
Agency Summary

Department of Revenue

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. General Laws § 42-142).

Budget

Department of Revenue

	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Expenditures by Program					
Director of Revenue	47,864,814	2,104,132	2,257,475	2,265,350	2,348,848
Office of Revenue Analysis	705,892	820,318	970,638	943,671	983,531
Lottery Division	260,969,456	364,609,848	436,842,155	390,256,867	389,849,764
Municipal Finance	1,984,543	133,476,763	133,695,638	135,826,087	1,759,431
Taxation	31,525,304	33,061,094	37,104,940	33,615,679	39,847,264
Registry of Motor Vehicles	31,398,399	33,811,859	42,777,001	43,220,530	35,602,264
State Aid	197,237,103	189,512,898	293,182,997	293,388,213	299,178,381
Division of Collections	588,512	746,839	887,668	979,752	1,002,552
Total Expenditures	572,274,024	758,143,749	947,718,512	900,496,149	770,572,035
Expenditures by Object					
Salary and Benefits	54,914,352	56,423,621	62,189,537	60,786,854	64,001,981
Contract Professional Services	8,995,392	12,269,254	10,327,274	10,548,870	10,469,897
Operating Supplies and Expenses	264,085,470	367,306,071	446,467,962	400,336,511	391,415,558
Assistance and Grants	46,433,257	132,553,030	132,769,844	132,820,194	862,600
Subtotal: Operating	374,428,471	568,551,976	651,754,617	604,492,429	466,750,036
Capital Purchases and Equipment	616,895	78,876	1,098,530	933,139	83,139
Aid to Local Units of Government	197,213,659	189,512,897	294,865,365	295,070,581	303,738,860
Operating Transfers	15,000	0	0	0	0
Subtotal: Other	197,845,553	189,591,773	295,963,895	296,003,720	303,821,999
Total Expenditures	572,274,024	758,143,749	947,718,512	900,496,149	770,572,035
Expenditures by Source of Funds					
General Revenue	122,575,064	258,598,504	371,897,350	371,233,155	370,390,549
Federal Funds	185,729,440	132,797,058	132,177,594	132,177,594	599,904
Restricted Receipts	2,233,220	1,983,339	6,646,413	6,653,533	9,556,818
Operating Transfers From Other Funds	0	0	850,000	850,000	0
Other Funds	261,736,301	364,764,848	436,147,155	389,581,867	390,024,764
Total Expenditures	572,274,024	758,143,749	947,718,512	900,496,149	770,572,035
FTE Authorization	602.5	570.5	575.5	575.5	575.5

Personnel Agency Summary

Department of Revenue

	FY 2023		FY 2024	
	FTE	Cost	FTE	Cost
Classified	468.5	31,285,669	468.5	32,563,581
Unclassified	107.0	8,432,936	107.0	8,705,581
Subtotal	575.5	39,718,605	575.5	41,269,162
Transfer Out		(151,482)		(155,810)
Overtime		938,496		954,181
Seasonal/Special Salaries/Wages		655,400		655,400
Turnover		(4,281,257)		(3,916,379)
Total Salaries		36,879,762		38,806,554
Benefits				
Contract Stipends		498,500		0
FICA		2,780,461		2,890,495
Health Benefits		7,329,683		7,710,100
Holiday		100,410		100,410
Payroll Accrual		0		215,589
Retiree Health		1,580,811		1,681,293
Retirement		10,223,405		11,128,269
Subtotal		22,513,270		23,726,156
Total Salaries and Benefits	575.5	59,393,032	575.5	62,532,710
Cost Per FTE Position		103,202		108,658
Statewide Benefit Assessment		1,393,822		1,469,271
Payroll Costs	575.5	60,786,854	575.5	64,001,981
Purchased Services				
Buildings and Ground Maintenance		198,392		42,271
Clerical and Temporary Services		21,425		21,425
Information Technology		9,552,396		9,779,544
Legal Services		27,000		77,000
Management & Consultant Services		156,857		156,857
Other Contracts		592,800		392,800
Subtotal		10,548,870		10,469,897
Total Personnel	575.5	71,335,724	575.5	74,471,878
Distribution by Source of Funds				
General Revenue	469.5	54,106,056	469.5	56,276,239
Federal Funds	0.0	220,000	0.0	599,904
Restricted Receipts	0.0	3,961,282	0.0	3,986,456
Other Funds	106.0	13,048,386	106.0	13,609,279
Total All Funds	575.5	71,335,724	575.5	74,471,878

Program Summary

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 substitute A of the FY 2007 Appropriations Act (R.I. General Laws § 42-142).

Budget

Department of Revenue

Director of Revenue

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Director of Revenue	47,864,814	2,104,132	2,257,475	2,265,350	2,348,848
Total Expenditures	47,864,814	2,104,132	2,257,475	2,265,350	2,348,848
Expenditures by Object					
Salary and Benefits	1,245,540	1,362,975	1,363,829	1,360,335	1,447,741
Contract Professional Services	525	0	0	0	0
Operating Supplies and Expenses	707,222	740,990	891,621	902,990	899,082
Assistance and Grants	45,426,746	0	0	0	0
Subtotal: Operating	47,380,033	2,103,966	2,255,450	2,263,325	2,346,823
Capital Purchases and Equipment	484,782	166	2,025	2,025	2,025
Subtotal: Other	484,782	166	2,025	2,025	2,025
Total Expenditures	47,864,814	2,104,132	2,257,475	2,265,350	2,348,848
Expenditures by Source of Funds					
General Revenue	1,924,344	2,104,133	2,257,475	2,265,350	2,348,848
Federal Funds	45,940,471	(1)	0	0	0
Total Expenditures	47,864,814	2,104,132	2,257,475	2,265,350	2,348,848

Personnel

Department of Revenue

Director of Revenue

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES ADMINISTRATOR	0145 A	1.0	132,672	1.0	141,747
ASSISTANT ADMINISTRATOR- FINANCIAL MANAGEMENT	0134 A	1.0	85,912	1.0	91,081
CHIEF FINANCIAL OFFICER II	0144 A	1.0	133,958	1.0	143,332
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	63,689	1.0	65,281
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	90,097	1.0	93,096
INTERDEPARTMENTAL PROJECT MANAGER	0139 A	2.0	210,845	2.0	219,858
PROGRAMMING SERVICES OFFICER	0131 A	1.0	88,999	1.0	91,123
SENIOR LEGAL COUNSEL	0134 A	1.0	81,476	1.0	86,621
Subtotal Classified		9.0	887,648	9.0	932,139
Unclassified					
DIRECTOR DEPARTMENT OF REVENUE	0956KF	1.0	136,817	1.0	138,375
Subtotal Unclassified		1.0	136,817	1.0	138,375
Subtotal		10.0	1,024,465	10.0	1,070,514
Turnover			(185,686)		(186,164)
Total Salaries			838,779		884,350
Benefits					
FICA			64,167		67,651
Health Benefits			144,648		152,082
Payroll Accrual			0		5,134
Retiree Health			37,576		39,975
Retirement			242,032		263,616
Subtotal			488,423		528,458
Total Salaries and Benefits		10.0	1,327,202	10.0	1,412,808
Cost Per FTE Position			132,720		141,281
Statewide Benefit Assessment			33,133		34,933
Payroll Costs		10.0	1,360,335	10.0	1,447,741
Total Personnel		10.0	1,360,335	10.0	1,447,741
Distribution by Source of Funds					
General Revenue		10.0	1,360,335	10.0	1,447,741
Total All Funds		10.0	1,360,335	10.0	1,447,741

Performance Measures

Department of Revenue

Director of Revenue

Timeliness of invoice payments

The Directors' Office is responsible for creating, managing and paying invoices for all programs (excluding Lottery). The goal is to process requisitions, purchase orders and payment according to all applicable rules and regulations as stated per the Division of Purchasing and the Office of Accounts and Control and continue communication with each division and vendors. This measure represents the percentage of invoices paid within 30 days of receipt date.

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2020	2021	2022	2023	2024
Target	--	--	--	99.5%	99.8%
Actual	99.6%	98.8%	99.5%	--	--

Program Summary

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. General Laws § 42-142-3).

Budget

Department of Revenue

Office of Revenue Analysis

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Revenue Analysis	705,892	820,318	970,638	943,671	983,531
Total Expenditures	705,892	820,318	970,638	943,671	983,531
Expenditures by Object					
Salary and Benefits	607,411	753,453	858,122	831,155	871,015
Contract Professional Services	400	0	0	0	0
Operating Supplies and Expenses	98,081	63,794	111,491	111,491	111,491
Subtotal: Operating	705,892	817,247	969,613	942,646	982,506
Capital Purchases and Equipment	0	3,070	1,025	1,025	1,025
Subtotal: Other	0	3,070	1,025	1,025	1,025
Total Expenditures	705,892	820,318	970,638	943,671	983,531
Expenditures by Source of Funds					
General Revenue	705,892	820,318	970,638	943,671	983,531
Total Expenditures	705,892	820,318	970,638	943,671	983,531

Personnel

Department of Revenue

Office of Revenue Analysis

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
CHIEF ECONOMIC AND POLICY ANALYST	0142 A	1.0	123,549	1.0	127,942
DATA ANALYST III	0142 A	1.0	124,821	1.0	127,942
PRINCIPAL ECONOMIC AND POLICY ANALYST	0138 A	1.0	104,668	1.0	107,285
SENIOR ECONOMIC AND POLICY ANALYST	0134 A	2.0	176,694	2.0	184,110
Subtotal Classified		5.0	529,732	5.0	547,279
Unclassified					
CHIEF OF REVENUE ANALYSIS	0845 A	1.0	150,437	1.0	156,594
Subtotal Unclassified		1.0	150,437	1.0	156,594
Subtotal		6.0	680,169	6.0	703,873
Transfer Out			(124,821)		(127,942)
Turnover			(26,057)		(27,316)
Total Salaries			529,291		548,615
Benefits					
FICA			40,277		41,678
Health Benefits			63,976		67,242
Payroll Accrual			0		3,185
Retiree Health			23,713		24,797
Retirement			152,992		163,827
Subtotal			280,958		300,729
Total Salaries and Benefits		6.0	810,249	6.0	849,344
Cost Per FTE Position			135,042		141,557
Statewide Benefit Assessment			20,906		21,671
Payroll Costs		6.0	831,155	6.0	871,015
Total Personnel		6.0	831,155	6.0	871,015
Distribution by Source of Funds					
General Revenue		6.0	831,155	6.0	871,015
Total All Funds		6.0	831,155	6.0	871,015

Performance Measures

Department of Revenue

Office of Revenue Analysis

Revenue Assessment Report Timeliness

Number of days after last data received (typically, Housing Resources Commission transfer data) until ORA submits monthly revenue assessment report to the DOR Director for review. [Note: This is a new performance measure. Historical targets are not available.]

Frequency: Annual

Reporting Period: State Fiscal Year

	2020	2021	2022	2023	2024
Target	--	--	--	4.0	4.0
Actual	5.2	5.6	3.2	--	--

Cash Collection Report Timeliness

Number of days to produce final report to the DOR Director for review. This report is used to analyze current year cash compared to prior year cash. ORA relies on collection data from the Division of Taxation and Accounts and Control. This measurement will start from the date ORA receives the complete necessary data from the Division of Taxation. [Note: This is a new performance measure. Historical targets are not available.]

Frequency: Annual

Reporting Period: State Fiscal Year

	2020	2021	2022	2023	2024
Target	--	--	--	7.0	7.0
Actual	12.8	12.3	5.9	--	--

Program Summary

Department of Revenue

Lottery Division

Mission

The mission of the Rhode Island Lottery is to generate revenue for the State of Rhode Island through the responsible management and sale of entertaining lottery products while incorporating the highest standards of security and integrity, setting and achieving challenging goals, emphasizing customer service and maintaining the public 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 Tiverton. 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 and Tiverton Casino.

Statutory History

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

Budget

Department of Revenue

Lottery Division

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Lottery Division	260,969,456	364,609,848	436,842,155	390,256,867	389,849,764
Total Expenditures	260,969,456	364,609,848	436,842,155	390,256,867	389,849,764
Expenditures by Object					
Salary and Benefits	11,443,366	12,155,212	13,129,155	13,016,600	13,577,493
Contract Professional Services	6,545	6,164	129,011	31,786	31,786
Operating Supplies and Expenses	249,177,614	352,109,824	422,013,384	375,752,917	375,634,921
Assistance and Grants	316,612	338,648	549,650	600,000	600,000
Subtotal: Operating	260,944,136	364,609,848	435,821,200	389,401,303	389,844,200
Capital Purchases and Equipment	25,320	0	1,020,955	855,564	5,564
Subtotal: Other	25,320	0	1,020,955	855,564	5,564
Total Expenditures	260,969,456	364,609,848	436,842,155	390,256,867	389,849,764
Expenditures by Source of Funds					
Federal Funds	39,750	0	0	0	0
Operating Transfers from Other Funds	0	0	850,000	850,000	0
Other Funds	260,929,706	364,609,848	435,992,155	389,406,867	389,849,764
Total Expenditures	260,969,456	364,609,848	436,842,155	390,256,867	389,849,764

Personnel

Department of Revenue

Lottery Division

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE OFFICER	0128 A	1.0	63,689	1.0	63,689
Subtotal Classified		1.0	63,689	1.0	63,689
Unclassified					
ACCOUNTING MANAGER	0829JA	2.0	162,198	2.0	166,252
ADMINISTRATIVE ASSISTANT	0825JA	2.0	155,580	2.0	163,273
ASSISTANT CONTROLLER	0824JA	2.0	132,882	2.0	136,204
ASSISTANT FIELD REPRESENTATIVE	0818JA	1.0	48,023	1.0	50,501
ASSISTANT MANAGER-MARKETING- AGENT LICENSES & REPRES.	0826JA	2.0	154,966	2.0	158,840
ASSISTANT PRODUCTION MANAGER (LOTTERY)	0824JA	1.0	76,407	1.0	78,317
ASSISTANT PRODUCTION WORKER	0818JA	2.0	106,126	2.0	108,780
CASINO COMPLIANCE REPRESENTATIVE	0825JA	23.0	1,564,725	23.0	1,619,564
CASINO COMPLIANCE SUPERVISOR	0829JA	5.0	397,220	5.0	409,909
CASINO FINANCIAL ANALYST	0832JA	2.0	186,715	2.0	191,267
CASINO FINANCIAL ANALYST SUPERVISOR	0834JA	2.0	207,991	2.0	213,132
CASINO GAMING OPERATIONS INVESIGATOR	0826JA	6.0	432,462	6.0	443,274
CASINO IT SUPPORT SPECIALIST	0826JA	1.0	72,077	1.0	73,879
CASINO OPERATIONS AND COMPLIANCE MANAGER	0841JA	1.0	130,653	1.0	133,919
CASINO SECURITY INSPECTOR	0827JA	7.0	518,096	7.0	533,583
CASINO SECURITY MANAGER	0829JA	1.0	81,099	1.0	83,126
CASINO SENIOR COMPLIANCE SUPERVISOR	0834JA	1.0	97,934	1.0	100,382
CASINO/SPORTS BETTING COMPLIANCE SUPERVISOR	0836JA	1.0	110,166	1.0	112,920
CASINO SURVEILLANCE ANALYST	0832JA	2.0	182,088	2.0	186,640
CASINO TABLE GAMES ACCOUNTING MANAGER	0833JA	2.0	188,838	2.0	193,558
DEPUTY DIRECTOR (LOTTERY)	0842JA	1.0	124,699	1.0	133,478
DIRECTOR MANAGEMENT INFORMATION SYSTEMS (LOTTERY)	0840JA	1.0	143,893	1.0	147,490
FIELD REPRESENTATIVE (LOTTERY)	0822JA	9.0	544,782	9.0	569,451
FINANCE ADMINISTRATION (MANAGER)	0839JA	2.0	242,617	2.0	251,299
INFORMATION TECHNOLOGY SECURITY MANAGER	0829JA	1.0	81,099	1.0	83,126
INSTANT TICKET DEVELOPMENT SUPERVISOR	0827JA	1.0	86,258	1.0	88,414
INTERNAL AUDITOR	0833JA	1.0	84,775	1.0	90,121
JUNIOR MAINTENANCE PERSON	0801JA	1.0	36,093	1.0	37,526
LICENSING CLERK	0820JA	1.0	62,597	1.0	64,162
LOTTERY DIRECTOR	0816JF	1.0	148,623	1.0	152,339
LOTTERY SALES & MARKETING MANAGER	0834JA	1.0	102,831	1.0	105,401

Personnel

Department of Revenue

Lottery Division

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Unclassified					
MAINTENANCE PERSON (LOTTERY)	0822JA	1.0	56,538	1.0	59,775
MANAGER MARKETING AGENT LICENSES AND REPRESENTATIVES	0834JA	1.0	102,831	1.0	105,401
PRINCIPAL PROJECTS MANAGER	0831JA	2.0	176,954	2.0	184,694
PROBLEM GAMBLING PROGRAM MGR	0836JA	2.0	198,987	2.0	207,545
PRODUCTION CLERK	0822JA	1.0	61,477	1.0	63,014
PRODUCTION MANAGER (LOTTERY)	0828JA	1.0	85,738	1.0	87,882
PROJECT COORDINATOR	0826JA	2.0	147,758	2.0	151,452
RECEPTIONIST	0817JA	1.0	62,698	1.0	64,177
SECRETARY	0818 A	1.0	48,800	1.0	51,256
SECRETARY	0818JA	1.0	55,716	1.0	57,109
SECURITY MANAGER	0827JA	1.0	67,415	1.0	71,629
SOFTWARE SUPPORT SPECIALIST	0833JA	1.0	94,419	1.0	96,779
SPORTS BETTING BUSINESS ANALYST	0833 A	1.0	77,380	1.0	77,380
STAFF ATTORNEY VII	0840JA	1.0	125,124	1.0	128,252
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	0822JA	1.0	56,737	1.0	59,978
TICKET ACCOUNTING CLERK (LOTTERY)	0820JA	1.0	62,597	1.0	64,162
Subtotal Unclassified		105.0	8,145,682	105.0	8,410,612
Subtotal		106.0	8,209,371	106.0	8,474,301
Overtime			265,777		271,775
Turnover			(404,267)		(422,291)
Total Salaries			8,070,881		8,323,785
Benefits					
FICA			596,988		615,938
Health Benefits			1,326,552		1,395,989
Holiday			100,410		100,410
Payroll Accrual			0		46,730
Retiree Health			349,667		363,949
Retirement			2,263,794		2,412,643
Subtotal			4,637,411		4,935,659
Total Salaries and Benefits		106.0	12,708,292	106.0	13,259,444
Cost Per FTE Position			119,890		125,089
Statewide Benefit Assessment			308,308		318,049
Payroll Costs		106.0	13,016,600	106.0	13,577,493
Purchased Services					

Personnel

Department of Revenue

Lottery Division

	FY 2023		FY 2024	
	FTE	Cost	FTE	Cost
Purchased Services				
Buildings and Ground Maintenance		10,361		10,361
Clerical and Temporary Services		19,425		19,425
Legal Services		2,000		2,000
Subtotal		31,786		31,786
Total Personnel	106.0	13,048,386	106.0	13,609,279
Distribution by Source of Funds				
Other Funds	106.0	13,048,386	106.0	13,609,279
Total All Funds	106.0	13,048,386	106.0	13,609,279

Performance Measures

Department of Revenue

Lottery Division

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 link 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.

	<i>Reporting Period: State Fiscal Year</i>				
	2020	2021	2022	2023	2024
Target	1,300	2,600	3,200	3,100	3,300
Actual	2,091	2,106	--	--	--

Program Summary

Department of Revenue

Municipal Finance

Mission

The Division of Municipal Finance's mission is to fulfill its mandates in an efficient and timely manner while providing guidance to municipalities and their stakeholders in matters relating to property taxes, state aid, and maintaining local fiscal stability. We promote the highest standards in local government transparency, fiscal policy, and decision-making by serving as a conduit for information and education for taxpayers, for government officials, and for the public.

Description

The Division of Municipal Finance (DMF) is a governmental agency within the Rhode Island Department of Revenue. Under the guidance of the state's laws and regulations, DMF assists in the development of policy and provides guidance to and about municipalities for its stakeholders which include municipalities, fire districts, the Governor's office, state legislator, other state agencies, local associations, and the public as a whole. Apart from providing guidance, the Division is responsible for calculations related to municipal state aid and reimbursement programs, operating and providing useful data through the Municipal Transparency Portal and the Division's website, staffing state oversight under the Fiscal Stability Act, monitoring and reporting on compliance with municipal tax levy cap as well as granting exemptions, receiving, processing, analyzing, and approving of municipal, school district, and fire district financial reporting, providing technical assistance to municipalities and assessors, calculating the relative wealth of municipalities, monitoring, reporting, and providing fiscal impacts on proposed and enacted legislative changes, and reporting on legislative mandates.

Statutory History

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

Budget

Department of Revenue

Municipal Finance

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Municipal Affairs	1,984,543	133,476,763	133,695,638	135,826,087	1,759,431
Total Expenditures	1,984,543	133,476,763	133,695,638	135,826,087	1,759,431
Expenditures by Object					
Salary and Benefits	1,134,841	1,173,948	1,324,714	1,314,803	1,365,169
Contract Professional Services	19,041	30,260	0	0	0
Operating Supplies and Expenses	124,331	54,789	150,582	2,290,942	131,514
Assistance and Grants	688,796	132,213,279	132,217,817	132,217,817	260,223
Subtotal: Operating	1,967,009	133,472,275	133,693,113	135,823,562	1,756,906
Capital Purchases and Equipment	0	4,488	2,525	2,525	2,525
Aid to Local Units of Government	17,533	0	0	0	0
Subtotal: Other	17,533	4,488	2,525	2,525	2,525
Total Expenditures	1,984,543	133,476,763	133,695,638	135,826,087	1,759,431
Expenditures by Source of Funds					
General Revenue	1,984,543	1,519,170	1,738,044	3,868,493	1,759,431
Federal Funds	0	131,957,593	131,957,594	131,957,594	0
Total Expenditures	1,984,543	133,476,763	133,695,638	135,826,087	1,759,431

Personnel

Department of Revenue

Municipal Finance

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	130,336	1.0	133,594
PRINCIPAL PROGRAM ANALYST	0328 A	1.0	67,359	1.0	72,292
STATE AID AND FINANCE SPECIALIST - MUNICIPAL AFFAIRS	0332 A	6.0	515,326	6.0	528,036
SUPERVISOR FINANCIAL MANAGEMENT AND REPORTING	0135 A	2.0	169,142	2.0	179,810
Subtotal Classified		10.0	882,163	10.0	913,732
Subtotal		10.0	882,163	10.0	913,732
Turnover			(86,233)		(89,706)
Total Salaries			795,930		824,026
Benefits					
Contract Stipends			10,500		0
FICA			61,576		63,036
Health Benefits			151,342		159,235
Payroll Accrual			0		4,781
Retiree Health			35,659		37,244
Retirement			228,355		244,299
Subtotal			487,432		508,595
Total Salaries and Benefits		10.0	1,283,362	10.0	1,332,621
Cost Per FTE Position			128,336		133,262
Statewide Benefit Assessment			31,441		32,548
Payroll Costs		10.0	1,314,803	10.0	1,365,169
Total Personnel		10.0	1,314,803	10.0	1,365,169
Distribution by Source of Funds					
General Revenue		10.0	1,314,803	10.0	1,365,169
Total All Funds		10.0	1,314,803	10.0	1,365,169

Performance Measures

Department of Revenue

Municipal Finance

Municipal Finance Web Visitors

The Division of Municipal Finance is required to provide assistance and guidance to municipalities in complying with state law; encourage the exchange of information between the division and other governmental entities in an effort to increase shared services by making available, through the use of web-based applications or other mediums, municipal vendor contracts and/or any other data the division deems appropriate; encourage and assure compliance with state laws and policies relating to municipalities, especially in the areas of public disclosure, tax levies, financial reporting, and property tax issues; encourage cooperation between municipalities and the state by distributing information and by providing technical assistance to municipalities; give guidance to public decision makers on the equitable distribution of state aid to municipalities. [Note: This is a new measure and historical targets are not available.]

Frequency: Annual

Reporting Period: State Fiscal Year

	2020	2021	2022	2023	2024
Target	--	--	--	2,000	2,050
Actual	1,932	2,135	1,960	--	--

Program Summary

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 assist taxpayers by helping them understand and meet their tax responsibilities.

Description

The Division of Taxation administers over 58 different state taxes and fees including Personal Income Tax, Corporate Income Tax and Sales Tax and is responsible for collecting and distributing over \$3.2 Billion annually in taxes and fees to fund services to Rhode Islanders.

Statutory History

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

Budget

Department of Revenue

Taxation

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Assessment and Review	3,361,687	3,871,011	4,415,400	3,977,006	4,113,055
Compliance and Collection	3,924,863	4,305,524	5,015,153	4,615,712	5,055,479
Employer Tax	3,354,346	0	0	0	0
Field Audit	6,937,983	7,413,459	7,895,452	7,054,689	7,799,649
Tax Administrator	2,861,141	3,025,181	5,752,316	5,971,694	9,068,016
Tax Processing Division	11,085,283	14,445,920	14,026,619	11,996,578	13,811,065
Total Expenditures	31,525,304	33,061,094	37,104,940	33,615,679	39,847,264
Expenditures by Object					
Salary and Benefits	22,519,220	21,100,346	24,491,114	23,093,626	24,918,693
Contract Professional Services	4,510,677	7,453,198	6,201,713	6,150,913	6,048,157
Operating Supplies and Expenses	4,454,453	4,473,599	4,694,472	2,653,499	4,284,662
Assistance and Grants	0	0	1,273	1,273	1,273
Subtotal: Operating	31,484,349	33,027,144	35,388,572	31,899,311	35,252,785
Capital Purchases and Equipment	40,955	33,950	34,000	34,000	34,000
Aid to Local Units of Government	0	0	1,682,368	1,682,368	4,560,479
Subtotal: Other	40,955	33,950	1,716,368	1,716,368	4,594,479
Total Expenditures	31,525,304	33,061,094	37,104,940	33,615,679	39,847,264
Expenditures by Source of Funds					
General Revenue	28,048,430	32,906,094	34,793,050	31,276,669	34,604,969
Federal Funds	2,278,012	0	0	0	0
Restricted Receipts	392,268	0	2,156,890	2,164,010	5,067,295
Other Funds	806,595	155,000	155,000	175,000	175,000
Total Expenditures	31,525,304	33,061,094	37,104,940	33,615,679	39,847,264

Personnel

Department of Revenue

Taxation

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
ACCOUNTANT	0320 A	1.0	48,072	1.0	50,546
ASSISTANT TAX SECTION CHIEF (TAXATION)	0140 A	6.0	716,503	6.0	746,230
ASSOCIATE DIRECTOR- REVENUE SERVICES (TAXATION)	0147 A	1.0	140,104	1.0	149,292
BUSINESS ANALYST (DOR)	0328 A	7.0	486,269	7.0	503,533
CHIEF BUSINESS MANAGEMENT OFFICER	0134 A	3.0	309,123	3.0	316,730
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	65,420	1.0	69,467
CHIEF LEGAL OFFICER (TAXATION)	0140 A	1.0	113,792	1.0	116,637
CHIEF OF EXAMINATION (TAXATION)	0145 A	1.0	146,499	1.0	150,033
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	116,337	1.0	124,990
CHIEF OF TAX PROCESSING SERVICES	0142 A	3.0	423,809	3.0	434,264
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	100,464	1.0	103,563
CHIEF REVENUE AGENT	0138 A	1.0	93,840	1.0	99,761
DATA ANALYST I	0134 A	1.0	83,057	1.0	88,361
DATA ANALYST II	0138 A	1.0	99,559	1.0	107,285
DEPUTY CHIEF OF LEGAL SERVICES	0137 A	1.0	90,752	1.0	96,476
EXECUTIVE DIRECTOR (DOA)/TAX ADMINISTRATOR	0152 A	1.0	204,193	1.0	209,144
IMPLEMENTATION AIDE	0322 A	1.0	56,906	1.0	58,329
INTERNET COMMUNICATIONS SPECIALIST	0128 A	1.0	66,212	1.0	70,535
LEGAL ASSISTANT	0119 A	1.0	47,949	1.0	50,295
LEGAL COUNSEL	0132 A	1.0	83,402	1.0	86,160
PRINCIPAL REVENUE AGENT	0833 A	16.0	1,394,684	16.0	1,453,491
REVENUE AGENT	0330 A	1.0	92,237	1.0	94,543
REVENUE AGENT I	0326 A	27.0	1,611,268	27.0	1,709,725
REVENUE AGENT II	0328 A	7.0	490,312	7.0	511,551
REVENUE OFFICER I	0323 A	33.0	1,745,849	33.0	1,841,616
REVENUE OFFICER II	0325 A	6.0	353,830	6.0	375,052
REVENUE OFFICER SPECIAL INVESTIGATIONS	0327 A	1.0	76,443	1.0	78,331
SENIOR BUSINESS ANALYST (DOR)	0331 A	4.0	295,891	4.0	311,136
SENIOR LEGAL COUNSEL	0134 A	1.0	87,187	1.0	93,096
SENIOR REVENUE AGENT	0330 A	34.0	2,735,789	34.0	2,816,155
SUPERVISING REVENUE OFFICER	0833 A	4.0	351,630	4.0	365,250
TAX AIDE I	0318 A	14.0	674,748	14.0	702,046
TAX AIDE II	0320 A	7.0	380,592	7.0	395,241
TAX INVESTIGATOR	0323 A	6.0	341,361	6.0	353,216
TAXPAYER ASSISTANCE REPRESENTATIVE	0318 A	7.0	324,348	7.0	339,658

Personnel

Department of Revenue

Taxation

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
TAXPAYER ASSISTANCE REPRESENTATIVE SUPERVISOR (TAXATION)	0828 A	1.0	65,574	1.0	69,636
TAXPAYER SERVICE SPECIALIST	0323 A	15.0	864,760	15.0	900,688
TAX RETURN PROCESSING OPERATOR III (TAX)	0320 A	2.0	101,380	2.0	105,158
TAX RETURN PROCESSING SUPERVISOR (TAXATION)	0828 A	1.0	75,681	1.0	77,573
Subtotal Classified		222.0	15,555,826	222.0	16,224,793
Subtotal		222.0	15,555,826	222.0	16,224,793
Transfer Out			(151,482)		(155,810)
Transfer In			124,821		127,942
Overtime			240,000		240,000
Seasonal/Special Salaries/Wages			655,400		655,400
Turnover			(2,221,854)		(1,690,910)
Total Salaries			14,202,711		15,401,415
Benefits					
Contract Stipends			251,000		0
FICA			1,082,203		1,156,312
Health Benefits			2,574,357		2,706,386
Payroll Accrual			0		84,177
Retiree Health			596,178		655,671
Retirement			3,861,524		4,341,738
Subtotal			8,365,262		8,944,284
Total Salaries and Benefits		222.0	22,567,973	222.0	24,345,699
Cost Per FTE Position			101,658		109,665
Statewide Benefit Assessment			525,653		572,994
Payroll Costs		222.0	23,093,626	222.0	24,918,693
Purchased Services					
Clerical and Temporary Services			2,000		2,000
Information Technology			5,852,756		5,700,000
Legal Services			25,000		75,000
Management & Consultant Services			156,857		156,857
Other Contracts			114,300		114,300
Subtotal			6,150,913		6,048,157
Total Personnel		222.0	29,244,539	222.0	30,966,850

Personnel

Department of Revenue

Taxation

	FY 2023		FY 2024	
	FTE	Cost	FTE	Cost
Distribution by Source of Funds				
General Revenue	222.0	28,762,897	222.0	30,460,034
Restricted Receipts	0.0	481,642	0.0	506,816
Total All Funds	222.0	29,244,539	222.0	30,966,850

Performance Measures

Department of Revenue

Taxation

Collection Payments / Collections

The Figures represent the amount of money collected by Taxation once the debt is established and beyond the protest period. These are payments and transfers for the debts in the Stage of Collections, which are subject to offsets and various enforcement tools and techniques. [Note: This is a new measure and historical targets are not available.]

	<i>Frequency: Annual</i>		<i>Reporting Period: State Fiscal Year</i>		
	2020	2021	2022	2023	2024
Target	--	--	--	\$41,246,271	\$42,483,658
Actual	\$35,350,454	\$34,465,395	\$40,044,923	--	--

Online Tax Filing

The figures represent the percentage of tax returns that are filed online with the Division of Taxation versus traditional means of filing by paper. This measure includes personal income tax returns for both residents and non-residents. [Note: Taxation is working to allow for more corporate income tax returns to be able to be filed via modernized efile program, scheduled to be completed for Tax Year 2024.]

	<i>Frequency: Annual</i>		<i>Reporting Period: State Fiscal Year</i>		
	2020	2021	2022	2023	2024
Target	90.0%	92.0%	91.0%	92.0%	92.5%
Actual	91.00%	90.72%	91.88%	--	--

Program Summary

Department of Revenue

Registry of Motor Vehicles

Mission

The Division of Motor Vehicles is responsible for ensuring consistent administration and enforcement of all laws pertaining to the operation and registration of motor vehicles and is committed to providing excellent customer service with integrity and transparency.

Description

The Division of Motor Vehicles (DMV) is a governmental agency within the Department of Revenue for the State of Rhode Island. Under the direction of the Administrator, the Division administers motor vehicle and transportation related laws, specifically motor vehicle titling, registration and licensing laws, transportation safety laws, motor vehicle franchise dealer and manufacturer laws, and other motor vehicle related laws and regulations. Responsibilities administered by the division include motor vehicle registration, testing for the licensing of motor vehicle operators, inspection of motor vehicles, enforcement of laws relating to the issuance, suspension, and revocation of motor vehicle registrations and driver's licenses, and administration of the financial responsibility program.

Statutory History

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

Budget

Department of Revenue

Registry of Motor Vehicles

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Registry of Motor Vehicles	31,398,329	33,811,835	42,762,238	43,205,767	35,587,501
Vehicle Value Commission	71	24	14,763	14,763	14,763
Total Expenditures	31,398,399	33,811,859	42,777,001	43,220,530	35,602,264
Expenditures by Object					
Salary and Benefits	17,398,504	19,177,196	20,228,135	20,322,901	20,918,226
Contract Professional Services	4,457,579	4,750,607	3,996,550	4,366,171	4,389,954
Operating Supplies and Expenses	9,460,374	9,847,368	18,521,212	18,500,354	10,262,980
Assistance and Grants	1,104	1,104	1,104	1,104	1,104
Subtotal: Operating	31,317,561	33,776,275	42,747,001	43,190,530	35,572,264
Capital Purchases and Equipment	65,838	35,583	30,000	30,000	30,000
Operating Transfers	15,000	0	0	0	0
Subtotal: Other	80,838	35,583	30,000	30,000	30,000
Total Expenditures	31,398,399	33,811,859	42,777,001	43,220,530	35,602,264
Expenditures by Source of Funds					
General Revenue	29,049,748	31,665,531	39,062,598	39,506,127	31,507,957
Federal Funds	902,109	839,465	220,000	220,000	599,904
Restricted Receipts	1,446,542	1,306,862	3,494,403	3,494,403	3,494,403
Total Expenditures	31,398,399	33,811,859	42,777,001	43,220,530	35,602,264

Personnel

Department of Revenue

Registry of Motor Vehicles

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
ADJUDICATION SERVICE REPRESENTATIVE	0318 A	10.0	516,423	10.0	533,800
ADMINISTRATIVE OFFICER	0124 A	2.0	130,479	2.0	135,543
ADMINISTRATOR, DIVISION OF MOTOR VEHICLES	0150 A	1.0	168,966	1.0	173,190
ADMINISTRATOR, FINANCIAL MANAGEMENT	0137 A	1.0	106,247	1.0	108,904
ADMINISTRATOR- OPERATIONS MANAGEMENT	0141 A	1.0	119,307	1.0	122,290
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS. CONTR. DIV.	0125 A	2.0	122,248	2.0	127,264
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR CUSTOMER SVS	0140 A	1.0	130,861	1.0	134,133
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR SAFETY & REG	0140 A	1.0	102,321	1.0	110,329
AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0317 A	2.0	94,119	2.0	99,061
AUTOMOTIVE SERVICE SPECIALIST	0318 A	3.0	154,897	3.0	158,770
CDL PROGRAM COORDINATOR (DMV)	0134 A	1.0	109,738	1.0	112,463
CHIEF FIELD INVESTIGATOR (MOTOR VEHICLES)	AB24 A	2.0	108,266	2.0	114,600
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	64,727	1.0	68,748
CHIEF MOTOR VEHICLE FLEET REGISTRATION PROGRAMS (DOA)	0128 A	1.0	86,286	1.0	88,444
CHIEF MOTOR VEHICLE SAFETY AND EMISSION CONTROL DIV.	0135 A	1.0	98,900	1.0	101,372
CHIEF OFFICE OF ENFORCEMENT AND INSPECTIONS (DOA)	0137 A	1.0	90,752	1.0	96,476
CHIEF OF LEGAL SERVICES	0139 A	1.0	119,099	1.0	122,077
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	0135 A	1.0	85,390	1.0	90,741
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	0134 A	6.0	575,289	6.0	603,722
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	130,336	1.0	133,594
CHIEF PROGRAM DEVELOPMENT	0134 A	6.0	594,535	6.0	615,292
COMMERCIAL DRIVERS LICENSE SKILLS EXAMINER (DMV)	0324 A	2.0	110,022	2.0	116,302
COORDINATOR- MOTOR CARRIER & SCHOOL BUS SAFETY PRG/DOA	0133 A	1.0	100,555	1.0	103,069
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	0315 A	32.5	1,420,296	32.5	1,484,468
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	0318 A	23.0	1,117,567	23.0	1,168,109
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	0321 A	40.0	2,216,898	40.0	2,289,291
CUSTOMER SERVICE SPECIALIST I	0315 A	2.0	101,250	2.0	103,783
DATA ANALYST II	0138 A	1.0	104,668	1.0	107,285
DATABASE MANAGEMENT SYSTEM SPECIALIST	0326 A	5.0	332,545	5.0	344,750
FISCAL MANAGEMENT OFFICER	3326 A	1.0	69,252	1.0	70,983
IMPLEMENTATION AIDE	0122 A	1.0	59,607	1.0	61,097

Personnel

Department of Revenue

Registry of Motor Vehicles

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
INFORMATION AIDE	0315 A	3.0	144,972	3.0	148,598
INTERPRETING INTERVIEWER (SPANISH)	0319 A	1.0	61,625	1.0	63,136
LICENSE INVESTIGATOR	0322 A	7.0	401,982	7.0	417,290
LICENSING AIDE	0315 A	2.0	96,648	2.0	99,065
MOTOR VEHICLE APPEALS OFFICER	0324 A	12.0	776,795	12.0	802,443
MOTOR VEHICLE OPERATOR EXAMINER	0319 A	9.0	453,257	9.0	469,710
PROGRAMMING SERVICES OFFICER	0131 A	2.0	146,596	2.0	155,773
PROPERTY CONTROL AND SUPPLY OFFICER	0317 A	2.0	96,245	2.0	99,180
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0321 A	1.0	54,781	1.0	56,151
SENIOR COMMUNITY DEVELOPMENT TRAINING SPECIALIST	0326 A	1.0	80,599	1.0	82,537
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	0321 A	1.0	54,781	1.0	56,151
SENIOR TELLER	0318 A	4.0	204,548	4.0	211,768
SENIOR WORD PROCESSING TYPIST	0312 A	1.0	51,616	1.0	52,906
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	0327 A	1.0	62,973	1.0	66,694
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	3327 A	10.0	668,021	10.0	696,586
SUPERVISOR OF BRANCH OFFICE SERVICES (MOTOR VEHICLES)	3325 A	1.0	69,851	1.0	71,598
TELLER	0315 A	1.0	46,023	1.0	47,174
Subtotal Classified		213.5	12,813,159	213.5	13,296,710
Subtotal		213.5	12,813,159	213.5	13,296,710
Overtime			432,719		442,406
Turnover			(1,321,197)		(1,461,626)
Total Salaries			11,924,681		12,277,490
Benefits					
Contract Stipends			237,000		0
FICA			895,661		904,044
Health Benefits			2,971,552		3,126,942
Payroll Accrual			0		68,409
Retiree Health			514,833		534,938
Retirement			3,325,234		3,538,929
Subtotal			7,944,280		8,173,262
Total Salaries and Benefits		213.5	19,868,961	213.5	20,450,752
Cost Per FTE Position			93,063		95,788

Personnel

Department of Revenue

Registry of Motor Vehicles

	FY 2023		FY 2024	
	FTE	Cost	FTE	Cost
Statewide Benefit Assessment		453,940		467,474
Payroll Costs	213.5	20,322,901	213.5	20,918,226
Purchased Services				
Buildings and Ground Maintenance		188,031		31,910
Information Technology		3,699,640		4,079,544
Other Contracts		478,500		278,500
Subtotal		4,366,171		4,389,954
Total Personnel	213.5	24,689,072	213.5	25,308,180
Distribution by Source of Funds				
General Revenue	213.5	20,989,432	213.5	21,228,636
Federal Funds	0.0	220,000	0.0	599,904
Restricted Receipts	0.0	3,479,640	0.0	3,479,640
Total All Funds	213.5	24,689,072	213.5	25,308,180

Performance Measures

Department of Revenue

Registry of Motor Vehicles

Online DMV Services

The Rhode Island Division of Motor Vehicles is striving to make more services available online, and to encourage customers to utilize those services rather than making a reservation. The target figures below represent the percentage of eligible transactions that will be conducted online. The figures below represent the percentage of eligible transactions that can be done online. [Note: This is a new performance measure. Historical actuals are not available.]

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2020	2021	2022	2023	2024
Target	--	--	--	55%	60%
Actual	--	--	--	--	--

In-Person DMV Service Availability

The Rhode Island Division of Motor Vehicles is continually seeking to improve customer experience. In 2020 the DMV moved to a reservation only system for in-person transactions. The figures below represent the number of days to available reservations. [Note: This is a new performance measure. Historical actuals are not available.]

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2020	2021	2022	2023	2024
Target	--	--	--	2	1
Actual	--	--	--	--	--

DMV Wait Times

The figures below represent the wait time (in minutes) for registration and license transactions at the DMV's Cranston headquarters.

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2020	2021	2022	2023	2024
Target	30	30	30	30	30
Actual	58	12	14	--	--

Program Summary

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). 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. 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 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, however, there have been various legislative changes to the legislation since its inception.

Statutory History

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

Budget

Department of Revenue

State Aid

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
State Aid	197,237,103	189,512,898	293,182,997	293,388,213	299,178,381
Total Expenditures	197,237,103	189,512,898	293,182,997	293,388,213	299,178,381
Expenditures by Object					
Operating Supplies and Expenses	40,978	1	0	0	0
Subtotal: Operating	40,978	1	0	0	0
Aid to Local Units of Government	197,196,125	189,512,897	293,182,997	293,388,213	299,178,381
Subtotal: Other	197,196,125	189,512,897	293,182,997	293,388,213	299,178,381
Total Expenditures	197,237,103	189,512,898	293,182,997	293,388,213	299,178,381
Expenditures by Source of Funds					
General Revenue	60,273,595	188,836,421	292,187,877	292,393,093	298,183,261
Federal Funds	136,569,098	1	0	0	0
Restricted Receipts	394,410	676,476	995,120	995,120	995,120
Total Expenditures	197,237,103	189,512,898	293,182,997	293,388,213	299,178,381

Program Summary

Department of Revenue

Division of Collections

Mission

The Central Collections Unit (CCU) assists state agencies in the monitoring and collection of debts owed to the state utilizing the most efficient methods and adhering to the highest professional standards.

Description

Within the Rhode Island Department of Revenue, the Central Collections Unit was established in fiscal year 2019 with the core purpose of assisting state and quasi-state agencies in the collection of statutorily designated debts. The CCU collaborates with partner agencies to establish processes to ensure efficient and cost-effective measures to collect debts owed to the state.

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

Department of Revenue

Division of Collections

Expenditures by Sub Program	2021 Actuals	2022 Actuals	2023 Enacted Budget	2023 Revised Budget	2024 Recommended
Collections	588,512	746,839	887,668	979,752	1,002,552
Total Expenditures	588,512	746,839	887,668	979,752	1,002,552
Expenditures by Object					
Salary and Benefits	565,471	700,490	794,468	847,434	903,644
Contract Professional Services	625	29,025	0	0	0
Operating Supplies and Expenses	22,416	15,706	85,200	124,318	90,908
Subtotal: Operating	588,512	745,221	879,668	971,752	994,552
Capital Purchases and Equipment	0	1,618	8,000	8,000	8,000
Subtotal: Other	0	1,618	8,000	8,000	8,000
Total Expenditures	588,512	746,839	887,668	979,752	1,002,552
Expenditures by Source of Funds					
General Revenue	588,512	746,839	887,668	979,752	1,002,552
Total Expenditures	588,512	746,839	887,668	979,752	1,002,552

Personnel

Department of Revenue

Division of Collections

		FY 2023		FY 2024	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE OFFICER	0124 A	1.0	56,204	1.0	59,432
ADMINISTRATIVE OFFICER	0324 A	1.0	54,133	1.0	57,300
ASSISTANT ADMINISTRATIVE OFFICER	0121 A	1.0	49,526	1.0	52,091
CHIEF IMPLEMENTATION AIDE	0128 A	2.0	131,913	2.0	140,113
CHIEF OF LEGAL SERVICES	0139 A	1.0	125,663	1.0	134,084
LEGAL ASSISTANT	0319 A	1.0	46,825	1.0	49,123
SENIOR LEGAL COUNSEL	0134 A	1.0	89,188	1.0	93,096
Subtotal Classified		8.0	553,452	8.0	585,239
Subtotal		8.0	553,452	8.0	585,239
Turnover			(35,963)		(38,366)
Total Salaries			517,489		546,873
Benefits					
FICA			39,589		41,836
Health Benefits			97,256		102,224
Payroll Accrual			0		3,173
Retiree Health			23,185		24,719
Retirement			149,474		163,217
Subtotal			309,504		335,169
Total Salaries and Benefits		8.0	826,993	8.0	882,042
Cost Per FTE Position			103,374		110,255
Statewide Benefit Assessment			20,441		21,602
Payroll Costs		8.0	847,434	8.0	903,644
Total Personnel		8.0	847,434	8.0	903,644
Distribution by Source of Funds					
General Revenue		8.0	847,434	8.0	903,644
Total All Funds		8.0	847,434	8.0	903,644

Performance Measures

Department of Revenue

Division of Collections

Delinquent Debt Collected

The Central Collections Unit (CCU) began collection activities on July 1, 2018, pursuant to R.I. Gen. Laws § 42-142-8. The CCU has executed 20 MOUs with agencies and sub-units of agencies, increasing the number of matters referred for collection. The total amount of revenue collected from delinquent debtors has increased each fiscal year of its existence, with the CCU staff continuing to search for additional streams of revenue. The values listed represent the total amount collected per fiscal year.

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2020	2021	2022	2023	2024
Target	\$154,558	\$586,236	\$3,236,274	\$2,100,000	\$3,100,000
Actual	\$390,284	\$2,157,516	\$2,766,165	--	--