



LONG RANGE PROGRAM PLAN

Department of Revenue

Tallahassee, Florida

September 29, 2023

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001

J. 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 2024-25 through Fiscal Year 2028-29. 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 2024-25 THROUGH 2028-29



FLORIDA DEPARTMENT OF REVENUE

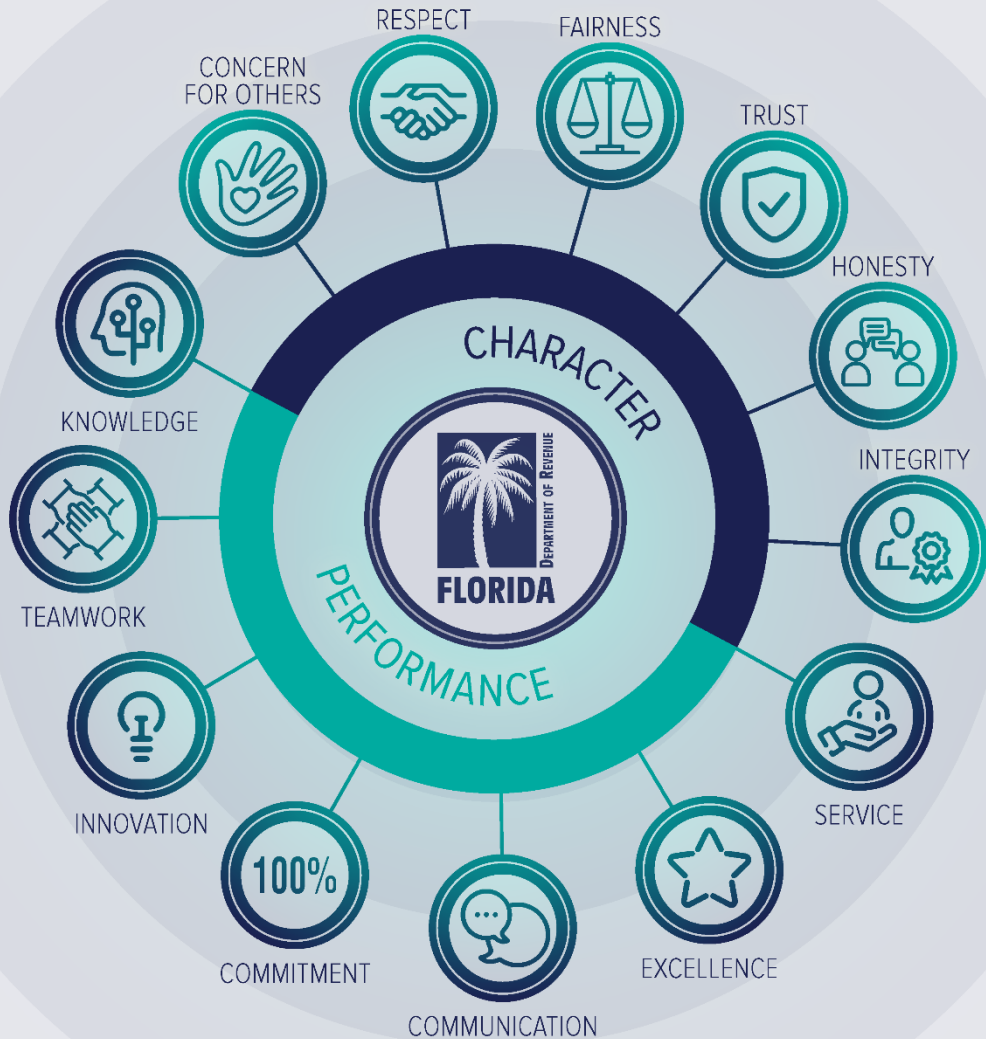
Table of Contents

AGENCY MISSION	2
AGENCY GOALS, OBJECTIVES, SERVICE OUTCOMES AND PERFORMANCE PROJECTION TABLES	3
LINKAGE TO GOVERNOR’S PRIORITIES	6
TRENDS AND CONDITIONS	7
PERFORMANCE MEASURES AND STANDARDS – LRPP EXHIBIT II	16
PERFORMANCE MEASURE ASSESSMENT FORMS - EXHIBIT III	22
PERFORMANCE MEASURES VALIDITY AND RELIABILITY - EXHIBIT IV	32
ASSOCIATED ACTIVITY CONTRIBUTING TO PERFORMANCE MEASURE - EXHIBIT V	32
AGENCY-LEVEL UNIT COST SUMMARY – EXHIBIT VI	35
GLOSSARY OF TERMS AND ACRONYMS	36

FLORIDA DEPARTMENT OF REVENUE

Agency Mission

FLORIDA DEPARTMENT OF REVENUE CORE VALUES



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**

FLORIDA DEPARTMENT OF REVENUE

.....

Agency Goals, Objectives, Service Outcomes, and Performance Projection Tables

GOAL #1: Increase voluntary compliance

Child Support Program (CSP)

CSP 1A:

Objective: Increase collections on current obligations

Outcome: Percent of current support disbursed (federal fiscal year (FFY))

FY 1998-99 (Baseline Actual)	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
48.6%	62.0%	62.0%	62.0%	62.5%	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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
68.5%	81.5%	81.5%	81.5%	82.0%	82.0%

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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
85.0%	92.0%	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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
96.8%	90.0%	90.0%	90.0%	90.0%	90.0%

FLORIDA DEPARTMENT OF REVENUE

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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
83.0%	86.0%	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 (FFY)

FY 1998-99 (Baseline Actual)	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
48.9%	82.0%	82.0%	82.5%	82.5%	83.0%

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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
35 days	33 days	33 days	33 days	33 days	33 days

FLORIDA DEPARTMENT OF REVENUE

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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
90.0%	96.0%	96.0%	96.0%	96.0%	96.0%

FLORIDA DEPARTMENT OF REVENUE

Linkage to Governor’s Priorities

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

As the State’s primary revenue collection agency, the Department’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>

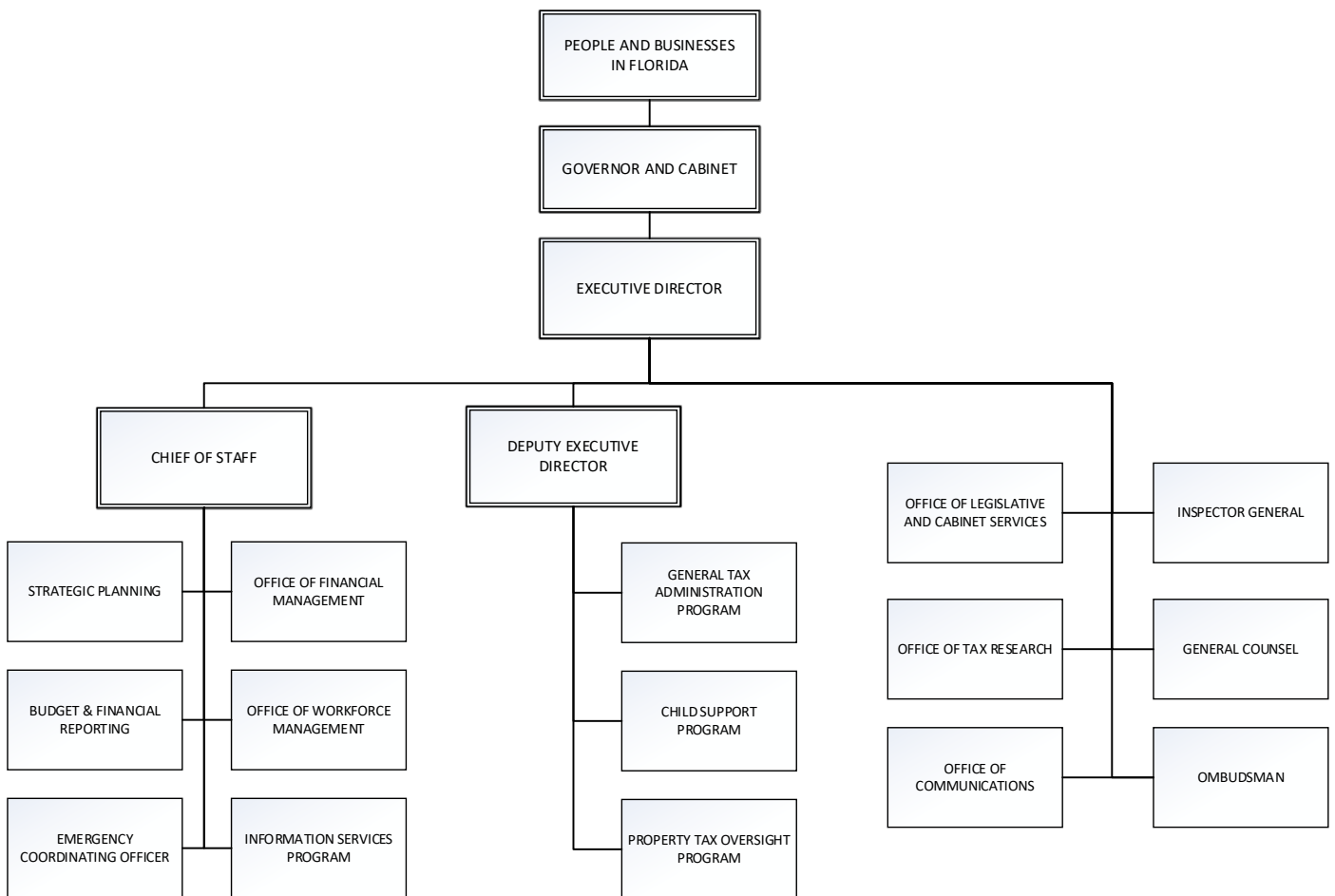
FLORIDA DEPARTMENT OF REVENUE

Trends and Conditions

A. Agency primary responsibilities, based on statute

The Department'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:



FLORIDA DEPARTMENT OF REVENUE

.....

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 compliance with 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 style="margin-top: 10px;"><i>Total child support distributed by Florida to families was \$1.53 billion in state fiscal year (SFY) 2022-23.</i></p>

FLORIDA DEPARTMENT OF REVENUE

.....

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 the Department receives • Taxpayer compliance with the law <p><i>Total receipts for taxes and fees the Department administered were approximately \$66.03 billion in FY 2022-23. The Department also processed approximately \$6.93 billion in receipts for other State agencies.</i></p>

FLORIDA DEPARTMENT OF REVENUE

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 650 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><i>In 2022, Florida's local governments and taxing authorities levied more than \$44.8 billion in property taxes on over 11.8 million parcels of real and tangible personal property, with a total market value of \$4.2 trillion. Statewide average level of assessment was 92.5%.</i></p>

FLORIDA DEPARTMENT OF REVENUE

EXECUTIVE DIRECTION AND SUPPORT SERVICES		
Program and Purpose	Primary Functions	Outcomes
<ul style="list-style-type: none"> • 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 • To lead the Department to increased effectiveness and cost efficiency and better service to the State of Florida • To provide support services that help each program reach its goals 	<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 resource oversight and 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

FLORIDA DEPARTMENT OF REVENUE

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 computer systems • Select, implement, and support software solutions to meet the Department’s needs • Provide information and support for Department employees to effectively use technology resources • Ensure 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 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 achieve strategic goals and objectives.

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, the Department sets measurable goals and objectives that 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.

FLORIDA DEPARTMENT OF REVENUE

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

One of the Department's major strategic initiatives is to provide additional communication channels for external constituents to improve efficiency, security, and customer satisfaction. The General Tax Administration, Child Support Program, and Property Tax Oversight programs have unique customer bases with diverse communication requirements and preferences. The Department seeks to address these needs by implementing enterprise-level electronic communications, including email, artificial intelligence, chatbot, text messaging, and enhanced customer portals.

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 \$1.03 billion in current support collections in SFY 2022-23.

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 \$1.53 billion in total support in SFY 2022-23.

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. The program's 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 percentage 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 2022-23, 78.3% of cases had all critical data available.

FLORIDA DEPARTMENT OF REVENUE

Outcome CSP 2B: Percent of cases with an order for support (FFY)

This outcome focuses on the percentage 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 2022-23, 81.5% 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 that the Department 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 the Program receives and disburses 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 2022-23, the Program received \$8.247 million in child support payments and 99.9% were disbursed within two business days.

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

This outcome focuses on the Department's 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 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 policy changes that may affect the agency's budget request or Governor's Recommended Budget.

FLORIDA DEPARTMENT OF REVENUE

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 2024 Legislative session. The proposed law changes involve administrative issues the Department has identified for sales tax and other taxes the Department administers.

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

Florida Planning, Accounting, and Ledger Management (PALM) Project

For more than 30 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 on a multiyear, multiphase project to replace the statewide accounting, payroll, and cash management systems. The Florida Planning, Accounting, and Ledger Management (PALM) Project 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). Seventeen members representing nine State agencies and the Executive Office of the Governor, one of whom is a member representing the Department, comprise the ESC. 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

FLORIDA DEPARTMENT OF REVENUE

Performance Measures and Standards – LRPP Exhibit II

73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures⁽¹⁾</i>	<i>Approved FFY 2022-23 Standard</i>	<i>Projected FFY 2022-23⁽²⁾</i>	<i>Approved FFY 2023-24 Standard</i>	<i>Requested FFY 2024-25 Standard</i>
Percent of cases available for next appropriate action	86.0%	84.6%	86.0%	86.0%
Total number of cases maintained during the year	850,000	855,040	850,000	850,000
Percent of cases with an order for support	81.0%	81.6%	81.5%	81.5%
Total number of newly established and modified orders	15,000	17,136	15,000	17,500
Percent of total support disbursed	81.3%	83.3%	81.5%	81.5%
Total amount of collections received <small>(in billions)</small>	\$1.600	\$1.533	\$1.600	\$1.550

FLORIDA DEPARTMENT OF REVENUE

.....

73300000 PROGRAM: CHILD SUPPORT PROGRAM				
<i>Approved Performance Measures⁽¹⁾</i>	<i>Approved FFY 2022-23 Standard</i>	<i>Projected FFY 2022-23⁽²⁾</i>	<i>Approved FFY 2023-24 Standard</i>	<i>Requested FFY 2024-25 Standard</i>
Percent of current support disbursed	61.5%	63.4%	61.5%	62.0%
Percent of collections disbursed within two business days of receipt	99.75%	99.94%	99.75%	99.75%
Total amount of collections distributed <small>(in billions)</small>	\$1.600	\$1.510	\$1.600	\$1.550
PROGRAM-WIDE				
Cost effectiveness	\$5.00	\$5.12	\$5.00	\$4.00

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

⁽²⁾ Estimated performance at the end of September 30, 2023

FLORIDA DEPARTMENT OF REVENUE

.....

73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2022-23 Standard</i>	<i>FY 2022-23 Actual</i>	<i>Approved FY 2023-24 Standard</i>	<i>Requested FY 2024-25 Standard</i>
Average number of days from receipt of payment to deposit	1 day	.02 day	1 day	1 day
Total collections received ⁽¹⁾ (in billions)	\$63.142	\$73.621	\$71.194	\$71.971
Percent of sales tax returns filed timely and accurately	92.0%	84.6%	92.0%	92.0%
Percent of all tax returns filed timely and accurately	91.5%	86.3%	92.0%	92.0%
Percent of taxpayer-claimed refunds processed within 90 days	91.0%	88.8%	91.5%	91.5%
Percent of revenue distributions made timely	99.0%	97.8%	99.0%	99.0%
Number of tax returns processed	9,300,000	10,525,413	9,500,000	10,000,000
Number of distributions made	41,000	44,425	41,000	41,000
Number of refund claims processed	125,000	178,782	125,000	125,000

⁽¹⁾The Department will submit a budget amendment requesting title and/or standard change for FY 2023-24.

FLORIDA DEPARTMENT OF REVENUE

.....

73400000 PROGRAM: GENERAL TAX ADMINISTRATION PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2022-23 Standard</i>	<i>FY 2022-23 Actual</i>	<i>Approved FY 2023-24 Standard</i>	<i>Requested FY 2024-25 Standard</i>
Median number of days to process a refund	33 days	35 days	33 days	33 days
Percent of audits completed within 305 days from commencement	90.0%	87.4%	90.0%	90.0%
Number of audits completed	10,868	12,494	11,411	13,664
Percent of collection cases resolved with payment	63.0%	66.8%	63.0%	63.0%
Number of collection cases resolved	600,000	592,384	600,000	600,000
Cost Effectiveness ⁽¹⁾	\$378.28	\$454.32	\$391.79	\$396.06

⁽¹⁾The Department will submit a budget amendment requesting title and/or standard change for FY 2023-24.

FLORIDA DEPARTMENT OF REVENUE

.....

7320000 PROGRAM: PROPERTY TAX OVERSIGHT PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2022-23 Standard</i>	<i>FY 2022-23 Actual</i>	<i>Approved FY 2023-24 Standard</i>	<i>Requested FY 2024-25 Standard</i>
Statewide Level of Assessment for real property	90.0%	95.8%	90.0%	90.0%
Percent of property value studied with a statistically reliable sample	96.0%	99.8%	96.0%	96.0%
Number of parcels studied to establish in-depth level of assessment	135,000	184,190	135,000	135,000
Percent of training participants satisfied with services provided	96.0%	96.4%	96.0%	96.0%
Number of student training hours provided	24,000	38,157	24,000	26,000

FLORIDA DEPARTMENT OF REVENUE

.....

73010000 PROGRAM: EXECUTIVE DIRECTION AND SUPPORT SERVICES				
<i>Approved Performance Measures</i>	<i>Approved FY 2022-23 Standard</i>	<i>FY 2022-23 Actual</i>	<i>Approved FY 2023-24 Standard</i>	<i>Requested FY 2024-25 Standard</i>
Administrative costs as a percent of total agency costs (not including revenue sharing)	6.31%	5.41%	4.76%	4.16%
Administrative positions as a percent of total agency positions	5.13%	5.14%	5.14%	5.13%

737100000 PROGRAM: INFORMATION SERVICES PROGRAM				
<i>Approved Performance Measures</i>	<i>Approved FY 2022-23 Standard</i>	<i>FY 2022-23 Actual</i>	<i>Approved FY 2023-24 Standard</i>	<i>Requested FY 2024-25 Standard</i>
Information technology costs as a percent of total agency costs	7.01%	4.55%	6.85%	6.19%
Information technology positions as a percent of total agency positions	3.63%	3.63%	3.63%	3.79%

FLORIDA DEPARTMENT OF REVENUE

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
86.0%	84.0%*	-2.0%	-2.3%

**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 |

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: In last year's LRPP, the Program projected an end of federal fiscal year performance of 80.7% and actual year end performance was 81.87%. The Program has made performance improvements and is projecting year end performance at 84%. While this is 2 percentage points below target, it is 2.13 percentage points above last year's performance. The Program continues to experience a decline in caseload and parents without a mailing address at points in time throughout the year.

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 |

Recommendations: The Program is monitoring missing critical information monthly and prioritizing performance improvement projects.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support
Service/Budget Entity: Child Support Enforcement
Measure: Total amount of collections received (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
\$1.600	\$1.533*	-.067	-4.2%

**Projected end of FFY performance in billions*

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 |

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 continues to experience a decline in caseload, which results in a decline in cases available to collect and disburse child support.

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 |

Recommendations: The Program is monitoring collections, case levels, and obligation information monthly and prioritizing performance improvement projects.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: Child Support
Service/Budget Entity: Child Support Enforcement
Measure: Total amount of collections distributed (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
\$1.600	\$1.510*	-.09	-5.6%

**Projected end of FFY performance in billions*

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 |
|---|---|

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 |
|--|---|

Explanation: The Program continues to experience a decline in caseload, which results in a decline in cases available to collect and disburse child support.

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 |
|---|--|

Recommendations: The Program is monitoring collections, case levels, and obligation information monthly and prioritizing performance improvement projects.

FLORIDA DEPARTMENT OF REVENUE

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

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
92.0%	84.6%	-7.4%	-8.04%

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 |

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

Explanation: This outcome measure is computed based on timeliness and accuracy of the return filed. Tax returns are considered timely when filed by the due date for the specified applied period. When the return is not timely, a delinquency notice is issued. Over the past three years, there has been an increase in the number of delinquency notices issued. In FY 2020-21, the Department issued 569,833 delinquency notices, compared to 796,177 notices in FY 2022-23 (a 40% increase, or 226,344 additional notices). In the last fiscal year alone, the Department saw an increase of 127,426 notices (a 19% increase). This increase in issuance of notices, combined with growth of active, required-to-file taxpayers, is a contributing factor to the underperformance of this measure.

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 |

Recommendations: The Department continues to take proactive steps by providing due date reminders through its online subscription process and the Education and Communications Outreach (ECO) program to enforce compliance. In December 2022, the Department began capturing detailed data and performing analyses to determine the root causes of taxpayers' failure to file required returns timely. The Department is also exploring new approaches to the issuance of delinquency notices and changes to registration and return filing requirements. Lastly, the Department is partnering with other states to benchmark and determine taxpayer compliance best practices.

FLORIDA DEPARTMENT OF REVENUE

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

Action:

- | | |
|--|--|
| <input 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
91.5%	86.3%	-5.2%	-5.68%

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 |
|---|---|

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 (non-compliance) |
|--|--|

Explanation: Sales tax is a major driver of this measure because these documents account for approximately 70% of all tax returns processed. In addition, a large amount of corporate income tax (CIT) delinquent non-filers exists based on accounts that are created – approximately 80% annually – from the submission of CIT Extensions of Time (EOT) that result in the needless creation of an account that is subsequently canceled because there is not a filing requirement in Florida. In the current environment, accounts must be created to process the EOT.

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 |
|---|--|

Recommendations: Along with the data analysis related to the sales and use tax measure, the Department is researching potential changes to the way corporate income tax (CIT) accounts are created based on the submission of a CIT Extension of Time (EOT). If implemented, there is a projected decrease of 90% or greater of delinquent non-filer CIT accounts.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
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
91.0%	88.8%	-2.2%	-2.42%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

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

External Factors (check all that apply):

- | | |
|--|---|
| <input type="checkbox"/> Resources Unavailable | <input type="checkbox"/> Technological Problems |
| <input checked="" type="checkbox"/> Legal/Legislative Change | <input type="checkbox"/> Natural Disaster |
| <input type="checkbox"/> Target Population Change | <input 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: This outcome measure is influenced by the “Median number of days to process a refund” measure. Implementation of the motor fuel tax holiday, along with an unusually large influx of cases for a single refund issue (lemon law), created a build-up of case inventory. In addition, staffing resources within the process were not sufficiently allocated. These constraints influence refund case processing cycle time.

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 |

Recommendations: The Program is closely monitoring workload, particularly with respect to legislative changes, and ensuring adequate allocation of resources to prevent reoccurrence.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
Measure: Percent of revenue distributions made timely

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
99.0%	97.8%	-1.2%	-1.21%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|--|---|
| <input checked="" 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 |
|--|---|

External Factors (check all that apply):

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

Explanation: Motor fuel distributions account for 25% of this overall measure. In January 2023, the Department experienced a one-day delay in motor fuel distributions due to required tiering calculations, which resulted in slippage to 73.24% for the month. This delay, combined with implementation of the motor fuel tax holiday, resulted in overall distribution slippage for the year.

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 |
|---|--|

Recommendations: The Program has adjusted internal work processing deadlines to prevent reoccurrence.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Tax Processing
Measure: Median number of days to process a refund

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
33 days	35 days	2 days	6.06%

Factors Accounting for the Difference:

Internal Factors (check all that apply):

- | | |
|---|---|
| <input checked="" type="checkbox"/> Personnel Factors
<input checked="" 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 |
|---|---|

External Factors (check all that apply):

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

Explanation: This outcome measure is influenced by the “Percent of taxpayer-claimed refunds processed within 90 days” measure. Implementation of the motor fuel tax holiday, along with an unusually large influx of cases for a single refund issue (lemon law), created a build-up of case inventory. In addition, staffing resources within the process were not sufficiently allocated. These constraints influenced refund case processing cycle time.

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 |
|---|--|

Recommendations: The Program is closely monitoring workload, particularly with respect to legislative changes, and ensuring adequate resource allocation to prevent reoccurrence.

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%	87.4%	-2.6%	-2.89%

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 checked="" type="checkbox"/> Staff Capacity
<input type="checkbox"/> Level of Training
<input type="checkbox"/> Other |
|---|--|

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 (COVID-19) |
|--|--|

Explanation: This measure was narrowly missed due to wrapping up older cases that had received COVID-19 related accommodations. In addition, the audit process continues to face challenges in recruiting and retaining qualified audit staff. These constraints have had a continuing impact on the 305-day measure.

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 |
|---|--|

Recommendations: The Program is monitoring case levels and resource allocation monthly. Additionally, the Program is placing priority on various strategic projects to improve audit coverage, employee training, and employee retention.

FLORIDA DEPARTMENT OF REVENUE

Department: Revenue
Program: General Tax Administration
Service/Budget Entity: Receivables Management
Measure: Number of collection cases resolved

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
600,000	592,384	-7,616	-1.27%

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 |
|---|---|

External Factors (check all that apply):

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

Explanation: Florida was struck by two major storms during the 2022 Atlantic hurricane season – Hurricanes Ian and Nicole. As a result, the Department ceased collections activities in designated disaster areas due to disruptions caused by the storms. To be responsive to taxpayer needs, the Department granted extensions of time to comply and gave impacted businesses time to recover from the adverse effects of the storm (damage, loss of power and communications, and temporary business closures).

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 |
|---|--|

Recommendations: The Program is reviewing the prospect of initiatives that address post-disaster collection and enforcement efforts while balancing support and service to impacted businesses.

FLORIDA DEPARTMENT OF REVENUE

Performance Measures Validity and Reliability - Exhibit IV

At this time, the Department is not requesting new or revised measures, a change in data source or measurement methodology, or providing backup for performance measures.

Associated Activity Contributing to Performance Measure - Exhibit V

CHILD SUPPORT PROGRAM		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2023-24</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 State Disbursement Unit collections disbursed within 2 business days of receipt (FFY)	DISTRIBUTE SUPPORT PAYMENTS
9	Total amount of collections distributed (FFY)	

FLORIDA DEPARTMENT OF REVENUE

.....

GENERAL TAX ADMINISTRATION		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2023-24</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

PROPERTY TAX OVERSIGHT PROGRAM		
<i>Measure Number</i>	<i>Approved Performance Measures for FY 2023-24</i>	<i>Associated Activities Title</i>
23	Percent of property value studied with a statistically reliable sample	DETERMINE REAL PROPERTY ROLL COMPLIANCE
24	Number of parcels studied to establish in-depth level of assessment	
25	Statewide level of assessment for real property	
26	Percent of training participants satisfied with services provided	PROVIDE INFORMATION
27	Number of student training hours provided	

FLORIDA DEPARTMENT OF REVENUE

Glossary of Terms and Acronyms

Business Process

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

CAMS – Child Support Automated Management System

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

FY – State Fiscal Year (also SFY)

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

FFY – Federal Fiscal Year

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

SUNTAX

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

Tax Roll

A list of all taxable property within a given jurisdiction.