

State of Rhode Island and Providence Plantations

Budget



Fiscal Year 2015

Volume I – General Government, Quasi-Public Agencies and
Component Units

Lincoln D. Chafee, Governor

Dedication

*This year's budget documents are dedicated to the
Memory of William V. Golas, Jr.
Sr. Budget Analyst 1987 - 2013*

The image on the cover of this year's budget document is a Winter Scene of the State House from Artist John Pitocco of Providence and is reproduced by permission of the artist in collaboration with the Rhode Island State Council on the Arts.

Agency

Department Of Revenue

Agency Mission

To assess and collect all taxes, fees and revenues in the most efficient and cost-effective manner.

To administer and enforce all laws pertaining to the operation and registration of motor vehicles.

To administer a lottery system in the most efficient, ethical and cost-effective manner.

To assess and evaluate the state revenue policies and practices and recommend options to enhance revenue collections and revenue competitiveness.

To monitor and report on the financial conditions of the State's cities and towns and to maintain a databank on local finances and property values for the benefit of municipalities and public policy decision-makers.

To assist cities and towns in financial distress in achieving sound fiscal management through data analysis, technical assistance, training and oversight.

Agency Description

The Department of Revenue was established as a separate department within the executive branch of state government by the 2006 General Assembly and came into existence on July 1, 2006. The department is headed by the Director of Revenue, who is appointed by the Governor, with the advice and consent of the Senate. The Department has seven programmatic functions, including Central Management (Director of Revenue), Taxation, State Lottery, Registry of Motor Vehicles, Revenue Analysis, Municipal Finance, and State Aid (State Aid was transferred from the Department of Administration to the Department of Revenue in FY 2012).

Statutory History

The Department of Revenue was created by the 2006 General Assembly through the enactment of Article 38 sub. A of the FY 2007 Appropriations Act (R.I.G.L. 42-142).

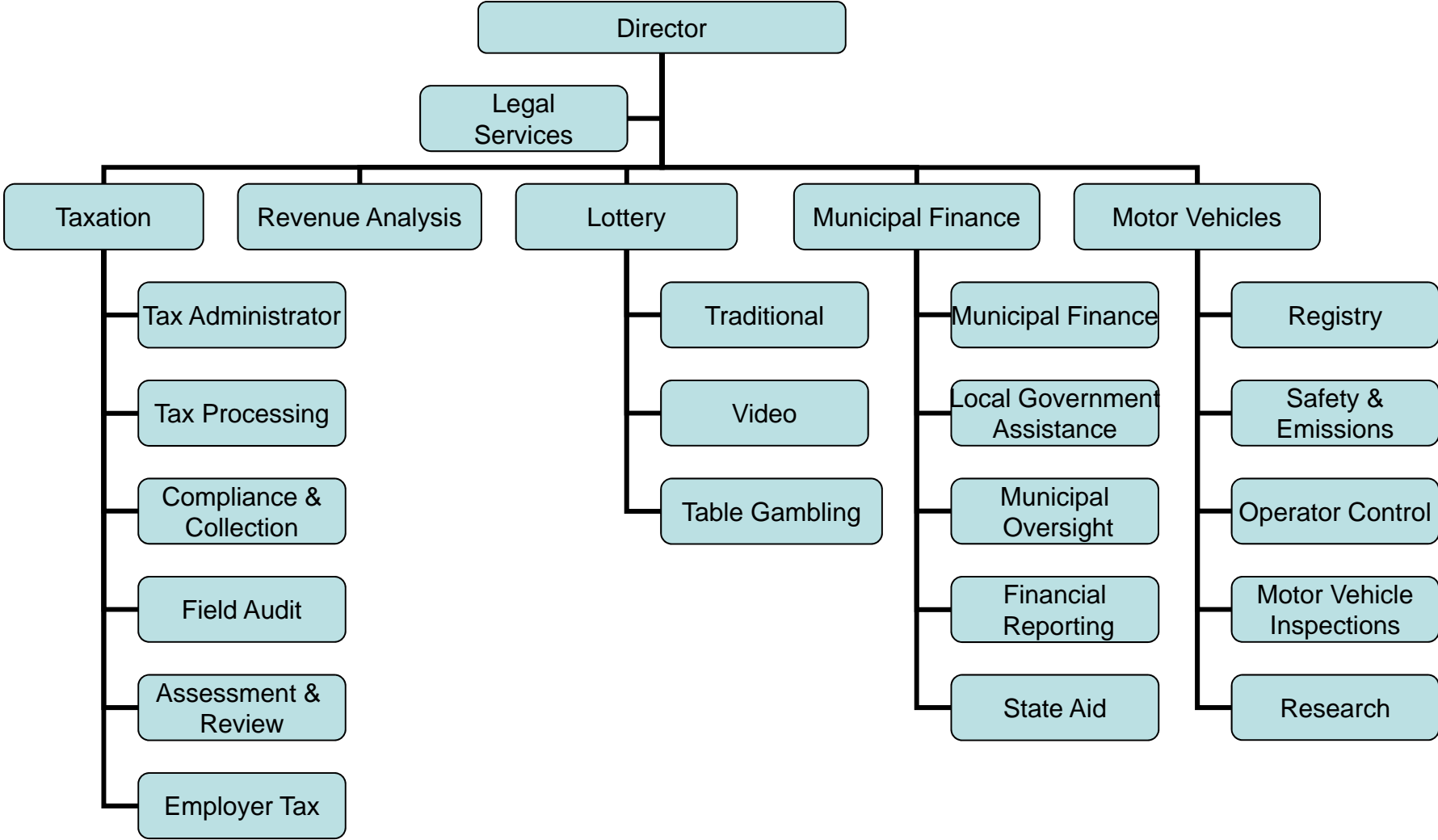
Budget

Department Of Revenue

	FY 2012 Audited	FY 2013 Audited	FY 2014 Enacted	FY 2014 Revised	FY 2015 Recommend
Expenditures By Program					
Director of Revenue	792,293	852,397	1,222,847	1,111,663	1,122,100
Office of Revenue Analysis	368,841	474,704	528,721	520,437	564,334
Lottery Division	244,425,204	249,242,278	245,451,858	335,069,534	342,306,302
Municipal Finance	3,023,874	2,164,948	2,351,173	2,024,593	1,996,992
Taxation	20,353,130	20,473,534	21,099,288	20,732,324	21,598,570
Registry of Motor Vehicles	18,221,048	18,274,501	20,846,873	24,210,408	20,945,832
State Aid	57,966,723	57,248,352	61,938,979	61,834,466	62,020,089
<i>Internal Services</i>	-	-	-	-	-
Total Expenditures	\$345,151,113	\$348,730,714	\$353,439,739	\$445,503,425	\$450,554,219
Expenditures By Object					
Personnel	40,585,687	40,907,611	46,743,471	46,782,536	48,019,935
Operating Supplies and Expenses	245,359,242	249,617,556	242,343,813	332,387,406	339,644,958
Assistance and Grants	10,740	4,463	9,923	108,923	108,923
Aid to Local Units of Government	57,966,723	57,248,352	61,938,979	61,941,753	62,150,629
Subtotal: Operating Expenditures	343,922,392	347,777,982	351,036,186	441,220,618	449,924,445
Capital Purchases and Equipment	1,180,473	687,992	906,812	3,913,057	566,774
Operating Transfers	48,248	264,740	1,496,741	369,750	63,000
Total Expenditures	\$345,151,113	\$348,730,714	\$353,439,739	\$445,503,425	\$450,554,219
Expenditures By Funds					
General Revenue	95,686,157	94,786,540	102,007,495	101,152,290	102,488,659
Federal Funds	1,472,179	1,951,612	3,048,651	4,010,750	2,948,586
Restricted Receipts	1,993,811	1,730,219	1,821,886	3,981,638	1,814,986
Operating Transfers from Other Funds	640,570	372,852	150,000	606,750	-
Other Funds	245,358,396	249,889,491	246,411,707	335,751,997	343,301,988
Total Expenditures	\$345,151,113	\$348,730,714	\$353,439,739	\$445,503,425	\$450,554,219
FTE Authorization	449.0	489.0	492.0	492.0	499.0

The Agency

Department of Revenue



Personnel

Department Of Revenue Agency Summary

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Classified		407.0	21,654,500	414.0	22,227,023
Unclassified		86.0	5,399,136	86.0	5,488,361
Subtotal		493.0	\$27,053,636	500.0	\$27,715,384
Cost Allocation from Other Programs		-	91,329	-	91,329
Cost Allocation to Other Programs		-	(\$91,329)	-	(\$91,329)
Overtime		-	520,500	-	520,500
Reconcile to FTE Authorization		(1.0)	-	(1.0)	-
Temporary and Seasonal		-	151,382	-	151,382
Turnover		-	(\$1,374,354)	-	(\$1,211,334)
Subtotal		(1.0)	(\$702,472)	(1.0)	(\$539,452)
Total Salaries		492.0	\$26,351,164	499.0	\$27,175,932
Benefits					
Payroll Accrual			146,959		151,663
Holiday			6,000		6,000
FICA			2,008,134		2,073,076
Retiree Health			1,849,429		1,823,056
Health Benefits			5,459,999		6,044,203
Retirement			6,196,839		6,470,699
Subtotal			\$15,667,360		\$16,568,697
Total Salaries and Benefits		492.0	\$42,018,524	499.0	\$43,744,629
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$85,096		\$87,361
Statewide Benefit Assessment			\$1,091,280		\$1,126,411
Payroll Costs		492.0	\$43,109,804	499.0	\$44,871,040

Personnel

Department Of Revenue Agency Summary

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Purchased Services					
Information Technology			1,636,300		1,207,343
Clerical and Temporary Services			63,031		61,531
Management & Consultant Services			340,500		205,500
Legal Services			125,000		100,000
Other Contracts			1,485,711		1,518,380
Buildings and Ground Maintenance			22,190		21,190
Training and Educational Services			-		34,950
Subtotal			\$3,672,732		\$3,148,894
Total Personnel		492.0	\$46,782,536	499.0	\$48,019,935
Distribution By Source Of Funds					
General Revenue		372.5	\$32,526,229	379.5	\$33,931,560
Federal Funds		14.9	\$2,859,464	14.9	\$2,474,476
Restricted Receipts		10.1	\$832,450	10.1	\$838,601
Other Funds		94.6	\$10,564,393	94.6	\$10,775,298
Total All Funds		492.0	\$46,782,536	499.0	\$48,019,935

The Program

Department Of Revenue
Director of Revenue

Program Mission

To ensure that programs of the department are efficiently organized and implemented in accordance with legislative and policy mandates as it relates to the analysis and collection of taxes, fees and revenues, enforcement of laws relating to the operation and registration of motor vehicles, and oversight of municipal finances.

Program Description

The Director's Office oversees the overall operation of the department. The Office of Legal Services provides legal advice and support to the Director and the programs within the department.

Statutory History

The Director of Revenue position was created upon establishment of the Department of Revenue in Article 38 sub A of the FY 2007 Appropriations Act (R.I.G.L. 42-142)

The Budget

Department Of Revenue Director of Revenue

	2012 Audited	2013 Audited	2014 Enacted	2014 Revised	2015 Recommend
Expenditures By Subprogram					
Director of Revenue	792,293	852,397	1,222,847	1,111,663	1,122,100
Internal Services	-	-	-	-	-
Total Expenditures	\$792,293	\$852,397	\$1,222,847	\$1,111,663	\$1,122,100
Expenditures By Object					
Personnel	783,255	844,008	1,203,862	1,087,673	1,101,090
Operating Supplies and Expenses	8,289	5,971	15,985	18,965	15,985
Subtotal: Operating Expenditures	791,544	849,979	1,219,847	1,106,638	1,117,075
Capital Purchases and Equipment	749	2,418	3,000	5,025	5,025
Total Expenditures	\$792,293	\$852,397	\$1,222,847	\$1,111,663	\$1,122,100
Expenditures By Funds					
General Revenue	792,293	852,397	1,222,847	1,111,663	1,122,100
Total Expenditures	\$792,293	\$852,397	\$1,222,847	\$1,111,663	\$1,122,100

Personnel

Department Of Revenue

Director of Revenue

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES	00143A	1.0	121,772	1.0	121,772
CHIEF OF STRATEGIC PLANNING, MONITORING	00143A	1.0	111,183	1.0	111,183
CHIEF LEGAL OFFICER (TAXATION)	00138A	1.0	102,041	1.0	102,041
DEPUTY CHIEF OF LEGAL SERVICES	00137A	1.0	90,355	1.0	90,355
ADMINISTRATOR, FINANCIAL MANAGEMENT	00137A	1.0	80,054	1.0	82,207
SENIOR LEGAL COUNSEL	00134A	1.0	67,477	1.0	69,944
CHIEF IMPLEMENTATION AIDE	00128A	1.0	64,967	1.0	64,967
SENIOR INTERNAL AUDITOR (DOA)	00131A	1.0	59,104	1.0	61,254
Subtotal		8.0	\$696,953	8.0	\$703,723
Unclassified					
DIRECTOR DEPARTMENT OF REVENUE	00956KF	1.0	156,876	1.0	156,876
Subtotal		1.0	\$156,876	1.0	\$156,876
Cost Allocation to Other Programs		-	(91,329)	-	(91,329)
Turnover		-	(59,104)	-	(61,254)
Subtotal		-	(\$150,433)	-	(\$152,583)
Total Salaries		9.0	\$703,396	9.0	\$708,016
Benefits					
Payroll Accrual			4,015		4,041
FICA			51,302		51,958
Retiree Health			49,730		47,791
Health Benefits			80,169		86,933
Retirement			169,167		172,260
Subtotal			\$354,383		\$362,983
Total Salaries and Benefits		9.0	\$1,057,779	9.0	\$1,070,999
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$117,531		\$119,000
Statewide Benefit Assessment			\$29,894		\$30,091
Payroll Costs		9.0	\$1,087,673	9.0	\$1,101,090
Total Personnel		9.0	\$1,087,673	9.0	\$1,101,090
Distribution By Source Of Funds					
General Revenue		9.0	\$1,087,673	9.0	\$1,101,090
Total All Funds		9.0	\$1,087,673	9.0	\$1,101,090

The Program

Department Of Revenue Office of Revenue Analysis

Program Mission

To analyze, evaluate and appraise the tax system of the State.

To recommend revisions to the State's tax system in accordance with the best interests of the economy of the state.

To prepare the biennial Tax Expenditures Report (Rhode Island General Law Chapter 44-48.1) and the annual Unified Economic Development Report (Rhode Island General Law § 42-142-6).

To serve as an ex-officio member of the Council of Economic Advisors (Rhode Island General Law Chapter 42-64.15).

Program Description

The Office of Revenue Analysis is responsible for analyzing, evaluating, and appraising the tax system of the State of Rhode Island, and for making recommendations for its revision in accordance with the best interests of the economy of Rhode Island. The Office is responsible for preparing the biennial Tax Expenditures Report and the annual Unified Economic Development Report. The Office is charged with the preparation of cost benefit analyses of all tax proposals. The Office also prepares fiscal notes as required by state law as such notes pertain to revenues. The Office publishes a monthly report on monthly and fiscal year-to-date cash collections and a monthly report that compares adjusted revenue collections to estimated revenues on a monthly and fiscal year-to-date basis. Further, the Office, in conjunction with the Budget Office, forecasts the state's general revenues the projections of which are used for the biannual Revenue Estimating Conference and the Governor's recommended budget. Finally, a representative of the Office serves as an ex officio member of the newly established Council of Economic Advisors.

Statutory History

The Office of Revenue Analysis and the position of Chief of Revenue Analysis were created upon establishment of the Department of Revenue in Article 38 sub A of the FY 2007 Appropriations Act (Rhode Island General Law §42-142.3).

The Budget

Department Of Revenue Office of Revenue Analysis

	2012 Audited	2013 Audited	2014 Enacted	2014 Revised	2015 Recommend
Expenditures By Subprogram					
Revenue Analysis	368,841	474,704	528,721	520,437	564,334
Total Expenditures	\$368,841	\$474,704	\$528,721	\$520,437	\$564,334
Expenditures By Object					
Personnel	348,374	452,652	506,019	497,100	544,529
Operating Supplies and Expenses	20,467	19,606	22,702	22,312	18,780
Subtotal: Operating Expenditures	368,841	472,258	528,721	519,412	563,309
Capital Purchases and Equipment	-	2,446	-	1,025	1,025
Total Expenditures	\$368,841	\$474,704	\$528,721	\$520,437	\$564,334
Expenditures By Funds					
General Revenue	368,841	474,704	528,721	520,437	564,334
Total Expenditures	\$368,841	\$474,704	\$528,721	\$520,437	\$564,334

Personnel

Department Of Revenue Office of Revenue Analysis

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Classified					
SENIOR REVENUE POLICY ANALYST (DOR)	00137A	1.0	76,422	1.0	79,888
REVENUE POLICY ANALYST (DOR)	00132A	2.0	127,358	2.0	133,114
Subtotal		3.0	\$203,780	3.0	\$213,002
Unclassified					
CHIEF OF REVENUE ANALYSIS	08445A	1.0	125,610	1.0	125,610
Subtotal		1.0	\$125,610	1.0	\$125,610
Turnover		-	(2,183)	-	-
Subtotal		-	(\$2,183)	-	-
Total Salaries		4.0	\$327,207	4.0	\$338,612
Benefits					
Payroll Accrual			1,860		1,936
FICA			24,403		25,643
Retiree Health			23,013		22,857
Health Benefits			28,501		31,204
Retirement			78,283		82,386
Subtotal			\$156,060		\$164,026
Total Salaries and Benefits		4.0	\$483,267	4.0	\$502,638
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$120,817		\$125,660
Statewide Benefit Assessment			\$13,833		\$14,391
Payroll Costs		4.0	\$497,100	4.0	\$517,029
Purchased Services					
Management & Consultant Services			-		27,500
Subtotal			-		\$27,500
Total Personnel		4.0	\$497,100	4.0	\$544,529
Distribution By Source Of Funds					
General Revenue		4.0	\$497,100	4.0	\$544,529
Total All Funds		4.0	\$497,100	4.0	\$544,529

Performance Measures

Department Of Revenue Office of Revenue Analysis

Revenue Assessment Reports

The Office of Revenue Analysis (ORA) issues a monthly cash collections report and a monthly revenue assessment report. ORA is required to issue the reports within 10 business days after the receipt of the data from the Office of Accounts and Control. The figures below represent the percentage of monthly revenue assessment reports completed within the specified time frame.

	2011	2012	2013	2014	2015
Target	100%	100%	100%	100%	100%
Actual	91.7%	91.7%	66.7%	75%	--

Performance for this measure is reported by state fiscal year and is current as of 10/31/2013.

Cash Collection Reports

ORA issues a monthly cash collections report and a monthly revenue assessment report. The reports are required to be issued within 10 business days after the receipt of the data from the Office of Accounts and Controls. The figures below represent the percentage of monthly cash collections reports completed within the specified time frame.

	2011	2012	2013	2014	2015
Target	100%	100%	100%	100%	100%
Actual	91.7%	91.7%	66.7%	75%	--

Performance for this measure is reported by state fiscal year and is current as of 10/31/2013.

The Program

Department Of Revenue Lottery Division

Program Mission

To maximize revenues while maintaining the trust and best interest of the citizens of the State of Rhode Island.

Program Description

The Rhode Island Lottery (The Lottery) was created under the General Laws of the State of Rhode Island in 1974 to operate lottery games to generate revenues for the state. On July 1, 2005, the Lottery was made a division of the Department of Administration and on July 1, 2006, it was transferred to the new Department of Revenue. The Lottery operates as an enterprise fund and its financial information is included in the State Comprehensive Annual Financial Report.

The Lottery promotes and sells tickets for on-line games (e.g. Daily Numbers), for Keno, and for instant games (e.g. scratch tickets). Tickets are sold through licensed lottery retailers. The Lottery sells Powerball and Mega Million tickets, collects all revenues, and remits prize funds to the Multi-State Lottery Association net of low tier prize awards. The Lottery sells Lucky for Life tickets, collects all revenues and remits top prizes as required to the Multi-State Lottery Association.

R.I.G.L. 42-61-15 stipulates that the Lottery award prizes in an amount not less than 45 percent nor more than 65 percent of the total lottery ticket revenue. For Keno, however, prize awards shall not be less than 45 percent nor more than 72 percent of the total Keno ticket revenue. The Lottery is required to transfer its net income from on-line games to the State General Fund in an amount not less than 25 percent of total lottery ticket revenue. The amount transferred into the General Fund from Keno shall equal no less than 15 percent of the total Keno ticket sales. Transfers are made on a monthly basis in an amount equal to estimated net income after prizes, commissions and Lottery operating expenses.

R.I.G.L. 42-61.2 authorizes the Lottery to conduct video lottery games at Twin River and Newport Grand. Video lottery terminals are electronically linked to a central computer facility at Lottery Headquarters. As of July 1, 2004, the net terminal income generated at these facilities is divided among the licensed video lottery facilities, the technology providers, the host municipalities, the central computer system provider, and the State General Fund. In 2005, the General Assembly enacted legislation that allocates a percentage of the net revenue from the operation of authorized video lottery terminals at Twin River to the Narragansett Indian Tribe.

RIGL 42-61.2-2.1 authorizes the Division of Lotteries to operate casino gaming, including Table Games, at the state-operated Video Lottery Terminal (VLT) facility known as Twin River. As required by the Rhode Island Constitution, Article VI Section XV and as provided, inter alia, in RIGL 42-61.2-3.1, the Division of Lotteries will operate all aspects of the Table Games. The allocation of Net Table Game Revenue for deposit into the State Lottery Fund for administrative purposes, with the balance to the State's General Fund, is 18.0 percent. The allocation decreases to 16.0 percent if Twin River's VLT Net Terminal Income for a full State fiscal year is less than its prior State fiscal year VLT Net Terminal Income.

Statutory History

R.I.G.L. 42-61 provides the general authority for the State Division of Lottery. R.I.G.L. 42-142 entitled "Department of Revenue" establishes the State lottery as a division of the Department of Revenue.

The Budget

Department Of Revenue Lottery Division

	2012 Audited	2013 Audited	2014 Enacted	2014 Revised	2015 Recommend
Expenditures By Subprogram					
Lottery Division	244,425,204	249,242,278	245,451,858	335,069,534	342,306,302
Total Expenditures	\$244,425,204	\$249,242,278	\$245,451,858	\$335,069,534	\$342,306,302
Expenditures By Object					
Personnel	5,392,868	6,304,612	8,772,531	9,672,174	9,876,606
Operating Supplies and Expenses	239,008,604	242,635,717	235,091,909	324,842,933	332,324,889
Assistance and Grants	-	-	-	100,000	100,000
Subtotal: Operating Expenditures	244,401,472	248,940,329	243,864,440	334,615,107	342,301,495
Capital Purchases and Equipment	23,732	100,245	147,677	147,677	4,807
Operating Transfers	-	201,704	1,439,741	306,750	-
Total Expenditures	\$244,425,204	\$249,242,278	\$245,451,858	\$335,069,534	\$342,306,302
Expenditures By Funds					
Operating Transfers from Other Funds	-	272,250	-	306,750	-
Other Funds	244,425,204	248,970,028	245,451,858	334,762,784	342,306,302
Total Expenditures	\$244,425,204	\$249,242,278	\$245,451,858	\$335,069,534	\$342,306,302

Personnel

Department Of Revenue Lottery Division

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Unclassified					
LOTTERY DIRECTOR	0816JF	1.0	138,858	1.0	138,858
DEPUTY DIRECTOR (LOTTERY)	00842JA	1.0	130,002	1.0	130,002
DIRECTOR MANAGEMENT INFORMATION	00839JA	1.0	111,736	1.0	111,736
FINANCE ADMINISTRATION (MANAGER)	00839JA	1.0	102,020	1.0	102,020
CASINO OPERATIONS AND COMPLIANCE	00841JA	1.0	92,669	1.0	92,669
CONTROLLER (LOTTERY)	00834JA	1.0	91,498	1.0	91,498
LOTTERY SALES & MARKETING MANAGER	00834JA	1.0	83,541	1.0	83,541
PRINCIPAL PROJECTS MANAGER	0831JA	2.0	163,781	2.0	163,781
LEGAL COUNSEL (LOTTERY)	00835JA	1.0	78,459	1.0	81,325
MANAGER MARKETING AGENT LICENSES AND	00834JA	1.0	78,233	1.0	82,038
CASINO SENIOR COMPLIANCE SUPERVISOR	00834JA	1.0	75,787	1.0	78,555
CASINO INSPECTIONS AND STANDARDS	00832JA	1.0	72,929	1.0	73,966
INTERNAL AUDITOR	00833JA	1.0	72,178	1.0	75,799
CASINO FINANCIAL ANALYST SUPERVISOR	00834JA	1.0	72,079	1.0	74,712
PRODUCTION MANAGER (LOTTERY)	00828JA	1.0	69,655	1.0	69,655
CASINO TABLE GAMES ACCOUNTING MANAGER	00833JA	1.0	69,635	1.0	72,178
INSTANT TICKET DEVELOPMENT SUPERVISOR	00827JA	1.0	69,254	1.0	70,079
CASINO SECURITY MANAGER	00829JA	1.0	69,180	1.0	69,180
CASINO FINANCIAL ANALYST	00832JA	1.0	67,088	1.0	69,543
VIDEO LOTTERY SUPERVISOR	00827JA	1.0	67,032	1.0	67,032
CASINO SURVEILLANCE ANALYST	00832JA	1.0	66,720	1.0	69,162
INFORMATION TECHNOLOGY SECURITY MANAGER	00829JA	1.0	65,886	1.0	65,886
ASSISTANT PRODUCTION MANAGER (LOTTERY)	00824JA	1.0	64,773	1.0	64,773
ACCOUNTING MANAGER	00829JA	1.0	64,194	1.0	65,886
SECURITY MANAGER	00827A	1.0	63,985	1.0	63,985
PROJECT COORDINATOR	00826JA	1.0	61,485	1.0	61,485
VIDEO LOTTERY SYSTEMS MANAGER	00827JA	1.0	60,938	1.0	60,938
ASSISTANT MANAGER-MARKETING, AGENT	00826JA	2.0	121,632	2.0	123,872
EXECUTIVE SECRETARY	00822JA	1.0	59,935	1.0	59,935
PRODUCTION CLERK	00822JA	1.0	59,935	1.0	59,935
CASINO COMPLIANCE SUPERVISOR	00829JA	2.0	119,138	2.0	123,480
VIDEO LOTTERY PROGRAM AUDITOR	00829JA	1.0	59,245	1.0	61,401
MAINTENANCE PERSON (LOTTERY)	00822JA	1.0	58,687	1.0	58,687
ADMINISTRATIVE OFFICER	00822A	1.0	58,593	1.0	58,593
CASINO SECURITY INSPECTOR	00827JA	4.0	220,264	4.0	228,212
TICKET ACCOUNTING CLERK (LOTTERY)	00820JA	1.0	53,167	1.0	53,167
COMPUTER PROGRAMMER	00825JA	1.0	53,003	1.0	55,609
ASSISTANT CONTROLLER	00824JA	2.0	106,000	2.0	107,629
CASINO GAMING OPERATIONS INVESTIGATOR	00826JA	3.0	158,976	3.0	164,658
CASINO IT SUPPORT SPECIALIST	00826JA	1.0	52,992	1.0	54,886
SUPERVISOR PERSONNEL RECORDS	00821JA	1.0	52,931	1.0	52,931
FIELD REPRESENTATIVE (LOTTERY)	00822JA	10.0	529,202	10.0	532,946
CASINO COMPLIANCE REPRESENTATIVE	00825JA	13.0	662,519	13.0	685,386
LICENSING CLERK	00820JA	1.0	50,855	1.0	50,855
RECEPTIONIST	00817JA	1.0	47,828	1.0	48,792

Personnel

Department Of Revenue Lottery Division

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	00822JA	1.0	44,855	1.0	46,261
ASSISTANT FIELD REPRESENTATIVE	00818JA	1.0	43,339	1.0	44,875
SECRETARY	00818JA	3.0	129,583	3.0	130,577
VALIDATIONS OFFICER	00817JA	1.0	41,671	1.0	41,784
ASSISTANT PRODUCTION WORKER	00818JA	2.0	79,287	2.0	81,249
JUNIOR MAINTENANCE PERSON	00801JA	1.0	29,418	1.0	29,873
Subtotal		84.0	\$5,116,650	84.0	\$5,205,875
Cost Allocation from Other Programs		-	91,329	-	91,329
Overtime		-	100,000	-	100,000
Turnover		-	(246,833)	-	(208,235)
Subtotal		-	(\$55,504)	-	(\$16,906)
Total Salaries		84.0	\$5,061,146	84.0	\$5,188,969
Benefits					
Payroll Accrual			28,379		29,104
FICA			384,991		395,390
Retiree Health			353,457		346,211
Health Benefits			1,003,977		1,088,973
Retirement			1,193,164		1,238,140
Subtotal			\$2,963,968		\$3,097,818
Total Salaries and Benefits		84.0	\$8,025,114	84.0	\$8,286,787
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$95,537		\$98,652
Statewide Benefit Assessment			\$210,848		\$216,288
Payroll Costs		84.0	\$8,235,962	84.0	\$8,503,075
Purchased Services					
Clerical and Temporary Services			59,531		59,531
Management & Consultant Services			90,000		-
Other Contracts			1,285,031		1,312,350
Buildings and Ground Maintenance			1,650		1,650
Subtotal			\$1,436,212		\$1,373,531
Total Personnel		84.0	\$9,672,174	84.0	\$9,876,606
Distribution By Source Of Funds					
Other Funds		84.0	\$9,672,174	84.0	\$9,876,606
Total All Funds		84.0	\$9,672,174	84.0	\$9,876,606

Performance Measures

Department Of Revenue Lottery Division

Retailer Non-Sufficient Funds

This indicator measures the number of electronic funds transfers from retail agents that result in Non-Sufficient Funds (NSF). The Lottery Division's goal is to reduce the incidence of NSFs by agent retailers using controls such as automated clearinghouse sweeps and monitoring retailer compliance. The figures below represent the number of NSFs that occur in a given year.

	2011	2012	2013	2014	2015
Target	--	--	338	335	335
Actual	278	268	192	--	--

Performance for this measure is reported by calendar year and is current as of 9/30/2013.

Accuracy of Claimant Identification

The Lottery Division is required to obtain claimants' personal tax information for Internal Revenue Service's (IRS) form W-2G, used to report gambling winnings. Annual tax filings with this information are submitted to the IRS, and the information must match the IRS database. The figures below represent the percentage of filings submitted to the IRS with inaccurate information. [Note: Lottery receives claimant accuracy data from the IRS approximately twenty months after the end of a tax year.]

	2011	2012	2013	2014	2015
Target	--	--	1%	1%	1%
Actual	--	--	--	--	--

Accuracy of Retailer Documentation

The Lottery Division collects business tax information as part of retail vendor applications and reports any vendor income from Lottery-related claims on IRS form 1099. If Lottery's vendor information does not match the IRS's database, Lottery is required to resolve the discrepancy and collect accurate information. The figures below represent the percentage of retailer IRS submissions determined to have inaccurate information.

	2011	2012	2013	2014	2015
Target	--	--	--	1%	1%
Actual	1.8%	0.3%	--	--	--

Performance for this measure is reported by calendar year and is current as of 12/31/2012.

The Program

Department Of Revenue Municipal Finance

Program Mission

To monitor and report on the financial conditions of the cities and towns and to provide oversight and technical assistance to cities and towns undergoing financial distress.

To maintain a databank on local finances and property values for the benefit of municipalities and public policy decision-makers.

To provide assistance and encourage compliance with state laws and policies relating to municipalities especially in the areas of public disclosure, tax levies, and financial reporting.

To maintain and compute financial and equalized property value information of use to municipalities and policymakers.

To annually calculate municipal property wealth and state aid, advising cities and towns on the process of statistical property valuation updates, and provide other technical and legislative support to municipalities.

To maintain and publish a record of elected and appointed municipal officials every election year (the 'Blue Book') and provide staff assistance to the Vehicle value Commission which establishes the value of motor vehicles subject to the excise tax used by municipalities in levying taxes.

Program Description

The Division of Municipal Finance's responsibilities include assisting cities and towns to achieve sound fiscal management through data analysis, technical assistance, training and oversight. The Division also encourages cooperation between municipalities and the state by distributing relevant and timely information and by providing technical assistance to municipalities. The Division also provides staff assistance to the Local Pension and Other Post Employment Benefit (OPEB) Study Commission.

Statutory History

R.I.G.L. 42-142-4 establishes the Division of Municipal Finance within the Department of Revenue.

The Budget

Department Of Revenue Municipal Finance

	2012 Audited	2013 Audited	2014 Enacted	2014 Revised	2015 Recommend
Expenditures By Subprogram					
Municipal Affairs	3,023,874	2,164,948	2,351,173	2,024,593	1,996,992
Total Expenditures	\$3,023,874	\$2,164,948	\$2,351,173	\$2,024,593	\$1,996,992
Expenditures By Object					
Personnel	3,000,544	2,127,053	2,318,173	1,876,307	1,822,453
Operating Supplies and Expenses	16,299	26,781	28,000	34,974	37,974
Assistance and Grants	7,031	-	5,000	5,000	5,000
Aid to Local Units of Government	-	-	-	107,287	130,540
Subtotal: Operating Expenditures	3,023,874	2,153,834	2,351,173	2,023,568	1,995,967
Capital Purchases and Equipment	-	11,114	-	1,025	1,025
Total Expenditures	\$3,023,874	\$2,164,948	\$2,351,173	\$2,024,593	\$1,996,992
Expenditures By Funds					
General Revenue	3,023,874	2,164,948	2,351,173	2,024,593	1,996,992
Total Expenditures	\$3,023,874	\$2,164,948	\$2,351,173	\$2,024,593	\$1,996,992

Personnel

Department Of Revenue Municipal Finance

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Classified					
CHIEF OF STRATEGIC PLANNING, MONITORING	00143A	1.0	105,889	1.0	105,889
HUMAN RESOURCES COORDINATOR	00135A	1.0	80,452	1.0	80,452
SUPERVISOR LOCAL GOVERNMENT ASSISTANCE	00833A	2.0	149,781	2.0	152,119
PRINCIPAL PROGRAM ANALYST	00328A	1.0	71,975	1.0	71,975
STATE AID AND FINANCE SPECIALIST - MUNICIPAL	00332A	3.0	201,721	3.0	207,424
FISCAL MANAGEMENT OFFICER	00B26A	1.0	64,873	1.0	67,053
INVESTIGATIVE AUDITOR	00133A	1.0	63,859	1.0	66,191
PROGRAMMING SERVICES OFFICER	00131A	2.0	120,818	2.0	125,482
PRODUCTIVITY PROJECT DIRECTOR	00130A	2.0	116,220	2.0	120,678
SENIOR MANAGEMENT AND METHODS ANALYST	00325A	1.0	49,222	1.0	51,033
DATA CONTROL CLERK	00315A	1.0	44,544	1.0	44,544
SENIOR INFORMATION AND PUBLIC RELATIONS	00324A	1.0	44,034	1.0	45,448
Subtotal		17.0	\$1,113,388	17.0	\$1,138,288
Turnover		-	(128,482)	-	(160,479)
Subtotal		-	(\$128,482)	-	(\$160,479)
Total Salaries		17.0	\$984,906	17.0	\$977,809
Benefits					
Payroll Accrual			5,635		5,593
FICA			75,344		74,805
Retiree Health			69,634		66,004
Health Benefits			192,060		208,784
Retirement			236,868		237,902
Subtotal			\$579,541		\$593,088
Total Salaries and Benefits		17.0	\$1,564,447	17.0	\$1,570,897
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$92,026		\$92,406
Statewide Benefit Assessment			\$41,860		\$41,556
Payroll Costs		17.0	\$1,606,307	17.0	\$1,612,453
Purchased Services					
Management & Consultant Services			170,000		110,000
Legal Services			100,000		100,000
Subtotal			\$270,000		\$210,000
Total Personnel		17.0	\$1,876,307	17.0	\$1,822,453
Distribution By Source Of Funds					
General Revenue		17.0	\$1,876,307	17.0	\$1,822,453
Total All Funds		17.0	\$1,876,307	17.0	\$1,822,453

Performance Measures

Department Of Revenue Municipal Finance

Timeliness of Municipal Reporting

The Division of Municipal Finance uses numerous tools to track the fiscal health of Rhode Island's communities. According to the RI General Laws (45-12-22.2), municipalities are required to submit a quarterly report on or before the 25th day of the month succeeding the end of each fiscal quarter, certifying the status of the municipal budget, including the school budget. That data is used to identify potential areas for budget shortfalls. The figures below represent the percentage of municipal quarterly reports submitted to the Division on time.

	2011	2012	2013	2014	2015
Target	--	--	60%	60%	60%
Actual	29%	46%	40%	21%	--

Performance for this measure is reported by state fiscal year and is current as of 9/30/2013.

Municipalities Requiring State Intervention

The Division of Municipal Finance, under guidance from the Director of Revenue, provides state oversight and intervention to communities in fiscal distress. The figures below represent the number of municipalities requiring state intervention under the Fiscal Stability Act (RI General Laws 45-9).

	2011	2012	2013	2014	2015
Target	--	--	3	3	3
Actual	1	2	3	3	--

Performance for this measure is reported by state fiscal year and is current as of 9/30/2013.

Local Pension Plan Funding

The Division provides assistance to the Pension Study Commission and also to municipalities with locally administered pension plans. As defined by RI General Laws (45-65-4), a plan that is less than 60 percent funded is deemed to be in critical status. The Division's goal is to assist the communities in achieving greater than 60 percent funded status for their plans. The figures below represent the percentage of locally administered plans with a funded status of 60 percent or greater.

	2011	2012	2013	2014	2015
Target	--	--	35%	32%	35%
Actual	--	--	41%	--	--

Performance for this measure is reported by state fiscal year and is current as of 9/30/2013.

The Program

Department Of Revenue Taxation

Program Mission

To foster voluntary compliance with the Rhode Island tax laws and instill public confidence through professional, impartial and ethical conduct.

To administer and collect all taxes as required by Rhode Island law in the most efficient and cost effective manner; and to assist taxpayers by helping them understand and meet their tax responsibilities.

Program Description

The Office of Tax Administrator subprogram is responsible for providing the overall guidance and direction of the Division of Taxation. In addition to overseeing the operations of the Division, the Office is directly responsible for overseeing the appeals process, legislative tracking and legislative testimony, tax credit administration, forms management, website maintenance and overseeing the voluntary disclosure program.

The Tax Processing subprogram is responsible for the overall management and security of a high volume production processing operation that services all sections in the Division of Taxation. This unit performs all activities relating to the receipt of cash payments and the processing of tax returns as well as registering taxpayers, recording tax accounts, and develops and implements forms necessary to collect all the taxes administered. The E-government branch is an associated section of the processing area. The branch administers the electronic payment and electronic filing programs within the Division.

The Compliance and Collections subprogram primary function is to maintain the integrity of the Rhode Island tax system through the collection of delinquent taxes and tax returns from individuals and businesses. The Branch is charged with the responsibility for compliance, collection and if necessary enforcement actions to collect all taxes administered by the Division. All efforts are made to assist taxpayers in voluntarily complying with state laws and Division of Taxation's rules and regulations regarding the timely filing and payment of taxes.

The Field Audit subprogram is responsible for conducting comprehensive tax audits of the accounting and related records of individuals, partnerships, and corporate business organizations to determine their proper tax liability under state tax laws. The Section workload is divided into specialty audits and routine audits conducted in-state and out-of-state. The Section works directly with taxpayers to verify the accuracy of taxes reported, and to identify and correct improper reporting.

The Office of Assessment and Review subprogram consists of five sections whose primary functions include the review and audit of tax returns received by the Division of Taxation. This Office is also responsible for the maintenance of the Division's rules and regulations as well as educating taxpayers through business outreach seminars, consultation visits and speaking engagements.

The Employer Tax subprogram operates Rhode Island's Unemployment Insurance (UI), Temporary Disability Insurance (TDI) and Job Development Fund (JDF) tax receipt programs. This includes the registration and termination of employer accounts, the processing of all related tax payments, the maintenance of all financial transaction records, employer auditing program and accounts receivable collection program. Included in these activities are monitoring programs to ensure compliance with federal and state mandates and processing of all administrative appeals initiated by employers. The funds collected are used to pay unemployment claims as well as TDI claims.

Statutory History

R.I.G.L. 42-142 entitled "Department of Revenue" establishes the Division of Taxation within the Department of Revenue.

The Budget

Department Of Revenue Taxation

	2012 Audited	2013 Audited	2014 Enacted	2014 Revised	2015 Recommend
Expenditures By Subprogram					
Tax Administrator	901,530	667,453	683,168	830,571	1,278,213
Tax Processing Division	4,430,561	4,473,130	4,585,920	4,507,425	4,414,851
Compliance and Collection	3,150,609	3,072,663	3,564,838	3,104,503	3,820,069
Field Audit	5,804,283	6,152,619	6,296,243	5,973,415	6,059,577
Assessment and Review	3,064,079	3,138,266	2,940,914	3,212,826	2,900,866
Employer Tax	3,002,068	2,969,403	3,028,205	3,103,584	3,124,994
Total Expenditures	\$20,353,130	\$20,473,534	\$21,099,288	\$20,732,324	\$21,598,570
Expenditures By Object					
Personnel	18,301,384	18,438,577	18,915,991	18,622,927	19,594,206
Operating Supplies and Expenses	1,852,745	1,996,941	2,078,124	2,004,224	1,954,791
Assistance and Grants	2,183	2,139	1,273	1,273	1,273
Subtotal: Operating Expenditures	20,156,312	20,437,657	20,995,388	20,628,424	21,550,270
Capital Purchases and Equipment	196,818	35,877	103,900	103,900	48,300
Total Expenditures	\$20,353,130	\$20,473,534	\$21,099,288	\$20,732,324	\$21,598,570
Expenditures By Funds					
General Revenue	17,091,544	17,479,762	18,027,851	17,585,508	18,430,344
Federal Funds	1,239,530	1,223,168	1,261,962	1,285,544	1,294,330
Restricted Receipts	852,759	851,141	849,626	872,059	878,210
Operating Transfers from Other Funds	236,105	-	-	-	-
Other Funds	933,192	919,463	959,849	989,213	995,686
Total Expenditures	\$20,353,130	\$20,473,534	\$21,099,288	\$20,732,324	\$21,598,570

Personnel

Department Of Revenue Taxation

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Classified					
EXECUTIVE DIRECTOR (DOA)/TAX	00150A	1.0	141,624	1.0	141,624
ASSOCIATE DIRECTOR, REVENUE SERVICES	00144A	1.0	137,517	1.0	137,517
CHIEF OF EXAMINATION (TAXATION)	00142A	1.0	122,606	1.0	122,606
CHIEF OF TAX PROCESSING SERVICES	00140A	2.0	207,608	2.0	207,608
CHIEF COMPLIANCE AND COLLECTIONS	00140A	1.0	99,145	1.0	103,886
CHIEF REVENUE AGENT	00138A	8.0	761,668	9.0	868,186
CHIEF ESTATE AND GIFT TAXES	00138A	1.0	78,370	1.0	81,590
PRINCIPAL REVENUE AGENT	00831A	18.0	1,352,054	17.0	1,287,206
SUPERVISING REVENUE OFFICER	00831A	6.0	425,624	6.0	448,515
REVENUE ANALYST	00328A	1.0	70,620	1.0	70,620
SENIOR REVENUE AGENT	00328A	32.0	2,117,904	33.0	2,183,014
CHIEF IMPLEMENTATION AIDE	00128A	1.0	65,416	1.0	65,416
SPECIAL INVESTIGATION UNIT SUPERVISOR	00128A	1.0	64,259	1.0	64,259
REVENUE OFFICER SPECIAL INVESTIGATIONS	00324A	7.0	400,496	7.0	400,496
OFFICE MANAGER	00323A	1.0	57,098	1.0	57,098
TAXPAYER SERVICE SPECIALIST	00323A	5.0	272,845	5.0	274,723
SUPERVISING PREAUDIT CLERK	00321A	1.0	52,852	1.0	52,852
REVENUE AGENT II	00326A	11.0	572,331	11.0	582,288
TAX EXAMINER (DOA)	00321A	6.0	293,028	6.0	294,036
REVENUE OFFICER	00321A	7.0	337,380	7.0	339,587
REVENUE AGENT I	00324A	21.0	993,763	20.0	965,333
DATA ENTRY UNIT SUPERVISOR	00B21A	1.0	46,490	1.0	47,918
TAXPAYER ASSISTANCE REPRESENTATIVE	00318A	2.0	91,006	2.0	91,335
TAX AIDE II	00318A	19.0	852,993	19.0	855,431
CUSTOMER SERVICE SPECIALIST I	00315A	1.0	44,867	1.0	44,867
REVENUE OFFICER II	00322A	6.0	256,683	8.0	348,141
IMPLEMENTATION AIDE	00122A	1.0	41,271	1.0	42,456
STOREKEEPER	00315A	1.0	41,128	1.0	41,128
TAX AIDE I	00316A	20.0	814,728	20.0	819,885
REVENUE OFFICER I	00320A ¹	12.0	476,202	17.0	685,421
TAX INVESTIGATOR	00320A	4.0	158,562	4.0	162,404
DATA ENTRY OPERATOR	00310A	3.0	106,851	3.0	107,314
SENIOR CLERK-TYPIST	00309A	5.0	156,211	5.0	158,412
Subtotal		208.0	\$11,711,200	215.0	\$12,153,172

Personnel

Department Of Revenue Taxation

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Overtime		-	145,500	-	145,500
Temporary and Seasonal		-	151,382	-	151,382
Turnover		-	(644,116)	-	(587,207)
Subtotal		-	(\$347,234)	-	(\$290,325)
Total Salaries		208.0	\$11,363,966	215.0	\$11,862,847
Benefits					
Payroll Accrual			63,305		66,144
FICA			866,465		905,187
Retiree Health			797,374		795,639
Health Benefits			2,280,428		2,576,096
Retirement			2,661,645		2,813,995
Subtotal			\$6,669,217		\$7,157,061
Total Salaries and Benefits		208.0	\$18,033,183	215.0	\$19,019,908
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$85,970		\$87,761
Statewide Benefit Assessment			\$470,344		\$491,547
Payroll Costs		208.0	\$18,503,527	215.0	\$19,511,455
Purchased Services					
Clerical and Temporary Services			3,500		2,000
Management & Consultant Services			80,500		68,000
Legal Services			25,000		-
Other Contracts			10,400		12,750
Subtotal			\$119,400		\$82,750
Total Personnel		208.0	\$18,622,927	215.0	\$19,594,206
Distribution By Source Of Funds					
General Revenue		173.0	\$15,709,041	180.0	\$16,658,910
Federal Funds		14.4	\$1,189,217	14.4	\$1,198,003
Restricted Receipts		10.1	\$832,450	10.1	\$838,601
Other Funds		10.6	\$892,219	10.6	\$898,692
Total All Funds		208.0	\$18,622,927	215.0	\$19,594,206

1 For FY 2015, includes an additional 7.0 Revenue Officer I FTE positions. Also, 2.0 Revenue Officer I positions were upgraded to Revenue Officer II positions via desk audit.

Performance Measures

Department Of Revenue Taxation

Personal Income Tax Returns Filed Electronically

The Division of Taxation participates in the federal/state electronic filing program (E-File), and the number of E-Filed returns has increased each year the program has been in operation. E-Filed returns benefit both the state and the taxpayers. The state saves money on processing paper returns while taxpayers receive their refunds faster. The figures below represent the percentage of personal income tax returns filed electronically.

	2011	2012	2013	2014	2015
Target	60%	70%	78.5%	80%	82.5%
Actual	72.2%	77.3%	78.5%	--	--

Performance for this measure is reported by calendar year and is current as of 9/30/2013.

Timeliness of Tax Refunds

Under Rhode Island General Laws (44-30-88(c)), the Division of Taxation is required to mail individual tax refunds within 90 days of due date. If the refund is not mailed within 90 days, the state must pay interest on the refund owed. Taxation has set a higher goal of sending refunds within 30 days. The data below represent the percentage of refunds mailed within 30 days.

	2011	2012	2013	2014	2015
Target	100%	100%	100%	97%	97%
Actual	98.5%	98.4%	96.1%	--	--

Performance for this measure is reported by calendar year and is current as of 9/30/2013.

Refund Offset Collections

The Division of Taxation and various state agencies participate in a refund offset program. This program allows Taxation to offset personal income tax refunds to satisfy debts owed to other state agencies. This collection tool is low-cost and high-return for the participating agencies. The figures below represent the amount of reclaimed refund offset dollars.

	2011	2012	2013	2014	2015
Target	--	--	\$8000000	\$8400000	\$8400000
Actual	\$5755791	\$7670840	\$7484328	--	--

Performance for this measure is reported by calendar year and is current as of 10/31/2013.

Refund Offset Program - Number of Offsets

The figures below represent the total number of refund offsets conducted.

	2011	2012	2013	2014	2015
Target	--	--	22500	22500	22500
Actual	20131	23039	21810	--	--

Performance for this measure is reported by calendar year and is current as of 10/31/2013.

The Program

Department Of Revenue Registry of Motor Vehicles

Program Mission

To administer and enforce all laws pertaining to the operation and registration of motor vehicles.

To collect all fees mandated by state statutes in the most efficient and timely manner, to bring an expanded, more efficient level of service to the public.

Program Description

The Division of Motor Vehicles (DMV) also known as the "Registry of Motor Vehicles" is responsible for administering and enforcing all laws pertaining to the operation and registration of all motor vehicles, the issuance of licenses, the enforcement of all laws relating to the issuance, suspension and revocation of motor vehicle registrations and licenses, inspection of motor vehicles and the study of motor vehicle accidents. In addition to these responsibilities, the DMV is actively involved in the testing and training required to implement the new RIMS computer system; redesigning all business processes, documents, and communications resulting from the availability of enhanced hardware and software.

Statutory History

R.I.G.L. 42-142 entitled "Department of Revenue" establishes the Registry of Motor Vehicles as a division within the Department of Revenue.

The Budget

Department Of Revenue Registry of Motor Vehicles

	2012 Audited	2013 Audited	2014 Enacted	2014 Revised	2015 Recommend
Expenditures By Subprogram					
Registry of Motor Vehicles	18,207,709	18,266,854	20,817,347	24,180,882	20,916,306
Vehicle Value Commission	13,339	7,647	29,526	29,526	29,526
Total Expenditures	\$18,221,048	\$18,274,501	\$20,846,873	\$24,210,408	\$20,945,832
Expenditures By Object					
Personnel	12,759,262	12,740,709	15,026,895	15,026,355	15,081,051
Operating Supplies and Expenses	4,452,838	4,932,540	5,107,093	5,463,998	5,292,539
Assistance and Grants	1,526	2,324	3,650	2,650	2,650
Subtotal: Operating Expenditures	17,213,626	17,675,573	20,137,638	20,493,003	20,376,240
Capital Purchases and Equipment	959,174	535,892	652,235	3,654,405	506,592
Operating Transfers	48,248	63,036	57,000	63,000	63,000
Total Expenditures	\$18,221,048	\$18,274,501	\$20,846,873	\$24,210,408	\$20,945,832
Expenditures By Funds					
General Revenue	17,229,010	17,441,705	18,895,421	18,984,606	19,276,813
Federal Funds	232,649	728,444	1,786,689	2,725,206	1,654,256
Restricted Receipts	354,924	3,750	14,763	2,200,596	14,763
Operating Transfers from Other Funds	404,465	100,602	150,000	300,000	-
Total Expenditures	\$18,221,048	\$18,274,501	\$20,846,873	\$24,210,408	\$20,945,832

Personnel

Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
Classified					
ASSISTANT MOTOR VEHICLES ADMINISTRATOR	00140A	1.0	113,341	1.0	113,341
ASSOCIATE DIRECTOR REVENUE SERVICE (MOTOR	00144A	1.0	108,288	1.0	112,994
ASSISTANT MOTOR VEHICLES ADMINISTRATOR	00140A	1.0	106,314	1.0	106,314
CHIEF MOTOR VEHICLE SAFETY AND EMISSION	00135A	1.0	90,857	1.0	92,851
CHIEF PROGRAM DEVELOPMENT	00134A	1.0	88,921	1.0	88,921
ADMINISTRATOR, FINANCIAL MANAGEMENT	00137A	1.0	86,317	1.0	86,317
DEPUTY MOTOR VEHICLES ADMINISTRATOR	00139A	1.0	83,476	1.0	87,964
COORDINATOR, MOTOR CARRIER & SCHOOL BUS	00133A	1.0	81,693	1.0	81,693
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	00134A	1.0	78,110	1.0	80,972
CHIEF OFFICE OF ENFORCEMENT AND	00137A	1.0	73,830	1.0	76,528
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	00135A	1.0	69,373	1.0	71,906
SUPERVISOR COMPUTER OPERATIONS	03328A	1.0	68,990	1.0	68,990
CHIEF, DIVISION OF SAFETY RESPONSIBILITY	03331A	1.0	68,287	1.0	70,687
SENIOR COMMUNITY DEVELOPMENT TRAINING	00326A	1.0	62,960	1.0	62,960
CHIEF IMPLEMENTATION AIDE	00128A	3.0	185,555	3.0	187,432
CHIEF IMPLEMENTATION AIDE	03328A	1.0	58,989	1.0	58,989
MOTOR VEHICLE APPEALS OFFICER	00324A	10.0	569,607	10.0	572,788
CHIEF OF INFORMATION AND PUBLIC RELATIONS	00129A ²	1.0	54,713	1.0	56,682
SUPERVISOR, MOTOR VEHICLE CUSTOMER	03324A	2.0	105,662	2.0	105,662
ASSISTANT ADMINISTRATIVE OFFICER	00121A	1.0	52,523	1.0	54,087
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS.	00125A	1.0	51,774	1.0	54,328
FISCAL MANAGEMENT OFFICER	03326A	1.0	51,453	1.0	51,836
MOTOR VEHICLE INVESTIGATOR	00320A	4.0	201,228	4.0	202,342
INTERPRETING INTERVIEWER (SPANISH)	00319A	1.0	50,290	1.0	50,290
ADMINISTRATIVE OFFICER	00124A	1.0	49,827	1.0	49,827
LICENSE INVESTIGATOR	00322A	2.0	99,130	2.0	100,530
EXECUTIVE ASSISTANT	00118A	1.0	47,423	1.0	47,423
SUPERVISOR OF BRANCH OFFICE SERVICES	03322A	7.0	331,876	7.0	334,521
SENIOR TELLER	00318A	4.0	178,609	4.0	178,609
AUTOMOTIVE AND EMISSION CONTROL	00317A	4.0	175,889	4.0	175,889
TELLER	00315A	1.0	42,998	1.0	42,998
SENIOR RESEARCH TECHNICIAN	00123A	1.0	42,562	1.0	43,808
DATA CONTROL CLERK	00315A	3.0	126,463	3.0	128,249
AUTOMOTIVE SERVICE SPECIALIST	00318A	4.0	167,942	4.0	168,462
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	00318A	54.0	2,243,680	56.0	2,342,893
PRINCIPAL CLERK-STENOGRAPHER	00313A	2.0	79,001	2.0	79,001
STOREKEEPER	00315A	1.0	38,876	1.0	39,579
INFORMATION AIDE	00315A	3.0	114,867	3.0	117,696
CLERK-TYPIST	00307A	1.0	38,176	1.0	38,176
MOTOR VEHICLE OPERATOR EXAMINER	00316A	10.0	381,410	10.0	386,218
LICENSING AIDE	00315A	2.0	76,249	2.0	77,624
INTERPRETER (SPANISH)	00316A	2.0	75,312	2.0	76,069
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	00315A	17.0	631,898	15.0	567,840
DATA ENTRY OPERATOR	00310A	1.0	36,784	1.0	36,784
PRINCIPAL CLERK	00312A	2.0	73,382	2.0	73,382

Personnel

Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2014		FY 2015	
		FTE	Cost	FTE	Cost
PRINCIPAL CLERK-TYPIST	00312A	2.0	73,035	2.0	73,583
SENIOR CLERK-TYPIST	00309A	1.0	36,143	1.0	36,143
TELEPHONE OPERATOR	00310A	2.0	70,898	2.0	71,371
STORES CLERK	00309A	1.0	34,500	1.0	34,500
SENIOR CLERK	00308A	1.0	33,889	1.0	33,889
SENIOR WORD PROCESSING TYPIST	00312A	2.0	65,809	2.0	66,900
Subtotal		171.0	\$7,929,179	171.0	\$8,018,838
Overtime		-	275,000	-	275,000
Turnover		-	(293,636)	-	(194,159)
Subtotal		-	(\$18,636)	-	\$80,841
Total Salaries		171.0	\$7,910,543	171.0	\$8,099,679
Benefits					
Payroll Accrual			43,765		44,845
Holiday			6,000		6,000
FICA			605,629		620,093
Retiree Health			556,221		544,554
Health Benefits			1,874,864		2,052,213
Retirement			1,857,712		1,926,016
Subtotal			\$4,944,191		\$5,193,721
Total Salaries and Benefits		171.0	\$12,854,734	171.0	\$13,293,400
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$75,174		\$77,739
Statewide Benefit Assessment			\$324,501		\$332,538
Payroll Costs		171.0	\$13,179,235	171.0	\$13,625,938
Purchased Services					
Information Technology			1,636,300		1,207,343
Other Contracts			190,280		193,280
Buildings and Ground Maintenance			20,540		19,540
Training and Educational Services			-		34,950
Subtotal			\$1,847,120		\$1,455,113
Total Personnel		171.0	\$15,026,355	171.0	\$15,081,051
Distribution By Source Of Funds					
General Revenue		170.5	\$13,356,108	170.5	\$13,804,578
Federal Funds		0.5	\$1,670,247	0.5	\$1,276,473
Total All Funds		171.0	\$15,026,355	171.0	\$15,081,051

2 New FTE position for FY 2014 and FY 2015.

Performance Measures

Department Of Revenue Registry of Motor Vehicles

Wait Time - License

The Division of Motor Vehicles (DMV) tracks transaction wait times to examine operational efficiency. DMV uses the indicators to recommend process adjustments to improve customer experience. License transactions include new driver's licenses, identification cards, and out-of-state transfers. The figures below represent the average wait time for license transactions at DMV's Cranston headquarters.

	2011	2012	2013	2014	2015
Target	--	--	20 Minutes	20 Minutes	20 Minutes
Actual	--	70 Minutes	37 Minutes	36 Minutes	--

Performance for this measure is reported by state fiscal year and is current as of 9/30/2013.

Wait Time - Registration

Registration transactions include new and transfer registration, re-registration, and surviving spouse vehicle registration. The figures below represent the average wait time for vehicle registration transactions at DMV's Cranston headquarters.

	2011	2012	2013	2014	2015
Target	--	--	20 Minutes	20 Minutes	20 Minutes
Actual	--	70 Minutes	56 Minutes	51 Minutes	--

Performance for this measure is reported by state fiscal year and is current as of 9/30/2013.

Wait Time - Commercial Driver's License

Commercial Driver's License (CDL) transactions include the issuance of new and renewal commercial driver's licenses. The figures below represent the average wait time for CDL transactions at DMV's Cranston headquarters.

	2011	2012	2013	2014	2015
Target	--	--	30 Minutes	30 Minutes	20 Minutes
Actual	--	36 Minutes	34 Minutes	33 Minutes	--

Performance for this measure is reported by state fiscal year and is current as of 9/30/2013.

Blue Return Tickets

Customers who wait in line but are unable to complete their transaction at the time of service are given a return ticket, known as a "Blue Ticket." The DMV is working to reduce the number of Blue Tickets distributed by better communicating what documentation customers need to complete their transaction. The figures below represent the number of blue ticket transactions at DMV's Cranston headquarters.

	2011	2012	2013	2014	2015
Target	--	--	33000	30000	30000
Actual	--	33191	34168	8866	--

Performance for this measure is reported by state fiscal year and is current as of 9/30/2013.

The Program

Department Of Revenue State Aid

Program Mission

To annually calculate and distribute state aid to qualifying cities and towns.

Program Description

The following state aid programs are administered within the Department of Revenue:

The Distressed Communities Relief Fund (RIGL 45-13-12): Established to provide assistance to the communities with the highest property tax burdens relative to the wealth of taxpayers.

The Motor Vehicle Excise Tax Phase-Out (RIGL 44-34.1): Established to phase out the property tax on motor vehicles and trailers. For FY 2011 and thereafter, the General Assembly enacted legislation that mandates a \$500 exemption per vehicle for which the State will reimburse municipalities an amount subject to appropriation.

The Payment in Lieu of Taxes - Exempt Property (RIGL 45-13-5.1): This program reimburses communities for 27 percent of what they would have collected in property taxes from certain designated tax-exempt properties. The program was fully funded in FY 2007. Since FY 2008, the State appropriation for the PILOT program has equaled less than 27 percent of all taxes that would have been collected had the property been taxable.

The Property Revaluation Program (RIGL 44-5-11.6(c)): Reimburses cities and town for legislatively mandated statistical revaluation updates on a per parcel basis.

The Municipal Incentive Aid Program (RIGL 45-13.2-4): To encourage municipalities to improve the sustainability of their retirement plans and to reduce unfunded liabilities. Municipalities are eligible to receive aid based on meeting certain criteria including adoption of a Funding Improvement Plan (FIP).

The Public Service Corporation Tax (RIGL 44-13-13): The tangible personal property of telegraph, cable and telecommunications corporations and express corporations is exempt from local taxation, and instead is subject to taxation by the State. This is a pass-through tax; the revenues are not State-appropriated.

The Hotel Tax (RIGL 44-18-36.1 (b) and 42-63-1-3): The State levies a 5.0 percent gross receipts tax on charges for occupancy of any space furnished in buildings or structures with a minimum of three rooms. This tax is collected by the hotel and remitted to the State on a monthly basis (except for the City of Newport). An additional 1.0 percent local tax is also assessed and is distributed in total to the city or town where the occupancy occurred. This is a pass-through tax; the revenues are not State-appropriated.

The Meal and Beverage Tax (RIGL 44-18-18.1): A 1.0 percent gross receipts tax is applied to retail sales of meals and beverages in or from eating and/or drinking establishments. This is a pass-through tax; the revenues are not State-appropriated.

Statutory History

The Program State Aid was transferred from the General Program in the Department of Administration as part of the FY 2012 Enacted Budget.

The Budget

Department Of Revenue State Aid

	2012 Audited	2013 Audited	2014 Enacted	2014 Revised	2015 Recommend
Expenditures By Subprogram					
State Aid	57,966,723	57,248,352	61,938,979	61,834,466	62,020,089
Total Expenditures	\$57,966,723	\$57,248,352	\$61,938,979	\$61,834,466	\$62,020,089
Expenditures By Object					
Aid to Local Units of Government	57,966,723	57,248,352	61,938,979	61,834,466	62,020,089
Subtotal: Operating Expenditures	57,966,723	57,248,352	61,938,979	61,834,466	62,020,089
Total Expenditures	\$57,966,723	\$57,248,352	\$61,938,979	\$61,834,466	\$62,020,089
Expenditures By Funds					
General Revenue	57,180,595	56,373,024	60,981,482	60,925,483	61,098,076
Restricted Receipts	786,128	875,328	957,497	908,983	922,013
Total Expenditures	\$57,966,723	\$57,248,352	\$61,938,979	\$61,834,466	\$62,020,089