

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

DEPARTMENT OF REVENUE

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

	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Expenditures by Program					
Director of Revenue	2,020,430	2,445,319	2,883,605	2,930,770	3,168,518
Office of Revenue Analysis	842,403	975,631	1,015,848	1,101,548	1,173,041
Lottery Division	411,701,083	397,092,597	423,671,930	447,660,141	448,042,227
Municipal Finance	133,427,840	1,301,051	2,241,697	1,825,843	2,045,839
Taxation	32,296,688	33,768,467	40,974,285	40,987,256	42,916,969
Registry of Motor Vehicles	38,402,506	40,994,914	35,672,051	39,848,766	41,296,967
State Aid	292,880,579	297,880,945	327,180,745	325,083,979	324,049,781
Division of Collections	777,728	893,994	965,438	948,761	994,263
Total Expenditures	912,349,256	775,352,917	834,605,599	860,387,064	863,687,605
Expenditures by Object					
Salary and Benefits	58,432,887	61,296,548	67,495,448	69,480,208	74,165,510
Contract Professional Services	9,994,361	12,578,986	11,675,089	12,072,625	13,463,275
Operating Supplies and Expenses	417,808,479	402,632,028	421,598,322	446,956,644	445,844,569
Assistance and Grants	132,693,447	859,637	822,377	1,022,377	1,022,377
Subtotal: Operating	618,929,174	477,367,198	501,591,236	529,531,854	534,495,731
Capital Purchases and Equipment	539,503	104,774	773,139	710,752	81,614
Aid to Local Units of Government	292,880,579	297,880,945	332,241,224	330,144,458	329,110,260
Subtotal: Other	293,420,082	297,985,719	333,014,363	330,855,210	329,191,874
Total Expenditures	912,349,256	775,352,917	834,605,599	860,387,064	863,687,605
Expenditures by Source of Funds					
General Revenue	363,463,744	372,380,441	400,471,730	402,288,592	403,892,388
Federal Funds	132,434,739	528,204	805,667	728,092	493,061
Restricted Receipts	4,575,546	5,236,446	9,481,272	9,535,239	11,084,929
Operating Transfers From Other Funds	0	0	690,000	629,138	0
Other Funds	411,875,227	397,207,826	423,156,930	447,206,003	448,217,227
Total Expenditures	912,349,256	775,352,917	834,605,599	860,387,064	863,687,605
FTE Authorization	575.5	587.5	599.5	599.5	604.5

Personnel Agency Summary

Department of Revenue

	FY 2025		FY 2026	
	FTE	Cost	FTE	Cost
Classified	472.5	34,330,939	477.5	36,651,767
Unclassified	127.0	10,565,103	127.0	11,179,312
Subtotal	599.5	44,896,042	604.5	47,831,079
Transfer Out		(165,003)		(173,657)
Overtime		1,235,614		1,235,467
Seasonal/Special Salaries/Wages		667,940		667,940
Turnover		(5,282,523)		(5,379,507)
Total Salaries		41,352,070		44,181,322
Benefits				
FICA		3,280,903		3,515,681
Health Benefits		9,262,257		9,905,644
Holiday		126,517		120,613
Payroll Accrual		231,637		248,788
Retiree Health		1,554,274		1,382,456
Retirement		12,528,538		13,577,430
Subtotal		26,984,126		28,750,612
Total Salaries and Benefits	599.5	68,336,196	604.5	72,931,934
Cost Per FTE Position		113,989		120,648
Statewide Benefit Assessment		1,144,012		1,233,576
Payroll Costs	599.5	69,480,208	604.5	74,165,510
Purchased Services				
Buildings and Ground Maintenance		91,688		91,688
Clerical and Temporary Services		1,500		1,500
Information Technology		10,553,680		11,744,330
Legal Services		327,400		527,400
Management & Consultant Services		156,857		156,857
Other Contracts		941,500		941,500
Subtotal		12,072,625		13,463,275
Total Personnel	599.5	81,552,833	604.5	87,628,785
Distribution by Source of Funds				
General Revenue	474.5	60,130,505	479.5	63,928,714
Federal Funds	0.0	728,092	0.0	493,061
Restricted Receipts	0.0	3,979,640	0.0	5,529,330
Other Funds	125.0	16,714,596	125.0	17,677,680
Total All Funds	599.5	81,552,833	604.5	87,628,785

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Director of Revenue	2,020,430	2,445,319	2,883,605	2,930,770	3,168,518
Total Expenditures	2,020,430	2,445,319	2,883,605	2,930,770	3,168,518
Expenditures by Object					
Salary and Benefits	1,188,669	1,449,319	1,541,216	1,565,688	1,707,540
Contract Professional Services	1,090	28,600	0	0	0
Operating Supplies and Expenses	825,818	965,292	1,340,364	1,362,057	1,457,953
Subtotal: Operating	2,015,577	2,443,211	2,881,580	2,927,745	3,165,493
Capital Purchases and Equipment	4,853	2,108	2,025	3,025	3,025
Subtotal: Other	4,853	2,108	2,025	3,025	3,025
Total Expenditures	2,020,430	2,445,319	2,883,605	2,930,770	3,168,518
Expenditures by Source of Funds					
General Revenue	2,020,430	2,445,319	2,883,605	2,930,770	3,168,518
Total Expenditures	2,020,430	2,445,319	2,883,605	2,930,770	3,168,518

Personnel

Department of Revenue

Director of Revenue

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES ADMINISTRATOR	0145 A	1.0	152,158	1.0	158,244
ASSISTANT ADMINISTRATOR- FINANCIAL MANAGEMENT	0134 A	1.0	92,288	1.0	101,059
ASSISTANT DIRECTOR FINANCIAL AND CONTRACT MANAGEMENT	0141 A	1.0	128,355	1.0	139,972
CHIEF FINANCIAL OFFICER II	0144 A	1.0	153,527	1.0	159,667
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	75,320	1.0	80,484
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	102,600	1.0	106,510
INTERDEPARTMENTAL PROJECT MANAGER	0139 A	1.0	102,838	1.0	106,952
PROGRAMMING SERVICES OFFICER	0131 A	1.0	95,477	1.0	99,134
SENIOR LEGAL COUNSEL	0136 A	1.0	92,782	1.0	96,493
Subtotal Classified		9.0	995,345	9.0	1,048,515
Unclassified					
DIRECTOR DEPARTMENT OF REVENUE	0956KF	1.0	163,964	1.0	163,964
Subtotal Unclassified		1.0	163,964	1.0	163,964
Subtotal		10.0	1,159,309	10.0	1,212,479
Turnover			(213,635)		(173,719)
Total Salaries			945,674		1,038,760
Benefits					
FICA			72,344		79,466
Health Benefits			177,202		187,908
Payroll Accrual			5,533		6,055
Retiree Health			37,260		33,760
Retirement			300,251		331,467
Subtotal			592,590		638,656
Total Salaries and Benefits		10.0	1,538,264	10.0	1,677,416
Cost Per FTE Position			153,826		167,742
Statewide Benefit Assessment			27,424		30,124
Payroll Costs		10.0	1,565,688	10.0	1,707,540
Total Personnel		10.0	1,565,688	10.0	1,707,540
Distribution by Source of Funds					
General Revenue		10.0	1,565,688	10.0	1,707,540
Total All Funds		10.0	1,565,688	10.0	1,707,540

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. 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.]

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2022	2023	2024	2025	2026
Target	--	100%	100%	100%	100%
Actual	99%	100%	100%	--	--

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Revenue Analysis	842,403	975,631	1,015,848	1,101,548	1,173,041
Total Expenditures	842,403	975,631	1,015,848	1,101,548	1,173,041
Expenditures by Object					
Salary and Benefits	730,763	911,420	903,332	989,032	1,060,525
Contract Professional Services	230	0	0	0	0
Operating Supplies and Expenses	108,426	64,211	111,491	112,516	112,516
Subtotal: Operating	839,418	975,631	1,014,823	1,101,548	1,173,041
Capital Purchases and Equipment	2,984	0	1,025	0	0
Subtotal: Other	2,984	0	1,025	0	0
Total Expenditures	842,403	975,631	1,015,848	1,101,548	1,173,041
Expenditures by Source of Funds					
General Revenue	842,403	975,631	1,015,848	1,101,548	1,173,041
Total Expenditures	842,403	975,631	1,015,848	1,101,548	1,173,041

Personnel

Department of Revenue

Office of Revenue Analysis

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Classified					
CHIEF ECONOMIC AND POLICY ANALYST	0142 A	2.0	266,931	2.0	283,560
DATA ANALYST III	0142 A	1.0	139,991	1.0	145,365
PRINCIPAL ECONOMIC AND POLICY ANALYST	0138 A	1.0	117,042	1.0	121,548
SENIOR ECONOMIC AND POLICY ANALYST	0134 A	1.0	91,297	1.0	99,455
Subtotal Classified		5.0	615,261	5.0	649,928
Unclassified					
CHIEF OF REVENUE ANALYSIS	0845 A	1.0	164,424	1.0	171,001
Subtotal Unclassified		1.0	164,424	1.0	171,001
Subtotal		6.0	779,685	6.0	820,929
Transfer Out			(139,991)		(145,365)
Turnover			(12,436)		0
Total Salaries			627,258		675,564
Benefits					
FICA			47,986		51,681
Health Benefits			68,062		72,223
Payroll Accrual			3,669		3,937
Retiree Health			24,713		21,956
Retirement			199,154		215,572
Subtotal			343,584		365,369
Total Salaries and Benefits		6.0	970,842	6.0	1,040,933
Cost Per FTE Position			161,807		173,489
Statewide Benefit Assessment			18,190		19,592
Payroll Costs		6.0	989,032	6.0	1,060,525
Total Personnel		6.0	989,032	6.0	1,060,525
Distribution by Source of Funds					
General Revenue		6.0	989,032	6.0	1,060,525
Total All Funds		6.0	989,032	6.0	1,060,525

Performance Measures

Department of Revenue

Office of Revenue Analysis

Revenue Assessment Report Timeliness

The figures below represent the number of days after last data received (typically, Housing Resources Commission transfer data) until the Office of Revenue Analysis (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>				
	2022	2023	2024	2025	2026
Target	--	4	4	3	3
Actual	3	2	3	--	--

Cash Collection Report Timeliness

The figures below represent the number of days to produce the final report to the DOR Director for review. This report is used to analyze current year cash compared to prior year cash. The Office of Revenue Analysis (ORA) relies on collection data from the Division of Taxation and Accounts and Control. This measurement starts 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>				
	2022	2023	2024	2025	2026
Target	--	7	7	7	5
Actual	6	9	3	--	--

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Lottery Division	411,701,083	397,092,597	423,671,930	447,660,141	448,042,227
Total Expenditures	411,701,083	397,092,597	423,671,930	447,660,141	448,042,227
Expenditures by Object					
Salary and Benefits	12,252,430	13,148,512	15,979,287	16,712,396	17,675,480
Contract Professional Services	2,824	7,326	2,200	2,200	2,200
Operating Supplies and Expenses	398,957,444	383,307,956	406,394,879	429,510,843	429,558,983
Assistance and Grants	488,385	628,803	600,000	800,000	800,000
Subtotal: Operating	411,701,083	397,092,597	422,976,366	447,025,439	448,036,663
Capital Purchases and Equipment	0	0	695,564	634,702	5,564
Subtotal: Other	0	0	695,564	634,702	5,564
Total Expenditures	411,701,083	397,092,597	423,671,930	447,660,141	448,042,227
Expenditures by Source of Funds					
Operating Transfers from Other Funds	0	0	690,000	629,138	0
Other Funds	411,701,083	397,092,597	422,981,930	447,031,003	448,042,227
Total Expenditures	411,701,083	397,092,597	423,671,930	447,660,141	448,042,227

Personnel

Department of Revenue

Lottery Division

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Unclassified					
ADMINISTRATIVE ASSISTANT	0825JA	3.0	238,694	3.0	250,641
ASSISTANT CONTROLLER	0824JA	3.0	205,617	3.0	216,109
ASSISTANT MANAGER-MARKETING- AGENT LICENSES & REPRES.	0826JA	2.0	159,140	2.0	169,420
ASSISTANT PRODUCTION MANAGER (LOTTERY)	0824JA	1.0	82,233	1.0	85,522
ASSISTANT PRODUCTION WORKER	0818JA	2.0	114,220	2.0	118,788
CASINO COMPLIANCE REPRESENTATIVE	0825JA	23.0	1,627,851	23.0	1,725,593
CASINO COMPLIANCE SUPERVISOR	0829JA	6.0	494,002	6.0	533,790
CASINO FINANCIAL ANALYST	0832JA	2.0	205,342	2.0	213,180
CASINO FINANCIAL ANALYST SUPERVISOR	0834JA	2.0	223,672	2.0	232,526
CASINO GAMING OPERATIONS INVEIGATOR	0826JA	15.0	1,121,167	15.0	1,182,857
CASINO IT SUPPORT SPECIALIST	0826JA	1.0	69,921	1.0	75,311
CASINO OPERATIONS AND COMPLIANCE MANAGER	0841JA	1.0	140,615	1.0	146,240
CASINO SECURITY INSPECTOR	0827JA	6.0	475,364	6.0	498,056
CASINO SECURITY INSPECTOR	0829JA	1.0	87,282	1.0	90,774
CASINO SECURITY MANAGER	0829JA	1.0	78,484	1.0	84,594
CASINO SENIOR COMPLIANCE SUPERVISOR	0834JA	1.0	105,401	1.0	109,617
CASINO/SPORTS BETTING COMPLIANCE SUPERVISOR	0836JA	1.0	118,566	1.0	123,309
CASINO SURVEILLANCE ANALYST	0832JA	2.0	195,972	2.0	203,810
CASINO TABLE GAMES ACCOUNTING MANAGER	0833JA	2.0	203,236	2.0	211,366
CONTROLLER (LOTTERY)	0834JA	1.0	101,874	1.0	109,617
DEPUTY DIRECTOR (LOTTERY)	0842JA	1.0	140,615	1.0	146,240
DIRECTOR MANAGEMENT INFORMATION SYSTEMS (LOTTERY)	0840JA	1.0	154,865	1.0	161,059
FIELD REPRESENTATIVE (LOTTERY)	0822JA	11.0	704,570	11.0	745,496
FINANCE ADMINISTRATION (MANAGER)	0839JA	2.0	263,864	2.0	274,419
INFORMATION TECHNOLOGY SECURITY MANAGER	0829JA	2.0	159,481	2.0	172,091
INSTANT TICKET DEVELOPMENT SUPERVISOR	0827JA	2.0	167,719	2.0	177,747
INTERNAL AUDITOR	0833JA	2.0	183,637	2.0	197,956
JUNIOR MAINTENANCE PERSON	0801JA	1.0	38,756	1.0	40,829
LEGAL COUNSEL (LOTTERY)	0835JA	1.0	98,045	1.0	105,689
LICENSING CLERK	0820JA	1.0	67,370	1.0	70,065
LOTTERY DIRECTOR	0816JF	1.0	159,956	1.0	166,354
LOTTERY SALES & MARKETING MANAGER	0834JA	1.0	110,671	1.0	115,098
MAINTENANCE PERSON (LOTTERY)	0822JA	1.0	62,837	1.0	68,444

Personnel

Department of Revenue

Lottery Division

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Unclassified					
MANAGER MARKETING AGENT LICENSES AND REPRESENTATIVES	0834JA	1.0	110,671	1.0	115,098
PRINCIPAL PROJECTS MANAGER	0831 A	1.0	85,383	1.0	92,047
PRINCIPAL PROJECTS MANAGER	0831JA	5.0	436,867	5.0	484,166
PROBLEM GAMBLING PROGRAM MGR	0836JA	4.0	411,157	4.0	445,304
PRODUCTION CLERK	0822JA	1.0	66,165	1.0	68,811
PRODUCTION MANAGER (LOTTERY)	0828JA	1.0	92,277	1.0	95,967
RECEPTIONIST	0817JA	1.0	67,208	1.0	69,754
SECRETARY	0818JA	2.0	103,281	2.0	116,669
SOFTWARE SUPPORT SPECIALIST	0833JA	2.0	194,907	2.0	206,390
STAFF ATTORNEY VII	0840JA	1.0	134,665	1.0	140,051
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	0822JA	1.0	66,165	1.0	68,811
TICKET ACCOUNTING CLERK (LOTTERY)	0820 A	1.0	57,054	1.0	60,932
TICKET ACCOUNTING CLERK (LOTTERY)	0820JA	1.0	49,876	1.0	57,740
Subtotal Unclassified		125.0	10,236,715	125.0	10,844,347
Subtotal		125.0	10,236,715	125.0	10,844,347
Overtime			285,364		296,779
Turnover			(485,238)		(485,238)
Total Salaries			10,036,841		10,655,888
Benefits					
FICA			745,996		792,457
Health Benefits			1,982,188		2,102,696
Holiday			126,517		120,613
Payroll Accrual			57,045		60,377
Retiree Health			384,210		336,673
Retirement			3,096,792		3,306,359
Subtotal			6,392,748		6,719,175
Total Salaries and Benefits		125.0	16,429,589	125.0	17,375,063
Cost Per FTE Position			131,437		139,001
Statewide Benefit Assessment			282,807		300,417
Payroll Costs		125.0	16,712,396	125.0	17,675,480
Purchased Services					
Legal Services			2,200		2,200
Subtotal			2,200		2,200
Total Personnel		125.0	16,714,596	125.0	17,677,680

Personnel

Department of Revenue

Lottery Division

	FY 2025		FY 2026	
	FTE	Cost	FTE	Cost
Distribution by Source of Funds				
Other Funds	125.0	16,714,596	125.0	17,677,680
Total All Funds	125.0	16,714,596	125.0	17,677,680

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, as 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>				
	2022	2023	2024	2025	2026
Target	3,200	3,100	3,300	4,000	4,500
Actual	2,935	3,141	4,476	--	--

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Municipal Affairs	133,427,840	1,301,051	2,241,697	1,825,843	2,045,839
Total Expenditures	133,427,840	1,301,051	2,241,697	1,825,843	2,045,839
Expenditures by Object					
Salary and Benefits	1,094,819	1,065,805	1,415,820	1,000,668	1,220,671
Contract Professional Services	109,825	(235)	0	0	0
Operating Supplies and Expenses	14,593	5,750	103,352	101,150	101,143
Assistance and Grants	132,203,958	229,730	220,000	220,000	220,000
Subtotal: Operating	133,423,195	1,301,051	1,739,172	1,321,818	1,541,814
Capital Purchases and Equipment	4,645	0	2,525	4,025	4,025
Aid to Local Units of Government	0	0	500,000	500,000	500,000
Subtotal: Other	4,645	0	502,525	504,025	504,025
Total Expenditures	133,427,840	1,301,051	2,241,697	1,825,843	2,045,839
Expenditures by Source of Funds					
General Revenue	1,470,247	1,301,051	2,241,697	1,825,843	2,045,839
Federal Funds	131,957,593	0	0	0	0
Total Expenditures	133,427,840	1,301,051	2,241,697	1,825,843	2,045,839

Personnel

Department of Revenue

Municipal Finance

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Classified					
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	140,274	1.0	145,885
PRINCIPAL PROGRAM ANALYST	0328 A	2.0	147,463	2.0	153,267
STATE AID AND FINANCE SPECIALIST - MUNICIPAL AFFAIRS	0332 A	5.0	426,762	5.0	446,659
SUPERVISOR FINANCIAL MANAGEMENT AND REPORTING	0135 A	2.0	179,016	2.0	186,178
Subtotal Classified		10.0	893,515	10.0	931,989
Subtotal		10.0	893,515	10.0	931,989
Turnover			(324,048)		(215,320)
Total Salaries			569,467		716,669
Benefits					
FICA			43,564		54,826
Health Benefits			164,547		172,233
Payroll Accrual			3,333		4,178
Retiree Health			22,437		23,290
Retirement			180,805		228,690
Subtotal			414,686		483,217
Total Salaries and Benefits		10.0	984,153	10.0	1,199,886
Cost Per FTE Position			98,415		119,989
Statewide Benefit Assessment			16,515		20,785
Payroll Costs		10.0	1,000,668	10.0	1,220,671
Total Personnel		10.0	1,000,668	10.0	1,220,671
Distribution by Source of Funds					
General Revenue		10.0	1,000,668	10.0	1,220,671
Total All Funds		10.0	1,000,668	10.0	1,220,671

Performance Measures

Department of Revenue

Municipal Finance

Municipal Finance Web Visitors

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 RIGL § 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.]

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2022	2023	2024	2025	2026
Target	--	2,000	2,050	2,060	2,120
Actual	1,960	2,183	2,357	--	--

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Assessment and Review	3,616,897	3,771,921	4,119,039	3,958,157	4,170,447
Compliance and Collection	4,640,263	4,988,608	6,100,570	5,634,745	6,679,700
Field Audit	7,533,333	7,380,635	7,778,776	7,914,846	8,362,616
Tax Administrator	3,430,739	3,679,159	9,606,152	8,658,729	8,759,783
Tax Processing Division	13,075,455	13,948,145	13,369,748	14,820,779	14,944,423
Total Expenditures	32,296,688	33,768,467	40,974,285	40,987,256	42,916,969
Expenditures by Object					
Salary and Benefits	22,212,966	22,759,184	25,895,123	25,394,153	27,377,583
Contract Professional Services	5,270,749	6,817,189	6,963,157	7,070,397	7,161,357
Operating Supplies and Expenses	4,314,915	4,121,846	3,520,253	3,926,954	3,782,277
Assistance and Grants	0	0	1,273	1,273	1,273
Subtotal: Operating	31,798,630	33,698,220	36,379,806	36,392,777	38,322,490
Capital Purchases and Equipment	498,057	70,247	34,000	34,000	34,000
Aid to Local Units of Government	0	0	4,560,479	4,560,479	4,560,479
Subtotal: Other	498,057	70,247	4,594,479	4,594,479	4,594,479
Total Expenditures	32,296,688	33,768,467	40,974,285	40,987,256	42,916,969
Expenditures by Source of Funds					
General Revenue	32,032,536	33,566,076	35,972,773	36,151,777	38,081,490
Restricted Receipts	90,008	87,161	4,826,512	4,660,479	4,660,479
Other Funds	174,143	115,229	175,000	175,000	175,000
Total Expenditures	32,296,688	33,768,467	40,974,285	40,987,256	42,916,969

Personnel

Department of Revenue

Taxation

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Classified					
ACCOUNTANT	0320 A	1.0	53,493	1.0	56,974
ASSISTANT CHIEF REVENUE AGENT (TAXATION)	0136 A	4.0	468,222	4.0	486,728
ASSISTANT TAX ADMINISTRATOR (TAXATION)	0147 A	1.0	162,656	1.0	175,104
ASSISTANT TAX SECTION CHIEF (TAXATION)	0140 A	6.0	742,798	6.0	772,267
BUSINESS ANALYST (DOR)	0328 A	4.0	302,112	4.0	321,238
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	73,043	1.0	79,736
CHIEF OF LEGAL SERVICES	0141 A	1.0	128,405	1.0	133,541
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	135,710	1.0	145,885
CHIEF OF TAX DATA ANALYTICS & STRATEGY (TAXATION)	0145 A	1.0	157,279	1.0	163,365
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	108,683	1.0	112,984
CHIEF REVENUE AGENT	0138 A	1.0	126,078	1.0	137,022
DATA ANALYST I	0134 A	3.0	276,409	3.0	294,029
DATA ANALYST II	0138 A	1.0	112,649	1.0	117,155
DEPUTY CHIEF OF LEGAL SERVICES	0139 A	1.0	104,144	1.0	112,298
EXECUTIVE DIRECTOR (DOA)/TAX ADMINISTRATOR	0152 A	1.0	219,291	1.0	227,815
INTERNET COMMUNICATIONS SPECIALIST	0128 A	1.0	81,075	1.0	84,171
LEGAL ASSISTANT	0119 A	1.0	54,557	1.0	57,428
LEGAL COUNSEL	0134 A	1.0	87,810	1.0	94,665
PRINCIPAL TAX AUDITOR	0833 A	15.0	1,427,606	15.0	1,504,557
PROGRAMMING SERVICES OFFICER	0131 A	1.0	78,297	1.0	84,391
REVENUE AGENT	0330 A	1.0	99,270	1.0	103,241
REVENUE OFFICER II (TAXATION)	0325 A	12.0	722,089	12.0	792,259
REVENUE OFFICER I (TAXATION)	0323 A	23.0	1,289,484	23.0	1,389,792
REVENUE OFFICER I (TAXATION)	0325 A	1.0	60,386	1.0	64,902
REVENUE OFFICER SPECIAL INVESTIGATIONS	0327 A	3.0	223,540	3.0	238,239
SENIOR BUSINESS ANALYST (DOR)	0331 A	4.0	343,816	4.0	357,568
SENIOR LEGAL COUNSEL	0136 A	1.0	94,475	1.0	101,844
SENIOR TAX AUDITOR (TAXATION)	0330 A	34.0	2,926,904	34.0	3,050,598
SUPERVISING REVENUE OFFICER	0833 A	4.0	365,288	4.0	387,198
TAX AIDE I	0318 A	14.0	731,535	14.0	772,343
TAX AIDE II	0320 A	7.0	407,446	8.0	478,124
TAX AUDITOR II (TAXATION)	0328 A	9.0	652,549	9.0	711,592
TAX AUDITOR I (TAXATION)	0326 A	20.0	1,245,177	22.0	1,446,148
TAX INVESTIGATOR	0323 A	7.0	418,965	7.0	439,578
TAXPAYER ASSISTANCE REPRESENTATIVE	0318 A	10.0	491,428	10.0	526,369

Personnel

Department of Revenue

Taxation

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Classified					
TAXPAYER ASSISTANCE REPRESENTATIVE II	0320 A	2.0	105,349	2.0	112,246
TAXPAYER ASSISTANCE REPRESENTATIVE SUPERVISOR (TAXATION)	0828 A	1.0	77,573	1.0	80,676
TAXPAYER SERVICE SPECIALIST	0323 A	18.0	1,122,091	20.0	1,302,623
TAX RET PROC OPER I (TAXATION)	0316 A	2.0	95,383	2.0	100,971
TAX RETURN PROCESSING OPERATOR III (TAX)	0320 A	2.0	111,741	2.0	118,192
TAX RETURN PROCESSING SUPERVISOR (TAXATION)	0828 A	1.0	81,452	1.0	84,710
TAX SECTION CHIEF (TAXATION)	0142 A	4.0	602,968	4.0	626,613
Subtotal Classified		227.0	17,169,226	232.0	18,447,179
Subtotal		227.0	17,169,226	232.0	18,447,179
Transfer Out			(165,003)		(173,657)
Transfer In			139,991		145,365
Overtime			215,250		223,860
Seasonal/Special Salaries/Wages			667,940		667,940
Turnover			(2,822,840)		(2,935,573)
Total Salaries			15,204,564		16,375,114
Benefits					
FICA			1,359,488		1,456,853
Health Benefits			3,214,579		3,507,051
Payroll Accrual			84,662		91,874
Retiree Health			564,260		507,414
Retirement			4,551,283		4,986,500
Subtotal			9,774,272		10,549,692
Total Salaries and Benefits		227.0	24,978,836	232.0	26,924,806
Cost Per FTE Position			110,039		116,055
Statewide Benefit Assessment			415,317		452,777
Payroll Costs		227.0	25,394,153	232.0	27,377,583
Purchased Services					
Clerical and Temporary Services			1,500		1,500
Information Technology			6,224,040		6,115,000
Legal Services			325,000		525,000
Management & Consultant Services			156,857		156,857
Other Contracts			363,000		363,000
Subtotal			7,070,397		7,161,357

Personnel

Department of Revenue

Taxation

	FY 2025		FY 2026	
	FTE	Cost	FTE	Cost
Total Personnel	227.0	32,464,550	232.0	34,538,940
Distribution by Source of Funds				
General Revenue	227.0	32,364,550	232.0	34,438,940
Restricted Receipts	0.0	100,000	0.0	100,000
Total All Funds	227.0	32,464,550	232.0	34,538,940

Performance Measures

Department of Revenue

Taxation

Collection Payments / Collections

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: Tax Year 2023 deadline extensions reduced FY 2024 expected payments and increased FY 2025 expected payments; targets were adjusted accordingly. This performance measure was established in FY 2023 and historical targets are not available.]

	<i>Reporting Period: State Fiscal Year</i>				
	2022	2023	2024	2025	2026
Target	--	\$68,346,553	\$68,474,114	\$75,781,499	\$75,389,547
Actual	\$66,355,876	\$68,992,115	\$70,718,426	--	--

Online Tax Filing

The Division of Taxation strives to collect taxes required in the most efficient and cost effective manner, including by increasing electronic filing options. A recently completed multi-year project advances efforts to create a modern e-file program by integrating three corporate taxes into a single, electronically fileable submission. 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. [Note: This measure includes personal income tax returns for both residents and non-residents.]

	<i>Reporting Period: State Fiscal Year</i>				
	2022	2023	2024	2025	2026
Target	91.0%	92.0%	92.5%	92.8%	93.0%
Actual	91.9%	91.8%	92.4%	--	--

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Registry of Motor Vehicles	38,402,457	40,994,800	35,672,051	39,848,766	41,296,967
Vehicle Value Commission	48	114	0	0	0
Total Expenditures	38,402,506	40,994,914	35,672,051	39,848,766	41,296,967
Expenditures by Object					
Salary and Benefits	20,243,786	21,191,591	20,893,559	22,946,960	24,209,652
Contract Professional Services	4,564,113	5,680,970	4,709,732	4,999,828	6,299,518
Operating Supplies and Expenses	13,564,539	14,088,829	10,037,656	11,870,874	10,756,693
Assistance and Grants	1,104	1,104	1,104	1,104	1,104
Subtotal: Operating	38,373,542	40,962,494	35,642,051	39,818,766	41,266,967
Capital Purchases and Equipment	28,963	32,420	30,000	30,000	30,000
Subtotal: Other	28,963	32,420	30,000	30,000	30,000
Total Expenditures	38,402,506	40,994,914	35,672,051	39,848,766	41,296,967
Expenditures by Source of Funds					
General Revenue	34,256,930	36,208,310	31,206,744	35,241,034	35,374,576
Federal Funds	477,146	528,204	805,667	728,092	493,061
Restricted Receipts	3,668,429	4,258,400	3,659,640	3,879,640	5,429,330
Total Expenditures	38,402,506	40,994,914	35,672,051	39,848,766	41,296,967

Personnel

Department of Revenue

Registry of Motor Vehicles

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Classified					
ADJUDICATION SERVICE REPRESENTATIVE	0318 A	9.0	506,735	9.0	529,918
ADMINISTRATIVE OFFICER	0124 A	1.0	62,392	1.0	67,781
ADMINISTRATOR, DIVISION OF MOTOR VEHICLES	0150 A	1.0	181,850	1.0	189,123
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS. CONTR. DIV.	0131 A	2.0	155,854	2.0	167,981
ASSISTANT DIRECTOR FINANCIAL AND CONTRACT MANAGEMENT	0141 A	1.0	122,118	1.0	133,490
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR CUSTOMER SVS	0143 A	1.0	151,905	1.0	165,079
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR SAFETY & REG	0143 A	1.0	126,156	1.0	137,375
AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0322 A	2.0	110,018	2.0	117,636
AUTOMOTIVE SERVICE SPECIALIST	0323 A	4.0	232,584	4.0	248,862
CDL PROGRAM COORDINATOR (DMV)	0134 A	1.0	89,774	1.0	96,987
CHIEF IMPLEMENTATION AIDE	0128 A	4.0	316,109	4.0	339,124
CHIEF MOTOR VEHICLE SAFETY AND EMISSION CONTROL DIV.	0138 A	1.0	110,554	1.0	120,559
CHIEF OF ADJUDICATION (DMV)	0137 A	1.0	101,821	1.0	111,013
CHIEF OF LEGAL SERVICES	0141 A	1.0	136,248	1.0	146,895
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	0134 A	6.0	609,644	6.0	633,816
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	135,013	1.0	145,885
CHIEF PROGRAM DEVELOPMENT	0134 A	5.0	530,299	5.0	551,511
COMMERCIAL DRIVERS LICENSE SKILLS EXAMINER (DMV)	0324 A	2.0	124,012	2.0	133,943
COORDINATOR- MOTOR CARRIER & SCHOOL BUS SAFETY PRG/DOA	0133 A	1.0	108,222	1.0	112,552
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	0315 A	26.5	1,196,702	26.5	1,285,516
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	0318 A	12.0	606,666	12.0	643,328
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	0321 A	48.0	2,833,917	48.0	2,970,835
CUSTOMER SERVICE SPECIALIST I	0315 A	2.0	108,973	2.0	113,331
CUSTOMER SERVICE SPECIALIST I (DMV)	0319 A	1.0	57,533	1.0	61,358
DATA ANALYST II	0138 A	1.0	112,649	1.0	117,155
DATABASE MANAGEMENT SYSTEM SPECIALIST	0326 A	3.0	227,968	3.0	237,052
DATABASE MANAGEMENT SYSTEM SPECIALIST	0328 A	1.0	70,842	1.0	76,293
DEALER LICENSING AIDE (DMV)	0319 A	1.0	57,533	1.0	61,358
DEP ADMIN, DIV OF MOTOR VEH	0147 A	1.0	152,855	1.0	165,148
DEP CHF OFF OF ENF & INSP (DMV)	0137 A	1.0	118,328	1.0	127,759
DOCUMENT MANAGEMENT SPECIALIST	0127 A	1.0	71,088	1.0	76,510

Personnel

Department of Revenue

Registry of Motor Vehicles

		FY 2025		FY 2026	
		FTE	Cost	FTE	Cost
Classified					
FISCAL MANAGEMENT OFFICER (DMV)	3328 A	1.0	80,576	1.0	83,799
IMPLEMENTATION AIDE	0122 A	1.0	63,902	1.0	69,098
INFORMATION AIDE	0315 A	1.0	49,533	1.0	51,514
INTERDEPARTMENTAL PROJECT MANAGER	0139 A	1.0	104,712	1.0	112,929
INTERPRETING INTERVIEWER (SPANISH)	0319 A	2.0	101,624	2.0	108,064
INTERPRET INTER (SPAN)-DMV	0321 A	1.0	68,124	1.0	73,241
LICENSE INVESTIGATOR	0327 A	1.0	73,951	1.0	79,426
LICENSING AIDE	0315 A	1.0	49,533	1.0	51,514
MOTOR VEHICLE APPEALS OFFICER	0027 A	1.0	67,259	1.0	72,347
MOTOR VEHICLE APPEALS OFFICER	0327 A	10.0	718,958	10.0	772,088
MOTOR VEHICLE INVESTIGATOR	0327 A	7.0	474,239	7.0	509,418
MOTOR VEHICLE OPERATOR EXAMINER	0021 A	2.0	106,388	2.0	113,598
MOTOR VEHICLE OPERATOR EXAMINER	0319 A	1.0	44,171	1.0	52,949
MOTOR VEHICLE OPERATOR EXAMINER	0321 A	10.0	558,393	10.0	593,000
PROGRAMMING SERVICES OFFICER	0131 A	2.0	169,704	2.0	181,108
PROP CONTROL & SUPP OFF (DMV)	0319 A	1.0	53,627	1.0	57,567
PROPERTY CONTROL AND SUPPLY OFFICER	0317 A	1.0	48,066	1.0	51,030
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0026 A	1.0	62,603	1.0	67,375
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0326 A	2.0	125,640	2.0	134,934
SENIOR MOTOR VEHICLE INVESTIGATOR	0329 A	1.0	72,074	1.0	77,530
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	0324 A	2.0	118,993	2.0	127,631
SENIOR TELLER	0318 A	4.0	212,704	4.0	225,474
SENIOR TELLER II (DMV)	0321 A	2.0	121,627	2.0	128,766
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	3327 A	14.0	997,001	14.0	1,063,942
Subtotal Classified		213.5	14,069,764	213.5	14,943,515
Subtotal		213.5	14,069,764	213.5	14,943,515
Overtime			735,000		714,828
Turnover			(1,358,696)		(1,488,251)
Total Salaries			13,446,068		14,170,092

Personnel

Department of Revenue

Registry of Motor Vehicles

	FY 2025		FY 2026	
	FTE	Cost	FTE	Cost
Benefits				
FICA		971,580		1,038,381
Health Benefits		3,551,083		3,752,964
Payroll Accrual		74,341		79,166
Retiree Health		500,819		441,513
Retirement		4,034,455		4,333,582
Subtotal		9,132,278		9,645,606
Total Salaries and Benefits	213.5	22,578,346	213.5	23,815,698
Cost Per FTE Position		105,753		111,549
Statewide Benefit Assessment		368,614		393,954
Payroll Costs	213.5	22,946,960	213.5	24,209,652
Purchased Services				
Buildings and Ground Maintenance		91,688		91,688
Information Technology		4,329,640		5,629,330
Other Contracts		578,500		578,500
Subtotal		4,999,828		6,299,518
Total Personnel	213.5	27,946,788	213.5	30,509,170
Distribution by Source of Funds				
General Revenue	213.5	23,339,056	213.5	24,586,779
Federal Funds	0.0	728,092	0.0	493,061
Restricted Receipts	0.0	3,879,640	0.0	5,429,330
Total All Funds	213.5	27,946,788	213.5	30,509,170

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 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>Reporting Period: State Fiscal Year</i>				
	2022	2023	2024	2025	2026
Frequency: Annual					
Target	--	55%	60%	60%	60%
Actual	--	50%	50%	--	--

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

	<i>Reporting Period: State Fiscal Year</i>				
	2022	2023	2024	2025	2026
Frequency: Annual					
Target	--	2	1	1	1
Actual	--	1	1	--	--

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>				
	2022	2023	2024	2025	2026
Frequency: Annual					
Target	30	30	30	30	30
Actual	14	13	22	--	--

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
State Aid	292,880,579	297,880,945	327,180,745	325,083,979	324,049,781
Total Expenditures	292,880,579	297,880,945	327,180,745	325,083,979	324,049,781
Expenditures by Object					
Aid to Local Units of Government	292,880,579	297,880,945	327,180,745	325,083,979	324,049,781
Subtotal: Other	292,880,579	297,880,945	327,180,745	325,083,979	324,049,781
Total Expenditures	292,880,579	297,880,945	327,180,745	325,083,979	324,049,781
Expenditures by Source of Funds					
General Revenue	292,063,470	296,990,060	326,185,625	324,088,859	323,054,661
Restricted Receipts	817,109	890,885	995,120	995,120	995,120
Total Expenditures	292,880,579	297,880,945	327,180,745	325,083,979	324,049,781

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	2023 Actuals	2024 Actuals	2025 Enacted Budget	2025 Revised Budget	2026 Recommended
Collections	777,728	893,994	965,438	948,761	994,263
Total Expenditures	777,728	893,994	965,438	948,761	994,263
Expenditures by Object					
Salary and Benefits	709,452	770,716	867,111	871,311	914,059
Contract Professional Services	45,530	45,135	0	200	200
Operating Supplies and Expenses	22,745	78,143	90,327	72,250	75,004
Subtotal: Operating	777,728	893,994	957,438	943,761	989,263
Capital Purchases and Equipment	0	0	8,000	5,000	5,000
Subtotal: Other	0	0	8,000	5,000	5,000
Total Expenditures	777,728	893,994	965,438	948,761	994,263
Expenditures by Source of Funds					
General Revenue	777,728	893,994	965,438	948,761	994,263
Total Expenditures	777,728	893,994	965,438	948,761	994,263

Personnel

Department of Revenue

Division of Collections

	FY 2025		FY 2026		
	FTE	Cost	FTE	Cost	
Classified					
ADMINISTRATIVE OFFICER	0124 A	1.0	58,993	1.0	63,283
ASSISTANT ADMINISTRATIVE OFFICER	0121 A	4.0	216,550	4.0	229,440
CHIEF IMPLEMENTATION AIDE	0128 A	1.0	77,145	1.0	82,734
CHIEF OF LEGAL SERVICES	0141 A	1.0	142,217	1.0	155,016
SENIOR LEGAL COUNSEL	0136 A	1.0	92,923	1.0	100,168
Subtotal Classified		8.0	587,828	8.0	630,641
Subtotal		8.0	587,828	8.0	630,641
Turnover			(65,630)		(81,406)
Total Salaries			522,198		549,235
Benefits					
FICA			39,945		42,017
Health Benefits			104,596		110,569
Payroll Accrual			3,054		3,201
Retiree Health			20,575		17,850
Retirement			165,798		175,260
Subtotal			333,968		348,897
Total Salaries and Benefits		8.0	856,166	8.0	898,132
Cost Per FTE Position			107,021		112,267
Statewide Benefit Assessment			15,145		15,927
Payroll Costs		8.0	871,311	8.0	914,059
Purchased Services					
Legal Services			200		200
Subtotal			200		200
Total Personnel		8.0	871,511	8.0	914,259
Distribution by Source of Funds					
General Revenue		8.0	871,511	8.0	914,259
Total All Funds		8.0	871,511	8.0	914,259

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 RIGL § 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.

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	2022	2023	2024	2025	2026
Target	\$3,236,274	\$2,100,000	\$3,100,000	\$3,200,000	\$3,300,000
Actual	\$2,766,165	\$2,714,171	\$2,853,935	--	--