

State of Rhode Island and Providence Plantations

Fiscal Year 2019 Budget



Volume I – General Government and Quasi-Public Agencies

Gina M. Raimondo, Governor

Agency Summary

DEPARTMENT OF REVENUE

Agency Mission

Assesses and collects all taxes, fees, and revenues in the most efficient and cost-effective manner. Recommends options to enhance revenue collections and revenue competitiveness by evaluating the State's revenue policies and practices. Administers and enforces all laws pertaining to the operation and registration of motor vehicles. Administers a lottery system in the most efficient, ethical, and cost-effective manner. Monitors and reports on the financial condition of the State's cities and towns. Administers a databank on local finances and property values for the benefit of municipalities and public policy decision-makers. Assists cities and towns in financial distress to achieve 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).

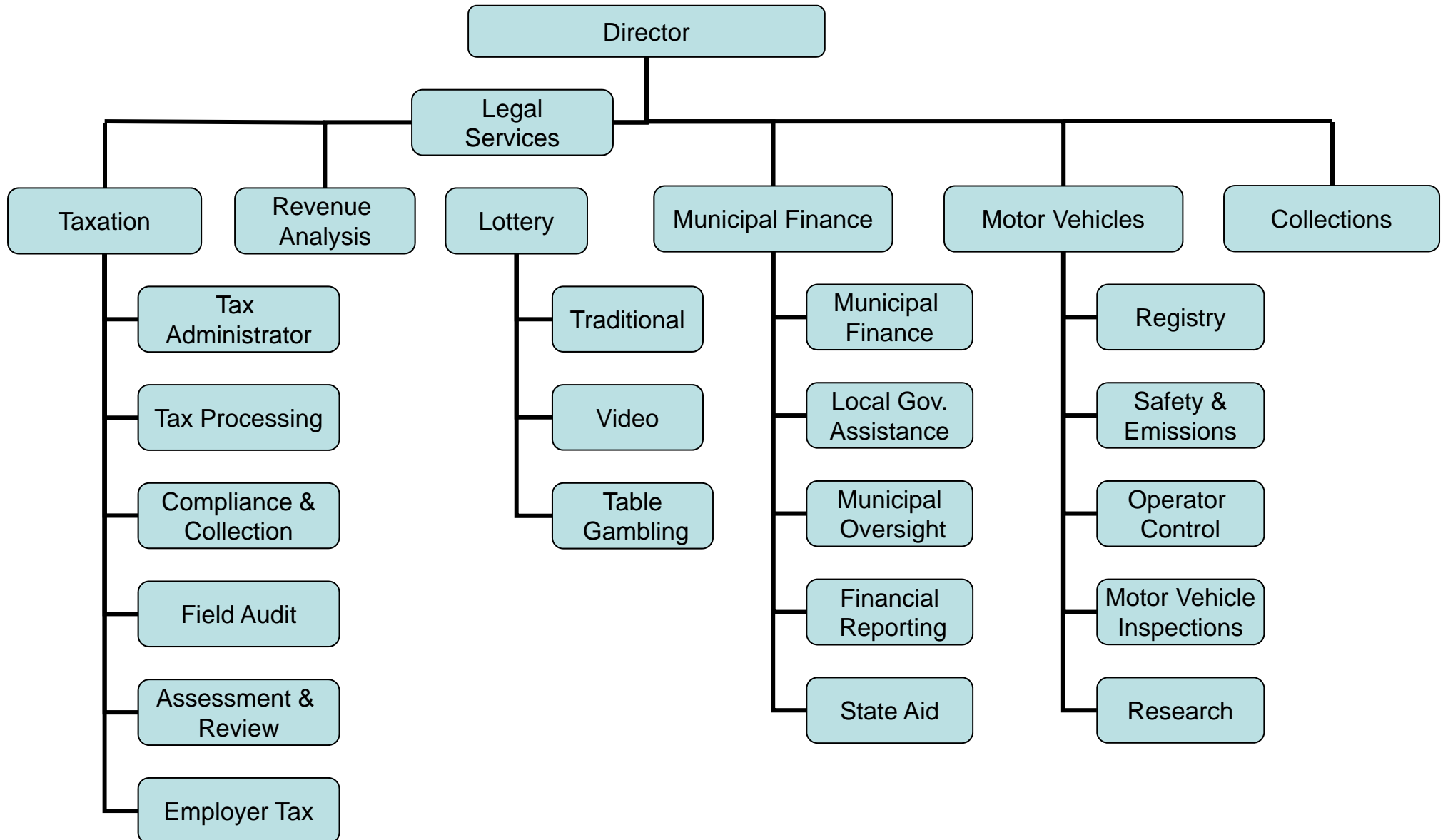
Budget

DEPARTMENT OF REVENUE

	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Expenditures by Program					
Director of Revenue	872,227	1,285,543	1,244,266	1,997,887	2,144,460
Office of Revenue Analysis	488,662	745,009	788,009	724,135	883,408
Lottery Division	341,711,943	350,376,392	375,039,436	370,224,511	400,184,045
Municipal Finance	2,200,715	2,876,057	3,111,025	2,927,558	2,178,455
Taxation	23,004,285	25,091,478	26,263,221	25,495,309	30,395,010
Registry of Motor Vehicles	22,793,972	25,139,735	23,476,456	29,324,943	30,324,926
State Aid	67,705,327	65,861,749	95,449,305	93,993,496	115,775,457
Division of Collections	0	0	0	0	591,609
Total Expenditures	458,777,131	471,375,964	525,371,718	524,687,839	582,477,370
Expenditures by Object					
Salary And Benefits	46,719,779	49,653,620	50,779,564	49,704,357	56,759,285
Contract Professional Services	2,138,740	3,668,705	5,530,051	5,510,479	7,587,560
Operating Supplies And Expenses	339,156,230	347,843,640	371,758,856	373,782,101	401,043,959
Assistance And Grants	563,596	1,669,777	1,013,641	1,012,395	417,645
Aid To Local Units Of Government	67,657,254	65,989,581	95,578,344	94,112,295	115,843,053
Subtotal: Operating	456,235,599	468,825,322	524,660,456	524,121,627	581,651,502
Capital Purchases And Equipment	2,041,403	2,475,173	643,161	496,014	755,670
Operating Transfers	500,129	75,469	68,101	70,198	70,198
Subtotal: Other	2,541,532	2,550,642	711,262	566,212	825,868
Total Expenditures	458,777,131	471,375,964	525,371,718	524,687,839	582,477,370
Expenditures by Source of Funds					
General Revenue	109,737,194	110,837,271	143,622,132	147,980,937	177,275,361
Federal Funds	2,740,506	3,087,713	1,567,500	1,487,293	2,109,465
Restricted Receipts	3,591,584	6,028,994	3,962,015	3,900,165	2,064,187
Operating Transfers From Other Funds	444,458	0	0	0	0
Other Funds	342,263,389	351,421,987	376,220,071	371,319,444	401,028,357
Total Expenditures	458,777,131	471,375,964	525,371,718	524,687,839	582,477,370
FTE Authorization	514.5	523.5	533.5	529.5	612.5

The Agency

Department of Revenue



Personnel Agency Summary

DEPARTMENT OF REVENUE

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified	438.5	24,849,581	488.5	26,964,207
Unclassified	91.0	6,681,104	124.0	8,096,833
Subtotal	529.5	31,530,685	612.5	35,061,040
Transfer Out		(398,437)		(211,042)
Transfer In		226,241		38,845
Regular Wages		0		178,023
Overtime		158,000		185,900
Overtime (1.5)		703,170		751,131
Seasonal/Special Salaries/Wages		453,511		472,436
Turnover		(4,046,226)		(2,872,979)
Total Salaries		28,755,009		33,603,367
Benefits				
FICA		2,403,581		2,461,724
Health Benefits		6,828,156		8,189,930
Holiday		909		0
Payroll Accrual		164,848		167,170
Retiree Health		1,892,355		1,938,217
Retirement		8,181,652		8,910,985
Subtotal		19,471,501		21,668,026
Total Salaries and Benefits	529.5	48,226,510	612.5	55,271,393
Cost Per FTE Position (Excluding Temporary and Seasonal)		91,079		90,239
Statewide Benefit Assessment		1,477,847		1,487,892
Payroll Costs	529.5	49,704,357	612.5	56,759,285
Purchased Services				
Buildings and Ground Maintenance		20,230		20,321
Clerical and Temporary Services		20,500		21,425
Information Technology		3,330,000		4,376,421
Legal Services		30,000		58,540
Management & Consultant Services		295,814		309,468
Other Contracts		1,813,935		2,801,385
Subtotal		5,510,479		7,587,560
Total Personnel	529.5	55,214,836	612.5	64,346,845
Distribution by Source of Funds				
General Revenue		39,472,796		46,720,140
Federal Funds		1,311,346		1,933,453
Restricted Receipts		2,948,252		1,112,274
Other Funds		11,482,442		14,580,978
Total All Funds		55,214,836		64,346,845

Performance Measures

DEPARTMENT OF REVENUE

Timeliness of Municipal Reporting

The Division of Municipal Finance uses numerous tools to track the fiscal health of Rhode Island's communities. RI General Laws § 45-12-22.2 requires municipalities 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. [Note: Missing values appear as zeros in the measure.]

<i>Frequency: Quarterly</i>	<i>Reporting Period: State Fiscal Year</i>				
	2015	2016	2017	2018	2019
Target	40.00%	45.00%	60.00%	70.00%	70.00%
Actual	40.00%	40.00%	32.00%	0.00%	

DMV Transaction Wait Times

The Rhode Island 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. The figures below represent the average wait time for licenses and registrations at DMV's Cranston headquarters. [Note: Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2015	2016	2017	2018	2019
Target	40.00	30.00	20.00	30.00	50.00
Actual	40.00	39.00	59.00	0.00	

Tax Returns Filed Online

The figures below represent the percentage of tax returns that are filed online with the Division of Taxation versus traditional means of filing. This measure is under development, and currently includes the following categories of tax returns: bank, insurance, and other tax types/fees from legacy system, IFTA (fuel), and personal income tax. [Note: Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2015	2016	2017	2018	2019
Target	40.00%	55.00%	70.00%	75.00%	85.00%
Actual	40.00%	65.00%	85.00%	0.00%	

Problem Gambling Treatment Sessions

The Problem Gambling program, featuring a Helpline and promotion of treatment options, was established in RIGL § 42-61.2-14, enacted in 2012. The previous iteration of this measure represented the percentage of individuals surveyed in the Needs Assessment Study who were aware of the existence of the Problem Gambling Helpline and available treatment options at that time. Since that Needs Assessment was completed, the Problem Gambling Program has expanded significantly and now includes (in addition to the Helpline number) a direct line to the Problem Gambling Services of Rhode Island Treatment Program, which was specifically established as part of the expansion of the Problem Gambling Program. The figures below represent the number of treatment sessions provided each year. [Note: Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2015	2016	2017	2018	2019
Target	245.00	250.00	300.00	350.00	606.00
Actual	245.00	285.00	606.00	0.00	

Program Summary

Agency: DEPARTMENT OF REVENUE

Director of Revenue

Mission

The mission of the Director's Office is to ensure that the Department's programs are efficiently organized and implemented utilizing the resources provided by the taxpayers through the annual appropriation process.

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 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. Gen. Laws § 42-142).

Budget

Agency: DEPARTMENT OF REVENUE

Director of Revenue

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Director of Revenue	872,227	1,285,543	1,244,266	1,997,887	2,144,460
Total Expenditures	872,227	1,285,543	1,244,266	1,997,887	2,144,460
Expenditures by Object					
Salary and benefits	855,332	1,267,727	1,226,824	1,221,697	1,358,179
Operating supplies and Expenses	15,871	16,877	15,417	774,165	784,256
Subtotal: Operating	871,203	1,284,604	1,242,241	1,995,862	2,142,435
Capital Purchases And Equipment	1,024	940	2,025	2,025	2,025
Subtotal: Other	1,024	940	2,025	2,025	2,025
Total Expenditures	872,227	1,285,543	1,244,266	1,997,887	2,144,460
Expenditures by Source of Funds					
General Revenue	872,227	1,285,543	1,244,266	1,997,887	2,144,460
Total Expenditures	872,227	1,285,543	1,244,266	1,997,887	2,144,460

Personnel

Agency: DEPARTMENT OF REVENUE

Director of Revenue

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES ADMINISTRATOR	1.0	140,173	1.0	140,172
ADMINISTRATOR- FINANCIAL MANAGEMENT	1.0	91,601	1.0	91,601
CHIEF IMPLEMENTATION AIDE	2.0	127,086	2.0	118,810
CHIEF LEGAL OFFICER (TAXATION)	1.0	108,287	1.0	108,287
CHIEF OF INFORMATION AND PUBLIC RELATIONS	1.0	64,513	1.0	64,513
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	1.0	111,273	1.0	112,370
DEPUTY CHIEF OF LEGAL SERVICES	1.0	83,724	1.0	87,116
REVENUE POLICY ANALYST (DOR)	1.0	67,296	1.0	69,086
SENIOR LEGAL COUNSEL	1.0	76,422	1.0	78,305
Subtotal Classified	10.0	870,375	10.0	870,260
Unclassified				
DIRECTOR DEPARTMENT OF REVENUE	1.0	130,100	1.0	130,100
Subtotal Unclassified	1.0	130,100	1.0	130,100
Subtotal	11.0	1,000,475	11.0	1,000,360
Transfer Out		(105,129)		(105,130)
Transfer In		38,845		38,845
Turnover		(177,573)		(90,940)
Total Salaries		707,056		843,136
Benefits				
FICA		66,934		64,498
Health Benefits		121,292		127,741
Payroll Accrual		5,085		4,500
Retiree Health		52,785		50,420
Retirement		226,615		229,100
Subtotal		472,711		476,259
Total Salaries and Benefits	11.0	1,179,767	11.0	1,319,395
Cost Per FTE Position (Excluding Temp. and Seasonal)		107,252		119,945
Statewide Benefit Assessment		41,930		38,784
Payroll Costs	11.0	1,221,697	11.0	1,358,179
Total Personnel	11.0	1,221,697	11.0	1,358,179
Distribution by Source of Funds				
General Revenue		1,221,697		1,358,179
Total All Funds		1,221,697		1,358,179

Program Summary

Agency: DEPARTMENT OF REVENUE

Office of Revenue Analysis

Mission

The Office of Revenue Analysis' mission is to analyze, evaluate, and appraise the tax system of the State of Rhode Island. The Office makes recommendations for the revision of the State's tax system that are in the best interests of the State's economy. The Office also provides objective information and unbiased advice on the State's revenue system and the impact of proposed changes to it.

Description

The Office of Revenue Analysis is responsible for making recommendations to the State's tax system with the best interests of the economy of Rhode Island. The Office is charged with the preparation of cost benefit analyses of all tax proposals. It publishes an annual Unified Economic Development Report and a biennial Tax Expenditures Report. It prepares fiscal analysis notes on bills that pertain to revenues. It also publishes a monthly report on cash collections. In conjunction with the Budget Office, it forecasts the State's general revenues as part of the biannual Revenue Estimating Conference. Finally, a representative of the Office serves as an ex officio member of the 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 (R.I. Gen. Laws § 42-142-3).

Budget

Agency: DEPARTMENT OF REVENUE

Office of Revenue Analysis

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Revenue Analysis	488,662	745,009	788,009	724,135	883,408
Total Expenditures	488,662	745,009	788,009	724,135	883,408
Expenditures by Object					
Salary and benefits	430,434	651,693	764,513	676,419	803,692
Contract Professional Services	32,500	30,000	0	0	0
Operating supplies and Expenses	23,227	62,378	22,471	46,691	78,691
Subtotal: Operating	486,161	744,071	786,984	723,110	882,383
Capital Purchases And Equipment	2,501	938	1,025	1,025	1,025
Subtotal: Other	2,501	938	1,025	1,025	1,025
Total Expenditures	488,662	745,009	788,009	724,135	883,408
Expenditures by Source of Funds					
General Revenue	488,662	745,009	788,009	724,135	883,408
Total Expenditures	488,662	745,009	788,009	724,135	883,408

Personnel

Agency: DEPARTMENT OF REVENUE

Office of Revenue Analysis

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
PRINCIPAL ECONOMIC AND POLICY ANALYST	1.0	83,515	1.0	89,402
SENIOR ECONOMIC AND POLICY ANALYST	3.0	221,131	3.0	222,713
SENIOR REVENUE POLICY ANALYST (DOR)	1.0	81,324	1.0	82,669
Subtotal Classified	5.0	385,970	5.0	394,785
Unclassified				
CHIEF OF REVENUE ANALYSIS	1.0	138,301	1.0	137,955
Subtotal Unclassified	1.0	138,301	1.0	137,955
Subtotal	6.0	524,271	6.0	532,740
Turnover		(145,333)		(31,570)
Total Salaries		378,938		501,170
Benefits				
FICA		39,392		37,979
Health Benefits		61,810		71,921
Payroll Accrual		3,035		2,879
Retiree Health		31,461		29,971
Retirement		136,792		136,719
Subtotal		272,490		279,469
Total Salaries and Benefits	6.0	651,428	6.0	780,639
Cost Per FTE Position (Excluding Temp. and Seasonal)		108,571		130,106.5
Statewide Benefit Assessment		24,991		23,053
Payroll Costs	6.0	676,419	6.0	803,692
Total Personnel	6.0	676,419	6.0	803,692
Distribution by Source of Funds				
General Revenue		676,419		803,692
Total All Funds		676,419		803,692

Program Summary

Agency: DEPARTMENT OF REVENUE

Lottery Division

Mission

The mission of the Rhode Island Lottery is to generate revenue for the State through the responsible management and sale of entertaining lottery products. It incorporates the highest standards of security and integrity. It emphasizes customer service and maintaining the public's trust.

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. 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), Keno, and instant games (e.g. scratch tickets). Tickets are sold through licensed lottery retailers. The Lottery sells Powerball®, Mega Millions, and Lucky for Life tickets. It collects all revenues and remits prize funds as required to the Multi-State Lottery Association. R.I. Gen. Laws § 42-61-15 requires 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. Transfers are made on a monthly basis in an amount equal to estimated net income after prizes, commissions, and Lottery operating expenses. R.I. Gen. Laws § 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 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. R.I. Gen. Laws § 42-61.2-2.1 authorizes the Division of Lotteries to operate casino gaming, including Table Games, at Twin River. As required by the Rhode Island Constitution, Article VI Section XV and as provided, inter alia, in R.I. Gen. Laws § 42-61.2-3.1, the Division of Lotteries operates all aspects of the Table Games. Sixteen percent (16%) of net Table Game Revenue is allocated to the State Lottery Fund for administrative purposes, with the balance transferred to the State's General Fund.

Statutory History

R.I. Gen. Laws § 42-61 provides the general authority for the State Division of Lottery. R.I. Gen. Laws § 42-142 establishes the State Lottery as a division of the Department of Revenue.

Budget

Agency: DEPARTMENT OF REVENUE

Lottery Division

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Lottery Division	341,711,943	350,376,392	375,039,436	370,224,511	400,184,045
Total Expenditures	341,711,943	350,376,392	375,039,436	370,224,511	400,184,045
Expenditures by Object					
Salary and benefits	8,567,987	8,803,999	8,994,446	8,694,957	11,025,226
Contract Professional Services	1,123,032	1,180,988	1,777,095	1,718,937	2,737,864
Operating supplies and Expenses	331,460,978	340,273,999	364,000,081	359,700,318	386,139,750
Assistance And Grants	115,488	117,406	105,000	105,000	110,250
Subtotal: Operating	341,267,485	350,376,392	374,876,622	370,219,212	400,013,090
Capital Purchases And Equipment	0	0	162,814	5,299	170,955
Operating Transfers	444,458	0	0	0	0
Subtotal: Other	444,458	0	162,814	5,299	170,955
Total Expenditures	341,711,943	350,376,392	375,039,436	370,224,511	400,184,045
Expenditures by Source of Funds					
Operating Transfers from Other Funds	444,458	0	0	0	0
Other Funds	341,267,485	350,376,392	375,039,436	370,224,511	400,184,045
Total Expenditures	341,711,943	350,376,392	375,039,436	370,224,511	400,184,045

Personnel

Agency: DEPARTMENT OF REVENUE

Lottery Division

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
LEGAL COUNSEL	1.0	81,407	0.0	0
Subtotal Classified	1.0	81,407	0.0	0
Unclassified				
ACCOUNTING MANAGER	1.0	67,847	1.0	69,919
ADMINISTRATIVE OFFICER	1.0	62,108	1.0	51,604
ASSISTANT CONTROLLER	2.0	113,410	2.0	115,334
ASSISTANT FIELD REPRESENTATIVE	1.0	48,034	1.0	47,914
ASSISTANT MANAGER-MARKETING- AGENT LICENSES & REPRES.	2.0	132,767	2.0	131,995
ASSISTANT PRODUCTION MANAGER (LOTTERY)	1.0	61,951	1.0	63,300
ASSISTANT PRODUCTION WORKER	2.0	88,911	2.0	90,050
CASINO COMPLIANCE REPRESENTATIVE	13.0	765,639	23.0	1,164,029
CASINO COMPLIANCE SUPERVISOR	2.0	139,838	4.0	232,465
CASINO FINANCIAL ANALYST	1.0	78,493	1.0	69,942
CASINO FINANCIAL ANALYST SUPERVISOR	1.0	95,206	2.0	151,231
CASINO GAMING OPERATIONS INVESIGATOR	3.0	186,423	6.0	310,263
CASINO INSPECTIONS AND STANDARDS COMPLIANCE MANAGER	1.0	78,493	1.0	78,493
CASINO IT SUPPORT SPECIALIST	1.0	62,141	2.0	103,421
CASINO OPERATIONS AND COMPLIANCE MANAGER	1.0	112,643	1.0	112,643
CASINO SECURITY INSPECTOR	4.0	254,384	7.0	385,798
CASINO SECURITY MANAGER	1.0	73,415	1.0	73,231
CASINO SENIOR COMPLIANCE SUPERVISOR	1.0	88,655	2.0	144,311
CASINO SURVEILLANCE ANALYST	1.0	78,493	3.0	182,358
CASINO TABLE GAMES ACCOUNTING MANAGER	1.0	81,403	1.0	81,403
COMPUTER PROGRAMMER	1.0	55,726	1.0	58,202
CONTROLLER (LOTTERY)	1.0	84,433	1.0	84,433
DEPUTY DIRECTOR (LOTTERY)	1.0	137,959	1.0	133,734
DIRECTOR MANAGEMENT INFORMATION SYSTEMS (LOTTERY)	1.0	118,575	1.0	115,907
EXECUTIVE SECRETARY	1.0	63,604	1.0	61,060
FIELD REPRESENTATIVE (LOTTERY)	9.0	514,130	9.0	508,286
FINANCE ADMINISTRATION (MANAGER)	1.0	108,265	1.0	107,994
INFORMATION TECHNOLOGY SECURITY MANAGER	1.0	69,919	1.0	69,919
INSTANT TICKET DEVELOPMENT SUPERVISOR	1.0	74,368	1.0	72,695
INTERNAL AUDITOR	1.0	81,403	1.0	72,597
JUNIOR MAINTENANCE PERSON	1.0	31,234	1.0	31,722
LEGAL COUNSEL	0.0	0	1.0	77,131

Personnel

Agency: DEPARTMENT OF REVENUE

Lottery Division

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Unclassified				
LICENSING CLERK	1.0	53,968	1.0	53,428
LOTTERY DIRECTOR	1.0	147,357	1.0	144,041
LOTTERY SALES & MARKETING MANAGER	1.0	88,655	1.0	88,433
MAINTENANCE PERSON (LOTTERY)	1.0	62,279	1.0	60,372
MANAGER MARKETING AGENT LICENSES AND REPRESENTATIVES	1.0	88,655	1.0	88,433
PRINCIPAL PROJECTS MANAGER	2.0	158,693	2.0	157,862
Problem Gambling Manager	1.0	81,211	1.0	81,211
PRODUCTION CLERK	1.0	49,624	1.0	51,566
PRODUCTION MANAGER (LOTTERY)	1.0	73,919	1.0	73,180
Program Manager	1.0	65,160	0.0	0
PROJECT COORDINATOR	1.0	65,248	1.0	65,085
RECEPTIONIST	1.0	54,544	1.0	45,319
SECRETARY	3.0	146,390	3.0	145,647
SECURITY MANAGER	1.0	67,901	1.0	67,731
SUPERVISOR PERSONNEL RECORDS	1.0	56,170	1.0	55,608
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	1.0	49,861	1.0	51,949
TICKET ACCOUNTING CLERK (LOTTERY)	1.0	45,162	1.0	43,474
VALIDATIONS OFFICER	1.0	44,341	1.0	44,341
VIDEO LOTTERY PROGRAM AUDITOR	0.0	0	1.0	62,356
VIDEO LOTTERY SUPERVISOR	1.0	71,135	1.0	70,424
VIDEO LOTTERY SYSTEMS MANAGER	1.0	64,668	1.0	64,668
ZFTE Reconciliation to Authorization	(1.0)	0	(1.0)	0
Subtotal Unclassified	82.0	5,544,811	106.0	6,568,513
Subtotal	83.0	5,626,218	106.0	6,568,513
Transfer Out		0		0
Transfer In		105,130		105,130
Overtime		158,000		185,900
Seasonal/Special Salaries/Wages		54,000		54,000
Turnover		(733,923)		(319,496)
Total Salaries		5,104,295		6,594,044

Personnel

Agency: DEPARTMENT OF REVENUE

Lottery Division

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Benefits				
FICA		427,984		493,703
Health Benefits		1,059,641		1,451,674
Payroll Accrual		32,473		31,378
Retiree Health		339,018		386,094
Retirement		1,464,406		1,771,335
Subtotal		3,323,522		4,134,184
Total Salaries and Benefits	83.0	8,427,817	106.0	10,728,228
Cost Per FTE Position (Excluding Temp. and Seasonal)		101,540		101,209.7
Statewide Benefit Assessment		267,140		296,998
Payroll Costs	83.0	8,694,957	106.0	11,025,226
Purchased Services				
Buildings and Ground Maintenance		1,820		1,911
Clerical and Temporary Services		18,500		19,425
Management & Consultant Services		99,225		104,186
Other Contracts		1,599,392		2,612,342
Subtotal		1,718,937		2,737,864
Total Personnel	83.0	10,413,894	106.0	13,763,090
Distribution by Source of Funds				
Other Funds		10,413,894		13,763,090
Total All Funds		10,413,894		13,763,090

Program Summary

Agency: DEPARTMENT OF REVENUE

Municipal Finance

Mission

The Division of Municipal Finance's mission is to provide guidance to municipalities in achieving and maintaining fiscal stability. The Division promotes the highest standards in local government fiscal policy and decision-making. It encourages transparency by serving as a conduit for information and education for taxpayers, for government officials, and for the public.

Description

The Division of Municipal Finance's responsibilities include assisting municipalities and fire districts to achieve sound fiscal management through data analysis, technical assistance, training, and oversight. The Division encourages cooperation between municipalities, fire districts, and the State by distributing relevant and timely information. It provides technical assistance to distressed municipalities and fire districts. The Division maintains a databank on local finances and property values for the benefit of municipalities, fire districts, and public policy decision-makers. In addition, the Division annually calculates municipal property wealth. It calculates and distributes municipal state aid programs and advises municipalities on the statistical property valuation process. Finally, the Division provides staff assistance to the Local Pension and Other Post Employment Benefit (OPEB) Study Commission.

Statutory History

R.I. Gen. Laws § 42-142-4 establishes the Division of Municipal Finance within the Department of Revenue.

Budget

Agency: DEPARTMENT OF REVENUE

Municipal Finance

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Municipal Affairs	2,200,715	2,876,057	3,111,025	2,927,558	2,178,455
Total Expenditures	2,200,715	2,876,057	3,111,025	2,927,558	2,178,455
Expenditures by Object					
Salary and benefits	1,653,395	1,635,725	1,906,939	1,732,984	1,652,130
Contract Professional Services	400,024	157,478	90,000	85,000	65,000
Operating supplies and Expenses	18,748	101,661	77,504	83,232	86,186
Assistance And Grants	1,720	852,422	905,018	905,018	305,018
Aid To Local Units Of Government	125,804	127,832	129,039	118,799	67,596
Subtotal: Operating	2,199,691	2,875,119	3,108,500	2,925,033	2,175,930
Capital Purchases And Equipment	1,024	939	2,525	2,525	2,525
Subtotal: Other	1,024	939	2,525	2,525	2,525
Total Expenditures	2,200,715	2,876,057	3,111,025	2,927,558	2,178,455
Expenditures by Source of Funds					
General Revenue	2,200,715	2,876,057	3,111,025	2,927,558	2,178,455
Total Expenditures	2,200,715	2,876,057	3,111,025	2,927,558	2,178,455

Personnel

Agency: DEPARTMENT OF REVENUE

Municipal Finance

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	1.0	112,370	1.0	112,370
CHIEF PROGRAM DEVELOPMENT	2.0	156,610	2.0	156,610
DATA CONTROL CLERK	1.0	47,234	1.0	37,132
FISCAL MANAGEMENT OFFICER	2.0	132,596	2.0	133,390
PRINCIPAL PROGRAM ANALYST	1.0	55,738	1.0	56,692
PRODUCTIVITY PROJECT DIRECTOR	2.0	130,161	2.0	133,899
PROGRAMMING SERVICES OFFICER	2.0	134,753	2.0	133,201
STATE AID AND FINANCE SPECIALIST - MUNICIPAL AFFAIRS	4.0	298,417	4.0	294,683
SUPERVISOR LOCAL GOVERNMENT ASSISTANCE	2.0	163,984	2.0	159,982
Subtotal Classified	17.0	1,231,863	17.0	1,217,959
Unclassified				
ZFTE Reconciliation to Authorization	(3.0)	0	(3.0)	0
Subtotal Unclassified	(3.0)	0	(3.0)	0
Subtotal	14.0	1,231,863	14.0	1,217,959
Turnover		(404,047)		(360,525)
Total Salaries		892,819		857,435
Benefits				
FICA		100,272		68,533
Health Benefits		253,411		285,299
Payroll Accrual		7,559		6,534
Retiree Health		78,382		68,838
Retirement		338,639		312,539
Subtotal		778,263		741,743
Total Salaries and Benefits	14.0	1,671,082	14.0	1,599,178
Cost Per FTE Position (Excluding Temp. and Seasonal)		119,363		114,227
Statewide Benefit Assessment		61,902		52,952
Payroll Costs	14.0	1,732,984	14.0	1,652,130
Purchased Services				
Legal Services		30,000		10,000
Management & Consultant Services		55,000		55,000
Subtotal		85,000		65,000
Total Personnel	14.0	1,817,984	14.0	1,717,130

Personnel

Agency: DEPARTMENT OF REVENUE

Municipal Finance

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Distribution by Source of Funds				
General Revenue		1,817,984		1,717,130
Total All Funds		1,817,984		1,717,130

Program Summary

Agency: DEPARTMENT OF REVENUE

Taxation

Mission

The Division of Taxation's mission is to foster voluntary compliance with the Rhode Island tax laws and instill public confidence through professional, impartial, and ethical conduct. The Division administers and collects all taxes as required by Rhode Island law in the most efficient and cost effective manner, and assists taxpayers by helping them understand and meet their tax responsibilities.

Description

The Office of Tax Administrator is responsible for providing the overall guidance and direction of the Division of Taxation. The Office oversees the operations of the Division and 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 section is responsible for the management and security of all processing operations in the Division. The unit performs all activities relating to the receipt of cash payments and the processing of tax returns. It also registers taxpayers, records tax accounts, and develops and implements forms necessary to collect all the taxes administered. The Compliance and Collections section's 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. This unit is responsible for compliance, collection and, if necessary, enforcement actions to collect all taxes administered by the Division. The Field Audit section 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 Field Audit section workload is divided into specialty audits and routine audits conducted in-state and out-of-state. The Office of Assessment and Review is responsible for the review and audit of tax returns received by the Division. It is also responsible for the maintenance of the Division's rules and regulations as well as educating taxpayers. The Employer Tax section operates the State's Unemployment Insurance (UI), Temporary Disability Insurance (TDI) and Job Development Fund (JDF) tax receipt programs.

Statutory History

R.I. Gen. Laws § 42-142 establishes the Division of Taxation within the Department of Revenue.

Budget

Agency: DEPARTMENT OF REVENUE

Taxation

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Assessment and Review	3,386,164	3,458,522	3,427,202	3,386,958	3,827,422
Compliance and Collection	3,597,458	3,818,305	3,934,371	3,656,676	4,781,579
Employer Tax	2,893,751	3,054,191	3,311,086	3,096,362	3,211,048
Field Audit	6,708,807	7,567,349	7,130,457	6,811,087	7,924,866
Tax Administrator	2,200,093	2,695,936	2,055,771	2,049,786	2,322,194
Tax Processing Division	4,218,012	4,497,175	6,404,334	6,494,440	8,327,901
Total Expenditures	23,004,285	25,091,478	26,263,221	25,495,309	30,395,010
Expenditures by Object					
Salary and benefits	20,648,362	21,879,614	22,929,067	22,083,427	24,361,975
Contract Professional Services	106,036	508,463	1,362,876	1,409,042	3,984,156
Operating supplies and Expenses	1,775,301	1,713,962	1,936,005	1,981,567	2,013,606
Assistance And Grants	445,103	698,845	1,273	1,273	1,273
Subtotal: Operating	22,974,802	24,800,884	26,229,221	25,475,309	30,361,010
Capital Purchases And Equipment	29,483	290,594	34,000	20,000	34,000
Subtotal: Other	29,483	290,594	34,000	20,000	34,000
Total Expenditures	23,004,285	25,091,478	26,263,221	25,495,309	30,395,010
Expenditures by Source of Funds					
General Revenue	19,544,975	20,862,227	22,775,987	22,243,981	27,010,311
Federal Funds	1,632,034	2,306,503	1,361,360	1,273,006	1,912,976
Restricted Receipts	831,372	877,153	945,239	883,389	627,411
Other Funds	995,904	1,045,594	1,180,635	1,094,933	844,312
Total Expenditures	23,004,285	25,091,478	26,263,221	25,495,309	30,395,010

Personnel

Agency: DEPARTMENT OF REVENUE

Taxation

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
ACCOUNTANT	1.0	43,562	1.0	44,697
ASSOCIATE DIRECTOR- REVENUE SERVICES (TAXATION)	1.0	138,835	1.0	141,653
CHIEF COMPLIANCE AND COLLECTIONS	1.0	110,111	1.0	110,330
CHIEF ESTATE AND GIFT TAXES	1.0	87,863	1.0	90,239
CHIEF IMPLEMENTATION AIDE	1.0	58,185	0.0	0
CHIEF OF EXAMINATION (TAXATION)	1.0	95,726	1.0	95,726
CHIEF OF TAX PROCESSING SERVICES	1.0	107,917	1.0	107,917
CHIEF REVENUE AGENT	10.0	990,688	10.0	1,000,902
CLERK	1.0	32,088	1.0	32,359
DATA ENTRY OPERATOR	2.0	68,186	3.0	107,860
DATA ENTRY UNIT SUPERVISOR	1.0	53,537	1.0	53,537
EMPLOYER REGISTRATION SUPERVISOR	1.0	53,967	1.0	55,289
EXECUTIVE DIRECTOR (DOA)/TAX ADMINISTRATOR	1.0	160,242	1.0	165,983
IMPLEMENTATION AIDE	1.0	51,011	1.0	51,515
INTERDEPARTMENTAL PROJECT MANAGER	0.0	0	1.0	83,882
OFFICE MANAGER	1.0	45,275	0.0	0
PRINCIPAL REVENUE AGENT	18.0	1,391,398	18.0	1,398,998
PROGRAMMING SERVICES OFFICER	2.0	143,959	2.0	147,452
REVENUE AGENT I	16.0	780,471	22.0	1,040,148
REVENUE AGENT II	14.0	745,104	15.0	819,143
REVENUE ANALYST	1.0	74,875	1.0	75,096
REVENUE OFFICER	7.0	349,687	7.0	352,181
REVENUE OFFICER I	30.0	1,440,044	37.0	1,582,279
REVENUE OFFICER SPECIAL INVESTIGATIONS	4.0	247,503	4.0	247,785
REVENUE POLICY ANALYST (DOR)	1.0	65,733	1.0	66,961
SENIOR CLERK	1.0	33,093	1.0	33,191
SENIOR LEGAL COUNSEL	2.0	150,819	2.0	153,079
SENIOR REVENUE AGENT	39.0	2,543,112	39.0	2,527,616
SPECIAL INVESTIGATION UNIT SUPERVISOR	1.0	68,193	1.0	68,192
STOREKEEPER	1.0	43,646	1.0	43,646
SUPERVISING REVENUE OFFICER	5.0	394,538	6.0	461,414
SUPERVISING TAX EXAMINER (DOA)	1.0	51,594	1.0	52,947
TAX AIDE I	16.0	649,059	16.0	652,586
TAX AIDE II	21.0	951,734	21.0	970,531
TAX EXAMINER (DOA)	7.0	354,922	7.0	352,416
TAX INVESTIGATOR	4.0	182,988	4.0	182,988

Personnel

Agency: DEPARTMENT OF REVENUE

Taxation

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
TAXPAYER ASSISTANCE REPRESENTATIVE	1.0	51,694	1.0	51,694
TAXPAYER SERVICE SPECIALIST	10.0	555,408	13.0	699,163
TELLER	2.0	85,185	2.0	86,629
TRAINING SUPERVISOR	1.0	56,254	1.0	56,863
WORD PROCESSING TYPIST	1.0	41,071	0.0	0
Subtotal Classified	231.0	13,549,277	248.0	14,264,886
Unclassified				
BUSINESS ANALYST (DOR)	1.0	56,737	1.0	58,746
CLERK-TAXATION(SEASONAL)	0.0	165,776	0.0	0
DATA ANALYST	0.0	0	2.0	140,684
DATA ANALYST I	0.0	0	4.0	281,368
DATA ANALYST II	0.0	0	1.0	81,017
DATA ENTRY OPER-TAX(SEASONAL)	0.0	216,260	0.0	0
SEASONAL POLICY INTERN	1.0	36,400	0.0	0
ZFTE Reconciliation to Authorization	0.0	0	(3.0)	0
Subtotal Unclassified	2.0	475,173	5.0	561,815
Subtotal	233.0	14,024,450	253.0	14,826,701
Transfer Out		(131,754)		(131,754)
Transfer In		82,266		82,266
Regular Wages		0		178,023
Overtime (1.5)		322,086		350,047
Seasonal/Special Salaries/Wages		399,511		418,436
Turnover		(1,571,104)		(1,057,014)
Total Salaries		13,112,757		14,666,714
Benefits				
FICA		1,065,787		1,050,465
Health Benefits		2,825,022		3,314,208
Payroll Accrual		80,499		74,642
Retiree Health		833,916		820,455
Retirement		3,520,198		3,804,379
Subtotal		8,325,422		9,064,149
Total Salaries and Benefits	233.0	21,438,179	253.0	23,730,863
Cost Per FTE Position (Excluding Temp. and Seasonal)		92,009		93,797.88
Statewide Benefit Assessment		645,248		631,112

Personnel

Agency: DEPARTMENT OF REVENUE

Taxation

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Payroll Costs	233.0	22,083,427	253.0	24,361,975
Purchased Services				
Clerical and Temporary Services		2,000		2,000
Information Technology		1,250,000		3,816,421
Management & Consultant Services		141,589		150,282
Other Contracts		15,453		15,453
Subtotal		1,409,042		3,984,156
Total Personnel	233.0	23,492,469	253.0	28,346,131
Distribution by Source of Funds				
General Revenue		20,315,397		25,035,727
Federal Funds		1,240,272		1,880,242
Restricted Receipts		868,252		612,274
Other Funds		1,068,548		817,888
Total All Funds		23,492,469		28,346,131

Program Summary

Agency: DEPARTMENT OF REVENUE

Registry of Motor Vehicles

Mission

The Division of Motor Vehicles is responsible for administering and enforcing all laws pertaining to the operation and registration of motor vehicles. It is committed to providing excellent customer service with integrity and transparency.

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 motor vehicles and the issuance of licenses. It is responsible for the enforcement of all laws relating to the issuance, suspension, and revocation of motor vehicle registrations and licenses. It is responsible for administering the inspection of motor vehicles and the study of motor vehicle accidents.

Statutory History

R.I. Gen. Laws § 42-142 entitled “Department of Revenue” establishes the Registry of Motor Vehicles as a division within the Department of Revenue.

Budget

Agency: DEPARTMENT OF REVENUE

Registry of Motor Vehicles

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Registry of Motor Vehicles	22,764,425	25,110,939	23,446,930	29,295,417	30,295,400
Vehicle Value Commission	29,547	28,796	29,526	29,526	29,526
Total Expenditures	22,793,972	25,139,735	23,476,456	29,324,943	30,324,926
Expenditures by Object					
Salary and benefits	14,564,269	15,414,861	14,957,775	15,294,873	17,075,014
Contract Professional Services	477,148	1,791,776	2,300,080	2,297,500	692,000
Operating supplies and Expenses	5,688,228	5,674,762	5,707,378	11,196,128	11,941,470
Assistance And Grants	1,285	1,104	2,350	1,104	1,104
Subtotal: Operating	20,730,930	22,882,504	22,967,583	28,789,605	29,709,588
Capital Purchases And Equipment	2,007,371	2,181,763	440,772	465,140	545,140
Operating Transfers	55,671	75,469	68,101	70,198	70,198
Subtotal: Other	2,063,042	2,257,231	508,873	535,338	615,338
Total Expenditures	22,793,972	25,139,735	23,476,456	29,324,943	30,324,926
Expenditures by Source of Funds					
General Revenue	19,865,801	20,121,231	21,175,553	27,015,893	29,613,674
Federal Funds	1,108,472	781,210	206,140	214,287	196,489
Restricted Receipts	1,819,699	4,237,295	2,094,763	2,094,763	514,763
Total Expenditures	22,793,972	25,139,735	23,476,456	29,324,943	30,324,926

Personnel

Agency: DEPARTMENT OF REVENUE

Registry of Motor Vehicles

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
ADJUDICATION SERVICE REPRESENTATIVE	0.0	0	1.0	42,395
ADMINISTRATIVE OFFICER	3.0	171,650	3.0	172,355
ADMINISTRATOR- FINANCIAL MANAGEMENT	1.0	82,720	1.0	84,519
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS. CONTR. DIV.	1.0	52,724	1.0	54,909
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR CUSTOMER SVS	1.0	112,822	1.0	112,822
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR SAFETY & REG	1.0	103,011	1.0	103,011
ASSOCIATE DIRECTOR REVENUE SERVICE (MOTOR VEHICLES)	1.0	115,115	1.0	117,128
AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	2.0	80,337	2.0	81,261
AUTOMOTIVE SERVICE SPECIALIST	3.0	133,542	3.0	133,542
CHIEF APPEALS OFFICER (MOTOR VEHICLES)	1.0	68,236	1.0	68,236
CHIEF IMPLEMENTATION AIDE	2.0	141,893	3.0	211,014
CHIEF MOTOR VEHICLE SAFETY AND EMISSION CONTROL DIV.	1.0	85,266	1.0	85,266
CHIEF OFFICE OF ENFORCEMENT AND INSPECTIONS (DOA)	1.0	78,349	1.0	82,266
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	1.0	81,206	1.0	81,206
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	1.0	89,070	1.0	93,966
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	1.0	110,724	1.0	112,370
CHIEF PROGRAM DEVELOPMENT	2.0	168,219	2.0	170,313
CLERK	0.0	0	4.0	128,022
COORDINATOR- MOTOR CARRIER & SCHOOL BUS SAFETY PRG/DOA	1.0	86,693	1.0	86,693
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	22.5	846,497	44.5	1,674,629
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	22.0	924,445	18.0	776,041
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	32.0	1,585,959	32.0	1,626,231
CUSTOMER SERVICE SPECIALIST I	4.0	168,291	4.0	169,993
DEALER LICENSING OFFICER (DMV)	1.0	72,842	1.0	72,842
ECONOMIC AND POLICY ANALYST I	1.0	65,077	1.0	67,036
FISCAL MANAGEMENT OFFICER	1.0	54,279	1.0	54,734
INFORMATION AIDE	6.0	250,279	8.0	325,602
INTERPRETING INTERVIEWER (SPANISH)	1.0	53,295	1.0	53,504
LICENSE INVESTIGATOR	5.0	257,584	6.0	300,123
LICENSING AIDE	6.0	244,975	7.0	293,465
MOTOR VEHICLE APPEALS OFFICER	13.0	700,429	12.0	665,732
MOTOR VEHICLE OPERATOR EXAMINER	10.0	440,501	10.0	447,538

Personnel

Agency: DEPARTMENT OF REVENUE

Registry of Motor Vehicles

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
PRINCIPAL CLERK-STENOGRAPHER	1.0	42,133	1.0	42,178
PRINCIPAL CLERK-TYPIST	1.0	42,645	1.0	42,645
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	2.0	96,195	2.0	99,179
SENIOR COMMUNITY DEVELOPMENT TRAINING SPECIALIST	1.0	66,814	1.0	66,814
SENIOR TELLER	4.0	189,842	3.0	143,081
SENIOR WORD PROCESSING TYPIST	1.0	44,500	1.0	44,500
STOREKEEPER	2.0	80,613	2.0	81,340
SUPERVISOR COMPUTER OPERATIONS	1.0	72,241	1.0	86,689
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	2.0	118,192	2.0	125,473
SUPERVISOR OF BRANCH OFFICE SERVICES (MOTOR VEHICLES)	9.0	471,290	12.0	646,041
TELEPHONE OPERATOR	1.0	41,697	1.0	41,697
TELLER	1.0	38,497	1.0	39,165
Subtotal Classified	174.5	8,730,689	203.5	10,007,564
Unclassified				
ADJUDICATION SERVICE REPRESENTATIVE	7.0	306,860	7.0	350,991
CDL PROGRAM COORDINATOR (DMV)	1.0	85,859	1.0	85,414
PROGRAMMER/ANALYST (DOT)	0.0	0	3.0	150,331
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	0.0	0	1.0	49,887
Subtotal Unclassified	8.0	392,719	12.0	636,623
Subtotal	182.5	9,123,408	215.5	10,644,187
Transfer Out		(161,554)		(161,554)
Transfer In		0		0
Overtime (1.5)		381,084		401,084
Turnover		(1,014,246)		(1,013,434)
Total Salaries		8,559,144		9,870,288
Benefits				
FICA		703,212		725,849
Health Benefits		2,506,980		2,849,735
Holiday		909		0
Payroll Accrual		36,197		47,237
Retiree Health		556,793		566,260
Retirement		2,495,002		2,583,100
Subtotal		6,299,093		6,772,181

Personnel

Agency: DEPARTMENT OF REVENUE

Registry of Motor Vehicles

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Total Salaries and Benefits	182.5	14,858,237	215.5	16,642,469
Cost Per FTE Position (Excluding Temp. and Seasonal)		81,415		77,227.23
Statewide Benefit Assessment		436,636		432,545
Payroll Costs	182.5	15,294,873	215.5	17,075,014
Purchased Services				
Buildings and Ground Maintenance		18,410		18,410
Information Technology		2,080,000		500,000
Other Contracts		199,090		173,590
Subtotal		2,297,500		692,000
Total Personnel	182.5	17,592,373	215.5	17,767,014
Distribution by Source of Funds				
General Revenue		15,441,299		17,213,803
Federal Funds		71,074		53,211
Restricted Receipts		2,080,000		500,000
Total All Funds		17,592,373		17,767,014

Program Summary

Agency: DEPARTMENT OF REVENUE

State Aid

Mission

The Division of Municipal Finance annually calculates and distributes State Aid to qualifying cities and towns. The Executive Summary and Technical Appendix include the distributions of State Aid to individual cities and towns.

Description

For the purposes of budget presentation, State Aid programs are separated from the Division of Municipal Finance's budget. Below is a summary of all appropriated State Aid programs. It should be noted that State Library Aid is appropriated under the Department of Administration. The Payment-in-Lieu-of-Taxes (PILOT) program reimburses communities for up to 27.0 percent of what they would have collected in property taxes from certain designated tax exempt property (subject to appropriation). The FY 2017 revised budget is funded at \$42.0 million, while the FY 2018 proposed budget is funded at \$45.2 million. Data used to determine distribution amounts is updated annually to reflect the most recent data. The Distressed Communities Relief Fund provides state assistance to municipalities with the highest property tax burdens relative to the wealth of taxpayers. Municipalities are eligible that meet the statutorily determined distressed test in three of four categories. The program is level funded at \$12.4 million in FY 2017 revised and FY 2018 proposed. Municipal Incentive Aid is a category of state assistance with the purpose of encouraging municipalities to improve the sustainability of their retirement plans and to reduce unfunded liabilities. Each municipality with a pension fund deemed critical must submit a Funding Improvement Plan under RIGL45-13.2. The FY 2018 budget continues to provide funding for the Property Valuation Statistical Update Program, which reimburses cities and towns for legislatively mandated property valuation statistical updates on a per parcel basis. Funding for FY 2017 revised is estimated at \$559,901. The projected FY 2018 funding is \$937,228 for estimated actual cost of reimbursement based on similar communities. The 1998 General Assembly enacted the Motor Vehicle Excise Tax Phase-Out legislation to phase out the excise tax on motor vehicles and trailers over an original seven year period. There have been various legislative changes to the legislation since its inception. Total funding enacted in FY 2017 revised and FY 2018 proposed to support this program is \$10.0 million.

Statutory History

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

Budget

Agency: DEPARTMENT OF REVENUE

State Aid

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
State Aid	67,705,327	65,861,749	95,449,305	93,993,496	115,775,457
Total Expenditures	67,705,327	65,861,749	95,449,305	93,993,496	115,775,457
Expenditures by Object					
Operating supplies and Expenses	173,877	0	0	0	0
Aid To Local Units Of Government	67,531,450	65,861,749	95,449,305	93,993,496	115,775,457
Subtotal: Operating	67,705,327	65,861,749	95,449,305	93,993,496	115,775,457
Total Expenditures	67,705,327	65,861,749	95,449,305	93,993,496	115,775,457
Expenditures by Source of Funds					
General Revenue	66,764,814	64,947,203	94,527,292	93,071,483	114,853,444
Restricted Receipts	940,513	914,546	922,013	922,013	922,013
Total Expenditures	67,705,327	65,861,749	95,449,305	93,993,496	115,775,457

Program Summary

Agency: DEPARTMENT OF REVENUE

Division of Collections

Mission

Improve performance of delinquent debt collection activities, providing consistent oversight of outstanding receivables, managing the revenue stream associated with the collection of delinquent accounts, and leveraging existing talent and tools.

Description

This collection unit is modeled after other states and will move collection functions into the Department of Revenue, Collections Unit. This program consolidates collection functions of delinquent debts. The Collections Unit will be staffed with new hires who have knowledge and experience with the management and collection of delinquent debts. When the debtor has not complied with a final agreement with the agency, a final administrative order/decision, and/or a final order or judgment from court the delinquent debt information will be transferred to the Collections Unit for more aggressive collection actions. The Collections Unit is expected to generate \$670,000 net revenue during FY 2019.

Statutory History

The Governor has submitted legislation pertaining to the creation of this Division in Sections 2 and 3 of Article 4 in the FY 2019 Appropriations Act.

Budget

Agency: DEPARTMENT OF REVENUE

Division of Collections

Expenditures by Sub Program	2016 Actuals	2017 Actuals	2018 Enacted Budget	2018 Revised Budget	2019 Recommended
Collections	0	0	0	0	591,609
Total Expenditures	0	0	0	0	591,609
Expenditures by Object					
Salary and benefits	0	0	0	0	483,069
Contract Professional Services	0	0	0	0	108,540
Subtotal: Operating	0	0	0	0	591,609
Total Expenditures	0	0	0	0	591,609
Expenditures by Source of Funds					
General Revenue	0	0	0	0	591,609
Total Expenditures	0	0	0	0	591,609

Personnel

Agency: DEPARTMENT OF REVENUE

Division of Collections

	FY 2018		FY 2019	
	FTE	Cost	FTE	Cost
Classified				
BILLING SPECIALIST	0.0	0	1.0	22,746
CHIEF COMPLIANCE AND COLLECTIONS	0.0	0	1.0	50,183
SENIOR ACCOUNTANT	0.0	0	3.0	135,825
Subtotal Classified	0.0	0	5.0	208,754
Unclassified				
Collections Clerk	0.0	0	2.0	61,826
Subtotal Unclassified	0.0	0	2.0	61,826
Subtotal	0.0	0	7.0	270,580
Total Salaries		0		270,580
Benefits				
FICA		0		20,697
Health Benefits		0		89,352
Retiree Health		0		16,179
Retirement		0		73,813
Subtotal		0		200,041
Total Salaries and Benefits	0.0	0	7.0	470,621
Cost Per FTE Position (Excluding Temp. and Seasonal)		0		67,231.57
Statewide Benefit Assessment		0		12,448
Payroll Costs	0.0	0	7.0	483,069
Purchased Services				
Information Technology		0		60,000
Legal Services		0		48,540
Subtotal		0		108,540
Total Personnel	0.0	0	7.0	591,609
Distribution by Source of Funds				
General Revenue		0		591,609
Total All Funds		0		591,609