

# General Government Function Summary

<b>Expenditures by Agency</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Enacted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Recommended</b>
Department Of Revenue	471,375,963	512,595,161	584,033,516	602,700,646	623,720,496
<b>Total Expenditures</b>	<b>471,375,963</b>	<b>512,595,161</b>	<b>584,033,516</b>	<b>602,700,646</b>	<b>623,720,496</b>
<b>Expenditures by Object</b>					
Salary and Benefits	49,653,640	50,394,028	57,715,431	57,460,849	59,565,530
Contract Professional Services	3,668,711	3,493,801	7,587,560	5,091,650	8,729,994
Operating Supplies and Expenses	347,843,622	363,439,953	401,043,959	421,161,800	421,684,409
Assistance And Grants	1,669,772	1,095,181	1,017,645	1,079,108	479,108
Aid To Local Units Of Government	65,989,581	93,812,421	115,843,053	117,376,611	132,865,827
<b>Subtotal: Operating</b>	<b>468,825,326</b>	<b>512,235,384</b>	<b>583,207,648</b>	<b>602,170,018</b>	<b>623,324,868</b>
Capital Purchases And Equipment	2,475,168	303,696	755,670	460,430	325,430
Operating Transfers	75,469	56,081	70,198	70,198	70,198
<b>Subtotal: Other</b>	<b>2,550,637</b>	<b>359,777</b>	<b>825,868</b>	<b>530,628</b>	<b>395,628</b>
<b>Total Expenditures</b>	<b>471,375,963</b>	<b>512,595,161</b>	<b>584,033,516</b>	<b>602,700,646</b>	<b>623,720,496</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	110,837,270	148,430,073	178,831,507	178,266,494	193,770,950
Federal Funds	3,087,713	1,640,041	2,109,465	1,925,417	545,243
Restricted Receipts	6,028,994	2,089,078	2,064,187	1,875,472	4,546,960
Operating Transfers From Other Funds	0	0	0	0	4,534,968
Other Funds	351,421,986	360,435,969	401,028,357	420,633,263	420,322,375
<b>Total Expenditures</b>	<b>471,375,963</b>	<b>512,595,161</b>	<b>584,033,516</b>	<b>602,700,646</b>	<b>623,720,496</b>
<b>FTE Authorization</b>	<b>523.5</b>	<b>529.5</b>	<b>604.5</b>	<b>604.5</b>	<b>587.5</b>

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## **Agency Summary**

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### **DEPARTMENT OF REVENUE**

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#### **Agency Mission**

The mission of the Department of Revenue is to administer its programs, and consistently execute the laws and regulations with integrity and accountability, thereby instilling public confidence in the work performed by the department.

#### **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 eight programmatic functions, including the Office of the Director, Taxation, State Lottery, Registry of Motor Vehicles, Revenue Analysis, Municipal Finance, State Aid and Collections.

#### **Statutory History**

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

# Budget

## DEPARTMENT OF REVENUE

	2017 Actuals	2018 Actuals	2019 Enacted Budget	2019 Revised Budget	2020 Recommended
<b>Expenditures by Program</b>					
Director of Revenue	1,285,543	1,951,951	2,122,802	2,094,514	2,141,620
Office of Revenue Analysis	745,009	732,773	905,219	775,389	841,407
Lottery Division	350,376,392	359,303,282	400,184,045	419,460,456	420,149,414
Municipal Finance	2,876,057	2,646,596	2,815,457	2,720,551	1,722,673
Taxation	25,091,477	28,155,798	30,908,426	32,271,612	32,401,145
Registry of Motor Vehicles	25,139,736	25,980,890	30,720,355	27,493,201	32,749,458
State Aid	65,861,749	93,823,871	115,775,457	117,309,015	132,815,130
Division of Collections	0	0	601,755	575,908	899,649
<b>Total Expenditures</b>	<b>471,375,963</b>	<b>512,595,161</b>	<b>584,033,516</b>	<b>602,700,646</b>	<b>623,720,496</b>
<b>Expenditures by Object</b>					
Salary And Benefits	49,653,640	50,394,028	57,715,431	57,460,849	59,565,530
Contract Professional Services	3,668,711	3,493,801	7,587,560	5,091,650	8,729,994
Operating Supplies And Expenses	347,843,622	363,439,953	401,043,959	421,161,800	421,684,409
Assistance And Grants	1,669,772	1,095,181	1,017,645	1,079,108	479,108
Aid To Local Units Of Government	65,989,581	93,812,421	115,843,053	117,376,611	132,865,827
<b>Subtotal: Operating</b>	<b>468,825,326</b>	<b>512,235,384</b>	<b>583,207,648</b>	<b>602,170,018</b>	<b>623,324,868</b>
Capital Purchases And Equipment	2,475,168	303,696	755,670	460,430	325,430
Operating Transfers	75,469	56,081	70,198	70,198	70,198
<b>Subtotal: Other</b>	<b>2,550,637</b>	<b>359,777</b>	<b>825,868</b>	<b>530,628</b>	<b>395,628</b>
<b>Total Expenditures</b>	<b>471,375,963</b>	<b>512,595,161</b>	<b>584,033,516</b>	<b>602,700,646</b>	<b>623,720,496</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	110,837,270	148,430,073	178,831,507	178,266,494	193,770,950
Federal Funds	3,087,713	1,640,041	2,109,465	1,925,417	545,243
Restricted Receipts	6,028,994	2,089,078	2,064,187	1,875,472	4,546,960
Operating Transfers From Other Funds	0	0	0	0	4,534,968
Other Funds	351,421,986	360,435,969	401,028,357	420,633,263	420,322,375
<b>Total Expenditures</b>	<b>471,375,963</b>	<b>512,595,161</b>	<b>584,033,516</b>	<b>602,700,646</b>	<b>623,720,496</b>
<b>FTE Authorization</b>	<b>523.5</b>	<b>529.5</b>	<b>604.5</b>	<b>604.5</b>	<b>587.5</b>

# Personnel Agency Summary

## DEPARTMENT OF REVENUE

	FY 2019		FY 2020	
	FTE	Cost	FTE	Cost
Classified	492.5	28,233,421	475.5	28,437,713
Unclassified	112.0	7,441,428	112.0	7,985,956
<b>Subtotal</b>	<b>604.5</b>	<b>35,674,849</b>	<b>587.5</b>	<b>36,423,669</b>
Regular Wages		0		188,840
Salaries Adjustment		0		611,651
Overtime		239,900		239,900
Overtime (1.5)		775,123		803,735
Seasonal/Special Salaries/Wages		356,152		356,152
Turnover		(2,244,969)		(1,622,319)
<b>Total Salaries</b>		<b>34,801,055</b>		<b>36,151,137</b>
<b>Benefits</b>				
FICA		2,559,888		2,665,236
Health Benefits		7,149,558		7,260,799
Payroll Accrual		195,867		202,811
Retiree Health		2,013,119		2,311,444
Retirement		9,244,226		9,582,650
<b>Subtotal</b>		<b>21,162,658</b>		<b>22,022,940</b>
<b>Total Salaries and Benefits</b>	<b>604.5</b>	<b>55,963,713</b>	<b>587.5</b>	<b>58,174,077</b>
<b>Cost Per FTE Position</b>		<b>92,579</b>		<b>99,020</b>
Statewide Benefit Assessment		1,497,136		1,391,453
<b>Payroll Costs</b>	<b>604.5</b>	<b>57,460,849</b>	<b>587.5</b>	<b>59,565,530</b>
<b>Purchased Services</b>				
Buildings and Ground Maintenance		28,771		28,771
Clerical and Temporary Services		21,425		21,425
Information Technology		4,539,257		7,577,876
Legal Services		65,000		45,000
Management & Consultant Services		246,897		251,622
Other Contracts		190,300		805,300
<b>Subtotal</b>		<b>5,091,650</b>		<b>8,729,994</b>
<b>Total Personnel</b>	<b>604.5</b>	<b>62,552,499</b>	<b>587.5</b>	<b>68,295,524</b>
<b>Distribution by Source of Funds</b>				
General Revenue		47,440,869		47,512,205
Federal Funds		1,749,405		401,965
Restricted Receipts		923,559		3,585,184
Operating Transfers from Other Funds		0		4,534,968
Other Funds		12,438,666		12,261,202
<b>Total All Funds</b>		<b>62,552,499</b>		<b>68,295,524</b>

## 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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2016	2017	2018	2019	2020
<b>Target</b>	40.00%	60.00%	70.00%	25.00%	35.00%
<b>Actual</b>	40.00%	32.00%	17.80%	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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2016	2017	2018	2019	2020
<b>Target</b>	39.00	20.00	30.00	60.00	58.00
<b>Actual</b>	39.00	59.00	63.00	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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2016	2017	2018	2019	2020
<b>Target</b>	65.00%	70.00%	75.00%	87.00%	88.00%
<b>Actual</b>	65.00%	85.00%	86.00%	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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2016	2017	2018	2019	2020
<b>Target</b>	285.00	300.00	350.00	750.00	1,000.00
<b>Actual</b>	285.00	606.00	656.00	0.00	

## **Program Summary**

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**Agency: DEPARTMENT OF REVENUE**

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### **Director of Revenue**

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#### **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 substitute A of the FY 2007 Appropriations Act (R.I.G.L. § 42-142).

# Budget

Agency: DEPARTMENT OF REVENUE

## Director of Revenue

<b>Expenditures by Sub Program</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Enacted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Recommended</b>
Director of Revenue	1,285,543	1,951,951	2,122,802	2,094,514	2,141,620
<b>Total Expenditures</b>	<b>1,285,543</b>	<b>1,951,951</b>	<b>2,122,802</b>	<b>2,094,514</b>	<b>2,141,620</b>
<b>Expenditures by Object</b>					
Salary and Benefits	1,267,726	1,258,950	1,336,521	1,314,299	1,366,972
Operating Supplies and Expenses	16,881	693,001	784,256	778,190	772,623
<b>Subtotal: Operating</b>	<b>1,284,607</b>	<b>1,951,951</b>	<b>2,120,777</b>	<b>2,092,489</b>	<b>2,139,595</b>
Capital Purchases And Equipment	936	0	2,025	2,025	2,025
<b>Subtotal: Other</b>	<b>936</b>	<b>0</b>	<b>2,025</b>	<b>2,025</b>	<b>2,025</b>
<b>Total Expenditures</b>	<b>1,285,543</b>	<b>1,951,951</b>	<b>2,122,802</b>	<b>2,094,514</b>	<b>2,141,620</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	1,285,543	1,951,951	2,122,802	2,094,514	2,141,620
<b>Total Expenditures</b>	<b>1,285,543</b>	<b>1,951,951</b>	<b>2,122,802</b>	<b>2,094,514</b>	<b>2,141,620</b>

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Director of Revenue

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES ADMINISTRATOR	00145A	1.0	144,764	1.0	150,228
ASSISTANT DIRECTOR FINANCIAL AND CONTRACT MANAGEMENT	00141A	1.0	109,581	1.0	115,751
CHIEF IMPLEMENTATION AIDE	00128A	3.0	191,279	3.0	202,283
CHIEF LEGAL OFFICER (TAXATION)	00138A	1.0	111,834	1.0	116,056
CHIEF OF INFORMATION AND PUBLIC RELATIONS	00129A	1.0	66,626	1.0	69,141
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	00143A	1.0	104,550	1.0	113,560
DEPUTY CHIEF OF LEGAL SERVICES	00137A	1.0	90,096	1.0	93,498
SENIOR LEGAL COUNSEL	00134A	1.0	80,869	1.0	83,923
<b>Subtotal Classified</b>		<b>10.0</b>	<b>899,599</b>	<b>10.0</b>	<b>944,440</b>
<b>Unclassified</b>					
DIRECTOR DEPARTMENT OF REVENUE	20956F	1.0	130,100	1.0	130,100
<b>Subtotal Unclassified</b>		<b>1.0</b>	<b>130,100</b>	<b>1.0</b>	<b>130,100</b>
<b>Subtotal</b>		<b>11.0</b>	<b>1,029,699</b>	<b>11.0</b>	<b>1,074,540</b>
Transfer Out			(179,706)		(186,464)
Turnover			(25,316)		(28,075)
<b>Total Salaries</b>			<b>824,677</b>		<b>860,001</b>
<b>Benefits</b>					
FICA			63,772		65,793
Health Benefits			110,455		113,008
Payroll Accrual			4,806		4,974
Retiree Health			49,850		57,191
Retirement			226,474		234,582
<b>Subtotal</b>			<b>455,357</b>		<b>475,548</b>
<b>Total Salaries and Benefits</b>		<b>11.0</b>	<b>1,280,034</b>	<b>11.0</b>	<b>1,335,549</b>
<b>Cost Per FTE Position</b>			<b>116,367</b>		<b>121,414</b>
Statewide Benefit Assessment			34,265		31,423
<b>Payroll Costs</b>		<b>11.0</b>	<b>1,314,299</b>	<b>11.0</b>	<b>1,366,972</b>
<b>Total Personnel</b>		<b>11.0</b>	<b>1,314,299</b>	<b>11.0</b>	<b>1,366,972</b>
<b>Distribution by Source of Funds</b>					
General Revenue			1,314,299		1,366,972
<b>Total All Funds</b>			<b>1,314,299</b>		<b>1,366,972</b>



## **Program Summary**

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**Agency: DEPARTMENT OF REVENUE**

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### **Office of Revenue Analysis**

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#### **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	2017 Actuals	2018 Actuals	2019 Enacted Budget	2019 Revised Budget	2020 Recommended
Revenue Analysis	745,009	732,773	905,219	775,389	841,407
<b>Total Expenditures</b>	<b>745,009</b>	<b>732,773</b>	<b>905,219</b>	<b>775,389</b>	<b>841,407</b>
<b>Expenditures by Object</b>					
Salary and Benefits	651,694	681,094	825,503	693,528	734,053
Contract Professional Services	30,000	7,500	0	0	0
Operating Supplies and Expenses	62,380	44,179	78,691	80,836	106,329
<b>Subtotal: Operating</b>	<b>744,074</b>	<b>732,773</b>	<b>904,194</b>	<b>774,364</b>	<b>840,382</b>
Capital Purchases And Equipment	935	0	1,025	1,025	1,025
<b>Subtotal: Other</b>	<b>935</b>	<b>0</b>	<b>1,025</b>	<b>1,025</b>	<b>1,025</b>
<b>Total Expenditures</b>	<b>745,009</b>	<b>732,773</b>	<b>905,219</b>	<b>775,389</b>	<b>841,407</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	745,009	732,773	905,219	775,389	841,407
<b>Total Expenditures</b>	<b>745,009</b>	<b>732,773</b>	<b>905,219</b>	<b>775,389</b>	<b>841,407</b>

# Personnel

Agency: DEPARTMENT OF REVENUE

## Office of Revenue Analysis

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
DATA ANALYST III	00142A	1.0	98,317	1.0	107,113
PRINCIPAL ECONOMIC AND POLICY ANALYST	00138A	1.0	90,007	1.0	96,713
SENIOR ECONOMIC AND POLICY ANALYST	00134A	3.0	233,962	3.0	245,373
<b>Subtotal Classified</b>		<b>5.0</b>	<b>422,286</b>	<b>5.0</b>	<b>449,199</b>
<b>Unclassified</b>					
CHIEF OF REVENUE ANALYSIS	00845A	1.0	142,829	1.0	148,222
<b>Subtotal Unclassified</b>		<b>1.0</b>	<b>142,829</b>	<b>1.0</b>	<b>148,222</b>
<b>Subtotal</b>		<b>6.0</b>	<b>565,115</b>	<b>6.0</b>	<b>597,421</b>
Transfer Out			(98,317)		(107,113)
Turnover			(23,265)		(19,167)
<b>Total Salaries</b>			<b>443,533</b>		<b>471,141</b>
<b>Benefits</b>					
FICA			33,625		35,202
Health Benefits			47,969		49,081
Payroll Accrual			2,580		2,718
Retiree Health			26,823		31,330
Retirement			122,368		129,045
<b>Subtotal</b>			<b>233,365</b>		<b>247,376</b>
<b>Total Salaries and Benefits</b>		<b>6.0</b>	<b>676,898</b>	<b>6.0</b>	<b>718,517</b>
<b>Cost Per FTE Position</b>			<b>112,816</b>		<b>119,753</b>
Statewide Benefit Assessment			16,630		15,536
<b>Payroll Costs</b>		<b>6.0</b>	<b>693,528</b>	<b>6.0</b>	<b>734,053</b>
<b>Total Personnel</b>		<b>6.0</b>	<b>693,528</b>	<b>6.0</b>	<b>734,053</b>
<b>Distribution by Source of Funds</b>					
General Revenue			693,528		734,053
<b>Total All Funds</b>			<b>693,528</b>		<b>734,053</b>

## Program Summary

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**Agency: DEPARTMENT OF REVENUE**

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### Lottery Division

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#### 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	2017 Actuals	2018 Actuals	2019 Enacted Budget	2019 Revised Budget	2020 Recommended
Lottery Division	350,376,392	359,303,282	400,184,045	419,460,456	420,149,414
<b>Total Expenditures</b>	<b>350,376,392</b>	<b>359,303,282</b>	<b>400,184,045</b>	<b>419,460,456</b>	<b>420,149,414</b>
<b>Expenditures by Object</b>					
Salary and Benefits	8,804,010	9,012,860	11,025,226	11,322,997	12,114,230
Contract Professional Services	1,180,990	1,272,137	2,737,864	124,286	129,011
Operating Supplies and Expenses	340,273,985	348,835,741	386,139,750	407,670,505	407,563,505
Assistance And Grants	117,407	182,544	110,250	171,713	171,713
<b>Subtotal: Operating</b>	<b>350,376,392</b>	<b>359,303,282</b>	<b>400,013,090</b>	<b>419,289,501</b>	<b>419,978,459</b>
Capital Purchases And Equipment	0	0	170,955	170,955	170,955
<b>Subtotal: Other</b>	<b>0</b>	<b>0</b>	<b>170,955</b>	<b>170,955</b>	<b>170,955</b>
<b>Total Expenditures</b>	<b>350,376,392</b>	<b>359,303,282</b>	<b>400,184,045</b>	<b>419,460,456</b>	<b>420,149,414</b>
<b>Expenditures by Source of Funds</b>					
Other Funds	350,376,392	359,303,282	400,184,045	419,460,456	420,149,414
<b>Total Expenditures</b>	<b>350,376,392</b>	<b>359,303,282</b>	<b>400,184,045</b>	<b>419,460,456</b>	<b>420,149,414</b>

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Lottery Division

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
ACCOUNTING MANAGER	00829A	1.0	72,208	1.0	74,935
ADMINISTRATIVE OFFICER	00822A	1.0	64,105	1.0	66,481
ASSISTANT CONTROLLER	00824A	2.0	119,278	2.0	125,852
ASSISTANT FIELD REPRESENTATIVE	00818A	1.0	49,607	1.0	51,480
ASSISTANT MANAGER-MARKETING- AGENT LICENSES & REPRES.	00826A	2.0	137,978	2.0	143,188
ASSISTANT PRODUCTION MANAGER (LOTTERY)	00824A	1.0	66,892	1.0	70,600
ASSISTANT PRODUCTION WORKER	00818A	2.0	93,003	2.0	98,058
CASINO COMPLIANCE REPRESENTATIVE	00825A	21.0	1,135,017	21.0	1,290,807
CASINO COMPLIANCE REPRESENTATIVE	00825JA	1.0	56,206	1.0	60,364
CASINO COMPLIANCE SUPERVISOR	00829A	3.0	199,310	3.0	219,314
CASINO COMPLIANCE SUPERVISOR	00829JA	1.0	51,661	1.0	67,313
CASINO FINANCIAL ANALYST	00832A	2.0	147,616	2.0	159,318
CASINO FINANCIAL ANALYST SUPERVISOR	00834A	1.0	98,249	1.0	101,870
CASINO GAMING OPERATIONS INVESIGATOR	00826A	5.0	305,613	5.0	328,224
CASINO GAMING OPERATIONS INVESIGATOR	00826JA	1.0	46,046	1.0	59,970
CASINO INSPECTIONS AND STANDARDS COMPLIANCE MANAGER	00832A	1.0	81,064	1.0	84,124
CASINO IT SUPPORT SPECIALIST	00826A	1.0	64,176	1.0	66,599
CASINO OPERATIONS AND COMPLIANCE MANAGER	00841A	1.0	139,598	1.0	144,869
CASINO SECURITY INSPECTOR	00827A	7.0	427,017	7.0	470,017
CASINO SECURITY MANAGER	00829A	1.0	75,818	1.0	78,682
CASINO SENIOR COMPLIANCE SUPERVISOR	00834A	1.0	91,559	1.0	95,016
CASINO SENIOR COMPLIANCE SUPERVISOR	00834JA	1.0	79,217	1.0	85,210
CASINO SURVEILLANCE ANALYST	00832A	2.0	142,627	2.0	162,022
CASINO TABLE GAMES ACCOUNTING MANAGER	00833A	2.0	141,174	2.0	164,098
COMPUTER PROGRAMMER	00825A	1.0	56,628	1.0	60,861
CONTROLLER (LOTTERY)	00834A	1.0	84,433	1.0	84,433
DEPUTY DIRECTOR (LOTTERY)	00842A	1.0	142,477	1.0	147,856
DIRECTOR MANAGEMENT INFORMATION SYSTEMS (LOTTERY)	00839A	1.0	122,459	1.0	127,082
EXECUTIVE SECRETARY	00822A	1.0	65,687	1.0	68,166
FIELD REPRESENTATIVE (LOTTERY)	00822A	10.0	580,608	10.0	604,125
FINANCE ADMINISTRATION (MANAGER)	00839A	1.0	111,810	1.0	116,031
INFORMATION TECHNOLOGY SECURITY MANAGER	00829A	1.0	72,208	1.0	74,935
INFORMATION TECHNOLOGY SECURITY MANAGER	00829JA	1.0	51,661	1.0	67,313

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Lottery Division

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
INSTANT TICKET DEVELOPMENT SUPERVISOR	00827A	1.0	76,804	1.0	79,703
INTERNAL AUDITOR	00833JA	1.0	76,428	1.0	82,204
JUNIOR MAINTENANCE PERSON	00801A	1.0	32,763	1.0	34,200
LEGAL COUNSEL	00000A	1.0	78,095	1.0	81,044
LICENSING CLERK	00820A	1.0	55,736	1.0	57,840
LOTTERY DIRECTOR	00816F	1.0	144,041	1.0	144,041
LOTTERY SALES & MARKETING MANAGER	00834A	1.0	91,559	1.0	95,016
MAINTENANCE PERSON (LOTTERY)	00822A	1.0	64,318	1.0	66,746
MANAGER MARKETING AGENT LICENSES AND REPRESENTATIVES	00834A	1.0	91,559	1.0	95,016
PRINCIPAL PROJECTS MANAGER	00831A	2.0	163,888	2.0	170,077
PROBLEM GAMBLING PROGRAM MGR	00836A	1.0	86,045	1.0	92,886
PRODUCTION CLERK	00822A	1.0	53,268	1.0	56,805
PRODUCTION MANAGER (LOTTERY)	00828A	1.0	69,400	1.0	72,020
PROJECT COORDINATOR	00826A	1.0	67,385	1.0	69,929
RECEPTIONIST	00817A	1.0	56,214	1.0	58,202
SECRETARY	00818A	3.0	151,184	3.0	156,892
SECURITY MANAGER	00827A	1.0	70,125	1.0	72,772
SUPERVISOR PERSONNEL RECORDS	00821A	1.0	58,010	1.0	60,200
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	00822A	1.0	53,664	1.0	56,805
TICKET ACCOUNTING CLERK (LOTTERY)	00820A	1.0	51,159	1.0	54,488
VALIDATIONS OFFICER	00817JA	1.0	41,227	1.0	43,277
VIDEO LOTTERY SUPERVISOR	00827A	1.0	73,465	1.0	76,238
VIDEO LOTTERY SYSTEMS MANAGER	00827A	1.0	66,786	1.0	69,307
<b>Subtotal Unclassified</b>		<b>106.0</b>	<b>6,946,133</b>	<b>106.0</b>	<b>7,464,921</b>
<b>Subtotal</b>		<b>106.0</b>	<b>6,946,133</b>	<b>106.0</b>	<b>7,464,921</b>
Transfer In			108,573		112,671
Overtime			239,900		239,900
Seasonal/Special Salaries/Wages			3,107		3,107
Turnover			(270,779)		(291,176)
<b>Total Salaries</b>			<b>7,026,934</b>		<b>7,529,423</b>

# Personnel

Agency: DEPARTMENT OF REVENUE

## Lottery Division

	FY 2019		FY 2020	
	FTE	Cost	FTE	Cost
<b>Benefits</b>				
FICA		517,788		556,146
Health Benefits		1,162,847		1,192,318
Payroll Accrual		39,246		42,264
Retiree Health		405,679		484,539
Retirement		1,858,431		2,003,505
<b>Subtotal</b>		<b>3,983,991</b>		<b>4,278,772</b>
<b>Total Salaries and Benefits</b>	<b>106.0</b>	<b>11,010,925</b>	<b>106.0</b>	<b>11,808,195</b>
<b>Cost Per FTE Position</b>		<b>103,877</b>		<b>111,398</b>
Statewide Benefit Assessment		312,072		306,035
<b>Payroll Costs</b>	<b>106.0</b>	<b>11,322,997</b>	<b>106.0</b>	<b>12,114,230</b>
<b>Purchased Services</b>				
Buildings and Ground Maintenance		10,361		10,361
Clerical and Temporary Services		19,425		19,425
Management & Consultant Services		94,500		99,225
<b>Subtotal</b>		<b>124,286</b>		<b>129,011</b>
<b>Total Personnel</b>	<b>106.0</b>	<b>11,447,283</b>	<b>106.0</b>	<b>12,243,241</b>
<b>Distribution by Source of Funds</b>				
Other Funds		11,447,283		12,243,241
<b>Total All Funds</b>		<b>11,447,283</b>		<b>12,243,241</b>



## **Program Summary**

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**Agency: DEPARTMENT OF REVENUE**

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### **Municipal Finance**

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#### **Mission**

The Division of Municipal's 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	2017 Actuals	2018 Actuals	2019 Enacted Budget	2019 Revised Budget	2020 Recommended
Municipal Affairs	2,876,057	2,646,596	2,815,457	2,720,551	1,722,673
<b>Total Expenditures</b>	<b>2,876,057</b>	<b>2,646,596</b>	<b>2,815,457</b>	<b>2,720,551</b>	<b>1,722,673</b>
<b>Expenditures by Object</b>					
Salary and Benefits	1,635,732	1,488,634	1,689,132	1,602,439	1,241,513
Contract Professional Services	157,478	40,323	65,000	65,000	45,000
Operating Supplies and Expenses	101,658	88,492	86,186	77,973	77,920
Assistance And Grants	852,422	911,368	905,018	905,018	305,018
Aid To Local Units Of Government	127,832	117,779	67,596	67,596	50,697
<b>Subtotal: Operating</b>	<b>2,875,122</b>	<b>2,646,596</b>	<b>2,812,932</b>	<b>2,718,026</b>	<b>1,720,148</b>
Capital Purchases And Equipment	935	0	2,525	2,525	2,525
<b>Subtotal: Other</b>	<b>935</b>	<b>0</b>	<b>2,525</b>	<b>2,525</b>	<b>2,525</b>
<b>Total Expenditures</b>	<b>2,876,057</b>	<b>2,646,596</b>	<b>2,815,457</b>	<b>2,720,551</b>	<b>1,722,673</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	2,876,057	2,646,596	2,815,457	2,720,551	1,722,673
<b>Total Expenditures</b>	<b>2,876,057</b>	<b>2,646,596</b>	<b>2,815,457</b>	<b>2,720,551</b>	<b>1,722,673</b>

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Municipal Finance

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
CHIEF OFFICE OF MUNICIPAL AFFAIRS	00138A	1.0	85,172	1.0	88,387
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	00143A	1.0	116,050	1.0	120,431
CHIEF PROGRAM DEVELOPMENT	00134A	1.0	57,789	0.0	0
FISCAL MANAGEMENT OFFICER	00B26A	2.0	136,531	1.0	81,413
PRINCIPAL PROGRAM ANALYST	00328A	1.0	59,526	0.0	0
PRODUCTIVITY PROJECT DIRECTOR	00130A	1.0	49,593	1.0	63,532
PROGRAMMING SERVICES OFFICER	00131A	1.0	64,965	1.0	69,854
STATE AID AND FINANCE SPECIALIST - MUNICIPAL AFFAIRS	00332A	5.0	377,028	5.0	389,013
SUPERVISOR LOCAL GOVERNMENT ASSISTANCE	00833A	1.0	93,798	1.0	97,261
<b>Subtotal Classified</b>		<b>14.0</b>	<b>1,040,452</b>	<b>11.0</b>	<b>909,891</b>
<b>Unclassified</b>					
ZProgram Reduction FY20	00000A	0.0	0	(2.0)	(146,409)
<b>Subtotal Unclassified</b>		<b>0.0</b>	<b>0</b>	<b>(2.0)</b>	<b>(146,409)</b>
<b>Subtotal</b>		<b>14.0</b>	<b>1,040,452</b>	<b>9.0</b>	<b>763,482</b>
Turnover			(77,744)		(36,380)
<b>Total Salaries</b>			<b>962,708</b>		<b>727,102</b>
<b>Benefits</b>					
FICA			70,039		55,623
Health Benefits			198,946		180,135
Payroll Accrual			5,610		4,214
Retiree Health			58,220		48,353
Retirement			263,878		197,366
<b>Subtotal</b>			<b>596,693</b>		<b>485,691</b>
<b>Total Salaries and Benefits</b>		<b>14.0</b>	<b>1,559,401</b>	<b>9.0</b>	<b>1,212,793</b>
<b>Cost Per FTE Position</b>			<b>111,386</b>		<b>134,755</b>
Statewide Benefit Assessment			43,038		28,720
<b>Payroll Costs</b>		<b>14.0</b>	<b>1,602,439</b>	<b>9.0</b>	<b>1,241,513</b>
<b>Purchased Services</b>					
Legal Services			65,000		45,000
<b>Subtotal</b>			<b>65,000</b>		<b>45,000</b>
<b>Total Personnel</b>		<b>14.0</b>	<b>1,667,439</b>	<b>9.0</b>	<b>1,286,513</b>

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## Personnel

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Agency: DEPARTMENT OF REVENUE

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### Municipal Finance

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	FY 2019		FY 2020	
	FTE	Cost	FTE	Cost
<b>Distribution by Source of Funds</b>				
General Revenue		1,667,439		1,286,513
<b>Total All Funds</b>		<b>1,667,439</b>		<b>1,286,513</b>

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## Program Summary

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**Agency: DEPARTMENT OF REVENUE**

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### Taxation

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#### 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 assist 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	2017 Actuals	2018 Actuals	2019 Enacted Budget	2019 Revised Budget	2020 Recommended
Assessment and Review	3,458,525	3,555,190	3,917,083	3,815,638	4,193,312
Compliance and Collection	3,818,306	3,675,548	4,894,708	4,477,866	5,350,951
Employer Tax	3,054,193	3,256,386	3,211,048	3,303,974	0
Field Audit	7,567,330	7,234,208	8,118,271	7,561,574	7,998,599
Tax Administrator	2,695,940	1,837,318	2,379,101	2,814,358	4,029,107
Tax Processing Division	4,497,183	8,597,148	8,388,215	10,298,202	10,829,176
<b>Total Expenditures</b>	<b>25,091,477</b>	<b>28,155,798</b>	<b>30,908,426</b>	<b>32,271,612</b>	<b>32,401,145</b>
<b>Expenditures by Object</b>					
Salary and Benefits	21,879,608	22,012,244	24,875,391	24,517,246	23,916,333
Contract Professional Services	508,464	1,554,771	3,984,156	3,980,618	4,539,197
Operating Supplies and Expenses	1,713,969	4,574,524	2,013,606	3,723,475	3,910,342
Assistance And Grants	698,839	165	1,273	1,273	1,273
<b>Subtotal: Operating</b>	<b>24,800,880</b>	<b>28,141,704</b>	<b>30,874,426</b>	<b>32,222,612</b>	<b>32,367,145</b>
Capital Purchases And Equipment	290,597	14,094	34,000	49,000	34,000
<b>Subtotal: Other</b>	<b>290,597</b>	<b>14,094</b>	<b>34,000</b>	<b>49,000</b>	<b>34,000</b>
<b>Total Expenditures</b>	<b>25,091,477</b>	<b>28,155,798</b>	<b>30,908,426</b>	<b>32,271,612</b>	<b>32,401,145</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	20,862,227	24,749,038	27,523,727	28,794,677	31,438,000
Federal Funds	2,306,503	1,340,610	1,912,976	1,365,432	0
Restricted Receipts	877,153	933,463	627,411	938,696	790,184
Other Funds	1,045,594	1,132,687	844,312	1,172,807	172,961
<b>Total Expenditures</b>	<b>25,091,477</b>	<b>28,155,798</b>	<b>30,908,426</b>	<b>32,271,612</b>	<b>32,401,145</b>

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Taxation

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ACCOUNTANT	00320A	1.0	46,442	1.0	49,029
ASSISTANT SUPERVISOR COMPUTER OPERATIONS	00327A	1.0	60,309	1.0	65,335
ASSOCIATE DIRECTOR- REVENUE SERVICES (TAXATION)	00144A	1.0	146,074	1.0	151,554
ASSOCIATE DIRECTOR TAX POLICY	00143A	1.0	101,318	1.0	107,546
BUSINESS ANALYST (DOR)	00328A	2.0	117,188	2.0	119,394
CHIEF BUSINESS MANAGEMENT OFFICER	00134A	2.0	149,365	2.0	160,636
CHIEF COMPLIANCE AND COLLECTIONS	00140A	1.0	88,179	1.0	93,127
CHIEF LEGAL OFFICER (TAXATION)	00138A	1.0	82,167	1.0	86,740
CHIEF OF EXAMINATION (TAXATION)	00142A	1.0	102,847	1.0	111,776
CHIEF OF TAX PROCESSING SERVICES	00140A	4.0	449,038	3.0	346,975
CHIEF REVENUE AGENT	00138A	7.0	725,774	7.0	758,808
DATA ANALYST I	00134A	2.0	145,182	2.0	156,136
DATA ANALYST II	00138A	1.0	83,606	1.0	89,912
DATA ENTRY OPERATOR	00310A	1.0	36,649	1.0	38,033
EMPLOYER REGISTRATION SUPERVISOR	00326A	1.0	58,311	0.0	0
EXECUTIVE DIRECTOR (DOA)/TAX ADMINISTRATOR	00152A	1.0	170,899	1.0	177,352
IMPLEMENTATION AIDE	00322A	1.0	44,644	1.0	47,012
PRINCIPAL REVENUE AGENT	00831A	19.0	1,486,239	15.0	1,238,255
PROGRAMMING SERVICES OFFICER	00131A	2.0	152,428	2.0	158,140
REVENUE AGENT I	00324A	14.0	692,400	20.0	1,040,396
REVENUE AGENT II	00326A	20.0	1,110,568	20.0	1,181,509
REVENUE ANALYST	00328A	1.0	77,291	1.0	80,168
REVENUE OFFICER	00321A	9.0	448,251	0.0	0
REVENUE OFFICER I	00322A	33.0	1,514,260	33.0	1,609,914
REVENUE OFFICER I	00323A	2.0	95,913	2.0	102,998
REVENUE OFFICER II	00324A	2.0	98,025	2.0	104,895
REVENUE OFFICER SPECIAL INVESTIGATIONS	00326A	3.0	207,422	3.0	215,181
REVENUE POLICY ANALYST (DOR)	00132A	1.0	70,375	1.0	76,599
SENIOR BUSINESS ANALYST (DOR)	00331A	2.0	128,308	2.0	137,760
SENIOR LEGAL COUNSEL	00134A	1.0	77,969	2.0	159,235
SENIOR REVENUE AGENT	00328A	37.0	2,521,545	37.0	2,626,753
STOREKEEPER	00315A	1.0	45,076	1.0	46,778
SUPERVISING REVENUE OFFICER	00831A	5.0	383,449	4.0	313,583
TAX AIDE I	00316A	21.0	869,343	20.0	863,548
TAX AIDE II	00318A	21.0	972,874	11.0	537,764

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Taxation

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
TAX EXAMINER (DOA)	00321A	8.0	410,975	0.0	0
TAX INVESTIGATOR	00320A	0.0	0	2.0	88,770
TAX INVESTIGATOR	00323A	4.0	204,701	5.0	262,323
TAXPAYER SERVICE SPECIALIST	00323A	10.0	572,763	11.0	649,349
TELLER	00315A	1.0	49,174	1.0	51,030
TRAINING SUPERVISOR	00326A	2.0	114,215	1.0	60,942
<b>Subtotal Classified</b>		<b>248.0</b>	<b>14,911,556</b>	<b>223.0</b>	<b>14,165,255</b>
<b>Unclassified</b>					
BUSINESS ANALYST (DOR)	00328A	2.0	123,646	2.0	132,722
LEGAL COUNSEL	00357F	0.0	0	2.0	154,262
<b>Subtotal Unclassified</b>		<b>2.0</b>	<b>123,646</b>	<b>4.0</b>	<b>286,984</b>
<b>Subtotal</b>		<b>250.0</b>	<b>15,035,202</b>	<b>227.0</b>	<b>14,452,239</b>
Transfer In			184,744		200,067
Regular Wages			0		188,840
Overtime (1.5)			360,903		373,874
Seasonal/Special Salaries/Wages			351,296		351,296
Turnover			(945,570)		(644,883)
<b>Total Salaries</b>			<b>14,986,575</b>		<b>14,732,593</b>
<b>Benefits</b>					
FICA			1,088,600		1,058,817
Health Benefits			2,890,279		2,684,938
Payroll Accrual			84,271		82,155
Retiree Health			859,297		928,663
Retirement			3,970,510		3,877,890
<b>Subtotal</b>			<b>8,892,957</b>		<b>8,632,463</b>
<b>Total Salaries and Benefits</b>		<b>250.0</b>	<b>23,879,532</b>	<b>227.0</b>	<b>23,365,056</b>
<b>Cost Per FTE Position</b>			<b>95,518</b>		<b>102,930</b>
Statewide Benefit Assessment			637,714		551,277
<b>Payroll Costs</b>		<b>250.0</b>	<b>24,517,246</b>	<b>227.0</b>	<b>23,916,333</b>
<b>Purchased Services</b>					
Clerical and Temporary Services			2,000		2,000
Information Technology			3,816,421		4,000,000
Management & Consultant Services			152,397		152,397
Other Contracts			9,800		384,800



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## Personnel

Agency: DEPARTMENT OF REVENUE

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### Taxation

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	FY 2019		FY 2020	
	FTE	Cost	FTE	Cost
<b>Purchased Services</b>				
Subtotal		3,980,618		4,539,197
<b>Total Personnel</b>	<b>250.0</b>	<b>28,497,864</b>	<b>227.0</b>	<b>28,455,530</b>
<b>Distribution by Source of Funds</b>				
General Revenue		25,250,224		27,722,385
Federal Funds		1,332,698		0
Restricted Receipts		923,559		715,184
Other Funds		991,383		17,961
<b>Total All Funds</b>		<b>28,497,864</b>		<b>28,455,530</b>

## **Program Summary**

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**Agency: DEPARTMENT OF REVENUE**

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### **Registry of Motor Vehicles**

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#### **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

<b>Expenditures by Sub Program</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Enacted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Recommended</b>
Registry of Motor Vehicles	25,110,941	25,951,363	30,690,829	27,463,954	32,720,219
Vehicle Value Commission	28,795	29,527	29,526	29,247	29,239
<b>Total Expenditures</b>	<b>25,139,736</b>	<b>25,980,890</b>	<b>30,720,355</b>	<b>27,493,201</b>	<b>32,749,458</b>
<b>Expenditures by Object</b>					
Salary and Benefits	15,414,870	15,940,246	17,470,443	17,542,208	19,449,559
Contract Professional Services	1,791,779	489,841	692,000	861,746	3,956,786
Operating Supplies and Expenses	5,674,749	9,204,016	11,941,470	8,791,045	9,164,911
Assistance And Grants	1,104	1,104	1,104	1,104	1,104
<b>Subtotal: Operating</b>	<b>22,882,502</b>	<b>25,635,207</b>	<b>30,105,017</b>	<b>27,196,103</b>	<b>32,572,360</b>
Capital Purchases And Equipment	2,181,765	289,602	545,140	226,900	106,900
Operating Transfers	75,469	56,081	70,198	70,198	70,198
<b>Subtotal: Other</b>	<b>2,257,234</b>	<b>345,683</b>	<b>615,338</b>	<b>297,098</b>	<b>177,098</b>
<b>Total Expenditures</b>	<b>25,139,736</b>	<b>25,980,890</b>	<b>30,720,355</b>	<b>27,493,201</b>	<b>32,749,458</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	20,121,231	25,482,961	30,009,103	26,918,453	24,834,484
Federal Funds	781,210	299,431	196,489	559,985	545,243
Restricted Receipts	4,237,295	198,498	514,763	14,763	2,834,763
Operating Transfers from Other Funds	0	0	0	0	4,534,968
<b>Total Expenditures</b>	<b>25,139,736</b>	<b>25,980,890</b>	<b>30,720,355</b>	<b>27,493,201</b>	<b>32,749,458</b>

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Registry of Motor Vehicles

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADJUDICATION SERVICE REPRESENTATIVE	00318A	7.0	327,750	7.0	334,196
ADMINISTRATIVE OFFICER	00124A	2.0	120,949	2.0	125,485
ADMINISTRATOR- FINANCIAL MANAGEMENT	00137A	1.0	88,564	1.0	96,382
ADMINISTRATOR- OPERATIONS MANAGEMENT	00141A	1.0	99,451	1.0	108,269
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS. CONTR. DIV.	00125A	1.0	56,707	1.0	58,848
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR CUSTOMER SVS	00140A	1.0	116,517	1.0	120,916
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR SAFETY & REG	00140A	1.0	106,385	1.0	110,401
ASSOCIATE DIRECTOR REVENUE SERVICE (MOTOR VEHICLES)	00144A	1.0	120,964	1.0	125,531
AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	00317A	2.0	85,248	3.0	130,647
AUTOMOTIVE SERVICE SPECIALIST	00318A	3.0	137,915	3.0	143,123
CDL PROGRAM COORDINATOR (DMV)	00134A	1.0	89,492	1.0	92,842
CHIEF APPEALS OFFICER (MOTOR VEHICLES)	00326A	1.0	70,470	1.0	73,130
CHIEF IMPLEMENTATION AIDE	00128A	2.0	128,549	2.0	136,806
CHIEF MOTOR VEHICLE FLEET REGISTRATION PROGRAMS (DOA)	00128A	1.0	70,453	1.0	73,112
CHIEF MOTOR VEHICLE SAFETY AND EMISSION CONTROL DIV.	00135A	1.0	88,058	1.0	91,384
CHIEF OFFICE OF ENFORCEMENT AND INSPECTIONS (DOA)	00137A	1.0	86,427	1.0	92,954
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	00135A	1.0	83,865	1.0	87,032
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	00134A	1.0	94,547	1.0	100,708
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	00143A	1.0	116,050	1.0	120,431
CHIEF PROGRAM DEVELOPMENT	00134A	1.0	95,021	1.0	98,609
COORDINATOR- MOTOR CARRIER & SCHOOL BUS SAFETY PRG/DOA	00133A	1.0	89,532	1.0	92,913
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	00315A	39.5	1,475,190	47.5	1,871,716
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	00318A	1.0	44,489	1.0	46,169
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	00318A	17.0	747,520	17.0	781,714
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	00321A	31.0	1,608,362	31.0	1,678,034
CUSTOMER SERVICE SPECIALIST I	00315A	3.0	132,466	3.0	138,206
DATA ANALYST I	00134A	1.0	73,953	1.0	76,745
DATABASE MANAGEMENT SYSTEM SPECIALIST	00326A	6.0	343,229	6.0	363,210
DEALER LICENSING OFFICER (DMV)	00128A	1.0	75,227	1.0	78,068
FISCAL MANAGEMENT OFFICER	03326A	1.0	55,832	1.0	57,940

# Personnel

## Agency: DEPARTMENT OF REVENUE

### Registry of Motor Vehicles

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
INFORMATION AIDE	00315A	12.0	488,590	12.0	514,298
INTERPRETING INTERVIEWER (SPANISH)	00319A	1.0	55,001	1.0	57,032
LICENSE INVESTIGATOR	00322A	7.0	359,889	7.0	375,352
LICENSING AIDE	00315A	6.0	251,983	6.0	262,220
MOTOR VEHICLE APPEALS OFFICER	00324A	11.0	615,060	11.0	646,552
MOTOR VEHICLE OPERATOR EXAMINER	00319A	9.0	417,233	9.0	437,546
PRINCIPAL CLERK-STENOGRAPHER	00313A	1.0	43,499	1.0	45,123
PRINCIPAL CLERK-TYPIST	00312A	1.0	44,043	1.0	45,706
PROGRAMMING SERVICES OFFICER	00131A	2.0	146,811	2.0	159,121
PROPERTY CONTROL AND SUPPLY OFFICER	00317A	2.0	85,240	2.0	90,522
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	00321A	2.0	102,428	3.0	151,927
SENIOR COMMUNITY DEVELOPMENT TRAINING SPECIALIST	00326A	1.0	72,105	1.0	74,710
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	00321A	1.0	45,720	1.0	47,447
SENIOR TELLER	00318A	4.0	202,728	4.0	208,272
SENIOR WORD PROCESSING TYPIST	00312A	1.0	45,958	1.0	47,693
SUPERVISOR COMPUTER OPERATIONS	03328A	1.0	74,286	1.0	77,031
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	03327A	2.0	128,056	2.0	132,888
SUPERVISOR OF BRANCH OFFICE SERVICES (MOTOR VEHICLES)	03325A	12.0	625,887	12.0	658,137
TELLER	00315A	1.0	40,082	1.0	42,525
<b>Subtotal Classified</b>		<b>209.5</b>	<b>10,673,781</b>	<b>219.5</b>	<b>11,579,623</b>
<b>Unclassified</b>					
ADJUDICATION SERVICE REPRESENTATIVE	00318A	1.0	47,494	1.0	47,494
MEMBER OF MEDICAL ADVISORY BOARD (MV)	40508D	0.0	3,000	0.0	3,000
<b>Subtotal Unclassified</b>		<b>1.0</b>	<b>50,494</b>	<b>1.0</b>	<b>50,494</b>
<b>Subtotal</b>		<b>210.5</b>	<b>10,724,275</b>	<b>220.5</b>	<b>11,630,117</b>
Transfer Out			(86,427)		(92,954)
Transfer In			71,133		73,793
Salaries Adjustment			0		611,651
Overtime (1.5)			414,220		429,861
Seasonal/Special Salaries/Wages			1,749		1,749
Turnover			(831,850)		(587,729)
<b>Total Salaries</b>			<b>10,293,100</b>		<b>11,404,837</b>

# Personnel

Agency: DEPARTMENT OF REVENUE

## Registry of Motor Vehicles

	FY 2019		FY 2020	
	FTE	Cost	FTE	Cost
<b>Benefits</b>				
FICA		765,625		861,061
Health Benefits		2,657,117		2,921,404
Payroll Accrual		57,810		64,017
Retiree Health		597,272		733,035
Retirement		2,729,679		3,023,570
<b>Subtotal</b>		<b>6,807,503</b>		<b>7,603,087</b>
<b>Total Salaries and Benefits</b>	<b>210.5</b>	<b>17,100,603</b>	<b>220.5</b>	<b>19,007,924</b>
<b>Cost Per FTE Position</b>		<b>81,238</b>		<b>86,204</b>
Statewide Benefit Assessment		441,605		441,635
<b>Payroll Costs</b>	<b>210.5</b>	<b>17,542,208</b>	<b>220.5</b>	<b>19,449,559</b>
<b>Purchased Services</b>				
Buildings and Ground Maintenance		18,410		18,410
Information Technology		662,836		3,517,876
Other Contracts		180,500		420,500
<b>Subtotal</b>		<b>861,746</b>		<b>3,956,786</b>
<b>Total Personnel</b>	<b>210.5</b>	<b>18,403,954</b>	<b>220.5</b>	<b>23,406,345</b>
<b>Distribution by Source of Funds</b>				
General Revenue		17,987,247		15,599,412
Federal Funds		416,707		401,965
Restricted Receipts		0		2,870,000
Operating Transfers from Other Funds		0		4,534,968
<b>Total All Funds</b>		<b>18,403,954</b>		<b>23,406,345</b>

# Program Summary

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**Agency: DEPARTMENT OF REVENUE**

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## State Aid

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### 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

<b>Expenditures by Sub Program</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Enacted Budget</b>	<b>2019 Revised Budget</b>	<b>2020 Recommended</b>
State Aid	65,861,749	93,823,871	115,775,457	117,309,015	132,815,130
<b>Total Expenditures</b>	<b>65,861,749</b>	<b>93,823,871</b>	<b>115,775,457</b>	<b>117,309,015</b>	<b>132,815,130</b>
<b>Expenditures by Object</b>					
Contract Professional Services	0	129,229	0	0	0
Aid To Local Units Of Government	65,861,749	93,694,642	115,775,457	117,309,015	132,815,130
<b>Subtotal: Operating</b>	<b>65,861,749</b>	<b>93,823,871</b>	<b>115,775,457</b>	<b>117,309,015</b>	<b>132,815,130</b>
<b>Total Expenditures</b>	<b>65,861,749</b>	<b>93,823,871</b>	<b>115,775,457</b>	<b>117,309,015</b>	<b>132,815,130</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	64,947,203	92,866,754	114,853,444	116,387,002	131,893,117
Restricted Receipts	914,546	957,117	922,013	922,013	922,013
<b>Total Expenditures</b>	<b>65,861,749</b>	<b>93,823,871</b>	<b>115,775,457</b>	<b>117,309,015</b>	<b>132,815,130</b>



## **Program Summary**

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**Agency: DEPARTMENT OF REVENUE**

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### **Division of Collections**

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#### **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 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	2017 Actuals	2018 Actuals	2019 Enacted Budget	2019 Revised Budget	2020 Recommended
Collections	0	0	601,755	575,908	899,649
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>601,755</b>	<b>575,908</b>	<b>899,649</b>
<b>Expenditures by Object</b>					
Salary and Benefits	0	0	493,215	468,132	742,870
Contract Professional Services	0	0	108,540	60,000	60,000
Operating Supplies and Expenses	0	0	0	39,776	88,779
<b>Subtotal: Operating</b>	<b>0</b>	<b>0</b>	<b>601,755</b>	<b>567,908</b>	<b>891,649</b>
Capital Purchases And Equipment	0	0	0	8,000	8,000
<b>Subtotal: Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>601,755</b>	<b>575,908</b>	<b>899,649</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	0	0	601,755	575,908	899,649
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>601,755</b>	<b>575,908</b>	<b>899,649</b>

# Personnel

Agency: DEPARTMENT OF REVENUE

## Division of Collections

		FY 2019		FY 2020	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ACCOUNTANT	00320A	2.0	84,468	2.0	88,770
BILLING SPECIALIST	00318A	1.0	22,643	1.0	42,225
CHIEF OF LEGAL SERVICES	00139A	1.0	86,562	1.0	93,127
LEGAL COUNSEL	00132A	0.0	0	1.0	68,223
SENIOR ACCOUNTANT	00323A	2.0	92,074	2.0	96,960
<b>Subtotal Classified</b>		<b>6.0</b>	<b>285,747</b>	<b>7.0</b>	<b>389,305</b>
<b>Unclassified</b>					
ADMINISTRATIVE OFFICER	00822A	1.0	48,226	1.0	51,644
<b>Subtotal Unclassified</b>		<b>1.0</b>	<b>48,226</b>	<b>1.0</b>	<b>51,644</b>
<b>Subtotal</b>		<b>7.0</b>	<b>333,973</b>	<b>8.0</b>	<b>440,949</b>
Turnover			(70,445)		(14,909)
<b>Total Salaries</b>			<b>263,528</b>		<b>426,040</b>
<b>Benefits</b>					
FICA			20,439		32,594
Health Benefits			81,945		119,915
Payroll Accrual			1,544		2,469
Retiree Health			15,978		28,333
Retirement			72,886		116,692
<b>Subtotal</b>			<b>192,792</b>		<b>300,003</b>
<b>Total Salaries and Benefits</b>		<b>7.0</b>	<b>456,320</b>	<b>8.0</b>	<b>726,043</b>
<b>Cost Per FTE Position</b>			<b>65,189</b>		<b>90,755</b>
Statewide Benefit Assessment			11,812		16,827
<b>Payroll Costs</b>		<b>7.0</b>	<b>468,132</b>	<b>8.0</b>	<b>742,870</b>
<b>Purchased Services</b>					
Information Technology			60,000		60,000
<b>Subtotal</b>			<b>60,000</b>		<b>60,000</b>
<b>Total Personnel</b>		<b>7.0</b>	<b>528,132</b>	<b>8.0</b>	<b>802,870</b>
<b>Distribution by Source of Funds</b>					
General Revenue			528,132		802,870
<b>Total All Funds</b>			<b>528,132</b>		<b>802,870</b>