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LONG RANGE PROGRAM PLAN

Department of Revenue

Tallahassee, FL

September 29, 2017

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Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001


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House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Mike Hansen, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Long Range Program Plan (LRPP) for the Department of Revenue is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our mission, goals, objectives and measures for Fiscal Year 2018-19 through Fiscal Year 2022-23. The internet website address that provides the link to the LRPP located on the Fiscal Portal is <http://floridarevenue.com/opengovt/Pages/default.aspx> . This submission has been approved by Leon M. Biegalski, Executive Director.

Sincerely,


Leon M. Biegalski
Executive Director



Long Range Program Plan

Fiscal Years 2018-19 through 2022-23

Communication, Clarity, Consistency and Compliance

September 29, 2017

FLORIDA DEPARTMENT OF REVENUE

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FLORIDA DEPARTMENT OF REVENUE

Agency Mission

VISION

An agency that is accessible and responsive to citizens; provides fair and efficient tax and child support administration; and achieves the highest levels of voluntary compliance.

MISSION

Accessible. Innovative. Fair.

GUIDING PRINCIPLES

The Department of Revenue has a significant impact across the state, particularly on Florida taxpayers, Florida families and county officers. People and businesses want to know what is expected of them so they can plan and continue to progress. The outward facing programs of the Department are uniquely positioned to serve a distinctive set of customers and stakeholders. Additionally, the Department's support services work with each of the programs and are key to the operational success of the Department.

The Department uses four guiding principles that guide our workforce in carrying out the day-to-day operations of the agency:

Clarity means ensuring our internal and external audiences have a positive experience working and interacting with the agency, all Department information and instruction must be easy to understand and thorough.

Communication means that the Department is responsive and provides information that is easily accessible and understandable to all. It also includes effective follow-up with customers/stakeholders.

Compliance means creating an environment that eases the burden on those we serve by promoting voluntary conformance with laws and regulations through increased awareness, education and collaboration.

Consistency means ensuring our processes and procedures are implemented fairly, reliably and uniformly.

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Agency Goals, Objectives, Service Outcomes and Performance Projection Table

GOAL #1: Increase voluntary compliance.

Child Support Program (CSP)



CSP 1A:

Objective: Increase collections on current obligations in IV-D cases.

Outcome: Percent of current support disbursed (FFY).

FY 1998-99 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
48.6%	62.5%	62.6%	62.6%	62.7%	62.7%

CSP 1B:

Objective: Increase collections on all support due and paid during the federal fiscal year.

Outcome: Percent of total support disbursed (FFY).

FY 2012-13 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
68.5%	81.5%	81.6%	81.6%	81.7%	81.7%

General Tax Administration (GTA)

GTA 1A:

Objective: Improve existing technology and broaden filing capabilities to assist taxpayers in complying with tax laws.

Outcome: Percent of all tax returns filed timely and accurately.



FY 2014-15 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2022-23
85.0%	90.0%	90.5%	91.0%	91.5%	91.5%

Property Tax Oversight (PTO)

PTO 1A:

Objective: Ensure the just valuation and uniformity of all classes and subclasses of property studied.

Outcome: Statewide level of assessment for real property.



2009-10 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
96.8%	90.0%	90.0%	90.0%	90.0%	90.0%

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GOAL #2: Increase productivity and reduce costs.

Child Support Program (CSP)



CSP 2A:

Objective: Ensure that all cases are available for any appropriate action.

Outcome: Percent of IV-D cases available for next appropriate action (FFY).

FY 2007-08 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
83.0%	86.5%	86.5%	86.5%	86.5%	86.5%

CSP 2B:

Objective: Increase support order establishment for children in IV-D cases.

Outcome: Percent of IV-D cases with an order for support (federal definition) (FFY).

FY 1998-99 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
48.9%	82.0%	82.5%	82.5%	82.5%	82.5%

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General Tax Administration (GTA)



GTA 2A:

Objective: Improve the timeliness of taxpayer claimed refunds.

Outcome: Median number of days to process a refund.

FY 2015-16 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2022-23
35 days	34 days	33 days	33 days	33 days	33 days

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GOAL #3: Improve service.

Child Support Program (CSP)



CSP 3A:

Objective: Improve distribution of identifiable IV-D and appropriate non-IV-D payments to families and other states.

Outcome: Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY).

FY 2017-18 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
98.5%	99.75%	99.75%	99.75%	99.75%	99.75%

General Tax Administration (GTA)



GTA 3A:

Objective: Ensure prompt availability of funds to support Florida’s infrastructure and services to citizens.

Outcome: Average number of days from receipt of payment to deposit.

FY 2010-11 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2022-23
0.29	1 day	1 day	1 day	1 day	1 day

GTA 3B:

Objective: Ensure prompt availability of funds to support Florida’s infrastructure and services to citizens.

Outcome: Percent of revenue distributions made timely.

FY 2010-11 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2022-23
93.0%	99.0%	99.0%	99.0%	99.0%	99.0%

Property Tax Oversight (PTO)



PTO 3A:

Objective: Improve customer and supplier satisfaction with program products and services.

Outcome: Percent of training participants satisfied with services provided.

FY 2004-05 (Baseline Actual)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
90.0%	96.0%	96.0%	96.0%	96.0%	96.0%

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Linkage to Governor's Priorities

How do Department goals link to the Governor's priorities?

As the state's primary revenue collection department, the Department of Revenue's purpose is to collect and distribute the revenue that funds the state's needs including the collection and distribution of child support payments. Our goals are directly linked to the accomplishment of several of the Governor's priorities.

	Governor's Priorities	Revenue's Programs/Goals
1	Improving Education World Class Education	GOAL #1: Increase voluntary compliance. Property Tax Oversight ensures fair and equitable administration of Florida's local property tax system, which provides the funding for public education programs.
2	Economic Development and Job Creation Focus on Job Growth and Retention Reduce Taxes Regulatory Reform Phase out Florida's Corporate Income Tax	GOAL #1: Increase voluntary compliance. GOAL #2: Increase productivity and reduce costs.
3	Public Safety Protect our communities by ensuring the health, welfare and safety of our citizens	GOAL #3: Improve service General Tax Administration ensures prompt availability of funds to support Florida's infrastructure and services to citizens.

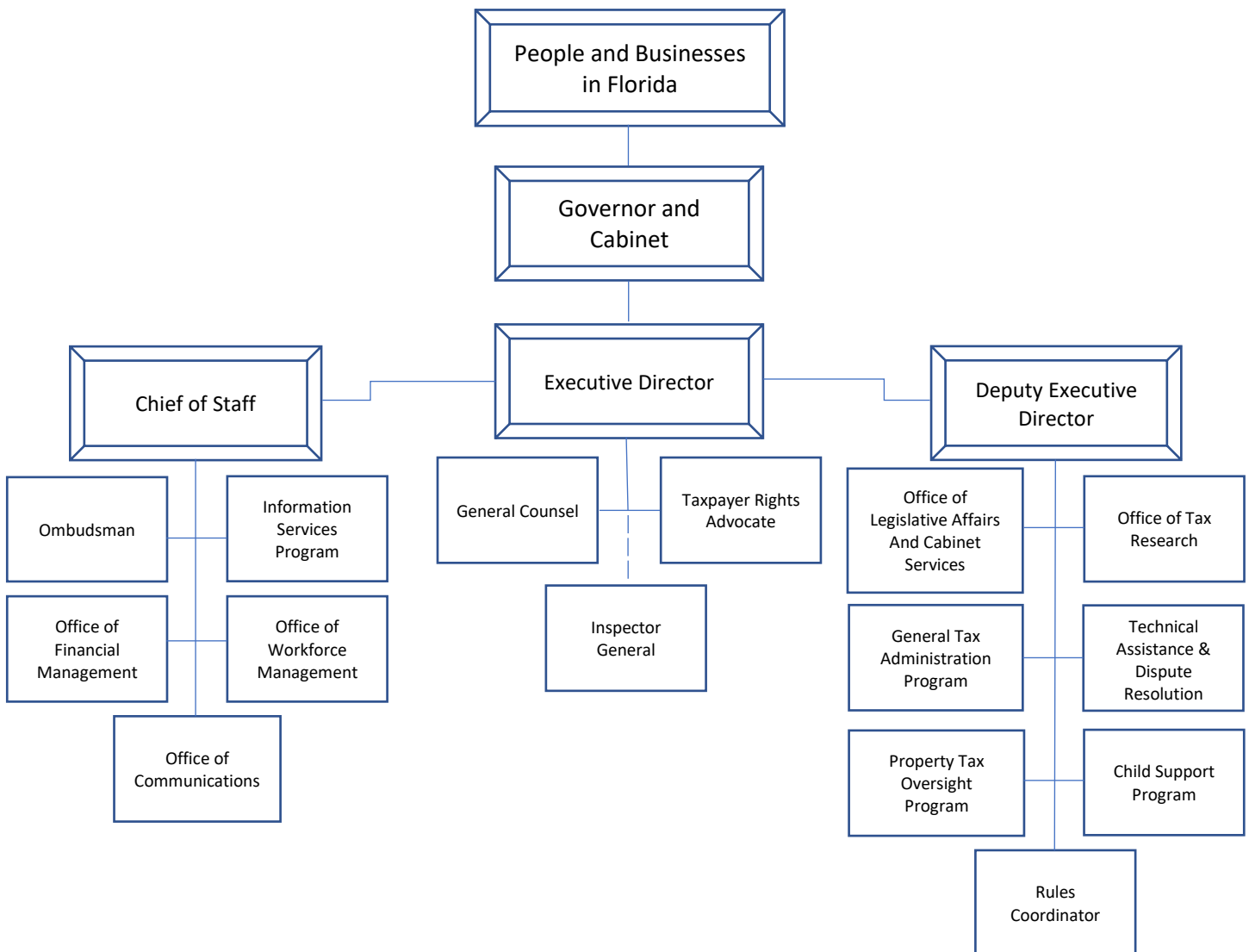
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Trends and Conditions


A. Agency primary responsibilities, based on statute.


The Department of Revenue's primary areas of responsibility are established in Section 20.21, Florida Statutes. Revenue carries out these responsibilities through its three operational programs: Child Support, General Tax Administration, and Property Tax Oversight. The tables on the following pages describe Revenue's organization, functions, and stakeholders.

The Department is organized as described below:



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CHILD SUPPORT PROGRAM 		
Program & Purpose	Primary Functions	Outcomes
<p>To help children get the financial support they need when it is not received from one or both parents.</p>	<ul style="list-style-type: none"> • Locate parents. • Establish paternity. • Establish and modify child support orders. • Enforce child support orders. • Receive and distribute child support payments. • Educate and assist parents and the public. <p>Work with partners that carry out critical steps in the child support process, including state agencies, county officials, other states and countries.</p>	<ul style="list-style-type: none"> • Legal establishment of paternity. • Legal obligations to pay support. • Support payments to families. • Reimbursements to federal and state governments for temporary cash assistance payments. <p>Total child support collected and distributed to Florida families was \$1.6 billion in SFY 2016-17.</p>

GENERAL TAX ADMINISTRATION PROGRAM 		
Program & Purpose	Primary Functions	Outcomes
<p>To collect and distribute state taxes and fees accurately and efficiently.</p> <p><i>Revenue administers 34 taxes and fees.</i></p>	<ul style="list-style-type: none"> • Register taxpayers. • Process tax returns and payments. • Enforce compliance through collection, audit, discovery, and criminal investigation activity. • Distribute funds to state accounts and local governments. • Assist taxpayers and resolve complaints. 	<ul style="list-style-type: none"> • Registration of Florida businesses for the taxes that apply to them. • Timely and accurate payments by taxpayers. • Collection of past due amounts. • Prompt deposits into state, local, and trust fund accounts of payments received by the Department. • Taxpayer compliance with the law. <p>Total receipts for taxes and fees administered by Revenue were approximately \$42 billion in FY 2016-17. Revenue also processed approximately \$5.2 billion in receipts for other state agencies.</p>

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PROPERTY TAX OVERSIGHT PROGRAM



Program & Purpose	Primary Functions	Outcomes
<p>To ensure fair and equitable administration of Florida's local property tax system.</p>	<ul style="list-style-type: none"> ● Review and approve the property tax rolls for each of Florida's 67 counties every year. ● Review and approve the annual budgets of property appraisers and most tax collectors. ● Ensure that Florida's 648 local levying authorities comply with millage levying procedures and public disclosure laws. ● Provide technical and legal guidance to local officials. ● Provide aid and assistance to property appraisers to improve the uniformity of assessments. ● Review certain property tax claims for refunds. ● Provide training to elected officials and levying authorities. ● Provide training and oversight to value adjustment boards. ● Assess railroad properties. ● Respond to questions from the public. 	<ul style="list-style-type: none"> ● Property tax rolls in compliance with constitutional and statutory standards. ● Millage levies in compliance with constitutional and statutory standards. ● Local officials trained and in compliance with property tax laws and standards. <p>In 2016, Florida's local governments and taxing authorities levied more than \$29.7 billion in property taxes on over 11.4 million parcels of real and tangible personal property, with a total market value of \$2.4 trillion. Statewide average level of assessment was 94.8 percent.</p>

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EXECUTIVE DIRECTION AND SUPPORT SERVICES



Program & Purpose	Primary Functions	Outcomes
<p>To ensure the Department clearly and consistently communicates expectations to customers and stakeholders to ensure that those who have an obligation can meet it as easily as possible.</p> <p>To lead the Department to increased effectiveness and cost efficiency, and better service to the state of Florida.</p> <p>To provide support services that help each program reach its goals.</p>	<ul style="list-style-type: none"> • Provide day-to-day leadership for the agency. • Lead the planning process, ensuring that all employees can contribute their ideas, and that all programs follow Revenue's strategic planning process. • Respond to requests and requirements from the Governor, Cabinet, and Legislature. • Provide financial management oversight and support. • Provide human resources support. • Develop and provide agency-wide training. • Manage legal matters and provide legal counsel. • Review operations for compliance with legal requirements. • Provide information and assistance to customers. • Prepare for and manage emergency situations. 	<ul style="list-style-type: none"> • An effective, continually improving agency. • An appropriately trained and skilled workforce. • Safe, economical workplaces that meet the needs of our customers and our employees. • Compliance with legal requirements. • Efficient use of resources and accurate accounting. • An engaged and committed workforce. • Emergency preparedness. • Resolution of customers' tax and child support concerns.

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INFORMATION SERVICES		
Program & Purpose	Primary Functions	Outcomes
<p>To provide technology services to enable the Department to operate efficiently and effectively.</p>	<ul style="list-style-type: none"> • Provide, manage, and maintain computer systems. • Select, implement, and support software solutions to meet the needs of the Department. • Provide information and support for the effective use of technology resources by Revenue employees. • Ensure that the Department's information resources are protected against internal and external threats. 	<ul style="list-style-type: none"> • Secure and effective information systems. • Increased efficiency in carrying out Revenue's responsibilities. • Enhanced customer experience aligned with the operating programs.

B. What led the agency to select its priorities?

The Department’s priorities are a result of our strategic planning process that we engage in throughout the year. Through this process the agency continuously assesses its strengths, weaknesses, opportunities for improvement and threats. The Department reviews data, trends, demand for services, stakeholder input and other information to determine where to place resources and what additional resources will be required to ensure strategic goals and objectives are achieved. In addition, as an agency that is headed by the Governor and Cabinet, the Department’s key performance measures and legislative budget request are reviewed each year by the Governor and the Cabinet.

C. How will the agency generally address the priorities over a five-year period?

The Department’s priorities are established during our strategic planning process and are linked to the Governor’s and Cabinet’s Performance review process. Our program-level strategic plans are tied to our department performance goals and measures. During these strategic meetings, we are able to set measurable goals and objectives that challenge the Department to focus on providing better service to our stakeholders. Each goal is tied to an individual Specific, Measurable, Achievable, Realistic and Timebound (SMART) plan to make each one a reality.

Through program-level strategic planning meetings, we can identify and monitor other areas and objectives that will either assist or delay addressing our priorities. By carefully monitoring these areas, we can provide corrections and a course of action to address the priorities over the

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five-year period. Once a goal's objective has been met or exceeded over a period of time, the Department will reassess that measure or range to continuously challenge itself.

D. The justification of revised or proposed new programs and/or services.

The Image Management System is a 20-year-old system that is critical to the mission and operational performance of the Department. It supports processing of checks and paper submissions for General Tax Administration, the Child Support Program, Property Tax Oversight, as well as three other state agencies. Information Services Program in partnership with the General Tax Administration Program, will implement a new system to increase processing efficiencies, system availability, security, sustainability and faster deposits of revenue.

E. The justification of the final projection for each outcome and include an impact statement relating to demand and fiscal implications.

Outcome CSP 1A: Percent of current support disbursed (FFY)

This outcome focuses on the percent of current child support that is collected and disbursed in the month that it is due. Consistent, reliable child support payments are necessary for families to financially plan and care for children. This measure is one of the federal performance measures used to determine the level of federal incentive payments the State earns. The Department collected and disbursed \$1.1 billion in current support collections in SFY 2016/17. During the May 2017 Governor and Cabinet meeting, a title change was approved for this measure to better reflect what the Department is measuring.

Outcome CSP 1B: Percent of total support disbursed (FFY)

This outcome focuses on the percent of child support that is collected and disbursed in the year that it is due. Consistent, reliable child support payments are necessary for families to financially plan and care for children. The Department collected and disbursed \$1.59 billion in SFY 2016/17. During the May 2017 Governor and Cabinet meeting, a title change was approved for this measure to better reflect what the Department is measuring.

Outcome GTA 1A: Percent of all tax returns filed timely and accurately

This outcome focuses on the timeliness and accuracy of tax return processing, and serves as an indicator of the effectiveness of the Department's tax filing platforms. Our strategic initiative is to continue educational outreach efforts to enhance understanding of tax filing obligations and promote convenient channels for customer interaction. The goal is to increase voluntary compliance.

Outcome PTO 1A: Statewide level of assessment for real property

This outcome focuses on the program's responsibility to determine whether county property appraisers secure a just valuation of all property for ad valorem tax purposes and to provide a uniform assessment between property within each county and property in every other county or taxing district. The program provides additional analysis and assistance to each county as needed to ensure that levels of assessment and uniformity remain within professionally accepted limits.

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Outcome CSP 2A: Percent of IV-D cases available for next appropriate action (FFY)

This outcome focuses on the percent of cases where the necessary information is available to establish paternity, establish, modify and enforce child support orders, and disburse child support payments. Having reliable information available for case processing allows for timely action to be taken when needed. At the end of SFY 2016/17, 86% of cases had all critical data available.

Outcome CSP 2B: Percent of IV-D cases with an order for support (federal definition) (FFY)

This outcome focuses on the percent of cases that have a child support order in place. Having a child support order is the first step in families receiving child support payments. At the end of 2016/17, 82.7% of the cases handled by the Program had a support order in place. This measure is one of the federal performance measures used to determine the level of federal incentive payments the State earns.

Outcome GTA 2A: Median number of days to process a refund

This outcome focuses on the timeliness of tax refund processing, and serves as an indicator of the effectiveness of the Department's refund process. It is imperative we timely refund payments made in error, overpayment of tax due or payment where no tax is due. The goal is to increase customer service and satisfaction in instances where a refund is necessary.

Outcome CSP 3A: Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY)

This outcome focuses on the percent of child support payments received by the State Disbursement Unit that are disbursed within two business days of receipt. Processing child support payments quickly is critical to parents having funds available to support and care for children. In SFY 2016/17, the Program received \$9.4 million in child support receipts and 99.7% were disbursed within two business days. During the May 2017 Governor and Cabinet meeting, a title and calculation change was approved to focus this measure on only those child support collections in cases handled by the Department.

Outcome GTA 3A: Average number of days from receipt of payment to deposit

This outcome focuses on our efficiency in depositing receipts and making money available in the State Treasury. Given the magnitude of the dollars remitted electronically compared to check processing, further improvement in performance for this objective is dependent on the refinements to the Department's check processing capabilities. The goal is to ensure prompt availability of funds to support Florida's infrastructure and services to citizens.

Outcome GTA 3B: Percent of revenue distributions made timely

This outcome focuses on the legal mandate by statute and/or local ordinance to timely distribute revenue to the appropriate jurisdiction to fund governmental operations and programs. The goal is to ensure prompt availability of funds to support Florida's infrastructure and services to citizens.

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Outcome PTO 3A: Percent of training participants satisfied with services provided

This outcome focuses on the satisfaction of training participants with the job specific training they receive. The measure serves as an indicator of the quality of the statutorily required aid and assistance (training) provided to value adjustment boards, property appraisers, tax collectors and their staff. While the current level of satisfaction is high, the program routinely collects feedback from training participants to continue this level of service for all participant groups.

F. List of potential policy changes affecting the agency budget request or Governor's Recommended Budget.

The Department of Revenue was awarded a \$3.6 million federal grant by the United States Department of Commerce, National Institute of Standards and Technology (NIST) to design a new option for customers to access the Department's online customer service portals. The new registration and authentication process will position the Program to increase the number of online services available to customers; provide convenience through a single login identity and improve security by offering customers device registration options. The solution will allow the Child Support Program to better meet customer expectations and the growing desire to conduct business more efficiently and effectively through online interactions with government agencies.

G. List of changes that would require legislative action, including the elimination of programs services and/or activities.

At this time, the Department has not identified any changes that would require legislative action.

H. List of all task forces, studies, etc., in progress.

Financial Emergency Board

In 2016, Governor Rick Scott created a Financial Emergency Board by Executive Order 16-135 to oversee the financial activities of the City of Opa-locka. The Financial Emergency Board's responsibilities include providing technical assistance to the City regarding the steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements. The Governor appointed the Department's Director of Auditing, Office of the Inspector General, to serve on the Board.

Florida Planning, Accounting, and Ledger Management Project

For over thirty years, the State has relied on the Florida Accounting Information Resource subsystem (FLAIR) in performing accounting and payroll functions. Beginning in 2014, the State embarked in a multiyear, multiphase project to replace the statewide accounting, payroll and cash management systems. The Florida Planning, Accounting, and Ledger Management Project (PALM), is led by the Department of Financial Services (DFS) and Chief Financial Officer (CFO). One of the key aspects in management and oversight of large scale projects is project governance. The PALM Project governance structure includes two tiers including the Project Director and the Executive Steering Committee (ESC). The ESC is comprised of 15 members

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representing seven state agencies, one of which is a member representing the Department. As outlined in the PALM Project Charter, the ESC shall:

- Identify and recommend to the Executive Office of the Governor, the President of the Senate, and the Speaker of the House of Representatives any statutory changes needed to implement the Financial Management Solution (FMS) that will standardize, to the fullest extent possible, the State's financial management business processes.
- Review and approve any changes to the Project's scope, schedule and budget beyond the Project Director's authority.
- Ensure that adequate resources are provided throughout all phases of the Project.
- Approve all major Project deliverables.
- Approve all solicitation-related documents associated with the FMS.

Parenting Time Plan

Florida law created a new Title IV-D Standard Parenting Time Plan that may be used by parents. Effective January 2018, the Department of Revenue will begin to include parenting time plans that are agreed to and signed by both parents when administratively establishing paternity or establishing or modifying administrative child support orders, as well as, during judicial child support enforcement actions. If both parents do not agree to a parenting time plan, an order concerning only paternity or child support is entered and the parents are referred to court for any parenting time issues. The Department is not authorized to enforce or modify parenting time plans. Either parent may seek to establish, modify or enforce parenting time in court.

By December 31, 2018, the Department will report to the Governor, the President of the Senate, and the Speaker of the House of Representatives on implementation status and provide recommendations to facilitate further implementation.

Review of Child Support Guidelines

The Department, through nonrecurring funds from the Child Support Enforcement Application and Program Revenue Trust Fund and nonrecurring funds from the Federal Grants Trust Fund, shall fund a review of the child support guidelines to be conducted by the Office of Economic and Demographic Research. The review shall, at a minimum, consider how accurately the guidelines reflect the costs of raising children in Florida and, if revisions are recommended, propose options for a revised Florida child support guideline schedule. To encourage higher payment compliance rates, the review shall also provide policy options to meet the objective of setting low-income obligor payments such that a child avoids poverty while the obligor's subsistence needs are also met. A final report is due to the Governor, the President of the Senate, and the Speaker of the House of Representatives by November 1, 2017.

At the direction of the Legislature, the Office of Program Policy Analysis and Government Accountability will conduct an evaluation of Florida's compliance with child support guidelines.

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Performance Measures and Standards – LRPP Exhibit II

73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2016-17 Standard</i>	<i>FY 2016-17 Actual</i>	<i>Approved FY 2017-18 Standard</i>	<i>Requested FY 2018-19 Standard</i>
Percent of IV-D cases available for next appropriate action (SFY) ⁽¹⁾	85.0%	86.0%	86.0%	86.5%
Total number of cases maintained during the year (SFY) ⁽¹⁾	1,000,000	1,404,786	1,000,000	1,000,000
Percent of IV-D cases with an order for support (federal definition) (FFY) ⁽²⁾⁽³⁾	81.0%	82.7%	81.5%	82.0%
Total number of newly established and modified orders (FFY) ⁽²⁾⁽³⁾	25,200	28,461	27,200	27,500
Percent of support collected and distributed during the year that was due within the year (FFY) ⁽²⁾⁽³⁾	80.0%	81.9%	81.0%	Deleting Measure
Percent of total support disbursed (FFY) ⁽²⁾⁽³⁾	Revised Measure	Revised Measure	Revised Measure	81.5%
Total amount of IV-D collections received during the federal fiscal year (FFY) ^{(In Billions) (2)(3)}	\$1.570	\$1.594	\$1.570	\$1.580



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73300000 PROGRAM: CHILD SUPPORT PROGRAM



<i>Approved Performance Measures</i>	<i>Approved FY 2016-17 Standard</i>	<i>FY 2016-17 Actual</i>	<i>Approved FY 2017-18 Standard</i>	<i>Requested FY 2018-19 Standard</i>
Percent of current support collected (federal definition) (FFY) ⁽²⁾⁽³⁾	61.0%	63.2%	62.0%	Deleting Measure
Percent of current support disbursed (federal definition) (FFY) ⁽²⁾⁽³⁾	Revised Measure	Revised Measure	Revised Measure	62.5%
Percent of State Disbursement Unit collections disbursed within two business days of receipt (SFY) ⁽¹⁾	98.0%	99.4%	98.5%	Deleting Measure
Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY) ⁽¹⁾	New Measure	New Measure	New Measure	99.75%
Total amount of IV-D collections distributed during the federal fiscal year (FFY) (In Billions) ⁽²⁾⁽³⁾	\$1.566	\$1.594	\$1.566	\$1.570
PROGRAM-WIDE				
Cost effectiveness (FFY) ⁽²⁾⁽³⁾	\$5.53	\$5.99	\$5.99	\$5.87

⁽¹⁾ SFY = State Fiscal Year 7/1-6/30

⁽²⁾ FFY = Federal Fiscal Year 10/1-9/30

⁽³⁾ Estimated performance at the end of September 30, 2016

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM



<i>Approved Performance Measures</i>	<i>Approved FY 2016-17 Standard</i>	<i>FY 2016-17 Actual</i>	<i>Approved FY 2017-18 Standard</i>	<i>Requested FY 2018-19 Standard</i>
Average number of days from receipt of payment to deposit	1 day	.09 day	1 day	1 day
Total collections received (In Billions) (1)	\$40.930	\$47.212	\$48.663	\$50.346
Percent of sales tax returns filed timely and accurately	90.0%	92.4%	90.0%	91.0%
Percent of all tax returns filed timely and accurately ⁽¹⁾	86.0%	92.3%	90.0%	90.5%
Percent of taxpayer-claimed refunds processed within 90 days	90.5%	91.8%	90.5%	90.5%
Percent of revenue distributions made timely	99.0%	100.0%	99.0%	99%
Number of tax returns processed	8,800,000	9,213,542	9,000,000	9,100,000
Number of distributions made	41,000	41,729	41,000	41,000
Number of refund claims processed	135,000	140,610	140,000	142,500

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM



<i>Approved Performance Measures</i>	<i>Approved FY 2016-17 Standard</i>	<i>FY 2016-17 Actual</i>	<i>Approved FY 2017-18 Standard</i>	<i>Requested FY 2018-19 Standard</i>
Median number of days to process a refund	35 days	33 days	35 days	34 days
Percent of audits completed within 305 days from commencement ⁽¹⁾	70.0%	83.8%	80.0%	82.0%
Number of audits completed	16,825	16,702	16,825	16,825
Percent of billings resolved with payment ⁽¹⁾	70.0%	71.1%	72.0%	72.0%
Number of billings resolved ⁽¹⁾	750,000	743,693	700,000	700,000
Cost Effectiveness ⁽¹⁾	\$287.96	\$323.29	\$301.29	\$311.70

(1) The Agency will submit a budget amendment requesting standard change for FY 2017-18

FLORIDA DEPARTMENT OF REVENUE

73200000 PROGRAM: PROPERTY TAX OVERSIGHT PROGRAM



<i>Approved Performance Measures</i>	<i>Approved FY 2016-17 Standard</i>	<i>FY 2016-17 Actual</i>	<i>Approved FY 2017-18 Standard</i>	<i>Requested FY 2018-19 Standard</i>
Statewide Level of Assessment for real property	90.0%	94.8%	90.0%	90.0%
Percent of property value studied with a statistically reliable sample	90.0%	99.8%	95.0%	96.0%
Number of parcels studied to establish in-depth level of assessment	75,000	149,658	116,000	122,000
Percent of training participants satisfied with services provided	95.0%	97.1%	96.0%	96.0%
Number of student training hours provided	17,000	31,993	20,000	20,000

FLORIDA DEPARTMENT OF REVENUE



73010000 PROGRAM: EXECUTIVE DIRECTION AND SUPPORT SERVICES

<i>Approved Performance Measures</i>	<i>Approved FY 2016-17 Standard</i>	<i>FY 2016-17 Actual</i>	<i>Approved FY 2017-18 Standard</i>	<i>Requested FY 2018-19 Standard</i>
Administrative costs as a percent of total agency costs (not including revenue sharing)	4.88%	5.08%	4.87%	4.89%
Administrative positions as a percent of total agency positions	5.12%	3.83%	5.09%	5.12%



737100000 PROGRAM: INFORMATION SERVICES PROGRAM

<i>Approved Performance Measures</i>	<i>Approved FY 2016-17 Standard</i>	<i>FY 2016-17 Actual</i>	<i>Approved FY 2017-18 Standard</i>	<i>Requested FY 2018-19 Standard</i>
Information technology costs as a percent of total agency costs	3.82%	3.98%	3.81%	3.80%
Information technology positions as a percent of total agency positions	3.31%	1.66%	3.31%	3.30%

FLORIDA DEPARTMENT OF REVENUE

Performance Measure Assessment Forms - Exhibit III

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Compliance
Measure: Percent of support collected and disbursed during the year that was within the federal fiscal year (FFY)

Action:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input checked="" type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results ⁽¹⁾	Difference (Over/Under)	Percentage Difference
80%	81.9%	Over	+1.9%

⁽¹⁾ Estimated performance at the end of September 30, 2016

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

The Program is projecting that the end of federal fiscal year performance will be above estimate due to an increase in child support disbursements.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|---|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input type="checkbox"/> Other (Identify) |

Recommendations:

The Department is recommending a change to the measure title to better reflect what is measured. The recommended title is "Percent of Total Support Disbursed (FFY)".

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Compliance
Measure: Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY)

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure
<input type="checkbox"/> Performance Assessment of <u>Output</u> Measure
<input type="checkbox"/> Adjustment of GAA Performance Standards | <input type="checkbox"/> Revision of Measure
<input checked="" type="checkbox"/> Deletion of Measure |
|---|---|

Approved Standard	Actual Performance Results ⁽¹⁾	Difference (Over/Under)	Percentage Difference

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|---|
| <input type="checkbox"/> Personnel Factors
<input type="checkbox"/> Competing Priorities
<input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Staff Capacity
<input type="checkbox"/> Level of Training
<input checked="" type="checkbox"/> Other (Identify) |
|---|---|

Explanation:

Measure more accurately captures the performance of work by the Child Support Program.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable
<input type="checkbox"/> Legal/Legislative Change
<input type="checkbox"/> Target Population Change
<input type="checkbox"/> This Program/Service Cannot Fix the Problem
<input type="checkbox"/> Current Laws Are Working Against the Agency Mission | <input type="checkbox"/> Technological Problems
<input type="checkbox"/> Natural Disaster
<input type="checkbox"/> Other (Identify) |
|--|---|

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Training
<input type="checkbox"/> Personnel | <input type="checkbox"/> Technology
<input type="checkbox"/> Other (Identify) |
|---|--|

Recommendations:

The Department is proposing a new measure that more accurately captures performance of work under the responsibility of the Child Support Program. The existing measure being proposed for deletion includes non-IV-D payments. The Department does not control the timely processing of these collections as they are handled by the Clerk of Court. The new proposed measure only includes collections received and disbursed on IV-D cases.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Payment Processing and Fund Distribution
Measure: Percent of State Disbursement Unit collections disbursed within two business days of receipt (SFY)

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure
<input type="checkbox"/> Performance Assessment of <u>Output</u> Measure
<input type="checkbox"/> Adjustment of GAA Performance Standards | <input type="checkbox"/> Revision of Measure
<input checked="" type="checkbox"/> Deletion of Measure |
|---|---|

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Personnel Factors
<input type="checkbox"/> Competing Priorities
<input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Staff Capacity
<input type="checkbox"/> Level of Training
<input type="checkbox"/> Other (Identify) |
|---|--|

Explanation:

N/A

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable
<input type="checkbox"/> Legal/Legislative Change
<input type="checkbox"/> Target Population Change
<input type="checkbox"/> This Program/Service Cannot Fix the Problem
<input type="checkbox"/> Current Laws Are Working Against the Agency Mission | <input type="checkbox"/> Technological Problems
<input type="checkbox"/> Natural Disaster
<input type="checkbox"/> Other (Identify) |
|--|---|

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Training
<input type="checkbox"/> Personnel | <input type="checkbox"/> Technology
<input type="checkbox"/> Other (Identify) |
|---|--|

Recommendations:

The Department is recommending deletion of this measure and creation of a new measure to more accurately captures performance of work under the responsibility of the Child Support Program.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support
Service/Budget Entity: Compliance
Measure: Percent of current support collected (federal definition) (FFY)

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input checked="" type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results ⁽¹⁾	Difference (Over/Under)	Percentage Difference
61.0%	63.2%	Over	+2.2%

⁽¹⁾ Estimated performance at the end of September 30, 2016

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

The Program is projecting that the end of federal fiscal year performance will be above estimate due to an increase in child support disbursements.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|---|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input type="checkbox"/> Other (Identify) |

Recommendations:

The Child Support Program is recommending a change to the measure title to better reflect what is measured. The recommended title is "Percent of Current Support Disbursed (FFY)".

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
Measure: Total Collections Received

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input checked="" type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
\$40.930 billion	\$47.212 billion	Over	+15.35%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation:

N/A

External Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input checked="" type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

This standard is comprised of taxes and fees administered by the Department as well as other receipts processed by the agency. The taxes and fees portion of the standard is subject to revision by the Revenue Estimating Conference at designated intervals throughout the year. Therefore, fluctuations in the economy can potentially impact total collections received. In FY 2016-17, the total collections received were \$47.212 billion or 15% above the established standard.

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Department will file budget amendment(s) as appropriate to better align future measure standards with revised estimates related to taxes and fees.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Compliance Determination
Measure: Number of Audits Completed

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
16,825	16,702	Under	-0.73%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input checked="" type="checkbox"/> Competing Priorities | <input checked="" type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Other (Identify) |

Explanation:

This measure was below target due to persistent hiring challenges within the audit process. The audit process competes for qualified applicants with the private sector and federal agencies, historically resulting in a high turnover rate. To combat the high vacancy rate, the General Tax Administration Program implemented a hiring strategy to recruit and retain new hires. The newly hired auditors require extensive training to conduct audits efficiently and effectively. Seasoned auditors are being used for on-the-job training (OJT) which negatively impacts audit production because of the split in time utilization. As a result, the target was missed by 123 audits, or less than a percentage point.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|--|---|
| <input checked="" type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input type="checkbox"/> Other (Identify) |

Recommendations:

The Program is addressing the auditor recruitment and retention challenge by evaluating the effectiveness of the additional funding and exploring alternative options to maintaining a viable workforce. One of the Program's strategic initiatives for this fiscal year is to formalize the recruitment, retention and succession planning for hard to fill positions within the Program.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Compliance Determination
Measure: Percent of audits completed within 305 days

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input checked="" type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
70.0%	83.8%	Over	+19.7%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

The Department anticipates an overall increase in this standard. Thus, the requested standard increase is commensurate with expected performance for FY 2017-18.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|---|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input type="checkbox"/> Other (Identify) |

Recommendations:

N/A

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Receivables Management
Measure: Percent of billings resolved with payment

Action:

- | | |
|--|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure
<input type="checkbox"/> Performance Assessment of <u>Output</u> Measure
<input checked="" type="checkbox"/> Adjustment of GAA Performance Standards | <input type="checkbox"/> Revision of Measure
<input type="checkbox"/> Deletion of Measure |
|--|--|

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
70.0%	71.1%	Over	+1.6%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|---|
| <input type="checkbox"/> Personnel Factors
<input type="checkbox"/> Competing Priorities
<input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Staff Capacity
<input type="checkbox"/> Level of Training
<input checked="" type="checkbox"/> Other (Identify) |
|---|---|

Explanation:

The successful implementation of the General Tax Administration (GTA) Program’s collections strategy to focus on pre-warrant “case resolution” prevents the aging of outstanding liabilities and reduces the potential for filing liens and improves compliance. Since pre-warrant cases may be resolved via waivers, cancellations, payments, or filed returns, the Department anticipates an overall decrease in this standard. Thus, the requested standard decrease is commensurate with expected performance for FY 2017-18.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable
<input type="checkbox"/> Legal/Legislative Change
<input type="checkbox"/> Target Population Change
<input type="checkbox"/> This Program/Service Cannot Fix the Problem
<input type="checkbox"/> Current Laws Are Working Against the Agency Mission | <input type="checkbox"/> Technological Problems
<input type="checkbox"/> Natural Disaster
<input type="checkbox"/> Other (Identify) |
|--|---|

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Training
<input type="checkbox"/> Personnel | <input type="checkbox"/> Technology
<input type="checkbox"/> Other (Identify) |
|---|--|

Recommendations:

N/A

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Compliance Determination
Measure: Number of Billings Resolved

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input checked="" type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input checked="" type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
750,000	743,693	Under	-0.84%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation: This measure was below target due to the successful implementation and continuation of the General Tax Administration (GTA) Program’s collections strategy to focus on pre-warrant “case resolution.” The shift in strategy to case resolution and enhancements to the collections process prevents the aging of outstanding liabilities and reduces the potential for filing liens and improves compliance.

The count for this output measure includes all notices posted to SUNTAX financials. However, delinquencies are not posted to financials until they are converted to billings; therefore, they are excluded from the output. In FY 2016-17, there were over 378,000 delinquencies resolved prior to becoming a bill either through waivers, cancellation, payments, or filed returns. The 378,000 delinquencies, generated over multiple periods, represent 50.5 percent of the target and are excluded from the count of resolved billings. This collections approach has continued to transform taxpayer behavior resulting in increased voluntary compliance and generation of fewer notices of outstanding tax liabilities.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations: The requested standard is commensurate with expected performance.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
Measure: Percent of all tax returns filed timely and accurately

Action:

- | | |
|--|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure
<input type="checkbox"/> Performance Assessment of <u>Output</u> Measure
<input checked="" type="checkbox"/> Adjustment of GAA Performance Standards | <input type="checkbox"/> Revision of Measure
<input type="checkbox"/> Deletion of Measure |
|--|--|

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
86.0%	92.3%	Over	+7.3%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|---|
| <input type="checkbox"/> Personnel Factors
<input type="checkbox"/> Competing Priorities
<input type="checkbox"/> Previous Estimate Incorrect | <input type="checkbox"/> Staff Capacity
<input type="checkbox"/> Level of Training
<input checked="" type="checkbox"/> Other (Identify) |
|---|---|

Explanation:

The Department anticipates an overall increase in this standard. Thus, the requested standard increase is commensurate with expected performance for FY 2017-18.

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable
<input type="checkbox"/> Legal/Legislative Change
<input type="checkbox"/> Target Population Change
<input type="checkbox"/> This Program/Service Cannot Fix the Problem
<input type="checkbox"/> Current Laws Are Working Against the Agency Mission | <input type="checkbox"/> Technological Problems
<input type="checkbox"/> Natural Disaster
<input type="checkbox"/> Other (Identify) |
|--|---|

Explanation:

N/A

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Training
<input type="checkbox"/> Personnel | <input type="checkbox"/> Technology
<input type="checkbox"/> Other (Identify) |
|---|--|

Recommendations:

N/A

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Program
Measure: Cost Effectiveness

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of <u>Output</u> Measure | <input type="checkbox"/> Deletion of Measure |
| <input checked="" type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
\$287.96	\$323.29	Over	+12.3%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personnel Factors | <input type="checkbox"/> Staff Capacity |
| <input type="checkbox"/> Competing Priorities | <input type="checkbox"/> Level of Training |
| <input type="checkbox"/> Previous Estimate Incorrect | <input checked="" type="checkbox"/> Other (Identify) |

Explanation:

N/A

External Factors (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input checked="" type="checkbox"/> Other (Identify) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

“Total Collections Received” serves as the numerator for the calculation of this measure. Therefore, any revisions to the “Total Collections Received” standard will impact the calculation of the cost effectiveness measure. See the “Total Collections Received” explanation for more detail.

Management Efforts to Address Differences/Problems (check all that apply):

- | | |
|------------------------------------|--|
| <input type="checkbox"/> Training | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Personnel | <input checked="" type="checkbox"/> Other (Identify) |

Recommendations:

The Department will submit a budget amendment(s) as appropriate to better align future measure standards with revised estimates related to taxes and fees.

FLORIDA DEPARTMENT OF REVENUE

Performance Measures Validity and Reliability - Exhibit IV

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Compliance Resolution
Measure: Percent of Total Support Disbursed (FFY)

Action (check one):

- Requesting revision to approved performance measure.
- Change in data sources or measurement methodologies.
- Requesting new measure.
- Backup for performance measure.

Data Sources and Methodology:

The data for this measure is compiled for the Federal Child Support Enforcement Annual Data Report (OCSE 157). The source of the data is the Child Support Enforcement Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure is defined as the ratio of the amount payments collected and distributed during the federal fiscal year to the total amount of support due during the federal fiscal year.

The numerator: The total amount of current support and past-due support collected and distributed during the federal fiscal year.

The denominator: The total amount of current support obligations (OCSE 157, line 24) and repayment obligations on past due support due during the federal fiscal year.

Validity:

This measure assesses the program's ability to collect the support owed within the year it is due. Timely child support payments help families plan and budget for family expenses.

Reliability:

The Child Support Program has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Compliance Resolution
Measure: Percent of Current Support Disbursed (Federal Definition) (FFY) (Service Outcome)

Action (check one):

- Requesting revision to approved performance measure.
- Change in data sources or measurement methodologies.
- Requesting new measure.
- Backup for performance measure.

Data Sources and Methodology:

The data for this measure is compiled for the Federal Child Support Enforcement Annual Data Report (OCSE-157). The source of the data is the Child Support Enforcement Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

Methodology:

This measure is defined as the ratio of the payments collected and distributed as current support during the federal fiscal year to the total amount of current support due during the federal fiscal year.

The numerator (OCSE 157 line 25): the total amount collected and distributed as current support during the federal fiscal year.

The denominator (OCSE 157 line 24): the total amount of current support due during the federal fiscal year.

Business Terms:

Current Support: Amount a parent is ordered to pay in the support order as current support.

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the amount of support that is paid when it is due. This serves as both a federal and GAA measure.

Reliability:

The Federal Office of Child Support Enforcement audits this data annually to ensure the reliability of the data. The basis of the auditors' review is a sample of the total population reported for both the numerator and denominator. The Child Support Program has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. In addition, the Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Fund Distribution
Measure: Percent of IV-D State Disbursement Unit Collections Disbursed within Two Business Days of Receipt

Action (check one):

- Requesting revision to approved performance measure.
- Change in data sources or measurement methodologies.
- Requesting new measure.
- Backup for performance measure.

Data Sources and Methodology:

This measure is comprised of Florida Department of Revenue Child Support Program- IV-D payments. The data source for the IV-D component is the Child Support Automated Management System (CAMS) Business Intelligence (BI), a data warehouse used to transform data into usable information to support the business processes in decision-making.

The numerator for the measure is the identifiable IV-D payments disbursed within two business days of receipt during the state fiscal year. The denominator for the measure is the total number of identifiable, disburseable IV-D payments.

Business Terms

Identifiable: A payment received by the State Disbursement Unit matching to a case. For a payment to be identifiable, it must provide enough information to associate the payment with the appropriate case.
Disburseable: Payments eligible for disbursement at the time of processing. Some payments may not be deemed as disburseable for computing this measure.

Validity:


The disbursement of all identifiable payments within two business days of receipt is a federal requirement placed on each State. It assesses the program's ability to reach the desired outcome of disbursing collections to recipients in a timely manner. It measures the efficiency of the entire disbursement process.

Reliability:


Internal performance monitoring at the reporting level ensures timely disbursement of child support payments as required by federal and state legislation. The Child Support Program has procedures in place that provide for an internal annual review of the documentation for all legislatively reported measures to ensure the reported data are reliable and correct. The Office of the Inspector General performs periodic reviews of performance measures. The scope of the review will vary, depending on an annual risk assessment.

FLORIDA DEPARTMENT OF REVENUE


Associated Activity Contributing to Performance Measure - Exhibit V

CHILD SUPPORT PROGRAM 		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2017-18</i>	<i>Associated Activities Title</i>
1	Percent of IV-D cases available for next appropriate action (FFY)	MAINTAIN CHILD SUPPORT CASES
2	Total number of cases maintained during the year (SFY)	
3	Percent of IV-D cases with an order for support (federal definition) FFY	ESTABLISH AND MODIFY SUPPORT ORDERS
4	Total number of newly established and modified orders (FFY)	
5	Percent of total support disbursed (FFY)	PROCESS SUPPORT PAYMENTS
6	Total amount of IV-D collections received during the federal fiscal year (FFY)	
7	Percent of current support disbursed (federal definition) (FFY)	
8	Percent of IV-D State Disbursement Unit collections disbursed within 2 business days of receipt (SFY)	DISTRIBUTE SUPPORT PAYMENTS
9	Total amount of IV-D collections distributed during the federal fiscal year (FFY)	

FLORIDA DEPARTMENT OF REVENUE

GENERAL TAX ADMINISTRATION 		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2017-18</i>	<i>Associated Activities Title</i>
10	Percent of all tax returns filed timely and accurately	PROCESS RETURNS AND REVENUE
11	Number of tax returns processed	
12	Average number of days from receipt of payment to deposit	
13	Number of tax returns processed	
14	Total collections received	
15	Percent of revenue distributions made timely	ACCOUNT FOR REMITTANCES
16	Number of distributions made	
17	Percent of taxpayer-claimed refunds processed within 90 days	REFUND TAX OVERPAYMENTS
18	Number of refund claims processed	
19	Median number of days to process a refund	
20	Percent of audits completed within 305 days from commencement	PERFORM AUDITS
21	Number of audits completed	
22	Percent of billings resolved with payment	RECEIVABLES MANAGEMENT
23	Number of billings resolved	

FLORIDA DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2017-18</i>	<i>Associated Activities Title</i>
24	Percent of property value studied with a statistically reliable sample	DETERMINE REAL PROPERTY ROLL COMPLIANCE
25	Number of parcels studied to establish in-depth level of Assessment	
26	Statewide level of assessment for real property	
27	Percent of training participants satisfied with services provided	PROVIDE INFORMATION
28	Number of student training hours provided	

FLORIDA DEPARTMENT OF REVENUE

SECTION III: RECONCILIATION TO BUDGET		
PASS THROUGHS		
TRANSFER - STATE AGENCIES		
AID TO LOCAL GOVERNMENTS		50,422,557
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS		
OTHER		
REVERSIONS		35,473,496
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)		
		569,907,166
SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY		

- (1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
- (2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
- (3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
- (4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

FLORIDA DEPARTMENT OF REVENUE

Glossary of Terms and Acronyms

Business Process

A set of activities that transforms inputs into value-added products and services (outputs) for an internal or external customer.

CAMS – Child Support Automated Management System

The Florida Department of Revenue's computer system for managing child support case information and carrying out automated case actions.

FY – State Fiscal Year (also SFY)

Florida government's accounting year, which begins on July 1 and ends on June 30

FFY – Federal Fiscal Year

The federal government's accounting year, which begins on October 1 and ends on September 30

SUNTAX

The Florida Department of Revenue's unified tax administration system, providing centralized access and recordkeeping for the 34 taxes and fees administered by the Department. (The acronym is derived from "System for Unified Taxation.")

Tax Roll

A list of all taxable property within a given jurisdiction.