

State Board of Tax Appeals

JLBC: Stefan Shepherd
 OSPB: Matthew Kennedy

DESCRIPTION	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 JLBC	FY 2009 JLBC
OPERATING BUDGET				
<i>Full Time Equivalent Positions</i>	4.0	4.0	4.0	4.0
Personal Services	189,200	210,500	210,500	210,500
Employee Related Expenditures	37,600	46,800	46,800	46,800
Professional and Outside Services	700	900	900	900
Travel - In State	1,600	900	900	900
Other Operating Expenditures	45,100	48,400	46,100	46,100
Equipment	1,900	0	0	0
AGENCY TOTAL	276,100	307,500	305,200	305,200

FUND SOURCES				
General Fund	276,100	307,500	305,200	305,200
SUBTOTAL - Appropriated Funds	276,100	307,500	305,200	305,200
TOTAL - ALL SOURCES	276,100	307,500	305,200	305,200

CHANGE IN FUNDING SUMMARY	<u>FY 2007 to FY 2008 JLBC</u>		<u>FY 2007 to FY 2009 JLBC</u>	
	\$ Change	% Change	\$ Change	% Change
General Fund	(2,300)	(0.7%)	(2,300)	(0.7%)
Total Appropriated Funds	(2,300)	(0.7%)	(2,300)	(0.7%)
Total - All Sources	(2,300)	(0.7%)	(2,300)	(0.7%)

AGENCY DESCRIPTION — The board consists of 3 members appointed by the Governor. The board provides an independent appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and resolves jurisdictional disputes between municipalities regarding the imposition of transaction privilege and use taxes.

PERFORMANCE MEASURES	FY 2004	FY 2005	FY 2006	FY 2008
	Actual	Actual	Actual	JLBC
• Months to process appeal	4.5	4.5	4.5	4.5
• % of rulings upheld in tax courts	90	NA	NA	90
Comments: The agency did not submit information for this measure in FY 2006 as required by the General Appropriation Act. The agency has not reported an explanation for the lack of performance measure data.				
• Customer satisfaction rating (Scale 1-8)	7.0	NA	NA	7.0
Comments: The agency did not submit information for this measure in FY 2006 as required by the General Appropriation Act. The agency has not reported an explanation for the lack of performance measure data.				

CHANGES FROM FY 2007

Operating Budget

The JLBC includes \$305,200 and 4 FTE Positions from the General Fund for the operating budget in FY 2008 and FY 2009. These amounts would fund the following adjustments:

	<u>FY 2008</u>	<u>FY 2009</u>
One-Time AZNET		
Appropriation	GF \$(2,300)	\$(2,300)
The JLBC includes a decrease of \$(2,300) from the General Fund in FY 2008 and FY 2009 to reflect the one-time appropriation for AZNet telecommunications charges.		

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FORMAT — Lump Sum by Agency