

Arizona Department of Revenue Executive Budget Request FY 2027

Submitted on September 2025



September 1, 2025

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 (ADOR) Executive Budget Request for fiscal year (FY) 2027, submitted in accordance with A.R.S. § 35-113.

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

- Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026.
- Increase taxpayer compliance by 1% by June 2026.
- Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026.
- Improve role satisfaction score from 88% to 89% through the Best Companies Survey by June 2026.

ADOR is requesting one time and ongoing funds to support mainframe migration which is being sunset by the Arizona Department of Administration (ADOA) to re-platform the Individual Income Tax application.

ADOR currently provides a number of critical services to Arizona taxpayers through a multi-agency, shared mainframe computer hosting agreement. In January 2025, ADOA informed ADOR that the Arizona Health Care Cost Containment System (AHCCCS) was migrating off of the mainframe and that ADOR will need to migrate off the mainframe also, or absorb the full cost of the current mainframe hosting services. As such, ADOR is requesting funding in order to avoid the untenable cost of ADOR hosting the current mainframe solely after AHCCCS vacates the platform.

In addition to this and our strategic goals, ADOR is working on the implementation of 26 bills from the 2025 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,



Robert Woods (Aug 27, 2025 15:31:45 PDT)

Rob Woods, Director

Enclosures

Cc: Ben Henderson, Director, OSPB
Richard Stavneak, Director, JLBC

ARIZONA DEPARTMENT OF REVENUE FY 2027 EXECUTIVE BUDGET REQUEST

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Funding Issue Priority #1 Mainframe Migration Project

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1000 General Fund

1120 Smart and Safe Fund

1309 Tobacco Tax and Health Care Fund

1601 Veterans' Income Tax Settlement Fund

2166 Revenue Publication Revolving Fund

2179 DOR Liability Setoff Fund

2463 Department of Revenue Administrative Fund

2500 IGA and ISA Fund

2610 Integrated Tax System Project Fund

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

1-0 Service	69
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1-1 Inquiries and Requests

1-2 Local Jurisdictions

1-3 Taxpayer, Executive and Legislative Issues

1-5 SLI Unclaimed Property

1-6 SLI Tax Fraud Prevention

1-7 Enforcement

1-9 SLI E-Commerce Compliance and Outreach

1-10 SLI Proposition 312 - Property Tax Refund Administration Costs

2-0 Processing	77
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2-1 Process Administration

2-2 Tax Data Management

3-0 Education and Compliance	80
3-1 Education and Outreach	
3-2 Audit and Assessing	
3-3 Collections	
3-5 SLI Veterans' Income Tax Settlements	
3-9 SLI TPT Simplification	

4-0 Support	85
4-1 Human Resources	
4-2 Information Services	
4-3 Support Services	
4-4 SLI BRITS Operational Support	

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

1-0 Service	90
1-1 Inquiries and Requests	
1-2 Local Jurisdictions	
1-3 Taxpayer, Executive and Legislative Issues	
1-5 SLI Unclaimed Property	
1-6 Tax Fraud Prevention	
1-7 Enforcement	
1-9 SLI E-Commerce Compliance and Outreach	
1-10 SLI Proposition 312 - Property Tax Refund Administration Costs	

2-0 Processing	105
2-1 Process Administration	
2-2 Tax Data Management	

3-0 Education and Compliance	109
3-1 Education and Outreach	
3-2 Audit and Assessing	
3-3 Collections	
3-5 SLI Veterans' Income Tax Settlements	
3-9 SLI TPT Simplification	

4-0 Support	121
4-1 Human Resources	
4-2 Information Services	
4-3 Support Services	
4-4 SLI BRITS Operational Support	

Program Summary of Expenditure and Budget Request

1-0 Service	130
2-0 Processing	132
3-0 Education and Compliance	133
4-0 Support	135

Program Summary of Expenditures and Budget Request for Selected Funds

1-0 Service	137
1000 General Fund	
1120 Smart and Safe Fund	
1309 Tobacco Tax and Health Care Fund	
2166 Revenue Publication Revolving Fund	
2463 Department of Revenue Administrative Fund	
2500 IGA and ISA Fund	
2-0 Processing	143
1000 General Fund	
2463 Department of Revenue Administrative Fund	
2500 IGA and ISA Fund	
3-0 Education and Compliance	145
1000 General Fund	
1120 Smart and Safe Fund	
1601 Veterans’ Income Tax Settlement Fund	
2179 DOR Liability Setoff Fund	
2463 Department of Revenue Administrative Fund	
2500 IGA and ISA Fund	
2610 Integrated Tax System Project Fund	

4-0 Support	151
1000 General Fund	
1120 Smart and Safe Fund	
1309 Tobacco Tax and Health Care Fund	
2179 DOR Liability Setoff Fund	
2463 Department of Revenue Administrative Fund	
2500 IGA and ISA Fund	
2610 Integrated Tax System Project Fund	

Program Expenditure Schedule

1-0 Service	156
1-1 Inquiries and Requests	
1-2 Local Jurisdictions	
1-3 Taxpayer, Executive and Legislative Issues	
1-5 SLI Unclaimed Property	
1-6 SLI Tax Fraud Prevention	
1-7 Enforcement	
1-9 SLI E-Commerce Compliance and Outreach	
1-10 SLI Proposition 312 - Property Tax Refund Administration Costs	
2-0 Processing	190
2-1 Process Administration	
2-2 Tax Data Management	
3 Education and Compliance	200
3-1 Education and Outreach	
3-2 Audit and Assessing	
3-3 Collections	
3-9 SLI TPT Simplification	
4 Support	223
4-1 Human Resources	
4-2 Information Services	
4-3 Support Services	
4-4 SLI BRITS Operational Support	

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STRATEGY

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Master List

5 Year Plan

Agency List

Budget Measures

Not in Master List

Explore Plans

Explore Plans with Codes



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 2027.

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 (Aug 27, 2025 15:32:42 PDT) 8/26/2025
(signature)

Phone: (602) 716-6090

Prepared by: Joie Estrada

Email Address: jestrada@azdor.gov

Date Prepared: August 26, 2025

Appropriated Funds

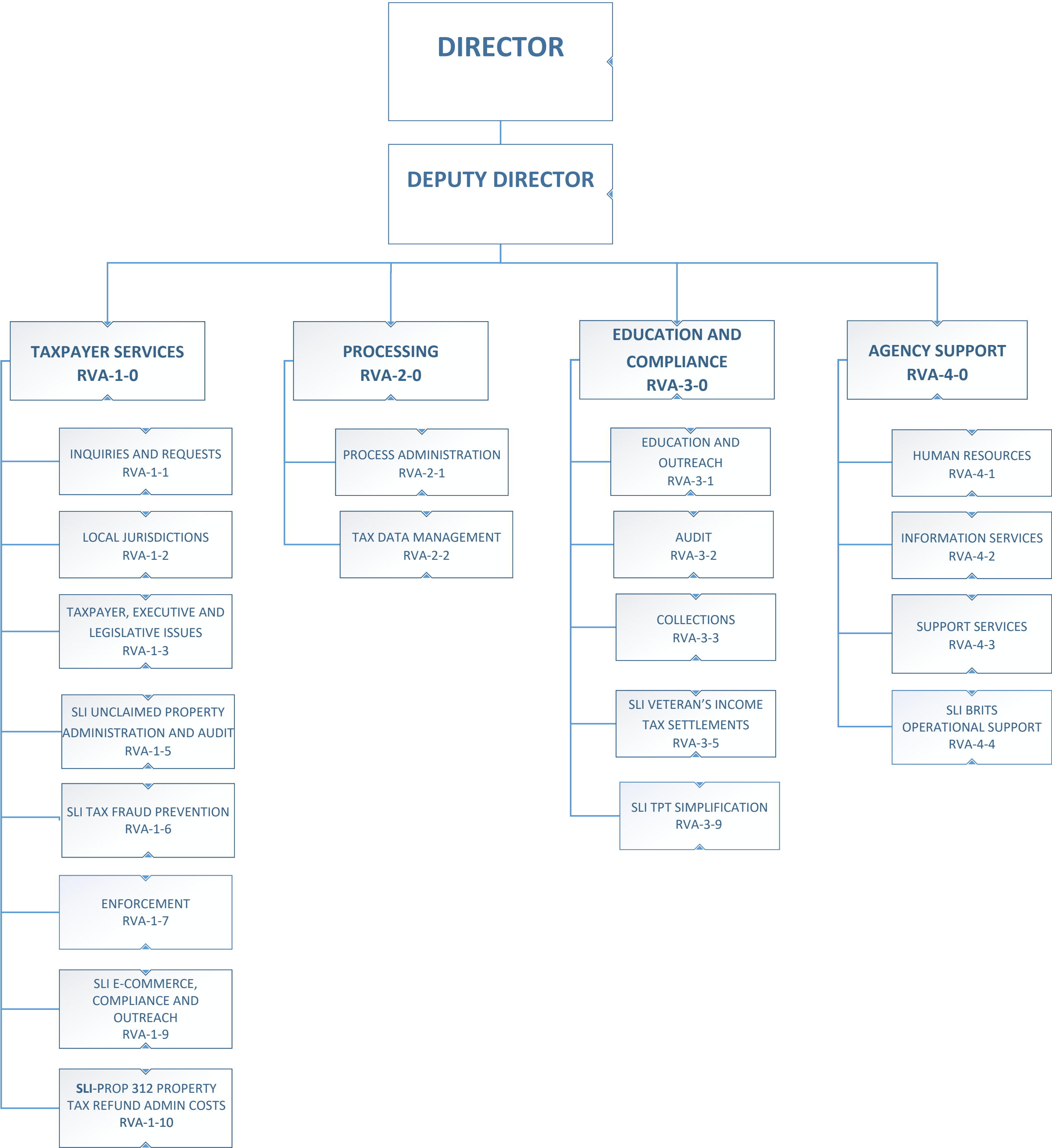
	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Total Amount Requested:	89,604.2	1,425.0	91,029.2
General Fund	60,871.8	1,425.0	62,296.8
Tobacco Tax and Health Care Fund	716.3	-	716.3
DOR Liability Setoff Fund	939.1	-	939.1
Department of Revenue Administrative Fund	27,077.0	-	27,077.0

Non-Appropriated Funds

	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Total Amount Planned:	1,652.6	-	1,652.6
Smart and Safe Arizona Fund	531.5	-	531.5
Veterans' Income Tax Settlement Fund	-	-	-
Revenue Publication Revolving Fund	33.3	-	33.3
IGA and ISA Fund	1,087.8	-	1,087.8
Integrated Tax System Project Fund	-	-	-

Department of Revenue Total:	91,256.8	1,425.0	92,681.8
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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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4901	Operating Transfers In	534.9	506.4	531.5
Smart and Safe Arizona Fund Total:		534.9	506.4	531.5

Forecast Methodology

REVENUE JUSTIFICATION

Fiscal Year 2026

TOTAL REVENUES \$506,400

#4901 Operating Transfers In \$531,500

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.

#4901 Operating Transfers In (\$25,100)

ADOR is returning advanced funds not used due to insufficient qualifying expenditures.

Methodology Used In Projections

Forecasted annual costs for reimbursement.

REVENUE JUSTIFICATION

Fiscal Year 2027

TOTAL REVENUES \$531,500

#4901 Operating Transfers In \$531,500

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.

Revenue Schedule

Agency:	Department of Revenue
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Fund:	RV1309 Tobacco Tax and Health Care Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4191	Luxury Tax	651.6	716.3	716.3
Tobacco Tax and Health Care Fund Total:		651.6	716.3	716.3

Forecast Methodology

REVENUE JUSTIFICATION
Fiscal Year 2026

TOTAL REVENUES \$716,300

#4191 Luxury Privilege Tax \$716,300

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.

Fund:	RV1520 DOR Unclaimed Fund - Non-FDIC RTC Deposits
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4151	Individual Income Tax	(250.6)	-	-
4699	Miscellaneous Receipts	250.6	-	-
DOR Unclaimed Fund - Non-FDIC RTC Deposits Total:		0.0	-	-

Forecast Methodology

Revenue Schedule

Agency:	Department of Revenue
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Fund:	RV1530 DOR Unclaimed Fund - FDIC RTC Deposits
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	124.4	-	-
DOR Unclaimed Fund - FDIC RTC Deposits Total:		124.4	-	-

Forecast Methodology

Fund:	RV1601 Veterans' Income Tax Settlement Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	0.0	-	-
Veterans' Income Tax Settlement Fund Total:		0.0	-	-

Forecast Methodology

Fund:	RV2166 Revenue Publication Revolving Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	32.8	33.3	33.3
Revenue Publication Revolving Fund Total:		32.8	33.3	33.3

Forecast Methodology

Revenue Schedule

Agency: Department of Revenue

Fund: RV2179 DOR Liability Setoff Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	1,025.5	1,007.0	1,007.0
DOR Liability Setoff Fund Total:		1,025.5	1,007.0	1,007.0

Forecast Methodology

REVENUE JUSTIFICATION

Fiscal Year 2026

TOTAL REVENUES \$1,007,000

#4699 Miscellaneous Revenue \$1,007,000

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.

Fund: RV2463 Department of Revenue Administrative Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	24,500.0	24,500.0	24,500.0
4901	Operating Transfers In	504.2	-	-
Department of Revenue Administrative Fund Total:		25,004.2	24,500.0	24,500.0

Forecast Methodology

REVENUE JUSTIFICATION

Fiscal Year 2026

TOTAL REVENUES \$24,500,000

#4699 Miscellaneous Revenue \$24,500,000

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).

Revenue Schedule

Agency: Department of Revenue

Fund: RV2500 IGA and ISA Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4236	State, Local, & Tribal Government - Other	10.0	-	-
4699	Miscellaneous Receipts	16.2	-	-
4901	Operating Transfers In	959.0	738.7	1,016.0
IGA and ISA Fund Total:		985.2	738.7	1,016.0

Forecast Methodology

REVENUE JUSTIFICATION Fiscal Year 2026

TOTAL REVENUES \$738,700

#4901 Operating Transfers \$836,000

Per Laws 2025, 57th Legislature, 1st Regular Session, Chapter 233, SB1735, the Arizona Health Care Cost Containment System shall transfer \$836,000 from the traditional Medicaid services line item for fiscal year 2025-2026 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.

#4901 Operating Transfers (\$277,300)

Per ISA terms, ADOR is returning advanced funds not used due to insufficient qualifying expenditures. Returning \$179,000 for AHCCCS ISA, \$98,300 for First Things First ISA.

Methodology Used In Projections

Revenue projections are based on known funding agreements.

REVENUE JUSTIFICATION Fiscal Year 2027

REVENUES \$1,016,000

#4901 Operating Transfers \$836,000

Per Laws 2025, 57th Legislature, 1st Regular Session, Chapter 233, SB1735, the Arizona Health Care Cost Containment System shall transfer \$836,000 from the traditional Medicaid services line item for fiscal year 2025-2026 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.

Revenue Schedule

Agency: Department of Revenue

Fund: RV2610 Integrated Tax System Project Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4449	Other Fees	6,626.9	-	6,286.3
4699	Miscellaneous Receipts	803.6	-	762.3
4901	Operating Transfers In	179.0	-	169.8
Integrated Tax System Project Fund Total:		7,609.5	-	7,218.4

Forecast Methodology

REVENUE JUSTIFICATION
Fiscal Year 2027

TOTAL REVENUES \$7,218,400

#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.

#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 JLBC FY23 Cost Model for the Integrated Tax System Project.

Fund: RV3745 Escheated Estates Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	223.0	-	-
Escheated Estates Fund Total:		223.0	-	-

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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1031 I Didn't Pay Enough Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1031 I Didn't Pay Enough Fund

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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	0.7	25.1	(0.0)
Revenue (from Revenue Schedule)	534.9	506.4	531.5
Total Available	535.6	531.5	531.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	510.5	531.5	531.5
Balance Forward to Next Year	25.1	(0.0)	(0.0)

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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:	RV1120 Smart and Safe Arizona 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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	241.4	251.2	251.2
Employee Related Expenditures	117.5	123.8	123.8
Professional & Outside Services	151.3	156.0	156.0
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	0.3	0.5	0.5
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	510.5	531.5	531.5
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:	RV1120	Smart and Safe Arizona Fund
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Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	510.5	531.5	531.5
Non-Appropriated FTE	4.5	4.5	4.5

Sources and Uses

Agency: Department of Revenue

Fund: RV1309 Tobacco Tax and Health Care Fund

Revenues consists of taxes levied on various tobacco products, interest earned on these funds, and legislature appropriations. Funds are used for medical program costs in various state agencies. Legislature appropriations are used for the administration of tobacco taxes.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	3.4	8.8	8.8
Revenue (from Revenue Schedule)	651.6	716.3	716.3
Total Available	655.0	725.1	725.1
Total Appropriated Disbursements	646.2	716.3	716.3
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	8.8	8.8	8.8

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	228.9	251.9	251.9
Employee Related Expenditures	103.8	115.1	115.1
Professional & Outside Services	0.6	-	-
Travel In-State	33.5	18.7	18.7
Travel Out-Of-State	1.6	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	275.2	330.6	330.6
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	643.6	716.3	716.3
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	2.6	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1309 Tobacco Tax and Health Care Fund
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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:	646.2	716.3	716.3
Appropriated FTE	4.3	4.3	4.3

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1309 Tobacco Tax and Health Care Fund

Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

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

Revenues come from the sale of abandoned property. Funds are distributed to property owners, then to the Seriously Mentally III 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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	2,115.3	2,115.3	2,115.3
Revenue (from Revenue Schedule)	0.0	-	-
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

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1520 DOR Unclaimed Fund - Non-FDIC RTC Deposits
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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 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1520	DOR Unclaimed Fund - Non-FDIC RTC Deposits
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Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV1530 DOR Unclaimed Fund - FDIC RTC Deposits

Revenues come 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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	245.8	370.3	370.3
Revenue (from Revenue Schedule)	124.4	-	-
Total Available	370.3	370.3	370.3
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	370.3	370.3	370.3

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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:	RV1530 DOR Unclaimed Fund - 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			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1530 DOR Unclaimed Fund - FDIC RTC Deposits
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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

Revenues consists of legislative appropriations and are 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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	2.8	(0.0)	(0.0)
Revenue (from Revenue Schedule)	0.0	-	-
Total Available	2.8	(0.0)	(0.0)
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	2.8	-	-
Balance Forward to Next Year	(0.0)	(0.0)	(0.0)

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1601 Veterans' Income Tax Settlement Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 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	2.8	-	-
Non-Appropriated Expenditure Sub-Total:	2.8	-	-
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	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV1601	Veterans' Income Tax Settlement Fund
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Non-Appropriated Expenditure Total:	2.8	-	-
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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	17.7	17.7	17.7
Revenue (from Revenue Schedule)	32.8	33.3	33.3
Total Available	50.5	51.0	51.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	32.8	33.3	33.3
Balance Forward to Next Year	17.7	17.7	17.7

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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:	RV2166 Revenue Publication Revolving 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			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	32.8	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:	32.8	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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2166	Revenue Publication Revolving Fund
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Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	32.8	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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	1,819.0	1,351.1	1,419.0
Revenue (from Revenue Schedule)	1,025.5	1,007.0	1,007.0
Total Available	2,844.6	2,358.1	2,426.0
Total Appropriated Disbursements	1,493.5	939.1	939.1
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	1,351.1	1,419.0	1,486.9

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	452.4	488.1	488.1
Employee Related Expenditures	192.1	209.3	209.3
Professional & Outside Services	21.4	122.6	122.6
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	362.3	119.1	119.1
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	459.7	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	1,488.0	939.1	939.1
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	5.5	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2179 DOR Liability Setoff Fund
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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:	1,493.5	939.1	939.1
Appropriated FTE	12.7	12.7	12.7

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2179	DOR Liability Setoff Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Department of Revenue

Fund: RV2449 Employee Recognition Fund

Revenues 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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	0.1	0.1	0.1
Revenue (from Revenue Schedule)	-	-	-
Total Available	0.1	0.1	0.1
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	0.1	0.1	0.1

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2449 Employee Recognition Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2449	Employee Recognition Fund
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Non-Appropriated Expenditure Total:	-	-	-
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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	5,790.7	6,069.9	3,492.9
Revenue (from Revenue Schedule)	25,004.2	24,500.0	24,500.0
Total Available	30,794.9	30,569.9	27,992.9
Total Appropriated Disbursements	24,725.0	27,077.0	27,077.0
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	6,069.9	3,492.9	915.9

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	10,132.5	11,380.8	11,380.8
Employee Related Expenditures	4,521.0	5,161.2	5,161.2
Professional & Outside Services	5,856.2	5,857.3	5,857.3
Travel In-State	7.7	9.5	9.5
Travel Out-Of-State	3.5	7.7	7.7
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	3,069.8	4,460.5	4,460.5
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	22.6	-	-
Non-Capital Equipment	428.5	200.0	200.0
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	202.4	-	-
Appropriated Expenditure Sub-Total:	24,244.1	27,077.0	27,077.0
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	480.9	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2463 Department of Revenue Administrative Fund
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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:	24,725.0	27,077.0	27,077.0
Appropriated FTE	308.4	308.4	308.4

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2463	Department of Revenue Administrative Fund
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Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2500 IGA and ISA Fund

Revenues are received from and are used for the requirements of any inter-agency or inter-governmental agreements of the agency.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	637.0	516.5	167.4
Revenue (from Revenue Schedule)	985.2	738.7	1,016.0
Total Available	1,622.2	1,255.2	1,183.4
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,105.7	1,087.8	1,087.8
Balance Forward to Next Year	516.5	167.4	95.6

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2500 IGA and ISA Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	511.0	502.5	502.5
Employee Related Expenditures	252.8	252.7	252.7
Professional & Outside Services	14.1	0.1	0.1
Travel In-State	0.1	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	327.7	332.5	332.5
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	1,105.7	1,087.8	1,087.8
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	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2500	IGA and ISA Fund
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Non-Appropriated Expenditure Total:	1,105.7	1,087.8	1,087.8
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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	(0.0)	(0.0)
Revenue (from Revenue Schedule)	7,609.5	-	7,218.4
Total Available	7,609.5	(0.0)	7,218.4
Total Appropriated Disbursements	7,609.5	-	7,218.4
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	(0.0)	(0.0)	0.0

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	7,609.5	-	7,218.4
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2610 Integrated Tax System Project Fund
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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:	7,609.5	-	7,218.4
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2610	Integrated Tax System Project Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2975 Title VI - Coronavirus Relief Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2975	Title VI - Coronavirus Relief Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Department of Revenue

Fund: RV2985 Coronavirus State and Local Fiscal Recovery Fund

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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV2985 Coronavirus State and Local Fiscal Recovery Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV2985 Coronavirus State and Local Fiscal Recovery Fund

Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Department of Revenue

Fund: RV3745 Escheated Estates Fund

Revenues 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. Funds 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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	191.2	414.2	414.2
Revenue (from Revenue Schedule)	223.0	-	-
Total Available	414.2	414.2	414.2
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	414.2	414.2	414.2

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV3745 Escheated Estates Fund
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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 2025 Actuals	FY 2026 Estimate	FY 2027 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	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Department of Revenue
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Fund:	RV3745	Escheated Estates Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Funding Issue List

Agency: Department of Revenue

FY 2027

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Appropriated Funds	Non-Appropriated Funds
1	Mainframe Migration Project	-	1,425.0	1,425.0	-	-
Total:		-	1,425.0	1,425.0	-	-

Funding Issue Detail

Agency: Department of Revenue

Issue: 1 Mainframe Migration Project

Calculated ERE:
Uniform Allowance:

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

Expenditure Categories		FY 2027
6200	Professional & Outside Services	1,425.0
Program/Fund Total:		1,425.0

Funding Issue Narrative

Agency:	Department of Revenue
Issue:	1 Mainframe Migration Project
Description of Issue:	ADOR currently provides a number of critical services to AZ taxpayers through a multi-agency shared mainframe computer hosting agreement. In January 2025, ADOA informed ADOR that AHCCCS was migrating off of the mainframe and that ADOR will need to migrate off the mainframe also, or absorb the full cost of the current mainframe hosting services. The cost to ADOR to keep the mainframe hosting services and not migrate would increase to approximately \$1 million per month.
Proposal:	<p>In order to avoid the untenable cost of the current mainframe hosting solely after AHCCCS vacates, ADOR is requesting a \$1,776,500 which is a combination of one time costs as well as an ongoing cost in order to migrate off the current mainframe host.</p> <p>The one-time professional services migration cost for FY27 is estimated at \$1,425,000 whereas the ongoing annual costs beginning in FY28 are estimated at \$351,500. The migration project is estimated to take roughly 10 months.</p> <p>Through partnership with ADOA, multiple consultants/commercial cloud providers were engaged to provide recommendations and budgetary estimates for alternative, less expensive, hosting options. All the vendors who bid on the migration work have proposed a migration of the current mainframe solution to a public cloud hosted environment, which is in alignment with ADOR's strategy to accelerate migration to the cloud as well as with the statewide policy P1100 - Cloud Smart policy: https://aset.az.gov/policies-standards-and-procedures</p>
Alternatives Considered:	With the goal to incur the least cost and as well as disruption to operations, ADOR first considered alternative mainframe hosting providers such that the application could simply be re-hosted to a new mainframe host. ADOR's discovery and analysis indicated that the alternative of simply re-hosting to a different mainframe was not only a higher cost alternative to some other solutions, but also did not align with statewide policy P1100 - Cloud Smart Policy.
Impact of Not Funding This Year:	ADOA has extended the deadline for ADOR to migrate off of the shared service mainframe to 12/31/2028 i.e. mid-way through FY28. This migration will need to be performed in FY27 as it is expected to be at least a 10 month project. If the migration is not performed prior to the 12/31/28 deadline, ADOR would be adversely impacted by the unbudgeted costs of being the sole tenant of the current mainframe hosting agreement.
Statutory Reference:	A.R.S. § 42-1004 A.R.S. §§ 44-301 to 44-330
Equipment to be Purchased (if applicable):	N/A - Public Cloud Hosted
Classification of New Positions:	N/A
Annualization(s):	Total Request \$1,776,500 FY27 Total Migration Services: \$1,425,000 (one-time) FY28 Total Hosting/Support: \$351,500 (on-going)
Alignment with Agency's Strategic Plan or Statutory Responsibilities:	ADOR FY27 IT Strategic Plan includes the Strategic IT Goals section "Mainframe Services Re-platform" submitted as a funding issue request.
Impact on Historically Underserved, Marginalized, or Adversely Affected Groups:	The ADOR services described under Audit Production (AU10) facilitate tax audit income and enable timely and accurate information to be provided to AZ Taxpayers. This benefits all Arizonans.
How has feedback been incorporated from groups directly impacted by proposal?:	N/A
Description of how this furthers the Governor's priorities:	This will allow ADOR to continue to provide AZ taxpayers with timely services and avoid cost prohibitive alternative hosting services.

Funding Issue Narrative

Agency:	Department of Revenue
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Issue:	1	Mainframe Migration Project
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Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

Appropriated Funds		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
RVA-1-0	Service	21,908.7	22,737.5	-	22,737.5
RVA-2-0	Processing	8,879.0	7,996.6	-	7,996.6
RVA-3-0	Education and Compliance	18,682.1	22,458.1	-	22,458.1
RVA-4-0	Agency Support	33,168.2	36,412.0	1,425.0	37,837.0
Appropriated Funds Total:		82,637.9	89,604.2	1,425.0	91,029.2
Expenditure Categories					
FTE		892.8	892.8	-	892.8
Personal Services		33,776.7	36,958.4	-	36,958.4
Employee Related Expenditures		14,363.0	15,901.9	-	15,901.9
Subtotal Personal Services and ERE		48,139.7	52,860.3	-	52,860.3
Professional & Outside Services		14,653.1	15,442.1	1,425.0	16,867.1
Travel In-State		95.2	117.1	-	117.1
Travel Out-Of-State		45.0	64.6	-	64.6
Other Operating Expenditures		17,818.7	20,561.5	-	20,561.5
Capital Equipment		485.5	48.0	-	48.0
Non-Capital Equipment		1,158.7	472.8	-	472.8
Transfers-Out		242.1	37.8	-	37.8
Expenditure Categories Total:		82,637.9	89,604.2	1,425.0	91,029.2

Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

Non-Appropriated		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
RVA-1-0	Service	1,116.5	1,129.4	-	1,129.4
RVA-3-0	Education and Compliance	384.0	367.2	-	367.2
RVA-4-0	Agency Support	151.3	156.0	-	156.0
Non-Appropriated Total:		1,651.8	1,652.6	-	1,652.6
Expenditure Categories					
	FTE	30.2	30.2	-	30.2
	Personal Services	752.4	753.7	-	753.7
	Employee Related Expenditures	370.4	376.5	-	376.5
	Subtotal Personal Services and ERE	1,122.8	1,130.2	-	1,130.2
	Professional & Outside Services	165.4	156.1	-	156.1
	Travel In-State	0.1	-	-	-
	Travel Out-Of-State	-	-	-	-
	Other Operating Expenditures	360.8	366.3	-	366.3
	Capital Equipment	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Transfers-Out	2.8	-	-	-
Expenditure Categories Total:		1,651.8	1,652.6	-	1,652.6
Department of Revenue Total for All Funds:		84,289.8	91,256.8	1,425.0	92,681.8

Appropriated and Non-Appropriated		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2026 Funding Issue	FY 2027 Total Request
RVA-1-0	Service	23,025.2	23,866.9	-	23,866.9
RVA-2-0	Processing	8,879.0	7,996.6	-	7,996.6
RVA-3-0	Education and Compliance	19,066.1	22,825.3	-	22,825.3
RVA-4-0	Agency Support	33,319.5	36,568.0	1,425.0	37,993.0
Department of Revenue Total for All Funds:		84,289.8	91,256.8	1,425.0	92,681.8

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
RVA-1-0	Service	17,293.0	19,058.9	-	19,058.9
RVA-2-0	Processing	8,837.3	7,759.0	-	7,759.0
RVA-3-0	Education and Compliance	2,606.1	3,107.0	-	3,107.0
RVA-4-0	Agency Support	27,525.9	30,946.9	1,425.0	32,371.9
General Fund (Appropriated) Summary Total:		56,262.3	60,871.8	1,425.0	62,296.8
Expenditure Categories					
	FTE	567.6	567.6	-	567.6
	Personal Services	22,962.9	24,837.6	-	24,837.6
	Employee Related Expenditures	9,546.1	10,416.3	-	10,416.3
	Subtotal Personal Services and ERE	32,508.9	35,253.9	-	35,253.9
	Professional & Outside Services	8,775.0	9,462.2	1,425.0	10,887.2
	Travel In-State	54.0	88.9	-	88.9
	Travel Out-Of-State	39.9	56.9	-	56.9
	Other Operating Expenditures	14,111.4	15,651.3	-	15,651.3
	Capital Equipment	3.2	48.0	-	48.0
	Non-Capital Equipment	730.2	272.8	-	272.8
	Transfers-Out	39.7	37.8	-	37.8
	Expenditure Categories Total:	56,262.3	60,871.8	1,425.0	62,296.8

Summary of Expenditure and Budget Request for Selected Funds

Agency:	Department of Revenue
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Fund:	RV1120 Smart and Safe Arizona Fund (Non-Appropriated)
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
RVA-1-0	Service	79.5	80.1	-	80.1
RVA-3-0	Education and Compliance	279.7	295.4	-	295.4
RVA-4-0	Agency Support	151.3	156.0	-	156.0
	Smart and Safe Arizona Fund (Non-Appropriated) Summary Total:	510.5	531.5	-	531.5
Expenditure Categories					
	FTE	4.5	4.5	-	4.5
	Personal Services	241.4	251.2	-	251.2
	Employee Related Expenditures	117.5	123.8	-	123.8
	Subtotal Personal Services and ERE	359.0	375.0	-	375.0
	Professional & Outside Services	151.3	156.0	-	156.0
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Other Operating Expenditures	0.3	0.5	-	0.5
	Capital Equipment	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	510.5	531.5	-	531.5

Summary of Expenditure and Budget Request for Selected Funds

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

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:				
RVA-1-0 Service	643.6	716.3	-	716.3
Tobacco Tax and Health Care Fund (Appropriated) Summary Total:	643.6	716.3	-	716.3
Expenditure Categories				
FTE	4.3	4.3	-	4.3
Personal Services	228.9	251.9	-	251.9
Employee Related Expenditures	103.8	115.1	-	115.1
Subtotal Personal Services and ERE	332.7	367.0	-	367.0
Professional & Outside Services	0.6	-	-	-
Travel In-State	33.5	18.7	-	18.7
Travel Out-Of-State	1.6	-	-	-
Other Operating Expenditures	275.2	330.6	-	330.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	643.6	716.3	-	716.3

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:				
RVA-3-0 Education and Compliance	2.8	-	-	-
Veterans' Income Tax Settlement Fund (Non-Appropriated) Summary Total:	2.8	-	-	-
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	2.8	-	-	-
Expenditure Categories Total:	2.8	-	-	-

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
RVA-1-0	Service	32.8	33.3	-	33.3
Revenue Publication Revolving Fund (Non-Appropriated) Summary Total:		32.8	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	32.8	33.3	-	33.3
	Capital Equipment	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	32.8	33.3	-	33.3

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Department of Revenue			
Fund:		RV2179 DOR Liability Setoff Fund (Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
RVA-3-0	Education and Compliance	771.7	939.1	-	939.1
RVA-4-0	Agency Support	716.3	-	-	-
	DOR Liability Setoff Fund (Appropriated) Summary Total:	1,488.0	939.1	-	939.1
Expenditure Categories					
	FTE	12.7	12.7	-	12.7
	Personal Services	452.4	488.1	-	488.1
	Employee Related Expenditures	192.1	209.3	-	209.3
	Subtotal Personal Services and ERE	644.6	697.4	-	697.4
	Professional & Outside Services	21.4	122.6	-	122.6
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Other Operating Expenditures	362.3	119.1	-	119.1
	Capital Equipment	459.7	-	-	-
	Non-Capital Equipment	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	1,488.0	939.1	-	939.1

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
RVA-1-0	Service	3,972.1	2,962.3	-	2,962.3
RVA-2-0	Processing	41.6	237.6	-	237.6
RVA-3-0	Education and Compliance	15,304.3	18,412.0	-	18,412.0
RVA-4-0	Agency Support	4,926.0	5,465.1	-	5,465.1
Department of Revenue Administrative Fund (Appropriated) Summary Total:		24,244.1	27,077.0	-	27,077.0
Expenditure Categories					
FTE		308.4	308.4	-	308.4
Personal Services		10,132.5	11,380.8	-	11,380.8
Employee Related Expenditures		4,521.0	5,161.2	-	5,161.2
Subtotal Personal Services and ERE		14,653.5	16,542.0	-	16,542.0
Professional & Outside Services		5,856.2	5,857.3	-	5,857.3
Travel In-State		7.7	9.5	-	9.5
Travel Out-Of-State		3.5	7.7	-	7.7
Other Operating Expenditures		3,069.8	4,460.5	-	4,460.5
Capital Equipment		22.6	-	-	-
Non-Capital Equipment		428.5	200.0	-	200.0
Transfers-Out		202.4	-	-	-
Expenditure Categories Total:		24,244.1	27,077.0	-	27,077.0

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:				
RVA-1-0 Service	1,004.3	1,016.0	-	1,016.0
RVA-3-0 Education and Compliance	101.5	71.8	-	71.8
IGA and ISA Fund (Non-Appropriated) Summary Total:	1,105.7	1,087.8	-	1,087.8
Expenditure Categories				
FTE	25.7	25.7	-	25.7
Personal Services	511.0	502.5	-	502.5
Employee Related Expenditures	252.8	252.7	-	252.7
Subtotal Personal Services and ERE	763.8	755.2	-	755.2
Professional & Outside Services	14.1	0.1	-	0.1
Travel In-State	0.1	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	327.7	332.5	-	332.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,105.7	1,087.8	-	1,087.8

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Expenditure Categories				
FTE	225.8	225.8	-	225.8
Personal Services	9,280.4	9,735.3	-	9,735.3
Employee Related Expenditures	4,069.0	4,306.3	-	4,306.3
Subtotal Personal Services and ERE	13,349.4	14,041.6	-	14,041.6
Professional & Outside Services	7,913.5	7,734.2	-	7,734.2
Travel In-State	57.5	75.4	-	75.4
Travel Out-Of-State	25.0	39.3	-	39.3
Other Operating Expenditures	1,676.1	1,976.4	-	1,976.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	3.7	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	23,025.2	23,866.9	-	23,866.9
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	17,293.0	19,058.9	-	19,058.9
Tobacco Tax and Health Care Fund (Appropriated)	643.6	716.3	-	716.3
Department of Revenue Administrative Fund (Appropriated)	3,972.1	2,962.3	-	2,962.3
Appropriated Funds Total:	21,908.7	22,737.5	-	22,737.5
Non-Appropriated Funds				
Smart and Safe Arizona Fund (Non-Appropriated)	79.5	80.1	-	80.1
Revenue Publication Revolving Fund (Non-Appropriated)	32.8	33.3	-	33.3
IGA and ISA Fund (Non-Appropriated)	1,004.3	1,016.0	-	1,016.0
Non-Appropriated Funds Total:	1,116.5	1,129.4	-	1,129.4
Service Total:	23,025.2	23,866.9	-	23,866.9

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
FTE	95.2	95.2	-	95.2
Personal Services	2,855.5	3,134.8	-	3,134.8
Employee Related Expenditures	1,393.0	1,546.3	-	1,546.3
Subtotal Personal Services and ERE	4,248.6	4,681.1	-	4,681.1
Professional & Outside Services	2,524.7	1,577.5	-	1,577.5
Travel In-State	0.6	-	-	-
Travel Out-Of-State	3.4	-	-	-
Other Operating Expenditures	705.8	749.7	-	749.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	3.7	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	7,486.8	7,008.3	-	7,008.3
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	6,132.2	6,619.5	-	6,619.5
Department of Revenue Administrative Fund (Appropriated)	1,275.1	308.7	-	308.7
Appropriated Funds Total:	7,407.3	6,928.2	-	6,928.2
Non-Appropriated Funds				
Smart and Safe Arizona Fund (Non-Appropriated)	79.5	80.1	-	80.1
IGA and ISA Fund (Non-Appropriated)	0.1	-	-	-
Non-Appropriated Funds Total:	79.6	80.1	-	80.1
Service Total:	7,486.8	7,008.3	-	7,008.3

Sub Program: RVA-1-2 Local Jurisdictions

Expenditure Categories				
FTE	33.8	33.8	-	33.8
Personal Services	1,561.0	1,704.2	-	1,704.2
Employee Related Expenditures	642.6	714.2	-	714.2
Subtotal Personal Services and ERE	2,203.6	2,418.4	-	2,418.4

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Professional & Outside Services	788.6	1,185.1	-	1,185.1
Travel In-State	21.9	35.9	-	35.9
Travel Out-Of-State	16.9	32.0	-	32.0
Other Operating Expenditures	110.9	132.7	-	132.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,141.9	3,804.1	-	3,804.1
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	3,074.3	3,746.7	-	3,746.7
Department of Revenue Administrative Fund (Appropriated)	20.8	24.1	-	24.1
Appropriated Funds Total:	3,095.1	3,770.8	-	3,770.8
Non-Appropriated Funds				
Revenue Publication Revolving Fund (Non-Appropriated)	32.8	33.3	-	33.3
IGA and ISA Fund (Non-Appropriated)	14.0	-	-	-
Non-Appropriated Funds Total:	46.8	33.3	-	33.3
Service Total:	3,141.9	3,804.1	-	3,804.1

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

Expenditure Categories				
FTE	68.8	68.8	-	68.8
Personal Services	3,643.6	3,661.7	-	3,661.7
Employee Related Expenditures	1,487.0	1,484.2	-	1,484.2
Subtotal Personal Services and ERE	5,130.6	5,145.9	-	5,145.9
Professional & Outside Services	199.0	349.6	-	349.6
Travel In-State	1.6	2.0	-	2.0
Travel Out-Of-State	4.8	7.3	-	7.3
Other Operating Expenditures	726.0	897.3	-	897.3

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,061.9	6,402.1	-	6,402.1

Fund Source

Appropriated Funds

General Fund (Appropriated)	4,005.2	4,021.9	-	4,021.9
Tobacco Tax and Health Care Fund (Appropriated)	425.4	494.2	-	494.2
Department of Revenue Administrative Fund (Appropriated)	913.6	1,155.6	-	1,155.6
Appropriated Funds Total:	5,344.1	5,671.7	-	5,671.7

Non-Appropriated Funds

IGA and ISA Fund (Non-Appropriated)	717.7	730.4	-	730.4
Non-Appropriated Funds Total:	717.7	730.4	-	730.4
Service Total:	6,061.9	6,402.1	-	6,402.1

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

Expenditure Categories

FTE	2.0	2.0	-	2.0
Personal Services	150.0	147.7	-	147.7
Employee Related Expenditures	66.1	65.6	-	65.6
Subtotal Personal Services and ERE	216.1	213.3	-	213.3
Professional & Outside Services	1,546.5	1,260.6	-	1,260.6
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,762.6	1,473.9	-	1,473.9

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

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-1-0 Service				
Sub Program:	RVA-1-5 SLI Unclaimed Property Administration and Audit				

Fund Source

Appropriated Funds

Department of Revenue Administrative Fund (Appropriated)	1,762.6	1,473.9	-	1,473.9
Appropriated Funds Total:	1,762.6	1,473.9	-	1,473.9
Service Total:	1,762.6	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	208.4	201.1	-	201.1
Employee Related Expenditures	86.3	84.8	-	84.8
Subtotal Personal Services and ERE	294.7	285.9	-	285.9
Professional & Outside Services	2,845.2	2,849.4	-	2,849.4
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	4.5	35.5	-	35.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,144.3	3,170.8	-	3,170.8

Fund Source

Appropriated Funds

General Fund (Appropriated)	3,144.3	3,170.8	-	3,170.8
Appropriated Funds Total:	3,144.3	3,170.8	-	3,170.8
Service Total:	3,144.3	3,170.8	-	3,170.8

Sub Program: RVA-1-7 Enforcement

Expenditure Categories

FTE	9.8	9.8	-	9.8
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Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-7 Enforcement				
Personal Services	294.6	313.4	-	313.4
Employee Related Expenditures	157.4	170.6	-	170.6
Subtotal Personal Services and ERE	452.0	484.0	-	484.0
Professional & Outside Services	0.6	-	-	-
Travel In-State	33.5	37.5	-	37.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	4.6	5.0	-	5.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	490.7	526.5	-	526.5

Fund Source

Appropriated Funds

General Fund (Appropriated)	-	18.8	-	18.8
Tobacco Tax and Health Care Fund (Appropriated)	218.2	222.1	-	222.1
Appropriated Funds Total:	218.2	240.9	-	240.9

Non-Appropriated Funds

IGA and ISA Fund (Non-Appropriated)	272.5	285.6	-	285.6
Non-Appropriated Funds Total:	272.5	285.6	-	285.6
Service Total:	490.7	526.5	-	526.5

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

Expenditure Categories

FTE	11.0	11.0	-	11.0
Personal Services	567.3	572.4	-	572.4
Employee Related Expenditures	236.6	240.6	-	240.6
Subtotal Personal Services and ERE	803.9	813.0	-	813.0
Professional & Outside Services	8.8	12.0	-	12.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach				
Other Operating Expenditures	124.3	156.2	-	156.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	937.0	981.2	-	981.2

Fund Source

Appropriated Funds

General Fund (Appropriated)	937.0	981.2	-	981.2
Appropriated Funds Total:	937.0	981.2	-	981.2
Service Total:	937.0	981.2	-	981.2

Sub Program: RVA-1-10 SLI Proposition 312 - Property Tax Refund Administration Costs

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	500.0	-	500.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	500.0	-	500.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	-	500.0	-	500.0
Appropriated Funds Total:	-	500.0	-	500.0
Service Total:	-	500.0	-	500.0

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

Agency:	Department of Revenue
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			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-1-0	Service				
Sub Program:	RVA-1-10 SLI Proposition 312 - Property Tax Refund Administration Costs					

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				

Expenditure Categories

FTE	147.2	147.2	-	147.2
Personal Services	2,854.8	2,899.7	-	2,899.7
Employee Related Expenditures	1,334.6	1,373.4	-	1,373.4
Subtotal Personal Services and ERE	4,189.5	4,273.1	-	4,273.1
Professional & Outside Services	2,769.0	2,354.7	-	2,354.7
Travel In-State	2.7	1.5	-	1.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1,917.9	1,367.3	-	1,367.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	8,879.0	7,996.6	-	7,996.6

Fund Source

Appropriated Funds

General Fund (Appropriated)	8,837.3	7,759.0	-	7,759.0
Department of Revenue Administrative Fund (Appropriated)	41.6	237.6	-	237.6
Appropriated Funds Total:	8,879.0	7,996.6	-	7,996.6
Processing Total:	8,879.0	7,996.6	-	7,996.6

Sub Program: RVA-2-1 Process Administration

Expenditure Categories

FTE	115.0	115.0	-	115.0
Personal Services	1,853.2	1,790.0	-	1,790.0
Employee Related Expenditures	855.1	833.3	-	833.3
Subtotal Personal Services and ERE	2,708.3	2,623.3	-	2,623.3
Professional & Outside Services	2,349.2	1,893.3	-	1,893.3
Travel In-State	1.2	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1,884.1	1,329.3	-	1,329.3

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,942.8	5,845.9	-	5,845.9

Fund Source

Appropriated Funds

General Fund (Appropriated)	6,942.8	5,657.5	-	5,657.5
Department of Revenue Administrative Fund (Appropriated)	-	188.4	-	188.4
Appropriated Funds Total:	6,942.8	5,845.9	-	5,845.9
Processing Total:	6,942.8	5,845.9	-	5,845.9

Sub Program: RVA-2-2 Tax Data Management

Expenditure Categories

FTE	32.2	32.2	-	32.2
Personal Services	1,001.7	1,109.7	-	1,109.7
Employee Related Expenditures	479.5	540.1	-	540.1
Subtotal Personal Services and ERE	1,481.2	1,649.8	-	1,649.8
Professional & Outside Services	419.8	461.4	-	461.4
Travel In-State	1.4	1.5	-	1.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	33.8	38.0	-	38.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,936.1	2,150.7	-	2,150.7

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

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-2-0 Processing				
Sub Program:	RVA-2-2 Tax Data Management				

Fund Source

Appropriated Funds

General Fund (Appropriated)	1,894.5	2,101.5	-	2,101.5
Department of Revenue Administrative Fund (Appropriated)	41.6	49.2	-	49.2
Appropriated Funds Total:	1,936.1	2,150.7	-	2,150.7
Processing Total:	1,936.1	2,150.7	-	2,150.7

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Expenditure Categories				
FTE	331.8	331.8	-	331.8
Personal Services	10,144.6	11,471.4	-	11,471.4
Employee Related Expenditures	4,656.3	5,318.3	-	5,318.3
Subtotal Personal Services and ERE	14,800.9	16,789.7	-	16,789.7
Professional & Outside Services	3,171.3	4,725.0	-	4,725.0
Travel In-State	7.7	9.5	-	9.5
Travel Out-Of-State	2.0	2.2	-	2.2
Other Operating Expenditures	1,081.4	1,298.9	-	1,298.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	2.8	-	-	-
Expenditure Categories Total:	19,066.1	22,825.3	-	22,825.3
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	2,606.1	3,107.0	-	3,107.0
DOR Liability Setoff Fund (Appropriated)	771.7	939.1	-	939.1
Department of Revenue Administrative Fund (Appropriated)	15,304.3	18,412.0	-	18,412.0
Appropriated Funds Total:	18,682.1	22,458.1	-	22,458.1
Non-Appropriated Funds				
Smart and Safe Arizona Fund (Non-Appropriated)	279.7	295.4	-	295.4
Veterans' Income Tax Settlement Fund (Non-Appropriated)	2.8	-	-	-
IGA and ISA Fund (Non-Appropriated)	101.5	71.8	-	71.8
Non-Appropriated Funds Total:	384.0	367.2	-	367.2
Education and Compliance Total:	19,066.1	22,825.3	-	22,825.3

Sub Program: RVA-3-1 Education and Outreach

Expenditure Categories

FTE	61.8	61.8	-	61.8
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Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				
Personal Services	2,477.1	2,498.4	-	2,498.4
Employee Related Expenditures	1,168.9	1,190.6	-	1,190.6
Subtotal Personal Services and ERE	3,646.1	3,689.0	-	3,689.0
Professional & Outside Services	2,434.7	3,077.5	-	3,077.5
Travel In-State	1.5	-	-	-
Travel Out-Of-State	0.8	-	-	-
Other Operating Expenditures	207.7	593.7	-	593.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,290.7	7,360.2	-	7,360.2

Fund Source

Appropriated Funds

General Fund (Appropriated)	126.5	71.5	-	71.5
DOR Liability Setoff Fund (Appropriated)	482.2	516.3	-	516.3
Department of Revenue Administrative Fund (Appropriated)	5,642.3	6,740.1	-	6,740.1
Appropriated Funds Total:	6,251.0	7,327.9	-	7,327.9

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	32.2	32.3	-	32.3
IGA and ISA Fund (Non-Appropriated)	7.5	-	-	-
Non-Appropriated Funds Total:	39.7	32.3	-	32.3
Education and Compliance Total:	6,290.7	7,360.2	-	7,360.2

Sub Program: RVA-3-2 Audit and Assessing

Expenditure Categories

FTE	116.7	116.7	-	116.7
Personal Services	3,830.1	4,569.5	-	4,569.5
Employee Related Expenditures	1,656.8	1,998.5	-	1,998.5
Subtotal Personal Services and ERE	5,486.9	6,568.0	-	6,568.0

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Professional & Outside Services	89.0	118.1	-	118.1
Travel In-State	0.6	1.5	-	1.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	59.2	61.1	-	61.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	5,635.8	6,748.7	-	6,748.7
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	1,023.3	1,143.8	-	1,143.8
Department of Revenue Administrative Fund (Appropriated)	4,271.3	5,270.0	-	5,270.0
Appropriated Funds Total:	5,294.6	6,413.8	-	6,413.8
Non-Appropriated Funds				
Smart and Safe Arizona Fund (Non-Appropriated)	247.6	263.1	-	263.1
IGA and ISA Fund (Non-Appropriated)	93.7	71.8	-	71.8
Non-Appropriated Funds Total:	341.2	334.9	-	334.9
Education and Compliance Total:	5,635.8	6,748.7	-	6,748.7

Sub Program: RVA-3-3 Collections

Expenditure Categories				
FTE	134.2	134.2	-	134.2
Personal Services	3,327.8	3,881.3	-	3,881.3
Employee Related Expenditures	1,588.6	1,880.4	-	1,880.4
Subtotal Personal Services and ERE	4,916.4	5,761.7	-	5,761.7
Professional & Outside Services	641.3	1,361.9	-	1,361.9
Travel In-State	5.6	8.0	-	8.0
Travel Out-Of-State	1.2	2.2	-	2.2
Other Operating Expenditures	814.2	497.2	-	497.2

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-3 Collections				
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,378.6	7,631.0	-	7,631.0
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	698.1	806.3	-	806.3
DOR Liability Setoff Fund (Appropriated)	289.5	422.8	-	422.8
Department of Revenue Administrative Fund (Appropriated)	5,390.7	6,401.9	-	6,401.9
Appropriated Funds Total:	6,378.3	7,631.0	-	7,631.0
Non-Appropriated Funds				
IGA and ISA Fund (Non-Appropriated)	0.3	-	-	-
Non-Appropriated Funds Total:	0.3	-	-	-
Education and Compliance Total:	6,378.6	7,631.0	-	7,631.0

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	2.8	-	-	-
Expenditure Categories Total:	2.8	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-5 SLI Veterans Income Tax Settlements				

Fund Source

Non-Appropriated Funds

Veterans' Income Tax Settlement Fund (Non-Appropriated)	2.8	-	-	-
Non-Appropriated Funds Total:	2.8	-	-	-
Education and Compliance Total:	2.8	-	-	-

Sub Program: RVA-3-9 SLI TPT Simplification

Expenditure Categories

FTE	19.0	19.0	-	19.0
Personal Services	509.6	522.2	-	522.2
Employee Related Expenditures	241.9	248.8	-	248.8
Subtotal Personal Services and ERE	751.5	771.0	-	771.0
Professional & Outside Services	6.3	167.5	-	167.5
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.4	146.9	-	146.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	758.1	1,085.4	-	1,085.4

Fund Source

Appropriated Funds

General Fund (Appropriated)	758.1	1,085.4	-	1,085.4
Appropriated Funds Total:	758.1	1,085.4	-	1,085.4
Education and Compliance Total:	758.1	1,085.4	-	1,085.4

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				

Expenditure Categories

FTE	218.3	218.3	-	218.3
Personal Services	12,249.3	13,605.7	-	13,605.7
Employee Related Expenditures	4,673.5	5,280.4	-	5,280.4
Subtotal Personal Services and ERE	16,922.8	18,886.1	-	18,886.1
Professional & Outside Services	964.7	784.3	1,425.0	2,209.3
Travel In-State	27.4	30.7	-	30.7
Travel Out-Of-State	18.0	23.1	-	23.1
Other Operating Expenditures	13,504.1	16,285.2	-	16,285.2
Capital Equipment	485.5	48.0	-	48.0
Non-Capital Equipment	1,155.0	472.8	-	472.8
Transfers-Out	242.1	37.8	-	37.8
Expenditure Categories Total:	33,319.5	36,568.0	1,425.0	37,993.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	27,525.9	30,946.9	1,425.0	32,371.9
DOR Liability Setoff Fund (Appropriated)	716.3	-	-	-
Department of Revenue Administrative Fund (Appropriated)	4,926.0	5,465.1	-	5,465.1
Appropriated Funds Total:	33,168.2	36,412.0	1,425.0	37,837.0

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	151.3	156.0	-	156.0
Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	151.3	156.0	-	156.0
Agency Support Total:	33,319.5	36,568.0	1,425.0	37,993.0

Sub Program: RVA-4-1 Human Resources

Expenditure Categories

FTE	10.5	10.5	-	10.5
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Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-1 Human Resources				
Personal Services	703.0	814.6	-	814.6
Employee Related Expenditures	244.5	294.3	-	294.3
Subtotal Personal Services and ERE	947.5	1,108.9	-	1,108.9
Professional & Outside Services	46.3	117.4	-	117.4
Travel In-State	0.3	-	-	-
Travel Out-Of-State	-	3.0	-	3.0
Other Operating Expenditures	66.1	80.8	-	80.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	10.3	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,070.5	1,310.1	-	1,310.1

Fund Source

Appropriated Funds

General Fund (Appropriated)	1,070.5	1,310.1	-	1,310.1
Appropriated Funds Total:	1,070.5	1,310.1	-	1,310.1
Agency Support Total:	1,070.5	1,310.1	-	1,310.1

Sub Program: RVA-4-2 Information Services

Expenditure Categories

FTE	95.0	95.0	-	95.0
Personal Services	5,020.9	6,012.6	-	6,012.6
Employee Related Expenditures	1,886.1	2,279.0	-	2,279.0
Subtotal Personal Services and ERE	6,907.0	8,291.6	-	8,291.6
Professional & Outside Services	238.8	37.2	1,425.0	1,462.2
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	5,258.7	6,581.2	-	6,581.2
Capital Equipment	459.7	-	-	-
Non-Capital Equipment	608.5	221.2	-	221.2
Transfers-Out	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Expenditure Categories Total:	13,472.7	15,131.2	1,425.0	16,556.2

Fund Source

Appropriated Funds

General Fund (Appropriated)	11,428.8	13,699.5	1,425.0	15,124.5
DOR Liability Setoff Fund (Appropriated)	716.3	-	-	-
Department of Revenue Administrative Fund (Appropriated)	1,327.6	1,431.7	-	1,431.7
Appropriated Funds Total:	13,472.7	15,131.2	1,425.0	16,556.2

Non-Appropriated Funds

Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Agency Support Total:	13,472.7	15,131.2	1,425.0	16,556.2

Sub Program: RVA-4-3 Support Services

Expenditure Categories

FTE	61.8	61.8	-	61.8
Personal Services	3,648.2	3,781.3	-	3,781.3
Employee Related Expenditures	1,451.9	1,509.7	-	1,509.7
Subtotal Personal Services and ERE	5,100.1	5,291.0	-	5,291.0
Professional & Outside Services	643.8	617.8	-	617.8
Travel In-State	26.3	30.7	-	30.7
Travel Out-Of-State	11.2	8.1	-	8.1
Other Operating Expenditures	5,000.8	6,135.7	-	6,135.7
Capital Equipment	25.8	-	-	-
Non-Capital Equipment	285.4	0.4	-	0.4
Transfers-Out	242.1	37.8	-	37.8
Expenditure Categories Total:	11,335.4	12,121.5	-	12,121.5

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				

Fund Source

Appropriated Funds

General Fund (Appropriated)	10,475.5	11,023.4	-	11,023.4
Department of Revenue Administrative Fund (Appropriated)	708.7	942.1	-	942.1
Appropriated Funds Total:	11,184.2	11,965.5	-	11,965.5

Non-Appropriated Funds

Smart and Safe Arizona Fund (Non-Appropriated)	151.3	156.0	-	156.0
Non-Appropriated Funds Total:	151.3	156.0	-	156.0
Agency Support Total:	11,335.4	12,121.5	-	12,121.5

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

Expenditure Categories

FTE	51.0	51.0	-	51.0
Personal Services	2,877.1	2,997.2	-	2,997.2
Employee Related Expenditures	1,091.1	1,197.4	-	1,197.4
Subtotal Personal Services and ERE	3,968.2	4,194.6	-	4,194.6
Professional & Outside Services	35.9	11.9	-	11.9
Travel In-State	0.8	-	-	-
Travel Out-Of-State	6.8	12.0	-	12.0
Other Operating Expenditures	3,178.4	3,487.5	-	3,487.5
Capital Equipment	-	48.0	-	48.0
Non-Capital Equipment	250.7	251.2	-	251.2
Transfers-Out	-	-	-	-
Expenditure Categories Total:	7,440.8	8,005.2	-	8,005.2

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

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-4-0 Agency Support				
Sub Program:	RVA-4-4 SLI BRITS Operational Support				

Fund Source

Appropriated Funds

General Fund (Appropriated)	4,551.1	4,913.9	-	4,913.9
Department of Revenue Administrative Fund (Appropriated)	2,889.7	3,091.3	-	3,091.3
Appropriated Funds Total:	7,440.8	8,005.2	-	8,005.2
Agency Support Total:	7,440.8	8,005.2	-	8,005.2

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	7,695.0	8,087.5	-	8,087.5
Employee Related Expenditures	3,358.1	3,572.1	-	3,572.1
Subtotal Personal Services and ERE	11,053.1	11,659.6	-	11,659.6
Professional & Outside Services	5,218.5	6,316.6	-	6,316.6
Travel In-State	24.0	56.7	-	56.7
Travel Out-Of-State	21.9	33.8	-	33.8
Other Operating Expenditures	971.7	992.2	-	992.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	3.7	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	17,293.0	19,058.9	-	19,058.9
General Fund Total:	17,293.0	19,058.9	-	19,058.9

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated				
Personal Services	49.6	49.5	-	49.5
Employee Related Expenditures	29.9	30.6	-	30.6
Subtotal Personal Services and ERE	79.5	80.1	-	80.1
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	79.5	80.1	-	80.1
Smart and Safe Arizona Fund Total:	79.5	80.1	-	80.1

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Fund: RV1309 Tobacco Tax and Health Care Fund				
Appropriated				
Personal Services	228.9	251.9	-	251.9
Employee Related Expenditures	103.8	115.1	-	115.1
Subtotal Personal Services and ERE	332.7	367.0	-	367.0
Professional & Outside Services	0.6	-	-	-
Travel In-State	33.5	18.7	-	18.7
Travel Out-Of-State	1.6	-	-	-
Other Operating Expenditures	275.2	330.6	-	330.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	643.6	716.3	-	716.3
Tobacco Tax and Health Care Fund Total:	643.6	716.3	-	716.3

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	32.8	33.3	-	33.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	32.8	33.3	-	33.3
Revenue Publication Revolving Fund Total:	32.8	33.3	-	33.3

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

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-1-0 Service				
Fund:	RV2463 Department of Revenue Administrative Fund				

Appropriated

Personal Services	865.9	893.9	-	893.9
Employee Related Expenditures	355.5	357.6	-	357.6
Subtotal Personal Services and ERE	1,221.4	1,251.5	-	1,251.5
Professional & Outside Services	2,680.3	1,417.5	-	1,417.5
Travel In-State	-	-	-	-
Travel Out-Of-State	1.5	5.5	-	5.5
Other Operating Expenditures	68.8	287.8	-	287.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,972.1	2,962.3	-	2,962.3
Department of Revenue Administrative Fund Total:	3,972.1	2,962.3	-	2,962.3

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	440.8	452.5	-	452.5
Employee Related Expenditures	221.7	230.9	-	230.9
Subtotal Personal Services and ERE	662.6	683.4	-	683.4
Professional & Outside Services	14.1	0.1	-	0.1
Travel In-State	0.1	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	327.5	332.5	-	332.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,004.3	1,016.0	-	1,016.0
IGA and ISA Fund Total:	1,004.3	1,016.0	-	1,016.0

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Program Total for Select Funds:	23,025.2	23,866.9	-	23,866.9

Sub Program: RVA-1-1 Inquires and Requests

Fund: AA1000 General Fund

Appropriated

Personal Services	2,753.4	2,998.8	-	2,998.8
Employee Related Expenditures	1,343.2	1,481.9	-	1,481.9
Subtotal Personal Services and ERE	4,096.6	4,480.7	-	4,480.7
Professional & Outside Services	1,391.0	1,577.5	-	1,577.5
Travel In-State	0.5	-	-	-
Travel Out-Of-State	3.4	-	-	-
Other Operating Expenditures	637.0	561.3	-	561.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	3.7	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,132.2	6,619.5	-	6,619.5
General Fund Total:	6,132.2	6,619.5	-	6,619.5

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	49.6	49.5	-	49.5
Employee Related Expenditures	29.9	30.6	-	30.6
Subtotal Personal Services and ERE	79.5	80.1	-	80.1
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	79.5	80.1	-	80.1

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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:	79.5	80.1	-	80.1

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	52.5	86.5	-	86.5
Employee Related Expenditures	20.0	33.8	-	33.8
Subtotal Personal Services and ERE	72.5	120.3	-	120.3
Professional & Outside Services	1,133.8	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	68.8	188.4	-	188.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,275.1	308.7	-	308.7
Department of Revenue Administrative Fund Total:	1,275.1	308.7	-	308.7

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	0.1	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Fund: RV2500 IGA and ISA Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	0.1	-	-	-
IGA and ISA Fund Total:	0.1	-	-	-
Sub Program Total for Select Funds:	7,486.8	7,008.3	-	7,008.3

Sub Program: RVA-1-2 Local Jurisdictions

Fund: AA1000 General Fund

Appropriated

Personal Services	1,544.8	1,686.7	-	1,686.7
Employee Related Expenditures	638.0	707.6	-	707.6
Subtotal Personal Services and ERE	2,182.8	2,394.3	-	2,394.3
Professional & Outside Services	774.6	1,185.1	-	1,185.1
Travel In-State	21.9	35.9	-	35.9
Travel Out-Of-State	16.9	32.0	-	32.0
Other Operating Expenditures	78.1	99.4	-	99.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,074.3	3,746.7	-	3,746.7
General Fund Total:	3,074.3	3,746.7	-	3,746.7

Fund: RV2166 Revenue Publication Revolving Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Fund: RV2166 Revenue Publication Revolving Fund				
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	32.8	33.3	-	33.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	32.8	33.3	-	33.3
Revenue Publication Revolving Fund Total:	32.8	33.3	-	33.3

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	16.2	17.5	-	17.5
Employee Related Expenditures	4.6	6.6	-	6.6
Subtotal Personal Services and ERE	20.8	24.1	-	24.1
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	20.8	24.1	-	24.1
Department of Revenue Administrative Fund Total:	20.8	24.1	-	24.1

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Fund: RV2500 IGA and ISA Fund				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	14.0	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	14.0	-	-	-
IGA and ISA Fund Total:	14.0	-	-	-
Sub Program Total for Select Funds:	3,141.9	3,804.1	-	3,804.1

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

Fund: AA1000 General Fund

Appropriated

Personal Services	2,621.1	2,628.5	-	2,628.5
Employee Related Expenditures	1,054.1	1,057.2	-	1,057.2
Subtotal Personal Services and ERE	3,675.2	3,685.7	-	3,685.7
Professional & Outside Services	198.9	192.6	-	192.6
Travel In-State	1.6	2.0	-	2.0
Travel Out-Of-State	1.7	1.8	-	1.8
Other Operating Expenditures	127.8	139.8	-	139.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Fund: AA1000 General Fund				
Expenditure Categories Total:	4,005.2	4,021.9	-	4,021.9
General Fund Total:	4,005.2	4,021.9	-	4,021.9

Fund: RV1309 Tobacco Tax and Health Care Fund

Appropriated

Personal Services	108.0	120.0	-	120.0
Employee Related Expenditures	42.1	46.2	-	46.2
Subtotal Personal Services and ERE	150.1	166.2	-	166.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	1.6	-	-	-
Other Operating Expenditures	273.7	328.0	-	328.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	425.4	494.2	-	494.2
Tobacco Tax and Health Care Fund Total:	425.4	494.2	-	494.2

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	647.3	642.2	-	642.2
Employee Related Expenditures	264.8	251.6	-	251.6
Subtotal Personal Services and ERE	912.0	893.8	-	893.8
Professional & Outside Services	-	156.9	-	156.9
Travel In-State	-	-	-	-
Travel Out-Of-State	1.5	5.5	-	5.5
Other Operating Expenditures	0.1	99.4	-	99.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Fund: RV2463 Department of Revenue Administrative Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	913.6	1,155.6	-	1,155.6
Department of Revenue Administrative Fund Total:	913.6	1,155.6	-	1,155.6

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	267.2	271.0	-	271.0
Employee Related Expenditures	126.0	129.2	-	129.2
Subtotal Personal Services and ERE	393.2	400.2	-	400.2
Professional & Outside Services	0.1	0.1	-	0.1
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	324.4	330.1	-	330.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	717.7	730.4	-	730.4
IGA and ISA Fund Total:	717.7	730.4	-	730.4
Sub Program Total for Select Funds:	6,061.9	6,402.1	-	6,402.1

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

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	150.0	147.7	-	147.7
Employee Related Expenditures	66.1	65.6	-	65.6

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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				
Subtotal Personal Services and ERE	216.1	213.3	-	213.3
Professional & Outside Services	1,546.5	1,260.6	-	1,260.6
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,762.6	1,473.9	-	1,473.9
Department of Revenue Administrative Fund Total:	1,762.6	1,473.9	-	1,473.9
Sub Program Total for Select Funds:	1,762.6	1,473.9	-	1,473.9

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

Fund: AA1000 General Fund

Appropriated

Personal Services	208.4	201.1	-	201.1
Employee Related Expenditures	86.3	84.8	-	84.8
Subtotal Personal Services and ERE	294.7	285.9	-	285.9
Professional & Outside Services	2,845.2	2,849.4	-	2,849.4
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	4.5	35.5	-	35.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,144.3	3,170.8	-	3,170.8

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-6 SLI Tax Fraud Prevention				
Fund: AA1000 General Fund				
General Fund Total:	3,144.3	3,170.8	-	3,170.8
Sub Program Total for Select Funds:	3,144.3	3,170.8	-	3,170.8

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	-	18.8	-	18.8
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	18.8	-	18.8
General Fund Total:	-	18.8	-	18.8

Fund: RV1309 Tobacco Tax and Health Care Fund

Appropriated

Personal Services	121.0	131.9	-	131.9
Employee Related Expenditures	61.7	68.9	-	68.9
Subtotal Personal Services and ERE	182.6	200.8	-	200.8
Professional & Outside Services	0.6	-	-	-
Travel In-State	33.5	18.7	-	18.7
Travel Out-Of-State	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-7 Enforcement				
Fund: RV1309 Tobacco Tax and Health Care Fund				
Other Operating Expenditures	1.5	2.6	-	2.6
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	218.2	222.1	-	222.1
Tobacco Tax and Health Care Fund Total:	218.2	222.1	-	222.1

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	173.6	181.5	-	181.5
Employee Related Expenditures	95.7	101.7	-	101.7
Subtotal Personal Services and ERE	269.4	283.2	-	283.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	3.1	2.4	-	2.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	272.5	285.6	-	285.6
IGA and ISA Fund Total:	272.5	285.6	-	285.6
Sub Program Total for Select Funds:	490.7	526.5	-	526.5

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

Fund: AA1000 General Fund

Appropriated

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach				
Fund: AA1000 General Fund				
Personal Services	567.3	572.4	-	572.4
Employee Related Expenditures	236.6	240.6	-	240.6
Subtotal Personal Services and ERE	803.9	813.0	-	813.0
Professional & Outside Services	8.8	12.0	-	12.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	124.3	156.2	-	156.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	937.0	981.2	-	981.2
General Fund Total:	937.0	981.2	-	981.2
Sub Program Total for Select Funds:	937.0	981.2	-	981.2

Sub Program: RVA-1-10 SLI Proposition 312 - Property Tax Refund Administration Costs

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	500.0	-	500.0
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 Selected Funds

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-10 SLI Proposition 312 - Property Tax Refund Administration Costs				
Fund: AA1000 General Fund				
Expenditure Categories Total:	-	500.0	-	500.0
General Fund Total:	-	500.0	-	500.0
Sub Program Total for Select Funds:	-	500.0	-	500.0

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	2,822.5	2,864.7	-	2,864.7
Employee Related Expenditures	1,325.4	1,359.2	-	1,359.2
Subtotal Personal Services and ERE	4,147.8	4,223.9	-	4,223.9
Professional & Outside Services	2,769.0	2,354.7	-	2,354.7
Travel In-State	2.7	1.5	-	1.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1,917.9	1,178.9	-	1,178.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	8,837.3	7,759.0	-	7,759.0
General Fund Total:	8,837.3	7,759.0	-	7,759.0

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated				
Personal Services	32.4	35.0	-	35.0
Employee Related Expenditures	9.2	14.2	-	14.2
Subtotal Personal Services and ERE	41.6	49.2	-	49.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	188.4	-	188.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	41.6	237.6	-	237.6
Department of Revenue Administrative Fund Total:	41.6	237.6	-	237.6

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Program Total for Select Funds:	8,879.0	7,996.6	-	7,996.6

Sub Program: RVA-2-1 Process Administration

Fund: AA1000 General Fund

Appropriated

Personal Services	1,853.2	1,790.0	-	1,790.0
Employee Related Expenditures	855.1	833.3	-	833.3
Subtotal Personal Services and ERE	2,708.3	2,623.3	-	2,623.3
Professional & Outside Services	2,349.2	1,893.3	-	1,893.3
Travel In-State	1.2	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1,884.1	1,140.9	-	1,140.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,942.8	5,657.5	-	5,657.5
General Fund Total:	6,942.8	5,657.5	-	5,657.5

Fund: RV2463 Department of Revenue Administrative 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	-	188.4	-	188.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	188.4	-	188.4

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Fund: RV2463 Department of Revenue Administrative Fund				
Department of Revenue Administrative Fund Total:	-	188.4	-	188.4
Sub Program Total for Select Funds:	6,942.8	5,845.9	-	5,845.9

Sub Program: RVA-2-2 Tax Data Management

Fund: AA1000 General Fund

Appropriated

Personal Services	969.3	1,074.7	-	1,074.7
Employee Related Expenditures	470.2	525.9	-	525.9
Subtotal Personal Services and ERE	1,439.5	1,600.6	-	1,600.6
Professional & Outside Services	419.8	461.4	-	461.4
Travel In-State	1.4	1.5	-	1.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	33.8	38.0	-	38.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,894.5	2,101.5	-	2,101.5
General Fund Total:	1,894.5	2,101.5	-	2,101.5

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	32.4	35.0	-	35.0
Employee Related Expenditures	9.2	14.2	-	14.2
Subtotal Personal Services and ERE	41.6	49.2	-	49.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-2 Tax Data Management				
Fund: RV2463 Department of Revenue Administrative Fund				
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	41.6	49.2	-	49.2
Department of Revenue Administrative Fund Total:	41.6	49.2	-	49.2
Sub Program Total for Select Funds:	1,936.1	2,150.7	-	2,150.7

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	1,789.3	1,929.6	-	1,929.6
Employee Related Expenditures	794.2	862.6	-	862.6
Subtotal Personal Services and ERE	2,583.5	2,792.2	-	2,792.2
Professional & Outside Services	6.3	167.5	-	167.5
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	16.2	147.3	-	147.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2,606.1	3,107.0	-	3,107.0
General Fund Total:	2,606.1	3,107.0	-	3,107.0

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated				
Personal Services	191.8	201.7	-	201.7
Employee Related Expenditures	87.7	93.2	-	93.2
Subtotal Personal Services and ERE	279.5	294.9	-	294.9
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.3	0.5	-	0.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	279.7	295.4	-	295.4
Smart and Safe Arizona Fund Total:	279.7	295.4	-	295.4

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

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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	2.8	-	-	-
Expenditure Categories Total:	2.8	-	-	-
Veterans' Income Tax Settlement Fund Total:	2.8	-	-	-

Fund: RV2179 DOR Liability Setoff Fund

Appropriated

Personal Services	452.4	488.1	-	488.1
Employee Related Expenditures	192.1	209.3	-	209.3
Subtotal Personal Services and ERE	644.6	697.4	-	697.4
Professional & Outside Services	21.4	122.6	-	122.6
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	105.7	119.1	-	119.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	771.7	939.1	-	939.1
DOR Liability Setoff Fund Total:	771.7	939.1	-	939.1

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

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-3-0 Education and Compliance				
Fund:	RV2463 Department of Revenue Administrative Fund				

Appropriated

Personal Services	7,641.0	8,802.0	-	8,802.0
Employee Related Expenditures	3,551.1	4,131.4	-	4,131.4
Subtotal Personal Services and ERE	11,192.1	12,933.4	-	12,933.4
Professional & Outside Services	3,143.6	4,434.9	-	4,434.9
Travel In-State	7.7	9.5	-	9.5
Travel Out-Of-State	2.0	2.2	-	2.2
Other Operating Expenditures	959.0	1,032.0	-	1,032.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	15,304.3	18,412.0	-	18,412.0
Department of Revenue Administrative Fund Total:	15,304.3	18,412.0	-	18,412.0

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	70.1	50.0	-	50.0
Employee Related Expenditures	31.1	21.8	-	21.8
Subtotal Personal Services and ERE	101.2	71.8	-	71.8
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.2	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	101.5	71.8	-	71.8
IGA and ISA Fund Total:	101.5	71.8	-	71.8

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Program Total for Select Funds:	19,066.1	22,825.3	-	22,825.3

Sub Program: RVA-3-1 Education and Outreach

Fund: AA1000 General Fund

Appropriated

Personal Services	78.4	47.3	-	47.3
Employee Related Expenditures	39.2	23.9	-	23.9
Subtotal Personal Services and ERE	117.6	71.2	-	71.2
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	8.9	0.3	-	0.3
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	126.5	71.5	-	71.5
General Fund Total:	126.5	71.5	-	71.5

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	19.8	19.8	-	19.8
Employee Related Expenditures	12.4	12.5	-	12.5
Subtotal Personal Services and ERE	32.2	32.3	-	32.3
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	32.2	32.3	-	32.3

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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:	32.2	32.3	-	32.3

Fund: RV2179 DOR Liability Setoff Fund

Appropriated

Personal Services	341.1	365.4	-	365.4
Employee Related Expenditures	139.0	148.5	-	148.5
Subtotal Personal Services and ERE	480.1	513.9	-	513.9
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	2.1	2.4	-	2.4
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	482.2	516.3	-	516.3
DOR Liability Setoff Fund Total:	482.2	516.3	-	516.3

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	2,033.3	2,065.9	-	2,065.9
Employee Related Expenditures	975.4	1,005.7	-	1,005.7
Subtotal Personal Services and ERE	3,008.7	3,071.6	-	3,071.6
Professional & Outside Services	2,434.7	3,077.5	-	3,077.5
Travel In-State	1.5	-	-	-
Travel Out-Of-State	0.8	-	-	-
Other Operating Expenditures	196.6	591.0	-	591.0
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				
Fund: RV2463 Department of Revenue Administrative Fund				

Expenditure Categories Total:	5,642.3	6,740.1	-	6,740.1
Department of Revenue Administrative Fund Total:	5,642.3	6,740.1	-	6,740.1

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	4.6	-	-	-
Employee Related Expenditures	2.9	-	-	-
Subtotal Personal Services and ERE	7.5	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	7.5	-	-	-
IGA and ISA Fund Total:	7.5	-	-	-
Sub Program Total for Select Funds:	6,290.7	7,360.2	-	7,360.2

Sub Program: RVA-3-2 Audit and Assessing

Fund: AA1000 General Fund

Appropriated

Personal Services	712.0	794.0	-	794.0
Employee Related Expenditures	307.8	349.7	-	349.7
Subtotal Personal Services and ERE	1,019.8	1,143.7	-	1,143.7

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Fund: AA1000 General Fund				
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	3.5	0.1	-	0.1
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,023.3	1,143.8	-	1,143.8
General Fund Total:	1,023.3	1,143.8	-	1,143.8

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated

Personal Services	172.0	181.9	-	181.9
Employee Related Expenditures	75.3	80.7	-	80.7
Subtotal Personal Services and ERE	247.3	262.6	-	262.6
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.3	0.5	-	0.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	247.6	263.1	-	263.1
Smart and Safe Arizona Fund Total:	247.6	263.1	-	263.1

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	2,880.8	3,543.6	-	3,543.6
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Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Fund: RV2463 Department of Revenue Administrative Fund				
Employee Related Expenditures	1,245.6	1,546.3	-	1,546.3
Subtotal Personal Services and ERE	4,126.4	5,089.9	-	5,089.9
Professional & Outside Services	89.0	118.1	-	118.1
Travel In-State	0.6	1.5	-	1.5
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	55.2	60.5	-	60.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,271.3	5,270.0	-	5,270.0
Department of Revenue Administrative Fund Total:	4,271.3	5,270.0	-	5,270.0

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	65.3	50.0	-	50.0
Employee Related Expenditures	28.1	21.8	-	21.8
Subtotal Personal Services and ERE	93.4	71.8	-	71.8
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.2	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	93.7	71.8	-	71.8
IGA and ISA Fund Total:	93.7	71.8	-	71.8
Sub Program Total for Select Funds:	5,635.8	6,748.7	-	6,748.7

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Sub Program: RVA-3-3 Collections				
Fund: AA1000 General Fund				

Appropriated

Personal Services	489.4	566.1	-	566.1
Employee Related Expenditures	205.3	240.2	-	240.2
Subtotal Personal Services and ERE	694.7	806.3	-	806.3
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	3.4	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	698.1	806.3	-	806.3
General Fund Total:	698.1	806.3	-	806.3

Fund: RV2179 DOR Liability Setoff Fund

Appropriated

Personal Services	111.4	122.7	-	122.7
Employee Related Expenditures	53.1	60.8	-	60.8
Subtotal Personal Services and ERE	164.5	183.5	-	183.5
Professional & Outside Services	21.4	122.6	-	122.6
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	103.6	116.7	-	116.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	289.5	422.8	-	422.8

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-3 Collections				
Fund: RV2179 DOR Liability Setoff Fund				
DOR Liability Setoff Fund Total:	289.5	422.8	-	422.8

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	2,726.9	3,192.5	-	3,192.5
Employee Related Expenditures	1,330.1	1,579.4	-	1,579.4
Subtotal Personal Services and ERE	4,056.9	4,771.9	-	4,771.9
Professional & Outside Services	619.9	1,239.3	-	1,239.3
Travel In-State	5.6	8.0	-	8.0
Travel Out-Of-State	1.2	2.2	-	2.2
Other Operating Expenditures	707.1	380.5	-	380.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	5,390.7	6,401.9	-	6,401.9
Department of Revenue Administrative Fund Total:	5,390.7	6,401.9	-	6,401.9

Fund: RV2500 IGA and ISA Fund

Non-Appropriated

Personal Services	0.2	-	-	-
Employee Related Expenditures	0.1	-	-	-
Subtotal Personal Services and ERE	0.3	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-3 Collections				
Fund: RV2500 IGA and ISA Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	0.3	-	-	-
IGA and ISA Fund Total:	0.3	-	-	-
Sub Program Total for Select Funds:	6,378.6	7,631.0	-	7,631.0

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	2.8	-	-	-
Expenditure Categories Total:	2.8	-	-	-
Veterans' Income Tax Settlement Fund Total:	2.8	-	-	-
Sub Program Total for Select Funds:	2.8	-	-	-

Sub Program: RVA-3-9 SLI TPT Simplification

Fund: AA1000 General Fund

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

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-9 SLI TPT Simplification				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	509.6	522.2	-	522.2
Employee Related Expenditures	241.9	248.8	-	248.8
Subtotal Personal Services and ERE	751.5	771.0	-	771.0
Professional & Outside Services	6.3	167.5	-	167.5
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	0.4	146.9	-	146.9
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	758.1	1,085.4	-	1,085.4
General Fund Total:	758.1	1,085.4	-	1,085.4
Sub Program Total for Select Funds:	758.1	1,085.4	-	1,085.4

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	10,656.1	11,955.8	-	11,955.8
Employee Related Expenditures	4,068.3	4,622.4	-	4,622.4
Subtotal Personal Services and ERE	14,724.4	16,578.2	-	16,578.2
Professional & Outside Services	781.2	623.4	1,425.0	2,048.4
Travel In-State	27.4	30.7	-	30.7
Travel Out-Of-State	18.0	23.1	-	23.1
Other Operating Expenditures	11,205.5	13,332.9	-	13,332.9
Capital Equipment	3.2	48.0	-	48.0
Non-Capital Equipment	726.4	272.8	-	272.8
Transfers-Out	39.7	37.8	-	37.8
Expenditure Categories Total:	27,525.9	30,946.9	1,425.0	32,371.9
General Fund Total:	27,525.9	30,946.9	1,425.0	32,371.9

Fund: RV1120 Smart and Safe Arizona Fund

Non-Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	151.3	156.0	-	156.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	151.3	156.0	-	156.0
Smart and Safe Arizona Fund Total:	151.3	156.0	-	156.0

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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	256.6	-	-	-
Capital Equipment	459.7	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	716.3	-	-	-
DOR Liability Setoff Fund Total:	716.3	-	-	-

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated				
Personal Services	1,593.2	1,649.9	-	1,649.9
Employee Related Expenditures	605.1	658.0	-	658.0
Subtotal Personal Services and ERE	2,198.3	2,307.9	-	2,307.9
Professional & Outside Services	32.2	4.9	-	4.9
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	2,042.0	2,952.3	-	2,952.3
Capital Equipment	22.6	-	-	-
Non-Capital Equipment	428.5	200.0	-	200.0
Transfers-Out	202.4	-	-	-
Expenditure Categories Total:	4,926.0	5,465.1	-	5,465.1
Department of Revenue Administrative Fund Total:	4,926.0	5,465.1	-	5,465.1

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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:	33,319.5	36,568.0	1,425.0	37,993.0

Sub Program: RVA-4-1 Human Resources

Fund: AA1000 General Fund

Appropriated				
Personal Services	703.0	814.6	-	814.6
Employee Related Expenditures	244.5	294.3	-	294.3
Subtotal Personal Services and ERE	947.5	1,108.9	-	1,108.9
Professional & Outside Services	46.3	117.4	-	117.4
Travel In-State	0.3	-	-	-
Travel Out-Of-State	-	3.0	-	3.0
Other Operating Expenditures	66.1	80.8	-	80.8
Capital Equipment	-	-	-	-
Non-Capital Equipment	10.3	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,070.5	1,310.1	-	1,310.1

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-1 Human Resources				
Fund: AA1000 General Fund				
General Fund Total:	1,070.5	1,310.1	-	1,310.1
Sub Program Total for Select Funds:	1,070.5	1,310.1	-	1,310.1

Sub Program: RVA-4-2 Information Services

Fund: AA1000 General Fund

Appropriated

Personal Services	5,020.9	6,012.6	-	6,012.6
Employee Related Expenditures	1,886.1	2,279.0	-	2,279.0
Subtotal Personal Services and ERE	6,907.0	8,291.6	-	8,291.6
Professional & Outside Services	214.3	37.2	1,425.0	1,462.2
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	3,696.2	5,149.5	-	5,149.5
Capital Equipment	-	-	-	-
Non-Capital Equipment	611.2	221.2	-	221.2
Transfers-Out	-	-	-	-
Expenditure Categories Total:	11,428.8	13,699.5	1,425.0	15,124.5
General Fund Total:	11,428.8	13,699.5	1,425.0	15,124.5

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	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Fund: RV2179 DOR Liability Setoff Fund				
Other Operating Expenditures	256.6	-	-	-
Capital Equipment	459.7	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	716.3	-	-	-
DOR Liability Setoff Fund Total:	716.3	-	-	-

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	24.4	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	1,305.9	1,431.7	-	1,431.7
Capital Equipment	-	-	-	-
Non-Capital Equipment	(2.7)	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,327.6	1,431.7	-	1,431.7
Department of Revenue Administrative Fund Total:	1,327.6	1,431.7	-	1,431.7

Fund: RV2610 Integrated Tax System Project Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Fund: RV2610 Integrated Tax System Project Fund				
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:	13,472.7	15,131.2	1,425.0	16,556.2

Sub Program: RVA-4-3 Support Services

Fund: AA1000 General Fund

Appropriated

Personal Services	3,607.1	3,737.5	-	3,737.5
Employee Related Expenditures	1,440.1	1,492.7	-	1,492.7
Subtotal Personal Services and ERE	5,047.2	5,230.2	-	5,230.2
Professional & Outside Services	484.8	456.9	-	456.9
Travel In-State	26.3	30.7	-	30.7
Travel Out-Of-State	11.2	8.1	-	8.1
Other Operating Expenditures	4,816.1	5,259.3	-	5,259.3
Capital Equipment	3.2	-	-	-
Non-Capital Equipment	47.1	0.4	-	0.4
Transfers-Out	39.7	37.8	-	37.8
Expenditure Categories Total:	10,475.5	11,023.4	-	11,023.4
General Fund Total:	10,475.5	11,023.4	-	11,023.4

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

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-4-0 Agency Support				
Sub Program:	RVA-4-3 Support Services				
Fund:	RV1120 Smart and Safe Arizona Fund				

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	151.3	156.0	-	156.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	-	-	-	-
Capital Equipment	-	-	-	-
Non-Capital Equipment	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	151.3	156.0	-	156.0
Smart and Safe Arizona Fund Total:	151.3	156.0	-	156.0

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	41.1	43.8	-	43.8
Employee Related Expenditures	11.8	17.0	-	17.0
Subtotal Personal Services and ERE	52.9	60.8	-	60.8
Professional & Outside Services	7.8	4.9	-	4.9
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Other Operating Expenditures	184.7	876.4	-	876.4
Capital Equipment	22.6	-	-	-
Non-Capital Equipment	238.3	-	-	-
Transfers-Out	202.4	-	-	-
Expenditure Categories Total:	708.7	942.1	-	942.1

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Fund: RV2463 Department of Revenue Administrative Fund				
Department of Revenue Administrative Fund Total:	708.7	942.1	-	942.1
Sub Program Total for Select Funds:	11,335.4	12,121.5	-	12,121.5

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

Fund: AA1000 General Fund

Appropriated

Personal Services	1,325.0	1,391.1	-	1,391.1
Employee Related Expenditures	497.8	556.4	-	556.4
Subtotal Personal Services and ERE	1,822.8	1,947.5	-	1,947.5
Professional & Outside Services	35.9	11.9	-	11.9
Travel In-State	0.8	-	-	-
Travel Out-Of-State	6.8	12.0	-	12.0
Other Operating Expenditures	2,627.0	2,843.3	-	2,843.3
Capital Equipment	-	48.0	-	48.0
Non-Capital Equipment	57.8	51.2	-	51.2
Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,551.1	4,913.9	-	4,913.9
General Fund Total:	4,551.1	4,913.9	-	4,913.9

Fund: RV2463 Department of Revenue Administrative Fund

Appropriated

Personal Services	1,552.1	1,606.1	-	1,606.1
Employee Related Expenditures	593.4	641.0	-	641.0
Subtotal Personal Services and ERE	2,145.4	2,247.1	-	2,247.1
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

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

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-4 SLI BRITS Operational Support				
Fund: RV2463 Department of Revenue Administrative Fund				
Other Operating Expenditures	551.4	644.2	-	644.2
Capital Equipment	-	-	-	-
Non-Capital Equipment	192.9	200.0	-	200.0
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2,889.7	3,091.3	-	3,091.3
Department of Revenue Administrative Fund Total:	2,889.7	3,091.3	-	3,091.3
Sub Program Total for Select Funds:	7,440.8	8,005.2	-	8,005.2

Program Summary of Expenditure and Budget Request

Agency:	Department of Revenue
Program:	Service

Program Summary		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-1-1	Inquires and Requests	7,486.8	7,008.3	-	7,008.3
	SLI Proposition 312 - Property Tax Refund	-	500.0	-	500.0
RVA-1-10	Administration Costs				
RVA-1-2	Local Jurisdictions	3,141.9	3,804.1	-	3,804.1
	Taxpayer, Executive, and Legislative	6,061.9	6,402.1	-	6,402.1
RVA-1-3	Issues				
	SLI Unclaimed Property Administration and	1,762.6	1,473.9	-	1,473.9
RVA-1-5	Audit				
RVA-1-6	SLI Tax Fraud Prevention	3,144.3	3,170.8	-	3,170.8
RVA-1-7	Enforcement	490.7	526.5	-	526.5
	SLI E-Commerce Compliance and	937.0	981.2	-	981.2
RVA-1-9	Outreach				
Service Summary Total:		23,025.2	23,866.9	-	23,866.9

Expenditure Categories					
FTE	FTE	225.8	225.8	-	225.8
6000	Personal Services	9,280.4	9,735.3	-	9,735.3
6100	Employee Related Expenditures	4,069.0	4,306.3	-	4,306.3
	Subtotal Personal Services and ERE	13,349.4	14,041.6	-	14,041.6
6200	Professional & Outside Services	7,913.5	7,734.2	-	7,734.2
6500	Travel In-State	57.5	75.4	-	75.4
6600	Travel Out-Of-State	25.0	39.3	-	39.3
7000	Other Operating Expenditures	1,676.1	1,976.4	-	1,976.4
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	3.7	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		23,025.2	23,866.9	-	23,866.9

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	17,293.0	19,058.9	-	19,058.9
	Tobacco Tax and Health Care Fund	643.6	716.3	-	716.3
RV1309	(Appropriated)				
	Department of Revenue Administrative	3,972.1	2,962.3	-	2,962.3
RV2463	Fund (Appropriated)				
Appropriated Funds Total:		21,908.7	22,737.5	-	22,737.5

Program Summary of Expenditure and Budget Request

Agency:	Department of Revenue
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Program:	Service
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	79.5	80.1	-	80.1
RV2166	Revenue Publication Revolving Fund (Non-Appropriated)	32.8	33.3	-	33.3
RV2500	IGA and ISA Fund (Non-Appropriated)	1,004.3	1,016.0	-	1,016.0
Non-Appropriated Funds Total:		1,116.5	1,129.4	-	1,129.4
Service Summary Total:		23,025.2	23,866.9	-	23,866.9

Program Summary of Expenditure and Budget Request

Agency:	Department of Revenue
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Program:	Processing
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Program Summary		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-2-1	Process Administration	6,942.8	5,845.9	-	5,845.9
RVA-2-2	Tax Data Management	1,936.1	2,150.7	-	2,150.7
Processing Summary Total:		8,879.0	7,996.6	-	7,996.6

Expenditure Categories		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
FTE	FTE	147.2	147.2	-	147.2
6000	Personal Services	2,854.8	2,899.7	-	2,899.7
6100	Employee Related Expenditures	1,334.6	1,373.4	-	1,373.4
Subtotal Personal Services and ERE		4,189.5	4,273.1	-	4,273.1
6200	Professional & Outside Services	2,769.0	2,354.7	-	2,354.7
6500	Travel In-State	2.7	1.5	-	1.5
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	1,917.9	1,367.3	-	1,367.3
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		8,879.0	7,996.6	-	7,996.6

Fund Source		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	8,837.3	7,759.0	-	7,759.0
	Department of Revenue Administrative	41.6	237.6	-	237.6
RV2463	Fund (Appropriated)				
Appropriated Funds Total:		8,879.0	7,996.6	-	7,996.6
Processing Summary Total:		8,879.0	7,996.6	-	7,996.6

Program Summary of Expenditure and Budget Request

Agency: Department of Revenue

Program: Education and Compliance

Program Summary		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-3-1	Education and Outreach	6,290.7	7,360.2	-	7,360.2
RVA-3-2	Audit and Assessing	5,635.8	6,748.7	-	6,748.7
RVA-3-3	Collections	6,378.6	7,631.0	-	7,631.0
RVA-3-5	SLI Veterans Income Tax Settlements	2.8	-	-	-
RVA-3-9	SLI TPT Simplification	758.1	1,085.4	-	1,085.4
Education and Compliance Summary Total:		19,066.1	22,825.3	-	22,825.3

Expenditure Categories		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
FTE	FTE	331.8	331.8	-	331.8
6000	Personal Services	10,144.6	11,471.4	-	11,471.4
6100	Employee Related Expenditures	4,656.3	5,318.3	-	5,318.3
Subtotal Personal Services and ERE		14,800.9	16,789.7	-	16,789.7
6200	Professional & Outside Services	3,171.3	4,725.0	-	4,725.0
6500	Travel In-State	7.7	9.5	-	9.5
6600	Travel Out-Of-State	2.0	2.2	-	2.2
7000	Other Operating Expenditures	1,081.4	1,298.9	-	1,298.9
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	2.8	-	-	-
Expenditure Categories Total:		19,066.1	22,825.3	-	22,825.3

Fund Source		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	2,606.1	3,107.0	-	3,107.0
RV2179	DOR Liability Setoff Fund (Appropriated)	771.7	939.1	-	939.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	15,304.3	18,412.0	-	18,412.0
Appropriated Funds Total:		18,682.1	22,458.1	-	22,458.1
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	279.7	295.4	-	295.4
RV1601	Veterans' Income Tax Settlement Fund (Non-Appropriated)	2.8	-	-	-
RV2500	IGA and ISA Fund (Non-Appropriated)	101.5	71.8	-	71.8
Non-Appropriated Funds Total:		384.0	367.2	-	367.2

Program Summary of Expenditure and Budget Request

Agency:	Department of Revenue
Program:	Education and Compliance

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Education and Compliance Summary Total:	19,066.1	22,825.3	-	22,825.3

Program Summary of Expenditure and Budget Request

Agency: Department of Revenue

Program: Agency Support

Program Summary		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-4-1	Human Resources	1,070.5	1,310.1	-	1,310.1
RVA-4-2	Information Services	13,472.7	15,131.2	1,425.0	16,556.2
RVA-4-3	Support Services	11,335.4	12,121.5	-	12,121.5
RVA-4-4	SLI BRITS Operational Support	7,440.8	8,005.2	-	8,005.2
Agency Support Summary Total:		33,319.5	36,568.0	1,425.0	37,993.0

Expenditure Categories					
FTE	FTE	218.3	218.3	-	218.3
6000	Personal Services	12,249.3	13,605.7	-	13,605.7
6100	Employee Related Expenditures	4,673.5	5,280.4	-	5,280.4
Subtotal Personal Services and ERE		16,922.8	18,886.1	-	18,886.1
6200	Professional & Outside Services	964.7	784.3	1,425.0	2,209.3
6500	Travel In-State	27.4	30.7	-	30.7
6600	Travel Out-Of-State	18.0	23.1	-	23.1
7000	Other Operating Expenditures	13,504.1	16,285.2	-	16,285.2
8400	Capital Equipment	485.5	48.0	-	48.0
8500	Non-Capital Equipment	1,155.0	472.8	-	472.8
9100	Transfers-Out	242.1	37.8	-	37.8
Expenditure Categories Total:		33,319.5	36,568.0	1,425.0	37,993.0

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	27,525.9	30,946.9	1,425.0	32,371.9
RV2179	DOR Liability Setoff Fund (Appropriated)	716.3	-	-	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	4,926.0	5,465.1	-	5,465.1
Appropriated Funds Total:		33,168.2	36,412.0	1,425.0	37,837.0
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	151.3	156.0	-	156.0
RV2610	Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		151.3	156.0	-	156.0
Agency Support Summary Total:		33,319.5	36,568.0	1,425.0	37,993.0

Program Summary of Expenditure and Budget Request

Agency:	Department of Revenue
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Program Summary of Expenditure and Budget Request for Selected Funds

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

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-1-1	Inquires and Requests	6,132.2	6,619.5	-	6,619.5
RVA-1-10	SLI Proposition 312 - Property Tax Refund Administration Costs	-	500.0	-	500.0
RVA-1-2	Local Jurisdictions	3,074.3	3,746.7	-	3,746.7
RVA-1-3	Taxpayer, Executive, and Legislative Issues	4,005.2	4,021.9	-	4,021.9
RVA-1-6	SLI Tax Fraud Prevention	3,144.3	3,170.8	-	3,170.8
RVA-1-7	Enforcement	-	18.8	-	18.8
RVA-1-9	SLI E-Commerce Compliance and Outreach	937.0	981.2	-	981.2
General Fund (Appropriated) Summary Total:		17,293.0	19,058.9	-	19,058.9
Appropriated Funding					
6000	Personal Services	7,695.0	8,087.5	-	8,087.5
6100	Employee Related Expenditures	3,358.1	3,572.1	-	3,572.1
	Subtotal Personal Services and ERE	11,053.1	11,659.6	-	11,659.6
6200	Professional & Outside Services	5,218.5	6,316.6	-	6,316.6
6500	Travel In-State	24.0	56.7	-	56.7
6600	Travel Out-Of-State	21.9	33.8	-	33.8
7000	Other Operating Expenditures	971.7	992.2	-	992.2
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	3.7	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		17,293.0	19,058.9	-	19,058.9
Fund AA1000 - A Total:		17,293.0	19,058.9	-	19,058.9

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-1-1	Inquires and Requests	79.5	80.1	-	80.1
Smart and Safe Arizona Fund (Non-Appropriated) Summary Total:		79.5	80.1	-	80.1
Non-Appropriated Funding					
6000	Personal Services	49.6	49.5	-	49.5
6100	Employee Related Expenditures	29.9	30.6	-	30.6
Subtotal Personal Services and ERE		79.5	80.1	-	80.1
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:		79.5	80.1	-	80.1
Fund RV1120 - N Total:		79.5	80.1	-	80.1

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-1-3	Taxpayer, Executive, and Legislative Issues	425.4	494.2	-	494.2
RVA-1-7	Enforcement	218.2	222.1	-	222.1
Tobacco Tax and Health Care Fund (Appropriated) Summary Total:		643.6	716.3	-	716.3
Appropriated Funding					
6000	Personal Services	228.9	251.9	-	251.9
6100	Employee Related Expenditures	103.8	115.1	-	115.1
Subtotal Personal Services and ERE		332.7	367.0	-	367.0
6200	Professional & Outside Services	0.6	-	-	-
6500	Travel In-State	33.5	18.7	-	18.7
6600	Travel Out-Of-State	1.6	-	-	-
7000	Other Operating Expenditures	275.2	330.6	-	330.6
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		643.6	716.3	-	716.3
Fund RV1309 - A Total:		643.6	716.3	-	716.3

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-1-2	Local Jurisdictions	32.8	33.3	-	33.3
	Revenue Publication Revolving Fund (Non-Appropriated) Summary Total:	32.8	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	32.8	33.3	-	33.3
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	32.8	33.3	-	33.3
	Fund RV2166 - N Total:	32.8	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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-1-1	Inquires and Requests	1,275.1	308.7	-	308.7
RVA-1-2	Local Jurisdictions	20.8	24.1	-	24.1
RVA-1-3	Taxpayer, Executive, and Legislative Issues	913.6	1,155.6	-	1,155.6
RVA-1-5	SLI Unclaimed Property Administration and Audit	1,762.6	1,473.9	-	1,473.9
Department of Revenue Administrative Fund (Appropriated) Summary Total:		3,972.1	2,962.3	-	2,962.3
Appropriated Funding					
6000	Personal Services	865.9	893.9	-	893.9
6100	Employee Related Expenditures	355.5	357.6	-	357.6
Subtotal Personal Services and ERE		1,221.4	1,251.5	-	1,251.5
6200	Professional & Outside Services	2,680.3	1,417.5	-	1,417.5
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	1.5	5.5	-	5.5
7000	Other Operating Expenditures	68.8	287.8	-	287.8
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		3,972.1	2,962.3	-	2,962.3
Fund RV2463 - A Total:		3,972.1	2,962.3	-	2,962.3

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-1-1	Inquires and Requests	0.1	-	-	-
RVA-1-2	Local Jurisdictions	14.0	-	-	-
RVA-1-3	Taxpayer, Executive, and Legislative Issues	717.7	730.4	-	730.4
RVA-1-7	Enforcement	272.5	285.6	-	285.6
IGA and ISA Fund (Non-Appropriated) Summary Total:		1,004.3	1,016.0	-	1,016.0
Non-Appropriated Funding					
6000	Personal Services	440.8	452.5	-	452.5
6100	Employee Related Expenditures	221.7	230.9	-	230.9
Subtotal Personal Services and ERE		662.6	683.4	-	683.4
6200	Professional & Outside Services	14.1	0.1	-	0.1
6500	Travel In-State	0.1	-	-	-
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	327.5	332.5	-	332.5
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		1,004.3	1,016.0	-	1,016.0
Fund RV2500 - N Total:		1,004.3	1,016.0	-	1,016.0
Service Total:		23,025.2	23,866.9	-	23,866.9

Program Summary of Expenditure and Budget Request for Selected Funds

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

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-2-1	Process Administration	6,942.8	5,657.5	-	5,657.5
RVA-2-2	Tax Data Management	1,894.5	2,101.5	-	2,101.5
General Fund (Appropriated) Summary Total:		8,837.3	7,759.0	-	7,759.0
Appropriated Funding					
6000	Personal Services	2,822.5	2,864.7	-	2,864.7
6100	Employee Related Expenditures	1,325.4	1,359.2	-	1,359.2
Subtotal Personal Services and ERE		4,147.8	4,223.9	-	4,223.9
6200	Professional & Outside Services	2,769.0	2,354.7	-	2,354.7
6500	Travel In-State	2.7	1.5	-	1.5
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	1,917.9	1,178.9	-	1,178.9
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		8,837.3	7,759.0	-	7,759.0
Fund AA1000 - A Total:		8,837.3	7,759.0	-	7,759.0

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-2-1	Process Administration	-	188.4	-	188.4
RVA-2-2	Tax Data Management	41.6	49.2	-	49.2
Department of Revenue Administrative Fund (Appropriated) Summary Total:		41.6	237.6	-	237.6
Appropriated Funding					
6000	Personal Services	32.4	35.0	-	35.0
6100	Employee Related Expenditures	9.2	14.2	-	14.2
Subtotal Personal Services and ERE		41.6	49.2	-	49.2
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	-	188.4	-	188.4
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		41.6	237.6	-	237.6
Fund RV2463 - A Total:		41.6	237.6	-	237.6
Processing Total:		8,879.0	7,996.6	-	7,996.6

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-3-1	Education and Outreach	126.5	71.5	-	71.5
RVA-3-2	Audit and Assessing	1,023.3	1,143.8	-	1,143.8
RVA-3-3	Collections	698.1	806.3	-	806.3
RVA-3-9	SLI TPT Simplification	758.1	1,085.4	-	1,085.4
General Fund (Appropriated) Summary Total:		2,606.1	3,107.0	-	3,107.0
Appropriated Funding					
6000	Personal Services	1,789.3	1,929.6	-	1,929.6
6100	Employee Related Expenditures	794.2	862.6	-	862.6
Subtotal Personal Services and ERE		2,583.5	2,792.2	-	2,792.2
6200	Professional & Outside Services	6.3	167.5	-	167.5
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	16.2	147.3	-	147.3
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		2,606.1	3,107.0	-	3,107.0
Fund AA1000 - A Total:		2,606.1	3,107.0	-	3,107.0

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-3-1	Education and Outreach	32.2	32.3	-	32.3
RVA-3-2	Audit and Assessing	247.6	263.1	-	263.1
Smart and Safe Arizona Fund (Non-Appropriated) Summary Total:		279.7	295.4	-	295.4
Non-Appropriated Funding					
6000	Personal Services	191.8	201.7	-	201.7
6100	Employee Related Expenditures	87.7	93.2	-	93.2
Subtotal Personal Services and ERE		279.5	294.9	-	294.9
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	0.3	0.5	-	0.5
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		279.7	295.4	-	295.4
Fund RV1120 - N Total:		279.7	295.4	-	295.4

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-3-5	SLI Veterans Income Tax Settlements	2.8	-	-	-
	Veterans' Income Tax Settlement Fund (Non-Appropriated) Summary Total:	2.8	-	-	-
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	2.8	-	-	-
	Expenditure Categories Total:	2.8	-	-	-
	Fund RV1601 - N Total:	2.8	-	-	-

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-3-1	Education and Outreach	482.2	516.3	-	516.3
RVA-3-3	Collections	289.5	422.8	-	422.8
DOR Liability Setoff Fund (Appropriated) Summary Total:		771.7	939.1	-	939.1
Appropriated Funding					
6000	Personal Services	452.4	488.1	-	488.1
6100	Employee Related Expenditures	192.1	209.3	-	209.3
Subtotal Personal Services and ERE		644.6	697.4	-	697.4
6200	Professional & Outside Services	21.4	122.6	-	122.6
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	105.7	119.1	-	119.1
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		771.7	939.1	-	939.1
Fund RV2179 - A Total:		771.7	939.1	-	939.1

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-3-1	Education and Outreach	5,642.3	6,740.1	-	6,740.1
RVA-3-2	Audit and Assessing	4,271.3	5,270.0	-	5,270.0
RVA-3-3	Collections	5,390.7	6,401.9	-	6,401.9
Department of Revenue Administrative Fund (Appropriated) Summary Total:		15,304.3	18,412.0	-	18,412.0
Appropriated Funding					
6000	Personal Services	7,641.0	8,802.0	-	8,802.0
6100	Employee Related Expenditures	3,551.1	4,131.4	-	4,131.4
Subtotal Personal Services and ERE		11,192.1	12,933.4	-	12,933.4
6200	Professional & Outside Services	3,143.6	4,434.9	-	4,434.9
6500	Travel In-State	7.7	9.5	-	9.5
6600	Travel Out-Of-State	2.0	2.2	-	2.2
7000	Other Operating Expenditures	959.0	1,032.0	-	1,032.0
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		15,304.3	18,412.0	-	18,412.0
Fund RV2463 - A Total:		15,304.3	18,412.0	-	18,412.0

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-3-1	Education and Outreach	7.5	-	-	-
RVA-3-2	Audit and Assessing	93.7	71.8	-	71.8
RVA-3-3	Collections	0.3	-	-	-
IGA and ISA Fund (Non-Appropriated) Summary Total:		101.5	71.8	-	71.8
Non-Appropriated Funding					
6000	Personal Services	70.1	50.0	-	50.0
6100	Employee Related Expenditures	31.1	21.8	-	21.8
Subtotal Personal Services and ERE		101.2	71.8	-	71.8
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	0.2	-	-	-
8400	Capital Equipment	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		101.5	71.8	-	71.8
Fund RV2500 - N Total:		101.5	71.8	-	71.8
Education and Compliance Total:		19,066.1	22,825.3	-	22,825.3

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-4-1	Human Resources	1,070.5	1,310.1	-	1,310.1
RVA-4-2	Information Services	11,428.8	13,699.5	1,425.0	15,124.5
RVA-4-3	Support Services	10,475.5	11,023.4	-	11,023.4
RVA-4-4	SLI BRITS Operational Support	4,551.1	4,913.9	-	4,913.9
General Fund (Appropriated) Summary Total:		27,525.9	30,946.9	1,425.0	32,371.9
Appropriated Funding					
6000	Personal Services	10,656.1	11,955.8	-	11,955.8
6100	Employee Related Expenditures	4,068.3	4,622.4	-	4,622.4
Subtotal Personal Services and ERE		14,724.4	16,578.2	-	16,578.2
6200	Professional & Outside Services	781.2	623.4	1,425.0	2,048.4
6500	Travel In-State	27.4	30.7	-	30.7
6600	Travel Out-Of-State	18.0	23.1	-	23.1
7000	Other Operating Expenditures	11,205.5	13,332.9	-	13,332.9
8400	Capital Equipment	3.2	48.0	-	48.0
8500	Non-Capital Equipment	726.4	272.8	-	272.8
9100	Transfers-Out	39.7	37.8	-	37.8
Expenditure Categories Total:		27,525.9	30,946.9	1,425.0	32,371.9
Fund AA1000 - A Total:		27,525.9	30,946.9	1,425.0	32,371.9

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-4-3	Support Services	151.3	156.0	-	156.0
Smart and Safe Arizona Fund (Non-Appropriated) Summary Total:		151.3	156.0	-	156.0
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	151.3	156.0	-	156.0
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:		151.3	156.0	-	156.0
Fund RV1120 - N Total:		151.3	156.0	-	156.0

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-4-2	Information Services	716.3	-	-	-
	DOR Liability Setoff Fund (Appropriated)	716.3	-	-	-
	Summary Total:				
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	256.6	-	-	-
8400	Capital Equipment	459.7	-	-	-
8500	Non-Capital Equipment	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	716.3	-	-	-
	Fund RV2179 - A Total:	716.3	-	-	-

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 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
RVA-4-2	Information Services	1,327.6	1,431.7	-	1,431.7
RVA-4-3	Support Services	708.7	942.1	-	942.1
RVA-4-4	SLI BRITS Operational Support	2,889.7	3,091.3	-	3,091.3
Department of Revenue Administrative Fund (Appropriated) Summary Total:		4,926.0	5,465.1	-	5,465.1
Appropriated Funding					
6000	Personal Services	1,593.2	1,649.9	-	1,649.9
6100	Employee Related Expenditures	605.1	658.0	-	658.0
Subtotal Personal Services and ERE		2,198.3	2,307.9	-	2,307.9
6200	Professional & Outside Services	32.2	4.9	-	4.9
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
7000	Other Operating Expenditures	2,042.0	2,952.3	-	2,952.3
8400	Capital Equipment	22.6	-	-	-
8500	Non-Capital Equipment	428.5	200.0	-	200.0
9100	Transfers-Out	202.4	-	-	-
Expenditure Categories Total:		4,926.0	5,465.1	-	5,465.1
Fund RV2463 - A Total:		4,926.0	5,465.1	-	5,465.1

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)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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:	33,319.5	36,568.0	1,425.0	37,993.0

Program Expenditure Schedule

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service					
FTE					
FTE		225.8	225.8	-	225.8
Expenditure Category Total:		-	-	-	-
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	185.6	185.6	-	185.6
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:		202.7	202.7	-	202.7
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	1.0	1.0	-	1.0
RV2500	IGA and ISA Fund (Non-Appropriated)	22.1	22.1	-	22.1
Non-Appropriated Funds Total:		23.1	23.1	-	23.1
Fund Source Total:		225.8	225.8	-	225.8
Personal Services					
Personal Services		9,280.4	9,735.3	-	9,735.3
Expenditure Category Total:		9,280.4	9,735.3	-	9,735.3
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	7,695.0	8,087.5	-	8,087.5
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	228.9	251.9	-	251.9
RV2463	Department of Revenue Administrative Fund (Appropriated)	865.9	893.9	-	893.9
Appropriated Funds Total:		8,789.9	9,233.3	-	9,233.3
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	49.6	49.5	-	49.5
RV2500	IGA and ISA Fund (Non-Appropriated)	440.8	452.5	-	452.5
Non-Appropriated Funds Total:		490.5	502.0	-	502.0
Fund Source Total:		9,280.4	9,735.3	-	9,735.3

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service					
Employee Related Expenditures					
Employee Related Expenses		-	4,306.3	-	4,306.3
FICA Taxes		679.6	-	-	-
Medical Insurance		1,942.9	-	-	-
Basic Life		1.1	-	-	-
Long-Term Disability (ASRS)		13.2	-	-	-
Dental Insurance		13.7	-	-	-
Workers' Compensation		138.0	-	-	-
Employer Annuity Retirement Plan		2.3	-	-	-
Arizona State Retirement System		1,065.3	-	-	-
Alternate Retirement Contributions – Contracted Retirees		28.3	-	-	-
Alternate Retirement Contributions – Reemployed Retirees		11.1	-	-	-
Personnel Board Pro-Rata Charges		79.8	-	-	-
Information Technology Pro Rata Charge		56.6	-	-	-
Accumulated Sick Leave Fund Charge		37.1	-	-	-
Expenditure Category Total:		4,069.0	4,306.3	-	4,306.3
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		3,358.1	3,572.1	-	3,572.1
RV1309 Tobacco Tax and Health Care Fund (Appropriated)		103.8	115.1	-	115.1
RV2463 Department of Revenue Administrative Fund (Appropriated)		355.5	357.6	-	357.6
Appropriated Funds Total:		3,817.4	4,044.8	-	4,044.8
Non-Appropriated Funds					
RV1120 Smart and Safe Arizona Fund (Non-Appropriated)		29.9	30.6	-	30.6
RV2500 IGA and ISA Fund (Non-Appropriated)		221.7	230.9	-	230.9
Non-Appropriated Funds Total:		251.6	261.5	-	261.5
Fund Source Total:		4,069.0	4,306.3	-	4,306.3
Professional & Outside Services					
Professional and Outside Services		-	7,734.2	-	7,734.2
Other External Financial Services		1,522.0	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Attorney General Legal Services	554.5	-	-	-
External Legal Services	466.9	-	-	-
Temporary Agency Services	1,727.2	-	-	-
Other Medical Services	0.3	-	-	-
Vendor Travel – Tax Reportable	3.2	-	-	-
Other Professional & Outside Services	3,639.5	-	-	-
Expenditure Category Total:	7,913.5	7,734.2	-	7,734.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	5,218.5	6,316.6	-	6,316.6
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	0.6	-	-	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	2,680.3	1,417.5	-	1,417.5
Appropriated Funds Total:		7,899.4	7,734.1	-	7,734.1

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	14.1	0.1	-	0.1
Non-Appropriated Funds Total:		14.1	0.1	-	0.1
Fund Source Total:		7,913.5	7,734.2	-	7,734.2

Travel In-State

Travel In-State	-	75.4	-	75.4
Mileage - Private Vehicle	0.3	-	-	-
Motor Pool Charges	25.1	-	-	-
Car Rental In-State	0.7	-	-	-
Lodging	21.2	-	-	-
Meals with Overnight Stay	9.7	-	-	-
Meals without Overnight Stay	0.2	-	-	-
Other Miscellaneous In- State Travel	0.3	-	-	-
Expenditure Category Total:	57.5	75.4	-	75.4

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	24.0	56.7	-	56.7
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	33.5	18.7	-	18.7

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-1-0 Service				
	Appropriated Funds Total:	57.5	75.4	-	75.4
Non-Appropriated Funds					
RV2500	IGA and ISA Fund (Non-Appropriated)	0.1	-	-	-
	Non-Appropriated Funds Total:	0.1	-	-	-
	Fund Source Total:	57.5	75.4	-	75.4

Travel Out-Of-State

Travel Out of State	-	39.3	-	39.3
Airfare and Other Common Carrier Charges	6.4	-	-	-
Car Rental Out-of-State	0.6	-	-	-
Lodging Out-of-State	12.9	-	-	-
Meals with Overnight Stay	2.6	-	-	-
Other Miscellaneous Out-of- State Travel	2.4	-	-	-
Expenditure Category Total:	25.0	39.3	-	39.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	21.9	33.8	-	33.8
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	1.6	-	-	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	1.5	5.5	-	5.5
	Appropriated Funds Total:	25.0	39.3	-	39.3
	Fund Source Total:	25.0	39.3	-	39.3

Other Operating Expenditures

Other Operating Expenses	-	1,976.4	-	1,976.4
Other External Computer Processing, Hosting, Maintenance and Support Costs	117.1	-	-	-
External Telecommunications Charges	18.2	-	-	-
Sanitation Waste Disposal	0.9	-	-	-
Miscellaneous Rent	5.5	-	-	-
Other Internal Services	18.3	-	-	-
Software Support, Maintenance Short-term Licensing	669.5	-	-	-
Security Supplies	1.1	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Office Supplies	9.3	-	-	-
Computer Supplies	2.4	-	-	-
Housekeeping Supplies	0.0	-	-	-
Other Operating Supplies	0.3	-	-	-
Employee Tuition Reimbursement	5.9	-	-	-
Conference Registration / Attendance Fees	12.7	-	-	-
Other Education & Training Costs	45.2	-	-	-
Advertising	23.0	-	-	-
External Printing	87.8	-	-	-
Postage & Delivery	382.0	-	-	-
Dues	51.3	-	-	-
Books, Subscriptions & Publications	181.6	-	-	-
Other Miscellaneous Operating	44.0	-	-	-
Expenditure Category Total:	1,676.1	1,976.4	-	1,976.4

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	971.7	992.2	-	992.2
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	275.2	330.6	-	330.6
RV2463	Department of Revenue Administrative Fund (Appropriated)	68.8	287.8	-	287.8
Appropriated Funds Total:		1,315.8	1,610.6	-	1,610.6

Non-Appropriated Funds

RV2166	Revenue Publication Revolving Fund (Non-Appropriated)	32.8	33.3	-	33.3
RV2500	IGA and ISA Fund (Non-Appropriated)	327.5	332.5	-	332.5
Non-Appropriated Funds Total:		360.3	365.8	-	365.8
Fund Source Total:		1,676.1	1,976.4	-	1,976.4

Non-Capital Equipment

Other Equipment - Non- Capital Purchase	1.7	-	-	-
Purchased or licensed software / website	2.1	-	-	-
Expenditure Category Total:	3.7	-	-	-

Fund Source

Appropriated Funds

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service					
AA1000	General Fund (Appropriated)	3.7	-	-	-
	Appropriated Funds Total:	3.7	-	-	-
	Fund Source Total:	3.7	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
ASRS – return to work	1.5	120.0	AA1000-A
ASRS – return to work	0.5	65.0	RV1309-A
Non-Participating	1.0	88.0	AA1000-A
Arizona State Retirement System	183.1	7,879.5	AA1000-A
Arizona State Retirement System	1.0	49.5	RV1120-N
Arizona State Retirement System	3.8	186.9	RV1309-A
Arizona State Retirement System	12.9	893.9	RV2463-A
Arizona State Retirement System	22.1	452.5	RV2500-N

Sub Program: RVA-1-1 Inquires and Requests

FTE

FTE	95.2	95.2	-	95.2
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	79.6	79.6	-	79.6
RV2463	Department of Revenue Administrative Fund (Appropriated)	1.6	1.6	-	1.6
	Appropriated Funds Total:	81.3	81.3	-	81.3

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:	95.2	95.2	-	95.2

Program Expenditure Schedule

Agency:		Department of Revenue			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-1-0 Service				
Sub Program:	RVA-1-1 Inquires and Requests				
Personal Services					
	Personal Services	2,855.5	3,134.8	-	3,134.8
	Expenditure Category Total:	2,855.5	3,134.8	-	3,134.8
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	2,753.4	2,998.8	-	2,998.8
RV2463	Department of Revenue Administrative Fund (Appropriated)	52.5	86.5	-	86.5
	Appropriated Funds Total:	2,805.9	3,085.3	-	3,085.3
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	49.6	49.5	-	49.5
	Non-Appropriated Funds Total:	49.6	49.5	-	49.5
	Fund Source Total:	2,855.5	3,134.8	-	3,134.8

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Employee Related Expenditures				
Employee Related Expenses	-	1,546.3	-	1,546.3
FICA Taxes	208.4	-	-	-
Medical Insurance	734.0	-	-	-
Basic Life	0.4	-	-	-
Long-Term Disability (ASRS)	4.1	-	-	-
Dental Insurance	5.3	-	-	-
Workers' Compensation	42.5	-	-	-
Arizona State Retirement System	329.9	-	-	-
Alternate Retirement Contributions – Contracted Retirees	15.0	-	-	-
Personnel Board Pro-Rata Charges	24.6	-	-	-
Information Technology Pro Rata Charge	17.4	-	-	-
Accumulated Sick Leave Fund Charge	11.4	-	-	-
Expenditure Category Total:	1,393.0	1,546.3	-	1,546.3
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,343.2	1,481.9	-	1,481.9
RV2463 Department of Revenue Administrative Fund (Appropriated)	20.0	33.8	-	33.8
Appropriated Funds Total:	1,363.2	1,515.7	-	1,515.7
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non- Appropriated)	29.9	30.6	-	30.6
Non-Appropriated Funds Total:	29.9	30.6	-	30.6
Fund Source Total:	1,393.0	1,546.3	-	1,546.3

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Professional & Outside Services				
Professional and Outside Services	-	1,577.5	-	1,577.5
Other External Financial Services	23.7	-	-	-
External Legal Services	185.5	-	-	-
Temporary Agency Services	1,425.7	-	-	-
Other Professional & Outside Services	889.8	-	-	-
Expenditure Category Total:	2,524.7	1,577.5	-	1,577.5
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,391.0	1,577.5	-	1,577.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,133.8	-	-	-
Appropriated Funds Total:	2,524.7	1,577.5	-	1,577.5
Fund Source Total:	2,524.7	1,577.5	-	1,577.5
Travel In-State				
Mileage - Private Vehicle	0.1	-	-	-
Lodging	0.3	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Expenditure Category Total:	0.6	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	0.5	-	-	-
Appropriated Funds Total:	0.5	-	-	-
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	0.1	-	-	-
Non-Appropriated Funds Total:	0.1	-	-	-
Fund Source Total:	0.6	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Travel Out-Of-State				
Airfare and Other Common Carrier Charges	1.7	-	-	-
Lodging Out-of-State	0.8	-	-	-
Meals with Overnight Stay	0.2	-	-	-
Other Miscellaneous Out-of- State Travel	0.6	-	-	-
Expenditure Category Total:	3.4	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	3.4	-	-	-
Appropriated Funds Total:	3.4	-	-	-
Fund Source Total:	3.4	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-1 Inquires and Requests				
Other Operating Expenditures				

Other Operating Expenses	-	749.7	-	749.7
External Telecommunications Charges	8.1	-	-	-
Miscellaneous Rent	5.5	-	-	-
Other Internal Services	13.7	-	-	-
Software Support, Maintenance Short-term Licensing	105.0	-	-	-
Office Supplies	7.5	-	-	-
Computer Supplies	2.2	-	-	-
Housekeeping Supplies	0.0	-	-	-
Other Operating Supplies	0.1	-	-	-
Employee Tuition Reimbursement	5.9	-	-	-
Conference Registration / Attendance Fees	3.0	-	-	-
Other Education & Training Costs	1.5	-	-	-
Advertising	23.0	-	-	-
External Printing	47.8	-	-	-
Postage & Delivery	376.4	-	-	-
Dues	38.3	-	-	-
Books, Subscriptions & Publications	67.6	-	-	-
Other Miscellaneous Operating	0.2	-	-	-
Expenditure Category Total:	705.8	749.7	-	749.7

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	637.0	561.3	-	561.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	68.8	188.4	-	188.4
	Appropriated Funds Total:	705.8	749.7	-	749.7
	Fund Source Total:	705.8	749.7	-	749.7

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: RVA-1-0 Service

Sub Program: RVA-1-1 Inquires and Requests

Non-Capital Equipment

Other Equipment - Non- Capital Purchase	1.7	-	-	-
Purchased or licensed software / website	2.1	-	-	-
Expenditure Category Total:	3.7	-	-	-

Fund Source

Appropriated Funds

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

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	79.6	79.6	AA1000-A
Arizona State Retirement System	1.0	1.0	RV1120-N
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	33.8	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	-	0.5
Non-Appropriated Funds Total:	0.5	0.5	-	0.5
Fund Source Total:	33.8	33.8	-	33.8

Program Expenditure Schedule

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service					
Sub Program: RVA-1-2 Local Jurisdictions					
Personal Services					
Personal Services		1,561.0	1,704.2	-	1,704.2
Expenditure Category Total:		1,561.0	1,704.2	-	1,704.2
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,544.8	1,686.7	-	1,686.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	16.2	17.5	-	17.5
Appropriated Funds Total:		1,561.0	1,704.2	-	1,704.2
Fund Source Total:		1,561.0	1,704.2	-	1,704.2
Employee Related Expenditures					
Employee Related Expenses		-	714.2	-	714.2
FICA Taxes		114.5	-	-	-
Medical Insurance		281.4	-	-	-
Basic Life		0.2	-	-	-
Long-Term Disability (ASRS)		2.3	-	-	-
Dental Insurance		2.1	-	-	-
Workers' Compensation		23.3	-	-	-
Arizona State Retirement System		185.9	-	-	-
Alternate Retirement Contributions – Contracted Retirees		3.7	-	-	-
Personnel Board Pro-Rata Charges		13.4	-	-	-
Information Technology Pro Rata Charge		9.5	-	-	-
Accumulated Sick Leave Fund Charge		6.2	-	-	-
Expenditure Category Total:		642.6	714.2	-	714.2
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	638.0	707.6	-	707.6
RV2463	Department of Revenue Administrative Fund (Appropriated)	4.6	6.6	-	6.6
Appropriated Funds Total:		642.6	714.2	-	714.2
Fund Source Total:		642.6	714.2	-	714.2

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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	-	1,185.1	-	1,185.1
Attorney General Legal Services	401.5	-	-	-
External Legal Services	267.4	-	-	-
Temporary Agency Services	116.6	-	-	-
Vendor Travel – Tax Reportable	3.2	-	-	-
Expenditure Category Total:	788.6	1,185.1	-	1,185.1

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	774.6	1,185.1	-	1,185.1
Appropriated Funds Total:	774.6	1,185.1	-	1,185.1

Non-Appropriated Funds

RV2500 IGA and ISA Fund (Non-Appropriated)	14.0	-	-	-
Non-Appropriated Funds Total:	14.0	-	-	-
Fund Source Total:	788.6	1,185.1	-	1,185.1

Travel In-State

Travel In-State	-	35.9	-	35.9
Car Rental In-State	0.7	-	-	-
Lodging	14.4	-	-	-
Meals with Overnight Stay	6.5	-	-	-
Other Miscellaneous In- State Travel	0.3	-	-	-
Expenditure Category Total:	21.9	35.9	-	35.9

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	21.9	35.9	-	35.9
Appropriated Funds Total:	21.9	35.9	-	35.9
Fund Source Total:	21.9	35.9	-	35.9

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Travel Out-Of-State				
Travel Out of State	-	32.0	-	32.0
Airfare and Other Common Carrier Charges	2.5	-	-	-
Car Rental Out-of-State	0.6	-	-	-
Lodging Out-of-State	10.6	-	-	-
Meals with Overnight Stay	1.7	-	-	-
Other Miscellaneous Out-of- State Travel	1.4	-	-	-
Expenditure Category Total:	16.9	32.0	-	32.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	16.9	32.0	-	32.0
Appropriated Funds Total:	16.9	32.0	-	32.0
Fund Source Total:	16.9	32.0	-	32.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-2 Local Jurisdictions				
Other Operating Expenditures				

Other Operating Expenses	-	132.7	-	132.7
Other External Computer Processing, Hosting, Maintenance and Support Costs	1.0	-	-	-
External Telecommunications Charges	2.4	-	-	-
Other Internal Services	1.1	-	-	-
Software Support, Maintenance Short-term Licensing	12.9	-	-	-
Office Supplies	1.5	-	-	-
Computer Supplies	0.1	-	-	-
Conference Registration / Attendance Fees	6.8	-	-	-
Other Education & Training Costs	40.2	-	-	-
External Printing	0.1	-	-	-
Postage & Delivery	1.5	-	-	-
Dues	5.4	-	-	-
Books, Subscriptions & Publications	38.0	-	-	-
Expenditure Category Total:	110.9	132.7	-	132.7

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	78.1	99.4	-	99.4
	Appropriated Funds Total:	78.1	99.4	-	99.4

Non-Appropriated Funds

RV2166	Revenue Publication Revolving Fund (Non-Appropriated)	32.8	33.3	-	33.3
	Non-Appropriated Funds Total:	32.8	33.3	-	33.3
	Fund Source Total:	110.9	132.7	-	132.7

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
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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	3,643.6	3,661.7	-	3,661.7
	Expenditure Category Total:	3,643.6	3,661.7	-	3,661.7
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	2,621.1	2,628.5	-	2,628.5
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	108.0	120.0	-	120.0
RV2463	Department of Revenue Administrative Fund (Appropriated)	647.3	642.2	-	642.2
	Appropriated Funds Total:	3,376.4	3,390.7	-	3,390.7
Non-Appropriated Funds					
RV2500	IGA and ISA Fund (Non-Appropriated)	267.2	271.0	-	271.0
	Non-Appropriated Funds Total:	267.2	271.0	-	271.0
	Fund Source Total:	3,643.6	3,661.7	-	3,661.7

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Employee Related Expenditures				
Employee Related Expenses	-	1,484.2	-	1,484.2
FICA Taxes	266.3	-	-	-
Medical Insurance	660.0	-	-	-
Basic Life	0.4	-	-	-
Long-Term Disability (ASRS)	5.0	-	-	-
Dental Insurance	4.5	-	-	-
Workers' Compensation	54.0	-	-	-
Employer Annuity Retirement Plan	2.3	-	-	-
Arizona State Retirement System	407.0	-	-	-
Alternate Retirement Contributions – Contracted Retirees	9.6	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	9.8	-	-	-
Personnel Board Pro-Rata Charges	31.3	-	-	-
Information Technology Pro Rata Charge	22.2	-	-	-
Accumulated Sick Leave Fund Charge	14.6	-	-	-
Expenditure Category Total:	1,487.0	1,484.2	-	1,484.2
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,054.1	1,057.2	-	1,057.2
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	42.1	46.2	-	46.2
RV2463 Department of Revenue Administrative Fund (Appropriated)	264.8	251.6	-	251.6
Appropriated Funds Total:	1,361.0	1,355.0	-	1,355.0
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	126.0	129.2	-	129.2
Non-Appropriated Funds Total:	126.0	129.2	-	129.2
Fund Source Total:	1,487.0	1,484.2	-	1,484.2

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Professional & Outside Services				
Professional and Outside Services	-	349.6	-	349.6
External Legal Services	14.0	-	-	-
Temporary Agency Services	184.9	-	-	-
Other Professional & Outside Services	0.1	-	-	-
Expenditure Category Total:	199.0	349.6	-	349.6
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	198.9	192.6	-	192.6
RV2463 Department of Revenue Administrative Fund (Appropriated)	-	156.9	-	156.9
Appropriated Funds Total:	198.9	349.5	-	349.5
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:	199.0	349.6	-	349.6
Travel In-State				
Travel In-State	-	2.0	-	2.0
Mileage - Private Vehicle	0.2	-	-	-
Lodging	1.2	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Expenditure Category Total:	1.6	2.0	-	2.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1.6	2.0	-	2.0
Appropriated Funds Total:	1.6	2.0	-	2.0
Fund Source Total:	1.6	2.0	-	2.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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	-	7.3	-	7.3
Airfare and Other Common Carrier Charges	2.2	-	-	-
Lodging Out-of-State	1.5	-	-	-
Meals with Overnight Stay	0.6	-	-	-
Other Miscellaneous Out-of- State Travel	0.4	-	-	-
Expenditure Category Total:	4.8	7.3	-	7.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1.7	1.8	-	1.8
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	1.6	-	-	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	1.5	5.5	-	5.5
	Appropriated Funds Total:	4.8	7.3	-	7.3
	Fund Source Total:	4.8	7.3	-	7.3

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
Other Operating Expenditures				

Other Operating Expenses	-	897.3	-	897.3
Other External Computer Processing, Hosting, Maintenance and Support Costs	116.1	-	-	-
External Telecommunications Charges	3.5	-	-	-
Other Internal Services	3.5	-	-	-
Software Support, Maintenance Short-term Licensing	432.2	-	-	-
Office Supplies	0.3	-	-	-
Other Operating Supplies	0.1	-	-	-
Conference Registration / Attendance Fees	2.7	-	-	-
Other Education & Training Costs	3.1	-	-	-
External Printing	36.0	-	-	-
Postage & Delivery	4.1	-	-	-
Dues	7.1	-	-	-
Books, Subscriptions & Publications	73.4	-	-	-
Other Miscellaneous Operating	43.9	-	-	-
Expenditure Category Total:	726.0	897.3	-	897.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	127.8	139.8	-	139.8
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	273.7	328.0	-	328.0
RV2463	Department of Revenue Administrative Fund (Appropriated)	0.1	99.4	-	99.4
	Appropriated Funds Total:	401.6	567.2	-	567.2

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	324.4	330.1	-	330.1
	Non-Appropriated Funds Total:	324.4	330.1	-	330.1
	Fund Source Total:	726.0	897.3	-	897.3

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
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Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-3 Taxpayer, Executive, and Legislative Issues				
ASRS – return to work	1.5	1.5	AA1000-A	
ASRS – return to work	0.5	0.5	RV1309-A	
Non-Participating	1.0	1.0	AA1000-A	
Arizona State Retirement System	50.9	50.9	AA1000-A	
Arizona State Retirement System	1.0	1.0	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
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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	150.0	147.7	-	147.7
Expenditure Category Total:	150.0	147.7	-	147.7

Fund Source

Appropriated Funds

RV2463	Department of Revenue Administrative Fund (Appropriated)	150.0	147.7	-	147.7
	Appropriated Funds Total:	150.0	147.7	-	147.7
	Fund Source Total:	150.0	147.7	-	147.7

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-5 SLI Unclaimed Property Administration and Audit				
Employee Related Expenditures				

Employee Related Expenses	-	65.6	-	65.6
FICA Taxes	11.1	-	-	-
Medical Insurance	31.3	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.2	-	-	-
Dental Insurance	0.2	-	-	-
Workers' Compensation	2.2	-	-	-
Arizona State Retirement System	18.2	-	-	-
Personnel Board Pro-Rata Charges	1.3	-	-	-
Information Technology Pro Rata Charge	0.9	-	-	-
Accumulated Sick Leave Fund Charge	0.6	-	-	-
Expenditure Category Total:	66.1	65.6	-	65.6

Fund Source

Appropriated Funds

RV2463	Department of Revenue Administrative Fund (Appropriated)	66.1	65.6	-	65.6
	Appropriated Funds Total:	66.1	65.6	-	65.6
	Fund Source Total:	66.1	65.6	-	65.6

Professional & Outside Services

Professional and Outside Services	-	1,260.6	-	1,260.6
Other External Financial Services	1,498.3	-	-	-
Other Professional & Outside Services	48.3	-	-	-
Expenditure Category Total:	1,546.5	1,260.6	-	1,260.6

Fund Source

Appropriated Funds

RV2463	Department of Revenue Administrative Fund (Appropriated)	1,546.5	1,260.6	-	1,260.6
	Appropriated Funds Total:	1,546.5	1,260.6	-	1,260.6
	Fund Source Total:	1,546.5	1,260.6	-	1,260.6

Employee Retirement Coverage

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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	208.4	201.1	-	201.1
Expenditure Category Total:	208.4	201.1	-	201.1

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	208.4	201.1	-	201.1
Appropriated Funds Total:	208.4	201.1	-	201.1
Fund Source Total:	208.4	201.1	-	201.1

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-6 SLI Tax Fraud Prevention				

Employee Related Expenditures

Employee Related Expenses	-	84.8	-	84.8
FICA Taxes	15.3	-	-	-
Medical Insurance	38.1	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.3	-	-	-
Dental Insurance	0.4	-	-	-
Workers' Compensation	3.1	-	-	-
Arizona State Retirement System	24.6	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	0.5	-	-	-
Personnel Board Pro-Rata Charges	1.8	-	-	-
Information Technology Pro Rata Charge	1.3	-	-	-
Accumulated Sick Leave Fund Charge	0.8	-	-	-
Expenditure Category Total:	86.3	84.8	-	84.8

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	86.3	84.8	-	84.8
	Appropriated Funds Total:	86.3	84.8	-	84.8
	Fund Source Total:	86.3	84.8	-	84.8

Professional & Outside Services

Professional and Outside Services	-	2,849.4	-	2,849.4
Attorney General Legal Services	153.0	-	-	-
Other Professional & Outside Services	2,692.3	-	-	-
Expenditure Category Total:	2,845.2	2,849.4	-	2,849.4

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	2,845.2	2,849.4	-	2,849.4
	Appropriated Funds Total:	2,845.2	2,849.4	-	2,849.4
	Fund Source Total:	2,845.2	2,849.4	-	2,849.4

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-6 SLI Tax Fraud Prevention				
Other Operating Expenditures				
Other Operating Expenses	-	35.5	-	35.5
External Telecommunications Charges	0.9	-	-	-
Other Operating Supplies	0.1	-	-	-
Other Education & Training Costs	0.3	-	-	-
Dues	0.6	-	-	-
Books, Subscriptions & Publications	2.5	-	-	-
Expenditure Category Total:	4.5	35.5	-	35.5

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	4.5	35.5	-	35.5
Appropriated Funds Total:	4.5	35.5	-	35.5
Fund Source Total:	4.5	35.5	-	35.5

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
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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		294.6	313.4	-	313.4
Expenditure Category Total:		294.6	313.4	-	313.4
Fund Source					
Appropriated Funds					
RV1309	Tobacco Tax and Health Care Fund (Appropriated)	121.0	131.9	-	131.9
Appropriated Funds Total:		121.0	131.9	-	131.9
Non-Appropriated Funds					
RV2500	IGA and ISA Fund (Non-Appropriated)	173.6	181.5	-	181.5
Non-Appropriated Funds Total:		173.6	181.5	-	181.5
Fund Source Total:		294.6	313.4	-	313.4

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-7 Enforcement				
Employee Related Expenditures				
Employee Related Expenses	-	170.6	-	170.6
FICA Taxes	22.2	-	-	-
Medical Insurance	89.1	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.4	-	-	-
Dental Insurance	0.6	-	-	-
Workers' Compensation	4.4	-	-	-
Arizona State Retirement System	34.5	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	0.8	-	-	-
Personnel Board Pro-Rata Charges	2.5	-	-	-
Information Technology Pro Rata Charge	1.8	-	-	-
Accumulated Sick Leave Fund Charge	1.2	-	-	-
Expenditure Category Total:	157.4	170.6	-	170.6
Fund Source				
Appropriated Funds				
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	61.7	68.9	-	68.9
Appropriated Funds Total:	61.7	68.9	-	68.9
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	95.7	101.7	-	101.7
Non-Appropriated Funds Total:	95.7	101.7	-	101.7
Fund Source Total:	157.4	170.6	-	170.6

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-7 Enforcement				
Professional & Outside Services				
Other Medical Services	0.3	-	-	-
Other Professional & Outside Services	0.3	-	-	-
Expenditure Category Total:	0.6	-	-	-
Fund Source				
Appropriated Funds				
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	0.6	-	-	-
Appropriated Funds Total:	0.6	-	-	-
Fund Source Total:	0.6	-	-	-
Travel In-State				
Travel In-State	-	37.5	-	37.5
Motor Pool Charges	25.1	-	-	-
Lodging	5.3	-	-	-
Meals with Overnight Stay	2.9	-	-	-
Meals without Overnight Stay	0.2	-	-	-
Expenditure Category Total:	33.5	37.5	-	37.5
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	-	18.8	-	18.8
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	33.5	18.7	-	18.7
Appropriated Funds Total:	33.5	37.5	-	37.5
Fund Source Total:	33.5	37.5	-	37.5

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-7 Enforcement				
Other Operating Expenditures				
Other Operating Expenses	-	5.0	-	5.0
External Telecommunications Charges	2.2	-	-	-
Sanitation Waste Disposal	0.9	-	-	-
Security Supplies	1.1	-	-	-
External Printing	0.5	-	-	-
Expenditure Category Total:	4.6	5.0	-	5.0
Fund Source				
Appropriated Funds				
RV1309 Tobacco Tax and Health Care Fund (Appropriated)	1.5	2.6	-	2.6
Appropriated Funds Total:	1.5	2.6	-	2.6
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	3.1	2.4	-	2.4
Non-Appropriated Funds Total:	3.1	2.4	-	2.4
Fund Source Total:	4.6	5.0	-	5.0

Employee Retirement Coverage

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
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Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
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	567.3	572.4	-	572.4
Expenditure Category Total:	567.3	572.4	-	572.4
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	567.3	572.4	-	572.4
Appropriated Funds Total:	567.3	572.4	-	572.4
Fund Source Total:	567.3	572.4	-	572.4

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach				
Employee Related Expenditures				

Employee Related Expenses	-	240.6	-	240.6
FICA Taxes	42.0	-	-	-
Medical Insurance	108.9	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	0.8	-	-	-
Dental Insurance	0.6	-	-	-
Workers' Compensation	8.4	-	-	-
Arizona State Retirement System	65.1	-	-	-
Personnel Board Pro-Rata Charges	4.9	-	-	-
Information Technology Pro Rata Charge	3.5	-	-	-
Accumulated Sick Leave Fund Charge	2.3	-	-	-
Expenditure Category Total:	236.6	240.6	-	240.6

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	236.6	240.6	-	240.6
	Appropriated Funds Total:	236.6	240.6	-	240.6
	Fund Source Total:	236.6	240.6	-	240.6

Professional & Outside Services

Professional and Outside Services	-	12.0	-	12.0
Other Professional & Outside Services	8.8	-	-	-
Expenditure Category Total:	8.8	12.0	-	12.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	8.8	12.0	-	12.0
	Appropriated Funds Total:	8.8	12.0	-	12.0
	Fund Source Total:	8.8	12.0	-	12.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-9 SLI E-Commerce Compliance and Outreach				
Other Operating Expenditures				
Other Operating Expenses	-	156.2	-	156.2
External Telecommunications Charges	1.1	-	-	-
Software Support, Maintenance Short-term Licensing	119.3	-	-	-
Conference Registration / Attendance Fees	0.3	-	-	-
Other Education & Training Costs	0.1	-	-	-
External Printing	3.4	-	-	-
Expenditure Category Total:	124.3	156.2	-	156.2

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	124.3	156.2	-	156.2
Appropriated Funds Total:	124.3	156.2	-	156.2
Fund Source Total:	124.3	156.2	-	156.2

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
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-1-0 Service				
Sub Program: RVA-1-10 SLI Proposition 312 - Property Tax Refund Administration Costs				
Professional & Outside Services				
Professional and Outside Services	-	500.0	-	500.0
Expenditure Category Total:	-	500.0	-	500.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	-	500.0	-	500.0
Appropriated Funds Total:	-	500.0	-	500.0
Fund Source Total:	-	500.0	-	500.0

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Program Expenditure Schedule

Agency:		Department of Revenue			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing					
FTE					
FTE		147.2	147.2	-	147.2
Expenditure Category Total:		-	-	-	-
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	147.0	147.0	-	147.0
RV2463	Department of Revenue Administrative Fund (Appropriated)	0.2	0.2	-	0.2
Appropriated Funds Total:		147.2	147.2	-	147.2
Fund Source Total:		147.2	147.2	-	147.2
Personal Services					
Personal Services		2,854.8	2,899.7	-	2,899.7
Expenditure Category Total:		2,854.8	2,899.7	-	2,899.7
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	2,822.5	2,864.7	-	2,864.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	32.4	35.0	-	35.0
Appropriated Funds Total:		2,854.8	2,899.7	-	2,899.7
Fund Source Total:		2,854.8	2,899.7	-	2,899.7
Employee Related Expenditures					
Employee Related Expenses		-	1,373.4	-	1,373.4
FICA Taxes		209.6	-	-	-
Medical Insurance		661.9	-	-	-
Basic Life		0.4	-	-	-
Long-Term Disability (ASRS)		4.2	-	-	-
Dental Insurance		4.4	-	-	-
Workers' Compensation		42.1	-	-	-
Arizona State Retirement System		337.8	-	-	-
Alternate Retirement Contributions – Contracted Retirees		20.9	-	-	-
Personnel Board Pro-Rata Charges		24.6	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Information Technology Pro Rata Charge	17.4	-	-	-
Accumulated Sick Leave Fund Charge	11.4	-	-	-
Expenditure Category Total:	1,334.6	1,373.4	-	1,373.4

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,325.4	1,359.2	-	1,359.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	9.2	14.2	-	14.2
	Appropriated Funds Total:	1,334.6	1,373.4	-	1,373.4
	Fund Source Total:	1,334.6	1,373.4	-	1,373.4

Professional & Outside Services

Professional and Outside Services	-	2,354.7	-	2,354.7
Temporary Agency Services	1,478.7	-	-	-
Other Professional & Outside Services	1,290.2	-	-	-
Expenditure Category Total:	2,769.0	2,354.7	-	2,354.7

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	2,769.0	2,354.7	-	2,354.7
	Appropriated Funds Total:	2,769.0	2,354.7	-	2,354.7
	Fund Source Total:	2,769.0	2,354.7	-	2,354.7

Travel In-State

Travel In-State	-	1.5	-	1.5
Lodging	2.3	-	-	-
Meals with Overnight Stay	0.4	-	-	-
Expenditure Category Total:	2.7	1.5	-	1.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	2.7	1.5	-	1.5
	Appropriated Funds Total:	2.7	1.5	-	1.5
	Fund Source Total:	2.7	1.5	-	1.5

Other Operating Expenditures

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Other Operating Expenses	-	1,367.3	-	1,367.3
External Telecommunications Charges	2.7	-	-	-
Miscellaneous Rent	18.4	-	-	-
Other Internal Services	79.3	-	-	-
Repair & Maintenance - Other Equipment	38.3	-	-	-
Software Support, Maintenance Short-term Licensing	125.2	-	-	-
Office Supplies	9.6	-	-	-
Other Operating Supplies	0.8	-	-	-
Employee Tuition Reimbursement	3.7	-	-	-
Conference Registration / Attendance Fees	2.3	-	-	-
External Printing	123.9	-	-	-
Postage & Delivery	1,011.7	-	-	-
Books, Subscriptions & Publications	11.0	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	470.0	-	-	-
Other Miscellaneous Operating	20.9	-	-	-
Expenditure Category Total:	1,917.9	1,367.3	-	1,367.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,917.9	1,178.9	-	1,178.9
RV2463	Department of Revenue Administrative Fund (Appropriated)	-	188.4	-	188.4
Appropriated Funds Total:		1,917.9	1,367.3	-	1,367.3
Fund Source Total:		1,917.9	1,367.3	-	1,367.3

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	147.0	2,864.7	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
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
FTE				
FTE	115.0	115.0	-	115.0
Expenditure Category Total:	-	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	115.0	115.0	-	115.0
Appropriated Funds Total:	115.0	115.0	-	115.0
Fund Source Total:	115.0	115.0	-	115.0
Personal Services				
Personal Services	1,853.2	1,790.0	-	1,790.0
Expenditure Category Total:	1,853.2	1,790.0	-	1,790.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,853.2	1,790.0	-	1,790.0
Appropriated Funds Total:	1,853.2	1,790.0	-	1,790.0
Fund Source Total:	1,853.2	1,790.0	-	1,790.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Employee Related Expenditures				

Employee Related Expenses	-	833.3	-	833.3
FICA Taxes	136.7	-	-	-
Medical Insurance	427.4	-	-	-
Basic Life	0.3	-	-	-
Long-Term Disability (ASRS)	2.7	-	-	-
Dental Insurance	3.0	-	-	-
Workers' Compensation	27.2	-	-	-
Arizona State Retirement System	216.4	-	-	-
Alternate Retirement Contributions – Contracted Retirees	6.9	-	-	-
Personnel Board Pro-Rata Charges	15.9	-	-	-
Information Technology Pro Rata Charge	11.3	-	-	-
Accumulated Sick Leave Fund Charge	7.4	-	-	-
Expenditure Category Total:	855.1	833.3	-	833.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	855.1	833.3	-	833.3
	Appropriated Funds Total:	855.1	833.3	-	833.3
	Fund Source Total:	855.1	833.3	-	833.3

Professional & Outside Services

Professional and Outside Services	-	1,893.3	-	1,893.3
Temporary Agency Services	1,058.9	-	-	-
Other Professional & Outside Services	1,290.2	-	-	-
Expenditure Category Total:	2,349.2	1,893.3	-	1,893.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	2,349.2	1,893.3	-	1,893.3
	Appropriated Funds Total:	2,349.2	1,893.3	-	1,893.3
	Fund Source Total:	2,349.2	1,893.3	-	1,893.3

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Travel In-State				
Lodging	1.0	-	-	-
Meals with Overnight Stay	0.2	-	-	-
Expenditure Category Total:	1.2	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1.2	-	-	-
Appropriated Funds Total:	1.2	-	-	-
Fund Source Total:	1.2	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-1 Process Administration				
Other Operating Expenditures				

Other Operating Expenses	-	1,329.3	-	1,329.3
External Telecommunications Charges	1.1	-	-	-
Miscellaneous Rent	18.4	-	-	-
Other Internal Services	79.3	-	-	-
Repair & Maintenance - Other Equipment	38.3	-	-	-
Software Support, Maintenance Short-term Licensing	100.1	-	-	-
Office Supplies	9.6	-	-	-
Other Operating Supplies	0.8	-	-	-
Employee Tuition Reimbursement	3.7	-	-	-
Conference Registration / Attendance Fees	2.0	-	-	-
External Printing	123.9	-	-	-
Postage & Delivery	1,011.6	-	-	-
Books, Subscriptions & Publications	4.4	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	470.0	-	-	-
Other Miscellaneous Operating	20.9	-	-	-
Expenditure Category Total:	1,884.1	1,329.3	-	1,329.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,884.1	1,140.9	-	1,140.9
RV2463	Department of Revenue Administrative Fund (Appropriated)	-	188.4	-	188.4
	Appropriated Funds Total:	1,884.1	1,329.3	-	1,329.3
	Fund Source Total:	1,884.1	1,329.3	-	1,329.3

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

Program Expenditure Schedule

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing					
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
Personal Services					
Personal Services		1,001.7	1,109.7	-	1,109.7
Expenditure Category Total:		1,001.7	1,109.7	-	1,109.7
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	969.3	1,074.7	-	1,074.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	32.4	35.0	-	35.0
Appropriated Funds Total:		1,001.7	1,109.7	-	1,109.7
Fund Source Total:		1,001.7	1,109.7	-	1,109.7

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-2-0 Processing				
Sub Program: RVA-2-2 Tax Data Management				
Employee Related Expenditures				
Employee Related Expenses	-	540.1	-	540.1
FICA Taxes	72.9	-	-	-
Medical Insurance	234.5	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	1.5	-	-	-
Dental Insurance	1.4	-	-	-
Workers' Compensation	15.0	-	-	-
Arizona State Retirement System	121.4	-	-	-
Alternate Retirement Contributions – Contracted Retirees	14.1	-	-	-
Personnel Board Pro-Rata Charges	8.6	-	-	-
Information Technology Pro Rata Charge	6.1	-	-	-
Accumulated Sick Leave Fund Charge	4.0	-	-	-
Expenditure Category Total:	479.5	540.1	-	540.1
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	470.2	525.9	-	525.9
RV2463 Department of Revenue Administrative Fund (Appropriated)	9.2	14.2	-	14.2
Appropriated Funds Total:	479.5	540.1	-	540.1
Fund Source Total:	479.5	540.1	-	540.1
Professional & Outside Services				
Professional and Outside Services	-	461.4	-	461.4
Temporary Agency Services	419.8	-	-	-
Expenditure Category Total:	419.8	461.4	-	461.4
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	419.8	461.4	-	461.4
Appropriated Funds Total:	419.8	461.4	-	461.4
Fund Source Total:	419.8	461.4	-	461.4

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: RVA-2-0 Processing

Sub Program: RVA-2-2 Tax Data Management

Travel In-State

Travel In-State	-	1.5	-	1.5
Lodging	1.3	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Expenditure Category Total:	1.4	1.5	-	1.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1.4	1.5	-	1.5
	Appropriated Funds Total:	1.4	1.5	-	1.5
	Fund Source Total:	1.4	1.5	-	1.5

Other Operating Expenditures

Other Operating Expenses	-	38.0	-	38.0
External Telecommunications Charges	1.6	-	-	-
Software Support, Maintenance Short-term Licensing	25.1	-	-	-
Conference Registration / Attendance Fees	0.3	-	-	-
Postage & Delivery	0.1	-	-	-
Books, Subscriptions & Publications	6.6	-	-	-
Expenditure Category Total:	33.8	38.0	-	38.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	33.8	38.0	-	38.0
	Appropriated Funds Total:	33.8	38.0	-	38.0
	Fund Source Total:	33.8	38.0	-	38.0

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
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				

FTE

FTE	331.8	331.8	-	331.8
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	47.0	47.0	-	47.0
RV2179	DOR Liability Setoff Fund (Appropriated)	12.7	12.7	-	12.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	265.0	265.0	-	265.0
	Appropriated Funds Total:	324.7	324.7	-	324.7

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:	331.8	331.8	-	331.8

Personal Services

Personal Services	10,144.6	11,471.4	-	11,471.4
Expenditure Category Total:	10,144.6	11,471.4	-	11,471.4

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,789.3	1,929.6	-	1,929.6
RV2179	DOR Liability Setoff Fund (Appropriated)	452.4	488.1	-	488.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	7,641.0	8,802.0	-	8,802.0
	Appropriated Funds Total:	9,882.7	11,219.7	-	11,219.7

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	191.8	201.7	-	201.7
RV2500	IGA and ISA Fund (Non-Appropriated)	70.1	50.0	-	50.0
	Non-Appropriated Funds Total:	261.9	251.7	-	251.7
	Fund Source Total:	10,144.6	11,471.4	-	11,471.4

Employee Related Expenditures

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Employee Related Expenses	-	5,318.3	-	5,318.3
FICA Taxes	743.5	-	-	-
Medical Insurance	2,356.0	-	-	-
Basic Life	1.4	-	-	-
Long-Term Disability (ASRS)	14.6	-	-	-
Unemployment Compensation & Other State' Taxes	(0.0)	-	-	-
Dental Insurance	16.2	-	-	-
Workers' Compensation	150.3	-	-	-
Arizona State Retirement System	1,181.1	-	-	-
Alternate Retirement Contributions – Contracted Retirees	3.5	-	-	-
Personnel Board Pro-Rata Charges	87.2	-	-	-
Information Technology Pro Rata Charge	61.9	-	-	-
Accumulated Sick Leave Fund Charge	40.6	-	-	-
Expenditure Category Total:	4,656.3	5,318.3	-	5,318.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	794.2	862.6	-	862.6
RV2179	DOR Liability Setoff Fund (Appropriated)	192.1	209.3	-	209.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	3,551.1	4,131.4	-	4,131.4
Appropriated Funds Total:		4,537.5	5,203.3	-	5,203.3

Non-Appropriated Funds

RV1120	Smart and Safe Arizona Fund (Non- Appropriated)	87.7	93.2	-	93.2
RV2500	IGA and ISA Fund (Non-Appropriated)	31.1	21.8	-	21.8
Non-Appropriated Funds Total:		118.8	115.0	-	115.0
Fund Source Total:		4,656.3	5,318.3	-	5,318.3

Professional & Outside Services

Professional and Outside Services	-	4,725.0	-	4,725.0
Temporary Agency Services	3,062.5	-	-	-
Other Professional & Outside Services	108.9	-	-	-
Expenditure Category Total:	3,171.3	4,725.0	-	4,725.0

Fund Source

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-3-0 Education and Compliance				
Appropriated Funds					
AA1000	General Fund (Appropriated)	6.3	167.5	-	167.5
RV2179	DOR Liability Setoff Fund (Appropriated)	21.4	122.6	-	122.6
RV2463	Department of Revenue Administrative Fund (Appropriated)	3,143.6	4,434.9	-	4,434.9
Appropriated Funds Total:		3,171.3	4,725.0	-	4,725.0
Fund Source Total:		3,171.3	4,725.0	-	4,725.0

Travel In-State

Travel In-State	-	9.5	-	9.5
Mileage - Private Vehicle	0.4	-	-	-
Car Rental In-State	2.8	-	-	-
Lodging	3.1	-	-	-
Meals with Overnight Stay	0.7	-	-	-
Meals without Overnight Stay	0.0	-	-	-
Other Miscellaneous In- State Travel	0.7	-	-	-
Expenditure Category Total:	7.7	9.5	-	9.5

Fund Source

Appropriated Funds

RV2463	Department of Revenue Administrative Fund (Appropriated)	7.7	9.5	-	9.5
Appropriated Funds Total:		7.7	9.5	-	9.5
Fund Source Total:		7.7	9.5	-	9.5

Travel Out-Of-State

Travel Out of State	-	2.2	-	2.2
Airfare and Other Common Carrier Charges	0.5	-	-	-
Lodging Out-of-State	1.2	-	-	-
Meals with Overnight Stay	0.2	-	-	-
Other Miscellaneous Out-of- State Travel	0.0	-	-	-
Expenditure Category Total:	2.0	2.2	-	2.2

Fund Source

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance					
Appropriated Funds					
RV2463	Department of Revenue Administrative Fund (Appropriated)	2.0	2.2	-	2.2
Appropriated Funds Total:		2.0	2.2	-	2.2
Fund Source Total:		2.0	2.2	-	2.2

Other Operating Expenditures

Other Operating Expenses	-	1,298.9	-	1,298.9
External Programming and System Development Costs	155.9	-	-	-
External Telecommunications Charges	19.1	-	-	-
Miscellaneous Rent	7.6	-	-	-
Other Internal Services	8.9	-	-	-
Software Support, Maintenance Short-term Licensing	8.1	-	-	-
Office Supplies	5.5	-	-	-
Computer Supplies	0.2	-	-	-
Other Operating Supplies	4.9	-	-	-
Employee Tuition Reimbursement	12.1	-	-	-
Conference Registration / Attendance Fees	1.4	-	-	-
Other Education & Training Costs	3.0	-	-	-
External Printing	70.6	-	-	-
Postage & Delivery	600.6	-	-	-
Entertainment & Promotional Items	1.5	-	-	-
Books, Subscriptions & Publications	70.8	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	13.9	-	-	-
Other Miscellaneous Operating	97.5	-	-	-
Expenditure Category Total:	1,081.4	1,298.9	-	1,298.9

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	16.2	147.3	-	147.3
RV2179	DOR Liability Setoff Fund (Appropriated)	105.7	119.1	-	119.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	959.0	1,032.0	-	1,032.0
Appropriated Funds Total:		1,080.9	1,298.4	-	1,298.4

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non-Appropriated)	0.3	0.5	-	0.5
RV2500 IGA and ISA Fund (Non-Appropriated)	0.2	-	-	-
Non-Appropriated Funds Total:	0.5	0.5	-	0.5
Fund Source Total:	1,081.4	1,298.9	-	1,298.9

Transfers-Out

Transfers Out – Not Subject to Cost Allocation	2.8	-	-	-
Expenditure Category Total:	2.8	-	-	-

Fund Source

Non-Appropriated Funds				
RV1601 Veterans' Income Tax Settlement Fund (Non-Appropriated)	2.8	-	-	-
Non-Appropriated Funds Total:	2.8	-	-	-
Fund Source Total:	2.8	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	47.0	1,929.6	AA1000-A
Arizona State Retirement System	3.5	201.7	RV1120-N
Arizona State Retirement System	12.7	488.1	RV2179-A
Arizona State Retirement System	265.0	8,802.0	RV2463-A
Arizona State Retirement System	3.6	50.0	RV2500-N

Sub Program: RVA-3-1 Education and Outreach

Program Expenditure Schedule

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance					
Sub Program: RVA-3-1 Education and Outreach					
FTE					
FTE		61.8	61.8	-	61.8
Expenditure Category Total:		-	-	-	-
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	1.0	1.0	-	1.0
RV2179	DOR Liability Setoff Fund (Appropriated)	9.5	9.5	-	9.5
RV2463	Department of Revenue Administrative Fund (Appropriated)	50.4	50.4	-	50.4
Appropriated Funds Total:		60.8	60.8	-	60.8
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:		61.8	61.8	-	61.8
Personal Services					
Personal Services		2,477.1	2,498.4	-	2,498.4
Expenditure Category Total:		2,477.1	2,498.4	-	2,498.4
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	78.4	47.3	-	47.3
RV2179	DOR Liability Setoff Fund (Appropriated)	341.1	365.4	-	365.4
RV2463	Department of Revenue Administrative Fund (Appropriated)	2,033.3	2,065.9	-	2,065.9
Appropriated Funds Total:		2,452.7	2,478.6	-	2,478.6
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	19.8	19.8	-	19.8
RV2500	IGA and ISA Fund (Non-Appropriated)	4.6	-	-	-
Non-Appropriated Funds Total:		24.4	19.8	-	19.8
Fund Source Total:		2,477.1	2,498.4	-	2,498.4

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				
Employee Related Expenditures				
Employee Related Expenses	-	1,190.6	-	1,190.6
FICA Taxes	181.7	-	-	-
Medical Insurance	610.1	-	-	-
Basic Life	0.3	-	-	-
Long-Term Disability (ASRS)	3.5	-	-	-
Unemployment Compensation & Other State' Taxes	(0.0)	-	-	-
Dental Insurance	4.1	-	-	-
Workers' Compensation	36.9	-	-	-
Arizona State Retirement System	285.9	-	-	-
Personnel Board Pro-Rata Charges	21.3	-	-	-
Information Technology Pro Rata Charge	15.1	-	-	-
Accumulated Sick Leave Fund Charge	9.9	-	-	-
Expenditure Category Total:	1,168.9	1,190.6	-	1,190.6
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	39.2	23.9	-	23.9
RV2179 DOR Liability Setoff Fund (Appropriated)	139.0	148.5	-	148.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	975.4	1,005.7	-	1,005.7
Appropriated Funds Total:	1,153.7	1,178.1	-	1,178.1
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non- Appropriated)	12.4	12.5	-	12.5
RV2500 IGA and ISA Fund (Non-Appropriated)	2.9	-	-	-
Non-Appropriated Funds Total:	15.3	12.5	-	12.5
Fund Source Total:	1,168.9	1,190.6	-	1,190.6

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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	-	3,077.5	-	3,077.5
Temporary Agency Services	2,398.1	-	-	-
Other Professional & Outside Services	36.6	-	-	-
Expenditure Category Total:	2,434.7	3,077.5	-	3,077.5

Fund Source

Appropriated Funds

RV2463	Department of Revenue Administrative Fund (Appropriated)	2,434.7	3,077.5	-	3,077.5
	Appropriated Funds Total:	2,434.7	3,077.5	-	3,077.5
	Fund Source Total:	2,434.7	3,077.5	-	3,077.5

Travel In-State

Mileage - Private Vehicle	0.3	-	-	-
Lodging	0.8	-	-	-
Meals with Overnight Stay	0.3	-	-	-
Expenditure Category Total:	1.5	-	-	-

Fund Source

Appropriated Funds

RV2463	Department of Revenue Administrative Fund (Appropriated)	1.5	-	-	-
	Appropriated Funds Total:	1.5	-	-	-
	Fund Source Total:	1.5	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				
Travel Out-Of-State				
Lodging Out-of-State	0.7	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Expenditure Category Total:	0.8	-	-	-
Fund Source				
Appropriated Funds				
RV2463 Department of Revenue Administrative Fund (Appropriated)	0.8	-	-	-
Appropriated Funds Total:	0.8	-	-	-
Fund Source Total:	0.8	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				
Other Operating Expenditures				

Other Operating Expenses	-	593.7	-	593.7
External Programming and System Development Costs	155.9	-	-	-
External Telecommunications Charges	5.7	-	-	-
Miscellaneous Rent	2.0	-	-	-
Other Internal Services	1.2	-	-	-
Software Support, Maintenance Short-term Licensing	8.1	-	-	-
Office Supplies	0.3	-	-	-
Computer Supplies	0.2	-	-	-
Other Operating Supplies	1.0	-	-	-
Employee Tuition Reimbursement	8.7	-	-	-
Conference Registration / Attendance Fees	0.6	-	-	-
Other Education & Training Costs	2.5	-	-	-
External Printing	4.7	-	-	-
Postage & Delivery	6.9	-	-	-
Entertainment & Promotional Items	1.5	-	-	-
Books, Subscriptions & Publications	8.4	-	-	-
Expenditure Category Total:	207.7	593.7	-	593.7

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	8.9	0.3	-	0.3
RV2179	DOR Liability Setoff Fund (Appropriated)	2.1	2.4	-	2.4
RV2463	Department of Revenue Administrative Fund (Appropriated)	196.6	591.0	-	591.0
Appropriated Funds Total:		207.7	593.7	-	593.7
Fund Source Total:		207.7	593.7	-	593.7

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	1.0	1.0	AA1000-A
Arizona State Retirement System	0.4	0.4	RV1120-N

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-1 Education and Outreach				

Arizona State Retirement System	9.5	9.5	RV2179-A	
Arizona State Retirement System	50.4	50.4	RV2463-A	
Arizona State Retirement System	0.6	0.6	RV2500-N	

Sub Program: RVA-3-2 Audit and Assessing

FTE				
FTE	116.7	116.7	-	116.7
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	14.0	14.0	-	14.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	96.6	96.6	-	96.6
Appropriated Funds Total:	110.6	110.6	-	110.6
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:	116.7	116.7	-	116.7

Program Expenditure Schedule

Agency:		Department of Revenue			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-3-0 Education and Compliance				
Sub Program:	RVA-3-2 Audit and Assessing				
Personal Services					
	Personal Services	3,830.1	4,569.5	-	4,569.5
	Expenditure Category Total:	3,830.1	4,569.5	-	4,569.5
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	712.0	794.0	-	794.0
RV2463	Department of Revenue Administrative Fund (Appropriated)	2,880.8	3,543.6	-	3,543.6
	Appropriated Funds Total:	3,592.8	4,337.6	-	4,337.6
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	172.0	181.9	-	181.9
RV2500	IGA and ISA Fund (Non-Appropriated)	65.3	50.0	-	50.0
	Non-Appropriated Funds Total:	237.3	231.9	-	231.9
	Fund Source Total:	3,830.1	4,569.5	-	4,569.5

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Employee Related Expenditures				
Employee Related Expenses	-	1,998.5	-	1,998.5
FICA Taxes	282.4	-	-	-
Medical Insurance	784.9	-	-	-
Basic Life	0.4	-	-	-
Long-Term Disability (ASRS)	5.5	-	-	-
Dental Insurance	5.0	-	-	-
Workers' Compensation	56.3	-	-	-
Arizona State Retirement System	447.1	-	-	-
Alternate Retirement Contributions – Contracted Retirees	3.5	-	-	-
Personnel Board Pro-Rata Charges	32.9	-	-	-
Information Technology Pro Rata Charge	23.4	-	-	-
Accumulated Sick Leave Fund Charge	15.3	-	-	-
Expenditure Category Total:	1,656.8	1,998.5	-	1,998.5
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	307.8	349.7	-	349.7
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,245.6	1,546.3	-	1,546.3
Appropriated Funds Total:	1,553.4	1,896.0	-	1,896.0
Non-Appropriated Funds				
RV1120 Smart and Safe Arizona Fund (Non- Appropriated)	75.3	80.7	-	80.7
RV2500 IGA and ISA Fund (Non-Appropriated)	28.1	21.8	-	21.8
Non-Appropriated Funds Total:	103.4	102.5	-	102.5
Fund Source Total:	1,656.8	1,998.5	-	1,998.5

Program Expenditure Schedule

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance					
Sub Program: RVA-3-2 Audit and Assessing					
Professional & Outside Services					
	Professional and Outside Services	-	118.1	-	118.1
	Temporary Agency Services	88.9	-	-	-
	Other Professional & Outside Services	0.1	-	-	-
	Expenditure Category Total:	89.0	118.1	-	118.1
Fund Source					
Appropriated Funds					
RV2463	Department of Revenue Administrative Fund (Appropriated)	89.0	118.1	-	118.1
	Appropriated Funds Total:	89.0	118.1	-	118.1
	Fund Source Total:	89.0	118.1	-	118.1
Travel In-State					
	Travel In-State	-	1.5	-	1.5
	Car Rental In-State	0.5	-	-	-
	Meals without Overnight Stay	0.0	-	-	-
	Other Miscellaneous In- State Travel	0.1	-	-	-
	Expenditure Category Total:	0.6	1.5	-	1.5
Fund Source					
Appropriated Funds					
RV2463	Department of Revenue Administrative Fund (Appropriated)	0.6	1.5	-	1.5
	Appropriated Funds Total:	0.6	1.5	-	1.5
	Fund Source Total:	0.6	1.5	-	1.5

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-2 Audit and Assessing				
Other Operating Expenditures				

Other Operating Expenses	-	61.1	-	61.1
External Telecommunications Charges	3.9	-	-	-
Miscellaneous Rent	1.8	-	-	-
Other Internal Services	7.7	-	-	-
Office Supplies	4.6	-	-	-
Other Operating Supplies	1.6	-	-	-
Other Education & Training Costs	0.4	-	-	-
External Printing	4.0	-	-	-
Postage & Delivery	18.8	-	-	-
Books, Subscriptions & Publications	2.5	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	13.9	-	-	-
Expenditure Category Total:	59.2	61.1	-	61.1

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	3.5	0.1	-	0.1
RV2463	Department of Revenue Administrative Fund (Appropriated)	55.2	60.5	-	60.5
Appropriated Funds Total:		58.7	60.6	-	60.6
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	0.3	0.5	-	0.5
RV2500	IGA and ISA Fund (Non-Appropriated)	0.2	-	-	-
Non-Appropriated Funds Total:		0.5	0.5	-	0.5
Fund Source Total:		59.2	61.1	-	61.1

Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	
Arizona State Retirement System	14.0	14.0	AA1000-A	
Arizona State Retirement System	3.1	3.1	RV1120-N	
Arizona State Retirement System	96.6	96.6	RV2463-A	
Arizona State Retirement System	3.0	3.0	RV2500-N	

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: RVA-3-0 Education and Compliance

Sub Program: RVA-3-3 Collections

FTE

FTE	134.2	134.2	-	134.2
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	13.0	13.0	-	13.0
RV2179	DOR Liability Setoff Fund (Appropriated)	3.2	3.2	-	3.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	118.0	118.0	-	118.0
Appropriated Funds Total:		134.2	134.2	-	134.2
Fund Source Total:		134.2	134.2	-	134.2

Personal Services

Personal Services	3,327.8	3,881.3	-	3,881.3
Expenditure Category Total:	3,327.8	3,881.3	-	3,881.3

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	489.4	566.1	-	566.1
RV2179	DOR Liability Setoff Fund (Appropriated)	111.4	122.7	-	122.7
RV2463	Department of Revenue Administrative Fund (Appropriated)	2,726.9	3,192.5	-	3,192.5
Appropriated Funds Total:		3,327.6	3,881.3	-	3,881.3

Non-Appropriated Funds

RV2500	IGA and ISA Fund (Non-Appropriated)	0.2	-	-	-
Non-Appropriated Funds Total:		0.2	-	-	-
Fund Source Total:		3,327.8	3,881.3	-	3,881.3

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Employee Related Expenditures				
Employee Related Expenses	-	1,880.4	-	1,880.4
FICA Taxes	242.5	-	-	-
Medical Insurance	836.6	-	-	-
Basic Life	0.5	-	-	-
Long-Term Disability (ASRS)	4.8	-	-	-
Dental Insurance	6.0	-	-	-
Workers' Compensation	49.6	-	-	-
Arizona State Retirement System	386.4	-	-	-
Personnel Board Pro-Rata Charges	28.6	-	-	-
Information Technology Pro Rata Charge	20.3	-	-	-
Accumulated Sick Leave Fund Charge	13.3	-	-	-
Expenditure Category Total:	1,588.6	1,880.4	-	1,880.4
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	205.3	240.2	-	240.2
RV2179 DOR Liability Setoff Fund (Appropriated)	53.1	60.8	-	60.8
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,330.1	1,579.4	-	1,579.4
Appropriated Funds Total:	1,588.5	1,880.4	-	1,880.4
Non-Appropriated Funds				
RV2500 IGA and ISA Fund (Non-Appropriated)	0.1	-	-	-
Non-Appropriated Funds Total:	0.1	-	-	-
Fund Source Total:	1,588.6	1,880.4	-	1,880.4

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance					
Professional & Outside Services					
Professional and Outside Services		-	1,361.9	-	1,361.9
Temporary Agency Services		569.2	-	-	-
Other Professional & Outside Services		72.1	-	-	-
Expenditure Category Total:		641.3	1,361.9	-	1,361.9
Fund Source					
Appropriated Funds					
RV2179 DOR Liability Setoff Fund (Appropriated)		21.4	122.6	-	122.6
RV2463 Department of Revenue Administrative Fund (Appropriated)		619.9	1,239.3	-	1,239.3
Appropriated Funds Total:		641.3	1,361.9	-	1,361.9
Fund Source Total:		641.3	1,361.9	-	1,361.9
Travel In-State					
Travel In-State		-	8.0	-	8.0
Mileage - Private Vehicle		0.0	-	-	-
Car Rental In-State		2.3	-	-	-
Lodging		2.3	-	-	-
Meals with Overnight Stay		0.4	-	-	-
Other Miscellaneous In- State Travel		0.6	-	-	-
Expenditure Category Total:		5.6	8.0	-	8.0
Fund Source					
Appropriated Funds					
RV2463 Department of Revenue Administrative Fund (Appropriated)		5.6	8.0	-	8.0
Appropriated Funds Total:		5.6	8.0	-	8.0
Fund Source Total:		5.6	8.0	-	8.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Travel Out-Of-State				
Travel Out of State	-	2.2	-	2.2
Airfare and Other Common Carrier Charges	0.5	-	-	-
Lodging Out-of-State	0.5	-	-	-
Meals with Overnight Stay	0.1	-	-	-
Other Miscellaneous Out-of- State Travel	0.0	-	-	-
Expenditure Category Total:	1.2	2.2	-	2.2
Fund Source				
Appropriated Funds				
RV2463 Department of Revenue Administrative Fund (Appropriated)	1.2	2.2	-	2.2
Appropriated Funds Total:	1.2	2.2	-	2.2
Fund Source Total:	1.2	2.2	-	2.2

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Other Operating Expenditures				
Other Operating Expenses	-	497.2	-	497.2
External Telecommunications Charges	9.3	-	-	-
Miscellaneous Rent	3.7	-	-	-
Other Internal Services	0.1	-	-	-
Office Supplies	0.6	-	-	-
Other Operating Supplies	2.3	-	-	-
Employee Tuition Reimbursement	3.4	-	-	-
Conference Registration / Attendance Fees	0.8	-	-	-
External Printing	61.8	-	-	-
Postage & Delivery	574.9	-	-	-
Books, Subscriptions & Publications	59.9	-	-	-
Other Miscellaneous Operating	97.5	-	-	-
Expenditure Category Total:	814.2	497.2	-	497.2

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	3.4	-	-	-
RV2179 DOR Liability Setoff Fund (Appropriated)	103.6	116.7	-	116.7
RV2463 Department of Revenue Administrative Fund (Appropriated)	707.1	380.5	-	380.5
Appropriated Funds Total:	814.2	497.2	-	497.2
Fund Source Total:	814.2	497.2	-	497.2

Employee Retirement Coverage			
Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	13.0	13.0	AA1000-A
Arizona State Retirement System	3.2	3.2	RV2179-A
Arizona State Retirement System	118.0	118.0	RV2463-A

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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 Out – Not Subject to Cost
Allocation

2.8

-

-

-

Expenditure Category Total:

2.8

-

-

-

Fund Source

Non-Appropriated Funds

RV1601 Veterans' Income Tax Settlement Fund
(Non-Appropriated)

2.8

-

-

-

Non-Appropriated Funds Total:

2.8

-

-

-

Fund Source Total:

2.8

-

-

-

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
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance					
Sub Program: RVA-3-9 SLI TPT Simplification					
Personal Services					
Personal Services		509.6	522.2	-	522.2
Expenditure Category Total:		509.6	522.2	-	522.2
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		509.6	522.2	-	522.2
Appropriated Funds Total:		509.6	522.2	-	522.2
Fund Source Total:		509.6	522.2	-	522.2
Employee Related Expenditures					
Employee Related Expenses		-	248.8	-	248.8
FICA Taxes		36.9	-	-	-
Medical Insurance		124.4	-	-	-
Basic Life		0.1	-	-	-
Long-Term Disability (ASRS)		0.8	-	-	-
Dental Insurance		1.0	-	-	-
Workers' Compensation		7.6	-	-	-
Arizona State Retirement System		61.7	-	-	-
Personnel Board Pro-Rata Charges		4.4	-	-	-
Information Technology Pro Rata Charge		3.1	-	-	-
Accumulated Sick Leave Fund Charge		2.0	-	-	-
Expenditure Category Total:		241.9	248.8	-	248.8
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		241.9	248.8	-	248.8
Appropriated Funds Total:		241.9	248.8	-	248.8
Fund Source Total:		241.9	248.8	-	248.8

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-3-0 Education and Compliance				
Sub Program: RVA-3-9 SLI TPT Simplification				
Professional & Outside Services				
Professional and Outside Services	-	167.5	-	167.5
Temporary Agency Services	6.3	-	-	-
Expenditure Category Total:	6.3	167.5	-	167.5

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	6.3	167.5	-	167.5
Appropriated Funds Total:	6.3	167.5	-	167.5
Fund Source Total:	6.3	167.5	-	167.5

Other Operating Expenditures				
Other Operating Expenses	-	146.9	-	146.9
External Telecommunications Charges	0.3	-	-	-
Books, Subscriptions & Publications	0.1	-	-	-
Expenditure Category Total:	0.4	146.9	-	146.9

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	0.4	146.9	-	146.9
Appropriated Funds Total:	0.4	146.9	-	146.9
Fund Source Total:	0.4	146.9	-	146.9

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
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
FTE				
FTE	218.3	218.3	-	218.3
Expenditure Category Total:	-	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	188.0	188.0	-	188.0
RV2463 Department of Revenue Administrative Fund (Appropriated)	30.3	30.3	-	30.3
Appropriated Funds Total:	218.3	218.3	-	218.3
Fund Source Total:	218.3	218.3	-	218.3

Personal Services				
Personal Services	12,249.3	13,605.7	-	13,605.7
Expenditure Category Total:	12,249.3	13,605.7	-	13,605.7

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	10,656.1	11,955.8	-	11,955.8
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,593.2	1,649.9	-	1,649.9
Appropriated Funds Total:	12,249.3	13,605.7	-	13,605.7
Fund Source Total:	12,249.3	13,605.7	-	13,605.7

Employee Related Expenditures				
Employee Related Expenses	-	5,280.4	-	5,280.4
FICA Taxes	903.4	-	-	-
Medical Insurance	1,912.6	-	-	-
Basic Life	1.0	-	-	-
Long-Term Disability (ASRS)	17.3	-	-	-
Dental Insurance	12.4	-	-	-
Workers' Compensation	177.9	-	-	-
Arizona State Retirement System	1,400.8	-	-	-
Alternate Retirement Contributions – Contracted Retirees	4.4	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	14.5	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support					
	Personnel Board Pro-Rata Charges	105.3	-	-	-
	Information Technology Pro Rata Charge	74.7	-	-	-
	Accumulated Sick Leave Fund Charge	49.0	-	-	-
	Expenditure Category Total:	4,673.5	5,280.4	-	5,280.4
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	4,068.3	4,622.4	-	4,622.4
RV2463	Department of Revenue Administrative Fund (Appropriated)	605.2	658.0	-	658.0
	Appropriated Funds Total:	4,673.5	5,280.4	-	5,280.4
	Fund Source Total:	4,673.5	5,280.4	-	5,280.4
Professional & Outside Services					
	Professional and Outside Services	-	784.3	1,425.0	2,209.3
	Attorney General Legal Services	4.9	-	-	-
	Temporary Agency Services	109.0	-	-	-
	Education & Training	8.8	-	-	-
	Vendor Travel – Tax Reportable	3.0	-	-	-
	Other Professional & Outside Services	839.1	-	-	-
	Expenditure Category Total:	964.7	784.3	1,425.0	2,209.3
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	781.2	623.4	1,425.0	2,048.4
RV2463	Department of Revenue Administrative Fund (Appropriated)	32.2	4.9	-	4.9
	Appropriated Funds Total:	813.5	628.3	1,425.0	2,053.3
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	151.3	156.0	-	156.0
	Non-Appropriated Funds Total:	151.3	156.0	-	156.0
	Fund Source Total:	964.7	784.3	1,425.0	2,209.3
Travel In-State					
	Travel In-State	-	30.7	-	30.7
	Mileage - Private Vehicle	0.8	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support					
Motor Pool Charges		24.3	-	-	-
Car Rental In-State		1.4	-	-	-
Lodging		0.9	-	-	-
Expenditure Category Total:		27.4	30.7	-	30.7
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		27.4	30.7	-	30.7
Appropriated Funds Total:		27.4	30.7	-	30.7
Fund Source Total:		27.4	30.7	-	30.7
Travel Out-Of-State					
Travel Out of State		-	23.1	-	23.1
Airfare and Other Common Carrier Charges		6.2	-	-	-
Car Rental Out-of-State		0.2	-	-	-
Lodging Out-of-State		7.7	-	-	-
Meals with Overnight Stay		2.4	-	-	-
Other Miscellaneous Out-of- State Travel		1.5	-	-	-
Expenditure Category Total:		18.0	23.1	-	23.1
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		18.0	23.1	-	23.1
Appropriated Funds Total:		18.0	23.1	-	23.1
Fund Source Total:		18.0	23.1	-	23.1
Other Operating Expenditures					
Other Operating Expenses		-	16,285.2	-	16,285.2
Risk Management Charges to State Agencies		389.4	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs		220.4	-	-	-
External Programming and System Development Costs		2,763.8	-	-	-
Other External Computer Processing, Hosting, Maintenance and Support Costs		424.7	-	-	-
Charges Imposed Related to AFIS.		1,007.3	-	-	-

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
External Telecommunications Charges	1,625.9	-	-	-
Building Rent Charges to State Agencies	3,346.3	-	-	-
Rental of Land & Buildings	398.4	-	-	-
Miscellaneous Rent	2.6	-	-	-
Other Internal Services	0.3	-	-	-
Repair & Maintenance - Computer Equipment	330.6	-	-	-
Repair & Maintenance - Other	5.6	-	-	-
Software Support, Maintenance Short-term Licensing	2,743.0	-	-	-
Uniforms	1.7	-	-	-
Office Supplies	4.5	-	-	-
Computer Supplies	3.1	-	-	-
Repair & Maintenance Supplies - Related to Buildings	1.1	-	-	-
Other Operating Supplies	11.1	-	-	-
Employee Tuition Reimbursement	4.8	-	-	-
Conference Registration / Attendance Fees	22.8	-	-	-
Other Education & Training Costs	88.1	-	-	-
External Printing	7.6	-	-	-
Postage & Delivery	5.6	-	-	-
Document Shredding and Destruction Services	7.4	-	-	-
Dues	2.6	-	-	-
Books, Subscriptions & Publications	38.4	-	-	-
Fingerprinting, Background Checks, Etc.	13.6	-	-	-
Other Miscellaneous Operating	33.4	-	-	-
Expenditure Category Total:	13,504.1	16,285.2	-	16,285.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	11,205.5	13,332.9	-	13,332.9
RV2179	DOR Liability Setoff Fund (Appropriated)	256.6	-	-	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	2,042.0	2,952.3	-	2,952.3
Appropriated Funds Total:		13,504.1	16,285.2	-	16,285.2
Fund Source Total:		13,504.1	16,285.2	-	16,285.2

Program Expenditure Schedule

Agency: Department of Revenue

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Capital Equipment				
Capital Equipment	-	48.0	-	48.0
Computer Equipment - Capitalized Purchase	459.7	-	-	-
Other Equipment - Capital Purchase	25.8	-	-	-
Expenditure Category Total:	485.5	48.0	-	48.0

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	3.2	48.0	-	48.0
RV2179 DOR Liability Setoff Fund (Appropriated)	459.7	-	-	-
RV2463 Department of Revenue Administrative Fund (Appropriated)	22.6	-	-	-
Appropriated Funds Total:	485.5	48.0	-	48.0
Fund Source Total:	485.5	48.0	-	48.0

Non-Capital Equipment				
Non-Capital Resources	-	472.8	-	472.8
Furniture - Non-Capital Purchase	4.9	-	-	-
Computer Equipment – Non- Capitalized Purchases	788.0	-	-	-
Computer Equipment – Non- Capitalized Lease Payments	49.2	-	-	-
Telecommunications Equipment - Non-Capital Purchase	0.2	-	-	-
Other Equipment - Non- Capital Purchase	222.2	-	-	-
Purchased or licensed software / website	90.5	-	-	-
Expenditure Category Total:	1,155.0	472.8	-	472.8

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	726.4	272.8	-	272.8
RV2463 Department of Revenue Administrative Fund (Appropriated)	428.5	200.0	-	200.0
Appropriated Funds Total:	1,155.0	472.8	-	472.8
Fund Source Total:	1,155.0	472.8	-	472.8

Transfers-Out				
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Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Transfers	-	37.8	-	37.8
Transfers Out – Not Subject to Cost Allocation	242.1	-	-	-
Expenditure Category Total:	242.1	37.8	-	37.8
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	39.7	37.8	-	37.8
RV2463 Department of Revenue Administrative Fund (Appropriated)	202.4	-	-	-
Appropriated Funds Total:	242.1	37.8	-	37.8
Non-Appropriated Funds				
RV2610 Integrated Tax System Project Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Fund Source Total:	242.1	37.8	-	37.8

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
ASRS – return to work	2.0	139.7	AA1000-A
Arizona State Retirement System	186.0	11,816.1	AA1000-A
Arizona State Retirement System	30.3	1,649.9	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

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-1 Human Resources				
Personal Services				
Personal Services	703.0	814.6	-	814.6
Expenditure Category Total:	703.0	814.6	-	814.6
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	703.0	814.6	-	814.6
Appropriated Funds Total:	703.0	814.6	-	814.6
Fund Source Total:	703.0	814.6	-	814.6
Employee Related Expenditures				
Employee Related Expenses	-	294.3	-	294.3
FICA Taxes	52.2	-	-	-
Medical Insurance	91.1	-	-	-
Basic Life	0.1	-	-	-
Long-Term Disability (ASRS)	0.9	-	-	-
Dental Insurance	0.7	-	-	-
Workers' Compensation	10.5	-	-	-
Arizona State Retirement System	75.9	-	-	-
Personnel Board Pro-Rata Charges	6.0	-	-	-
Information Technology Pro Rata Charge	4.3	-	-	-
Accumulated Sick Leave Fund Charge	2.8	-	-	-
Expenditure Category Total:	244.5	294.3	-	294.3
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	244.5	294.3	-	294.3
Appropriated Funds Total:	244.5	294.3	-	294.3
Fund Source Total:	244.5	294.3	-	294.3

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-1 Human Resources				
Professional & Outside Services				
Professional and Outside Services	-	117.4	-	117.4
Temporary Agency Services	34.5	-	-	-
Education & Training	8.8	-	-	-
Vendor Travel – Tax Reportable	3.0	-	-	-
Expenditure Category Total:	46.3	117.4	-	117.4
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	46.3	117.4	-	117.4
Appropriated Funds Total:	46.3	117.4	-	117.4
Fund Source Total:	46.3	117.4	-	117.4
Travel In-State				
Lodging	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	-	-	-
Travel Out-Of-State				
Travel Out of State	-	3.0	-	3.0
Expenditure Category Total:	-	3.0	-	3.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	-	3.0	-	3.0
Appropriated Funds Total:	-	3.0	-	3.0
Fund Source Total:	-	3.0	-	3.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-1 Human Resources				
Other Operating Expenditures				
Other Operating Expenses	-	80.8	-	80.8
External Programming and System Development Costs	0.2	-	-	-
External Telecommunications Charges	3.4	-	-	-
Miscellaneous Rent	0.8	-	-	-
Software Support, Maintenance Short-term Licensing	2.8	-	-	-
Office Supplies	0.3	-	-	-
Computer Supplies	0.2	-	-	-
Conference Registration / Attendance Fees	8.8	-	-	-
External Printing	0.0	-	-	-
Postage & Delivery	0.0	-	-	-
Dues	0.5	-	-	-
Books, Subscriptions & Publications	4.7	-	-	-
Fingerprinting, Background Checks, Etc.	13.6	-	-	-
Other Miscellaneous Operating	30.8	-	-	-
Expenditure Category Total:	66.1	80.8	-	80.8
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	66.1	80.8	-	80.8
Appropriated Funds Total:	66.1	80.8	-	80.8
Fund Source Total:	66.1	80.8	-	80.8

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-1 Human Resources

Non-Capital Equipment

Telecommunications Equipment - Non-Capital Purchase	0.2	-	-	-
Purchased or licensed software / website	10.1	-	-	-
Expenditure Category Total:	10.3	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	10.3	-	-	-
Appropriated Funds Total:	10.3	-	-	-
Fund Source Total:	10.3	-	-	-

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

FTE

FTE	95.0	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
Fund Source Total:	95.0	95.0	-	95.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Personal Services				
Personal Services	5,020.9	6,012.6	-	6,012.6
Expenditure Category Total:	5,020.9	6,012.6	-	6,012.6
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	5,020.9	6,012.6	-	6,012.6
Appropriated Funds Total:	5,020.9	6,012.6	-	6,012.6
Fund Source Total:	5,020.9	6,012.6	-	6,012.6

Employee Related Expenditures				
Employee Related Expenses	-	2,279.0	-	2,279.0
FICA Taxes	370.8	-	-	-
Medical Insurance	756.6	-	-	-
Basic Life	0.4	-	-	-
Long-Term Disability (ASRS)	7.0	-	-	-
Dental Insurance	5.2	-	-	-
Workers' Compensation	72.9	-	-	-
Arizona State Retirement System	565.3	-	-	-
Alternate Retirement Contributions – Contracted Retirees	4.4	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	9.7	-	-	-
Personnel Board Pro-Rata Charges	43.2	-	-	-
Information Technology Pro Rata Charge	30.6	-	-	-
Accumulated Sick Leave Fund Charge	20.1	-	-	-
Expenditure Category Total:	1,886.1	2,279.0	-	2,279.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,886.1	2,279.0	-	2,279.0
Appropriated Funds Total:	1,886.1	2,279.0	-	2,279.0
Fund Source Total:	1,886.1	2,279.0	-	2,279.0

Program Expenditure Schedule

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-4-0 Agency Support				
Sub Program:	RVA-4-2 Information Services				
	Professional & Outside Services				
	Professional and Outside Services	-	37.2	1,425.0	1,462.2
	Other Professional & Outside Services	238.8	-	-	-
	Expenditure Category Total:	238.8	37.2	1,425.0	1,462.2
	Fund Source				
	Appropriated Funds				
AA1000	General Fund (Appropriated)	214.3	37.2	1,425.0	1,462.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	24.4	-	-	-
	Appropriated Funds Total:	238.8	37.2	1,425.0	1,462.2
	Fund Source Total:	238.8	37.2	1,425.0	1,462.2

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-2 Information Services				
Other Operating Expenditures				

Other Operating Expenses	-	6,581.2	-	6,581.2
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	220.4	-	-	-
External Programming and System Development Costs	2,149.9	-	-	-
Other External Computer Processing, Hosting, Maintenance and Support Costs	424.7	-	-	-
External Telecommunications Charges	674.9	-	-	-
Rental of Land & Buildings	398.4	-	-	-
Repair & Maintenance - Computer Equipment	190.4	-	-	-
Software Support, Maintenance Short-term Licensing	1,104.5	-	-	-
Office Supplies	1.9	-	-	-
Computer Supplies	2.7	-	-	-
Other Operating Supplies	1.1	-	-	-
Other Education & Training Costs	80.0	-	-	-
External Printing	7.6	-	-	-
Postage & Delivery	0.5	-	-	-
Books, Subscriptions & Publications	1.0	-	-	-
Other Miscellaneous Operating	0.8	-	-	-
Expenditure Category Total:	5,258.7	6,581.2	-	6,581.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	3,696.2	5,149.5	-	5,149.5
RV2179	DOR Liability Setoff Fund (Appropriated)	256.6	-	-	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	1,305.9	1,431.7	-	1,431.7
	Appropriated Funds Total:	5,258.7	6,581.2	-	6,581.2
	Fund Source Total:	5,258.7	6,581.2	-	6,581.2

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: RVA-4-0 Agency Support

Sub Program: RVA-4-2 Information Services

Capital Equipment

Computer Equipment - Capitalized Purchase	459.7	-	-	-
Expenditure Category Total:	459.7	-	-	-

Fund Source

Appropriated Funds

RV2179	DOR Liability Setoff Fund (Appropriated)	459.7	-	-	-
	Appropriated Funds Total:	459.7	-	-	-
	Fund Source Total:	459.7	-	-	-

Non-Capital Equipment

Non-Capital Resources	-	221.2	-	221.2
Furniture - Non-Capital Purchase	4.9	-	-	-
Computer Equipment – Non- Capitalized Purchases	538.2	-	-	-
Computer Equipment – Non- Capitalized Lease Payments	49.2	-	-	-
Other Equipment - Non- Capital Purchase	5.3	-	-	-
Purchased or licensed software / website	10.9	-	-	-
Expenditure Category Total:	608.5	221.2	-	221.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	611.2	221.2	-	221.2
RV2463	Department of Revenue Administrative Fund (Appropriated)	(2.7)	-	-	-
	Appropriated Funds Total:	608.5	221.2	-	221.2
	Fund Source Total:	608.5	221.2	-	221.2

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 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

Expenditure Category Total:

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)

RV2463 Department of Revenue Administrative
Fund (Appropriated)

Appropriated Funds Total:

Fund Source Total:

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Personal Services				
Personal Services	3,648.2	3,781.3	-	3,781.3
Expenditure Category Total:	3,648.2	3,781.3	-	3,781.3

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	3,607.1	3,737.5	-	3,737.5
RV2463 Department of Revenue Administrative Fund (Appropriated)	41.1	43.8	-	43.8
Appropriated Funds Total:	3,648.2	3,781.3	-	3,781.3
Fund Source Total:	3,648.2	3,781.3	-	3,781.3

Employee Related Expenditures				
Employee Related Expenses	-	1,509.7	-	1,509.7
FICA Taxes	269.3	-	-	-
Medical Insurance	624.3	-	-	-
Basic Life	0.3	-	-	-
Long-Term Disability (ASRS)	5.2	-	-	-
Dental Insurance	4.0	-	-	-
Workers' Compensation	53.2	-	-	-
Arizona State Retirement System	422.4	-	-	-
Alternate Retirement Contributions – Reemployed Retirees	4.8	-	-	-
Personnel Board Pro-Rata Charges	31.4	-	-	-
Information Technology Pro Rata Charge	22.3	-	-	-
Accumulated Sick Leave Fund Charge	14.6	-	-	-
Expenditure Category Total:	1,451.9	1,509.7	-	1,509.7

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,440.1	1,492.7	-	1,492.7
RV2463 Department of Revenue Administrative Fund (Appropriated)	11.8	17.0	-	17.0
Appropriated Funds Total:	1,451.9	1,509.7	-	1,509.7
Fund Source Total:	1,451.9	1,509.7	-	1,509.7

Program Expenditure Schedule

Agency:	Department of Revenue
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	RVA-4-0 Agency Support				
Sub Program:	RVA-4-3 Support Services				
Professional & Outside Services					
	Professional and Outside Services	-	617.8	-	617.8
	Attorney General Legal Services	4.9	-	-	-
	Temporary Agency Services	74.4	-	-	-
	Other Professional & Outside Services	564.5	-	-	-
	Expenditure Category Total:	643.8	617.8	-	617.8
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	484.8	456.9	-	456.9
RV2463	Department of Revenue Administrative Fund (Appropriated)	7.8	4.9	-	4.9
	Appropriated Funds Total:	492.6	461.8	-	461.8
Non-Appropriated Funds					
RV1120	Smart and Safe Arizona Fund (Non-Appropriated)	151.3	156.0	-	156.0
	Non-Appropriated Funds Total:	151.3	156.0	-	156.0
	Fund Source Total:	643.8	617.8	-	617.8
Travel In-State					
	Travel In-State	-	30.7	-	30.7
	Mileage - Private Vehicle	0.6	-	-	-
	Motor Pool Charges	24.3	-	-	-
	Car Rental In-State	1.4	-	-	-
	Expenditure Category Total:	26.3	30.7	-	30.7
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	26.3	30.7	-	30.7
	Appropriated Funds Total:	26.3	30.7	-	30.7
	Fund Source Total:	26.3	30.7	-	30.7

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Travel Out-Of-State				
Travel Out of State	-	8.1	-	8.1
Airfare and Other Common Carrier Charges	3.9	-	-	-
Car Rental Out-of-State	0.2	-	-	-
Lodging Out-of-State	4.7	-	-	-
Meals with Overnight Stay	1.5	-	-	-
Other Miscellaneous Out-of- State Travel	0.8	-	-	-
Expenditure Category Total:	11.2	8.1	-	8.1

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	11.2	8.1	-	8.1
	Appropriated Funds Total:	11.2	8.1	-	8.1
	Fund Source Total:	11.2	8.1	-	8.1

Other Operating Expenditures

Other Operating Expenses	-	6,135.7	-	6,135.7
Risk Management Charges to State Agencies	389.4	-	-	-
External Programming and System Development Costs	9.5	-	-	-
Charges Imposed Related to AFIS.	1,007.3	-	-	-
External Telecommunications Charges	13.0	-	-	-
Building Rent Charges to State Agencies	3,346.3	-	-	-
Miscellaneous Rent	1.8	-	-	-
Other Internal Services	0.3	-	-	-
Repair & Maintenance - Computer Equipment	6.2	-	-	-
Repair & Maintenance - Other	5.6	-	-	-
Software Support, Maintenance Short-term Licensing	134.1	-	-	-
Uniforms	1.7	-	-	-
Office Supplies	2.2	-	-	-
Computer Supplies	0.3	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Repair & Maintenance Supplies - Related to Buildings	1.1	-	-	-
Other Operating Supplies	10.1	-	-	-
Employee Tuition Reimbursement	4.8	-	-	-
Conference Registration / Attendance Fees	12.3	-	-	-
Other Education & Training Costs	5.9	-	-	-
External Printing	0.0	-	-	-
Postage & Delivery	5.1	-	-	-
Document Shredding and Destruction Services	7.4	-	-	-
Dues	2.0	-	-	-
Books, Subscriptions & Publications	32.7	-	-	-
Other Miscellaneous Operating	1.8	-	-	-
Expenditure Category Total:	5,000.8	6,135.7	-	6,135.7

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	4,816.1	5,259.3	-	5,259.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	184.7	876.4	-	876.4
	Appropriated Funds Total:	5,000.8	6,135.7	-	6,135.7
	Fund Source Total:	5,000.8	6,135.7	-	6,135.7

Capital Equipment

Other Equipment - Capital Purchase	25.8	-	-	-
Expenditure Category Total:	25.8	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	3.2	-	-	-
RV2463	Department of Revenue Administrative Fund (Appropriated)	22.6	-	-	-
	Appropriated Funds Total:	25.8	-	-	-
	Fund Source Total:	25.8	-	-	-

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-3 Support Services				
Non-Capital Equipment				
Non-Capital Resources	-	0.4	-	0.4
Other Equipment - Non- Capital Purchase	215.9	-	-	-
Purchased or licensed software / website	69.5	-	-	-
Expenditure Category Total:	285.4	0.4	-	0.4

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	47.1	0.4	-	0.4
RV2463	Department of Revenue Administrative Fund (Appropriated)	238.3	-	-	-
Appropriated Funds Total:		285.4	0.4	-	0.4
Fund Source Total:		285.4	0.4	-	0.4

Transfers-Out				
Transfers	-	37.8	-	37.8
Transfers Out – Not Subject to Cost Allocation	242.1	-	-	-
Expenditure Category Total:	242.1	37.8	-	37.8

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	39.7	37.8	-	37.8
RV2463	Department of Revenue Administrative Fund (Appropriated)	202.4	-	-	-
Appropriated Funds Total:		242.1	37.8	-	37.8
Fund Source Total:		242.1	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	60.5	60.5	AA1000-A	
Arizona State Retirement System	0.3	0.3	RV2463-A	

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

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
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

Personal Services				
Personal Services	2,877.1	2,997.2	-	2,997.2
Expenditure Category Total:	2,877.1	2,997.2	-	2,997.2

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,325.0	1,391.1	-	1,391.1
RV2463 Department of Revenue Administrative Fund (Appropriated)	1,552.1	1,606.1	-	1,606.1
Appropriated Funds Total:	2,877.1	2,997.2	-	2,997.2
Fund Source Total:	2,877.1	2,997.2	-	2,997.2

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-4 SLI BRITS Operational Support				
Employee Related Expenditures				
Employee Related Expenses	-	1,197.4	-	1,197.4
FICA Taxes	211.1	-	-	-
Medical Insurance	440.6	-	-	-
Basic Life	0.2	-	-	-
Long-Term Disability (ASRS)	4.2	-	-	-
Dental Insurance	2.5	-	-	-
Workers' Compensation	41.4	-	-	-
Arizona State Retirement System	337.2	-	-	-
Personnel Board Pro-Rata Charges	24.7	-	-	-
Information Technology Pro Rata Charge	17.6	-	-	-
Accumulated Sick Leave Fund Charge	11.5	-	-	-
Expenditure Category Total:	1,091.1	1,197.4	-	1,197.4

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	497.8	556.4	-	556.4
RV2463	Department of Revenue Administrative Fund (Appropriated)	593.4	641.0	-	641.0
Appropriated Funds Total:		1,091.1	1,197.4	-	1,197.4
Fund Source Total:		1,091.1	1,197.4	-	1,197.4

Professional & Outside Services				
Professional and Outside Services	-	11.9	-	11.9
Other Professional & Outside Services	35.9	-	-	-
Expenditure Category Total:	35.9	11.9	-	11.9

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	35.9	11.9	-	11.9
Appropriated Funds Total:		35.9	11.9	-	11.9
Fund Source Total:		35.9	11.9	-	11.9

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: RVA-4-0 Agency Support

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

Travel In-State

Mileage - Private Vehicle	0.2	-	-	-
Lodging	0.6	-	-	-
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	-	-	-

Travel Out-Of-State

Travel Out of State	-	12.0	-	12.0
Airfare and Other Common Carrier Charges	2.3	-	-	-
Lodging Out-of-State	3.0	-	-	-
Meals with Overnight Stay	0.8	-	-	-
Other Miscellaneous Out-of- State Travel	0.7	-	-	-
Expenditure Category Total:	6.8	12.0	-	12.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	6.8	12.0	-	12.0
	Appropriated Funds Total:	6.8	12.0	-	12.0
	Fund Source Total:	6.8	12.0	-	12.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-4 SLI BRITS Operational Support				
Other Operating Expenditures				
Other Operating Expenses	-	3,487.5	-	3,487.5
External Programming and System Development Costs	604.3	-	-	-
External Telecommunications Charges	934.6	-	-	-
Repair & Maintenance - Computer Equipment	134.0	-	-	-
Software Support, Maintenance Short-term Licensing	1,501.6	-	-	-
Conference Registration / Attendance Fees	1.8	-	-	-
Other Education & Training Costs	2.2	-	-	-
Expenditure Category Total:	3,178.4	3,487.5	-	3,487.5

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	2,627.0	2,843.3	-	2,843.3
RV2463	Department of Revenue Administrative Fund (Appropriated)	551.4	644.2	-	644.2
Appropriated Funds Total:		3,178.4	3,487.5	-	3,487.5
Fund Source Total:		3,178.4	3,487.5	-	3,487.5

Capital Equipment				
Capital Equipment	-	48.0	-	48.0
Expenditure Category Total:	-	48.0	-	48.0

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	-	48.0	-	48.0
Appropriated Funds Total:		-	48.0	-	48.0
Fund Source Total:		-	48.0	-	48.0

Program Expenditure Schedule

Agency:	Department of Revenue
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: RVA-4-0 Agency Support				
Sub Program: RVA-4-4 SLI BRITS Operational Support				
Non-Capital Equipment				
Non-Capital Resources	-	251.2	-	251.2
Computer Equipment – Non- Capitalized Purchases	249.8	-	-	-
Other Equipment - Non- Capital Purchase	1.0	-	-	-
Expenditure Category Total:	250.7	251.2	-	251.2

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	57.8	51.2	-	51.2
RV2463 Department of Revenue Administrative Fund (Appropriated)	192.9	200.0	-	200.0
Appropriated Funds Total:	250.7	251.2	-	251.2
Fund Source Total:	250.7	251.2	-	251.2

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

Administrative Costs Summary

FY 2027

Personal Services	4,260.5
ERE	1,664.8
All Other	6,436.5
Administrative Costs Total:	12,361.8

Administrative Costs / Total Expenditure Ratio

Request

Admin %

FY 2027

92,681.8

13.3%

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
► Service	23,025.2	23,866.9	23,866.9
► Processing	8,879.0	7,996.6	7,996.6
► Education and Compliance	19,066.1	22,825.3	22,825.3
► Agency Support	33,319.5	36,568.0	37,993.0
Agency Total:	84,289.8	91,256.8	92,681.8

Funding:

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	56,262.3	60,871.8	62,296.8
Other Appropriated Funds	26,375.7	28,732.4	28,732.4
Other Non-Appropriated Funds	1,651.8	1,652.6	1,652.6
Total Funding	84,289.8	91,256.8	92,681.8

FTE Positions	923.0	923.0	923.0
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5 Year Plan

Issue 1 Implement Self Service

Description: Implement self-service options for taxpayers with the implementation of STARS (State Tax System) by 2029 to support four (4) tax types

Solutions:

1.1 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026

1.1.a Identify Early Adopter Taxpayers for electronic submission/portal

1.1.b Implement Agile Sprint Activities through User Testing

Issue 2 Increase Compliance

Description: Increase taxpayer compliance with Arizona tax laws by 5% by June 2029

Solutions:

- 2.1 Increase taxpayer compliance by 1% by June 2026.
- 2.1.a Enhance early stage collections through education and outreach
- 2.1.b Improve conversion rate of identified remote sellers
- 2.1.c Continue refining the Voluntary Disclosure process to bill under 45 days.

Issue 3 Improve User Experience

Description: Improve overall taxpayer experience by achieving all Service Level Agreements (SLAs), across 90% customer entry points by June 2029

Solutions:

- 3.1 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026.
- 3.1.a Improve hiring and training of call center staff
- 3.1.b Support capacity to reduce production time with Unclaimed Property
- 3.1.c Maintain capacity and resources to reduce backlogs

Issue 4 Role Satisfaction

Description: Balance capacity and demand for existing services to improve Role Satisfaction by 5% by June 2029

Solutions:

- 4.1 Improve role satisfaction score from 88% to 89% through the Best Companies Survey by June 2026.
- 4.1.a Implement New Employee experience recommendation from ASU Next Generation Service Corps plan
- 4.1.b Partnership with ASU to support Human Centered Problem Solving to develop a plan to increase electronic filing rates for all tax types

Resource Assumptions

	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Full-Time Equivalent Positions	923.0	923.0	923.0
General Fund	61,223.3	61,223.3	61,223.3
Other Appropriated Funds	28,732.4	28,732.4	28,732.4
Non-Appropriated Funds	1,652.6	1,652.6	1,652.6
Federal Funds	-	-	-

Program Summary
Service (RVA-1-0)
Adrianne 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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	17,293.0	19,058.9	19,058.9
Other Appropriated Funds	4,615.7	3,678.6	3,678.6
Other Non-Appropriated Funds	1,116.5	1,129.4	1,129.4
Total Funding	23,025.2	23,866.9	23,866.9

FTE Positions**225.8****225.8****225.8****Subprogram Summary****Inquires and Requests (RVA-1-1)**

Adrianne 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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	6,132.2	6,619.5	6,619.5
Other Appropriated Funds	1,275.1	308.7	308.7
Other Non-Appropriated Funds	79.6	80.1	80.1
Total Funding	7,486.8	7,008.3	7,008.3

FTE Positions	95.2	95.2	95.2
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◆ **Goal 1** Inventory Alignment - Unclaimed Property

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Average claim processing time (days)	0	90	51	N/A	N/A

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	3,074.3	3,746.7	3,746.7
Other Appropriated Funds	20.8	24.1	24.1
Other Non-Appropriated Funds	46.8	33.3	33.3
Total Funding	3,141.9	3,804.1	3,804.1

FTE Positions	33.8	33.8	33.8
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◆ **Goal 1** Increase Taxpayer compliance by 2%

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Percent of taxpayer compliance	0%	2%	1%	N/A	N/A

Subprogram Summary

Taxpayer, Executive, and Legislative Issues (RVA-1-3)

Adrianne 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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	4,005.2	4,021.9	4,021.9
Other Appropriated Funds	1,339.0	1,649.8	1,649.8
Other Non-Appropriated Funds	717.7	730.4	730.4
Total Funding	6,061.9	6,402.1	6,402.1

FTE Positions	68.8	68.8	68.8
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◆ **Goal 1** Improve user experience achieving a 90% rate of compliance with Service Level Agreements

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Improve user experience with taxpayer interactions	0%	90%	90%	90%	90%

Subprogram Summary

Enforcement (RVA-1-7)

Adrianne 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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	-	18.8	18.8
Other Appropriated Funds	218.2	222.1	222.1
Other Non-Appropriated Funds	272.5	285.6	285.6
Total Funding	490.7	526.5	526.5
FTE Positions	9.8	9.8	9.8

◆ Goal 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Perform number of Tobacco audits per month	0	48	40	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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	8,837.3	7,759.0	7,759.0
Other Appropriated Funds	41.6	237.6	237.6
Total Funding	8,879.0	7,996.6	7,996.6
FTE Positions	147.2	147.2	147.2

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	6,942.8	5,657.5	5,657.5
Other Appropriated Funds	-	188.4	188.4
Total Funding	6,942.8	5,845.9	5,845.9
FTE Positions	115.0	115.0	115.0

◆ **Goal 1** Improve user experience achieving a 90% rate of compliance with Service Level Agreements.

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Sustain payment processing time within 5 days	0	5	5	5	5

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	1,894.5	2,101.5	2,101.5
Other Appropriated Funds	41.6	49.2	49.2
Total Funding	1,936.1	2,150.7	2,150.7
FTE Positions	32.2	32.2	32.2

◆ **Goal 1** STARS (Breakthrough)

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Cleanse documents under review	0	36,000	92,481	50,000	50,000

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	2,606.1	3,107.0	3,107.0
Other Appropriated Funds	16,076.0	19,351.1	19,351.1
Other Non-Appropriated Funds	384.0	367.2	367.2
Total Funding	19,066.1	22,825.3	22,825.3
FTE Positions	331.8	331.8	331.8

◆ **Goal 1** Improve user experience achieving a 90% rate of compliance with Service Level Agreements

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Improve user experience achieving a 90% rate of compliance with Service Level Agreements	0%	0%	80%	90%	90%

◆ **Goal 2** Maximize taxpayer education and compliance

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Percentage of ECCO customer satisfaction surveys scoring 4 or above	94%	95%	93%	95%	95%
Number of TPT licenses corrected	1,009	900	1,732	1,500	1,500

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	126.5	71.5	71.5
Other Appropriated Funds	6,124.5	7,256.4	7,256.4
Other Non-Appropriated Funds	39.7	32.3	32.3
Total Funding	6,290.7	7,360.2	7,360.2

FTE Positions	61.8	61.8	61.8
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◆ **Goal 1** Increase Taxpayer compliance by 2%

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Reduce processing days (days)	0	120	50	N/A	N/A

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	1,023.3	1,143.8	1,143.8
Other Appropriated Funds	4,271.3	5,270.0	5,270.0
Other Non-Appropriated Funds	341.2	334.9	334.9
Total Funding	5,635.8	6,748.7	6,748.7
FTE Positions	116.7	116.7	116.7

◆ **Goal 1** Senate Bill 1734 AZ Family Tax Rebate

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Ensure targeted population rebates have been distributed on time.	0	100	100	N/A	N/A
Number of Rebates Processed	0	0	732,667	100,000	100,000

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	698.1	806.3	806.3
Other Appropriated Funds	5,680.2	6,824.7	6,824.7
Other Non-Appropriated Funds	0.3	-	-
Total Funding	6,378.6	7,631.0	7,631.0
FTE Positions	134.2	134.2	134.2

◆ **Goal 1** Inventory Alignment Accounts Receivable (AR) Balance Reduction

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Reduction in total Accounts Receivable month over month (dollars are presented in thousands)	0	32,135.0	1,700,000.0	N/A	N/A

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	27,525.9	30,946.9	32,371.9
Other Appropriated Funds	5,642.3	5,465.1	5,465.1
Other Non-Appropriated Funds	151.3	156.0	156.0
Total Funding	33,319.5	36,568.0	37,993.0
FTE Positions	218.3	218.3	218.3

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	1,070.5	1,310.1	1,310.1
Total Funding	1,070.5	1,310.1	1,310.1
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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Agency Engagement Score/Best Companies Score (percent)	0%	87%	89%	N/A	N/A

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 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
General Fund	10,475.5	11,023.4	11,023.4
Other Appropriated Funds	708.7	942.1	942.1
Other Non-Appropriated Funds	151.3	156.0	156.0
Total Funding	11,335.4	12,121.5	12,121.5
FTE Positions	61.8	61.8	61.8

◆ **Goal 1** Adhere to annual STARS project budget (percent)

Performance Measures	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Adhere to annual STARS project budget (percent)	0%	95%	68%	95%	95%

Agency 5 Year Plan

RVA Department of Revenue

Issue 1 Implement Self Service

Description: Implement self-service options for taxpayers with the implementation of STARS (State Tax System) by 2029 to support four (4) tax types

Solutions:

1.1 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026

1.1.a Identify Early Adopter Taxpayers for electronic submission/portal

1.1.b Implement Agile Sprint Activities through User Testing

Issue 2 Increase Compliance

Description: Increase taxpayer compliance with Arizona tax laws by 5% by June 2029

Solutions:

2.1 Increase taxpayer compliance by 1% by June 2026.

2.1.a Enhance early stage collections through education and outreach

2.1.b Improve conversion rate of identified remote sellers

2.1.c Continue refining the Voluntary Disclosure process to bill under 45 days.

Issue 3 Improve User Experience

Description: Improve overall taxpayer experience by achieving all Service Level Agreements (SLAs), across 90% customer entry points by June 2029

Solutions:

3.1 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026.

3.1.a Improve hiring and training of call center staff

3.1.b Support capacity to reduce production time with Unclaimed Property

3.1.c Maintain capacity and resources to reduce backlogs

Issue 4 Role Satisfaction

Description: Balance capacity and demand for existing services to improve Role Satisfaction by 5% by June 2029

Solutions:

4.1 Improve role satisfaction score from 88% to 89% through the Best Companies Survey by June 2026.

4.1.a Implement New Employee experience recommendation from ASU Next Generation Service Corps plan

4.1.b Partnership with ASU to support Human Centered Problem Solving to develop a plan to increase electronic filing rates for all tax types

Resource Assumptions

	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Full-Time Equivalent Positions	923.0	923.0	923.0
General Fund	61,223.3	61,223.3	61,223.3
Other Appropriated Funds	28,732.4	28,732.4	28,732.4
Non-Appropriated Funds	1,652.6	1,652.6	1,652.6

Agency 5 Year Plan

Federal Funds

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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

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

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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OP Average claim processing time (days)	0	90	51	N/A	N/A

◆ Goal 2 Increase taxpayer compliance by 1% by June 2026

Performance Measures:

ML Budget Type

			FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC New remote sellers in compliance (percent)	0%	0%	0%	10%	10%

◆ Goal 3 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026

Performance Measures:

ML Budget Type

			FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		EF Average number of days to process Unclaimed Property claims (days)	0	0	29	30	30

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%

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Percent of taxpayer compliance	0%	2%	1%	N/A	N/A

◆ Goal 2 Inventory Alignment

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		EF Average number of days to process property annexations submitted by stakeholders. (days)	0%	0%	0%	19.0%	19.0%

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

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OP Improve user experience with taxpayer interactions	0%	90%	90%	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

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Perform number of Tobacco audits per month	0	48	40	48	48

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

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.

Performance Measures:

ML Budget Type

			FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Sustain payment processing time within 5 days	0	5	5	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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Cleanse documents under review	0	36,000	92,481	50,000	50,000

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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X	X	OC	Percentage of ECCO customer satisfaction surveys scoring 4 or above	94%	95%	93%	95%	95%
X	X	EF	Number of TPT licenses corrected	1,009	900	1,732	1,500	1,500

◆ Goal 2 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

Performance Measures:

ML	Budget	Type		FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC	Improve user experience achieving a 90% rate of compliance with Service Level Agreements	0%	0%	80%	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: Education and Outreach (RVA-3-1)

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 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%

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Reduce processing days (days)	0	120	50	N/A	N/A

◆ Goal 2 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Average days to process tax documents (days)	0	0	50	50	50

◆ Goal 3 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Average of Service Level across 3 indicators (percent)	0%	0%	0%	90%	90%
X		OC Average Speed of Answer (minutes)	0	0	0	15	12

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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Number of Rebates Processed	0	0	732,667	100,000	100,000
X		OP Ensure targeted population rebates have been distributed on time.	0	100	100	N/A	N/A

◆ Goal 2 Increase taxpayer compliance by 1% by June 2026

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OP Number of days to process Voluntary Disclosure (VDA)	0	0	0	30	30

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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Reduction in total Accounts Receivable month over month (dollars are presented in thousands)	0	32,135.0	1,700,000.0	N/A	N/A

◆ Goal 2 Increase taxpayer compliance by 1% by June 2026

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Increase accounts receivable by 1% (dollars are represented in thousands)	0	0	0	1,700,000.0	1,700,000.0

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

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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Agency Engagement Score/Best Companies Score (percent)	0%	87%	89%	N/A	N/A

◆ Goal 2 Improve role satisfaction score from 88% to 89% through the Best Companies Survey by June 2026

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Agency Engagement Score/Best Companies Score (percent)	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: 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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Adhere to STARS project milestone schedule	0%	90%	90%	90%	90%

◆ Goal 2 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Increase % of online liquor submissions through the portal (percent)	0%	0%	0%	30%	50%

◆ Goal 3 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026

Performance Measures:

ML	Budget	Type	FY 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		EF Decrease % of paper submissions (percent)	0%	0%	0%	70%	50%

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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X		OC Adhere to annual STARS project budget (percent)	0%	95%	68%	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 2024 Actual	FY 2025 Estimate	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
X	X	OC	Percentage of ECCO customer satisfaction surveys scoring 4 or above	94%	95%	93%	95%	95%
X	X	EF	Number of TPT licenses corrected	1,009	900	1,732	1,500	1,500

Not in Master List

Goals without any Performance Measures Marked for inclusion in the Master List

The display of the footnote: * = Agency, Program, or Sub Program has no goals with publishable performance measures.

Explore Plans

P 0 RVA Department of Revenue

P 1 RVA-1-0 Service

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)

G 2 RVA-G045 Increase taxpayer compliance by 1% by June 2026

P 1 RVA-PM0051 New remote sellers in compliance (percent)

G 3 RVA-G046 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026

P 1 RVA-PM0052 Average number of days to process Unclaimed Property claims (days)

S 2 RVA-1-2 Local Jurisdictions

G 1 RVA-G027 Increase Taxpayer compliance by 2%

P 1 RVA-PM0033 Percent of taxpayer compliance

G 2 RVA-G047 Inventory Alignment

P 1 RVA-PM0053 Average number of days to process property annexations submitted by stakeholders. (days)

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

P 1 RVA-PM0034 Improve user experience with taxpayer interactions

S 4 RVA-1-5 SLI Unclaimed Property Administration and Audit

S 5 RVA-1-6 SLI Tax Fraud Prevention

S 6 RVA-1-7 Enforcement

G 1 RVA-G031 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

P 1 RVA-PM0037 Perform number of Tobacco audits per month

S 7 RVA-1-9 SLI E-Commerce Compliance and Outreach

S 8 RVA-1-10 SLI Proposition 312 - Property Tax Refund Administration Costs

P 1 RVA-2-0 Processing

S 1 RVA-2-1 Process Administration

G 1 RVA-G029 Improve user experience achieving a 90% rate of compliance with Service Level Agreements.

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-G017 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

P 1 RVA-PM0028 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

S 1 RVA-3-1 Education and Outreach

G 1 RVA-G037 Increase Taxpayer compliance by 2%

P 1 RVA-PM0043 Reduce processing days (days)

G 2 RVA-G048 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026

P 1 RVA-PM0054 Average days to process tax documents (days)

Explore Plans

G 3 RVA-G052 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026

P 1 RVA-PM0058 Average of Service Level across 3 indicators (percent)

P 2 RVA-PM0059 Average Speed of Answer (minutes)

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.

P 2 RVA-PM0060 Number of Rebates Processed

G 2 RVA-G049 Increase taxpayer compliance by 1% by June 2026

P 1 RVA-PM0055 Number of days to process Voluntary Disclosure (VDA)

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)

G 2 RVA-G053 Increase taxpayer compliance by 1% by June 2026

P 1 RVA-PM0061 Increase accounts receivable by 1% (dollars are represented in thousands)

S 4 RVA-3-5 SLI Veterans Income Tax Settlements

S 5 RVA-3-9 SLI TPT Simplification

P 1 RVA-4-0 Agency Support

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 Agency Engagement Score/Best Companies Score (percent)

G 2 RVA-G044 Improve role satisfaction score from 88% to 89% through the Best Companies Survey by June 2026

P 1 RVA-PM0050 Agency Engagement Score/Best Companies Score (percent)

S 2 RVA-4-2 Information Services

G 1 RVA-G042 STARS (Breakthrough)

P 1 RVA-PM0048 Adhere to STARS project milestone schedule

G 2 RVA-G050 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026

P 1 RVA-PM0056 Increase % of online liquor submissions through the portal (percent)

G 3 RVA-G051 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026

P 1 RVA-PM0057 Decrease % of paper submissions (percent)

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

S 5 RVA-4-6 SLI FY 2023 Salary Increase

Explore Plans

P 0 RVA Department of Revenue

P 1 RVA-1-0 Service

S 1 RVA-1-1 Inquires and Requests

G 1 Inventory Alignment - Unclaimed Property

P 1 Average claim processing time (days)

G 2 Increase taxpayer compliance by 1% by June 2026

P 1 New remote sellers in compliance (percent)

G 3 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026

P 1 Average number of days to process Unclaimed Property claims (days)

S 2 RVA-1-2 Local Jurisdictions

G 1 Increase Taxpayer compliance by 2%

P 1 Percent of taxpayer compliance

G 2 Inventory Alignment

P 1 Average number of days to process property annexations submitted by stakeholders. (days)

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

P 1 Improve user experience with taxpayer interactions

S 4 RVA-1-5 SLI Unclaimed Property Administration and Audit

S 5 RVA-1-6 SLI Tax Fraud Prevention

S 6 RVA-1-7 Enforcement

G 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

P 1 Perform number of Tobacco audits per month

S 7 RVA-1-9 SLI E-Commerce Compliance and Outreach

S 8 RVA-1-10 SLI Proposition 312 - Property Tax Refund Administration Costs

P 1 RVA-2-0 Processing

S 1 RVA-2-1 Process Administration

G 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements.

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 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

P 1 Improve user experience achieving a 90% rate of compliance with Service Level Agreements

Explore Plans

- S 1 RVA-3-1 Education and Outreach
 - G 1 Increase Taxpayer compliance by 2%
 - P 1 Reduce processing days (days)
 - G 2 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026
 - P 1 Average days to process tax documents (days)
 - G 3 Increase the average user experience across three (3) key customer entry points by achieving a service level agreement average of 90% by June 2026
 - P 1 Average of Service Level across 3 indicators (percent)
 - P 2 Average Speed of Answer (minutes)
- 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.
 - P 2 Number of Rebates Processed
 - G 2 Increase taxpayer compliance by 1% by June 2026
 - P 1 Number of days to process Voluntary Disclosure (VDA)
- 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)
 - G 2 Increase taxpayer compliance by 1% by June 2026
 - P 1 Increase accounts receivable by 1% (dollars are represented in thousands)
- S 4 RVA-3-5 SLI Veterans Income Tax Settlements
- S 5 RVA-3-9 SLI TPT Simplification
- P 1 RVA-4-0 Agency Support
 - 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 Agency Engagement Score/Best Companies Score (percent)
 - G 2 Improve role satisfaction score from 88% to 89% through the Best Companies Survey by June 2026
 - P 1 Agency Engagement Score/Best Companies Score (percent)
 - S 2 RVA-4-2 Information Services
 - G 1 STARS (Breakthrough)
 - P 1 Adhere to STARS project milestone schedule
 - G 2 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026
 - P 1 Increase % of online liquor submissions through the portal (percent)
 - G 3 Increase the monthly average of Luxury Liquor Tax (LLT) online submissions via the new service in Rev Hub to 30% by March 2026
 - P 1 Decrease % of paper submissions (percent)
 - 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



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