

**VOLUME I: GENERAL GOVERNMENT  
AND QUASI-PUBLIC AGENCIES**

**DEPARTMENT OF REVENUE**

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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. General Laws § 42-142).

# Budget

## Department of Revenue

	2022 Actuals	2023 Actuals	2024 Enacted Budget	2024 Revised Budget	2025 Recommended
<b>Expenditures by Program</b>					
Director of Revenue	2,104,132	2,020,430	2,348,848	2,493,427	2,883,605
Office of Revenue Analysis	820,318	842,403	983,531	1,010,997	1,015,848
Lottery Division	364,609,848	411,701,083	391,759,764	423,553,743	422,981,930
Municipal Finance	133,476,763	133,427,840	1,759,431	1,624,177	1,741,697
Taxation	33,351,976	32,296,688	39,847,264	38,858,835	40,024,285
Registry of Motor Vehicles	33,811,859	38,402,506	36,132,264	41,686,614	35,672,051
State Aid	189,512,898	292,880,579	326,199,626	298,199,626	327,180,745
Division of Collections	746,839	777,728	1,002,552	931,948	965,438
<b>Total Expenditures</b>	<b>758,434,631</b>	<b>912,349,256</b>	<b>800,033,280</b>	<b>808,359,367</b>	<b>832,465,599</b>
<b>Expenditures by Object</b>					
Salary and Benefits	56,423,621	58,432,887	64,001,981	63,568,803	66,545,448
Contract Professional Services	12,269,254	9,994,361	10,249,897	11,271,856	11,675,089
Operating Supplies and Expenses	367,301,428	417,808,479	393,225,558	429,003,087	421,598,322
Assistance and Grants	132,553,030	132,693,447	862,600	822,377	822,377
<b>Subtotal: Operating</b>	<b>568,547,333</b>	<b>618,929,174</b>	<b>468,340,036</b>	<b>504,666,123</b>	<b>500,641,236</b>
Capital Purchases and Equipment	83,519	539,503	933,139	933,139	83,139
Aid to Local Units of Government	189,512,897	292,880,579	330,760,105	302,760,105	331,741,224
Operating Transfers	290,882	0	0	0	0
<b>Subtotal: Other</b>	<b>189,887,298</b>	<b>293,420,082</b>	<b>331,693,244</b>	<b>303,693,244</b>	<b>331,824,363</b>
<b>Total Expenditures</b>	<b>758,434,631</b>	<b>912,349,256</b>	<b>800,033,280</b>	<b>808,359,367</b>	<b>832,465,599</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	258,598,504	363,463,744	397,716,359	374,366,590	399,021,730
Federal Funds	132,797,058	132,434,739	825,339	794,957	805,667
Restricted Receipts	1,983,339	4,575,546	9,556,818	9,469,077	9,481,272
Operating Transfers From Other Funds	0	0	850,000	850,000	0
Other Funds	365,055,730	411,875,227	391,084,764	422,878,743	423,156,930
<b>Total Expenditures</b>	<b>758,434,631</b>	<b>912,349,256</b>	<b>800,033,280</b>	<b>808,359,367</b>	<b>832,465,599</b>
<b>FTE Authorization</b>	<b>570.5</b>	<b>575.5</b>	<b>575.5</b>	<b>587.5</b>	<b>599.5</b>

# Personnel Agency Summary

## Department of Revenue

	FY 2024		FY 2025	
	FTE	Cost	FTE	Cost
Classified	467.5	32,330,562	472.5	33,073,142
Unclassified	120.0	9,089,313	127.0	10,162,279
<b>Subtotal</b>	<b>587.5</b>	<b>41,419,875</b>	<b>599.5</b>	<b>43,235,421</b>
Transfer Out		(159,236)		(159,236)
Overtime		879,181		919,181
Seasonal/Special Salaries/Wages		655,250		655,250
Turnover		(4,703,542)		(5,053,266)
<b>Total Salaries</b>		<b>38,091,528</b>		<b>39,597,350</b>
<b>Benefits</b>				
FICA		2,836,725		2,963,790
Health Benefits		8,280,876		9,359,229
Holiday		100,410		120,492
Payroll Accrual		213,547		221,619
Retiree Health		1,652,355		1,505,402
Retirement		10,949,373		11,268,319
<b>Subtotal</b>		<b>24,033,286</b>		<b>25,438,851</b>
<b>Total Salaries and Benefits</b>	<b>587.5</b>	<b>62,124,814</b>	<b>599.5</b>	<b>65,036,201</b>
<b>Cost Per FTE Position</b>		<b>105,744</b>		<b>108,484</b>
Statewide Benefit Assessment		1,443,989		1,509,247
<b>Payroll Costs</b>	<b>587.5</b>	<b>63,568,803</b>	<b>599.5</b>	<b>66,545,448</b>
<b>Purchased Services</b>				
Buildings and Ground Maintenance		112,055		91,688
Clerical and Temporary Services		2,000		2,000
Information Technology		10,050,944		10,154,544
Legal Services		157,200		327,200
Management & Consultant Services		156,857		156,857
Other Contracts		792,800		942,800
<b>Subtotal</b>		<b>11,271,856</b>		<b>11,675,089</b>
<b>Total Personnel</b>	<b>587.5</b>	<b>74,840,659</b>	<b>599.5</b>	<b>78,220,537</b>
<b>Distribution by Source of Funds</b>				
General Revenue	469.5	55,761,783	474.5	57,507,710
Federal Funds	0.0	794,957	0.0	805,667
Restricted Receipts	0.0	3,913,478	0.0	3,925,673
Other Funds	118.0	14,370,441	125.0	15,981,487
<b>Total All Funds</b>	<b>587.5</b>	<b>74,840,659</b>	<b>599.5</b>	<b>78,220,537</b>

## **Program Summary**

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### **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. General Laws § 42-142).

# Budget

## Department of Revenue

### Director of Revenue

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
Director of Revenue	2,104,132	2,020,430	2,348,848	2,493,427	2,883,605
<b>Total Expenditures</b>	<b>2,104,132</b>	<b>2,020,430</b>	<b>2,348,848</b>	<b>2,493,427</b>	<b>2,883,605</b>
<b>Expenditures by Object</b>					
Salary and Benefits	1,362,975	1,188,669	1,447,741	1,512,439	1,541,216
Contract Professional Services	0	1,090	0	80,000	0
Operating Supplies and Expenses	740,990	825,818	899,082	898,963	1,340,364
<b>Subtotal: Operating</b>	<b>2,103,966</b>	<b>2,015,577</b>	<b>2,346,823</b>	<b>2,491,402</b>	<b>2,881,580</b>
Capital Purchases and Equipment	166	4,853	2,025	2,025	2,025
<b>Subtotal: Other</b>	<b>166</b>	<b>4,853</b>	<b>2,025</b>	<b>2,025</b>	<b>2,025</b>
<b>Total Expenditures</b>	<b>2,104,132</b>	<b>2,020,430</b>	<b>2,348,848</b>	<b>2,493,427</b>	<b>2,883,605</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	2,104,133	2,020,430	2,348,848	2,493,427	2,883,605
<b>Total Expenditures</b>	<b>2,104,133</b>	<b>2,020,430</b>	<b>2,348,848</b>	<b>2,493,427</b>	<b>2,883,605</b>

# Personnel

## Department of Revenue

### Director of Revenue

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES ADMINISTRATOR	0145 A	1.0	141,768	1.0	144,912
ASSISTANT ADMINISTRATOR- FINANCIAL MANAGEMENT	0134 A	1.0	91,093	1.0	95,806
CHIEF FINANCIAL OFFICER II	0144 A	1.0	143,354	1.0	146,216
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	68,667	1.0	71,689
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	93,096	1.0	93,096
INTERDEPARTMENTAL PROJECT MANAGER	0139 A	2.0	216,174	2.0	219,899
PROGRAMMING SERVICES OFFICER	0131 A	1.0	91,123	1.0	91,123
SENIOR LEGAL COUNSEL	0136 A	1.0	89,905	1.0	93,225
<b>Subtotal Classified</b>		<b>9.0</b>	<b>935,180</b>	<b>9.0</b>	<b>955,966</b>
<b>Unclassified</b>					
DIRECTOR DEPARTMENT OF REVENUE	0956KF	1.0	156,240	1.0	159,188
<b>Subtotal Unclassified</b>		<b>1.0</b>	<b>156,240</b>	<b>1.0</b>	<b>159,188</b>
<b>Subtotal</b>		<b>10.0</b>	<b>1,091,420</b>	<b>10.0</b>	<b>1,115,154</b>
Turnover			(164,953)		(173,719)
<b>Total Salaries</b>			<b>926,467</b>		<b>941,435</b>
<b>Benefits</b>					
FICA			70,876		72,508
Health Benefits			153,796		167,304
Payroll Accrual			5,412		5,500
Retiree Health			41,877		37,344
Retirement			277,417		279,688
<b>Subtotal</b>			<b>549,378</b>		<b>562,344</b>
<b>Total Salaries and Benefits</b>		<b>10.0</b>	<b>1,475,845</b>	<b>10.0</b>	<b>1,503,779</b>
<b>Cost Per FTE Position</b>			<b>147,585</b>		<b>150,378</b>
Statewide Benefit Assessment			36,594		37,437
<b>Payroll Costs</b>		<b>10.0</b>	<b>1,512,439</b>	<b>10.0</b>	<b>1,541,216</b>
<b>Purchased Services</b>					
Legal Services			80,000		0
<b>Subtotal</b>			<b>80,000</b>		<b>0</b>
<b>Total Personnel</b>		<b>10.0</b>	<b>1,592,439</b>	<b>10.0</b>	<b>1,541,216</b>
<b>Distribution by Source of Funds</b>					
General Revenue		10.0	1,592,439	10.0	1,541,216
<b>Total All Funds</b>		<b>10.0</b>	<b>1,592,439</b>	<b>10.0</b>	<b>1,541,216</b>

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## Performance Measures

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### Department of Revenue

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### Director of Revenue

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#### Timeliness of Invoice Payments

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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. The figures below represent the percent of invoices paid within 30 days of receipt date. [Note: This performance measure was established in FY 2023 and historical targets are not available.]

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	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	--	--	100%	100%	100%
<b>Actual</b>	99%	99%	100%	--	--

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## **Program Summary**

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### **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. General Laws § 42-142-3).

# Budget

## Department of Revenue

### Office of Revenue Analysis

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
Revenue Analysis	820,318	842,403	983,531	1,010,997	1,015,848
<b>Total Expenditures</b>	<b>820,318</b>	<b>842,403</b>	<b>983,531</b>	<b>1,010,997</b>	<b>1,015,848</b>
<b>Expenditures by Object</b>					
Salary and Benefits	753,453	730,763	871,015	898,544	903,332
Contract Professional Services	0	230	0	0	0
Operating Supplies and Expenses	63,794	108,426	111,491	111,428	111,491
<b>Subtotal: Operating</b>	<b>817,247</b>	<b>839,418</b>	<b>982,506</b>	<b>1,009,972</b>	<b>1,014,823</b>
Capital Purchases and Equipment	3,070	2,984	1,025	1,025	1,025
<b>Subtotal: Other</b>	<b>3,070</b>	<b>2,984</b>	<b>1,025</b>	<b>1,025</b>	<b>1,025</b>
<b>Total Expenditures</b>	<b>820,318</b>	<b>842,403</b>	<b>983,531</b>	<b>1,010,997</b>	<b>1,015,848</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	820,318	842,403	983,531	1,010,997	1,015,848
<b>Total Expenditures</b>	<b>820,318</b>	<b>842,403</b>	<b>983,531</b>	<b>1,010,997</b>	<b>1,015,848</b>

# Personnel

## Department of Revenue

### Office of Revenue Analysis

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
CHIEF ECONOMIC AND POLICY ANALYST	0142 A	1.0	133,456	1.0	133,456
DATA ANALYST III	0142 A	1.0	127,942	1.0	127,942
PRINCIPAL ECONOMIC AND POLICY ANALYST	0138 A	2.0	215,824	2.0	218,963
SENIOR ECONOMIC AND POLICY ANALYST	0134 A	1.0	83,796	1.0	86,906
<b>Subtotal Classified</b>		<b>5.0</b>	<b>561,018</b>	<b>5.0</b>	<b>567,267</b>
<b>Unclassified</b>					
CHIEF OF REVENUE ANALYSIS	0845 A	1.0	156,594	1.0	156,594
<b>Subtotal Unclassified</b>		<b>1.0</b>	<b>156,594</b>	<b>1.0</b>	<b>156,594</b>
<b>Subtotal</b>		<b>6.0</b>	<b>717,612</b>	<b>6.0</b>	<b>723,861</b>
Transfer Out			(127,942)		(127,942)
Turnover			(18,468)		(22,050)
<b>Total Salaries</b>			<b>571,202</b>		<b>573,869</b>
<b>Benefits</b>					
FICA			43,697		44,165
Health Benefits			60,551		65,669
Payroll Accrual			3,339		3,351
Retiree Health			25,818		22,746
Retirement			171,374		170,728
<b>Subtotal</b>			<b>304,779</b>		<b>306,659</b>
<b>Total Salaries and Benefits</b>		<b>6.0</b>	<b>875,981</b>	<b>6.0</b>	<b>880,528</b>
<b>Cost Per FTE Position</b>			<b>145,997</b>		<b>146,755</b>
Statewide Benefit Assessment			22,563		22,804
<b>Payroll Costs</b>		<b>6.0</b>	<b>898,544</b>	<b>6.0</b>	<b>903,332</b>
<b>Total Personnel</b>		<b>6.0</b>	<b>898,544</b>	<b>6.0</b>	<b>903,332</b>
<b>Distribution by Source of Funds</b>					
General Revenue		6.0	898,544	6.0	903,332
<b>Total All Funds</b>		<b>6.0</b>	<b>898,544</b>	<b>6.0</b>	<b>903,332</b>

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## Performance Measures

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### Department of Revenue

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### Office of Revenue Analysis

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#### Revenue Assessment Report Timeliness

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The figures below represent the 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 performance measure was established in FY 2023 and historical targets are not available.]

	<i>Reporting Period: State Fiscal Year</i>				
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	--	--	4	4	3
<b>Actual</b>	6	3	2	--	--

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#### Cash Collection Report Timeliness

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The figures below represent the 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 performance measure was established in FY 2023 and historical targets are not available.]

	<i>Reporting Period: State Fiscal Year</i>				
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	--	--	7	7	7
<b>Actual</b>	12	6	9	--	--

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# Program Summary

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## 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 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

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
Lottery Division	364,609,848	411,701,083	391,759,764	423,553,743	422,981,930
<b>Total Expenditures</b>	<b>364,609,848</b>	<b>411,701,083</b>	<b>391,759,764</b>	<b>423,553,743</b>	<b>422,981,930</b>
<b>Expenditures by Object</b>					
Salary and Benefits	12,155,212	12,252,430	13,577,493	14,368,241	15,979,287
Contract Professional Services	6,164	2,824	31,786	2,200	2,200
Operating Supplies and Expenses	352,109,824	398,957,444	376,694,921	407,727,738	406,394,879
Assistance and Grants	338,648	488,385	600,000	600,000	600,000
<b>Subtotal: Operating</b>	<b>364,609,848</b>	<b>411,701,083</b>	<b>390,904,200</b>	<b>422,698,179</b>	<b>422,976,366</b>
Capital Purchases and Equipment	0	0	855,564	855,564	5,564
<b>Subtotal: Other</b>	<b>0</b>	<b>0</b>	<b>855,564</b>	<b>855,564</b>	<b>5,564</b>
<b>Total Expenditures</b>	<b>364,609,848</b>	<b>411,701,083</b>	<b>391,759,764</b>	<b>423,553,743</b>	<b>422,981,930</b>
<b>Expenditures by Source of Funds</b>					
Operating Transfers from Other Funds	0	0	850,000	850,000	0
Other Funds	364,609,848	411,701,083	390,909,764	422,703,743	422,981,930
<b>Total Expenditures</b>	<b>364,609,848</b>	<b>411,701,083</b>	<b>391,759,764</b>	<b>423,553,743</b>	<b>422,981,930</b>

# Personnel

## Department of Revenue

### Lottery Division

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
ACCOUNTING MANAGER	0829JA	1.0	74,688	1.0	77,435
ADMINISTRATIVE ASSISTANT	0825JA	0.0	0	1.0	59,033
ADMINISTRATIVE ASSISTANT	8325 A	2.0	160,068	2.0	160,069
ASSISTANT CONTROLLER	0824JA	3.0	164,387	3.0	196,914
ASSISTANT MANAGER-MARKETING- AGENT LICENSES & REPRES.	0826JA	2.0	148,698	2.0	151,538
ASSISTANT PRODUCTION MANAGER (LOTTERY)	0824JA	1.0	78,317	1.0	78,317
ASSISTANT PRODUCTION WORKER	0818JA	2.0	108,780	2.0	108,780
CASINO COMPLIANCE REPRESENTATIVE	0825JA	23.0	1,601,350	23.0	1,616,773
CASINO COMPLIANCE SUPERVISOR	0829JA	6.0	399,879	6.0	484,660
CASINO FINANCIAL ANALYST	0832JA	2.0	196,010	2.0	196,010
CASINO FINANCIAL ANALYST SUPERVISOR	0834JA	2.0	213,132	3.0	296,237
CASINO GAMING OPERATIONS INVEIGATOR	0826JA	10.0	569,302	13.0	898,347
CASINO IT SUPPORT SPECIALIST	0826JA	1.0	73,879	1.0	73,879
CASINO OPERATIONS AND COMPLIANCE MANAGER	0841JA	1.0	133,919	1.0	133,919
CASINO SECURITY INSPECTOR	0827JA	7.0	533,593	7.0	537,239
CASINO SECURITY MANAGER	0829JA	1.0	83,126	1.0	83,126
CASINO SENIOR COMPLIANCE SUPERVISOR	0834JA	1.0	100,382	1.0	100,382
CASINO/SPORTS BETTING COMPLIANCE SUPERVISOR	0836JA	1.0	112,920	1.0	112,920
CASINO SURVEILLANCE ANALYST	0832JA	2.0	186,640	2.0	186,640
CASINO TABLE GAMES ACCOUNTING MANAGER	0833JA	2.0	193,558	2.0	193,558
CONTROLLER (LOTTERY)	0834JA	1.0	92,927	1.0	96,931
DEPUTY DIRECTOR (LOTTERY)	0842JA	1.0	127,832	1.0	133,701
DIRECTOR MANAGEMENT INFORMATION SYSTEMS (LOTTERY)	0840JA	1.0	147,490	1.0	147,490
FIELD REPRESENTATIVE (LOTTERY)	0822JA	11.0	675,703	11.0	690,077
FINANCE ADMINISTRATION (MANAGER)	0839JA	2.0	250,991	2.0	251,299
INFORMATION TECHNOLOGY SECURITY MANAGER	0829JA	2.0	118,474	2.0	159,204
INSTANT TICKET DEVELOPMENT SUPERVISOR	0827JA	1.0	88,414	1.0	88,414
INTERNAL AUDITOR	0833JA	2.0	128,088	2.0	178,732
JUNIOR MAINTENANCE PERSON	0801JA	1.0	36,615	1.0	37,059
LEGAL COUNSEL (LOTTERY)	0835JA	0.0	0	1.0	86,039
LICENSING CLERK	0820JA	1.0	64,162	1.0	64,162
LOTTERY DIRECTOR	0816JF	1.0	152,339	1.0	152,339
LOTTERY SALES & MARKETING MANAGER	0834JA	1.0	105,401	1.0	105,401
MAINTENANCE PERSON (LOTTERY)	0822JA	1.0	59,782	1.0	62,650

# Personnel

## Department of Revenue

### Lottery Division

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
MANAGER MARKETING AGENT LICENSES AND REPRESENTATIVES	0834JA	1.0	105,401	1.0	105,401
PRINCIPAL PROJECTS MANAGER	0831 A	3.0	273,542	3.0	278,510
PROBLEM GAMBLING PROGRAM MGR	0836JA	3.0	230,456	4.0	392,545
PRODUCTION CLERK	0822JA	1.0	63,014	1.0	63,014
PRODUCTION MANAGER (LOTTERY)	0828JA	1.0	87,882	1.0	87,882
PROJECT COORDINATOR	0826JA	1.0	77,573	1.0	77,573
RECEPTIONIST	0817 A	1.0	64,177	1.0	64,177
SECRETARY	0818JA	3.0	156,040	3.0	158,558
SOFTWARE SUPPORT SPECIALIST	0833JA	2.0	137,922	2.0	185,356
SPORTS BETTING BUSINESS ANALYST	0833 A	1.0	80,695	1.0	83,676
STAFF ATTORNEY VII	0840 A	1.0	128,252	1.0	128,252
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	0822JA	1.0	58,158	1.0	60,053
TICKET ACCOUNTING CLERK (LOTTERY)	0820JA	2.0	77,564	2.0	107,269
VIDEO LOTTERY SUPERVISOR	00827JA	1.0	54,957	1.0	54,957
<b>Subtotal Unclassified</b>		<b>118.0</b>	<b>8,776,479</b>	<b>125.0</b>	<b>9,846,497</b>
<b>Subtotal</b>		<b>118.0</b>	<b>8,776,479</b>	<b>125.0</b>	<b>9,846,497</b>
Overtime			271,775		271,775
Turnover			(309,394)		(485,238)
<b>Total Salaries</b>			<b>8,738,860</b>		<b>9,633,034</b>
<b>Benefits</b>					
FICA			641,550		709,717
Health Benefits			1,590,462		1,973,406
Holiday			100,410		120,492
Payroll Accrual			49,428		54,237
Retiree Health			382,708		368,831
Retirement			2,530,382		2,749,803
<b>Subtotal</b>			<b>5,294,940</b>		<b>5,976,486</b>
<b>Total Salaries and Benefits</b>		<b>118.0</b>	<b>14,033,800</b>	<b>125.0</b>	<b>15,609,520</b>
<b>Cost Per FTE Position</b>			<b>118,931</b>		<b>124,876</b>
Statewide Benefit Assessment			334,441		369,767
<b>Payroll Costs</b>		<b>118.0</b>	<b>14,368,241</b>	<b>125.0</b>	<b>15,979,287</b>
<b>Purchased Services</b>					
Legal Services			2,200		2,200
<b>Subtotal</b>			<b>2,200</b>		<b>2,200</b>



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## Personnel

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### Department of Revenue

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### Lottery Division

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	FY 2024		FY 2025	
	FTE	Cost	FTE	Cost
<b>Total Personnel</b>	<b>118.0</b>	<b>14,370,441</b>	<b>125.0</b>	<b>15,981,487</b>
<b>Distribution by Source of Funds</b>				
Other Funds	118.0	14,370,441	125.0	15,981,487
<b>Total All Funds</b>	<b>118.0</b>	<b>14,370,441</b>	<b>125.0</b>	<b>15,981,487</b>

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## Performance Measures

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### Department of Revenue

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### Lottery Division

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#### Problem Gambling Treatment Sessions

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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 percent 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>				
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	2,600	3,200	3,100	3,300	4,000
<b>Actual</b>	2,106	2,935	3,141	--	--

# Program Summary

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## Department of Revenue

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### Municipal Finance

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#### 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

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
Municipal Affairs	133,476,763	133,427,840	1,759,431	1,624,177	1,741,697
<b>Total Expenditures</b>	<b>133,476,763</b>	<b>133,427,840</b>	<b>1,759,431</b>	<b>1,624,177</b>	<b>1,741,697</b>
<b>Expenditures by Object</b>					
Salary and Benefits	1,173,948	1,094,819	1,365,169	1,270,179	1,415,820
Contract Professional Services	30,260	109,825	0	0	0
Operating Supplies and Expenses	54,789	14,593	131,514	131,473	103,352
Assistance and Grants	132,213,279	132,203,958	260,223	220,000	220,000
<b>Subtotal: Operating</b>	<b>133,472,275</b>	<b>133,423,195</b>	<b>1,756,906</b>	<b>1,621,652</b>	<b>1,739,172</b>
Capital Purchases and Equipment	4,488	4,645	2,525	2,525	2,525
<b>Subtotal: Other</b>	<b>4,488</b>	<b>4,645</b>	<b>2,525</b>	<b>2,525</b>	<b>2,525</b>
<b>Total Expenditures</b>	<b>133,476,763</b>	<b>133,427,840</b>	<b>1,759,431</b>	<b>1,624,177</b>	<b>1,741,697</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	1,519,170	1,470,247	1,759,431	1,624,177	1,741,697
Federal Funds	131,957,593	131,957,593	0	0	0
<b>Total Expenditures</b>	<b>133,476,763</b>	<b>133,427,840</b>	<b>1,759,431</b>	<b>1,624,177</b>	<b>1,741,697</b>

# Personnel

## Department of Revenue

### Municipal Finance

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	133,594	1.0	133,594
STATE AID AND FINANCE SPECIALIST - MUNICIPAL AFFAIRS	0332 A	7.0	600,263	7.0	615,406
SUPERVISOR FINANCIAL MANAGEMENT AND REPORTING	0135 A	2.0	173,472	2.0	179,878
<b>Subtotal Classified</b>		<b>10.0</b>	<b>907,329</b>	<b>10.0</b>	<b>928,878</b>
<b>Subtotal</b>		<b>10.0</b>	<b>907,329</b>	<b>10.0</b>	<b>928,878</b>
Turnover			(152,747)		(81,070)
<b>Total Salaries</b>			<b>754,582</b>		<b>847,808</b>
<b>Benefits</b>					
FICA			57,727		65,260
Health Benefits			165,391		181,347
Payroll Accrual			4,401		4,937
Retiree Health			34,105		33,612
Retirement			224,168		249,159
<b>Subtotal</b>			<b>485,792</b>		<b>534,315</b>
<b>Total Salaries and Benefits</b>		<b>10.0</b>	<b>1,240,374</b>	<b>10.0</b>	<b>1,382,123</b>
<b>Cost Per FTE Position</b>			<b>124,037</b>		<b>138,212</b>
Statewide Benefit Assessment			29,805		33,697
<b>Payroll Costs</b>		<b>10.0</b>	<b>1,270,179</b>	<b>10.0</b>	<b>1,415,820</b>
<b>Total Personnel</b>		<b>10.0</b>	<b>1,270,179</b>	<b>10.0</b>	<b>1,415,820</b>
<b>Distribution by Source of Funds</b>					
General Revenue		10.0	1,270,179	10.0	1,415,820
<b>Total All Funds</b>		<b>10.0</b>	<b>1,270,179</b>	<b>10.0</b>	<b>1,415,820</b>

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## Performance Measures

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### Department of Revenue

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### Municipal Finance

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#### Municipal Finance Web Visitors

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The Division of Municipal Finance has found that the most effective medium of exchange with the division's stakeholders is the division's website. The metric is directly correlated with the division's mission and the multiple mandates of the division's enabling legislation under RI General Law 42-142-4 to provide assistance and guidance to municipalities; encourage the exchange of information between the division and other governmental entities; by making available, through the use of web-based applications any data the division deems appropriate; encourage compliance with state laws and give guidance to public decision makers. In addition to the division's mandates the website's utilization is the most effective metric in determining if the division is being successful based on its mission statement. The higher the number of users the more successful the division is at accomplishing its mandates and mission. If a need is identified that fits within the division's mandates, then the website is expanded to satisfy the need. The figures below represent the number of visitors to the municipal finance website. [Note: This performance measure was established in FY 2023 and historical targets are not available.]

*Frequency: Annual*

*Reporting Period: State Fiscal Year*

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	--	--	2,000	2,050	2,060
<b>Actual</b>	2,135	1,960	2,183	--	--

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## **Program Summary**

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### **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 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

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
Assessment and Review	3,871,011	3,616,897	4,113,055	4,031,710	4,119,039
Compliance and Collection	4,305,524	4,640,263	5,055,479	4,896,725	5,150,570
Employer Tax	290,882	(0)	0	0	0
Field Audit	7,413,459	7,533,333	7,799,649	7,634,197	7,778,776
Tax Administrator	3,025,181	3,430,739	9,068,016	8,645,512	9,606,152
Tax Processing Division	14,445,920	13,075,455	13,811,065	13,650,691	13,369,748
<b>Total Expenditures</b>	<b>33,351,976</b>	<b>32,296,688</b>	<b>39,847,264</b>	<b>38,858,835</b>	<b>40,024,285</b>
<b>Expenditures by Object</b>					
Salary and Benefits	21,100,346	22,212,966	24,918,693	23,930,975	24,945,123
Contract Professional Services	7,453,198	5,270,749	6,048,157	6,359,557	6,963,157
Operating Supplies and Expenses	4,468,956	4,314,915	4,284,662	3,972,551	3,520,253
Assistance and Grants	0	0	1,273	1,273	1,273
<b>Subtotal: Operating</b>	<b>33,022,501</b>	<b>31,798,630</b>	<b>35,252,785</b>	<b>34,264,356</b>	<b>35,429,806</b>
Capital Purchases and Equipment	38,593	498,057	34,000	34,000	34,000
Aid to Local Units of Government	0	0	4,560,479	4,560,479	4,560,479
Operating Transfers	290,882	0	0	0	0
<b>Subtotal: Other</b>	<b>329,475</b>	<b>498,057</b>	<b>4,594,479</b>	<b>4,594,479</b>	<b>4,594,479</b>
<b>Total Expenditures</b>	<b>33,351,976</b>	<b>32,296,688</b>	<b>39,847,264</b>	<b>38,858,835</b>	<b>40,024,285</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	32,906,094	32,032,536	34,604,969	33,869,518	35,022,773
Restricted Receipts	0	90,008	5,067,295	4,814,317	4,826,512
Other Funds	445,882	174,143	175,000	175,000	175,000
<b>Total Expenditures</b>	<b>33,351,976</b>	<b>32,296,688</b>	<b>39,847,264</b>	<b>38,858,835</b>	<b>40,024,285</b>



# Personnel

## Department of Revenue

### Taxation

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ACCOUNTANT	0320 A	3.0	150,402	3.0	154,072
ASSISTANT TAX ADMINISTRATOR (TAXATION)	0147 A	1.0	149,313	1.0	155,088
ASSISTANT TAX SECTION CHIEF (TAXATION)	0140 A	6.0	735,815	6.0	740,569
BUSINESS ANALYST (DOR)	0328 A	4.0	287,722	4.0	294,362
CHIEF BUSINESS MANAGEMENT OFFICER	0134 A	4.0	420,854	4.0	420,854
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	69,476	1.0	72,966
CHIEF LEGAL OFFICER (TAXATION)	0140 A	1.0	116,637	1.0	116,637
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	123,546	1.0	129,225
CHIEF OF TAX DATA ANALYTICS & STRATEGY (TAXATION)	0145 A	1.0	150,033	1.0	150,033
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	103,563	1.0	103,563
CHIEF REVENUE AGENT	0138 A	2.0	192,484	2.0	199,600
DATA ANALYST I	0134 A	3.0	258,589	3.0	269,442
DATA ANALYST II	0138 A	1.0	107,285	1.0	107,285
DEPUTY CHIEF OF LEGAL SERVICES	0139 A	1.0	99,646	1.0	103,371
EXECUTIVE DIRECTOR (DOA)/TAX ADMINISTRATOR	0152 A	1.0	209,144	1.0	209,143
INTERNET COMMUNICATIONS SPECIALIST	0128 A	1.0	70,562	1.0	73,703
LEGAL ASSISTANT	0119 A	1.0	50,300	1.0	51,935
LEGAL COUNSEL	0134 A	1.0	83,562	1.0	86,654
PRINCIPAL TAX AUDITOR	0833 A	15.0	1,369,830	15.0	1,384,594
PROGRAMMING SERVICES OFFICER	0131 A	1.0	74,509	1.0	77,250
REVENUE AGENT	0330 A	1.0	94,543	1.0	94,543
REVENUE OFFICER II (TAXATION)	0325 A	3.0	168,027	3.0	179,974
REVENUE OFFICER I (TAXATION)	0323 A	33.0	1,818,558	33.0	1,871,720
REVENUE OFFICER SPECIAL INVESTIGATIONS	0327 A	3.0	208,092	3.0	212,849
SENIOR BUSINESS ANALYST (DOR)	0331 A	4.0	317,067	4.0	327,444
SENIOR LEGAL COUNSEL	0136 A	1.0	89,905	1.0	93,225
SENIOR TAX AUDITOR (TAXATION)	0330 A	34.0	2,797,502	34.0	2,804,371
SUPERVISING REVENUE OFFICER	0833 A	3.0	264,717	3.0	267,898
TAX AIDE I	0318 A	13.0	644,097	13.0	652,402
TAX AIDE II	0320 A	8.0	439,895	8.0	442,818
TAX AUDITOR II (TAXATION)	0328 A	15.0	1,031,091	15.0	1,068,621
TAX AUDITOR I (TAXATION)	0326 A	15.0	907,074	15.0	937,349
TAX INVESTIGATOR	0323 A	6.0	344,627	7.0	396,926
TAXPAYER ASSISTANCE REPRESENTATIVE	0318 A	5.0	242,930	9.0	398,111

# Personnel

## Department of Revenue

### Taxation

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
TAXPAYER ASSISTANCE REPRESENTATIVE SUPERVISOR (TAXATION)	0828 A	1.0	72,026	1.0	75,522
TAXPAYER SERVICE SPECIALIST	0323 A	18.0	1,053,129	18.0	1,076,956
TAX RETURN PROCESSING OPERATOR III (TAX)	0320 A	4.0	206,573	4.0	210,307
TAX RETURN PROCESSING SUPERVISOR (TAXATION)	0828 A	1.0	77,573	1.0	77,573
TAX SECTION CHIEF (TAXATION)	0142 A	4.0	562,009	4.0	568,101
<b>Subtotal Classified</b>		<b>222.0</b>	<b>16,162,707</b>	<b>227.0</b>	<b>16,657,056</b>
<b>Subtotal</b>		<b>222.0</b>	<b>16,162,707</b>	<b>227.0</b>	<b>16,657,056</b>
Transfer Out			(159,236)		(159,236)
Transfer In			127,942		127,942
Overtime			165,000		205,000
Seasonal/Special Salaries/Wages			655,200		655,200
Turnover			(2,372,821)		(2,372,096)
<b>Total Salaries</b>			<b>14,578,792</b>		<b>15,113,866</b>
<b>Benefits</b>					
FICA			1,099,638		1,145,153
Health Benefits			2,876,911		3,229,835
Payroll Accrual			80,408		83,268
Retiree Health			621,882		565,278
Retirement			4,129,891		4,241,003
<b>Subtotal</b>			<b>8,808,730</b>		<b>9,264,537</b>
<b>Total Salaries and Benefits</b>		<b>222.0</b>	<b>23,387,522</b>	<b>227.0</b>	<b>24,378,403</b>
<b>Cost Per FTE Position</b>			<b>105,349</b>		<b>107,394</b>
Statewide Benefit Assessment			543,453		566,720
<b>Payroll Costs</b>		<b>222.0</b>	<b>23,930,975</b>	<b>227.0</b>	<b>24,945,123</b>
<b>Purchased Services</b>					
Clerical and Temporary Services			2,000		2,000
Information Technology			6,011,400		6,115,000
Legal Services			75,000		325,000
Management & Consultant Services			156,857		156,857
Other Contracts			114,300		364,300
<b>Subtotal</b>			<b>6,359,557</b>		<b>6,963,157</b>
<b>Total Personnel</b>		<b>222.0</b>	<b>30,290,532</b>	<b>227.0</b>	<b>31,908,280</b>

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# Personnel

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## Department of Revenue

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### Taxation

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	FY 2024		FY 2025	
	FTE	Cost	FTE	Cost
<b>Distribution by Source of Funds</b>				
General Revenue	222.0	30,036,694	227.0	31,642,247
Restricted Receipts	0.0	253,838	0.0	266,033
<b>Total All Funds</b>	<b>222.0</b>	<b>30,290,532</b>	<b>227.0</b>	<b>31,908,280</b>

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## Performance Measures

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### Department of Revenue

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#### Taxation

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##### Collection Payments / Collections

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The figures below represent the amount of money collected by Taxation once the debt is established. This includes revenues collected both from initial bill payments and other collection activities. These are both payments and transfers, which are subject to offsets and various enforcement tools and techniques. [Note: This performance measure was established in FY 2023 and historical targets are not available.]

	<i>Reporting Period: State Fiscal Year</i>				
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	--	--	\$68,346,553	\$71,061,878	\$73,193,735
<b>Actual</b>	\$56,925,331	\$66,355,876	\$68,992,115	--	--

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##### Online Tax Filing

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The figures below represent the percent 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>Reporting Period: State Fiscal Year</i>				
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	92.0%	91.0%	92.0%	92.5%	92.8%
<b>Actual</b>	90.7%	91.9%	91.8%	--	--

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## **Program Summary**

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### **Department of Revenue**

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### **Registry of Motor Vehicles**

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#### **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

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
Registry of Motor Vehicles	33,811,835	38,402,457	36,117,501	41,686,614	35,672,051
Vehicle Value Commission	24	48	14,763	0	0
<b>Total Expenditures</b>	<b>33,811,859</b>	<b>38,402,506</b>	<b>36,132,264</b>	<b>41,686,614</b>	<b>35,672,051</b>
<b>Expenditures by Object</b>					
Salary and Benefits	19,177,196	20,243,786	20,918,226	20,755,385	20,893,559
Contract Professional Services	4,750,607	4,564,113	4,169,954	4,830,099	4,709,732
Operating Supplies and Expenses	9,847,368	13,564,539	11,012,980	16,070,026	10,037,656
Assistance and Grants	1,104	1,104	1,104	1,104	1,104
<b>Subtotal: Operating</b>	<b>33,776,275</b>	<b>38,373,542</b>	<b>36,102,264</b>	<b>41,656,614</b>	<b>35,642,051</b>
Capital Purchases and Equipment	35,583	28,963	30,000	30,000	30,000
<b>Subtotal: Other</b>	<b>35,583</b>	<b>28,963</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Total Expenditures</b>	<b>33,811,859</b>	<b>38,402,506</b>	<b>36,132,264</b>	<b>41,686,614</b>	<b>35,672,051</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	31,665,531	34,256,930	31,812,522	37,232,017	31,206,744
Federal Funds	839,465	477,146	825,339	794,957	805,667
Restricted Receipts	1,306,862	3,668,429	3,494,403	3,659,640	3,659,640
<b>Total Expenditures</b>	<b>33,811,859</b>	<b>38,402,506</b>	<b>36,132,264</b>	<b>41,686,614</b>	<b>35,672,051</b>

# Personnel

## Department of Revenue

### Registry of Motor Vehicles

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADJUDICATION SERVICE REPRESENTATIVE	0318 A	9.0	478,437	9.0	482,535
ADMINISTRATIVE OFFICER	0124 A	2.0	132,763	2.0	134,536
ADMINISTRATOR, DIVISION OF MOTOR VEHICLES	0150 A	1.0	173,190	1.0	173,190
ADMINISTRATOR, FINANCIAL MANAGEMENT	0137 A	1.0	108,904	1.0	108,904
ADMINISTRATOR- OPERATIONS MANAGEMENT	0141 A	1.0	122,290	1.0	122,290
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS. CONTR. DIV.	0125 A	1.0	60,030	1.0	62,043
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR CUSTOMER SVS	0140 A	1.0	134,133	1.0	134,133
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR SAFETY & REG	0140 A	1.0	104,896	1.0	110,500
AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0317 A	3.0	140,106	3.0	143,479
AUTOMOTIVE SERVICE SPECIALIST	0318 A	4.0	201,250	4.0	203,452
CDL PROGRAM COORDINATOR (DMV)	0134 A	1.0	112,463	1.0	112,463
CHIEF IMPLEMENTATION AIDE	0128 A	4.0	293,365	4.0	301,127
CHIEF MOTOR VEHICLE SAFETY AND EMISSION CONTROL DIV.	0135 A	1.0	101,372	1.0	101,372
CHIEF OFFICE OF ENFORCEMENT AND INSPECTIONS (DOA)	0137 A	1.0	93,075	1.0	96,513
CHIEF OF LEGAL SERVICES	0141 A	1.0	134,519	1.0	134,519
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	0135 A	1.0	90,753	1.0	95,382
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	0134 A	6.0	609,398	6.0	610,801
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	133,594	1.0	133,594
CHIEF PROGRAM DEVELOPMENT	0134 A	6.0	609,058	6.0	614,800
COMMERCIAL DRIVERS LICENSE SKILLS EXAMINER (DMV)	0324 A	2.0	112,579	2.0	116,214
COORDINATOR- MOTOR CARRIER & SCHOOL BUS SAFETY PRG/DOA	0133 A	1.0	103,069	1.0	103,069
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	0315 A	25.5	1,150,937	25.5	1,173,277
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	0318 A	12.0	584,895	12.0	594,961
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	0321 A	49.0	2,753,724	49.0	2,784,814
CUSTOMER SERVICE SPECIALIST I	0315 A	2.0	103,783	2.0	103,783
DATA ANALYST II	0138 A	1.0	107,285	1.0	107,285
DATABASE MANAGEMENT SYSTEM SPECIALIST	0326 A	4.0	280,740	4.0	283,403
FISCAL MANAGEMENT OFFICER	0326 A	1.0	70,983	1.0	70,983
IMPLEMENTATION AIDE	0122 A	1.0	59,232	1.0	60,847
INFORMATION AIDE	0315 A	3.0	153,563	3.0	154,740
INTERPRETING INTERVIEWER (SPANISH)	0319 A	3.0	159,166	3.0	161,404

# Personnel

## Department of Revenue

### Registry of Motor Vehicles

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
LICENSE INVESTIGATOR	0322 A	7.0	406,750	7.0	412,990
LICENSING AIDE	0315 A	2.0	99,065	2.0	99,065
MOTOR VEHICLE APPEALS OFFICER	0324 A	11.0	726,580	11.0	730,821
MOTOR VEHICLE INVESTIGATOR	0320 A	1.0	49,245	1.0	50,514
MOTOR VEHICLE OPERATOR EXAMINER	0319 A	14.0	698,401	14.0	710,670
PROGRAMMING SERVICES OFFICER	0131 A	2.0	146,326	2.0	154,522
PROPERTY CONTROL AND SUPPLY OFFICER	0317 A	2.0	95,344	2.0	96,310
RECORDS ANALYST	0324 A	1.0	65,937	1.0	65,937
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0321 A	3.0	160,429	3.0	163,790
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	0321 A	1.0	53,803	1.0	55,887
SENIOR TELLER	0318 A	3.0	162,480	3.0	163,535
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	3327 A	16.0	1,065,383	16.0	1,089,144
<b>Subtotal Classified</b>		<b>213.5</b>	<b>13,203,295</b>	<b>213.5</b>	<b>13,383,598</b>
<b>Subtotal</b>		<b>213.5</b>	<b>13,203,295</b>	<b>213.5</b>	<b>13,383,598</b>
Overtime			442,406		442,406
Seasonal/Special Salaries/Wages			50		50
Turnover			(1,606,763)		(1,837,687)
<b>Total Salaries</b>			<b>12,038,988</b>		<b>11,988,367</b>
<b>Benefits</b>					
FICA			886,316		888,569
Health Benefits			3,308,397		3,602,581
Payroll Accrual			67,739		67,412
Retiree Health			524,150		457,804
Retirement			3,471,725		3,429,841
<b>Subtotal</b>			<b>8,258,327</b>		<b>8,446,207</b>
<b>Total Salaries and Benefits</b>		<b>213.5</b>	<b>20,297,315</b>	<b>213.5</b>	<b>20,434,574</b>
<b>Cost Per FTE Position</b>			<b>95,069</b>		<b>95,712</b>
Statewide Benefit Assessment			458,070		458,985
<b>Payroll Costs</b>		<b>213.5</b>	<b>20,755,385</b>	<b>213.5</b>	<b>20,893,559</b>
<b>Purchased Services</b>					
Buildings and Ground Maintenance			112,055		91,688
Information Technology			4,039,544		4,039,544
Other Contracts			678,500		578,500



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# Personnel

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## Department of Revenue

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### Registry of Motor Vehicles

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	FY 2024		FY 2025	
	FTE	Cost	FTE	Cost
<b>Purchased Services</b>				
Subtotal		4,830,099		4,709,732
<b>Total Personnel</b>	<b>213.5</b>	<b>25,585,484</b>	<b>213.5</b>	<b>25,603,291</b>
<b>Distribution by Source of Funds</b>				
General Revenue	213.5	21,130,887	213.5	21,137,984
Federal Funds	0.0	794,957	0.0	805,667
Restricted Receipts	0.0	3,659,640	0.0	3,659,640
<b>Total All Funds</b>	<b>213.5</b>	<b>25,585,484</b>	<b>213.5</b>	<b>25,603,291</b>

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## Performance Measures

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### Department of Revenue

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### Registry of Motor Vehicles

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#### Online DMV Services

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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 percent of eligible transactions that will be able to be conducted online. The figures below represent the percent of eligible transactions that can be done online. [Note: This performance measure was established in FY 2023 and historical targets and actuals are not available.]

	<i>Frequency: Annual</i>		<i>Reporting Period: State Fiscal Year</i>		
	2021	2022	2023	2024	2025
<b>Target</b>	--	--	55%	60%	60%
<b>Actual</b>	--	--	50%	--	--

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#### In-Person DMV Service Availability

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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 performance measure was established in FY 2023 and historical targets and actuals are not available.]

	<i>Frequency: Annual</i>		<i>Reporting Period: State Fiscal Year</i>		
	2021	2022	2023	2024	2025
<b>Target</b>	--	--	2	1	1
<b>Actual</b>	--	--	1	--	--

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#### DMV Wait Times

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

	<i>Frequency: Annual</i>		<i>Reporting Period: State Fiscal Year</i>		
	2021	2022	2023	2024	2025
<b>Target</b>	30	30	30	30	30
<b>Actual</b>	12	14	13	--	--

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## **Program Summary**

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### **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 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

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
State Aid	189,512,898	292,880,579	326,199,626	298,199,626	327,180,745
<b>Total Expenditures</b>	<b>189,512,898</b>	<b>292,880,579</b>	<b>326,199,626</b>	<b>298,199,626</b>	<b>327,180,745</b>
<b>Expenditures by Object</b>					
Operating Supplies and Expenses	1	0	0	0	0
<b>Subtotal: Operating</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Aid to Local Units of Government	189,512,897	292,880,579	326,199,626	298,199,626	327,180,745
<b>Subtotal: Other</b>	<b>189,512,897</b>	<b>292,880,579</b>	<b>326,199,626</b>	<b>298,199,626</b>	<b>327,180,745</b>
<b>Total Expenditures</b>	<b>189,512,898</b>	<b>292,880,579</b>	<b>326,199,626</b>	<b>298,199,626</b>	<b>327,180,745</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	188,836,421	292,063,470	325,204,506	297,204,506	326,185,625
Restricted Receipts	676,476	817,109	995,120	995,120	995,120
<b>Total Expenditures</b>	<b>189,512,897</b>	<b>292,880,579</b>	<b>326,199,626</b>	<b>298,199,626</b>	<b>327,180,745</b>

## **Program Summary**

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### **Department of Revenue**

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### **Division of Collections**

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#### **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

<b>Expenditures by Sub Program</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Enacted Budget</b>	<b>2024 Revised Budget</b>	<b>2025 Recommended</b>
Collections	746,839	777,728	1,002,552	931,948	965,438
<b>Total Expenditures</b>	<b>746,839</b>	<b>777,728</b>	<b>1,002,552</b>	<b>931,948</b>	<b>965,438</b>
<b>Expenditures by Object</b>					
Salary and Benefits	700,490	709,452	903,644	833,040	867,111
Contract Professional Services	29,025	45,530	0	0	0
Operating Supplies and Expenses	15,706	22,745	90,908	90,908	90,327
<b>Subtotal: Operating</b>	<b>745,221</b>	<b>777,728</b>	<b>994,552</b>	<b>923,948</b>	<b>957,438</b>
Capital Purchases and Equipment	1,618	0	8,000	8,000	8,000
<b>Subtotal: Other</b>	<b>1,618</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Expenditures</b>	<b>746,839</b>	<b>777,728</b>	<b>1,002,552</b>	<b>931,948</b>	<b>965,438</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	746,839	777,728	1,002,552	931,948	965,438
<b>Total Expenditures</b>	<b>746,839</b>	<b>777,728</b>	<b>1,002,552</b>	<b>931,948</b>	<b>965,438</b>

# Personnel

## Department of Revenue

### Division of Collections

		FY 2024		FY 2025	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADMINISTRATIVE OFFICER	0124 A	1.0	48,468	1.0	56,168
ASSISTANT ADMINISTRATIVE OFFICER	0121 A	2.0	103,179	2.0	105,865
ASSISTANT ADMINISTRATIVE OFFICER	0321 A	2.0	101,256	2.0	103,998
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	70,647	1.0	73,514
CHIEF OF LEGAL SERVICES	0141 A	1.0	147,375	1.0	147,375
SENIOR LEGAL COUNSEL	0136 A	1.0	90,108	1.0	93,457
<b>Subtotal Classified</b>		<b>8.0</b>	<b>561,033</b>	<b>8.0</b>	<b>580,377</b>
<b>Subtotal</b>		<b>8.0</b>	<b>561,033</b>	<b>8.0</b>	<b>580,377</b>
Turnover			(78,396)		(81,406)
<b>Total Salaries</b>			<b>482,637</b>		<b>498,971</b>
<b>Benefits</b>					
FICA			36,921		38,418
Health Benefits			125,368		139,087
Payroll Accrual			2,820		2,914
Retiree Health			21,815		19,787
Retirement			144,416		148,097
<b>Subtotal</b>			<b>331,340</b>		<b>348,303</b>
<b>Total Salaries and Benefits</b>		<b>8.0</b>	<b>813,977</b>	<b>8.0</b>	<b>847,274</b>
<b>Cost Per FTE Position</b>			<b>101,747</b>		<b>105,909</b>
Statewide Benefit Assessment			19,063		19,837
<b>Payroll Costs</b>		<b>8.0</b>	<b>833,040</b>	<b>8.0</b>	<b>867,111</b>
<b>Total Personnel</b>		<b>8.0</b>	<b>833,040</b>	<b>8.0</b>	<b>867,111</b>
<b>Distribution by Source of Funds</b>					
General Revenue		8.0	833,040	8.0	867,111
<b>Total All Funds</b>		<b>8.0</b>	<b>833,040</b>	<b>8.0</b>	<b>867,111</b>

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## Performance Measures

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### Department of Revenue

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### Division of Collections

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#### Delinquent Debt Collected

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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 figures below represent the total amount of delinquent debt collected per fiscal year.

*Frequency: Annual*

*Reporting Period: State Fiscal Year*

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Target</b>	\$586,236	\$3,236,274	\$2,100,000	\$3,100,000	\$3,200,000
<b>Actual</b>	\$2,157,516	\$2,766,165	\$2,714,171	--	--