	-
Fund Source Total:	407.8	507.7	-	507.7

Travel In-State

Lodging	0.7	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Expenditure Category Total:	0.8	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	0.8	-	-	-
Appropriated Funds Total:	0.8	-	-	-
Fund Source Total:	0.8	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-2-0 Processing

Sub Program: RVA-2-2 Tax Data Management

Travel Out-Of-State

Meals with Overnight Stay	0.1	-	-	-
Other Miscellaneous Out-of- State Travel	0.1	-	-	-
Expenditure Category Total:	0.2	-	-	-

Fund Source

Appropriated Funds

RV2463 Department of Revenue Administrative Fund (Appropriated)	0.2	-	-	-
Appropriated Funds Total:	0.2	-	-	-
Fund Source Total:	0.2	-	-	-

Other Operating Expenditures

Other Operating Expenses	-	38.6	-	38.6
External Telecommunications Charges	1.3	-	-	-
Software Support, Maintenance Short-term Licensing	25.3	-	-	-
Conference Registration / Attendance Fees	0.7	-	-	-
Books, Subscriptions & Publications	6.5	-	-	-
Expenditure Category Total:	33.7	38.6	-	38.6

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	33.7	38.6	-	38.6
Appropriated Funds Total:	33.7	38.6	-	38.6
Fund Source Total:	33.7	38.6	-	38.6

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	32.0	32.0	AA1000-A
Arizona State Retirement System	0.2	0.2	RV2463-A

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

FTE

FTE	327.8	329.8	-	329.8
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	48.0	48.0	-	48.0
RV2179 DOR Liability Setoff Fund (Appropriated)	12.7	12.7	-	12.7
RV2463 Department of Revenue Administrative Fund (Appropriated)	260.0	262.0	-	262.0
Appropriated Funds Total:	320.7	322.7	-	322.7

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	3.5	3.5	-	3.5
RV2500 IGA and ISA Fund (Non-Appropriated)	3.6	3.6	-	3.6
Non-Appropriated Funds Total:	7.1	7.1	-	7.1
Fund Source Total:	327.8	329.8	-	329.8

Personal Services

Personal Services	11,556.8	11,423.1	1,466.6	12,889.7
Expenditure Category Total:	11,556.8	11,423.1	1,466.6	12,889.7

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	2,047.0	2,081.4	1,466.6	3,548.0
RV2179 DOR Liability Setoff Fund (Appropriated)	455.4	492.6	-	492.6
RV2463 Department of Revenue Administrative Fund (Appropriated)	8,651.8	8,567.4	-	8,567.4
Appropriated Funds Total:	11,154.2	11,141.4	1,466.6	12,608.0

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	201.2	204.2	-	204.2
RV2500 IGA and ISA Fund (Non-Appropriated)	201.4	77.5	-	77.5
Non-Appropriated Funds Total:	402.6	281.7	-	281.7
Fund Source Total:	11,556.8	11,423.1	1,466.6	12,889.7

Employee Related Expenditures

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Employee Related Expenses	-	4,944.3	703.9	5,648.2
FICA Taxes	845.6	-	-	-
Medical Insurance	2,393.8	-	-	-
Basic Life	1.5	-	-	-
Long-Term Disability (ASRS)	16.7	-	-	-
Dental Insurance	18.8	-	-	-
Workers' Compensation	45.1	-	-	-
Arizona State Retirement System	1,352.9	-	-	-
Alternate Retirement Contributions – Contracted Retirees	1.8	-	-	-
Personnel Board Pro-Rata Charges	99.4	-	-	-
Information Technology Pro Rata Charge	70.5	-	-	-
Accumulated Sick Leave Fund Charge	46.2	-	-	-
Expenditure Category Total:	4,892.3	4,944.3	703.9	5,648.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	907.3	952.4	703.9	1,656.3
RV2179	DOR Liability Setoff Fund (Appropriated)	171.6	197.5	-	197.5
RV2463	Department of Revenue Administrative Fund (Appropriated)	3,660.1	3,685.0	-	3,685.0
Appropriated Funds Total:		4,739.0	4,834.9	703.9	5,538.8

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non- Appropriated)	77.1	78.0	-	78.0
RV2500	IGA and ISA Fund (Non-Appropriated)	76.3	31.4	-	31.4
Non-Appropriated Funds Total:		153.4	109.4	-	109.4
Fund Source Total:		4,892.3	4,944.3	703.9	5,648.2

Professional & Outside Services

Professional and Outside Services	-	5,156.7	-	5,156.7
Temporary Agency Services	3,185.3	-	-	-
Other Professional & Outside Services	100.8	-	-	-
Expenditure Category Total:	3,286.1	5,156.7	-	5,156.7

Fund Source

Appropriated Funds

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance					
RV2179	DOR Liability Setoff Fund (Appropriated)	78.5	80.5	-	80.5
RV2463	Department of Revenue Administrative Fund (Appropriated)	3,207.6	5,076.2	-	5,076.2
Appropriated Funds Total:		3,286.1	5,156.7	-	5,156.7
Fund Source Total:		3,286.1	5,156.7	-	5,156.7

Travel In-State

Travel In-State	-	27.2	20.2	47.4
Car Rental In-State	2.1	-	-	-
Lodging	5.7	-	-	-
Meals with Overnight Stay	1.3	-	-	-
Meals without Overnight Stay	0.2	-	-	-
Other Miscellaneous In- State Travel	1.1	-	-	-
Expenditure Category Total:	10.5	27.2	20.2	47.4

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	0.2	-	20.2	20.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	10.3	27.2	-	27.2
Appropriated Funds Total:		10.5	27.2	20.2	47.4
Fund Source Total:		10.5	27.2	20.2	47.4

Other Operating Expenditures

Other Operating Expenses	-	624.7	32.8	657.5
External Telecommunications Charges	20.5	-	-	-
Miscellaneous Rent	6.9	-	-	-
Other Internal Services	8.5	-	-	-
Software Support, Maintenance Short-term Licensing	4.4	-	-	-
Office Supplies	4.7	-	-	-
Computer Supplies	0.2	-	-	-
Other Operating Supplies	3.7	-	-	-
Employee Tuition Reimbursement	17.0	-	-	-
Conference Registration / Attendance Fees	3.5	-	-	-
Other Education & Training Costs	5.0	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
External Printing	39.6	-	-	-
Postage & Delivery	716.6	-	-	-
Dues	1.1	-	-	-
Books, Subscriptions & Publications	70.3	-	-	-
Other Miscellaneous Operating	82.3	-	-	-
Expenditure Category Total:	984.2	624.7	32.8	657.5

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	500.7	41.3	32.8	74.1
RV2179 DOR Liability Setoff Fund (Appropriated)	41.0	124.2	-	124.2
RV2463 Department of Revenue Administrative Fund (Appropriated)	442.1	458.6	-	458.6
Appropriated Funds Total:	983.8	624.1	32.8	656.9
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	0.2	0.3	-	0.3
RV2500 IGA and ISA Fund (Non-Appropriated)	0.2	0.3	-	0.3
Non-Appropriated Funds Total:	0.4	0.6	-	0.6
Fund Source Total:	984.2	624.7	32.8	657.5

Non-Capital Equipment

Non-Capital Resources	-	-	61.2	61.2
Expenditure Category Total:	-	-	61.2	61.2

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	-	-	61.2	61.2
Appropriated Funds Total:	-	-	61.2	61.2
Fund Source Total:	-	-	61.2	61.2

Transfers-Out

Transfers	1,628.7	-	-	-
Transfers Out – Not Subject to Cost Allocation	0.3	-	-	-
Expenditure Category Total:	1,629.0	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Fund Source				
Appropriated Funds				
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.3	-	-	-
Appropriated Funds Total:	0.3	-	-	-
Non-Appropriated Funds				
RV1601 Veterans' Income Tax Settlement Fund (Non-Appropriated)	1,628.7	-	-	-
Non-Appropriated Funds Total:	1,628.7	-	-	-
Fund Source Total:	1,629.0	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	48.0	2,081.4	AA1000-A
Arizona State Retirement System	3.5	204.2	RV1120-N
Arizona State Retirement System	12.7	492.6	RV2179-A
Arizona State Retirement System	262.0	8,567.4	RV2463-A
Arizona State Retirement System	3.6	77.5	RV2500-N

Sub Program: RVA-3-1 Education and Outreach

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-1 Education and Outreach

FTE

FTE	72.8	73.8	-	73.8
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	5.0	5.0	-	5.0
RV2179 DOR Liability Setoff Fund (Appropriated)	9.5	9.5	-	9.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	57.3	58.3	-	58.3
Appropriated Funds Total:	71.8	72.8	-	72.8

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	0.4	0.4	-	0.4
RV2500 IGA and ISA Fund (Non-Appropriated)	0.6	0.6	-	0.6
Non-Appropriated Funds Total:	1.0	1.0	-	1.0
Fund Source Total:	72.8	73.8	-	73.8

Personal Services

Personal Services	2,058.7	2,905.8	-	2,905.8
Expenditure Category Total:	2,058.7	2,905.8	-	2,905.8

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	263.9	245.3	-	245.3
RV2179 DOR Liability Setoff Fund (Appropriated)	150.7	369.4	-	369.4
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,597.9	2,271.3	-	2,271.3
Appropriated Funds Total:	2,012.5	2,886.0	-	2,886.0

Non-Appropriated Funds

RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	18.8	19.8	-	19.8
RV2500 IGA and ISA Fund (Non-Appropriated)	27.4	-	-	-
Non-Appropriated Funds Total:	46.2	19.8	-	19.8
Fund Source Total:	2,058.7	2,905.8	-	2,905.8

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				

Sub Program: RVA-3-1 Education and Outreach

Employee Related Expenditures

Employee Related Expenses	-	1,279.1	-	1,279.1
FICA Taxes	149.8	-	-	-
Medical Insurance	442.9	-	-	-
Basic Life	0.3	-	-	-
Long-Term Disability (ASRS)	2.9	-	-	-
Dental Insurance	3.7	-	-	-
Workers' Compensation	8.0	-	-	-
Arizona State Retirement System	237.6	-	-	-
Personnel Board Pro-Rata Charges	17.7	-	-	-
Information Technology Pro Rata Charge	12.6	-	-	-
Accumulated Sick Leave Fund Charge	8.2	-	-	-
Expenditure Category Total:	883.7	1,279.1	-	1,279.1

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	120.8	112.9	-	112.9
RV2179	DOR Liability Setoff Fund (Appropriated)	46.7	148.2	-	148.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	701.4	1,014.0	-	1,014.0
	Appropriated Funds Total:	868.9	1,275.1	-	1,275.1

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	6.1	4.0	-	4.0
RV2500	IGA and ISA Fund (Non-Appropriated)	8.7	-	-	-
	Non-Appropriated Funds Total:	14.8	4.0	-	4.0
	Fund Source Total:	883.7	1,279.1	-	1,279.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-1 Education and Outreach

Professional & Outside Services

Professional and Outside Services	-	3,884.2	-	3,884.2
Temporary Agency Services	1,047.1	-	-	-
Other Professional & Outside Services	39.6	-	-	-
Expenditure Category Total:	1,086.6	3,884.2	-	3,884.2

Fund Source

Appropriated Funds

RV2179 DOR Liability Setoff Fund (Appropriated)	1.7	-	-	-
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,084.9	3,884.2	-	3,884.2
Appropriated Funds Total:	1,086.6	3,884.2	-	3,884.2
Fund Source Total:	1,086.6	3,884.2	-	3,884.2

Travel In-State

Travel In-State	-	6.0	-	6.0
Car Rental In-State	0.1	-	-	-
Lodging	2.3	-	-	-
Meals with Overnight Stay	0.3	-	-	-
Other Miscellaneous In- State Travel	0.0	-	-	-
Expenditure Category Total:	2.8	6.0	-	6.0

Fund Source

Appropriated Funds

RV2463 Department of Revenue Administrative Fund (Appropriated)	2.8	6.0	-	6.0
Appropriated Funds Total:	2.8	6.0	-	6.0
Fund Source Total:	2.8	6.0	-	6.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-1 Education and Outreach

Other Operating Expenditures

Other Operating Expenses	-	45.5	-	45.5
External Telecommunications Charges	2.8	-	-	-
Miscellaneous Rent	1.9	-	-	-
Other Internal Services	1.2	-	-	-
Software Support, Maintenance Short-term Licensing	4.4	-	-	-
Office Supplies	0.5	-	-	-
Computer Supplies	0.1	-	-	-
Other Operating Supplies	1.1	-	-	-
Employee Tuition Reimbursement	10.6	-	-	-
Conference Registration / Attendance Fees	1.1	-	-	-
Other Education & Training Costs	0.4	-	-	-
External Printing	0.6	-	-	-
Postage & Delivery	7.4	-	-	-
Books, Subscriptions & Publications	7.8	-	-	-
Expenditure Category Total:	39.9	45.5	-	45.5

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	10.8	0.3	-	0.3
RV2179 DOR Liability Setoff Fund (Appropriated)	1.3	3.1	-	3.1
RV2463 Department of Revenue Administrative Fund (Appropriated)	27.8	42.1	-	42.1
Appropriated Funds Total:	39.9	45.5	-	45.5
Fund Source Total:	39.9	45.5	-	45.5

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	5.0	5.0	AA1000-A
Arizona State Retirement System	0.4	0.4	RV1120-N
Arizona State Retirement System	9.5	9.5	RV2179-A
Arizona State Retirement System	58.3	58.3	RV2463-A

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-1 Education and Outreach

Arizona State Retirement System	0.6	0.6	RV2500-N	
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Sub Program: RVA-3-2 Audit and Assessing

FTE

FTE	103.8	103.8	-	103.8
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	10.0	10.0	-	10.0
RV2463	Department of Revenue Administrative Fund (Appropriated)	87.7	87.7	-	87.7
Appropriated Funds Total:		97.7	97.7	-	97.7

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	3.1	3.1	-	3.1
RV2500	IGA and ISA Fund (Non-Appropriated)	3.0	3.0	-	3.0
Non-Appropriated Funds Total:		6.1	6.1	-	6.1
Fund Source Total:		103.8	103.8	-	103.8

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Personal Services				
Personal Services	4,358.6	4,109.9	-	4,109.9
Expenditure Category Total:	4,358.6	4,109.9	-	4,109.9
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	568.1	582.0	-	582.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	3,435.6	3,266.0	-	3,266.0
Appropriated Funds Total:	4,003.7	3,848.0	-	3,848.0
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	182.4	184.4	-	184.4
RV2500 IGA and ISA Fund (Non-Appropriated)	172.5	77.5	-	77.5
Non-Appropriated Funds Total:	354.9	261.9	-	261.9
Fund Source Total:	4,358.6	4,109.9	-	4,109.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-2 Audit and Assessing

Employee Related Expenditures

Employee Related Expenses	-	1,657.2	-	1,657.2
FICA Taxes	321.6	-	-	-
Medical Insurance	792.2	-	-	-
Basic Life	0.5	-	-	-
Long-Term Disability (ASRS)	6.3	-	-	-
Dental Insurance	5.7	-	-	-
Workers' Compensation	17.0	-	-	-
Arizona State Retirement System	511.6	-	-	-
Alternate Retirement Contributions – Contracted Retirees	1.8	-	-	-
Personnel Board Pro-Rata Charges	37.5	-	-	-
Information Technology Pro Rata Charge	26.6	-	-	-
Accumulated Sick Leave Fund Charge	17.4	-	-	-
Expenditure Category Total:	1,738.3	1,657.2	-	1,657.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	237.9	244.2	-	244.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	1,362.5	1,307.6	-	1,307.6
Appropriated Funds Total:		1,600.4	1,551.8	-	1,551.8

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non- Appropriated)	71.0	74.0	-	74.0
RV2500	IGA and ISA Fund (Non-Appropriated)	66.9	31.4	-	31.4
Non-Appropriated Funds Total:		137.9	105.4	-	105.4
Fund Source Total:		1,738.3	1,657.2	-	1,657.2

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-2 Audit and Assessing

Professional & Outside Services

Professional and Outside Services	-	188.5	-	188.5
Temporary Agency Services	45.5	-	-	-
Other Professional & Outside Services	0.2	-	-	-
Expenditure Category Total:	45.6	188.5	-	188.5

Fund Source

Appropriated Funds

RV2463 Department of Revenue Administrative Fund (Appropriated)	45.6	188.5	-	188.5
Appropriated Funds Total:	45.6	188.5	-	188.5
Fund Source Total:	45.6	188.5	-	188.5

Travel In-State

Travel In-State	-	6.0	-	6.0
Car Rental In-State	0.7	-	-	-
Lodging	0.3	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Meals without Overnight Stay	0.2	-	-	-
Other Miscellaneous In- State Travel	0.5	-	-	-
Expenditure Category Total:	1.7	6.0	-	6.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	0.2	-	-	-
RV2463 Department of Revenue Administrative Fund (Appropriated)	1.6	6.0	-	6.0
Appropriated Funds Total:	1.7	6.0	-	6.0
Fund Source Total:	1.7	6.0	-	6.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-2 Audit and Assessing

Other Operating Expenditures

Other Operating Expenses	-	72.1	-	72.1
External Telecommunications Charges	4.3	-	-	-
Miscellaneous Rent	1.7	-	-	-
Other Internal Services	7.2	-	-	-
Office Supplies	3.3	-	-	-
Computer Supplies	0.1	-	-	-
Employee Tuition Reimbursement	2.3	-	-	-
Other Education & Training Costs	4.5	-	-	-
External Printing	5.8	-	-	-
Postage & Delivery	20.3	-	-	-
Dues	0.8	-	-	-
Books, Subscriptions & Publications	4.8	-	-	-
Expenditure Category Total:	55.0	72.1	-	72.1

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	4.4	0.1	-	0.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	50.2	71.4	-	71.4
Appropriated Funds Total:		54.6	71.5	-	71.5

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	0.2	0.3	-	0.3
RV2500	IGA and ISA Fund (Non-Appropriated)	0.2	0.3	-	0.3
Non-Appropriated Funds Total:		0.4	0.6	-	0.6
Fund Source Total:		55.0	72.1	-	72.1

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	10.0	10.0	AA1000-A
Arizona State Retirement System	3.1	3.1	RV1120-N
Arizona State Retirement System	87.7	87.7	RV2463-A

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-2 Audit and Assessing

Arizona State Retirement System	3.0	3.0	RV2500-N	
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Sub Program: RVA-3-3 Collections

FTE

FTE	132.2	133.2	-	133.2
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	14.0	14.0	-	14.0
RV2179	DOR Liability Setoff Fund (Appropriated)	3.2	3.2	-	3.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	115.0	116.0	-	116.0
	Appropriated Funds Total:	132.2	133.2	-	133.2
	Fund Source Total:	132.2	133.2	-	133.2

Personal Services

Personal Services	4,510.3	3,723.5	1,466.6	5,190.1
Expenditure Category Total:	4,510.3	3,723.5	1,466.6	5,190.1

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	585.8	570.2	1,466.6	2,036.8
RV2179	DOR Liability Setoff Fund (Appropriated)	304.7	123.2	-	123.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	3,618.2	3,030.1	-	3,030.1
	Appropriated Funds Total:	4,508.8	3,723.5	1,466.6	5,190.1

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	1.5	-	-	-
	Non-Appropriated Funds Total:	1.5	-	-	-
	Fund Source Total:	4,510.3	3,723.5	1,466.6	5,190.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-3-0 Education and Compliance				

Sub Program: RVA-3-3 Collections

Employee Related Expenditures

Employee Related Expenses	-	1,669.7	703.9	2,373.6
FICA Taxes	328.7	-	-	-
Medical Insurance	1,008.5	-	-	-
Basic Life	0.7	-	-	-
Long-Term Disability (ASRS)	6.5	-	-	-
Dental Insurance	8.3	-	-	-
Workers' Compensation	17.6	-	-	-
Arizona State Retirement System	527.4	-	-	-
Personnel Board Pro-Rata Charges	38.8	-	-	-
Information Technology Pro Rata Charge	27.5	-	-	-
Accumulated Sick Leave Fund Charge	18.0	-	-	-
Expenditure Category Total:	1,982.0	1,669.7	703.9	2,373.6

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	260.2	257.0	703.9	960.9
RV2179	DOR Liability Setoff Fund (Appropriated)	124.9	49.3	-	49.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	1,596.2	1,363.4	-	1,363.4
Appropriated Funds Total:		1,981.3	1,669.7	703.9	2,373.6

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	0.7	-	-	-
Non-Appropriated Funds Total:		0.7	-	-	-
Fund Source Total:		1,982.0	1,669.7	703.9	2,373.6

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-3 Collections

Professional & Outside Services

Professional and Outside Services	-	1,084.0	-	1,084.0
Temporary Agency Services	2,092.8	-	-	-
Other Professional & Outside Services	61.0	-	-	-
Expenditure Category Total:	2,153.8	1,084.0	-	1,084.0

Fund Source

Appropriated Funds

RV2179 DOR Liability Setoff Fund (Appropriated)	76.7	80.5	-	80.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	2,077.1	1,003.5	-	1,003.5
Appropriated Funds Total:	2,153.8	1,084.0	-	1,084.0
Fund Source Total:	2,153.8	1,084.0	-	1,084.0

Travel In-State

Travel In-State	-	15.2	20.2	35.4
Car Rental In-State	1.3	-	-	-
Lodging	3.2	-	-	-
Meals with Overnight Stay	0.9	-	-	-
Other Miscellaneous In- State Travel	0.6	-	-	-
Expenditure Category Total:	6.0	15.2	20.2	35.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	-	20.2	20.2
RV2463 Department of Revenue Administrative Fund (Appropriated)	6.0	15.2	-	15.2
Appropriated Funds Total:	6.0	15.2	20.2	35.4
Fund Source Total:	6.0	15.2	20.2	35.4

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-3 Collections

Other Operating Expenditures

Other Operating Expenses	-	466.2	32.8	499.0
External Telecommunications Charges	13.3	-	-	-
Miscellaneous Rent	3.3	-	-	-
Other Internal Services	0.1	-	-	-
Office Supplies	0.9	-	-	-
Other Operating Supplies	2.6	-	-	-
Employee Tuition Reimbursement	4.1	-	-	-
Conference Registration / Attendance Fees	2.4	-	-	-
Other Education & Training Costs	0.2	-	-	-
External Printing	33.2	-	-	-
Postage & Delivery	688.9	-	-	-
Dues	0.2	-	-	-
Books, Subscriptions & Publications	57.7	-	-	-
Other Miscellaneous Operating	82.3	-	-	-
Expenditure Category Total:	889.2	466.2	32.8	499.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	485.4	-	32.8	32.8
RV2179 DOR Liability Setoff Fund (Appropriated)	39.7	121.1	-	121.1
RV2463 Department of Revenue Administrative Fund (Appropriated)	364.2	345.1	-	345.1
Appropriated Funds Total:	889.2	466.2	32.8	499.0
Fund Source Total:	889.2	466.2	32.8	499.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-3 Collections

Non-Capital Equipment

Non-Capital Resources	-	-	61.2	61.2
Expenditure Category Total:	-	-	61.2	61.2

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	-	61.2	61.2
Appropriated Funds Total:	-	-	61.2	61.2
Fund Source Total:	-	-	61.2	61.2

Transfers-Out

Transfers Out – Not Subject to Cost Allocation	0.3	-	-	-
Expenditure Category Total:	0.3	-	-	-

Fund Source

Appropriated Funds

RV2463 Department of Revenue Administrative Fund (Appropriated)	0.3	-	-	-
Appropriated Funds Total:	0.3	-	-	-
Fund Source Total:	0.3	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	14.0	14.0	AA1000-A
Arizona State Retirement System	3.2	3.2	RV2179-A
Arizona State Retirement System	116.0	116.0	RV2463-A

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-5 SLI Veterans Income Tax Settlements

Transfers-Out

Transfers	1,628.7	-	-	-
Expenditure Category Total:	1,628.7	-	-	-

Fund Source

Non-Appropriated Funds

RV1601 Veterans' Income Tax Settlement Fund (Non-Appropriated)	1,628.7	-	-	-
Non-Appropriated Funds Total:	1,628.7	-	-	-
Fund Source Total:	1,628.7	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Sub Program: RVA-3-9 SLI TPT Simplification

FTE

FTE	19.0	19.0	-	19.0
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	19.0	19.0	-	19.0
Appropriated Funds Total:	19.0	19.0	-	19.0
Fund Source Total:	19.0	19.0	-	19.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-9 SLI TPT Simplification

Personal Services

Personal Services	629.3	683.9	-	683.9
Expenditure Category Total:	629.3	683.9	-	683.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	629.3	683.9	-	683.9
Appropriated Funds Total:	629.3	683.9	-	683.9
Fund Source Total:	629.3	683.9	-	683.9

Employee Related Expenditures

Employee Related Expenses	-	338.3	-	338.3
FICA Taxes	45.4	-	-	-
Medical Insurance	150.2	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	0.9	-	-	-
Dental Insurance	1.2	-	-	-
Workers' Compensation	2.5	-	-	-
Arizona State Retirement System	76.3	-	-	-
Personnel Board Pro-Rata Charges	5.4	-	-	-
Information Technology Pro Rata Charge	3.8	-	-	-
Accumulated Sick Leave Fund Charge	2.5	-	-	-
Expenditure Category Total:	288.4	338.3	-	338.3

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	288.4	338.3	-	338.3
Appropriated Funds Total:	288.4	338.3	-	338.3
Fund Source Total:	288.4	338.3	-	338.3

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-9 SLI TPT Simplification

Other Operating Expenditures

Other Operating Expenses	-	40.9	-	40.9
External Telecommunications Charges	0.1	-	-	-
Books, Subscriptions & Publications	0.0	-	-	-
Expenditure Category Total:	0.1	40.9	-	40.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	0.1	40.9	-	40.9
Appropriated Funds Total:	0.1	40.9	-	40.9
Fund Source Total:	0.1	40.9	-	40.9

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	19.0	19.0	AA1000-A

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
FTE				
FTE	221.7	221.3	-	221.3
Expenditure Category Total:	-	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	191.0	191.0	-	191.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	30.3	30.3	-	30.3
Appropriated Funds Total:	221.3	221.3	-	221.3
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	0.5	-	-	-
Non-Appropriated Funds Total:	0.5	-	-	-
Fund Source Total:	221.7	221.3	-	221.3
Personal Services				
Personal Services	12,618.6	13,282.0	-	13,282.0
Expenditure Category Total:	12,618.6	13,282.0	-	13,282.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	10,991.3	11,591.9	-	11,591.9
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,608.8	1,690.1	-	1,690.1
Appropriated Funds Total:	12,600.1	13,282.0	-	13,282.0
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	18.5	-	-	-
Non-Appropriated Funds Total:	18.5	-	-	-
Fund Source Total:	12,618.6	13,282.0	-	13,282.0
Employee Related Expenditures				
Employee Related Expenses	-	5,350.6	-	5,350.6
FICA Taxes	931.2	-	-	-
Medical Insurance	1,763.1	-	-	-
Basic Life	1.1	-	-	-
Long-Term Disability (ASRS)	17.5	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Dental Insurance	13.0	-	-	-
Workers' Compensation	49.8	-	-	-
Arizona State Retirement System	1,418.0	-	-	-
Alternate Retirement Contributions – Contracted Retirees	4.4	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	14.2	-	-	-
Personnel Board Pro-Rata Charges	108.5	-	-	-
Information Technology Pro Rata Charge	77.0	-	-	-
Accumulated Sick Leave Fund Charge	50.5	-	-	-
Expenditure Category Total:	4,448.2	5,350.6	-	5,350.6

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	3,866.5	4,673.7	-	4,673.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	575.8	676.9	-	676.9
Appropriated Funds Total:		4,442.3	5,350.6	-	5,350.6

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	5.9	-	-	-
Non-Appropriated Funds Total:		5.9	-	-	-
Fund Source Total:		4,448.2	5,350.6	-	5,350.6

Professional & Outside Services

Professional and Outside Services	-	968.8	-	968.8
Attorney General Legal Services	4.9	-	-	-
Temporary Agency Services	87.4	-	-	-
Education & Training	87.8	-	-	-
Other Professional & Outside Services	644.1	-	-	-
Expenditure Category Total:	824.3	968.8	-	968.8

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	657.5	799.7	-	799.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	38.7	8.3	-	8.3
Appropriated Funds Total:		696.2	808.0	-	808.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	126.0	160.8	-	160.8
RV2500 IGA and ISA Fund (Non-Appropriated)	2.1	-	-	-
Non-Appropriated Funds Total:	128.1	160.8	-	160.8
Fund Source Total:	824.3	968.8	-	968.8

Travel In-State

Travel In-State	-	58.0	-	58.0
Mileage - Private Vehicle	0.5	-	-	-
Motor Pool Charges	54.2	-	-	-
Car Rental In-State	1.3	-	-	-
Lodging	1.9	-	-	-
Meals with Overnight Stay	0.5	-	-	-
Other Miscellaneous In- State Travel	0.4	-	-	-
Expenditure Category Total:	58.9	58.0	-	58.0

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	58.9	58.0	-	58.0
Appropriated Funds Total:	58.9	58.0	-	58.0
Fund Source Total:	58.9	58.0	-	58.0

Travel Out-Of-State

Travel Out of State	-	25.5	-	25.5
Airfare and Other Common Carrier Charges	6.6	-	-	-
Car Rental Out-of-State	0.6	-	-	-
Lodging Out-of-State	5.9	-	-	-
Meals with Overnight Stay	2.1	-	-	-
Other Miscellaneous Out-of- State Travel	0.8	-	-	-
Expenditure Category Total:	16.0	25.5	-	25.5

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	16.0	25.5	-	25.5

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Appropriated Funds Total:	16.0	25.5	-	25.5
Fund Source Total:	16.0	25.5	-	25.5

Other Operating Expenditures

Other Operating Expenses	-	16,462.2	(738.9)	15,723.3
Risk Management Charges to State Agencies	389.4	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	184.1	-	-	-
External Programming and System Development Costs	3,297.3	-	-	-
Other External Computer Processing, Hosting, Maintenance and Support Costs	22.1	-	-	-
Charges Imposed Related to AFIS.	1,218.5	-	-	-
External Telecommunications Charges	1,728.7	-	-	-
Building Rent Charges to State Agencies	3,346.3	-	-	-
Rental of Land & Buildings	389.9	-	-	-
Miscellaneous Rent	1.7	-	-	-
Other Internal Services	0.3	-	-	-
Repair & Maintenance - Computer Equipment	272.4	-	-	-
Repair & Maintenance - Other Equipment	1.7	-	-	-
Repair & Maintenance - Other	45.1	-	-	-
Software Support, Maintenance Short-term Licensing	3,502.5	-	-	-
Uniforms	0.8	-	-	-
Office Supplies	2.1	-	-	-
Computer Supplies	2.6	-	-	-
Repair & Maintenance Supplies - Related to Buildings	8.3	-	-	-
Other Operating Supplies	3.8	-	-	-
Employee Tuition Reimbursement	0.4	-	-	-
Conference Registration / Attendance Fees	13.7	-	-	-
Other Education & Training Costs	88.7	-	-	-
Advertising	0.4	-	-	-
External Printing	0.1	-	-	-
Postage & Delivery	3.3	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Document Shredding and Destruction Services	10.0	-	-	-
Awards	1.1	-	-	-
Dues	3.6	-	-	-
Books, Subscriptions & Publications	10.2	-	-	-
Fingerprinting, Background Checks, Etc.	29.7	-	-	-
Other Miscellaneous Operating	19.1	-	-	-
Expenditure Category Total:	14,597.9	16,462.2	(738.9)	15,723.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	13,196.5	12,462.2	2,209.6	14,671.8
RV2179	DOR Liability Setoff Fund (Appropriated)	-	738.9	(738.9)	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	1,351.6	3,261.1	(2,209.6)	1,051.5
Appropriated Funds Total:		14,548.1	16,462.2	(738.9)	15,723.3

Non-Appropriated Funds

RV2449	Employee Recognition Fund (Non-Appropriated)	1.1	-	-	-
RV2500	IGA and ISA Fund (Non-Appropriated)	48.7	-	-	-
Non-Appropriated Funds Total:		49.8	-	-	-
Fund Source Total:		14,597.9	16,462.2	(738.9)	15,723.3

Capital Equipment

	Capital Equipment	-	461.1	(461.1)	-
	Computer Equipment - Capitalized Purchase	90.1	-	-	-
	Other Equipment - Capital Purchase	10.1	-	-	-
Expenditure Category Total:		100.2	461.1	(461.1)	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	10.1	-	-	-
RV2179	DOR Liability Setoff Fund (Appropriated)	-	461.1	(461.1)	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	90.1	-	-	-
Appropriated Funds Total:		100.2	461.1	(461.1)	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Fund Source Total:	100.2	461.1	(461.1)	-
Non-Capital Equipment				
Non-Capital Resources	-	179.3	-	179.3
Computer Equipment – Non- Capitalized Purchases	24.6	-	-	-
Computer Equipment – Non- Capitalized Lease Payments	33.2	-	-	-
Other Equipment - Non- Capital Purchase	0.3	-	-	-
Purchased or licensed software / website	828.5	-	-	-
Expenditure Category Total:	886.6	179.3	-	179.3
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	468.4	77.9	-	77.9
RV2463 Department of Revenue Administrative Fund (Appropriated)	418.2	101.4	-	101.4
Appropriated Funds Total:	886.6	179.3	-	179.3
Fund Source Total:	886.6	179.3	-	179.3
Transfers-Out				
Transfers	-	37.8	-	37.8
Transfers Out – Not Subject to Cost Allocation	67.0	-	-	-
Expenditure Category Total:	67.0	37.8	-	37.8
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	67.0	37.8	-	37.8
Appropriated Funds Total:	67.0	37.8	-	37.8
Non-Appropriated Funds				
RV2610 Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Fund Source Total:	67.0	37.8	-	37.8
Employee Retirement Coverage				

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Retirement System	FTE	Personal Services	Fund#
ASRS – return to work	2.0	139.7	AA1000-A
Arizona State Retirement System	189.0	11,452.2	AA1000-A
Arizona State Retirement System	30.3	1,690.1	RV2463-A

Sub Program: RVA-4-1 Human Resources

FTE

FTE	10.5	10.5	-	10.5
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	10.5	10.5	-	10.5
Appropriated Funds Total:	10.5	10.5	-	10.5
Fund Source Total:	10.5	10.5	-	10.5

Personal Services

Personal Services	729.6	728.1	-	728.1
Expenditure Category Total:	729.6	728.1	-	728.1

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	729.6	728.1	-	728.1
Appropriated Funds Total:	729.6	728.1	-	728.1
Fund Source Total:	729.6	728.1	-	728.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Sub Program: RVA-4-1 Human Resources

Employee Related Expenditures

Employee Related Expenses	-	292.6	-	292.6
FICA Taxes	54.2	-	-	-
Medical Insurance	95.9	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	0.9	-	-	-
Dental Insurance	0.8	-	-	-
Workers' Compensation	2.8	-	-	-
Arizona State Retirement System	72.5	-	-	-
Personnel Board Pro-Rata Charges	6.3	-	-	-
Information Technology Pro Rata Charge	4.5	-	-	-
Accumulated Sick Leave Fund Charge	2.9	-	-	-
Expenditure Category Total:	240.9	292.6	-	292.6

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	240.9	292.6	-	292.6
Appropriated Funds Total:	240.9	292.6	-	292.6
Fund Source Total:	240.9	292.6	-	292.6

Professional & Outside Services

Professional and Outside Services	-	20.1	-	20.1
Temporary Agency Services	8.1	-	-	-
Education & Training	75.7	-	-	-
Expenditure Category Total:	83.7	20.1	-	20.1

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	83.7	20.1	-	20.1
Appropriated Funds Total:	83.7	20.1	-	20.1
Fund Source Total:	83.7	20.1	-	20.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Sub Program: RVA-4-1 Human Resources

Travel In-State

Travel In-State	-	0.9	-	0.9
Expenditure Category Total:	-	0.9	-	0.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	0.9	-	0.9
Appropriated Funds Total:	-	0.9	-	0.9
Fund Source Total:	-	0.9	-	0.9

Travel Out-Of-State

Travel Out of State	-	3.9	-	3.9
Airfare and Other Common Carrier Charges	0.6	-	-	-
Lodging Out-of-State	0.9	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Other Miscellaneous Out-of- State Travel	0.0	-	-	-
Expenditure Category Total:	1.7	3.9	-	3.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	1.7	3.9	-	3.9
Appropriated Funds Total:	1.7	3.9	-	3.9
Fund Source Total:	1.7	3.9	-	3.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Sub Program: RVA-4-1 Human Resources

Other Operating Expenditures

Other Operating Expenses	-	92.8	-	92.8
External Telecommunications Charges	3.7	-	-	-
Software Support, Maintenance Short-term Licensing	3.8	-	-	-
Office Supplies	0.1	-	-	-
Computer Supplies	0.1	-	-	-
Conference Registration / Attendance Fees	4.1	-	-	-
External Printing	0.1	-	-	-
Postage & Delivery	0.0	-	-	-
Awards	1.1	-	-	-
Dues	1.0	-	-	-
Books, Subscriptions & Publications	1.7	-	-	-
Fingerprinting, Background Checks, Etc.	29.7	-	-	-
Other Miscellaneous Operating	18.6	-	-	-
Expenditure Category Total:	64.0	92.8	-	92.8

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	62.9	92.8	-	92.8
Appropriated Funds Total:	62.9	92.8	-	92.8

Non-Appropriated Funds

RV2449 Employee Recognition Fund (Non-Appropriated)	1.1	-	-	-
Non-Appropriated Funds Total:	1.1	-	-	-
Fund Source Total:	64.0	92.8	-	92.8

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	10.5	10.5	AA1000-A

Sub Program: RVA-4-2 Information Services

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Sub Program: RVA-4-2 Information Services

FTE				
FTE	95.5	95.0	-	95.0
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	93.9	93.9	-	93.9
RV2463 Department of Revenue Administrative Fund (Appropriated)	1.1	1.1	-	1.1
Appropriated Funds Total:	95.0	95.0	-	95.0
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	0.5	-	-	-
Non-Appropriated Funds Total:	0.5	-	-	-
Fund Source Total:	95.5	95.0	-	95.0

Personal Services				
Personal Services	5,417.8	5,840.1	-	5,840.1
Expenditure Category Total:	5,417.8	5,840.1	-	5,840.1

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	5,399.7	5,840.1	-	5,840.1
Appropriated Funds Total:	5,399.7	5,840.1	-	5,840.1
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	18.1	-	-	-
Non-Appropriated Funds Total:	18.1	-	-	-
Fund Source Total:	5,417.8	5,840.1	-	5,840.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Sub Program: RVA-4-2 Information Services

Employee Related Expenditures

Employee Related Expenses	-	2,336.6	-	2,336.6
FICA Taxes	400.8	-	-	-
Medical Insurance	732.2	-	-	-
Basic Life	0.5	-	-	-
Long-Term Disability (ASRS)	7.3	-	-	-
Dental Insurance	5.5	-	-	-
Workers' Compensation	21.4	-	-	-
Arizona State Retirement System	593.4	-	-	-
Alternate Retirement Contributions – Contracted Retirees	4.4	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	9.5	-	-	-
Personnel Board Pro-Rata Charges	46.6	-	-	-
Information Technology Pro Rata Charge	33.1	-	-	-
Accumulated Sick Leave Fund Charge	21.7	-	-	-
Expenditure Category Total:	1,876.3	2,336.6	-	2,336.6

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	1,870.5	2,336.6	-	2,336.6
Appropriated Funds Total:	1,870.5	2,336.6	-	2,336.6

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	5.8	-	-	-
Non-Appropriated Funds Total:	5.8	-	-	-
Fund Source Total:	1,876.3	2,336.6	-	2,336.6

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Professional & Outside Services				
Professional and Outside Services	-	221.1	-	221.1
Other Professional & Outside Services	133.3	-	-	-
Expenditure Category Total:	133.3	221.1	-	221.1
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	99.5	217.7	-	217.7
RV2463 Department of Revenue Administrative Fund (Appropriated)	33.8	3.4	-	3.4
Appropriated Funds Total:	133.3	221.1	-	221.1
Fund Source Total:	133.3	221.1	-	221.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Sub Program: RVA-4-2 Information Services

Other Operating Expenditures

Other Operating Expenses	-	7,103.6	(738.9)	6,364.7
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	184.1	-	-	-
External Programming and System Development Costs	2,114.3	-	-	-
Other External Computer Processing, Hosting, Maintenance and Support Costs	22.1	-	-	-
External Telecommunications Charges	1,072.5	-	-	-
Rental of Land & Buildings	384.2	-	-	-
Repair & Maintenance - Computer Equipment	211.6	-	-	-
Software Support, Maintenance Short-term Licensing	1,749.1	-	-	-
Office Supplies	0.5	-	-	-
Computer Supplies	1.9	-	-	-
Other Education & Training Costs	79.0	-	-	-
Postage & Delivery	0.2	-	-	-
Document Shredding and Destruction Services	3.9	-	-	-
Dues	0.4	-	-	-
Other Miscellaneous Operating	0.4	-	-	-
Expenditure Category Total:	5,824.3	7,103.6	(738.9)	6,364.7

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	5,438.4	4,284.2	1,802.8	6,087.0
RV2179 DOR Liability Setoff Fund (Appropriated)	-	738.9	(738.9)	-
RV2463 Department of Revenue Administrative Fund (Appropriated)	337.1	2,080.5	(1,802.8)	277.7
Appropriated Funds Total:	5,775.6	7,103.6	(738.9)	6,364.7

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	48.7	-	-	-
Non-Appropriated Funds Total:	48.7	-	-	-
Fund Source Total:	5,824.3	7,103.6	(738.9)	6,364.7

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-2 Information Services

Capital Equipment

Capital Equipment	-	461.1	(461.1)	-
Computer Equipment - Capitalized Purchase	90.1	-	-	-
Expenditure Category Total:	90.1	461.1	(461.1)	-

Fund Source

Appropriated Funds

RV2179 DOR Liability Setoff Fund (Appropriated)	-	461.1	(461.1)	-
RV2463 Department of Revenue Administrative Fund (Appropriated)	90.1	-	-	-
Appropriated Funds Total:	90.1	461.1	(461.1)	-
Fund Source Total:	90.1	461.1	(461.1)	-

Non-Capital Equipment

Non-Capital Resources	-	78.4	-	78.4
Computer Equipment – Non- Capitalized Purchases	19.2	-	-	-
Computer Equipment – Non- Capitalized Lease Payments	33.2	-	-	-
Purchased or licensed software / website	690.3	-	-	-
Expenditure Category Total:	742.7	78.4	-	78.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	467.2	77.0	-	77.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	275.5	1.4	-	1.4
Appropriated Funds Total:	742.7	78.4	-	78.4
Fund Source Total:	742.7	78.4	-	78.4

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-2 Information Services

Transfers-Out

Transfers Out – Not Subject to Cost Allocation	-	-	-	-
Expenditure Category Total:	-	-	-	-

Fund Source

Non-Appropriated Funds

RV2610 Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Fund Source Total:	-	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
ASRS – return to work	1.0	1.0	AA1000-A
Arizona State Retirement System	92.9	92.9	AA1000-A
Arizona State Retirement System	1.1	1.1	RV2463-A

Sub Program: RVA-4-3 Support Services

FTE

FTE	64.8	64.8	-	64.8
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	64.5	64.5	-	64.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.3	0.3	-	0.3
Appropriated Funds Total:	64.8	64.8	-	64.8
Fund Source Total:	64.8	64.8	-	64.8

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Personal Services				
Personal Services	3,505.8	3,673.6	-	3,673.6
Expenditure Category Total:	3,505.8	3,673.6	-	3,673.6
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	3,459.7	3,629.6	-	3,629.6
RV2463 Department of Revenue Administrative Fund (Appropriated)	45.7	44.0	-	44.0
Appropriated Funds Total:	3,505.4	3,673.6	-	3,673.6
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	0.4	-	-	-
Non-Appropriated Funds Total:	0.4	-	-	-
Fund Source Total:	3,505.8	3,673.6	-	3,673.6

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				

Employee Related Expenditures

Employee Related Expenses	-	1,505.3	-	1,505.3
FICA Taxes	258.2	-	-	-
Medical Insurance	516.3	-	-	-
Basic Life	0.3	-	-	-
Long-Term Disability (ASRS)	5.0	-	-	-
Dental Insurance	3.9	-	-	-
Workers' Compensation	13.8	-	-	-
Arizona State Retirement System	404.8	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	4.7	-	-	-
Personnel Board Pro-Rata Charges	30.1	-	-	-
Information Technology Pro Rata Charge	21.4	-	-	-
Accumulated Sick Leave Fund Charge	14.0	-	-	-
Expenditure Category Total:	1,272.6	1,505.3	-	1,505.3

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	1,259.8	1,487.1	-	1,487.1
RV2463 Department of Revenue Administrative Fund (Appropriated)	12.6	18.2	-	18.2
Appropriated Funds Total:	1,272.5	1,505.3	-	1,505.3

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	0.2	-	-	-
Non-Appropriated Funds Total:	0.2	-	-	-
Fund Source Total:	1,272.6	1,505.3	-	1,505.3

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				

Sub Program: RVA-4-3 Support Services

Professional & Outside Services

Professional and Outside Services	-	646.0	-	646.0
Attorney General Legal Services	4.9	-	-	-
Temporary Agency Services	79.4	-	-	-
Education & Training	12.2	-	-	-
Other Professional & Outside Services	510.8	-	-	-
Expenditure Category Total:	607.3	646.0	-	646.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	474.3	480.3	-	480.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	4.9	4.9	-	4.9
Appropriated Funds Total:		479.2	485.2	-	485.2

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	126.0	160.8	-	160.8
RV2500	IGA and ISA Fund (Non-Appropriated)	2.1	-	-	-
Non-Appropriated Funds Total:		128.1	160.8	-	160.8
Fund Source Total:		607.3	646.0	-	646.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-3 Support Services

Travel In-State

Travel In-State	-	57.1	-	57.1
Mileage - Private Vehicle	0.5	-	-	-
Motor Pool Charges	54.2	-	-	-
Car Rental In-State	1.3	-	-	-
Lodging	1.9	-	-	-
Meals with Overnight Stay	0.5	-	-	-
Other Miscellaneous In- State Travel	0.4	-	-	-
Expenditure Category Total:	58.9	57.1	-	57.1

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	58.9	57.1	-	57.1
Appropriated Funds Total:	58.9	57.1	-	57.1
Fund Source Total:	58.9	57.1	-	57.1

Travel Out-Of-State

Travel Out of State	-	10.9	-	10.9
Airfare and Other Common Carrier Charges	5.0	-	-	-
Car Rental Out-of-State	0.3	-	-	-
Lodging Out-of-State	3.2	-	-	-
Meals with Overnight Stay	1.6	-	-	-
Other Miscellaneous Out-of- State Travel	0.8	-	-	-
Expenditure Category Total:	10.8	10.9	-	10.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	10.8	10.9	-	10.9
Appropriated Funds Total:	10.8	10.9	-	10.9
Fund Source Total:	10.8	10.9	-	10.9

Other Operating Expenditures

Other Operating Expenses	-	5,754.6	-	5,754.6
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Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				

Risk Management Charges to State Agencies	389.4	-	-	-
External Programming and System Development Costs	373.6	-	-	-
Charges Imposed Related to AFIS.	1,218.5	-	-	-
External Telecommunications Charges	12.3	-	-	-
Building Rent Charges to State Agencies	3,346.3	-	-	-
Miscellaneous Rent	1.7	-	-	-
Other Internal Services	0.3	-	-	-
Repair & Maintenance - Computer Equipment	6.0	-	-	-
Repair & Maintenance - Other Equipment	1.7	-	-	-
Repair & Maintenance - Other	7.8	-	-	-
Software Support, Maintenance Short-term Licensing	135.8	-	-	-
Uniforms	0.8	-	-	-
Office Supplies	1.5	-	-	-
Computer Supplies	0.6	-	-	-
Repair & Maintenance Supplies - Related to Buildings	8.3	-	-	-
Other Operating Supplies	3.8	-	-	-
Employee Tuition Reimbursement	0.4	-	-	-
Conference Registration / Attendance Fees	9.6	-	-	-
Other Education & Training Costs	9.7	-	-	-
Advertising	0.4	-	-	-
External Printing	0.0	-	-	-
Postage & Delivery	3.1	-	-	-
Document Shredding and Destruction Services	6.1	-	-	-
Dues	2.1	-	-	-
Books, Subscriptions & Publications	8.5	-	-	-
Other Miscellaneous Operating	0.1	-	-	-
Expenditure Category Total:	5,548.4	5,754.6	-	5,754.6

Fund Source
Appropriated Funds

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
AA1000 General Fund (Appropriated)	5,141.6	5,260.5	406.8	5,667.3
RV2463 Department of Revenue Administrative Fund (Appropriated)	406.8	494.1	(406.8)	87.3
Appropriated Funds Total:	5,548.4	5,754.6	-	5,754.6
Fund Source Total:	5,548.4	5,754.6	-	5,754.6

Capital Equipment

Other Equipment - Capital Purchase	10.1	-	-	-
Expenditure Category Total:	10.1	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	10.1	-	-	-
Appropriated Funds Total:	10.1	-	-	-
Fund Source Total:	10.1	-	-	-

Non-Capital Equipment

Non-Capital Resources	-	0.9	-	0.9
Computer Equipment – Non- Capitalized Purchases	0.8	-	-	-
Purchased or licensed software / website	0.4	-	-	-
Expenditure Category Total:	1.2	0.9	-	0.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	1.2	0.9	-	0.9
Appropriated Funds Total:	1.2	0.9	-	0.9
Fund Source Total:	1.2	0.9	-	0.9

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-3 Support Services

Transfers-Out				
Transfers	-	37.8	-	37.8
Transfers Out – Not Subject to Cost Allocation	67.0	-	-	-
Expenditure Category Total:	67.0	37.8	-	37.8

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	67.0	37.8	-	37.8
Appropriated Funds Total:	67.0	37.8	-	37.8
Fund Source Total:	67.0	37.8	-	37.8

Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	
ASRS – return to work	1.0	1.0	AA1000-A	
Arizona State Retirement System	63.5	63.5	AA1000-A	
Arizona State Retirement System	0.3	0.3	RV2463-A	

Sub Program: RVA-4-4 SLI BRITS Operational Support

FTE				
FTE	51.0	51.0	-	51.0
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	22.1	22.1	-	22.1
RV2463 Department of Revenue Administrative Fund (Appropriated)	28.9	28.9	-	28.9
Appropriated Funds Total:	51.0	51.0	-	51.0
Fund Source Total:	51.0	51.0	-	51.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-4 SLI BRITS Operational Support

Personal Services

Personal Services	2,965.4	3,040.2	-	3,040.2
Expenditure Category Total:	2,965.4	3,040.2	-	3,040.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,402.3	1,394.1	-	1,394.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	1,563.1	1,646.1	-	1,646.1
	Appropriated Funds Total:	2,965.4	3,040.2	-	3,040.2
	Fund Source Total:	2,965.4	3,040.2	-	3,040.2

Employee Related Expenditures

Employee Related Expenses	-	1,216.1	-	1,216.1
FICA Taxes	218.0	-	-	-
Medical Insurance	418.6	-	-	-
Basic Life	0.2	-	-	-
Long-Term Disability (ASRS)	4.3	-	-	-
Dental Insurance	2.7	-	-	-
Workers' Compensation	11.8	-	-	-
Arizona State Retirement System	347.4	-	-	-
Personnel Board Pro-Rata Charges	25.5	-	-	-
Information Technology Pro Rata Charge	18.1	-	-	-
Accumulated Sick Leave Fund Charge	11.9	-	-	-
Expenditure Category Total:	1,058.4	1,216.1	-	1,216.1

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	495.2	557.4	-	557.4
RV2463	Department of Revenue Administrative Fund (Appropriated)	563.2	658.7	-	658.7
	Appropriated Funds Total:	1,058.4	1,216.1	-	1,216.1
	Fund Source Total:	1,058.4	1,216.1	-	1,216.1

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-4 SLI BRITS Operational Support

Professional & Outside Services

Professional and Outside Services	-	81.6	-	81.6
Expenditure Category Total:	-	81.6	-	81.6

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	81.6	-	81.6
Appropriated Funds Total:	-	81.6	-	81.6
Fund Source Total:	-	81.6	-	81.6

Travel Out-Of-State

Travel Out of State	-	10.7	-	10.7
Airfare and Other Common Carrier Charges	1.0	-	-	-
Car Rental Out-of-State	0.4	-	-	-
Lodging Out-of-State	1.8	-	-	-
Meals with Overnight Stay	0.4	-	-	-
Expenditure Category Total:	3.6	10.7	-	10.7

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	3.6	10.7	-	10.7
Appropriated Funds Total:	3.6	10.7	-	10.7
Fund Source Total:	3.6	10.7	-	10.7

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-4 SLI BRITS Operational Support

Other Operating Expenditures

Other Operating Expenses	-	3,511.2	-	3,511.2
External Programming and System Development Costs	809.4	-	-	-
External Telecommunications Charges	640.2	-	-	-
Rental of Land & Buildings	5.7	-	-	-
Repair & Maintenance - Computer Equipment	54.9	-	-	-
Repair & Maintenance - Other	37.3	-	-	-
Software Support, Maintenance Short-term Licensing	1,613.8	-	-	-
Expenditure Category Total:	3,161.3	3,511.2	-	3,511.2

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	2,553.6	2,824.7	-	2,824.7
RV2463 Department of Revenue Administrative Fund (Appropriated)	607.7	686.5	-	686.5
Appropriated Funds Total:	3,161.3	3,511.2	-	3,511.2
Fund Source Total:	3,161.3	3,511.2	-	3,511.2

Non-Capital Equipment

Non-Capital Resources	-	100.0	-	100.0
Computer Equipment – Non- Capitalized Purchases	4.5	-	-	-
Other Equipment - Non- Capital Purchase	0.3	-	-	-
Purchased or licensed software / website	137.8	-	-	-
Expenditure Category Total:	142.7	100.0	-	100.0

Fund Source

Appropriated Funds

RV2463 Department of Revenue Administrative Fund (Appropriated)	142.7	100.0	-	100.0
Appropriated Funds Total:	142.7	100.0	-	100.0
Fund Source Total:	142.7	100.0	-	100.0

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-4 SLI BRITS Operational Support

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	22.1	22.1	AA1000-A
Arizona State Retirement System	28.9	28.9	RV2463-A

Program Expenditure Schedule

Agency:	Department of Revenue
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Administrative Costs Summary

FY 2026

Personal Services	4,147.6
ERE	1,690.3
All Other	6,611.9
Administrative Costs Total:	12,449.8

Administrative Costs / Total Expenditure Ratio

Request

Admin %

FY 2026

92,370.7

13.5%

Agency Summary

Department of Revenue

Robert Woods, Cabinet Executive Officer

Phone: (602) 716-6090

A.R.S. §§ 42-1001 et seq.

Mission:

Serving Taxpayers!

Description:

The Arizona Department of Revenue (ADOR) administers and enforces the collection of individual and corporate income, transaction privilege, withholding, and other taxes. ADOR oversees the 15 county assessors in the administration of State property tax laws.

Agency Summary: (\$ Thousands)

Program	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
▶ Service	22,297.6	24,026.7	24,026.7
▶ Processing	9,240.3	8,258.0	8,258.0
▶ Education and Compliance	22,358.9	22,176.0	24,460.7
▶ Agency Support	33,617.7	36,825.3	35,625.3
Agency Total:	87,514.6	91,286.0	92,370.7

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	59,358.1	59,677.7	64,853.3
Other Appropriated Funds	24,651.4	29,927.0	25,836.1
Other Non-Appropriated Funds	3,505.1	1,681.3	1,681.3
Total Funding	87,514.6	91,286.0	92,370.7

FTE Positions	923.0	923.0	923.0
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5 Year Plan

Issue 1 Implement self-service options for taxpayers with the implementation of STARS (State Tax System) by 2029. (Breakthrough)

Description:

Solutions:

- 1 Implement self-service options for taxpayers with the implementation of STARS (State Tax System) by 2029. (Breakthrough)
 - 1.1 Increase monthly average of online submissions for luxury /liquor tax in Rev Hub by June 2025.
 - 1.1a. Launch dedicated project team.
 - 1.1b. Review Memorandum of Understanding.
 - 1.1c. Identify Early Adopter taxpayers.
 - 1.1d. Scan liquor documents.
 - 1.2e. Implement Agile Sprint Activities (including User Testing).

Issue 2 Increase taxpayer compliance with Arizona tax laws by 5% by June 2029. (Breakthrough)

Description:

Solutions:

- 2 Increase taxpayer compliance with Arizona tax laws by 5% by June 2029. (Breakthrough)
- 2.1 Increase taxpayer compliance by 2% by June 2025.
 - 2.1.a. Enhanced early stage collections activities.
 - 2.2.b. Increase identification of remote sellers.
 - 2.3.c. Redesign Voluntary Disclosure process.

Issue 3 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2029.

Description:

Solutions:

- 3 Improve user experience with taxpayer interactions, supporting a 90% achievement of key Service Level Agreements by June 2029.
 - 3.1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.
 - 3.1.a. Enhance training.
 - 3.2.b. Standardize customer entry points.
 - 3.3.c. Restructure Error Resolution.

Issue 4 Balance capacity & demand for existing services while reducing overtime hours to improve Role Satisfaction by 5% by 2029

Description:

Solutions:

- 4 Balance capacity and demand for existing services while reducing overtime hours to improve Role Satisfaction by 5% by 2029
 - 4.1 Improve role satisfaction score from 86% to 88% from Best Companies Survey by June 2025.
 - 4.1.a. Focus on employee wellbeing and acknowledging the whole person.
 - 4.1.b. Embrace flexible work environments.
 - 4.2 .c. Deploy leadership training/development (pre & post-promotion) and technical tracks; available for all team members; intentional learning /skill development to better serve customers.
 - 4.2.d. Provide a clean and safe work environment in and around the ADOR building to show respect for our team members.
 - 4.2.e. Baseline understanding of demand and capacity for each business unit.

Resource Assumptions

	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
Full-Time Equivalent Positions	923.0	923.0	923.0
General Fund	64,792.1	64,792.1	64,792.1
Other Appropriated Funds	25,945.3	25,945.3	25,945.3
Non-Appropriated Funds	1,572.1	1,572.1	1,572.1
Federal Funds	-	-	-

Program Summary

Service (RVA-1-0)

Adrienne Sloat, Assistant Director of Taxpayer Services

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Service program, also known as Taxpayer Services, is responsible for supporting Arizona taxpayers through the provision of prompt, accurate and helpful assistance in coming into compliance with Arizona state tax requirements and obligations. These services include: providing customer service support in-person, by phone and through various on-line platforms including electronic mail and live chat; providing cashier support in three lobby locations; providing direct customer assistance for more complex matters and inquiries; facilitating customer use of AZTaxes to obtain and renew licenses, file and pay tax obligations; providing specialized support for unique business areas; partnering with cities and towns to create a singular customer experience; preparing, improving and issuing state tax forms, providing taxpayers with guidance in the form of tax rulings, procedures and instructions to aid in their compliance efforts; representing the department in appeals process at the administrative level while ensuring taxpayers are granted due process in the appeal of determinations made by the department; assisting in the analysis of proposed legislation and in proposing new legislation and policy to improve tax administration; exercising general supervision over county assessors to ensure all property is uniformly valued for property tax purposes; prescribing guidelines for appraisal methods and valuing centrally valued properties; resolving taxpayer account problems and disputes; returning unclaimed property to its rightful owner by identifying, locating and notifying owners of the property; administering and enforcing Arizona tobacco tax laws, including processing applications for tobacco distributor licenses and conducting routine retailer inspections; processing public information requests and ensuring agency adherence to state confidentiality laws.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	17,452.8	19,348.6	19,348.6
Other Appropriated Funds	3,739.5	3,549.3	3,549.3
Other Non-Appropriated Funds	1,105.4	1,128.8	1,128.8
Total Funding	22,297.6	24,026.7	24,026.7

FTE Positions	224.3	224.8	224.8
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◆ **Goal 1** Senate Bill 1734 AZ Family Tax Rebate

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Ensure targeted population rebates have been distributed on time.	N/A	100%	100%	N/A	N/A

◆ **Goal 2** Inventory Alignment - Unclaimed Property

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Year over year improvement	\$0	\$0	\$88,050,256	N/A	N/A

Subprogram Summary

Inquires and Requests (RVA-1-1)

Adrienne Sloat, Assistant Director of Taxpayer Services

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

Inquiries & Requests is responsible for supporting Arizona taxpayers through the provision of prompt, accurate and helpful assistance in coming into compliance with Arizona state tax requirements and obligations. Services include: providing customer service support in-person, by phone and through various on-line platforms including electronic mail and live chat; providing cashier support in three lobby locations; providing direct customer assistance for more complex matters and inquiries; facilitating customer use of AZTaxes to obtain and renew licenses, file and pay tax obligations; providing specialized support for unique business areas; partnering with cities and towns to create a singular customer experience; resolving taxpayer account problems and disputes; returning unclaimed property to its rightful owner by identifying, locating and notifying owners of the property; reviewing and evaluating penalty abatement requests; supporting remote sellers and marketplace facilitators in understanding and complying with Arizona remote seller tax laws.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	6,606.5	7,725.4	7,725.4
Other Appropriated Funds	344.3	131.1	131.1
Other Non-Appropriated Funds	85.3	79.5	79.5
Total Funding	7,036.1	7,936.0	7,936.0
FTE Positions	94.2	94.2	94.2

◆ **Goal 1** Inventory Alignment - Unclaimed Property

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Average claim processing time (days)	0	0	0	90	90

Subprogram Summary

Local Jurisdictions (RVA-1-2)

Adrienne Sloat, Assistant Director of Taxpayer Services

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

Local Jurisdictions is responsible for administration of the state's property tax laws; exercising general supervision over county assessors to ensure all property is uniformly valued; providing certification and training; appraisal of utilities, railroads, mines and other complex properties; developing appraisal and assessment guidelines; and conducting analysis to ensure assessors' values are within statutorily prescribed limits. The subprogram also includes the General Council, Hearing Office and the Disclosure Office. The Hearing Office conducts hearings and issues decisions on protecting taxpayer confidentiality and privacy; responding to record requests from the public, law enforcement and state and federal agencies. The subprogram provides legal guidance on issues involving disclosure or record retention, is the liaison for the Internal Revenue Service and prepares required reports and policies.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	3,120.1	3,409.3	3,409.3
Other Appropriated Funds	19.7	23.6	23.6
Other Non-Appropriated Funds	71.6	33.3	33.3
Total Funding	3,211.4	3,466.2	3,466.2

FTE Positions 33.3 33.8 33.8

◆ **Goal 1** Increase Taxpayer compliance by 2% by June 2025

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Remote Seller compliance	0%	0%	0%	2%	1%

Subprogram Summary

Taxpayer, Executive, and Legislative Issues (RVA-1-3)

Adrienne Sloat, Assistant Director of Taxpayer Services

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Taxpayer, Executive and Legislative Issues subprogram provides administrative tax policy for the department, legal and interpretive support, case advocacy and resolution for the various divisions within the department. The subprogram also acts as liaison to the Attorney General's Tax Section and coordinates the defense of litigation with the Tax Section attorneys. The subprogram provides additional support to the Director on an as-needed basis. The subprogram administers and enforces Arizona tobacco tax laws, including the issuance of tobacco distributor licenses. The subprogram consists of Appeals, Individual Income and Corporate Appeals, Non-Income Appeals, and Tax Research & Analysis section.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	3,795.2	4,088.2	4,088.2
Other Appropriated Funds	1,326.3	1,695.5	1,695.5
Other Non-Appropriated Funds	696.8	746.7	746.7
Total Funding	5,818.3	6,530.4	6,530.4

FTE Positions 68.8 68.8 68.8

◆ **Goal 1** Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Improve user experience with taxpayer interactions	0%	0%	0%	90%	90%

Subprogram Summary

Enforcement (RVA-1-7)

Adrienne Sloat, Assistant Director of Taxpayer Services

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Enforcement subprogram inspects and educates tobacco retailers and distributors regarding compliance with tobacco tax laws, and investigates and assists in the prosecution of criminal offenders.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Other Appropriated Funds	214.2	225.2	225.2
Other Non-Appropriated Funds	251.7	269.3	269.3
Total Funding	465.9	494.5	494.5

FTE Positions	9.8	9.8	9.8
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- ◆ **Goal 1** Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Performance Measures					
Perform of Tobacco audits per month	0	0	0	48	48

Program Summary

Processing (RVA-2-0)

Neeraj Deshpande, Deputy Director

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Processing program is comprised of two subprograms: Process Administration and Tax Data Management.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	9,117.9	7,527.3	8,208.6
Other Appropriated Funds	110.1	730.7	49.4
Other Non-Appropriated Funds	12.3	-	-
Total Funding	9,240.3	8,258.0	8,258.0

FTE Positions	149.2	147.2	147.2
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◆ **Goal 1** STARS (BREAKTHROUGH) - Adherence to STARS project milestone schedule

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Adherence to STARS project milestone schedule	N/A	90%	90%	N/A	N/A

Subprogram Summary

Process Administration (RVA-2-1)

Neeraj Deshpande, Deputy Director

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Process Administration subprogram is comprised of three teams:

Records Processing: Opens, batches and processes tax documents; handles the department's mail services; identifies errors in documents before data entry occurs. Responsible for filing, maintaining, storing and disposal of all tax documents; provides internal access to tax returns and license applications; develops customized records retention and disposition schedules.

Treasury Team: Responsible for depositing all tax revenue and for entering all taxpayer data.

Error Resolution: Ensures accuracy in the processing of returns and payments for the four largest tax types.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	7,019.3	5,406.1	6,087.4
Other Appropriated Funds	70.4	681.3	-
Total Funding	7,089.7	6,087.4	6,087.4

FTE Positions	117.0	115.0	115.0
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◆ **Goal 1** Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
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Subprogram Summary

Tax Data Management (RVA-2-2)

Neeraj Deshpande, Deputy Director

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

This Sub-Program is the official owner of the data within the Department’s Tax Accounting System (TAS). It has three major components:

Advanced Error Resolution and Testing: Ensures taxpayer accounts are correct and in balance through the correction of known data quality issues. In addition, it is responsible for the business unit testing of system and application changes to ensure integrity of data entering the system.

Data management: Responsible for improving the agency data management maturity through the development and implementation of the data management strategy, data governance, data quality, and supporting processes.

New Tax system implementation: The Sub-Program is taking the lead in preparing the Department for a new tax system and will lead in the implementation of the new system.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	2,098.6	2,121.2	2,121.2
Other Appropriated Funds	39.7	49.4	49.4
Other Non-Appropriated Funds	12.3	-	-
Total Funding	2,150.6	2,170.6	2,170.6
FTE Positions	32.2	32.2	32.2

◆ **Goal 1** STARS (Breakthrough)

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Cleanse documents under review	0	0	0	36,000	36,000

Program Summary

Education and Compliance (RVA-3-0)

Kathy Gamboa, Assistant Director of Education & Compliance

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Education and Compliance program is comprised of three subprograms; Audit and Assessing, Collections, and Education & Outreach.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	3,455.2	3,075.1	5,359.8
Other Appropriated Funds	16,718.7	18,709.2	18,709.2
Other Non-Appropriated Funds	2,185.1	391.7	391.7
Total Funding	22,358.9	22,176.0	24,460.7
FTE Positions	327.8	329.8	329.8

◆ **Goal 1** Inventory Alignment Accounts Receivable (AR) Balance Reduction

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Reduction in total Accounts Receivable month over month (dollars are presented in thousands)	N/A	\$161,486.7	\$353,573.0	N/A	N/A

◆ **Goal 2** Maximize taxpayer education and compliance

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Percentage of ECCO customer satisfaction surveys scoring 4 or above	94%	95%	94%	95%	95%
Number of TPT licenses corrected	960	900	1,009	900	900

Subprogram Summary

Education and Outreach (RVA-3-1)

Kathy Gamboa, Assistant Director of Education & Compliance

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Education and Outreach subprogram is responsible for education and compliance through the processes of community outreach, coordinating tax enforcement and collection with local and state authorities, supervising the processing of voluntary disclosure agreements and desk audits, and administration of specialty taxes (jet fuel tax, bingo, etc.) The Agency as a whole is expanding its Education and Outreach subprogram to all Arizonans, specifically working through the Audit and Assessing and Collections subprograms and with the Arizona cities and towns to further educate individual income and corporate taxpayers. To this end, the Outreach component is embedded in all that ADOR does and continues to adapt to keep pace with the customer need – and expectations.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	395.4	358.5	358.5
Other Appropriated Funds	3,615.2	7,738.3	7,738.3
Other Non-Appropriated Funds	61.0	23.8	23.8
Total Funding	4,071.7	8,120.6	8,120.6

FTE Positions 72.8 73.8 73.8

◆ **Goal 1** Increase Taxpayer compliance by 2% by June 2025

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Reduce processing days	0	0	0	120	100

Subprogram Summary

Audit and Assessing (RVA-3-2)

Kathy Gamboa, Assistant Director of Education & Compliance

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Audit subprogram is responsible for providing an integrated, coordinated and uniform system of tax administration designed to ensure that taxpayers correctly calculate and report their corporate income taxes, individual income taxes, withholding taxes and transaction privilege, use and severance taxes. The Audit subprogram provides education to taxpayers through the process of field audits, desk audits, and developing training for taxpayers. The Audit subprogram ensures that auditors are versed in analyzing taxpayers' books and records, arriving at a correct tax calculation based on application of Arizona laws to each tax type, and explaining how Arizona laws, rules and regulations apply to each taxpayer. The Audit subprogram is further responsible for training and supervision of municipal auditors and uniform administration of both state and local transaction privilege and use taxes levied by counties, cities, towns and other special districts. The Audit subprogram provides services to other agencies (e.g., the Department of Defense regarding claims by Native Americans, or the Department of Health Services regarding compliance with tax laws by the medical marijuana dispensaries). The Audit subprogram is further responsible for reviewing refunds submitted by taxpayers and protecting Arizona state revenues by denying issuing of those refund claims that are fraudulent or unsubstantiated. Following completion of an audit or refund review, the Audit subprogram continues to provide education and support to taxpayers and agency representatives necessary to assist with resolution of taxpayer protests and to provide oversight during litigation.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	810.6	826.3	826.3
Other Appropriated Funds	4,895.5	4,839.5	4,839.5
Other Non-Appropriated Funds	493.2	367.9	367.9
Total Funding	6,199.3	6,033.7	6,033.7

FTE Positions 103.8 103.8 103.8

◆ **Goal 1** Senate Bill 1734 AZ Family Tax Rebate

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Ensure targeted population rebates have been distributed on time.	0	0	0	100	N/A

Subprogram Summary

Collections (RVA-3-3)

Kathy Gamboa, Assistant Director of Education & Compliance

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Collections subprogram secures the payment of receivables, delinquent taxes and filing of delinquent returns through correspondence, telephone, and field contacts with taxpayers.

All collection activity is performed under the overview of the Taxpayer Bill of Rights to promote fairness, confidentiality, and consistency of application of the tax laws. Arizona was the first state to have a Taxpayer Bill of Rights in 1986, and the 1994 updated version again put Arizona in the leadership role of protecting taxpayer rights, while ensuring that all taxpayers pay their fair share of the tax burden.

The subprogram also works with delinquent taxpayers by entering into payment arrangements and educating them in compliance (filing obligations) issues. Upon the taxpayer's action to void the agreement, enforcement collections activity is pursued including filing liens, levies, and seizures of assets.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	1,331.5	827.2	3,111.9
Other Appropriated Funds	8,207.9	6,131.4	6,131.4
Other Non-Appropriated Funds	2.2	-	-
Total Funding	9,541.6	6,958.6	9,243.3
FTE Positions	132.2	133.2	133.2

◆ **Goal 1** Inventory Alignment Accounts Receivable (AR) Balance Reduction

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Reduction in total Accounts Receivable month over month (dollars are presented in thousands)	0	0	0	32,135	15,746

Program Summary

Agency Support (RVA-4-0)

Rob Woods, Director
 Phone: (602) 716-6090
 A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Agency Support program is responsible for providing leadership, staff development, human resources, management, technology, budget, strategic and resource planning, legal services to management, financial and inventory accounting, and communications to support all core business processes of the Department.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	29,332.2	29,726.7	31,936.3
Other Appropriated Funds	4,083.2	6,937.8	3,528.2
Other Non-Appropriated Funds	202.3	160.8	160.8
Total Funding	33,617.7	36,825.3	35,625.3

FTE Positions	221.7	221.3	221.3
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◆ **Goal 1** Talent Development for Career Mobility

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Meet project milestones to support career mobility	N/A	100%	84%	N/A	N/A

◆ **Goal 2** STARS (Breakthrough) Adhere to annual STARS project budget (percent)

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Adhere to annual STARS project budget (percent)	0%	95%	82%	N/A	N/A

Subprogram Summary

Human Resources (RVA-4-1)

Todd Mills, Director
 Phone: (602) 716-6090
 A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Human Resources subprogram is responsible for providing employee relations, benefits, recruitment and retention, performance evaluations and guidance and resolution of employee issues.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	1,118.8	1,138.4	1,138.4
Other Non-Appropriated Funds	1.1	-	-
Total Funding	1,119.9	1,138.4	1,138.4

FTE Positions **10.5** **10.5** **10.5**

◆ **Goal 1** Improve role satisfaction score from 86% to 88% from Best Companies Survey by June 2025

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Enter new measure name here	0	0	0	87	88

Subprogram Summary

Support Services (RVA-4-3)

Rob Woods, Director

Phone: (602) 716-6090

A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Support Services subprogram provides leadership, management and direction to all employees of the Department; agency planning, resource allocation, budgeting; accounting and distributions of all revenues received; purchasing and internal financial and inventory accounting; management and maintenance of all department facilities and communications.

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	10,483.3	10,964.2	11,371.0
Other Appropriated Funds	470.1	561.2	154.4
Other Non-Appropriated Funds	128.6	160.8	160.8
Total Funding	11,082.0	11,686.2	11,686.2

FTE Positions **64.8** **64.8** **64.8**

◆ **Goal 1** Adhere to annual STARS project budget (percent)

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Adhere to annual STARS project budget (percent)	0%	0%	0%	95%	95%

Agency 5 Year Plan

RVA Department of Revenue

Issue 1 Implement self-service options for taxpayers with the implementation of STARS (State Tax System) by 2029. (Breakthrough)

Description:

Solutions:

- 1 Implement self-service options for taxpayers with the implementation of STARS (State Tax System) by 2029. (Breakthrough)
- 1.1. Increase monthly average of online submissions for luxury /liquor tax in Rev Hub by June 2025.
 - 1.1.a. Launch dedicated project team.
 - 1.1.b. Review Memorandum of Understanding.
 - 1.1.c. Identify Early Adopter taxpayers.
 - 1.1.d. Scan liquor documents.
- 1.2.e. Implement Agile Sprint Activities (including User Testing).

Issue 2 Increase taxpayer compliance with Arizona tax laws by 5% by June 2029. (Breakthrough)

Description:

Solutions:

- 2 Increase taxpayer compliance with Arizona tax laws by 5% by June 2029. (Breakthrough)
- 2.1 Increase taxpayer compliance by 2% by June 2025.
 - 2.1.a. Enhanced early stage collections activities.
 - 2.2.b. Increase identification of remote sellers.
- 2.3.c. Redesign Voluntary Disclosure process.

Issue 3 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2029.

Description:

Solutions:

- 3 Improve user experience with taxpayer interactions, supporting a 90% achievement of key Service Level Agreements by June 2029.
- 3.1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.
 - 3.1.a. Enhance training.
 - 3.2.b. Standardize customer entry points.
 - 3.3.c. Restructure Error Resolution.

Issue 4 Balance capacity & demand for existing services while reducing overtime hours to improve Role Satisfaction by 5% by 2029

Description:

Solutions:

- 4 Balance capacity and demand for existing services while reducing overtime hours to improve Role Satisfaction by 5% by 2029
- 4.1 Improve role satisfaction score from 86% to 88% from Best Companies Survey by June 2025.
 - 4.1.a. Focus on employee wellbeing and acknowledging the whole person.
 - 4.1.b. Embrace flexible work environments.
 - 4.2 .c. Deploy leadership training/development (pre & post-promotion) and technical tracks; available for all team members; intentional learning /skill development to better serve customers.
 - 4.2.d. Provide a clean and safe work environment in and around the ADOR building to show respect for our team members.
 - 4.2.e. Baseline understanding of demand and capacity for each business unit.

Agency 5 Year Plan

Resource Assumptions

	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
Full-Time Equivalent Positions	923.0	923.0	923.0
General Fund	64,792.1	64,792.1	64,792.1
Other Appropriated Funds	25,945.3	25,945.3	25,945.3
Non-Appropriated Funds	1,572.1	1,572.1	1,572.1
Federal Funds	-	-	-

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
Budget Office (602) 716-6090

Mission:

Serving Taxpayers!

Description:

The Arizona Department of Revenue (ADOR) administers and enforces the collection of individual and corporate income, transaction privilege, withholding, and other taxes. ADOR oversees the 15 county assessors in the administration of State property tax laws.

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

PROGRAM SUMMARY

Program: Service (RVA-1-0)
Contact: Adrienne Sloat, Assistant Director of Taxpayer Services
Phone: Phone: (602) 716-6090
Statute: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Service program, also known as Taxpayer Services, is responsible for supporting Arizona taxpayers through the provision of prompt, accurate and helpful assistance in coming into compliance with Arizona state tax requirements and obligations. These services include: providing customer service support in-person, by phone and through various on-line platforms including electronic mail and live chat; providing cashier support in three lobby locations; providing direct customer assistance for more complex matters and inquiries; facilitating customer use of AZTaxes to obtain and renew licenses, file and pay tax obligations; providing specialized support for unique business areas; partnering with cities and towns to create a singular customer experience; preparing, improving and issuing state tax forms, providing taxpayers with guidance in the form of tax rulings, procedures and instructions to aid in their compliance efforts; representing the department in appeals process at the administrative level while ensuring taxpayers are granted due process in the appeal of determinations made by the department; assisting in the analysis of proposed legislation and in proposing new legislation and policy to improve tax administration; exercising general supervision over county assessors to ensure all property is uniformly valued for property tax purposes; prescribing guidelines for appraisal methods and valuing centrally valued properties; resolving taxpayer account problems and disputes; returning unclaimed property to its rightful owner by identifying, locating and notifying owners of the property; administering and enforcing Arizona tobacco tax laws, including processing applications for tobacco distributor licenses and conducting routine retailer inspections; processing public information requests and ensuring agency adherence to state confidentiality laws.

This program contains the following Subprograms:

- ▶ Inquires and Requests
- ▶ Local Jurisdictions
- ▶ Taxpayer, Executive, and Legislative Issues
- ▶ Enforcement

◆ **Goal 1 Senate Bill 1734 AZ Family Tax Rebate**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OP Ensure targeted population rebates have been distributed on time.	N/A	100%	100%	N/A	N/A

◆ **Goal 2 Inventory Alignment - Unclaimed Property**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Year over year improvement	\$0	\$0	\$88,050,256	N/A	N/A

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Inquires and Requests (RVA-1-1)
Contact: Adrienne Sloat, Assistant Director of Taxpayer Services
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

Inquiries & Requests is responsible for supporting Arizona taxpayers through the provision of prompt, accurate and helpful assistance in coming into compliance with Arizona state tax requirements and obligations. Services include: providing customer service support in-person, by phone and through various on-line platforms including electronic mail and live chat; providing cashier support in three lobby locations; providing direct customer assistance for more complex matters and inquiries; facilitating customer use of AZTaxes to obtain and renew licenses, file and pay tax obligations; providing specialized support for unique business areas; partnering with cities and towns to create a singular customer experience; resolving taxpayer account problems and disputes; returning unclaimed property to its rightful owner by identifying, locating and notifying owners of the property; reviewing and evaluating penalty abatement requests; supporting remote sellers and marketplace facilitators in understanding and complying with Arizona remote seller tax laws.

◆ **Goal 1 Inventory Alignment - Unclaimed Property**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OP Average claim processing time (days)	0	0	0	90	90

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Local Jurisdictions (RVA-1-2)
Contact: Adrienne Sloat, Assistant Director of Taxpayer Services
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

Local Jurisdictions is responsible for administration of the state's property tax laws; exercising general supervision over county assessors to ensure all property is uniformly valued; providing certification and training; appraisal of utilities, railroads, mines and other complex properties; developing appraisal and assessment guidelines; and conducting analysis to ensure assessors' values are within statutorily prescribed limits. The subprogram also includes the General Council, Hearing Office and the Disclosure Office. The Hearing Office conducts hearings and issues decisions on protecting taxpayer confidentiality and privacy; responding to record requests from the public, law enforcement and state and federal agencies. The subprogram provides legal guidance on issues involving disclosure or record retention, is the liaison for the Internal Revenue Service and prepares required reports and policies.

◆ **Goal 1 Increase Taxpayer compliance by 2% by June 2025**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Remote Seller compliance	0%	0%	0%	2%	1%

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Taxpayer, Executive, and Legislative Issues (RVA-1-3)
Contact: Adrienne Sloat, Assistant Director of Taxpayer Services
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Taxpayer, Executive and Legislative Issues subprogram provides administrative tax policy for the department, legal and interpretive support, case advocacy and resolution for the various divisions within the department. The subprogram also acts as liaison to the Attorney General's Tax Section and coordinates the defense of litigation with the Tax Section attorneys. The subprogram provides additional support to the Director on an as-needed basis. The subprogram administers and enforces Arizona tobacco tax laws, including the issuance of tobacco distributor licenses. The subprogram consists of Appeals, Individual Income and Corporate Appeals, Non-Income Appeals, and Tax Research & Analysis section.

◆ **Goal 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OP Improve user experience with taxpayer interactions	0%	0%	0%	90%	90%

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Enforcement (RVA-1-7)
Contact: Adrienne Sloat, Assistant Director of Taxpayer Services
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Enforcement subprogram inspects and educates tobacco retailers and distributors regarding compliance with tobacco tax laws, and investigates and assists in the prosecution of criminal offenders.

◆ **Goal 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.**

Performance Measures:

ML Budget Type

FY 2023	FY 2024	FY 2024	FY 2025	FY 2026
Actual	Estimate	Actual	Estimate	Estimate

<input checked="" type="checkbox"/>	<input type="checkbox"/>	OC Perform of Tobacco audits per month	0	0	0	48	48
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AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

PROGRAM SUMMARY

Program: Processing (RVA-2-0)
Contact: Neeraj Deshpande, Deputy Director
Phone: Phone: (602) 716-6090
Statute: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Processing program is comprised of two subprograms: Process Administration and Tax Data Management.

This program contains the following Subprograms:

- ▶ Process Administration
- ▶ Tax Data Management

◆ **Goal 1 STARS (BREAKTHROUGH) - Adherence to STARS project milestone schedule**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Adherence to STARS project milestone schedule	N/A	90%	90%	N/A	N/A

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Process Administration (RVA-2-1)
Contact: Neeraj Deshpande, Deputy Director
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Process Administration subprogram is comprised of three teams:

Records Processing: Opens, batches and processes tax documents; handles the department's mail services; identifies errors in documents before data entry occurs. Responsible for filing, maintaining, storing and disposal of all tax documents; provides internal access to tax returns and license applications; develops customized records retention and disposition schedules.

Treasury Team: Responsible for depositing all tax revenue and for entering all taxpayer data.

Error Resolution: Ensures accuracy in the processing of returns and payments for the four largest tax types.

◆ **Goal 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Sustain payment processing time within 5 days	0	0	0	5	5

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Tax Data Management (RVA-2-2)
Contact: Neeraj Deshpande, Deputy Director
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

This Sub-Program is the official owner of the data within the Department's Tax Accounting System (TAS). It has three major components:

Advanced Error Resolution and Testing: Ensures taxpayer accounts are correct and in balance through the correction of known data quality issues. In addition, it is responsible for the business unit testing of system and application changes to ensure integrity of data entering the system.

Data management: Responsible for improving the agency data management maturity through the development and implementation of the data management strategy, data governance, data quality, and supporting processes.

New Tax system implementation: The Sub-Program is taking the lead in preparing the Department for a new tax system and will lead in the implementation of the new system.

◆ **Goal 1 STARS (Breakthrough)**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	
X		OC	Cleanse documents under review	0	0	0	36,000	36,000

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

PROGRAM SUMMARY

Program: Education and Compliance (RVA-3-0)
Contact: Kathy Gamboa, Assistant Director of Education & Compliance
Phone: Phone: (602) 716-6090
Statute: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Education and Compliance program is comprised of three subprograms; Audit and Assessing, Collections, and Education & Outreach.

This program contains the following Subprograms:

- ▶ Education and Outreach
- ▶ Audit and Assessing
- ▶ Collections

◆ **Goal 1 Maximize taxpayer education and compliance**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X	X	OC Percentage of ECCO customer satisfaction surveys scoring 4 or above	94%	95%	94%	95%	95%
X	X	EF Number of TPT licenses corrected	960	900	1,009	900	900

◆ **Goal 2 Inventory Alignment Accounts Receivable (AR) Balance Reduction**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Reduction in total Accounts Receivable month over month (dollars are presented in thousands)	N/A	\$161,486.7	\$353,573.0	N/A	N/A

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Education and Outreach (RVA-3-1)
Contact: Kathy Gamboa, Assistant Director of Education & Compliance
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Education and Outreach subprogram is responsible for education and compliance through the processes of community outreach, coordinating tax enforcement and collection with local and state authorities, supervising the processing of voluntary disclosure agreements and desk audits, and administration of specialty taxes (jet fuel tax, bingo, etc.) The Agency as a whole is expanding its Education and Outreach subprogram to all Arizonans, specifically working through the Audit and Assessing and Collections subprograms and with the Arizona cities and towns to further educate individual income and corporate taxpayers. To this end, the Outreach component is embedded in all that ADOR does and continues to adapt to keep pace with the customer need – and expectations.

◆ **Goal 1 Increase Taxpayer compliance by 2% by June 2025**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Reduce processing days	0	0	0	120	100

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Audit and Assessing (RVA-3-2)
Contact: Kathy Gamboa, Assistant Director of Education & Compliance
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Audit subprogram is responsible for providing an integrated, coordinated and uniform system of tax administration designed to ensure that taxpayers correctly calculate and report their corporate income taxes, individual income taxes, withholding taxes and transaction privilege, use and severance taxes. The Audit subprogram provides education to taxpayers through the process of field audits, desk audits, and developing training for taxpayers. The Audit subprogram ensures that auditors are versed in analyzing taxpayers' books and records, arriving at a correct tax calculation based on application of Arizona laws to each tax type, and explaining how Arizona laws, rules and regulations apply to each taxpayer. The Audit subprogram is further responsible for training and supervision of municipal auditors and uniform administration of both state and local transaction privilege and use taxes levied by counties, cities, towns and other special districts. The Audit subprogram provides services to other agencies (e.g., the Department of Defense regarding claims by Native Americans, or the Department of Health Services regarding compliance with tax laws by the medical marijuana dispensaries). The Audit subprogram is further responsible for reviewing refunds submitted by taxpayers and protecting Arizona state revenues by denying issuing of those refund claims that are fraudulent or unsubstantiated. Following completion of an audit or refund review, the Audit subprogram continues to provide education and support to taxpayers and agency representatives necessary to assist with resolution of taxpayer protests and to provide oversight during litigation.

◆ **Goal 1 Senate Bill 1734 AZ Family Tax Rebate**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OP	0	0	0	100	N/A

Ensure targeted population rebates have been distributed on time.

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Collections (RVA-3-3)
Contact: Kathy Gamboa, Assistant Director of Education & Compliance
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Collections subprogram secures the payment of receivables, delinquent taxes and filing of delinquent returns through correspondence, telephone, and field contacts with taxpayers.

All collection activity is performed under the overview of the Taxpayer Bill of Rights to promote fairness, confidentiality, and consistency of application of the tax laws. Arizona was the first state to have a Taxpayer Bill of Rights in 1986, and the 1994 updated version again put Arizona in the leadership role of protecting taxpayer rights, while ensuring that all taxpayers pay their fair share of the tax burden.

The subprogram also works with delinquent taxpayers by entering into payment arrangements and educating them in compliance (filing obligations) issues. Upon the taxpayer's action to void the agreement, enforcement collections activity is pursued including filing liens, levies, and seizures of assets.

◆ **Goal 1 Inventory Alignment Accounts Receivable (AR) Balance Reduction**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		-1	0	0	0	32,135	15,746
		Reduction in total Accounts Receivable month over month (dollars are presented in thousands)					

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

PROGRAM SUMMARY

Program: Agency Support (RVA-4-0)
Contact: Rob Woods, Director
Phone: Phone: (602) 716-6090
Statute: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Agency Support program is responsible for providing leadership, staff development, human resources, management, technology, budget, strategic and resource planning, legal services to management, financial and inventory accounting, and communications to support all core business processes of the Department.

This program contains the following Subprograms:

- ▶ Human Resources
- ▶ Information Services
- ▶ Support Services

◆ **Goal 1 Talent Development for Career Mobility**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Meet project milestones to support career mobility	N/A	100%	84%	N/A	N/A

◆ **Goal 2 STARS (Breakthrough) Adhere to annual STARS project budget (percent)**

Performance Measures:

ML	Budget	Type	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X		OC Adhere to annual STARS project budget (percent)	0%	95%	82%	N/A	N/A

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Human Resources (RVA-4-1)
Contact: Todd Mills, Director
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Human Resources subprogram is responsible for providing employee relations, benefits, recruitment and retention, performance evaluations and guidance and resolution of employee issues.

◆ **Goal 1 Improve role satisfaction score from 86% to 88% from Best Companies Survey by June 2025**

Performance Measures:

ML Budget Type

FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
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<input checked="" type="checkbox"/>	<input type="checkbox"/>	-1	Enter new measure name here	0	0	0	87	88
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AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Information Services (RVA-4-2)
Contact: Rob Woods, Director
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Information Services subprogram maintains technology infrastructure, systems, reports and security, hardware, software and project management necessary for ADOR to deliver core Department of Revenue business processes.

◆ **Goal 1 STARS (Breakthrough)**

Performance Measures:

ML Budget Type

			FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input type="checkbox"/>	OC Adhere to STARS project milestone schedule	0%	0%	0%	90%	90%

AGENCY SUMMARY

Program: RVA Department of Revenue
Director: Robert Woods, Cabinet Executive Officer
Phone: Director's Office (602) 716-6090
Statute: A.R.S. §§ 42-1001 et seq.
Plan Contact: Joie Estrada, Budget Director
 Budget Office (602) 716-6090

SUBPROGRAM SUMMARY

Program: Support Services (RVA-4-3)
Contact: Rob Woods, Director
Phone: Phone: (602) 716-6090
Statue: A.R.S., Title 42

Mission:

Serving Taxpayers!

Description:

The Support Services subprogram provides leadership, management and direction to all employees of the Department; agency planning, resource allocation, budgeting; accounting and distributions of all revenues received; purchasing and internal financial and inventory accounting; management and maintenance of all department facilities and communications.

◆ **Goal 1 Adhere to annual STARS project budget (percent)**

Performance Measures:

ML Budget Type

			FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input type="checkbox"/>	OC Adhere to annual STARS project budget (percent)	0%	0%	0%	95%	95%

Budget Related Performance Measures

RVA Department of Revenue

PROGRAM SUMMARY

Program: Education and Compliance (RVA-3-0)
Contact: Kathy Gamboa, Assistant Director of Education & Compliance (602) 716-6090
2nd Contact:
Statute: A.R.S., Title 42

ML	Budget Type	Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	OC Percentage of ECCO customer satisfaction surveys scoring 4 or above	94%	95%	94%	95%	95%
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF Number of TPT licenses corrected	960	900	1,009	900	900

Explore Plans

P 0 RVA Department of Revenue

P 1 RVA-1-0 Service

G 1 Senate Bill 1734 AZ Family Tax Rebate

P 1 Ensure targeted population rebates have been distributed on time.

G 2 Inventory Alignment - Unclaimed Property

P 1 Year over year improvement

S 1 RVA-1-1 Inquires and Requests

G 1 Inventory Alignment - Unclaimed Property

P 1 Average claim processing time (days)

S 2 RVA-1-2 Local Jurisdictions

G 1 Increase Taxpayer compliance by 2% by June 2025

P 1 Remote Seller compliance

S 3 RVA-1-3 Taxpayer, Executive, and Legislative Issues

G 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 Improve user experience with taxpayer interactions

S 4 RVA-1-5 SLI Unclaimed Property Administration and Audit

G 1 Inventory Alignment-Unclaimed Property

P 1 Claims closed per month (percent)

S 5 RVA-1-6 SLI Tax Fraud Prevention

G 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 Completed Refund Claims (Ace PRI's) (days)

S 6 RVA-1-7 Enforcement

G 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 Perform of Tobacco audits per month

S 7 RVA-1-9 SLI E-Commerce Compliance and Outreach

G 1 Increase Taxpayer compliance by 2% by June 2025

P 1 Reduce processing days

P 1 RVA-2-0 Processing

G 1 STARS (BREAKTHROUGH) - Adherence to STARS project milestone schedule

P 1 Adherence to STARS project milestone schedule

S 1 RVA-2-1 Process Administration

G 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 Sustain payment processing time within 5 days

S 2 RVA-2-2 Tax Data Management

G 1 STARS (Breakthrough)

P 1 Cleanse documents under review

P 1 RVA-3-0 Education and Compliance

G 1 Maximize taxpayer education and compliance

P 1 Percentage of ECCO customer satisfaction surveys scoring 4 or above

P 2 Number of TPT licenses corrected

G 2 Inventory Alignment Accounts Receivable (AR) Balance Reduction

P 1 Reduction in total Accounts Receivable month over month (dollars are presented in thousands)

Explore Plans

- S 1 RVA-3-1 Education and Outreach
 - G 1 Increase Taxpayer compliance by 2% by June 2025
 - P 1 Reduce processing days
- S 2 RVA-3-2 Audit and Assessing
 - G 1 Senate Bill 1734 AZ Family Tax Rebate
 - P 1 Ensure targeted population rebates have been distributed on time.
- S 3 RVA-3-3 Collections
 - G 1 Inventory Alignment Accounts Receivable (AR) Balance Reduction
 - P 1 Reduction in total Accounts Receivable month over month (dollars are presented in thousands)
- S 4 RVA-3-5 SLI Veterans Income Tax Settlements
- S 5 RVA-3-9 SLI TPT Simplification
 - G 1 Increase Taxpayer compliance by 2% by June 2025
 - P 1 Number of Audits Completed
- P 1 RVA-4-0 Agency Support
 - G 1 Talent Development for Career Mobility
 - P 1 Meet project milestones to support career mobility
 - G 2 STARS (Breakthrough) Adhere to annual STARS project budget (percent)
 - P 1 Adhere to annual STARS project budget (percent)
- S 1 RVA-4-1 Human Resources
 - G 1 Improve role satisfaction score from 86% to 88% from Best Companies Survey by June 2025
 - P 1 Enter new measure name here
- S 2 RVA-4-2 Information Services
 - G 1 STARS (Breakthrough)
 - P 1 Adhere to STARS project milestone schedule
- S 3 RVA-4-3 Support Services
 - G 1 Adhere to annual STARS project budget (percent)
 - P 1 Adhere to annual STARS project budget (percent)
- S 4 RVA-4-4 SLI BRITS Operational Support
 - G 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.
 - P 1 Vulnerability Remediation Compliance (percent)
- S 5 RVA-4-6 SLI FY 2023 Salary Increase

Explore Plans

P 0 RVA Department of Revenue

P 1 RVA-1-0 Service

G 1 RVA-G022 Senate Bill 1734 AZ Family Tax Rebate

P 1 RVA-PM0025 Ensure targeted population rebates have been distributed on time.

G 2 RVA-G025 Inventory Alignment - Unclaimed Property

P 1 RVA-PM0031 Year over year improvement

S 1 RVA-1-1 Inquires and Requests

G 1 RVA-G026 Inventory Alignment - Unclaimed Property

P 1 RVA-PM0032 Average claim processing time (days)

S 2 RVA-1-2 Local Jurisdictions

G 1 RVA-G027 Increase Taxpayer compliance by 2% by June 2025

P 1 RVA-PM0033 Remote Seller compliance

S 3 RVA-1-3 Taxpayer, Executive, and Legislative Issues

G 1 RVA-G028 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 RVA-PM0034 Improve user experience with taxpayer interactions

S 4 RVA-1-5 SLI Unclaimed Property Administration and Audit

G 1 RVA-G038 Inventory Alignment-Unclaimed Property

P 1 RVA-PM0044 Claims closed per month (percent)

S 5 RVA-1-6 SLI Tax Fraud Prevention

G 1 RVA-G039 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 RVA-PM0045 Completed Refund Claims (Ace PRI's) (days)

S 6 RVA-1-7 Enforcement

G 1 RVA-G031 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 RVA-PM0037 Perform of Tobacco audits per month

S 7 RVA-1-9 SLI E-Commerce Compliance and Outreach

G 1 RVA-G043 Increase Taxpayer compliance by 2% by June 2025

P 1 RVA-PM0049 Reduce processing days

P 1 RVA-2-0 Processing

G 1 RVA-G019 STARS (BREAKTHROUGH) - Adherence to STARS project milestone schedule

P 1 RVA-PM0024 Adherence to STARS project milestone schedule

S 1 RVA-2-1 Process Administration

G 1 RVA-G029 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.

P 1 RVA-PM0035 Sustain payment processing time within 5 days

S 2 RVA-2-2 Tax Data Management

G 1 RVA-G030 STARS (Breakthrough)

P 1 RVA-PM0036 Cleanse documents under review

P 1 RVA-3-0 Education and Compliance

G 1 RVA-G005 Maximize taxpayer education and compliance

P 1 RVA-PM0009 Percentage of ECCO customer satisfaction surveys scoring 4 or above

P 2 RVA-PM0010 Number of TPT licenses corrected

G 2 RVA-G023 Inventory Alignment Accounts Receivable (AR) Balance Reduction

P 1 RVA-PM0022 Reduction in total Accounts Receivable month over month (dollars are presented in thousands)

S 1 RVA-3-1 Education and Outreach

G 1 RVA-G037 Increase Taxpayer compliance by 2% by June 2025

Explore Plans

- P 1 RVA-PM0043 Reduce processing days
- S 2 RVA-3-2 Audit and Assessing
 - G 1 RVA-G032 Senate Bill 1734 AZ Family Tax Rebate
 - P 1 RVA-PM0038 Ensure targeted population rebates have been distributed on time.
- S 3 RVA-3-3 Collections
 - G 1 RVA-G033 Inventory Alignment Accounts Receivable (AR) Balance Reduction
 - P 1 RVA-PM0039 Reduction in total Accounts Receivable month over month (dollars are presented in thousands)
- S 4 RVA-3-5 SLI Veterans Income Tax Settlements
- S 5 RVA-3-9 SLI TPT Simplification
 - G 1 RVA-G040 Increase Taxpayer compliance by 2% by June 2025
 - P 1 RVA-PM0046 Number of Audits Completed
- P 1 RVA-4-0 Agency Support
 - G 1 RVA-G021 Talent Development for Career Mobility
 - P 1 RVA-PM0021 Meet project milestones to support career mobility
 - G 2 RVA-G024 STARS (Breakthrough) Adhere to annual STARS project budget (percent)
 - P 1 RVA-PM0026 Adhere to annual STARS project budget (percent)
- S 1 RVA-4-1 Human Resources
 - G 1 RVA-G034 Improve role satisfaction score from 86% to 88% from Best Companies Survey by June 2025
 - P 1 RVA-PM0040 Enter new measure name here
- S 2 RVA-4-2 Information Services
 - G 1 RVA-G042 STARS (Breakthrough)
 - P 1 RVA-PM0048 Adhere to STARS project milestone schedule
- S 3 RVA-4-3 Support Services
 - G 1 RVA-G036 Adhere to annual STARS project budget (percent)
 - P 1 RVA-PM0042 Adhere to annual STARS project budget (percent)
- S 4 RVA-4-4 SLI BRITS Operational Support
 - G 1 RVA-G041 Improve user experience achieving a 90% rate of compliance with Service Level Agreements by June 2025.
 - P 1 RVA-PM0047 Vulnerability Remediation Compliance (percent)
- S 5 RVA-4-6 SLI FY 2023 Salary Increase



Arizona Department of Revenue
1600 West Monroe Street
Phoenix, Arizona 85007

