AGENCY PERFORMANCE PLAN

**FY 2004**

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| **Name of Agency:** Iowa Department of Revenue & Finance |
|  |
| **Agency Mission:** Provide comprehensive and timely education and enforcement programs to collect all taxes due which any person may be required to pay, |
| but no more. |
| **Core Function** | **Outcome Measure(s)** | **Outcome Target(s)** | **Link to Strategic Plan Goal(s)** |
| **CF:** Revenue Collections & Compliance  |  |  |  |
| Administer tax laws and collect & distribute revenues in compliance with Iowa’s laws. Key activities include; tax processing, collections, policy development, examination, audit, and resolution of disputed tax issues.  |  |  |  |
| **Desired Outcome(s):**  |  |  |  |
| Serve the taxpayers of Iowa by processing tax information and payments in an accurate and timely manner so that questions, taxpayer mistakes, or adjustments are dealt with expeditiously.  | Percent of general fund revenues received by electronic funds transfer. | 60% of General Fund tax revenues will be received by electronic funds transfer by 6-30-04. | We will systematically improve our methods of processing tax returns and payments and managing tax revenues so that these transactions will become more timely, accurate and cost-effective. |
| Serve the taxpayers of Iowa by processing tax information and payments in an accurate and timely manner so that any refunds, or other distribution of funds or information, meets statutory or management directed time requirements. | Percent of paper filed individual income tax refunds issued within 60 days of receipt.Percent of electronic filed individual income tax refunds issued within 14 days of receipt. | 90% of paper filed individual income tax refunds will be issued within 60 days in processing year 2004.90% of electronic filed individual income tax refunds will be issued within 14 days in processing year 2004. |  |
| **Activities, Services, Products** | **Performance Measures** | **Performance Target(s)** | **`Strategies/Recommended Actions** |
| 1. **Processing (PR01, CA01)**
 |  |  |  |
|  A. Deposit | Percent of dollars deposited on the same day of receipt.Percent of financial reports completed within one day of receipt. | 75% of tax receipts will be deposited within 1 day of receipt.Financial Reporting will be completed within one day of deposit | Increase the portion of general fund tax revenues received by electronic funds transfer |
|  |  |  |  |
|  B. Customer Accounts | Percent of income tax returns requiring review worked within 60 days of going to reviewPercent of local option sales tax and school local option sales tax timely distributed each year.Percentage of returns sent to Return Resolution (by tax type) | 80% of income tax returns going to review will be worked within 60 days of going to review.95% of local option sales tax and school local option sales tax will be distributed on a monthly basis during the year. | Maintain efforts and time frames to resolve returns sent to the return resolution process.Maintain accuracy of distributions to local governments and schools which requires timely processing of sales tax returns and resolving exception transactions.  |
|  |  |  |  |
|  C. Processing | Documents Processed | Process tax return documents and information as efficiently as possible  | Publish annual report on document processing activity to include information on costs, volumes and resources. |

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| **CF:** Research, Analysis and Information Management. |  |  |  |
| Provides relevant information and technical services in a timely manner to customers, stakeholders and policy makers to help make informed decisions. Activities may include collection, analysis, management, interpretation and dissemination of information. |  |  |  |
| **Desired Outcome(s):**  |  |  |  |
| To provide analysis of proposed legislation, analysis of tax revenues and refunds, analysis of tax policy issues, and statistical reports to the Governor, legislators, other State government departments, local governments, and the general public so that they may make more informed decisions when preparing budgets and proposing changes to state law. | Time Required for Analysis | Varies by project and customer. | Expand and enhance the scope and analytical capabilities of the tax research and program analysis functions |
| **Activities, Services, Products** | **Performance Measures** | **Performance Target(s)** | **`Strategies/Recommended Actions** |
| **2. Tax Research & Program Analysis (TR03)**  |  |  |  |
|  A. Statistical Reports | Time required to complete reports. | Complete within one month of the receipt of a final quarterly data file. | Review and revise quarterly and annual statistical reports and the programs used to generate these reports. Identify and evaluate alternatives for generating and disseminating reports. |
|  B. Receipts and Refunds Report | Number of reports issuedPercent of reports issued on time | Complete monthly report by end of the first business day of the next month. | Review and update Procedures for monitoring and reporting on tax receipts and refunds. Work to integrate the process with the state's new I3 accounting information system. |
|  C. REC Briefing Papers | Number of briefing papers | Complete at least 2 days prior to scheduled briefing session.  | Research factors influencing state tax revenues and refunds to allow for improved tax revenue and refund estimates.  |
|  D. State Fiscal Impact Estimates | Number of fiscal impact estimates |  | Work with SAS institute to redesign data management and analysis capabilities. Develop improved and more efficient models for analyzing State tax legislation. |
|  E. Federal Legislation Analysis |  | Varies | Improve staff training to enhance knowledge of federal tax law. |
|  F. Local Option Sales Tax Estimates |  | Annual local option tax estimates will be completed by August 15th each year | Improve Local option sales tax and School local option sales tax estimation processes, databases, and programs. |
|  G. Special Tax and Policy Studies | Number of studies completed | Varies by project. | Work to enhance staff knowledge in all areas of federal and state tax policy. |

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| **CF:** Local Government Assistance |  |  |  |
| Provide services or funding to local entities. This would include property tax appraisal and equalization functions, property tax relief, as well as other types of financial assistance to local governments not tied to the provision of services. |  |  |  |
| **Desired Outcome(s):**  |  |  |  |
| Provide Comprehensive and timely education, service & enforcement programs to property tax officials and property tax payers of Iowa, that will result in fair and equitable property assessments. | Percent of appraisals completed on time | 1284 commercial appraisals completed every two years (in odd years) by August 15. | Improve assessment processes to provide timely & accurate services to out customers in local government, and to provide a fair & equitable property tax program. |
|  | Equalization orders issued | Equalization Analysis completed by August 15, 2003. |  |
| **Activities, Services, Products** | **Performance Measures** | **Performance Target(s)** | **`Strategies/Recommended Actions** |
| **3. Local Government Services –** **Property Tax Section (PT05)** |  |  |  |
| Equalization | Number of Declaration of Value documents processed | By January 10, 2004/By May 10, 2004 | Compile and send partial sales listing/Compile and send final sales listing |
| Central Assessments |  |  |  |
| 1. Assess utility and railroad

 companies for property tax purposes | Number of assessments completed | Assessments completed by October  31, 2003 | Certification to County Auditors by December 15, 2003 |
| 1. Administer replacement tax;

 excise tax on generating plants for kWh generated and on electric  and gas distribution companies for electricity and natural gas deliveries to consumers.  | Number of assessments completed | Assessments due before August 31, 2003 | Certification to County Auditors and Department of Management by August 31, 2003 |

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| Administer tax laws and collect & distribute revenues in compliance with Iowa’s laws. Key activities include; tax processing, collections, policy development, examination, audit, and resolution of disputed tax issues. |  |  |  |
| **Desired Outcome(s):**  |  |  |  |
| Resolve the outstanding debt owed to the Department of Revenue to assure timely resolution and collection of tax billings. | Percent of billed accounts resolved within 180 days. | Resolve 75% of billed accounts within 180 days of entry into the system. | We will enhance our statewide collection services as an integral part of the department's overall compliance efforts. |
|  | Percent of net debt collected within 365 days. | Collect 71% of net debt within 365 days of entry into the system. |  |
| Oversee the operation of the Collections Partnership to assure timely resolution and collection of debt owed to the Department of Revenue and other contracting agencies. | Ratio of costs to collections | Maintain the level of costs to collections at or below $10 per $100 collected |  |
| **Activities, Services, Products** | **Performance Measures** | **Performance Target(s)** | **`Strategies/Recommended Actions** |
| **4. Collections (AR06, CC06, AC06)** | Percent of net debt collected within targeted time framesDollars of debt collected within targeted time framesAnnual recovery rates for clientsDollars recovered by client | Collect the net debt placed with the collection facility within the following time parameters:1. 36% within 60 days
2. 45% within 180 days
3. 71% within 365 days

DRF = 15%Courts = 11%Child Support = 0.3% | Maintain existing tax collection resources and capacity.Acquire new customers and related debt for the collection service. |

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| **Desired Outcome(s):**  |  |  |  |
| Assure voluntary compliance with Iowa's tax laws so the correct amount of taxes are paid, but no more, through policy development, taxpayer education and assistance, examination, audit, and the timely resolution of disputed tax issues. | Dollars collected per enforcement dollar expended. | Collect $6.25 for each enforcement dollar expended. | We will seek to improve the voluntary compliance with Iowa's tax system. |
| **Activities, Services, Products** | **Performance Measures** | **Performance Target(s)** | **`Strategies/Recommended Actions** |
| 1. **Compliance (EX04, FO04, IV04,**

 **OS04, PO04,TS04)**  | Revenue collected Hours spent conducting audits/examsRevenue establishedPercent of protests resolved within 12 months. | Using 91,000 Examination and Audit hours, establish $72 million in revenue and collect $50 million.Resolve 80% of protests within 12 months of filing date. | Develop an automated audit reporting system that will evaluate the performance of auditors and assist in selecting audit candidates in a more efficient manner.Expand the use of data mining and statistical analysis tools to identify under reporting of tax by taxpayers. |
|  | Busy signal ratePercent of technical calls to tax specialists | Busy signals will not exceed 15% for the fiscal year.Percent of technical calls will be at least 75% of total calls answered. | Implement additional self-help options to help taxpayers comply with tax laws.  |

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| **CF:** Resource Management |  |  |  |
| Provides vital infrastructure needs necessary to administer and support agency operations. Key activities may include financial and personnel services such as payroll, accounting and budget; purchasing of goods and services; media management; information technology enhancement, management and support; staff development; leadership; planning; policy development; and maintenance of physical infrastructure. |  |  |  |
| **Desired Outcome(s):**  |  |  |  |
| The purpose of Technical Information Management is to provide information technology resources that will provide reliable access to secure department information resources, enable increased utilization of e-services by taxpayers, and enable the agency to meet service goals. | Percent of Utilization of Electronic Filing Program | Achieve 10 percent increase in usage of income tax electronic filing | We will systematically improve our methods of processing tax returns and payments and managing tax revenues so that these transactions will become more timely, accurate and cost-effective |
|  | Percent of utilization of non-income e-file applications | Increase by 20 percent utilization of existing non-income-efile applications  |  |
|  | Percent of Work Time Availability | Access to major online systems 99 percent of normal work hours | We will provide an environment supporting department operations through continuing employee development programs and coordination of technology initiatives while aligning these goals with budgetary planning |
|  | Percent of time the network is available | Network resources are available 99 percent of normal work hours  |  |
|  | Number of Security Violations | No instances of unauthorized access to department information systems |  |
| Provide effective management of fiscal and human resources, facilities and internal services. | Percent of budget to expendituresPercent of turnover to state average | Percent of expenditures does not exceed 100% of authorized budget.Deviation of no more than 5% above the state average.  | Align financial and human resources with department priorities (T-5) |
| **Activities, Services, Products** | **Performance Measures** | **Performance Target(s)** | **`Strategies/Recommended Actions** |
| **6. Internal Support (DR03, IR03)** | Percent of Utilization of ResourcesReturn on Investment | Utilize Application Development Resources In Compliance with Agreed to Targets (75% Customer Requests/25% Operations Support and Training)Implement two new applications for electronic filing with positive return on investment within 18 months following implementation. | Develop new technology infrastructure necessary to support department needs and new initiatives (T-6)Expand the development of e-services transactions and applications as it relates to filing and processing of tax information. |
| Succession Planning | Number of participants | 3 employees per year in CPM Program | Participate in Certified Public Manager Program |
| Workforce Development | Percent of Workforce assessed annually | 20% of workforce assessed in fiscal year | Conduct employee needs assessment |
| Facilities Management | Square feet of utilization | 5% reduction in space utilization | Adjust utilization of floor space to fit agency needs. |