



Florida Department of Revenue

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Department of Revenue

Tallahassee, Florida

September 26, 2019

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001


Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Cynthia Kynoch, 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 2020-21 through Fiscal Year 2024-25. 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 Jim Zingale, Executive Director.

Sincerely,


Jim Zingale
Executive Director

FLORIDA DEPARTMENT OF REVENUE

LONG RANGE
PROGRAM PLAN

FY 2020-21 THROUGH 2024-25



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

To serve citizens with respect, concern, and professionalism; to make complying with tax and child support laws easy and understandable; to administer the laws fairly and consistently; and to provide excellent service efficiently and at the lowest possible cost.

VALUES

The Department of Revenue has a significant impact across the state and is committed to following the beliefs that guide the actions of every individual member of the agency, as well as the agency collectively. In our recruitment and hiring processes, we seek individuals who display these values and recognize employees who model them in the daily performance of their jobs. It is a result of the exceptional display of these values that we are able to create an environment in which the value of diversity is appreciated and the organization thrives.

Of Character

Integrity	We conduct and express ourselves in accordance with our values.
Honesty and Trust	We have the courage to be honest and to trust others.
Fairness	We treat everyone without bias, based on facts.
Respect	We appreciate and value others.
Concern for Others	We empathize with and care for others.

Of Performance

Service	We provide quality customer service.
Excellence	We achieve quality performance through our commitment to continual improvement.
Innovation	We seek ways to be innovative in our programs and services.
Commitment	We achieve our mission through determination.
Communication	We strive for transparency and share information openly.
Teamwork	We cooperate to get things done.
Knowledge	We grow through education, experience, and communication.

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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.

Outcome: Percent of current support disbursed (FFY).

FY 1998-99 (Baseline Actual)	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
48.6%	62.7%	62.7%	62.8%	62.8%	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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
68.5%	81.6%	81.8%	81.8%	81.9%	81.9%

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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
85.0%	91.0%	91.5%	91.5%	92.0%	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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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 cases available for next appropriate action (FFY).

FY 2007-08 (Baseline Actual)	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
83.0%	86.5%	86.5%	86.5%	86.5%	86.5%

CSP 2B:

Objective: Increase support order establishment for children.

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

FY 1998-99 (Baseline Actual)	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
48.9%	82.1%	82.2%	82.2%	82.3%	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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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 payments to families and other states.

Outcome: Percent of collections disbursed within two business days of receipt (FFY).

FY 2017-18 (Baseline Actual)	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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 revenues that fund 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
Improve Florida’s Education System	<p>GOAL #1: Increase voluntary compliance.</p> <p><i>The Department ensures fair and equitable administration of Florida’s local property tax system, which provides funding for public education programs.</i></p>
Economic Development and Job Creation	<p>GOAL #1: Increase voluntary compliance.</p> <p>GOAL #2: Increase productivity and reduce costs.</p>
Public Safety	<p>GOAL #3: Improve service.</p> <p><i>The Department ensures prompt availability of funds to support Florida’s infrastructure and services to citizens.</i></p>
Public Integrity	<p>GOAL #2: Increase productivity and reduce costs.</p> <p>GOAL #3: Improve service.</p> <p><i>The Department protects taxpayer resources by ensuring the faithful expenditure of public funds, reducing costs where possible.</i></p>

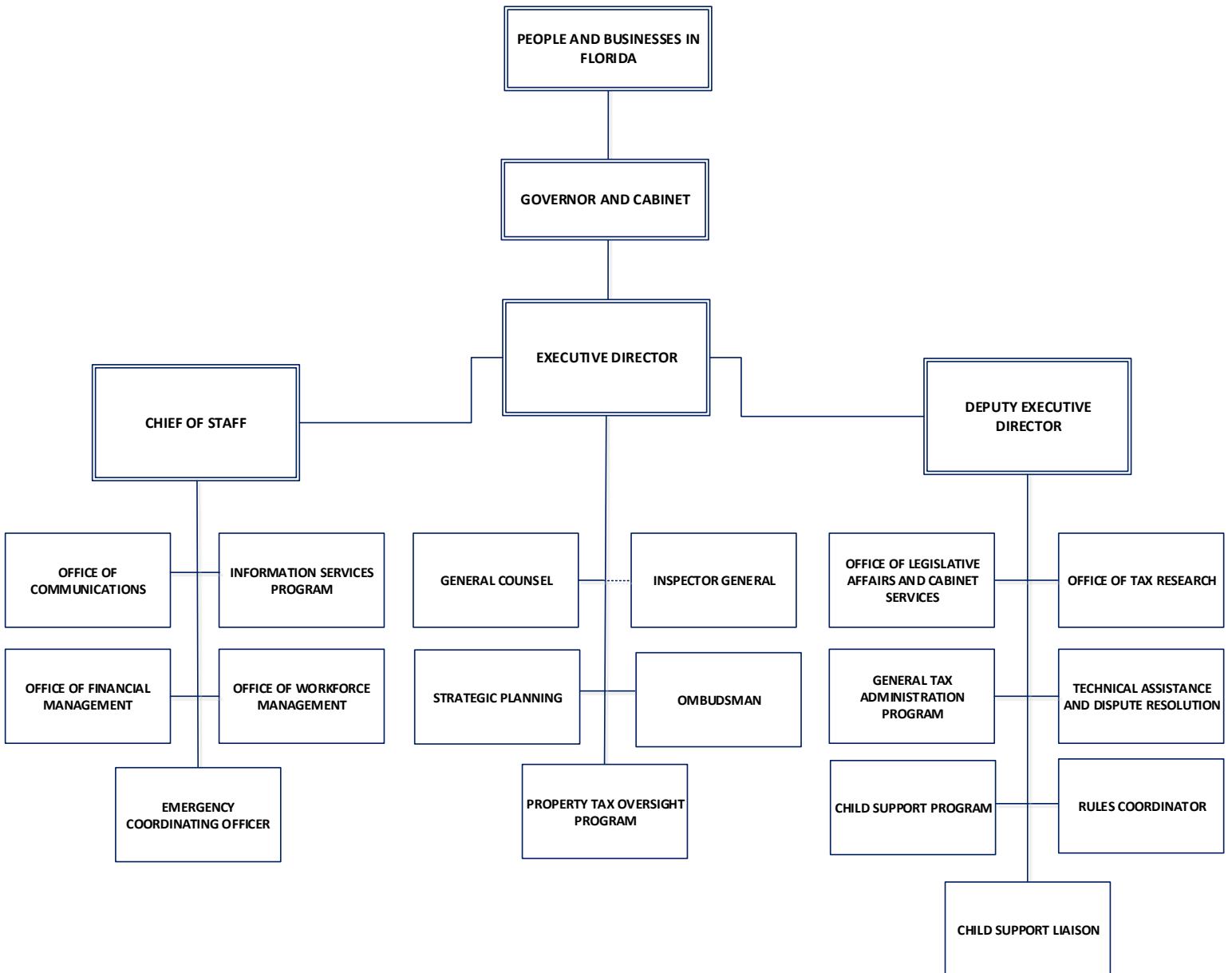
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Trends and Conditions

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 displayed 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. • 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. • Work with partners to complete critical steps in the child support process, including state agencies, county officials, other states and countries. 	<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 2018-19.</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 \$46.4 billion in FY 2018-19. Revenue also processed approximately \$5.7 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 2018, Florida's local governments and taxing authorities levied more than \$33.3 billion in property taxes on over 11.5 million parcels of real and tangible personal property, with a total market value of \$2.77 trillion. Statewide average level of assessment was 95 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 that allows the Department to identify needed business changes based on factual data and align resources to accomplish strategies for improved performance. The agency continuously assesses its strengths, weaknesses, opportunities for improvement, and threats throughout the year. It also reviews data, trends, demand for services, stakeholder input, and other information to determine where to dedicate resources and what additional resources will be required to ensure strategic goals and objectives are achieved.

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, where program-level strategic plans are tied to agency performance goals and measures. During these strategic planning meetings, measurable goals and objectives are set that challenge the Department’s focus on providing better services 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 these strategic planning meetings, the Department identifies and monitors areas and events that will either assist or delay addressing the agency’s priorities. By carefully monitoring these areas, corrective actions can be identified and implemented to help address the priorities over a 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. The start date for this effort is July 2019, and the project will continue for three years, through June 2022.

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 \$1.12 billion in current support collections in SFY 2018-19.

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 \$1.61 billion in total support in SFY 2018-19.

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 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 2018-19, 87.6 percent of cases had all critical data available.

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Outcome CSP 2B: Percent of cases with an order for support (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 SFY 2018-19, 82.6 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 collections disbursed within two business days of receipt (FFY)

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 2018-19, the Program received 9.4 million child support receipts and 99.83 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.

The Department has received approval from the Governor and Cabinet to seek law changes during the 2020 Legislative Session. Some of the proposed law changes would assist taxpayers and local authorities in areas impacted by natural disasters. Other concepts address administrative issues the Department has identified for a variety of taxes, including sales tax, fuel tax, reemployment tax, and communications services tax.

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

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.

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Performance Measures and Standards – LRPP Exhibit II

73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FFY 2018-19 Standard</i>	<i>Projected FFY 2018-19</i>	<i>Approved FFY 2019-20 Standard</i>	<i>Requested FFY 2020-21 Standard</i>
Percent of cases available for next appropriate action ⁽¹⁾	86.5%	87.6%	86.5%	86.5%
Total number of cases maintained during the year ⁽¹⁾	1,000,000	1,710,561	1,400,000	1,400,000
Percent of cases with an order for support ⁽¹⁾⁽²⁾	82.0%	82.2%	82.0%	82.1%
Total number of newly established and modified orders ⁽¹⁾⁽²⁾	27,500	25,285	27,500	27,500
Percent of total support disbursed ⁽¹⁾⁽²⁾	81.5%	83.2%	81.6%	81.6%
Total amount of collections received ^{(In Billions)(1) (2)}	\$1.580	\$1.611	\$1.610	\$1.610

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73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FFY 2018-19 Standard</i>	<i>Projected FFY 2018-19</i>	<i>Approved FFY 2019-20 Standard</i>	<i>Requested FFY 2020-21 Standard</i>
Percent of current support disbursed ⁽¹⁾⁽²⁾	62.5%	63.4%	62.6%	62.7%
Percent of collections disbursed within two business days of receipt ⁽¹⁾⁽²⁾	99.75%	99.85%	99.75%	99.75%
Total amount of collections distributed ^{(In Billions) (1)(2)}	\$1.570	\$1.620	\$1.610	\$1.610
PROGRAM-WIDE				
Cost effectiveness ⁽¹⁾⁽²⁾	\$5.87	\$5.88	\$6.00	\$5.79

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

⁽²⁾ Estimated performance at the end of September 30, 2019

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2018-19 Standard</i>	<i>FY 2018-19 Actual</i>	<i>Approved FY 2019-20 Standard</i>	<i>Requested FY 2020-21 Standard</i>
Average number of days from receipt of payment to deposit	1 day	.06 day	1 day	1 day
Total collections received (In Billions) (1)	\$50.154	\$52.562	\$52.694	\$54.313
Percent of sales tax returns filed timely and accurately	91.0%	92.3%	92.0%	92.0%
Percent of all tax returns filed timely and accurately	90.5%	92.4%	90.5%	91.0%
Percent of taxpayer-claimed refunds processed within 90 days	90.5%	86.6%	91.0%	91.0%
Percent of revenue distributions made timely	99.0%	100%	99.0%	99.0%
Number of tax returns processed	9,100,000	9,490,054	9,200,000	9,300,000
Number of distributions made	41,000	42,160	41,000	41,000
Number of refund claims processed ⁽¹⁾	128,000	134,914	125,000	125,000

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2018-19 Standard</i>	<i>FY 2018-19 Actual</i>	<i>Approved FY 2019-20 Standard</i>	<i>Requested FY 2020-21 Standard</i>
Median number of days to process a refund	34 days	34 days	33 days	33 days
Percent of audits completed within 305 days from commencement ⁽¹⁾	82.0%	93.9%	90.0%	90.0%
Number of audits completed	17,853	21,958	18,745	18,745
Percent of billings resolved with payment ⁽¹⁾	72.0%	69.2%	N/A	N/A
Percent of collection cases resolved with payment ⁽¹⁾	N/A	N/A	63.0%	63.0%
Number of billings resolved ⁽¹⁾	700,000	708,565	N/A	N/A
Number of collection cases resolved ⁽¹⁾	N/A	N/A	600,000	600,000
Cost Effectiveness ⁽¹⁾	\$304.74	\$363.85	\$319.67	\$329.49

(1) The Agency will submit a budget amendment requesting title and/or standard change for FY 2019-20.

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73200000 PROGRAM: PROPERTY TAX OVERSIGHT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2018-19 Standard</i>	<i>FY 2018-19 Actual</i>	<i>Approved FY 2019-20 Standard</i>	<i>Requested FY 2020-21 Standard</i>
Statewide Level of Assessment for real property	90.0%	95%	90.0%	90%
Percent of property value studied with a statistically reliable sample	96.0%	99.6%	96.0%	96%
Number of parcels studied to establish in-depth level of assessment	122,000	169,990	135,000	135,000
Percent of training participants satisfied with services provided	96.0%	98.1%	96.0%	96%
Number of student training hours provided	20,000	26,882	20,000	22,000

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73010000 PROGRAM: EXECUTIVE DIRECTION AND SUPPORT SERVICES

<i>Approved Performance Measures</i>	<i>Approved FY 2018-19 Standard</i>	<i>FY 2018-19 Actual</i>	<i>Approved FY 2019-20 Standard</i>	<i>Requested FY 2020-21 Standard</i>
Administrative costs as a percent of total agency costs (not including revenue sharing)	4.89%	5.19%	4.89%	4.96%
Administrative positions as a percent of total agency positions	5.12%	5.11%	5.11%	5.12%

737100000 PROGRAM: INFORMATION SERVICES PROGRAM

<i>Approved Performance Measures</i>	<i>Approved FY 2018-19 Standard</i>	<i>FY 2018-19 Actual</i>	<i>Approved FY 2019-20 Standard</i>	<i>Requested FY 2020-21 Standard</i>
Information technology costs as a percent of total agency costs	3.80%	4.03%	4.65%	5.17%
Information technology positions as a percent of total agency positions	3.30%	3.61%	3.32%	3.62%

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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 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
27,500	25,285	Under	-8.1%

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 continues to experience 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:

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Refunds Determination
Measure: Percent of taxpayer-claimed refunds processed within 90 days

Action:

- | | |
|---|--|
| <input checked="" 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 type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
90.5%	86.6%	(3.9%)	(4.50%)

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 checked="" 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:

Due to the impact of Hurricane Michael, the Department granted broader extensions to allow impacted businesses time to recuperate from closures caused by storm damage, loss of power and communications. Consequently, this accommodation has had a continuing effect on the cycle time regarding refund case processing.

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:

FLORIDA DEPARTMENT OF REVENUE

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

Action:

- | | |
|---|--|
| <input checked="" 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 type="checkbox"/> Adjustment of GAA Performance Standards | |

Approved Standard	Actual Performance Results	Difference (Over/Under)	Percentage Difference
72.0%	69.2%	(2.8%)	(4.05%)

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 General Tax Administration (GTA) Program’s strategic shift to case resolution continues to transform taxpayer behavior, resulting in fewer notices of outstanding tax liabilities. The goal is to reduce the aging of outstanding receivables by reaching delinquent taxpayers sooner in the collection process. Cases are referred sooner to field services to reach out to taxpayers to encourage compliance. A collection case may be resolved via waivers, cancellations, filed returns or payments including refund offsets and credits. Due to the multiple methods of resolving cases, the percent of billings resolved with payment came in below standard.

The Department is requesting a change in the title and standard for this measure to properly align with the workflow of the Receivables Management process. A full year of data was compiled to establish a baseline for this new measure. Thus, the requested standard is commensurate with expected performance for FY 2019-20.

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:

FLORIDA DEPARTMENT OF REVENUE

Performance Measures Validity and Reliability - Exhibit IV

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Case Maintenance
Measure: Percent of cases available for next appropriate action (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:

The reporting period for this measure will be Federal Fiscal Year (FFY) starting with period 2020-2021.

This measure defines the percentage of child support cases having the necessary data elements for business processes to take the next appropriate action. The computation of this measure is monthly. The summed monthly numerators and denominators generate the end-of-year percentage.

Numerator: The numerator is the sum of unique cases that are open at the end of the month and unique closed cases with undistributed collections that have all the critical data elements from the following categories:

- Case Level Data
- Business Partner Level Data
- Financial Level Data

If a case is missing one or more critical data elements, it is not included in the numerator.

Denominator: The denominator is the sum of unique cases open at the end of the month and unique cases closed at the end of the month that have undistributed collections, which are not potentially eligible for assignment to program income pursuant to section 409.2558, Florida Statutes.

Business Terms:

Case Level Data

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- A case missing one or more business partners
- A case with cash on hand
- A case with no depository number

Business Partner Level Data

- Business partner with no business partner address
- Business partner with no valid social security number for the business partner who owes support.
- Business partner who is due support, is receiving cash assistance with no grant information recorded for the party
- Business partner who needs paternity established if born outside of Florida and there is no paternity declaration on record
- Business partner who needs paternity established if born outside of Florida and there is no copy of the birth certificate on record

Financial Level Data

- A payment that cannot be assigned to a case or business partner
- Undistributed collections on a case

Business Partner - For purposes of this measure, a business partner is either the person who is due support or the person who owes support

Depository Number – A unique number designated by the clerk of court for payment processing

Grant – The cash amount a family receives from temporary cash assistance

Undistributed Collection – a payment that does not meet all criteria for full or partial revenue distribution

Validity:

This measure reflects the work performed by the Child Support Program to identify and record critical data elements for business partners and case processing. Identifying and populating these data elements enables CAMS to take the next appropriate action and helps ensure the case actions are completed timely.

Reliability:

Continuous monitoring of the measure, at both the reporting and the business process levels, ensures the 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. 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: Child Support Program
Service/Budget Entity: Compliance Resolution
Measure: Total number of cases maintained during the year (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 for this measure 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:

The reporting period for this measure will be Federal Fiscal Year (FFY) starting with period 2020-2021.

This measure is a count of the total number of cases or service requests open at any point within the federal fiscal year. The total number includes not only cases requiring establishment, maintenance, or enforcement of an order for paternity and or support, but also service requests associated with locate referrals, applications for IV-D services from non-public assistance customers, and requests for services from other states, tribes or international child support agencies. Each case or request is counted only once regardless of the number of times the case or request was closed and re-opened during the reporting period.

Validity:

This measure is an indicator of overall workload for the Child Support Program. It measures and reports the total number of cases or requests requiring monitoring and processing throughout the reporting period.

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. 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: Establishment
Measure: Percent of cases with an order for support (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 Report). 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:

Minor change to measure title starting July 1, 2020.

This measure is calculated by dividing the total number of IV-D cases with an order for support (OCSE 157 line 2) by the total number of open IV-D cases at the end of the Federal Fiscal Year (OCSE 157 line 1). Non-jurisdictional cases are excluded from the count and not included on line 1.

The Numerator: total number of IV-D cases with an order for support, including zero support and medical support only orders.

The Denominator: total number of open IV-D cases at the end of the year.

Federal Definitions

Business Partner – for purposes of this measure, a business partner is a person who is due support or a person who owes support

Open Case – a case with a status other than “closed” or “merged”

IV-D Case – a case consisting of a child or children who are receiving services under the IV-D program, the child’s or children’s caregiver business partner (may be a parent) and a business partner (mother, father, or alleged father) who is now or may become obligated under law for the support of the child or children

Validity:

This measure assesses the program’s capability towards achieving the desired outcome of increasing the percentage of IV-D cases with a support order. The order is a determination of the support that the

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business partner is obligated to provide. Support may be monetary payments or an obligation to provide medical support. An order establishing the obligation must exist before the Child Support Program can begin receiving payments or enforcing the order. 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 auditors' review is based upon a sample of the total population reported for both the numerator and denominator. 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. 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.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Establishment
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: 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:

Minor change to measure title starting July 1, 2020.

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.

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

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: Total Amount of Collections Received (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 from the Federal Office of Child Support Enforcement (OCSE) 34 Part 1: Child Support Enforcement Program Collection Report. 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:

The data is from the information collected in the OCSE 34 Quarterly Report of Collections. It is calculated as the total amount of IV-D collections.

Validity:

This measure assesses the program's success towards achieving the desired outcome of increasing the amount of money received in child support payments to the families. The total amount of IV-D collections received is reflective of the work done by the Compliance Process.

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: Compliance Resolution
Measure: Percent of Current 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 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 Collections Disbursed within Two Business Days of Receipt (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:

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 reporting period for this measure will be Federal Fiscal Year (FFY) starting with period 2020-2021 and minor change to measure title starting July 1, 2020.

The numerator for the measure is the identifiable IV-D payments disbursed within two business days of receipt during the federal 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 Program 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

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Fund Distribution
Measure: Total Amount of Collections Distributed (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 from the Federal Office of Child Support Enforcement (OCSE) 34A Part 1: Child Support Enforcement Program Collection Report. 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:

The data is from the information collected in the OCSE 34A Part 1: Quarterly Report of Collections. The result is calculated by adding line 4b (collections sent to other states) plus line 4c (collections sent to other countries) plus line 8 (total distributed).

Validity:

This measure assesses the program's ability to distribute child support payments. It captures the total dollar amount of IV-D child support payments distributed by the State Disbursement Unit. The total amount of IV-D collections distributed is a reflection of the work done by the Payment Processing and Fund Distribution 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 the review will vary, depending on an annual risk assessment.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support Program
Service/Budget Entity: Child Support Program
Measure: Cost Effectiveness

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 from the Federal Office of Child Support Enforcement (OCSE)-34 Part 1: Child Support Enforcement Program Quarterly Collection Report and the Federal OCSE-396 Part 1: Child Support Enforcement Quarterly Report of Expenditures and Estimates. The data source for the OCSE-34 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 OCSE-396A gets most of its data from the Florida online Accounting Information Resource (FLAIR), the state's accounting system. Certain revenue information for the OCSE-396 is supplied by CAMS and other external sources.

Methodology:

The numerator is the total IV-D dollars distributed from the OCSE 34 and the denominator is the total IV-D dollars expended from the OCSE 396.

The numerator: this line is from the OCSE 34A Part 1: Quarterly Report of Collections. This is calculated by adding line 4b (collections sent to other states) plus line 4c (collections sent to other countries) plus line 8 (total distributed) plus line 11 (fees retained by other states).

The denominator: this line is from the OCSE 396A Part 1: Quarterly Report of Expenditures and Estimates. This is calculated by subtracting line 1c, columns A & C (Administrative cost: Non IV-D Cost) from line 7, columns A&C (total costs claimed).

The cost effectiveness is a federal fiscal year to date calculation.

Validity:

The total child support dollars distributed per \$1 of total expenditures measures how efficiently the Program is collecting and disbursing child support payments.

Reliability:

The Federal OCSE reviews this data annually to ensure reliability. The basis of the auditors' review is to evaluate whether selected amounts reported on the OCSE-34 and the OCSE-396 could be verified to the first level of state documentation. The State Auditor General generally reviews two quarter's OCSE-396A reports as part of the annual Federal Awards audit. 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: General Tax Administration
Service/Budget Entity: Receivables Management
Measure: Number of Collection Cases Resolved

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

Data source is SAP and Business Warehouse. The collections process transactions are downloaded monthly from SUNTAX. The data for this measure is compiled, calculated and reported as an aggregated total for collections activities.

For purposes of this measure the following terms are defined:

Deficient: Taxpayer's return for the applied period was filed late or contained errors including late payment, or underpayment resulting in a billing notice

Delinquent: Taxpayer has not filed an expected return for the applied period or due date (monthly, quarterly, annual, etc.) resulting in a delinquency notice.

Bill: Notice issued for any deficient return, a Notice of Amount Due (NOAD) and Notice of Proposed Assessment on an audit (NOPA).

Collection Case – represents one or multiple non-compliant events (outstanding liabilities) combined at the taxpayer account level (may represent multiple tax types). A collection case is created when a taxpayer has a deficiency of \$10.00 or more, and includes one or more of the following which have entered the collections process: bills (warrants and estimated assessments), delinquencies, fees, audits and returned items. The number of collection cases per month is a calculation of beginning inventory + cases assigned+ reassigned cases+ cases recalled from collection agency.

Resolved Collection Case – is a case with a zero balance that has been cleared by payment, credit offset, refund offset, reversal (corrections), write off, or a registration change during the current reporting period. The number of resolved cases per month is a calculation of closed cases with collections + cases closed out of business + cases closed by write off + cases closed without payment (i.e. amended return).

This output measure is a count of the number of collection cases resolved for all taxes.

FLORIDA DEPARTMENT OF REVENUE

Validity:

The measure reflects all collection cases resolved statewide. Collection cases are assigned to resources within the Receivable Management process for resolution regardless of the tax type of liability at the taxpayer account level (business partner). The goal of the Receivable Management process is to provide one point of contact for resolving outstanding receivables. Analysis of this measure will allow for the assessment of the efficiency and effectiveness of the Receivables Management business process, and provide an indicator that adjustment may be necessary.

Reliability:

An electronic collection case is generated by the tax processing system when a bill/deficiency is created on a taxpayer's account. These cases are automatically assigned to collectors in the service centers through workflow. The Case Inventory report is maintained in the Business Warehouse/SAP environment and data can be audited to the individual records in the 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

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Receivables Management
Measure: Percent of Collection Cases Resolved with Payment

Action (check one):

- Requesting Revision to Approved Measure
- Change in Data Sources or Measurement Methodologies
- Requesting New Measure
- Backup for Performance Outcome and Output Measure

Data Sources and Methodology:

Data source is SAP and Business Warehouse. The collections process transactions are downloaded monthly from SUNTAX. The data for this measure is compiled, calculated and reported as an aggregated total for collections activities.

For purposes of this measure the following terms are defined:

Deficient: Taxpayer's return for the applied period was filed late or contained errors including late payment, or underpayment resulting in a billing notice

Delinquent: Taxpayer has not filed an expected return for the applied period or due date (monthly, quarterly, annual, etc.) resulting in a delinquency notice.

Bill: Notice issued for any deficient return, a Notice of Amount Due (NOAD) and Notice of Proposed Assessment on an audit (NOPA).

Collection Case – represents one or multiple non-compliant events (outstanding liabilities) combined at the taxpayer account level (may represent multiple tax types). A collections case is created when a taxpayer has a deficiency of \$10.00 or more, and includes one or more of the following which have entered the collections process: bills (warrants and estimated assessments), delinquencies, fees, audits and returned items.

Resolved Collection Case – is a case with a zero balance that has been cleared by payment, credit offset, refund offset, reversal (corrections), write off, or a registration change during the current reporting period.

Unit of measure – The count of resolved collection case (see above definition).

The calculation of this measure is based on the number of collection cases resolved with payment in a reporting period.

FLORIDA DEPARTMENT OF REVENUE

The numerator of this measure is the number of cases resolved by payments including credit or refund offset.

The denominator is the number of resolved collection cases as defined above.

Validity:

The measure reflects all collection cases resolved statewide. Collection cases are assigned to resources within the Receivable Management process for resolution regardless of the tax type of liability at the taxpayer account level (business partner). The goal of the Receivable Management process is to provide one point of contact for resolving outstanding receivables. Analysis of this measure will allow for the assessment of the efficiency and effectiveness of the Receivables Management business process, and provide an indicator that adjustment may be necessary.

Reliability:

An electronic collection case is generated by the tax processing system when a bill/deficiency is created on a taxpayer's account. These cases are automatically assigned to collectors in the service centers through workflow. The Case Inventory report is maintained in the Business Warehouse/SAP environment and data can be audited to the individual records in the 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 2019-20</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)	

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GENERAL TAX ADMINISTRATION		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2019-20</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 collection cases resolved with payment	RECEIVABLES MANAGEMENT
22	Number of collection cases resolved	

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PROPERTY TAX OVERSIGHT PROGRAM		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2019-20</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

Agency-Level Unit Cost Summary – Exhibit VI

DEPARTMENT OF REVENUE	FISCAL YEAR 2018-19			
SECTION I: BUDGET	OPERATING			FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		585,750,941		0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		-6,212,582		0
FINAL BUDGET FOR AGENCY		579,538,359		0
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>				0
Determine Real Property Roll Compliance * Number of parcels studied to establish in-depth level of assessment	169,990	61.09	10,384,310	
Provide Information * Number of student training hours provided	26,882	1,168.85	31,421,004	
Maintain Child Support Cases * Total Number of cases maintained during the year	1,710,561	60.85	104,079,398	
Process Support Payments * Total number of collections received	9,941,974	4.14	41,164,548	
Distribute Support Payments * Total number of collections disbursed	9,376,297	0.82	7,730,957	
Establish And Modify Support Orders * Total number of newly established and modified orders	25,285	4,887.60	123,582,921	
Process Returns And Revenue * Number of tax returns processed	9,490,054	3.21	30,468,738	
Account For Remittances * Number of distributions made	42,160	86.32	3,639,213	
Perform Audits * Number of audits completed	21,958	2,902.13	63,724,968	
Refund Tax Overpayments * Number of refund claims processed	134,914	62.99	8,497,955	
Receivables Management * Number of billings resolved	708,565	89.61	63,492,881	
TOTAL			488,186,893	
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER – STATE AGENCIES				
AID TO LOCAL GOVERNMENTS			54,016,561	
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER				
REVERSIONS			37,334,879	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) – Should equal Section I above. (4)			579,538,333	
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.