

KATIE HOBBS
Governor



GEORGE R. SHOOK
Acting Chairman

ARIZONA STATE BOARD OF EQUALIZATION

100 North Fifteenth Avenue, Suite 130
Phoenix, Arizona 85007
(602) 364-1600
<https://www.sboe.az.gov>

September 1, 2023

The Honorable Katie Hobbs
Governor of Arizona
State Capitol
Phoenix, Arizona 85007

Dear Governor Hobbs:

The Arizona State Board of Equalization is pleased to submit the enclosed documentation for the agency's budget request for the Fiscal Year 2025. Attached are the budget schedules, statements and explanatory information.

Legislative changes and court decisions, directly affect the Board's caseload, however the appropriated funds remain necessary to accomplish the Board's mission. Nevertheless, as an independent, impartial, quasi-judicial board, consisting of citizen-members who are experts in the field of taxation and providing an affordable and efficient venue for taxpayers, the Board remains committed to the efficient management of funds approved for FY 2024.

Should you or your staff have any questions or require additional information, please contact this office.

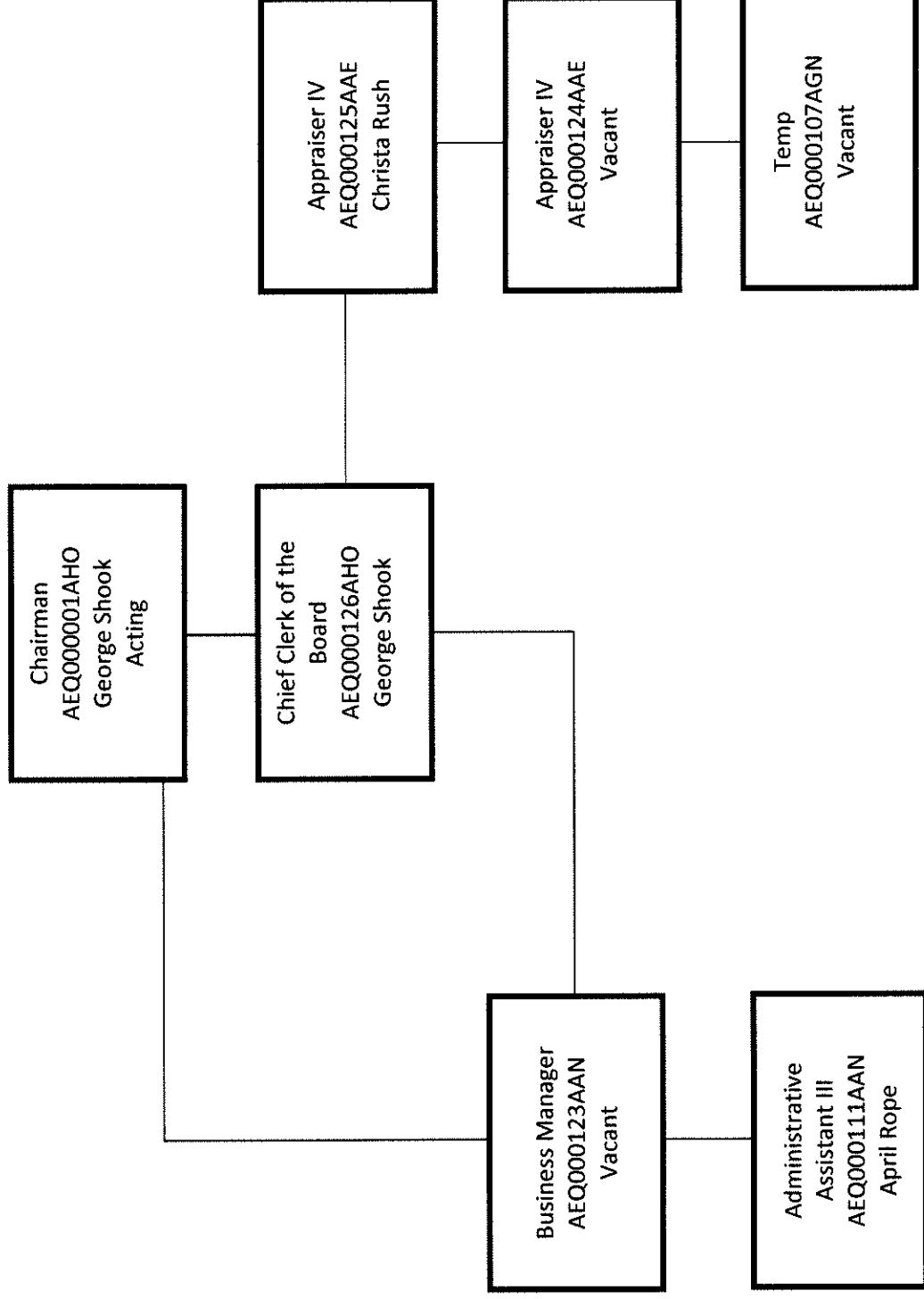
Sincerely,

A handwritten signature in black ink, appearing to read "George Shook", is written over a printed name.

George Shook
Acting Chairman,
Arizona State Board of Equalization

BOARD OF EQUALIZATION ORGANIZATIONAL CHART

Fiscal Year 2024



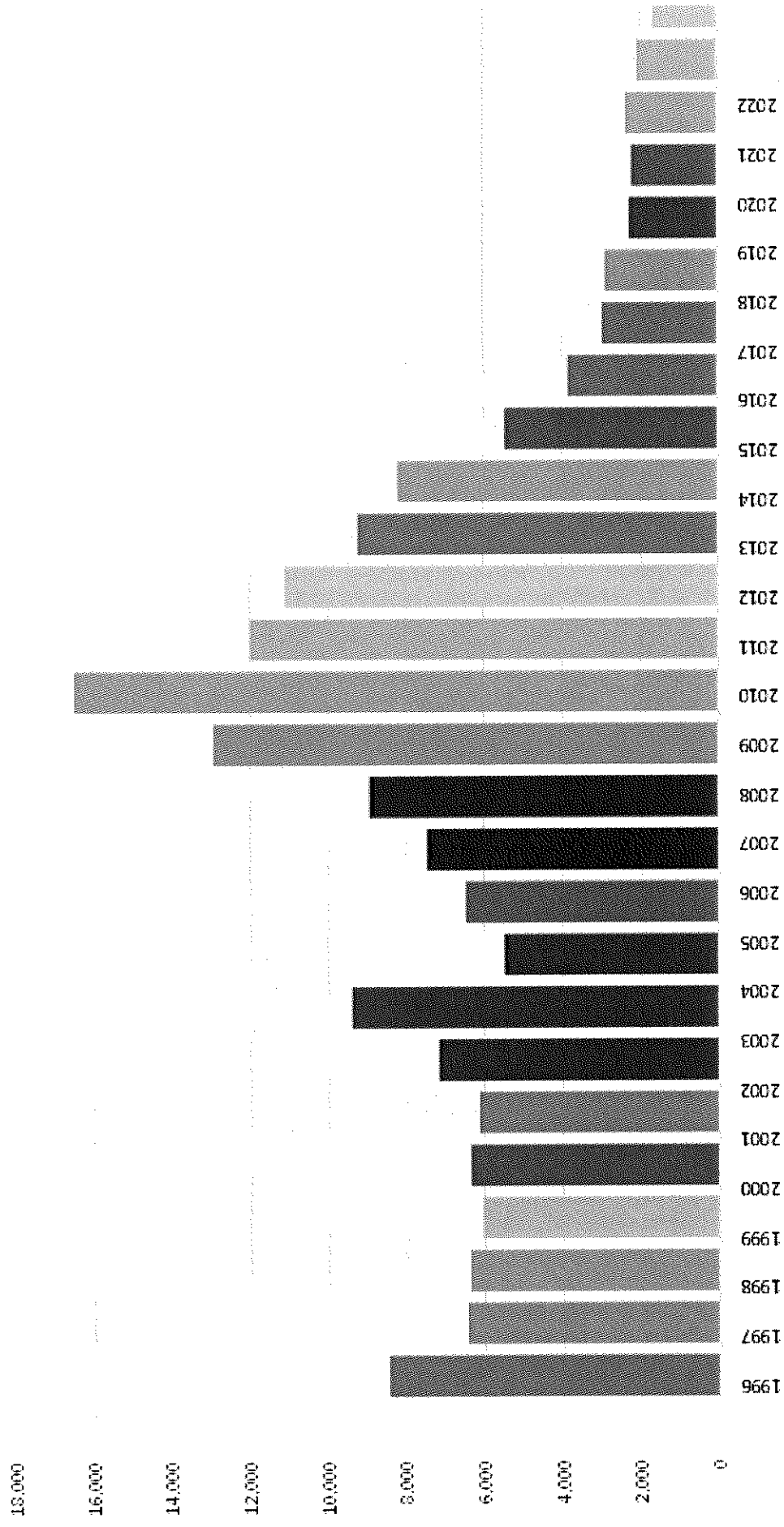


State Board of Equalization

APPEAL HISTORY 1996-2022

COUNTY	02	07	08	09	10	11	12	13	15	DOR	TOTAL	# CTY's
YEAR												
1996		5,414	1		3,006	3				13	8,437	5
1997		3,675	191		2,568					7	6,441	4
1998		3,604	172		2,276	82		213		17	6,364	6
1999	2	3,494	152		2,057	169		119		40	6,033	7
2000		3,682	77		2,402	45		112		11	6,329	6
2001		3,743	93		2,094	39		133		8	6,110	6
2002		3,853	101		2,810	95		257		27	7,143	6
2003		6,888	103		2,023	42		272		45	9,373	6
2004		3,490	88		1,654	40		187		15	5,474	6
2005		4,286	37		1,953	24		156		2	6,458	6
2006		4,670	51		2,456	108		139		16	7,440	6
2007		5,802	197	26	2,315	266		263	42	9	8,920	8
2008		9,045	243	23	2,591	483		493	27	16	12,921	8
2009		12,134	360		3,085	468		397		30	16,474	6
2010		8,328	361		2,673	271		317		18	11,968	6
2011		7,275	279		3,250	263				11	11,078	5
2012		5,913	177		2,858	223	25			6	9,202	6
2013		5,104	198		2,530	99	48	199		10	8,188	7
2014		3,109	107		1,892	157	28	133		4	5,430	7
2015		2,131	81		1,235	121	20	213		11	3,812	7
2016		1,420	69		1,255	97	29	61		5	2,936	7
2017		1,034	41		1,657	71	11	61		1	2,876	7
2018		847	60		1,194	77	16	37		0	2,231	6
2019	50	722	49	8	1,270	33	8	38		6	2,184	9
2020	65	1,011	25		1,119	40	7	47		12	2,326	8
2021	38	726	30		1,165	31	5	39		1	2,035	8
2022	46	636	50		841	33	7	31		1	1,645	8
TOTALS	201	112,036	3,393	57	56,229	3,380	204	3,917	69	342	179,828	

APPEAL HISTORY 1996-2022



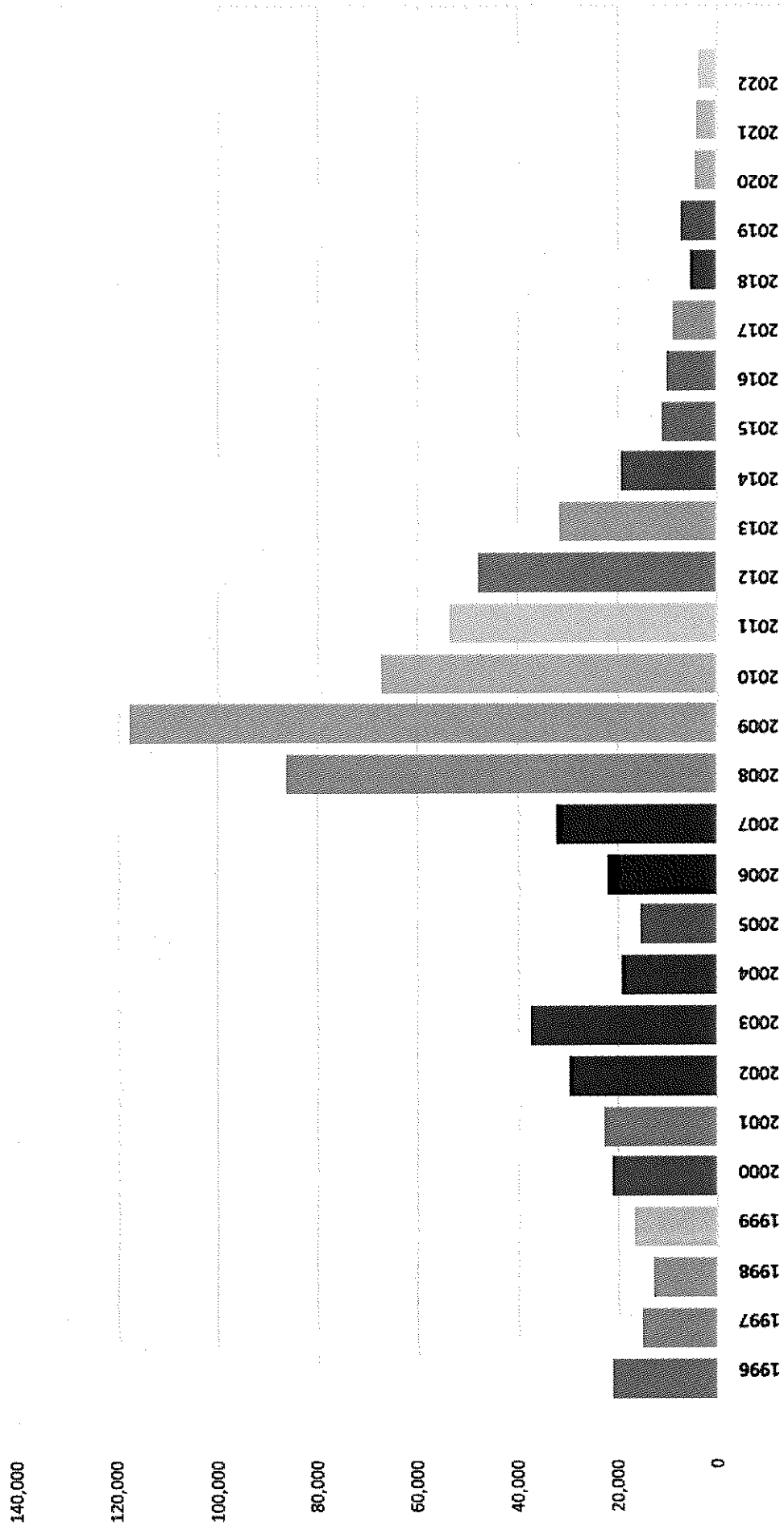


PARCEL HISTORY 1996 - 2022

State Board of Equalization

COUNTY	02	07	08	09	10	11	12	13	15	DOR	TOTAL	# CTY's
YEAR												
1996		15,013	15		5,972	3				18	21,021	5
1997		8,763	409		5,947					8	15,127	4
1998		7,679	353		4,284	125		402		23	12,866	6
1999	2	10,945	367		4,389	604		450		40	16,797	7
2000		16,133	96		4,504	48		259		11	21,051	6
2001		18,124	139		3,822	210		463		8	22,766	6
2002		21,429	1,007		5,459	1,307		351		27	29,580	6
2003		29,476	320		5,464	75		2,037		45	37,417	6
2004		14,403	185		3,289	58		1,154		15	19,104	6
2005		10,871	81		4,283	86		215		2	15,538	6
2006		14,642	106		4,684	2,246		305		16	21,999	6
2007		24,762	481	31	4,813	1,343		610	50	9	32,099	8
2008		59,887	715	41	11,331	12,270		1,880	35	16	86,175	8
2009		85,749	1,442		13,045	15,357		1,980		30	117,603	6
2010		47,106	1,216		11,800	5,589		1,457		18	67,186	6
2011		31,831	759		13,537	7,280				11	53,418	5
2012		26,483	673		10,571	9,949	31			6	47,713	6
2013		18,619	910		8,019	3,015	52	1,115		10	31,740	7
2014		9,776	216		5,400	3,008	506	465		4	19,375	7
2015		5,327	129		2,518	2,241	20	638		11	10,884	7
2016		3,334	130		4,098	2,297	123	185		5	10,172	7
2017		3,184	73		4,531	793	11	118		1	8,711	7
2018		1,662	110		2,585	938	18	59			5,372	6
2019	121	1,747	257	8	4,008	714	10	184		6	7,055	9
2020	159	1,694	39		2,247	129	12	94		12	4,386	8
2021	83	1,351	49		2,439	90	7	41		1	4,061	8
2022	126	989	54		2,477	40	7	35		1	3,729	8
TOTALS	491	490,979	10,331	80	155,516	69,815	797	14,497	85	354	742,945	

PARCEL HISTORY 1996-2022



Agency Summary

State Board of Equalization

George Shook, Acting Chairman

Phone: 6023641601

A.R.S. §§ 42-16151 et al.

Mission:

To provide an independent appeal process for taxpayers, county assessors, and the Arizona Department of Revenue in disputes relating to the valuation and classification of property for ad valorem tax purposes. Consistent with this responsibility, the Board provides a venue for non-judicial hearings in which due process of law is afforded to taxpayers in matters concerning the valuation and classification of their respective properties.

Description:

The State Board of Equalization provides an independent appeal process for taxpayers, county assessors, and the Arizona Department of Revenue in disputes relating to the valuation and classification of property in the State. The Board is comprised of 41 members: 21 (including the chairman) appointed by the Governor and 10 each from Maricopa and Pima counties (appointed by the boards of supervisors of those counties). The Board of Equalization's jurisdiction is primarily over locally assessed real and personal property in Maricopa and Pima counties. Under A.R.S. § 42-14001 et al., the Board's authority extends to centrally assessed property statewide. By statute, the Board also can provide hearing officer services for outlying counties; currently, the Board provides services to Cochise, Mohave, Pinal, Santa Cruz, and Yavapai counties.

Agency Summary: (\$ Thousands)

Program	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
► State Board of Equalization	653.7	751.1	787.1
Agency Total:	653.7	751.1	787.1

Funding:

	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
General Fund	653.7	751.1	787.1
Total Funding	653.7	751.1	787.1

FTE Positions	7.0	7.0	7.0
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5 Year Plan

Issue 1 Information Security Upgrade

Description: This agency will upgrade and update all hardware and software to the latest technology required to implement the State's Information Security plans.

Solutions:

The Board will utilize all state ASET available assets and resources to become compliant with all information security requirements.

The SBOE considers this a continuous work in progress. IT security is inherently important to the appeals program.

Issue 2 Constructing of Hearing Room

Description: This project resulted from the opportunity to obtain space at the location where all appeals in Pima County take place. Prior to having a permanent room the Board was only able to obtain hearing rooms from other agencies at the times those rooms were not being used by the agency. Much of this logistics burden has been relieved and the dependency for use of personnel from a gratuitous agency to set up the rooms for hearings and returning files back to Phoenix has been minimized.

Solutions:

Use of vacancy savings and operational savings allows for the funding of this project without requiring a request for supplementing funds.
Enhancement to the project will occur over a two-year period. The room will be furnished, over time, with items obtained from Arizona's Surplus Property.

Resource Assumptions

	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate
Full-Time Equivalent Positions	7.0	7.0	7.0
General Fund	775,000.0	775,000.0	775,000.0
Other Appropriated Funds	-	-	-
Non-Appropriated Funds	-	-	-
Federal Funds	-	-	-

- ◆ **Goal 1** To build a custom computer software application for automation of the appeals filing system. To obtain the required hardware and interface devices to handle the greatly increased demands caused by changes in the assessors, Arizona Department of Administra

Performance Measures	FY 2022 Actual	FY 2023 Estimate	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
Identify the need-based components of the Information Technology requirements and the dynamic Information Security upgrades and enhancements. Measure as a percentage of completion.	80	90	90	100	100
Obtain funding for IT Build Project. Measure as a percentage of completion. This project is utilizing year-end residual funds across multiple fiscal years. The SBOE anticipates a need for funding for new computer servers.	85	95	98	100	100

- ◆ **Goal 2** To maintain sufficient funding in order for the State Board of Equalization to be prepared for annual changes in caseloads. This will also ensure that the SBOE is able to adequately staff all hearings in Maricopa and Pima Counties and meet statutory deadl

Performance Measures	FY 2022 Actual	FY 2023 Estimate	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
Cost per appeal (in dollars)	137	125	180	180	180
Appeals received.	2,035	2,500	1,635	2,000	2,000

- ◆ **Goal 3** To improve efficiencies of agency operations through networking and personnel training.

Performance Measures	FY 2022 Actual	FY 2023 Estimate	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
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Funding issues may change due to legislative requirements. Therefore, it is imperative to maintain the current level of funding. This measure is a percent of completion.	90	100	100	90	90
Enhance training for staff members. This performance measure is for the percentage of staff members who have completed training.	95	100	95	95	95

◆ **Goal 4** To Complete the processing of the Board's rules.

Performance Measures	FY 2022 Actual	FY 2023 Estimate	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
An exception to the Governor's moratorium for 2020 was requested, however the time had expired for the Notice of Proposed Rulemaking. A new docket opening has been completed. The Board will continue to seek input for modifications to expired rules. This performance measure is a percentage of the project completion.	80	100	80	100	100

◆ **Goal 5** To obtain legislation that will reduce the number of unnecessary appeals.

Performance Measures	FY 2022 Actual	FY 2023 Estimate	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
Become fully involved with all stakeholders in the appeal process. The stakeholders are the legislative body, which makes changes to the Arizona Revised Statutes, the Department of Revenue that provides guidelines and implementing instructions for new legislation, County Assessors, County Boards of Supervisors and property owners who are the taxpayers.	90	100	90	100	100



State of Arizona Budget Request

State Agency

State Board of Equalization

A.R.S. Citation: **A.R.S. §§ 42-16151 et al.**

Governor Hobbs:

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2025.

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

Appropriated Funds

	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
Total Amount Requested:	751.1	36.0	787.1
General Fund	751.1	36.0	787.1

Non-Appropriated Funds

	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
	-	-	-
State Board of Equalization Total:	751.1	36.0	787.1

Agency Head: **George Shook**

Title: **Acting Chairman**

George R. Shook

9/1/2023

(signature)

Phone: 6023641601

Prepared by: George Shook

Email Address: gshook@sboe.state.az.
us

Date Prepared: September 1, 2023

Revenue Schedule

Agency: State Board of Equalization

Fund: AA1000 General Fund

AFIS Code	Category of Receipt and Description	FY 2023 Actuals	FY 2024 Estimate	FY 2025 Request
4372	Publications & Reproductions	0.0	-	-
4823	Current Year Reimbursements (Refunds)	6.0	7.0	7.0
General Fund Total:		6.0	7.0	7.0

Forecast Methodology

Sources and Uses

Agency: State Board of Equalization

Fund: RV2463 Department of Revenue Administrative Fund

Cash Flow Summary

	FY 2023 Actuals	FY 2024 Estimate	FY 2025 Request
Beginning Balance	-	(1.7)	(1.7)
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	(1.7)	(1.7)
Total Appropriated Disbursements	1.7	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	(1.7)	(1.7)	(1.7)

Explanation for Negative Ending Balance(s):

State Board of Equalization

Appropriated Expenditure

Expenditure Categories	FY 2023 Actuals	FY 2024 Estimate	FY 2025 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 (no entry for BY)	-	-	-
Administrative Adjustments (no entry for BY)	1.7	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency: State Board of Equalization

Fund: RV2463 Department of Revenue Administrative Fund

Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	1.7	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2023 Actuals	FY 2024 Estimate	FY 2025 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 (no entry for BY)	-	-	-
Administrative Adjustments (no entry for BY)	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: State Board of Equalization

Funding Issue List

Agency: **State Board of Equalization**

FY 2025

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Appropriated Funds	Non- Appropriated Funds
1	Appeals Application Enhancement 1 API Development	-	36.0	36.0	-	-
Total:		-	36.0	36.0	-	-

Funding Issue Detail

Agency: **State Board of Equalization**

Issue: **1 Appeals Application Enhancement 1 API Development**

Calculated ERE:

Uniform Allowance:

Program: **State Board of Equalization**

Fund: **AA1000 General Fund (Appropriated)**

	Expenditure Categories	FY 2025
7000	Other Operating Expenditures	36.0
	Program/Fund Total:	36.0

Funding Issue Narrative

Agency: State Board of Equalization

Issue: 1 Appeals Application Enhancement 1 API Development

Description of Issue: The SBOE appeals application will make a change to the data integration process. The SBOE will develop an Application Program Interface, API, for stakeholders to efficiently integrate data into the appeals application. The API should provide a time and dollar savings for transferring data between County Assessor data tables and the SBOE application.

At present, the migration of data from the county assessors into the SBOE's data tables is a four-step process. Creating one or more API will eliminate two of the steps. The API will enhanced information technology security for the appeals application.

Proposal: Appdev will create and host an API. Counties and stakeholders will be given access to the API and each will get their own access key.

- This API will be accessible all the time.
- The data received through this API will be updated to the SQL database.
- Counties will need to develop or use a Rest API client to post data to the API.
- An API will provide an error log via email when there was an error in uploading data.

Alternatives Considered: N/A

Impact of Not Funding This Year: Retards efficient use of the appeal application by the major counties and the client counties.

Statutory Reference:

Equipment to be Purchased (if applicable): Servers currently being used will be retained in order to maintain email functionality of the application.

Classification of New Positions:

Annualization(s):

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

Impact on Historically Underserved, Marginalized, or Adversely Affected Groups: N/A

How has feedback been incorporated from groups directly impacted by proposal?: Very positive feedback was received from Maricopa and Pima counties.

Description of how this furthers the Governor's priorities: The development of the API supports the governors cooperative endeavors with other agencies and institutions.

Summary of Expenditure and Budget Request for All Funds

Agency: State Board of Equalization

Appropriated Funds		FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
Program:					
EQA-1-0	State Board of Equalization	653.7	751.1	36.0	787.1
Appropriated Funds Total:		653.7	751.1	36.0	787.1
Expenditure Categories					
	FTE	7.0	7.0	-	7.0
	Personal Services	268.5	301.4	-	301.4
	Employee Related Expenditures	100.0	116.5	-	116.5
	Subtotal Personal Services and ERE	368.4	417.9	-	417.9
	Professional & Outside Services	0.3	35.0	-	35.0
	Travel In-State	12.0	16.0	-	16.0
	Travel Out-Of-State	-	5.0	-	5.0
	Other Operating Expenditures	261.6	262.2	36.0	298.2
	Non-Capital Equipment	11.3	15.0	-	15.0
Expenditure Categories Total:		653.7	751.1	36.0	787.1
State Board of Equalization Total for All Funds:		653.7	751.1	36.0	787.1
Appropriated and Non-Appropriated		FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2024 Funding Issue	FY 2025 Total Request
EQA-1-0	State Board of Equalization	653.7	751.1	36.0	787.1
State Board of Equalization Total for All Funds:		653.7	751.1	36.0	787.1

Summary of Expenditure and Budget Request for Selected Funds

Agency: State Board of Equalization

Fund: AA1000 General Fund (Appropriated)

	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
Program:				
EQA-1-0 State Board of Equalization	653.7	751.1	36.0	787.1
General Fund (Appropriated) Summary Total:	653.7	751.1	36.0	787.1
Expenditure Categories				
FTE	7.0	7.0	-	7.0
Personal Services	268.5	301.4	-	301.4
Employee Related Expenditures	100.0	116.5	-	116.5
Subtotal Personal Services and ERE	368.4	417.9	-	417.9
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Other Operating Expenditures	261.6	262.2	36.0	298.2
Non-Capital Equipment	11.3	15.0	-	15.0
Expenditure Categories Total:	653.7	751.1	36.0	787.1

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

Agency: State Board of Equalization

	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program: EQA-1-0 State Board of Equalization

Expenditure Categories

FTE	7.0	7.0	-	7.0
Personal Services	268.5	301.4	-	301.4
Employee Related Expenditures	100.0	116.5	-	116.5
Subtotal Personal Services and ERE	368.4	417.9	-	417.9
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Expenditure Categories Total:	653.7	751.1	36.0	787.1

Fund Source

Appropriated Funds

General Fund (Appropriated)	653.7	751.1	36.0	787.1
Appropriated Funds Total:	653.7	751.1	36.0	787.1
State Board of Equalization Total:	653.7	751.1	36.0	787.1

Sub Program: EQA-1-1 State Board of Equalization

Expenditure Categories

FTE	7.0	7.0	-	7.0
Personal Services	268.5	301.4	-	301.4
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Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency:	State Board of Equalization
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	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program:	EQA-1-0 State Board of Equalization
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Sub Program:	EQA-1-1 State Board of Equalization
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Fund Source

Appropriated Funds

General Fund (Appropriated)	653.7	751.1	36.0	787.1
Appropriated Funds Total:	653.7	751.1	36.0	787.1
State Board of Equalization Total:	653.7	751.1	36.0	787.1

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

Agency: State Board of Equalization

	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program: EQA-1-0 State Board of Equalization

Fund: AA1000 General Fund

Appropriated

Personal Services	268.5	301.4	-	301.4
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Expenditure Categories Total:	653.7	751.1	36.0	787.1
General Fund Total:	653.7	751.1	36.0	787.1
Program Total for Select Funds:	653.7	751.1	36.0	787.1

Sub Program: EQA-1-1 State Board of Equalization

Fund: AA1000 General Fund

Appropriated

Personal Services	268.5	301.4	-	301.4
Employee Related Expenditures	100.0	116.5	-	116.5
Subtotal Personal Services and ERE	368.4	417.9	-	417.9
Professional & Outside Services	0.3	35.0	-	35.0
Travel In-State	12.0	16.0	-	16.0
Travel Out-Of-State	-	5.0	-	5.0
Other Operating Expenditures	261.6	262.2	36.0	298.2
Non-Capital Equipment	11.3	15.0	-	15.0
Expenditure Categories Total:	653.7	751.1	36.0	787.1
General Fund Total:	653.7	751.1	36.0	787.1
Sub Program Total for Select Funds:	653.7	751.1	36.0	787.1

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

Agency:	State Board of Equalization
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	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program:	EQA-1-0 State Board of Equalization
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Sub Program:	EQA-1-1 State Board of Equalization
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Program Summary of Expenditure and Budget Request

Agency: State Board of Equalization

Program: State Board of Equalization

Program Summary		FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
EQA-1-1	State Board of Equalization	653.7	751.1	36.0	787.1
State Board of Equalization Summary Total:		653.7	751.1	36.0	787.1
Expenditure Categories					
FTE	FTE	7.0	7.0	-	7.0
6000	Personal Services	268.5	301.4	-	301.4
6100	Employee Related Expenditures	100.0	116.5	-	116.5
Subtotal Personal Services and ERE		368.4	417.9	-	417.9
6200	Professional & Outside Services	0.3	35.0	-	35.0
6500	Travel In-State	12.0	16.0	-	16.0
6600	Travel Out-Of-State	-	5.0	-	5.0
7000	Other Operating Expenditures	261.6	262.2	36.0	298.2
8500	Non-Capital Equipment	11.3	15.0	-	15.0
Expenditure Categories Total:		653.7	751.1	36.0	787.1
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	653.7	751.1	36.0	787.1
Appropriated Funds Total:		653.7	751.1	36.0	787.1
State Board of Equalization Summary Total:		653.7	751.1	36.0	787.1

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	State Board of Equalization
Program:	State Board of Equalization
Fund:	AA1000 General Fund (Appropriated)

Program Expenditures		FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
EQA-1-1	State Board of Equalization	653.7	751.1	36.0	787.1
	General Fund (Appropriated) Summary Total:	653.7	751.1	36.0	787.1
Appropriated Funding					
6000	Personal Services	268.5	301.4	-	301.4
6100	Employee Related Expenditures	100.0	116.5	-	116.5
	Subtotal Personal Services and ERE	368.4	417.9	-	417.9
6200	Professional & Outside Services	0.3	35.0	-	35.0
6500	Travel In-State	12.0	16.0	-	16.0
6600	Travel Out-Of-State	-	5.0	-	5.0
7000	Other Operating Expenditures	261.6	262.2	36.0	298.2
8500	Non-Capital Equipment	11.3	15.0	-	15.0
	Expenditure Categories Total:	653.7	751.1	36.0	787.1
	Fund AA1000 - A Total:	653.7	751.1	36.0	787.1
	State Board of Equalization Total:	653.7	751.1	36.0	787.1

Program Expenditure Schedule

Agency:	State Board of Equalization
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	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program:	EQA-1-0 State Board of Equalization
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FTE

FTE	7.0	7.0	-	7.0
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	7.0	7.0	-	7.0
	Appropriated Funds Total:	7.0	7.0	-	7.0
	Fund Source Total:	7.0	7.0	-	7.0

Personal Services

Personal Services	262.8	301.4	-	301.4
Board & Commission Members Compensation	5.7	-	-	-
Expenditure Category Total:	268.5	301.4	-	301.4

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	268.5	301.4	-	301.4
	Appropriated Funds Total:	268.5	301.4	-	301.4
	Fund Source Total:	268.5	301.4	-	301.4

Employee Related Expenditures

Employee Related Expenses	-	116.5	-	116.5
FICA Taxes	19.8	-	-	-
Medical Insurance	48.1	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.3	-	-	-
Unemployment Compensation & Other State' Taxes	0.1	-	-	-
Dental Insurance	0.1	-	-	-
Workers' Compensation	0.3	-	-	-
Arizona State Retirement System	26.6	-	-	-
Personnel Board Pro-Rata Charges	2.3	-	-	-
Information Technology Pro Rata Charge	1.5	-	-	-
Accumulated Sick Leave Fund Charge	0.9	-	-	-

Program Expenditure Schedule

Agency:	State Board of Equalization
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	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
Program: EQA-1-0 State Board of Equalization				
Expenditure Category Total:	100.0	116.5	-	116.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	100.0	116.5	-	116.5
Appropriated Funds Total:		100.0	116.5	-	116.5
Fund Source Total:		100.0	116.5	-	116.5

Professional & Outside Services
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Professional and Outside Services	-	35.0	-	35.0
Other Professional & Outside Services	0.3	-	-	-
Expenditure Category Total:	0.3	35.0	-	35.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	0.3	35.0	-	35.0
Appropriated Funds Total:		0.3	35.0	-	35.0
Fund Source Total:		0.3	35.0	-	35.0

Travel In-State

Travel In-State	-	16.0	-	16.0
Mileage - Private Vehicle	3.2	-	-	-
Car Rental In-State	0.9	-	-	-
Lodging	5.9	-	-	-
Meals with Overnight Stay	1.3	-	-	-
Meals without Overnight Stay	0.0	-	-	-
Other Miscellaneous In- State Travel	0.8	-	-	-
Expenditure Category Total:	12.0	16.0	-	16.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	12.0	16.0	-	16.0
Appropriated Funds Total:		12.0	16.0	-	16.0
Fund Source Total:		12.0	16.0	-	16.0

Travel Out-Of-State

Program Expenditure Schedule

Agency:	State Board of Equalization
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	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
Program: EQA-1-0 State Board of Equalization				
Travel Out of State	-	5.0	-	5.0
Expenditure Category Total:	-	5.0	-	5.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	-	5.0	-	5.0
	Appropriated Funds Total:	-	5.0	-	5.0
	Fund Source Total:	-	5.0	-	5.0

Other Operating Expenditures

Other Operating Expenses	-	262.2	36.0	298.2
Risk Management Charges to State Agencies	8.4	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	6.2	-	-	-
External Programming and System Development Costs	64.5	-	-	-
Charges Imposed Related to AFIS.	0.6	-	-	-
External Telecommunications Charges	8.2	-	-	-
Building Rent Charges to State Agencies	29.1	-	-	-
Certificate of Participation (COP) Building Rent Charges to State Agencies	98.5	-	-	-
Miscellaneous Rent	4.6	-	-	-
Internal Accounting, Budgeting & Financial Services	7.7	-	-	-
Repair & Maintenance - Other Equipment	1.5	-	-	-
Software Support, Maintenance Short-term Licensing	14.0	-	-	-
Office Supplies	13.9	-	-	-
Computer Supplies	0.3	-	-	-
Automotive and Transportation Fuels	0.2	-	-	-
Conference Registration / Attendance Fees	1.0	-	-	-
Postage & Delivery	2.5	-	-	-
Document Shredding and Destruction Services	0.1	-	-	-
Books, Subscriptions & Publications	0.5	-	-	-
Expenditure Category Total:	261.6	262.2	36.0	298.2

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program: EQA-1-0 State Board of Equalization

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	261.6	262.2	36.0	298.2
Appropriated Funds Total:	261.6	262.2	36.0	298.2
Fund Source Total:	261.6	262.2	36.0	298.2

Non-Capital Equipment

Non-Capital Resources	-	15.0	-	15.0
Computer Equipment – Non- Capitalized Purchases	11.3	-	-	-
Expenditure Category Total:	11.3	15.0	-	15.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	11.3	15.0	-	15.0
Appropriated Funds Total:	11.3	15.0	-	15.0
Fund Source Total:	11.3	15.0	-	15.0

Sub Program: EQA-1-1 State Board of Equalization

FTE

FTE	7.0	7.0	-	7.0
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	7.0	7.0	-	7.0
Appropriated Funds Total:	7.0	7.0	-	7.0
Fund Source Total:	7.0	7.0	-	7.0

Personal Services

Personal Services	262.8	301.4	-	301.4
Board & Commission Members Compensation	5.7	-	-	-
Expenditure Category Total:	268.5	301.4	-	301.4

Fund Source

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program: EQA-1-0 State Board of Equalization

Sub Program: EQA-1-1 State Board of Equalization

Appropriated Funds

AA1000 General Fund (Appropriated)	268.5	301.4	-	301.4
Appropriated Funds Total:	268.5	301.4	-	301.4
Fund Source Total:	268.5	301.4	-	301.4

Employee Related Expenditures

Employee Related Expenses	-	116.5	-	116.5
FICA Taxes	19.8	-	-	-
Medical Insurance	48.1	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.3	-	-	-
Unemployment Compensation & Other State' Taxes	0.1	-	-	-
Dental Insurance	0.1	-	-	-
Workers' Compensation	0.3	-	-	-
Arizona State Retirement System	26.6	-	-	-
Personnel Board Pro-Rata Charges	2.3	-	-	-
Information Technology Pro Rata Charge	1.5	-	-	-
Accumulated Sick Leave Fund Charge	0.9	-	-	-
Expenditure Category Total:	100.0	116.5	-	116.5

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	100.0	116.5	-	116.5
Appropriated Funds Total:	100.0	116.5	-	116.5
Fund Source Total:	100.0	116.5	-	116.5

Professional & Outside Services

Professional and Outside Services	-	35.0	-	35.0
Other Professional & Outside Services	0.3	-	-	-
Expenditure Category Total:	0.3	35.0	-	35.0

Fund Source

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program: EQA-1-0 State Board of Equalization

Sub Program: EQA-1-1 State Board of Equalization

Appropriated Funds

AA1000 General Fund (Appropriated)	0.3	35.0	-	35.0
Appropriated Funds Total:	0.3	35.0	-	35.0
Fund Source Total:	0.3	35.0	-	35.0

Travel In-State

Travel In-State	-	16.0	-	16.0
Mileage - Private Vehicle	3.2	-	-	-
Car Rental In-State	0.9	-	-	-
Lodging	5.9	-	-	-
Meals with Overnight Stay	1.3	-	-	-
Meals without Overnight Stay	0.0	-	-	-
Other Miscellaneous In- State Travel	0.8	-	-	-
Expenditure Category Total:	12.0	16.0	-	16.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	12.0	16.0	-	16.0
Appropriated Funds Total:	12.0	16.0	-	16.0
Fund Source Total:	12.0	16.0	-	16.0

Travel Out-Of-State

Travel Out of State	-	5.0	-	5.0
Expenditure Category Total:	-	5.0	-	5.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	5.0	-	5.0
Appropriated Funds Total:	-	5.0	-	5.0
Fund Source Total:	-	5.0	-	5.0

Other Operating Expenditures

Other Operating Expenses	-	262.2	36.0	298.2
Risk Management Charges to State Agencies	8.4	-	-	-

Program Expenditure Schedule

Agency:	State Board of Equalization
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	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program: EQA-1-0 State Board of Equalization

Sub Program: EQA-1-1 State Board of Equalization

Internal Service Computer Processing, Hosting, Maintenance and Support Costs	6.2	-	-	-
External Programming and System Development Costs	64.5	-	-	-
Charges Imposed Related to AFIS.	0.6	-	-	-
External Telecommunications Charges	8.2	-	-	-
Building Rent Charges to State Agencies	29.1	-	-	-
Certificate of Participation (COP) Building Rent Charges to State Agencies	98.5	-	-	-
Miscellaneous Rent	4.6	-	-	-
Internal Accounting, Budgeting & Financial Services	7.7	-	-	-
Repair & Maintenance - Other Equipment	1.5	-	-	-
Software Support, Maintenance Short-term Licensing	14.0	-	-	-
Office Supplies	13.9	-	-	-
Computer Supplies	0.3	-	-	-
Automotive and Transportation Fuels	0.2	-	-	-
Conference Registration / Attendance Fees	1.0	-	-	-
Postage & Delivery	2.5	-	-	-
Document Shredding and Destruction Services	0.1	-	-	-
Books, Subscriptions & Publications	0.5	-	-	-
Expenditure Category Total:	261.6	262.2	36.0	298.2

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	261.6	262.2	36.0	298.2
	Appropriated Funds Total:	261.6	262.2	36.0	298.2
	Fund Source Total:	261.6	262.2	36.0	298.2

Non-Capital Equipment

Non-Capital Resources	-	15.0	-	15.0
Computer Equipment -- Non- Capitalized Purchases	11.3	-	-	-
Expenditure Category Total:	11.3	15.0	-	15.0

Program Expenditure Schedule

Agency:	State Board of Equalization
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	FY 2023 Actuals	FY 2024 Expenditure Plan	FY 2025 Funding Issue	FY 2025 Total Request
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Program:	EQA-1-0 State Board of Equalization
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Sub Program:	EQA-1-1 State Board of Equalization
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Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	11.3	15.0	-	15.0
Appropriated Funds Total:	11.3	15.0	-	15.0
Fund Source Total:	11.3	15.0	-	15.0

Program Expenditure Schedule

Agency: **State Board of Equalization**

Administrative Costs Summary

FY 2025

Personal Services	36.0
ERE	14.4
All Other	10.0
Administrative Costs Total:	60.4

Administrative Costs / Total Expenditure Ratio

Request

Admin %

FY 2025

787.1

7.7%