



Florida Department of Revenue
Office of the Executive Director

Leon M. Biegalski
Executive Director

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floridarevenue.com

Department of Revenue

Tallahassee, Florida

September 28, 2018

Cynthia Kelly, Director
Office of Policy and Budget
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 the Fiscal Year 2019-20 through Fiscal Year 2023-24. The internet website address that provides the link to the LRPP located on the Florida Fiscal Portal is

http://floridarevenue.com/Pages/about_us.aspx. This submission has been approved by Leon M. Biegalski, Executive Director.

Sincerely,

Leon M. Biegalski
Executive Director



Long Range Program Plan

Fiscal Years 2019-20 through 2023-24

Communication, Clarity, Consistency and Compliance

September 28, 2018

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:

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 and stakeholders.

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

Compliance means creating an environment that creates a more positive experience for those we work with by promoting voluntary conformance with laws and rules 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
48.6%	62.6%	62.6%	62.7%	62.7%	62.8%

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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
68.5%	81.6%	81.8%	82%	82.2%	82.5%

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 2019-20	FY 2020-21	FY 2020-21	FY 2022-23	FY 2023-24
85.0%	90.5%	91.0%	91.5%	91.5%	92.0%

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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
48.9%	82.0%	82.1%	82.2%	82.2%	82.3%

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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
35 days	33 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 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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 2019-20	FY 2020-21	FY 2020-21	FY 2022-23	FY 2023-24
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 2019-20	FY 2020-21	FY 2020-21	FY 2022-23	FY 2023-24
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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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	<p>Improving Education World Class Education</p>	<p>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.</p>
2	<p>Economic Development and Job Creation Focus on Job Growth and Retention Reduce Taxes Regulatory Reform Phase out Florida’s Corporate Income Tax</p>	<p>GOAL #1: Increase voluntary compliance. GOAL #2: Increase productivity and reduce costs.</p>
3	<p>Public Safety Protect our communities by ensuring the health, welfare and safety of our citizens</p>	<p>GOAL #3: Improve service. General Tax Administration ensures prompt availability of funds to support Florida’s infrastructure and services to citizens.</p>

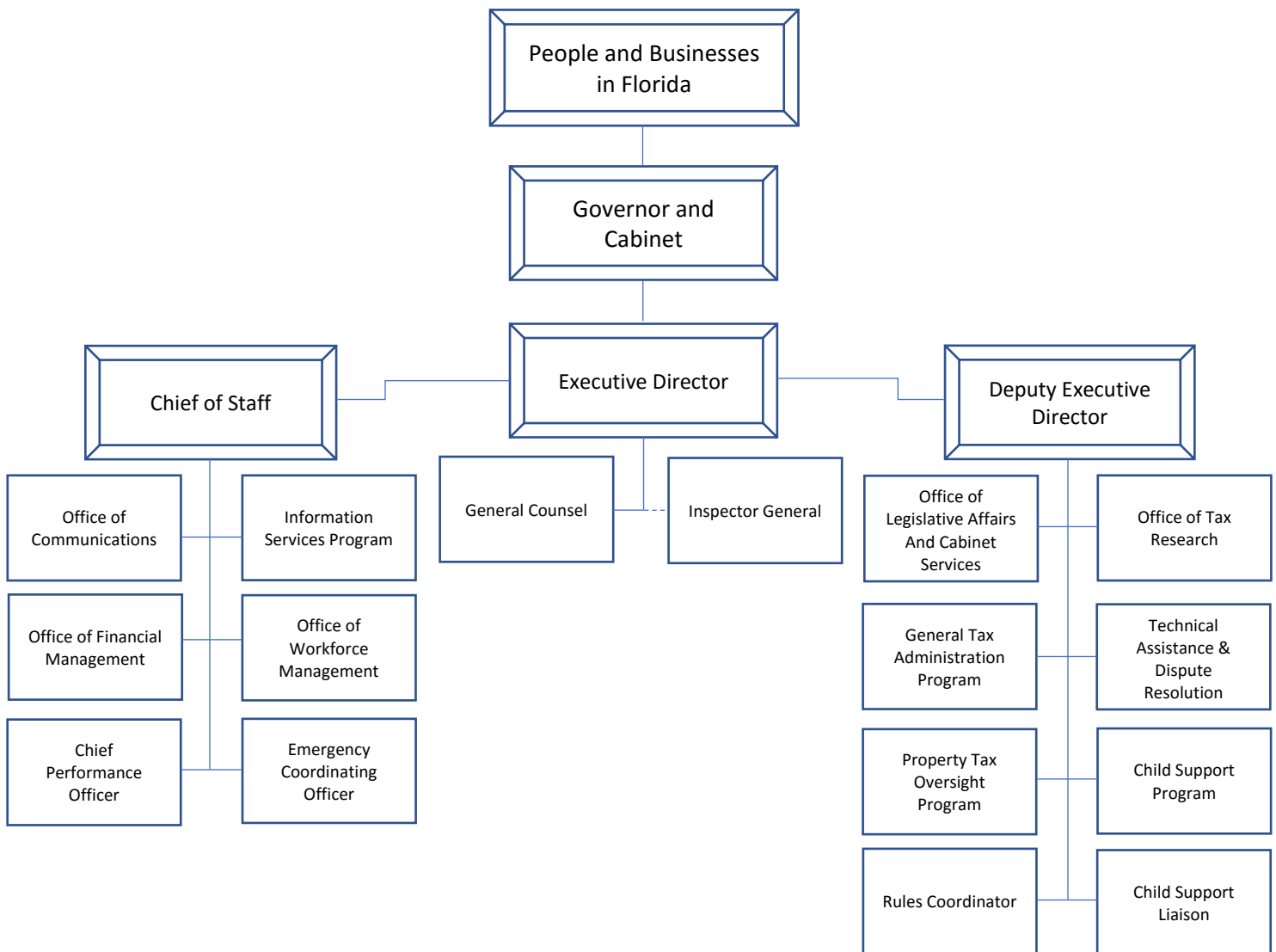
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Trends and Conditions

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:



Pursuant to section 213.018, Florida Statutes, the taxpayers' rights advocate was reassigned to report to the Chief Inspector General in 2018 to facilitate prompt review and resolution of taxpayer issues which have not been addressed or remedied through normal administrative proceedings or operational procedures and to assure that taxpayer rights are safeguarded and protected during tax determination and collection processes.

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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. • Establish parenting time plans when agreed to by the parents. • Enforce child support orders. • Receive and distribute child support payments. • Help parents and the public to understand and navigate the child support process. <p>Work with partners to complete 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 2017-18.</p>

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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 \$44 billion in FY 2017-18. Revenue also processed approximately \$5.3 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 644 local levying authorities comply with millage levying procedures and public disclosure laws. • Provide technical 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 2017, Florida's local governments and taxing authorities levied more than \$31.4 billion in property taxes on over 11.5 million parcels of real and tangible personal property, with a total market value of \$2.6 trillion. Statewide average level of assessment was 94.6 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. • Provide clear, accurate guidance regarding tax law. • Provide an informal process to resolve tax disputes. • Make determinations as to the taxability of transactions. 	<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 the result of a comprehensive strategic planning process. Through this process, the agency continuously assesses its strengths, weaknesses, opportunities for improvement and threats throughout the year. 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 Cabinet.

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

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

Through program-level strategic planning meetings, the Department identifies and monitors other areas and events that will either assist or delay addressing the agency’s priorities. By carefully monitoring these areas, corrections and a course of action can be identified to help address the priorities over the 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.

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

The Image Management System is a more than 21-year-old system that is critical to the mission and operational performance of the Department. It supports the processing of checks and paper submissions for the General Tax Administration Program, the Child Support Program, Property Tax Oversight Program, as well as three other state agencies. The Information Services Program, in partnership with the General Tax Administration Program, has established plans to 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 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 2017-18.

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 \$1.6 billion in total support in SFY 2017-18.

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.

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 2017-18, 86.4 percent of cases had all critical data available.

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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 2017-18, 81.8 percent 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 2017-18, the Program received 9.4 million child support receipts and 99.75 percent were disbursed within two business days.

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.

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.

At this time, the Department has not identified any potential policy changes affecting the agency's budget request.

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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 more than 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 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.

Examination of Tax Cuts and Jobs Act of 2017

During the 2018 legislative session, the Florida Legislature recognized that federal tax law changes made by the Tax Cuts and Jobs Act of 2017 (Public Law 115-97) would have significant effects on Florida corporate income tax and taxpayers when it is fully implemented. To better understand these effects, the Department of Revenue was directed to examine how the Tax Cuts and Jobs Act of 2017 will affect the state corporate income tax as a result of the state's adoption of the 2018 Internal Revenue Code. Chapter 2018-119, Laws of Florida, provides guidance on how the examination is to be conducted and requires a final report to be submitted to the Governor, President of the Senate, Speaker of the House of Representatives,

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and the chairs of the appropriate legislative committees by February 1, 2019. The chapter law also requires the Department to provide status reports on August 3, 2018, and November 16, 2018, to the chairs of the appropriate legislative committees.

Parenting Time Plan

Section 409.25633, Florida Statutes, created a new Title IV-D Standard Parenting Time Plan that may be used by parents. Effective January 1, 2018, the Department of Revenue began incorporating parenting time plans 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.

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Performance Measures and Standards – LRPP Exhibit II

73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2017-18 Standard</i>	<i>FY 2017-18 Actual</i>	<i>Approved FY 2018-19 Standard</i>	<i>Requested FY 2019-20 Standard</i>
Percent of IV-D cases available for next appropriate action (SFY) ⁽¹⁾	86.0%	86.4%	86.5%	86.5%
Total number of cases maintained during the year (SFY) ⁽¹⁾	1,404,786	1,622,799	1,000,000	1,400,000
Percent of IV-D cases with an order for support (federal definition) (FFY) ⁽²⁾⁽³⁾	82.7%	81.5%	82.0%	82.0%
Total number of newly established and modified orders (FFY) ⁽²⁾⁽³⁾	28,461	25,342	27,500	27,500
Percent of total support disbursed (FFY) ⁽²⁾⁽³⁾	Revised Measure	83.6%	81.5%	81.6%
Total amount of IV-D collections received (FFY) ^{(In Billions) (2)(3)}	\$1.594	\$1.652	\$1.580	\$1.610

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73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2017-18 Standard</i>	<i>FY 2017-18 Actual</i>	<i>Approved FY 2018-19 Standard</i>	<i>Requested FY 2019-20 Standard</i>
Percent of current support disbursed (federal definition) (FFY) ⁽²⁾⁽³⁾	Revised Measure	63.4%	62.5%	62.6%
Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY) ⁽¹⁾	New Measure	99.75%	99.75%	99.75%
Total amount of IV-D collections distributed (FFY) (In Billions) ⁽²⁾⁽³⁾	\$1.594	\$1.621	\$1.570	\$1.610
PROGRAM-WIDE				
Cost effectiveness (FFY) ⁽²⁾⁽³⁾	\$5.99	\$6.20	\$5.87	\$6.00

⁽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, 2018

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2017-18 Standard</i>	<i>FY 2017-18 Actual</i>	<i>Approved FY 2018-19 Standard</i>	<i>Requested FY 2019-20 Standard</i>
Average number of days from receipt of payment to deposit	1 day	.07 day	1 day	1 day
Total collections received (In Billions) (1)	\$48.663	\$49.335	\$50.154	\$51.818
Percent of sales tax returns filed timely and accurately	90.0%	93.0%	91.0%	92.0%
Percent of all tax returns filed timely and accurately	90.0%	93.5%	90.5%	90.5%
Percent of taxpayer-claimed refunds processed within 90 days	90.5%	92.4%	90.5%	91.0%
Percent of revenue distributions made timely	99.0%	100%	99.0%	99.0%
Number of tax returns processed	9,000,000	9,337,046	9,100,000	9,200,000
Number of distributions made	41,000	42,810	41,000	41,000
Number of refund claims processed ⁽¹⁾	140,000	135,262	128,000	125,000

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2017-18 Standard</i>	<i>FY 2017-18 Actual</i>	<i>Approved FY 2018-19 Standard</i>	<i>Requested FY 2019-20 Standard</i>
Median number of days to process a refund	35 days	31 days	34 days	33 days
Percent of audits completed within 305 days from commencement	80.0%	81.1%	82.0%	82.0%
Number of audits completed ⁽¹⁾	16,825	15,818	17,853	18,745
Percent of billings resolved with payment	72.0%	72.0%	72.0%	72.0%
Number of billings resolved	700,000	736,045	700,000	700,000
Cost Effectiveness ⁽¹⁾	\$301.29	\$329.34	\$304.74	\$314.85

(1) The Agency will submit a budget amendment requesting standard change for FY 2018-19

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7320000 PROGRAM: PROPERTY TAX OVERSIGHT PROGRAM

<i>Approved Performance Measures</i>	<i>Approved FY 2017-18 Standard</i>	<i>FY 2017-18 Actual</i>	<i>Approved FY 2018-19 Standard</i>	<i>Requested FY 2019-20 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	95.0%	99.8%	96.0%	96.0%
Number of parcels studied to establish in-depth level of assessment	116,000	161,610	122,000	135,000
Percent of training participants satisfied with services provided	96.0%	97.7%	96.0%	96.0%
Number of student training hours provided	20,000	27,821	20,000	20,000

FLORIDA DEPARTMENT OF REVENUE

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73010000 PROGRAM: EXECUTIVE DIRECTION AND SUPPORT SERVICES

<i>Approved Performance Measures</i>	<i>Approved FY 2017-18 Standard</i>	<i>FY 2017-18 Actual</i>	<i>Approved FY 2018-19 Standard</i>	<i>Requested FY 2019-20 Standard</i>
Administrative costs as a percent of total agency costs (not including revenue sharing)	4.87%	5.27%	4.89%	4.89%
Administrative positions as a percent of total agency positions	5.09%	4.08%	5.12%	5.11%

737100000 PROGRAM: INFORMATION SERVICES PROGRAM

<i>Approved Performance Measures</i>	<i>Approved FY 2017-18 Standard</i>	<i>FY 2017-18 Actual</i>	<i>Approved FY 2018-19 Standard</i>	<i>Requested FY 2019-20 Standard</i>
Information technology costs as a percent of total agency costs	3.81%	4.03%	3.80%	4.65%
Information technology positions as a percent of total agency positions	3.31%	2.57%	3.30%	3.32%

FLORIDA DEPARTMENT OF REVENUE

Performance Measure Assessment Forms - Exhibit III

Department: Revenue
Program: Child Support
Service/Budget Entity: Child Support Enforcement
Measure: Total number of newly established and modified orders (FFY)

Action:

- | | |
|---|---|
| <input type="checkbox"/> Performance Assessment of <u>Outcome</u> Measure | <input checked="" 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
27,200	25,342	(1,858)	-6.83%

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 Child Support Program experienced a decrease in new cases that require establishing an initial order and a decrease in the number of parents returning documents needed to establish support orders. These decreases contribute to the projected performance not meeting the standard.

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:

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 Exhibit IV for this measure includes a change in methodology to also count orders established or modified by other states (or countries) at the Program's request. This update more accurately reflects the work completed by the Program to establish and modify support orders.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
Measure: Number of refunds processed

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
140,000	135,262	(4,738)	-3.4%

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:

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 checked="" 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:

Reemployment Tax (RT) accounts for approximately 85% of all refund claims processed. There has been a steady decline in the number of RT claims filed: 5,770 and 10,446 in the last two years respectively. This can be attributed to Florida's RT rate remaining at its lowest for the third consecutive year. Additionally, the voluntary compliance rate has improved, with the percent of RT returns filed timely and accurately being in the 90% range. Finally, the Department's increased emphasis on taxpayer education through the SCORE partnership resulted in a webinar specifically about RT. These multilayered factors led to a downward trend in total refund production, causing the actual case number to be 4,738 below the approved output target.

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: Compliance Determination
Measure: Number of audits completed

Action:

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

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
16,825	15,818	(1,007)	-5.99%

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:

Compliance Campaigns audits are fully integrated into the Customer Relationship Management (CRM) system, thus, mirroring the Field Audit Process. This integration resulted in a consistent, parallel audit process Department-wide. As such, the standard is being increased to include campaigns audits. The requested standard is commensurate with expected performance for FY 2018-19.

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 checked="" type="checkbox"/> Natural Disaster
<input type="checkbox"/> Other (Identify) |
|--|--|

Explanation:

Florida was negatively impacted by a few named storms during the 2017 Atlantic Hurricane Season. As a result, the Department ceased audit activities in counties designated as disaster areas due to disruptions caused by the storms. To be responsive to taxpayer needs, the suspension lasted several months, allowing impacted businesses to recuperate from closures due to storm damage, loss of power and communications, and loss of income. Consequently, this output measure was affected by the suspension of audit activity resulting in fewer audits completed. The actual results were off target by approximately 1,000 audit cases.

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 requested standard is commensurate with expected performance.

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 Outcome Measure
<input type="checkbox"/> Performance Assessment of Output 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
\$48.663 billion	\$49.335 billion	\$0.672 billion	1.4%

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:

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 checked="" type="checkbox"/> Other (Identify) |
|--|--|

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 (REC) at designated intervals throughout the year. Therefore, fluctuations in the economy can potentially impact total collections received. In FY 2017-18, the total collections received were \$49.335 billion, which was 1.4% above the approved standard.

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

- | | |
|---|---|
| <input type="checkbox"/> Training
<input type="checkbox"/> Personnel | <input type="checkbox"/> Technology
<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: Program
Measure: Cost Effectiveness

Action:

- | | |
|---|--|
| <input type="checkbox"/> Performance Assessment of Outcome Measure | <input type="checkbox"/> Revision of Measure |
| <input type="checkbox"/> Performance Assessment of Output 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
\$301.29	\$323.29	\$22.00	7.3%

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 type="checkbox"/> Other (Identify) |

Explanation:

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: Child Support Enforcement
Measure: Total number of newly established and modified orders (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 source of the data 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.

Methodology:

This measure counts the number of original support orders established by the Child Support Program during the federal fiscal year and the number of support orders modified during the federal fiscal year to add obligations for a child or children not previously covered by the support order, to include those orders established or modified by other states (or countries) at the Program's request. A given case could have one or more orders established during the year depending on the families' change of circumstances.

Validity:

One of the goals of the Child Support Program is to establish support orders for all children within its caseload. This measure reflects the program's ability to meet this goal and is therefore a valid measure of the order establishment process.

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 these reviews will vary, depending on an annual risk assessment.

FLORIDA DEPARTMENT OF REVENUE

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

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:

Data describing proposed assessments issued are captured and maintained in the Audit Case Management System in SUNTAX.

This output measure is a count of all Notices of Proposed Assessments issued to taxpayers after the completion of an audit, including refund verification audits. This count includes notices sent for audits that resulted in additional liability as well as those notices mailed where no additional liability was found.

Validity:

The registered filer tax compliance examination process includes all audits, and ends with the issuance of a notice of assessment or notice of a completed audit with no liability found. Since the entire population of notices issued is included in the measure, it is the only valid representation of this process.

Reliability:

Counts for this measure are drawn from the Audit Case Management System in SUNTAX and can be traced back to the individual records giving rise to reported totals. The measure is monitored continuously at both the reporting and program level to ensure reliability and to analyze fluctuations in the measure.

FLORIDA DEPARTMENT OF REVENUE

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 Associated Activity Contributing to Performance Measure - Exhibit V

CHILD SUPPORT PROGRAM		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2018-19</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 (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 (FFY)	

FLORIDA DEPARTMENT OF REVENUE

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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	Total collections received	
14	Percent of revenue distributions made timely	ACCOUNT FOR REMITTANCES
15	Number of distributions made	
16	Percent of taxpayer-claimed refunds processed within 90 days	REFUND TAX OVERPAYMENTS
17	Number of refund claims processed	
18	Median number of days to process a refund	
19	Percent of audits completed within 305 days from commencement	PERFORM AUDITS
20	Number of audits completed	
21	Percent of billings resolved with payment	RECEIVABLES MANAGEMENT
22	Number of billings resolved	

FLORIDA DEPARTMENT OF REVENUE

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

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.