

**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

	2024 Actuals	2025 Actuals	2026 Enacted Budget	2026 Revised Budget	2027 Recommended
<b>Expenditures by Program</b>					
Director of Revenue	2,445,319	2,302,914	3,168,518	2,928,632	2,929,554
Office of Revenue Analysis	975,631	1,238,584	1,173,041	1,203,798	1,203,684
Lottery Division	397,092,597	403,167,787	448,042,227	434,093,206	433,759,131
Municipal Finance	1,301,051	1,681,171	2,045,839	2,004,345	2,068,751
Taxation	33,768,467	35,351,616	43,166,969	40,024,696	42,855,278
Registry of Motor Vehicles	40,994,914	41,889,206	41,296,967	42,823,778	41,997,621
State Aid	297,880,945	324,700,312	333,360,262	333,498,200	331,343,343
Division of Collections	893,994	1,021,990	994,263	1,076,242	1,134,318
<b>Total Expenditures</b>	<b>775,352,917</b>	<b>811,353,580</b>	<b>873,248,086</b>	<b>857,652,897</b>	<b>857,291,680</b>
<b>Expenditures by Object</b>					
Salary and Benefits	61,296,548	66,314,644	74,415,510	74,130,029	76,048,420
Contract Professional Services	12,602,544	13,156,783	13,500,375	14,689,694	14,186,375
Operating Supplies and Expenses	402,608,470	405,616,236	445,807,469	431,144,856	430,941,449
Assistance and Grants	859,637	1,025,853	1,022,377	997,377	997,377
<b>Subtotal: Operating</b>	<b>477,367,198</b>	<b>486,113,517</b>	<b>534,745,731</b>	<b>520,961,956</b>	<b>522,173,621</b>
Capital Purchases and Equipment	104,774	56,754	81,614	1,031,614	81,614
Aid to Local Units of Government	297,880,945	325,183,308	338,420,741	335,659,327	335,036,445
<b>Subtotal: Other</b>	<b>297,985,719</b>	<b>325,240,063</b>	<b>338,502,355</b>	<b>336,690,941</b>	<b>335,118,059</b>
<b>Total Expenditures</b>	<b>775,352,917</b>	<b>811,353,580</b>	<b>873,248,086</b>	<b>857,652,897</b>	<b>857,291,680</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	372,380,441	402,120,004	413,452,869	414,469,234	413,010,117
Federal Funds	528,204	675,254	493,061	400,000	300,000
Restricted Receipts	5,236,446	5,326,660	11,084,929	8,515,457	10,047,432
Operating Transfers From Other Funds	0	93,681	0	756,319	0
Other Funds	397,207,826	403,137,982	448,217,227	433,511,887	433,934,131
<b>Total Expenditures</b>	<b>775,352,917</b>	<b>811,353,580</b>	<b>873,248,086</b>	<b>857,652,897</b>	<b>857,291,680</b>
<b>FTE Authorization</b>	<b>587.5</b>	<b>599.5</b>	<b>605.5</b>	<b>605.5</b>	<b>605.5</b>

# Personnel Agency Summary

## Department of Revenue

	FY 2026		FY 2027	
	FTE	Cost	FTE	Cost
Classified	477.5	36,750,233	477.5	38,208,900
Unclassified	128.0	11,204,954	128.0	11,668,943
<b>Subtotal</b>	<b>605.5</b>	<b>47,955,187</b>	<b>605.5</b>	<b>49,877,843</b>
Transfer Out		(4,302)		(4,431)
Overtime		1,244,999		1,272,637
Seasonal/Special Salaries/Wages		480,000		480,000
Turnover		(4,981,615)		(5,693,437)
<b>Total Salaries</b>		<b>44,520,982</b>		<b>45,754,350</b>
<b>Benefits</b>				
FICA		3,305,964		3,419,682
Health Benefits		9,640,450		10,320,425
Holiday		120,613		120,613
Payroll Accrual		249,436		255,328
Retiree Health		1,390,871		1,363,634
Retirement		13,660,630		13,486,175
<b>Subtotal</b>		<b>28,367,964</b>		<b>28,965,857</b>
<b>Total Salaries and Benefits</b>	<b>605.5</b>	<b>72,888,946</b>	<b>605.5</b>	<b>74,720,207</b>
<b>Cost Per FTE Position</b>		<b>120,378</b>		<b>123,402</b>
Statewide Benefit Assessment		1,241,083		1,328,213
<b>Payroll Costs</b>	<b>605.5</b>	<b>74,130,029</b>	<b>605.5</b>	<b>76,048,420</b>
<b>Purchased Services</b>				
Buildings and Ground Maintenance		124,688		127,688
Clerical and Temporary Services		1,500		1,500
Design and Engineering Services		756,319		0
Information Technology		12,144,330		12,394,330
Legal Services		277,400		277,400
Management & Consultant Services		756,857		756,857
Other Contracts		591,500		591,500
Training and Educational Services		37,100		37,100
<b>Subtotal</b>		<b>14,689,694</b>		<b>14,186,375</b>
<b>Total Personnel</b>	<b>605.5</b>	<b>88,819,723</b>	<b>605.5</b>	<b>90,234,795</b>
<b>Distribution by Source of Funds</b>				
General Revenue	480.5	64,262,274	480.5	65,899,630
Federal Funds	0.0	400,000	0.0	300,000
Restricted Receipts	0.0	5,729,330	0.0	5,729,330
Operating Transfers from Other Funds	0.0	756,319	0.0	0
Other Funds	125.0	17,671,800	125.0	18,305,835
<b>Total All Funds</b>	<b>605.5</b>	<b>88,819,723</b>	<b>605.5</b>	<b>90,234,795</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>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Enacted Budget</b>	<b>2026 Revised Budget</b>	<b>2027 Recommended</b>
Director of Revenue	2,445,319	2,302,914	3,168,518	2,928,632	2,929,554
<b>Total Expenditures</b>	<b>2,445,319</b>	<b>2,302,914</b>	<b>3,168,518</b>	<b>2,928,632</b>	<b>2,929,554</b>
<b>Expenditures by Object</b>					
Salary and Benefits	1,449,319	1,481,417	1,707,540	1,607,917	1,658,260
Contract Professional Services	30,515	3,606	0	0	0
Operating Supplies and Expenses	963,377	815,430	1,457,953	1,317,690	1,268,269
<b>Subtotal: Operating</b>	<b>2,443,211</b>	<b>2,300,453</b>	<b>3,165,493</b>	<b>2,925,607</b>	<b>2,926,529</b>
Capital Purchases and Equipment	2,108	2,460	3,025	3,025	3,025
<b>Subtotal: Other</b>	<b>2,108</b>	<b>2,460</b>	<b>3,025</b>	<b>3,025</b>	<b>3,025</b>
<b>Total Expenditures</b>	<b>2,445,319</b>	<b>2,302,914</b>	<b>3,168,518</b>	<b>2,928,632</b>	<b>2,929,554</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	2,445,319	2,302,914	3,168,518	2,928,632	2,929,554
<b>Total Expenditures</b>	<b>2,445,319</b>	<b>2,302,914</b>	<b>3,168,518</b>	<b>2,928,632</b>	<b>2,929,554</b>

# Personnel

## Department of Revenue

### Director of Revenue

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES ADMINISTRATOR	0145 A	1.0	158,244	1.0	162,991
ASSISTANT ADMINISTRATOR- FINANCIAL MANAGEMENT	0134 A	1.0	101,661	1.0	104,711
ASSISTANT DIRECTOR FINANCIAL AND CONTRACT MANAGEMENT	0141 A	1.0	140,218	1.0	144,424
CHIEF FINANCIAL OFFICER II	0144 A	1.0	159,667	1.0	164,457
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	106,510	1.0	109,560
IMPLEMENTATION AIDE	0122 A	1.0	57,540	1.0	60,856
PROGRAMMING SERVICES OFFICER	0131 A	1.0	99,134	1.0	101,987
SENIOR LEGAL COUNSEL	0136 A	1.0	96,493	1.0	99,388
<b>Subtotal Classified</b>		<b>8.0</b>	<b>919,467</b>	<b>8.0</b>	<b>948,374</b>
<b>Unclassified</b>					
CHIEF OF STAFF	0841 A	1.0	118,385	1.0	128,317
DIRECTOR DEPARTMENT OF REVENUE	0956KF	1.0	172,161	1.0	172,161
<b>Subtotal Unclassified</b>		<b>2.0</b>	<b>290,546</b>	<b>2.0</b>	<b>300,478</b>
<b>Subtotal</b>		<b>10.0</b>	<b>1,210,013</b>	<b>10.0</b>	<b>1,248,852</b>
Longevity Pay			18,808		19,372
Regular Wages			1,191,205		1,229,480
Turnover			(202,880)		(202,880)
<b>Total Salaries</b>			<b>1,007,133</b>		<b>1,045,972</b>
<b>Benefits</b>					
FICA			77,046		80,017
Health Benefits			134,556		144,146
Payroll Accrual			5,869		6,032
Retiree Health			32,732		32,214
Retirement			321,375		318,499
<b>Subtotal</b>			<b>571,578</b>		<b>580,908</b>
<b>Total Salaries and Benefits</b>		<b>10.0</b>	<b>1,578,711</b>	<b>10.0</b>	<b>1,626,880</b>
<b>Cost Per FTE Position</b>			<b>157,871</b>		<b>162,688</b>
Statewide Benefit Assessment			29,206		31,380
<b>Payroll Costs</b>		<b>10.0</b>	<b>1,607,917</b>	<b>10.0</b>	<b>1,658,260</b>
<b>Total Personnel</b>		<b>10.0</b>	<b>1,607,917</b>	<b>10.0</b>	<b>1,658,260</b>

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## Personnel

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### Department of Revenue

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#### Director of Revenue

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	FY 2026		FY 2027	
	FTE	Cost	FTE	Cost
<b>Distribution by Source of Funds</b>				
General Revenue	10.0	1,607,917	10.0	1,658,260
<b>Total All Funds</b>	<b>10.0</b>	<b>1,607,917</b>	<b>10.0</b>	<b>1,658,260</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.

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Target</b>	100%	100%	100%	100%	100%
<b>Actual</b>	100%	100%	93%	--	--

## **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).

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# Budget

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## Department of Revenue

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### Office of Revenue Analysis

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<b>Expenditures by Sub Program</b>	<b>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Enacted Budget</b>	<b>2026 Revised Budget</b>	<b>2027 Recommended</b>
Revenue Analysis	975,631	1,238,584	1,173,041	1,203,798	1,203,684
<b>Total Expenditures</b>	<b>975,631</b>	<b>1,238,584</b>	<b>1,173,041</b>	<b>1,203,798</b>	<b>1,203,684</b>
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<b>Expenditures by Object</b>					
Salary and Benefits	911,420	911,933	1,060,525	1,062,282	1,091,168
Contract Professional Services	3,050	589	3,500	3,500	3,500
Operating Supplies and Expenses	61,161	326,062	109,016	138,016	109,016
<b>Subtotal: Operating</b>	<b>975,631</b>	<b>1,238,584</b>	<b>1,173,041</b>	<b>1,203,798</b>	<b>1,203,684</b>
<b>Total Expenditures</b>	<b>975,631</b>	<b>1,238,584</b>	<b>1,173,041</b>	<b>1,203,798</b>	<b>1,203,684</b>
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<b>Expenditures by Source of Funds</b>					
General Revenue	975,631	1,238,584	1,173,041	1,203,798	1,203,684
<b>Total Expenditures</b>	<b>975,631</b>	<b>1,238,584</b>	<b>1,173,041</b>	<b>1,203,798</b>	<b>1,203,684</b>

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# Personnel

## Department of Revenue

### Office of Revenue Analysis

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
CHIEF DATA ANALYST	0145 A	1.0	160,385	1.0	168,643
CHIEF ECONOMIC AND POLICY ANALYST	0142 A	2.0	283,560	2.0	293,322
PRINCIPAL ECONOMIC AND POLICY ANALYST	0138 A	1.0	121,770	1.0	125,285
SENIOR ECONOMIC AND POLICY ANALYST	0134 A	1.0	99,475	1.0	104,711
<b>Subtotal Classified</b>		<b>5.0</b>	<b>665,190</b>	<b>5.0</b>	<b>691,961</b>
<b>Unclassified</b>					
CHIEF OF REVENUE ANALYSIS	0845 A	1.0	171,001	1.0	176,131
<b>Subtotal Unclassified</b>		<b>1.0</b>	<b>171,001</b>	<b>1.0</b>	<b>176,131</b>
<b>Subtotal</b>		<b>6.0</b>	<b>836,191</b>	<b>6.0</b>	<b>868,092</b>
Regular Wages			675,806		699,449
<b>Total Salaries</b>			<b>675,806</b>		<b>699,449</b>
<b>Benefits</b>					
FICA			51,700		53,509
Health Benefits			73,623		78,667
Payroll Accrual			3,939		4,035
Retiree Health			21,965		21,543
Retirement			215,650		212,981
<b>Subtotal</b>			<b>366,877</b>		<b>370,735</b>
<b>Total Salaries and Benefits</b>		<b>6.0</b>	<b>1,042,683</b>	<b>6.0</b>	<b>1,070,184</b>
<b>Cost Per FTE Position</b>			<b>173,781</b>		<b>178,364</b>
Statewide Benefit Assessment			19,599		20,984
<b>Payroll Costs</b>		<b>6.0</b>	<b>1,062,282</b>	<b>6.0</b>	<b>1,091,168</b>
<b>Purchased Services</b>					
Training and Educational Services			3,500		3,500
<b>Subtotal</b>			<b>3,500</b>		<b>3,500</b>
<b>Total Personnel</b>		<b>6.0</b>	<b>1,065,782</b>	<b>6.0</b>	<b>1,094,668</b>
<b>Distribution by Source of Funds</b>					
General Revenue		6.0	1,065,782	6.0	1,094,668
<b>Total All Funds</b>		<b>6.0</b>	<b>1,065,782</b>	<b>6.0</b>	<b>1,094,668</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

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.

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	<i>Reporting Period: State Fiscal Year</i>				
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Target</b>	4	4	3	3	3
<b>Actual</b>	2	3	3	--	--

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#### 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.

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	<i>Reporting Period: State Fiscal Year</i>				
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Target</b>	7	7	7	5	5
<b>Actual</b>	9	3	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>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Enacted Budget</b>	<b>2026 Revised Budget</b>	<b>2027 Recommended</b>
Lottery Division	397,092,597	403,167,787	448,042,227	434,093,206	433,759,131
<b>Total Expenditures</b>	<b>397,092,597</b>	<b>403,167,787</b>	<b>448,042,227</b>	<b>434,093,206</b>	<b>433,759,131</b>
<b>Expenditures by Object</b>					
Salary and Benefits	13,148,512	14,743,211	17,675,480	17,669,600	18,303,635
Contract Professional Services	8,231	98,498	2,200	758,519	2,200
Operating Supplies and Expenses	383,307,051	387,536,942	429,558,983	414,659,523	414,647,732
Assistance and Grants	628,803	789,136	800,000	800,000	800,000
<b>Subtotal: Operating</b>	<b>397,092,597</b>	<b>403,167,787</b>	<b>448,036,663</b>	<b>433,887,642</b>	<b>433,753,567</b>
Capital Purchases and Equipment	0	0	5,564	205,564	5,564
<b>Subtotal: Other</b>	<b>0</b>	<b>0</b>	<b>5,564</b>	<b>205,564</b>	<b>5,564</b>
<b>Total Expenditures</b>	<b>397,092,597</b>	<b>403,167,787</b>	<b>448,042,227</b>	<b>434,093,206</b>	<b>433,759,131</b>
<b>Expenditures by Source of Funds</b>					
Operating Transfers from Other Funds	0	93,681	0	756,319	0
Other Funds	397,092,597	403,074,106	448,042,227	433,336,887	433,759,131
<b>Total Expenditures</b>	<b>397,092,597</b>	<b>403,167,787</b>	<b>448,042,227</b>	<b>434,093,206</b>	<b>433,759,131</b>

# Personnel

## Department of Revenue

### Lottery Division

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
ACCOUNTING MANAGER	0829JA	1.0	80,170	1.0	82,575
ADMINISTRATIVE ASSISTANT	0825JA	3.0	245,167	3.0	252,521
ASSISTANT CONTROLLER	0824JA	2.0	155,702	2.0	160,372
ASSISTANT MANAGER-MARKETING- AGENT LICENSES & REPRES.	0826JA	2.0	165,386	2.0	170,347
ASSISTANT PRODUCTION MANAGER (LOTTERY)	0824JA	1.0	85,522	1.0	88,088
ASSISTANT PRODUCTION WORKER	0818JA	2.0	118,788	2.0	122,352
CASINO COMPLIANCE REPRESENTATIVE	0825JA	23.0	1,717,862	23.0	1,811,674
CASINO COMPLIANCE SUPERVISOR	0829JA	7.0	617,521	7.0	643,029
CASINO FINANCIAL ANALYST	0832JA	2.0	213,180	2.0	219,296
CASINO FINANCIAL ANALYST SUPERVISOR	0834JA	2.0	232,526	2.0	239,433
CASINO GAMING OPERATIONS INVEIGATOR	0826JA	14.0	1,092,589	14.0	1,125,364
CASINO OPERATIONS AND COMPLIANCE MANAGER	0841JA	1.0	146,240	1.0	150,627
CASINO SECURITY INSPECTOR	0827JA	7.0	587,685	7.0	605,318
CASINO SECURITY MANAGER	0829JA	1.0	90,774	1.0	93,497
CASINO SENIOR COMPLIANCE SUPERVISOR	0834JA	2.0	206,343	2.0	212,534
CASINO/SPORTS BETTING COMPLIANCE SUPERVISOR	0836JA	1.0	123,309	1.0	127,008
CASINO SURVEILLANCE ANALYST	0832JA	2.0	203,810	2.0	209,926
CASINO TABLE GAMES ACCOUNTING MANAGER	0833JA	2.0	211,366	2.0	217,706
CONTROLLER (LOTTERY)	0834JA	1.0	109,617	1.0	112,906
DEPUTY DIRECTOR (LOTTERY)	0842JA	1.0	152,433	1.0	157,006
DIRECTOR MANAGEMENT INFORMATION SYSTEMS (LOTTERY)	0840JA	1.0	161,059	1.0	165,891
FIELD REPRESENTATIVE (LOTTERY)	0822JA	10.0	668,505	10.0	693,340
FINANCE ADMINISTRATION (MANAGER)	0839JA	1.0	133,863	1.0	137,879
INFORMATION TECHNOLOGY SECURITY MANAGER	0829JA	2.0	167,079	2.0	179,578
INSTANT TICKET DEVELOPMENT SUPERVISOR	0827JA	3.0	253,555	3.0	266,799
INTERNAL AUDITOR	0833JA	1.0	99,466	1.0	107,604
JUNIOR MAINTENANCE PERSON	0801JA	1.0	40,831	1.0	42,671
LICENSING CLERK	0820JA	1.0	70,065	1.0	72,167
LOTTERY DIRECTOR	0816JF	1.0	166,354	1.0	171,345
LOTTERY SALES & MARKETING MANAGER	0834JA	1.0	98,490	1.0	105,150
MAINTENANCE PERSON (LOTTERY)	0822JA	1.0	68,811	1.0	70,876
MANAGER MARKETING AGENT LICENSES AND REPRESENTATIVES	0834JA	3.0	313,348	3.0	330,211
PRINCIPAL PROJECTS MANAGER	0831JA	6.0	579,359	6.0	611,897

# Personnel

## Department of Revenue

### Lottery Division

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
PROBLEM GAMBLING PROGRAM MGR	0836JA	2.0	214,869	2.0	231,538
PRODUCTION CLERK	0822JA	1.0	68,811	1.0	70,876
PRODUCTION MANAGER (LOTTERY)	0828JA	1.0	95,967	1.0	98,846
PROJECT COORDINATOR	0826JA	1.0	73,033	1.0	77,914
RECEPTIONIST	0817JA	1.0	69,754	1.0	71,740
SECRETARY	0818JA	2.0	118,002	2.0	122,924
SOFTWARE SUPPORT SPECIALIST	0833JA	3.0	303,811	3.0	322,069
SPORTS BETTING BUSINESS ANALYST	0833JA	1.0	93,312	1.0	96,112
STAFF ATTORNEY VII	0840JA	1.0	140,051	1.0	144,253
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	0822JA	1.0	68,811	1.0	70,876
TICKET ACCOUNTING CLERK (LOTTERY)	0820JA	2.0	120,211	2.0	128,199
<b>Subtotal Unclassified</b>		<b>125.0</b>	<b>10,743,407</b>	<b>125.0</b>	<b>11,192,334</b>
<b>Subtotal</b>		<b>125.0</b>	<b>10,743,407</b>	<b>125.0</b>	<b>11,192,334</b>
Longevity Pay			169,630		175,379
Regular Wages			10,573,777		11,016,955
Turnover			(339,066)		(339,066)
<b>Total Salaries</b>			<b>10,701,120</b>		<b>11,150,047</b>
<b>Benefits</b>					
FICA			795,920		830,280
Health Benefits			2,031,061		2,175,071
Holiday			120,613		120,613
Payroll Accrual			60,640		62,587
Retiree Health			338,143		334,272
Retirement			3,320,369		3,305,172
<b>Subtotal</b>			<b>6,666,746</b>		<b>6,827,995</b>
<b>Total Salaries and Benefits</b>		<b>125.0</b>	<b>17,367,866</b>	<b>125.0</b>	<b>17,978,042</b>
<b>Cost Per FTE Position</b>			<b>138,943</b>		<b>143,824</b>
Statewide Benefit Assessment			301,734		325,593
<b>Payroll Costs</b>		<b>125.0</b>	<b>17,669,600</b>	<b>125.0</b>	<b>18,303,635</b>
<b>Purchased Services</b>					
Design and Engineering Services			756,319		0
Legal Services			2,200		2,200
<b>Subtotal</b>			<b>758,519</b>		<b>2,200</b>
<b>Total Personnel</b>		<b>125.0</b>	<b>18,428,119</b>	<b>125.0</b>	<b>18,305,835</b>

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## Personnel

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### Department of Revenue

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### Lottery Division

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	FY 2026		FY 2027	
	FTE	Cost	FTE	Cost
<b>Distribution by Source of Funds</b>				
Operating Transfers from Other Funds	0.0	756,319	0.0	0
Other Funds	125.0	17,671,800	125.0	18,305,835
<b>Total All Funds</b>	<b>125.0</b>	<b>18,428,119</b>	<b>125.0</b>	<b>18,305,835</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, 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.

*Frequency: Annual*

*Reporting Period: State Fiscal Year*

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Target</b>	3,100	3,300	4,000	4,500	5,000
<b>Actual</b>	3,141	4,476	4,930	--	--

## **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>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Enacted Budget</b>	<b>2026 Revised Budget</b>	<b>2027 Recommended</b>
Municipal Affairs	1,301,051	1,681,171	2,045,839	2,004,345	2,068,751
<b>Total Expenditures</b>	<b>1,301,051</b>	<b>1,681,171</b>	<b>2,045,839</b>	<b>2,004,345</b>	<b>2,068,751</b>
<b>Expenditures by Object</b>					
Salary and Benefits	1,065,805	951,042	1,220,671	1,203,496	1,267,843
Contract Professional Services	(130)	845	600	600	600
Operating Supplies and Expenses	5,645	7,300	100,543	101,224	101,283
Assistance and Grants	229,730	221,984	220,000	195,000	195,000
<b>Subtotal: Operating</b>	<b>1,301,051</b>	<b>1,181,171</b>	<b>1,541,814</b>	<b>1,500,320</b>	<b>1,564,726</b>
Capital Purchases and Equipment	0	0	4,025	4,025	4,025
Aid to Local Units of Government	0	500,000	500,000	500,000	500,000
<b>Subtotal: Other</b>	<b>0</b>	<b>500,000</b>	<b>504,025</b>	<b>504,025</b>	<b>504,025</b>
<b>Total Expenditures</b>	<b>1,301,051</b>	<b>1,681,171</b>	<b>2,045,839</b>	<b>2,004,345</b>	<b>2,068,751</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	1,301,051	1,681,171	2,045,839	2,004,345	2,068,751
<b>Total Expenditures</b>	<b>1,301,051</b>	<b>1,681,171</b>	<b>2,045,839</b>	<b>2,004,345</b>	<b>2,068,751</b>

# Personnel

## Department of Revenue

### Municipal Finance

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	151,400	1.0	155,776
IMPLEMENTATION DIRECTOR POLICY AND PROGRAMS	0140 A	1.0	112,929	1.0	121,642
PRINCIPAL PROGRAM ANALYST	0128 A	2.0	145,092	2.0	154,770
PRINCIPAL PROGRAM ANALYST	0328 A	2.0	150,935	2.0	160,935
PRINCIPAL PROGRAM ANALYST	0332 A	1.0	86,935	1.0	92,529
STATE AID AND FINANCE SPECIALIST - MUNICIPAL AFFAIRS	0332 A	3.0	290,862	3.0	299,347
<b>Subtotal Classified</b>		<b>10.0</b>	<b>938,153</b>	<b>10.0</b>	<b>984,999</b>
<b>Subtotal</b>		<b>10.0</b>	<b>938,153</b>	<b>10.0</b>	<b>984,999</b>
Longevity Pay			4,637		4,776
Regular Wages			933,516		980,223
Turnover			(194,843)		(194,843)
<b>Total Salaries</b>			<b>743,310</b>		<b>790,156</b>
<b>Benefits</b>					
FICA			56,866		60,450
Health Benefits			116,084		124,036
Payroll Accrual			4,332		4,556
Retiree Health			24,158		24,337
Retirement			237,189		240,602
<b>Subtotal</b>			<b>438,629</b>		<b>453,981</b>
<b>Total Salaries and Benefits</b>		<b>10.0</b>	<b>1,181,939</b>	<b>10.0</b>	<b>1,244,137</b>
<b>Cost Per FTE Position</b>			<b>118,194</b>		<b>124,414</b>
Statewide Benefit Assessment			21,557		23,706
<b>Payroll Costs</b>		<b>10.0</b>	<b>1,203,496</b>	<b>10.0</b>	<b>1,267,843</b>
<b>Purchased Services</b>					
Training and Educational Services			600		600
<b>Subtotal</b>			<b>600</b>		<b>600</b>
<b>Total Personnel</b>		<b>10.0</b>	<b>1,204,096</b>	<b>10.0</b>	<b>1,268,443</b>
<b>Distribution by Source of Funds</b>					
General Revenue		10.0	1,204,096	10.0	1,268,443
<b>Total All Funds</b>		<b>10.0</b>	<b>1,204,096</b>	<b>10.0</b>	<b>1,268,443</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 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 average number of monthly visitors to the municipal finance website.

	<i>Reporting Period: State Fiscal Year</i>				
<i>Frequency: Annual</i>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Target</b>	2,000	2,050	2,060	2,120	2,200
<b>Actual</b>	2,183	2,357	2,252	--	--

## **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

Expenditures by Sub Program	2024 Actuals	2025 Actuals	2026 Enacted Budget	2026 Revised Budget	2027 Recommended
Assessment and Review	3,771,921	3,927,768	4,170,447	4,337,968	4,445,129
Compliance and Collection	4,988,608	5,687,015	6,929,700	6,481,247	6,790,809
Field Audit	7,380,635	7,202,121	8,362,616	8,220,408	8,423,354
Tax Administrator	3,679,159	4,244,496	8,759,783	6,062,017	7,296,834
Tax Processing Division	13,948,145	14,290,216	14,944,423	14,923,056	15,899,152
<b>Total Expenditures</b>	<b>33,768,467</b>	<b>35,351,616</b>	<b>43,166,969</b>	<b>40,024,696</b>	<b>42,855,278</b>
<b>Expenditures by Object</b>					
Salary and Benefits	22,759,184	24,224,198	27,627,583	27,089,726	27,444,897
Contract Professional Services	6,830,292	7,137,874	7,191,357	7,191,357	7,541,357
Operating Supplies and Expenses	4,108,743	3,969,191	3,752,277	4,047,213	4,640,649
Assistance and Grants	0	0	1,273	1,273	1,273
<b>Subtotal: Operating</b>	<b>33,698,220</b>	<b>35,331,263</b>	<b>38,572,490</b>	<b>38,329,569</b>	<b>39,628,176</b>
Capital Purchases and Equipment	70,247	20,353	34,000	34,000	34,000
Aid to Local Units of Government	0	0	4,560,479	1,661,127	3,193,102
<b>Subtotal: Other</b>	<b>70,247</b>	<b>20,353</b>	<b>4,594,479</b>	<b>1,695,127</b>	<b>3,227,102</b>
<b>Total Expenditures</b>	<b>33,768,467</b>	<b>35,351,616</b>	<b>43,166,969</b>	<b>40,024,696</b>	<b>42,855,278</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	33,566,076	35,256,343	38,331,490	38,088,569	39,387,176
Restricted Receipts	87,161	31,397	4,660,479	1,761,127	3,293,102
Other Funds	115,229	63,876	175,000	175,000	175,000
<b>Total Expenditures</b>	<b>33,768,467</b>	<b>35,351,616</b>	<b>43,166,969</b>	<b>40,024,696</b>	<b>42,855,278</b>

# Personnel

## Department of Revenue

### Taxation

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ASSISTANT CHIEF REVENUE AGENT (TAXATION)	0136 A	6.0	702,159	6.0	728,043
ASSISTANT TAX ADMINISTRATOR (TAXATION)	0147 A	1.0	176,248	1.0	181,366
ASSISTANT TAX SECTION CHIEF (TAXATION)	0140 A	6.0	788,618	6.0	817,805
BUSINESS ANALYST (DOR)	0328 A	3.0	239,427	3.0	246,609
CHIEF OF LEGAL SERVICES	0141 A	1.0	115,008	1.0	118,459
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	160,473	1.0	165,287
CHIEF OF TAX DATA ANALYTICS & STRATEGY (TAXATION)	0145 A	1.0	163,365	1.0	168,112
CHIEF PROGRAM DEVELOPMENT	0134 A	1.0	118,067	1.0	121,575
CHIEF REVENUE AGENT	0138 A	2.0	240,314	2.0	247,455
DATA ANALYST I	0134 A	3.0	284,057	3.0	292,489
DATA ANALYST II	0138 A	1.0	117,155	1.0	120,670
DEPUTY CHIEF OF LEGAL SERVICES	0139 A	1.0	110,880	1.0	118,507
EXECUTIVE DIRECTOR (DOA)/TAX ADMINISTRATOR	0152 A	1.0	237,889	1.0	244,841
IMPLEMENTATION AIDE	0322 A	1.0	52,759	1.0	60,404
INTERNET COMMUNICATIONS SPECIALIST	0128 A	1.0	84,171	1.0	86,585
LEGAL COUNSEL	0134 A	1.0	93,906	1.0	100,765
PRINCIPAL TAX AUDITOR	0833 A	15.0	1,503,191	15.0	1,557,900
PROGRAMMING SERVICES OFFICER	0131 A	1.0	90,554	1.0	93,271
REVENUE AGENT	0330 A	1.0	103,241	1.0	106,338
REVENUE OFFICER II (TAXATION)	0325 A	10.0	652,772	10.0	695,093
REVENUE OFFICER I (TAXATION)	0323 A	26.0	1,553,878	26.0	1,638,908
REVENUE OFFICER SPECIAL INVESTIGATIONS	0327 A	3.0	238,239	3.0	246,209
SENIOR BUSINESS ANALYST (DOR)	0331 A	4.0	357,568	4.0	368,296
SENIOR LEGAL COUNSEL	0136 A	1.0	96,493	1.0	99,388
SENIOR TAX AUDITOR (TAXATION)	0330 A	34.0	2,975,507	34.0	3,066,964
SUPERVISING REVENUE OFFICER	0833 A	4.0	383,855	4.0	401,923
TAX AIDE I	0318 A	14.0	758,711	14.0	789,002
TAX AIDE II	0320 A	8.0	473,318	8.0	490,243
TAX AUDITOR II (TAXATION)	0328 A	11.0	844,758	11.0	884,838
TAX AUDITOR I (TAXATION)	0326 A	18.0	1,194,930	18.0	1,256,164
TAX INVESTIGATOR	0323 A	7.0	439,305	7.0	465,635
TAXPAYER ASSISTANCE REPRESENTATIVE	0318 A	11.0	571,589	11.0	599,993
TAXPAYER ASSISTANCE REPRESENTATIVE II	0320 A	3.0	166,296	3.0	176,096
TAXPAYER ASSISTANCE REPRESENTATIVE SUPERVISOR (TAXATION)	0828 A	1.0	72,718	1.0	77,571

# Personnel

## Department of Revenue

### Taxation

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
TAXPAYER SERVICE SPECIALIST	0323 A	18.0	1,186,818	18.0	1,229,953
TAX RET PROC OPER I (TAXATION)	0316 A	2.0	97,385	2.0	101,276
TAX RETURN PROCESSING OPERATOR III (TAX)	0320 A	2.0	118,200	2.0	122,352
TAX RETURN PROCESSING OPERATOR II (TAX)	0318 A	2.0	103,985	2.0	109,396
TAX RETURN PROCESSING SUPERVISOR (TAXATION)	0833 A	1.0	91,972	1.0	98,188
TAX SECTION CHIEF (TAXATION)	0142 A	4.0	626,613	4.0	645,053
TECHNICAL SUPPORT MANAGER (DOS/MVS)	0138 A	1.0	117,155	1.0	120,670
<b>Subtotal Classified</b>		<b>233.0</b>	<b>18,503,547</b>	<b>233.0</b>	<b>19,259,692</b>
<b>Subtotal</b>		<b>233.0</b>	<b>18,503,547</b>	<b>233.0</b>	<b>19,259,692</b>
Transfer Out			(4,302)		(4,431)
Longevity Pay			409,698		422,635
Regular Wages			18,076,645		18,823,007
Seasonal/Special Salaries/Wages			480,000		480,000
Turnover			(2,791,177)		(3,362,656)
<b>Total Salaries</b>			<b>16,399,026</b>		<b>16,593,561</b>
<b>Benefits</b>					
FICA			1,233,563		1,262,094
Health Benefits			3,386,544		3,622,462
Payroll Accrual			91,496		92,667
Retiree Health			510,088		494,795
Retirement			5,013,849		4,897,393
<b>Subtotal</b>			<b>10,235,540</b>		<b>10,369,411</b>
<b>Total Salaries and Benefits</b>		<b>233.0</b>	<b>26,634,566</b>	<b>233.0</b>	<b>26,962,972</b>
<b>Cost Per FTE Position</b>			<b>114,311</b>		<b>115,721</b>
Statewide Benefit Assessment			455,160		481,925
<b>Payroll Costs</b>		<b>233.0</b>	<b>27,089,726</b>	<b>233.0</b>	<b>27,444,897</b>
<b>Purchased Services</b>					
Clerical and Temporary Services			1,500		1,500
Information Technology			6,115,000		6,465,000
Legal Services			275,000		275,000
Management & Consultant Services			756,857		756,857
Other Contracts			13,000		13,000
Training and Educational Services			30,000		30,000
<b>Subtotal</b>			<b>7,191,357</b>		<b>7,541,357</b>

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## Personnel

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### Department of Revenue

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#### Taxation

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	FY 2026		FY 2027	
	FTE	Cost	FTE	Cost
<b>Total Personnel</b>	<b>233.0</b>	<b>34,281,083</b>	<b>233.0</b>	<b>34,986,254</b>
<b>Distribution by Source of Funds</b>				
General Revenue	233.0	34,181,083	233.0	34,886,254
Restricted Receipts	0.0	100,000	0.0	100,000
<b>Total All Funds</b>	<b>233.0</b>	<b>34,281,083</b>	<b>233.0</b>	<b>34,986,254</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

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.]

*Frequency: Annual*

*Reporting Period: State Fiscal Year*

	2023	2024	2025	2026	2027
<b>Target</b>	\$68,346,553	\$68,474,114	\$75,781,499	\$75,389,547	\$76,515,233
<b>Actual</b>	\$68,992,115	\$70,718,426	\$92,666,476	--	--

##### 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.]

*Frequency: Annual*

*Reporting Period: State Fiscal Year*

	2023	2024	2025	2026	2027
<b>Target</b>	92.0%	92.5%	92.8%	93.0%	93.4%
<b>Actual</b>	91.8%	92.4%	93.3%	--	--

## **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>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Enacted Budget</b>	<b>2026 Revised Budget</b>	<b>2027 Recommended</b>
Registry of Motor Vehicles	40,994,800	41,888,914	41,296,967	42,823,778	41,997,621
Vehicle Value Commission	114	292	0	0	0
<b>Total Expenditures</b>	<b>40,994,914</b>	<b>41,889,206</b>	<b>41,296,967</b>	<b>42,823,778</b>	<b>41,997,621</b>
<b>Expenditures by Object</b>					
Salary and Benefits	21,191,591	23,076,646	24,209,652	24,536,429	25,273,122
Contract Professional Services	5,683,670	5,913,675	6,299,518	6,732,518	6,635,518
Operating Supplies and Expenses	14,086,129	12,850,210	10,756,693	10,773,727	10,057,877
Assistance and Grants	1,104	14,733	1,104	1,104	1,104
<b>Subtotal: Operating</b>	<b>40,962,494</b>	<b>41,855,264</b>	<b>41,266,967</b>	<b>42,043,778</b>	<b>41,967,621</b>
Capital Purchases and Equipment	32,420	33,942	30,000	780,000	30,000
<b>Subtotal: Other</b>	<b>32,420</b>	<b>33,942</b>	<b>30,000</b>	<b>780,000</b>	<b>30,000</b>
<b>Total Expenditures</b>	<b>40,994,914</b>	<b>41,889,206</b>	<b>41,296,967</b>	<b>42,823,778</b>	<b>41,997,621</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	36,208,310	37,031,044	35,374,576	36,794,448	36,068,291
Federal Funds	528,204	675,254	493,061	400,000	300,000
Restricted Receipts	4,258,400	4,182,908	5,429,330	5,629,330	5,629,330
<b>Total Expenditures</b>	<b>40,994,914</b>	<b>41,889,206</b>	<b>41,296,967</b>	<b>42,823,778</b>	<b>41,997,621</b>

# Personnel

## Department of Revenue

### Registry of Motor Vehicles

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADJUDICATION SERVICE REPRESENTATIVE	0318 A	11.0	625,625	11.0	644,397
ADMINISTRATIVE OFFICER	0124 A	2.0	130,500	2.0	137,324
ADMINISTRATOR, DIVISION OF MOTOR VEHICLES	0150 A	1.0	189,123	1.0	194,797
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS. CONTR. DIV.	0131 A	2.0	177,021	2.0	186,542
ASSISTANT DIRECTOR FINANCIAL AND CONTRACT MANAGEMENT	0141 A	1.0	140,218	1.0	144,424
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR CUSTOMER SVS	0143 A	1.0	153,179	1.0	157,774
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR SAFETY & REG	0143 A	1.0	145,885	1.0	150,261
AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0322 A	2.0	116,737	2.0	123,636
AUTOMOTIVE SERVICE SPECIALIST	0323 A	4.0	264,205	4.0	273,883
CDL PROGRAM COORDINATOR (DMV)	0134 A	1.0	97,008	1.0	104,711
CHIEF IMPLEMENTATION AIDE	0128 A	4.0	339,124	4.0	349,202
CHIEF MOTOR VEHICLE SAFETY AND EMISSION CONTROL DIV.	0138 A	1.0	123,013	1.0	126,703
CHIEF OF ADJUDICATION (DMV)	0137 A	1.0	113,260	1.0	116,658
CHIEF OF LEGAL SERVICES	0141 A	1.0	146,895	1.0	151,302
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	0134 A	6.0	633,816	6.0	652,672
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	0143 A	1.0	145,885	1.0	150,261
CHIEF PROGRAM DEVELOPMENT	0134 A	5.0	514,235	5.0	533,307
COMMERCIAL DRIVERS LICENSE SKILLS EXAMINER (DMV)	0324 A	2.0	134,113	2.0	141,264
COORDINATOR- MOTOR CARRIER & SCHOOL BUS SAFETY PRG/DOA	0133 A	1.0	112,552	1.0	115,928
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	0315 A	24.5	1,203,069	24.5	1,248,360
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	0318 A	16.0	850,591	16.0	896,864
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	0321 A	45.0	2,806,573	45.0	2,895,920
CUSTOMER SERVICE SPECIALIST I	0315 A	2.0	110,755	2.0	114,077
CUSTOMER SERVICE SPECIALIST I (DMV)	0319 A	1.0	61,367	1.0	65,223
DATA ANALYST II	0138 A	1.0	117,155	1.0	120,670
DATABASE MANAGEMENT SYSTEM SPECIALIST	0326 A	3.0	235,106	3.0	244,551
DEALER LICENSING AIDE (DMV)	0319 A	1.0	61,367	1.0	65,223
DEP ADMIN, DIV OF MOTOR VEH	0147 A	1.0	165,171	1.0	175,707
DEP CHF OFF OF ENF & INSP (DMV)	0137 A	1.0	133,939	1.0	137,931
DOCUMENT MANAGEMENT SPECIALIST	0127 A	1.0	76,510	1.0	82,689
FISCAL MANAGEMENT OFFICER (DMV)	3328 A	1.0	83,799	1.0	86,313

# Personnel

## Department of Revenue

### Registry of Motor Vehicles

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
IMPLEMENTATION AIDE	0122 A	1.0	69,110	1.0	71,993
INFORMATION AIDE	0315 A	1.0	51,514	1.0	53,059
INTERDEPARTMENTAL PROJECT MANAGER	0139 A	1.0	110,701	1.0	118,296
INTERPRET INTER (SPAN)-DMV	0321 A	3.0	182,471	3.0	189,529
LICENSE INVESTIGATOR	0327 A	2.0	161,299	2.0	166,137
LICENSING AIDE	0315 A	1.0	51,514	1.0	53,059
MOTOR VEHICLE APPEALS OFFICER	0027 A	4.0	275,245	4.0	283,503
MOTOR VEHICLE APPEALS OFFICER	0327 A	10.0	825,634	10.0	852,999
MOTOR VEHICLE INVESTIGATOR	0027 A	1.0	68,811	1.0	70,876
MOTOR VEHICLE INVESTIGATOR	0327 A	5.0	387,077	5.0	403,477
MOTOR VEHICLE OPERATOR EXAMINER	0021 A	2.0	109,043	2.0	112,314
MOTOR VEHICLE OPERATOR EXAMINER	0321 A	9.0	538,698	9.0	561,289
PROGRAMMER/ANALYST I (UNIX/SQL)	0328 A	2.0	159,789	2.0	168,093
PROGRAMMING SERVICES OFFICER	0131 A	2.0	176,493	2.0	186,542
PROP CONTROL & SUPP OFF (DMV)	0319 A	1.0	57,567	1.0	59,294
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0026 A	1.0	63,918	1.0	65,836
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	0326 A	2.0	145,697	2.0	152,074
SENIOR MOTOR VEHICLE INVESTIGATOR	0329 A	1.0	82,918	1.0	85,405
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	0324 A	2.0	137,148	2.0	141,264
SENIOR TELLER	0318 A	4.0	219,280	4.0	228,202
SENIOR TELLER II (DMV)	0321 A	2.0	128,766	2.0	132,628
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	0327 A	1.0	76,809	1.0	79,113
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	3327 A	10.0	770,842	10.0	799,041
<b>Subtotal Classified</b>		<b>213.5</b>	<b>15,058,140</b>	<b>213.5</b>	<b>15,622,597</b>
<b>Subtotal</b>		<b>213.5</b>	<b>15,058,140</b>	<b>213.5</b>	<b>15,622,597</b>
Longevity Pay			397,831		411,021
Regular Wages			14,660,309		15,211,576
Turnover			(1,382,451)		(1,522,794)
<b>Total Salaries</b>			<b>14,400,049</b>		<b>14,845,086</b>

# Personnel

## Department of Revenue

### Registry of Motor Vehicles

	FY 2026		FY 2027	
	FTE	Cost	FTE	Cost
<b>Benefits</b>				
FICA		1,045,385		1,085,132
Health Benefits		3,806,156		4,076,968
Payroll Accrual		79,702		81,825
Retiree Health		444,463		437,067
Retirement		4,364,088		4,321,321
<b>Subtotal</b>		<b>9,739,794</b>		<b>10,002,313</b>
<b>Total Salaries and Benefits</b>	<b>213.5</b>	<b>24,139,843</b>	<b>213.5</b>	<b>24,847,399</b>
<b>Cost Per FTE Position</b>		<b>113,067</b>		<b>116,381</b>
Statewide Benefit Assessment		396,586		425,723
<b>Payroll Costs</b>	<b>213.5</b>	<b>24,536,429</b>	<b>213.5</b>	<b>25,273,122</b>
<b>Purchased Services</b>				
Buildings and Ground Maintenance		124,688		127,688
Information Technology		6,029,330		5,929,330
Other Contracts		578,500		578,500
<b>Subtotal</b>		<b>6,732,518</b>		<b>6,635,518</b>
<b>Total Personnel</b>	<b>213.5</b>	<b>31,268,947</b>	<b>213.5</b>	<b>31,908,640</b>
<b>Distribution by Source of Funds</b>				
General Revenue	213.5	25,239,617	213.5	25,979,310
Federal Funds	0.0	400,000	0.0	300,000
Restricted Receipts	0.0	5,629,330	0.0	5,629,330
<b>Total All Funds</b>	<b>213.5</b>	<b>31,268,947</b>	<b>213.5</b>	<b>31,908,640</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

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.

	2023	2024	2025	2026	2027
<i>Frequency: Annual</i>					
<i>Reporting Period: State Fiscal Year</i>					
<b>Target</b>	55%	60%	60%	60%	60%
<b>Actual</b>	50%	50%	51%	--	--

#### 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 business days to available reservations.

	2023	2024	2025	2026	2027
<i>Frequency: Annual</i>					
<i>Reporting Period: State Fiscal Year</i>					
<b>Target</b>	2	1	1	1	1
<b>Actual</b>	1	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.

	2023	2024	2025	2026	2027
<i>Frequency: Annual</i>					
<i>Reporting Period: State Fiscal Year</i>					
<b>Target</b>	30	30	30	30	30
<b>Actual</b>	13.0	22.0	28.5	--	--

## **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>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Enacted Budget</b>	<b>2026 Revised Budget</b>	<b>2027 Recommended</b>
State Aid	297,880,945	324,700,312	333,360,262	333,498,200	331,343,343
<b>Total Expenditures</b>	<b>297,880,945</b>	<b>324,700,312</b>	<b>333,360,262</b>	<b>333,498,200</b>	<b>331,343,343</b>
<b>Expenditures by Object</b>					
Operating Supplies and Expenses	0	17,004	0	0	0
<b>Subtotal: Operating</b>	<b>0</b>	<b>17,004</b>	<b>0</b>	<b>0</b>	<b>0</b>
Aid to Local Units of Government	297,880,945	324,683,308	333,360,262	333,498,200	331,343,343
<b>Subtotal: Other</b>	<b>297,880,945</b>	<b>324,683,308</b>	<b>333,360,262</b>	<b>333,498,200</b>	<b>331,343,343</b>
<b>Total Expenditures</b>	<b>297,880,945</b>	<b>324,700,312</b>	<b>333,360,262</b>	<b>333,498,200</b>	<b>331,343,343</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	296,990,060	323,587,957	332,365,142	332,373,200	330,218,343
Restricted Receipts	890,885	1,112,355	995,120	1,125,000	1,125,000
<b>Total Expenditures</b>	<b>297,880,945</b>	<b>324,700,312</b>	<b>333,360,262</b>	<b>333,498,200</b>	<b>331,343,343</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>2024 Actuals</b>	<b>2025 Actuals</b>	<b>2026 Enacted Budget</b>	<b>2026 Revised Budget</b>	<b>2027 Recommended</b>
Collections	893,994	1,021,990	994,263	1,076,242	1,134,318
<b>Total Expenditures</b>	<b>893,994</b>	<b>1,021,990</b>	<b>994,263</b>	<b>1,076,242</b>	<b>1,134,318</b>
<b>Expenditures by Object</b>					
Salary and Benefits	770,716	926,199	914,059	960,579	1,009,495
Contract Professional Services	46,915	1,695	3,200	3,200	3,200
Operating Supplies and Expenses	76,363	94,096	72,004	107,463	116,623
<b>Subtotal: Operating</b>	<b>893,994</b>	<b>1,021,990</b>	<b>989,263</b>	<b>1,071,242</b>	<b>1,129,318</b>
Capital Purchases and Equipment	0	0	5,000	5,000	5,000
<b>Subtotal: Other</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Expenditures</b>	<b>893,994</b>	<b>1,021,990</b>	<b>994,263</b>	<b>1,076,242</b>	<b>1,134,318</b>
<b>Expenditures by Source of Funds</b>					
General Revenue	893,994	1,021,990	994,263	1,076,242	1,134,318
<b>Total Expenditures</b>	<b>893,994</b>	<b>1,021,990</b>	<b>994,263</b>	<b>1,076,242</b>	<b>1,134,318</b>

# Personnel

## Department of Revenue

### Division of Collections

		FY 2026		FY 2027	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADMINISTRATIVE OFFICER	0124 A	1.0	67,192	1.0	72,375
ASSISTANT ADMINISTRATIVE OFFICER	0121 A	3.0	179,135	3.0	188,656
CHIEF IMPLEMENTATION AIDE	0128 A	2.0	155,280	2.0	162,533
CHIEF OF LEGAL SERVICES	0141 A	1.0	160,595	1.0	165,302
SENIOR LEGAL COUNSEL	0136 A	1.0	103,534	1.0	112,411
<b>Subtotal Classified</b>		<b>8.0</b>	<b>665,736</b>	<b>8.0</b>	<b>701,277</b>
<b>Subtotal</b>		<b>8.0</b>	<b>665,736</b>	<b>8.0</b>	<b>701,277</b>
Longevity Pay			23,370		24,071
Regular Wages			642,366		677,206
Turnover			(71,198)		(71,198)
<b>Total Salaries</b>			<b>594,538</b>		<b>630,079</b>
<b>Benefits</b>					
FICA			45,484		48,200
Health Benefits			92,426		99,075
Payroll Accrual			3,458		3,626
Retiree Health			19,322		19,406
Retirement			188,110		190,207
<b>Subtotal</b>			<b>348,800</b>		<b>360,514</b>
<b>Total Salaries and Benefits</b>		<b>8.0</b>	<b>943,338</b>	<b>8.0</b>	<b>990,593</b>
<b>Cost Per FTE Position</b>			<b>117,917</b>		<b>123,824</b>
Statewide Benefit Assessment			17,241		18,902
<b>Payroll Costs</b>		<b>8.0</b>	<b>960,579</b>	<b>8.0</b>	<b>1,009,495</b>
<b>Purchased Services</b>					
Legal Services			200		200
Training and Educational Services			3,000		3,000
<b>Subtotal</b>			<b>3,200</b>		<b>3,200</b>
<b>Total Personnel</b>		<b>8.0</b>	<b>963,779</b>	<b>8.0</b>	<b>1,012,695</b>
<b>Distribution by Source of Funds</b>					
General Revenue		8.0	963,779	8.0	1,012,695
<b>Total All Funds</b>		<b>8.0</b>	<b>963,779</b>	<b>8.0</b>	<b>1,012,695</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 RIGL § 42-142-8. The CCU has executed 20 memorandums of understanding (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>	2023	2024	2025	2026	2027
<b>Target</b>	\$2,100,000	\$3,100,000	\$3,200,000	\$3,300,000	\$4,100,000
<b>Actual</b>	\$2,714,171	\$2,853,935	\$3,506,597	--	--