



Florida Department of Revenue

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Executive Director

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floridarevenue.com

Department of Revenue

Tallahassee, Florida

September 30, 2021

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1603 Capitol
Tallahassee, Florida 32399-0001

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

Tim Sadberry, 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 2022-23 through Fiscal Year 2026-27. 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 2022-23 THROUGH 2026-27



FLORIDA

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 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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
48.6%	61.5%	62.0%	62.0%	62.0%	62.5%

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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
68.5%	81.3%	81.5%	81.5%	81.5%	81.7%

General Tax Administration (GTA)

GTA 1A:

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

Outcome: Percent of all tax returns filed timely and accurately

FY 2014-15 (Baseline Actual)	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
85.0%	91.5%	92.0%	92.0%	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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
83.0%	86.0%	86.5%	86.5%	86.5%	87.0%

CSP 2B:

Objective: Increase support order establishment for children

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

FY 1998-99 (Baseline Actual)	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
48.9%	81.0%	81.5%	82.0%	82.0%	82.5%

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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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 furthering 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>

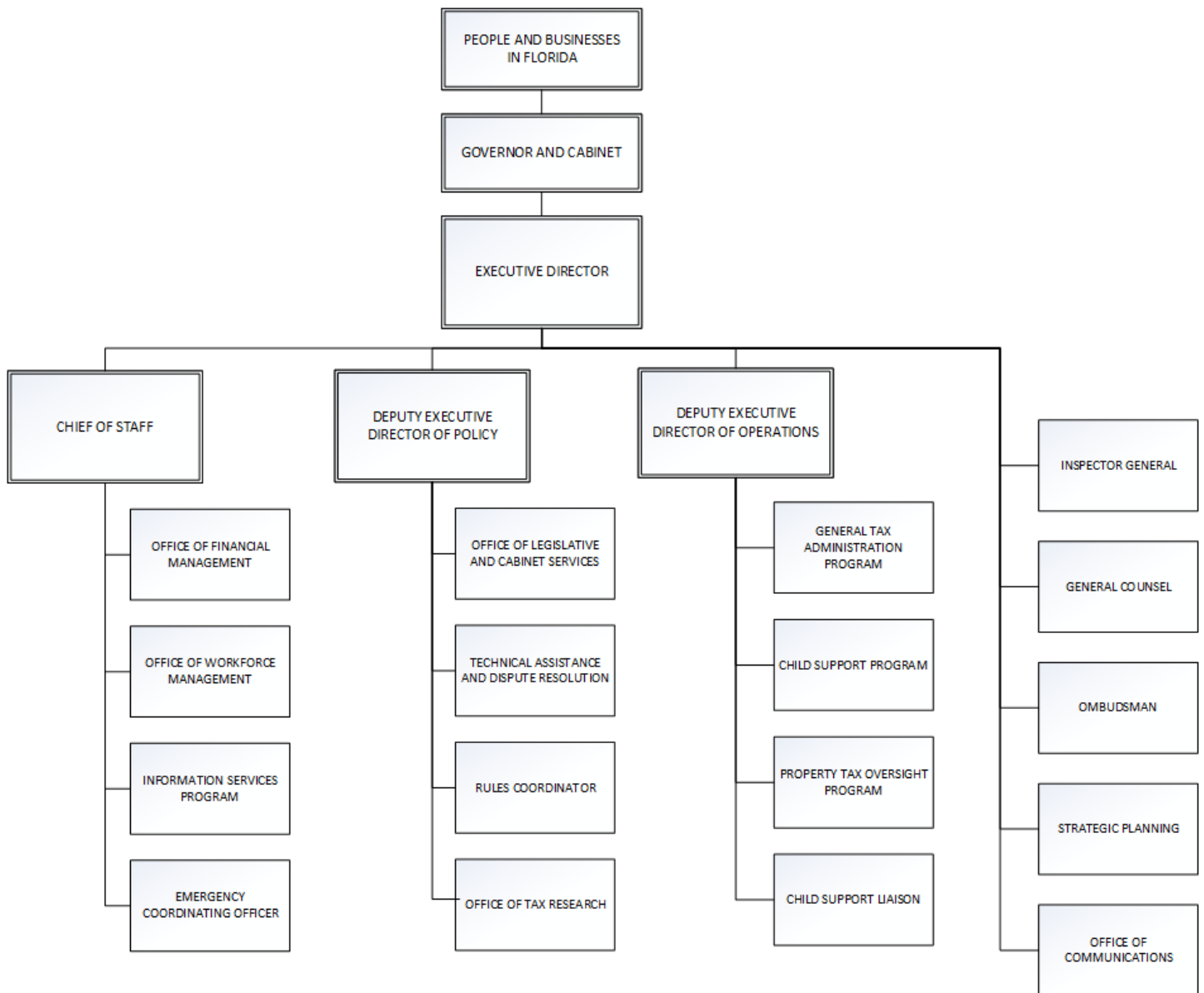
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Trends and Conditions

A. Agency primary responsibilities, based on statute

The Department of Revenue's primary areas of responsibility are established in Section 20.21, Florida Statutes. The Department 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 the Department's organization, functions, and stakeholders.

The Department is organized as displayed below:



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CHILD SUPPORT PROGRAM		
Program and 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 distributed to Florida families was \$1.64 billion in SFY 2020-21.</p>

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GENERAL TAX ADMINISTRATION PROGRAM		
Program and Purpose	Primary Functions	Outcomes
<p>To collect and distribute state taxes and fees accurately and efficiently.</p> <p><i>The Department 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 \$51.4 billion in FY 2020-21. Revenue also processed approximately \$5.9 billion in receipts for other state agencies.</p>

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PROPERTY TAX OVERSIGHT PROGRAM		
Program and 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 2020, Florida's local governments and taxing authorities levied more than \$37.6 billion in property taxes on over 11.7 million parcels of real and tangible personal property, with a total market value of \$3.1 trillion. Statewide average level of assessment was 95.1%.</p>

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EXECUTIVE DIRECTION AND SUPPORT SERVICES		
Program and 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 the Department'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 and 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 IT systems and services. • 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 ensure effective information systems. • Increased efficiency in carrying out the Department'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, is implementing a new system to increase processing efficiencies, system availability, security, sustainability and faster deposits of revenue. The start date for this effort was 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 disbursed \$1.08 billion in current support collections in SFY 2020-21.

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 disbursed \$1.64 billion in total support in SFY 2020-21.

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 2020-21, 83.7 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 2020-21, 81.1 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 IV-D child support payments received by the Program 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 2020-21, 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

The Department plans to seek law changes during the 2022 Legislative Session. Some of the proposed law changes are intended to improve audit compliance. Other concepts remove obsolete language contained in statutes regarding sales tax, corporate income tax, and pollutants tax or involve administrative issues the Department has identified for sales tax, documentary stamp tax, and insurance premium 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⁽¹⁾</i>	<i>Approved FFY 2020-21 Standard</i>	<i>Projected FFY 2020-21⁽²⁾</i>	<i>Approved FFY 2021-22 Standard</i>	<i>Requested FFY 2022-23 Standard</i>
Percent of cases available for next appropriate action	86.5%	83.9%	85.0%	86.0%
Total number of cases maintained during the year	1,400,000	1,019,387	1,400,000	1,000,000
Percent of cases with an order for support	82.1%	80.4%	80.5%	81.0%
Total number of newly established and modified orders	27,500	15,561	24,500	24,500
Percent of total support disbursed	81.6%	87.4%	81.0%	81.3%
Total amount of collections received <small>(In Billions)</small>	\$1.610	\$1.616	\$1.550	\$1.600

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73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures⁽¹⁾</i>	<i>Approved FFY 2020-21 Standard</i>	<i>Projected FFY 2020-21⁽²⁾</i>	<i>Approved FFY 2021-22 Standard</i>	<i>Requested FFY 2022-23 Standard</i>
Percent of current support disbursed	62.7%	62.9%	61.0%	61.5%
Percent of collections disbursed within two business days of receipt	99.75%	99.78%	99.75%	99.75%
Total amount of collections distributed <small>(In Billions)</small>	\$1.610	\$1.673	\$1.550	\$1.600
PROGRAM-WIDE				
Cost effectiveness	\$5.79	\$5.79	\$5.57	\$5.60

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

⁽²⁾ Estimated performance at the end of September 30, 2021

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2020-21 Standard</i>	<i>FY 2020-21 Actual</i>	<i>Approved FY 2021-22 Standard</i>	<i>Requested FY 2022-23 Standard</i>
Average number of days from receipt of payment to deposit	1 day	0.04 day	1 day	1 day
Total collections received ⁽¹⁾ (In Billions)	\$50.428	\$57.906	\$57.502	\$59.551
Percent of sales tax returns filed timely and accurately	92.0%	89.7%	92.0%	92.0%
Percent of all tax returns filed timely and accurately	91.0%	91.1%	91.5%	91.5%
Percent of taxpayer-claimed refunds processed within 90 days	91.0%	91.7%	91.0%	91.0%
Percent of revenue distributions made timely	99.0%	100.0%	99.0%	99.0%
Number of tax returns processed	9,300,000	9,871,061	9,300,000	9,300,000
Number of distributions made	41,000	43,116	41,000	41,000
Number of refund claims processed	125,000	227,532	125,000	125,000

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73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2020-21 Standard</i>	<i>FY 2020-21 Actual</i>	<i>Approved FY 2021-22 Standard</i>	<i>Requested FY 2022-23 Standard</i>
Median number of days to process a refund	33 days	33 days	33 days	33 days
Percent of audits completed within 305 days from commencement	90.0%	73.6%	90.0%	90.0%
Number of audits completed ⁽¹⁾	18,745	7,802	16,916	18,035
Percent of collection cases resolved with payment	63.0%	63.8%	63.0%	63.0%
Number of collection cases resolved	600,000	691,097	600,000	600,000
Cost Effectiveness ⁽¹⁾	\$303.44	\$405.11	\$350.15	\$362.63

(1) The Department will submit a budget amendment requesting title and/or standard change for FY 2021-22.

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7320000 PROGRAM: PROPERTY TAX OVERSIGHT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2020-21 Standard</i>	<i>FY 2020-21 Actual</i>	<i>Approved FY 2021-22 Standard</i>	<i>Requested FY 2022-23 Standard</i>
Statewide Level of Assessment for real property	90.0%	95.1%	90.0%	90.0%
Percent of property value studied with a statistically reliable sample	96.0%	99.3%	96.0%	96.0%
Number of parcels studied to establish in-depth level of assessment	135,000	182,170	125,000	135,000
Percent of training participants satisfied with services provided	96.0%	96.2%	96.0%	96.0%
Number of student training hours provided	22,000	48,438	20,000	24,000

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73010000 PROGRAM: EXECUTIVE DIRECTION AND SUPPORT SERVICES				
<i>Approved Performance Measures</i>	<i>Approved FY 2020-21 Standard</i>	<i>FY 2020-21 Actual</i>	<i>Approved FY 2021-22 Standard</i>	<i>Requested FY 2022-23 Standard</i>
Administrative costs as a percent of total agency costs (not including revenue sharing)	4.96%	5.25%	4.86%	6.31%
Administrative positions as a percent of total agency positions	5.12%	5.09%	5.09%	5.13%

737100000 PROGRAM: INFORMATION SERVICES PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2020-21 Standard</i>	<i>FY 2020-21 Actual</i>	<i>Approved FY 2021-22 Standard</i>	<i>Requested FY 2022-23 Standard</i>
Information technology costs as a percent of total agency costs	5.17%	4.78%	5.67%	7.01%
Information technology positions as a percent of total agency positions	3.62%	3.60%	3.60%	3.63%

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Performance Measure Assessment Forms - Exhibit III

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

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
86.5%	83.9%*	(2.6%)	(3.0%)

*Projected end of FFY performance

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 |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

The Program is experiencing a decline in cases where valid mailing addresses are available for parents. These addresses are needed for actions to initiate.

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 Program is monitoring missing critical information monthly and prioritized performance improvement projects on address.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support
Service/Budget Entity: Child Support Enforcement
Measure: Total number of cases maintained during the year (FFY)

Action:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Performance Assessment of Outcome Measure
<input type="checkbox"/> Performance Assessment of Output Measure
<input 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
1,400,000	1,036,874*	(363,126)	(25.9%)

*Projected end of FFY performance

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 (system modification) |
|--|---|

Explanation:

A system change improved the efficiency of the case creation process by limiting creation of cases only when the family is approved to receive public assistance benefits. Previously service request cases were created for every referral received from the Department of Children and Families regardless if the family's application for benefits was approved.

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:

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support
Service/Budget Entity: Child Support Enforcement
Measure: Percent of cases with an order for support (FFY)

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
82.1%	80.4%*	(1.7%)	(2.1%)

*Projected end of FFY performance

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 (pandemic) |
| <input type="checkbox"/> This Program/Service Cannot Fix the Problem | |
| <input type="checkbox"/> Current Laws Are Working Against the Agency Mission | |

Explanation:

Due to COVID-19, the Program experienced a reduction in the availability of genetic testing sample collection, court hearings and service of process impacting the number of new orders established.

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: None – genetic testing, court hearings and service of process are normalizing.

FLORIDA DEPARTMENT OF REVENUE

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 Outcome Measure
<input checked="" type="checkbox"/> Performance Assessment of Output Measure
<input 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
27,500	15,561*	(11,939)	(43.4%)

*Projected end of FFY performance

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 (pandemic) |
|--|--|

Explanation:

Due to COVID-19, the Program experienced a reduction in the availability of genetic testing sample collection, court hearings and service of process impacting the number of new orders established.

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: None – genetic testing, court hearings and service of process are normalizing.

FLORIDA DEPARTMENT OF REVENUE

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

Action:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Performance Assessment of Outcome Measure
<input type="checkbox"/> Performance Assessment of Output Measure
<input 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
92.0%	89.7%	(2.3%)	(2.5%)

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 (Coronavirus pandemic) |
|--|--|

Explanation: The COVID-19 public health emergency caused the Department to grant extensions to file tax returns, thus allowing taxpayers and businesses time to file after the required due dates. Consequently, this accommodation has had a continuing effect on our ability to meet this standard.

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:

FLORIDA DEPARTMENT OF REVENUE

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

Action:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Performance Assessment of Outcome Measure
<input type="checkbox"/> Performance Assessment of Output Measure
<input 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
90.0%	73.6%	(16.4%)	(18.2%)

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 (Coronavirus pandemic) |
|--|--|

Explanation: The COVID-19 public health emergency caused the Department to suspend all enforcement/audit activities, thereby allowing taxpayers and businesses time to respond to the impacts of the virus on business operations while ensuring the safety of our workforce. Consequently, this accommodation has had a continuing effect on our ability to meet this standard.

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:

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 Outcome Measure
<input checked="" type="checkbox"/> Performance Assessment of Output Measure
<input 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
18,745	7,802	(10,943)	(58.4%)

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 (Coronavirus pandemic) |
|--|--|

Explanation: The COVID-19 public health emergency caused the Department to suspend all enforcement/audit activities, thereby allowing taxpayers and businesses time to respond to the impacts of the virus on business operations while ensuring the safety of our workforce. Consequently, this accommodation has had a continuing effect on the number of audits completed.

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

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

Recommendations: The Department anticipates an adjustment to this standard. Thus, the requested standard is consistent with expected performance for FY 2021-22.

FLORIDA DEPARTMENT OF REVENUE

Performance Measures Validity and Reliability - Exhibit IV

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

Action (check one):

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

Data Sources and Methodology:

This measure is comprised of Child Support Program Title IV-D payments. This includes payment received from the SDU and payments made directly to the Program. The data source for is the Child Support Automated Management System (CAMS) Enterprise Central Component (ECC).

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

Business Terms

Identifiable: A collection obtained by the Program matching to a case.

Disburseable: Payments eligible for disbursement at the time of processing. Some payments may not be deemed as disburseable for computing this measure.

Validity:

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 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

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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 2021-22</i>	<i>Associated Activities Title</i>
1	Percent of cases available for next appropriate action (FFY)	MAINTAIN CHILD SUPPORT CASES
2	Total number of cases maintained during the year (FFY)	
3	Percent of 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 collections received (FFY)	
7	Percent of current support disbursed (federal definition) (FFY)	
8	Percent of collections disbursed within 2 business days of receipt (FFY)	DISTRIBUTE SUPPORT PAYMENTS
9	Total amount of collections distributed (FFY)	

FLORIDA DEPARTMENT OF REVENUE

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GENERAL TAX ADMINISTRATION		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2021-22</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	

FLORIDA DEPARTMENT OF REVENUE

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PROPERTY TAX OVERSIGHT PROGRAM		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2021-22</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

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Agency-Level Unit Cost Summary – Exhibit VI

DEPARTMENT OF REVENUE		FISCAL YEAR 2020-21		
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			602,041,729	0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			-7,854,324	0
FINAL BUDGET FOR AGENCY			594,187,405	0
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)
<i>Executive Direction, Administrative Support and Information Technology (2)</i>				
Determine Real Property Roll Compliance * Number of parcels studied to establish in-depth level of assessment	182,170	61.62	11,225,060	
Provide Information * Number of student training hours provided	48,438	699.63	33,888,601	
Maintain Child Support Cases * Total Number of cases maintained during the SFY	1,036,874	101.44	105,179,794	
Process Support Payments * Total number of collections received in the SFY	10,234,600	3.87	39,572,266	
Distribute Support Payments * Total number of collections disbursed in the SFY	10,469,623	0.66	6,874,625	
Establish And Modify Support Orders * Total number of newly established and modified orders	17,729	6,964.07	123,465,999	
Process Returns And Revenue * Number of tax returns processed	9,871,061	3.11	30,663,728	
Account For Remittances * Number of distributions made	43,116	85.16	3,671,835	
Perform Audits * Number of audits completed	7,802	7,950.60	62,030,573	
Refund Tax Overpayments * Number of refund claims processed	227,532	38.63	8,788,966	
Receivables Management * Number of billings resolved	691,097	94.98	65,643,814	
TOTAL			491,005,261	
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER – STATE AGENCIES			57,860,390	
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER				
REVERSIONS			45,321,754	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) – Should equal Section I above. (4)			594,187,405	
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.