

State of Rhode Island and Providence Plantations

Budget



Fiscal Year 2014

Volume I – General Government, Quasi-Public
Agencies and Component Units

Lincoln D. Chafee, Governor

Agency

Department Of Revenue

Agency Mission

To assess and collect all taxes, fees and revenues in the most efficient and cost-effective manner.

To administer and enforce all laws pertaining to the operation and registration of motor vehicles.

To administer a lottery system in the most efficient, ethical and cost-effective manner.

To assess and evaluate the state revenue policies and practices and recommend options to enhance revenue collections and revenue competitiveness.

To monitor and report on the financial conditions of the cities and towns and with cities and town undergoing financial distress, to assist cities and towns to achieve sound fiscal management through data analysis, technical assistance, training and oversight, to maintain a databank on local finances and property values for the benefit of municipalities and public policy decision-makers.

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 seven programmatic functions, including Central Management (Director of Revenue), Taxation, State Lottery, Registry of Motor Vehicles, Revenue Analysis, Municipal Finance, and State Aid. As of FY 2012, State Aid has been transferred from the Department of Administration.

Statutory History

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

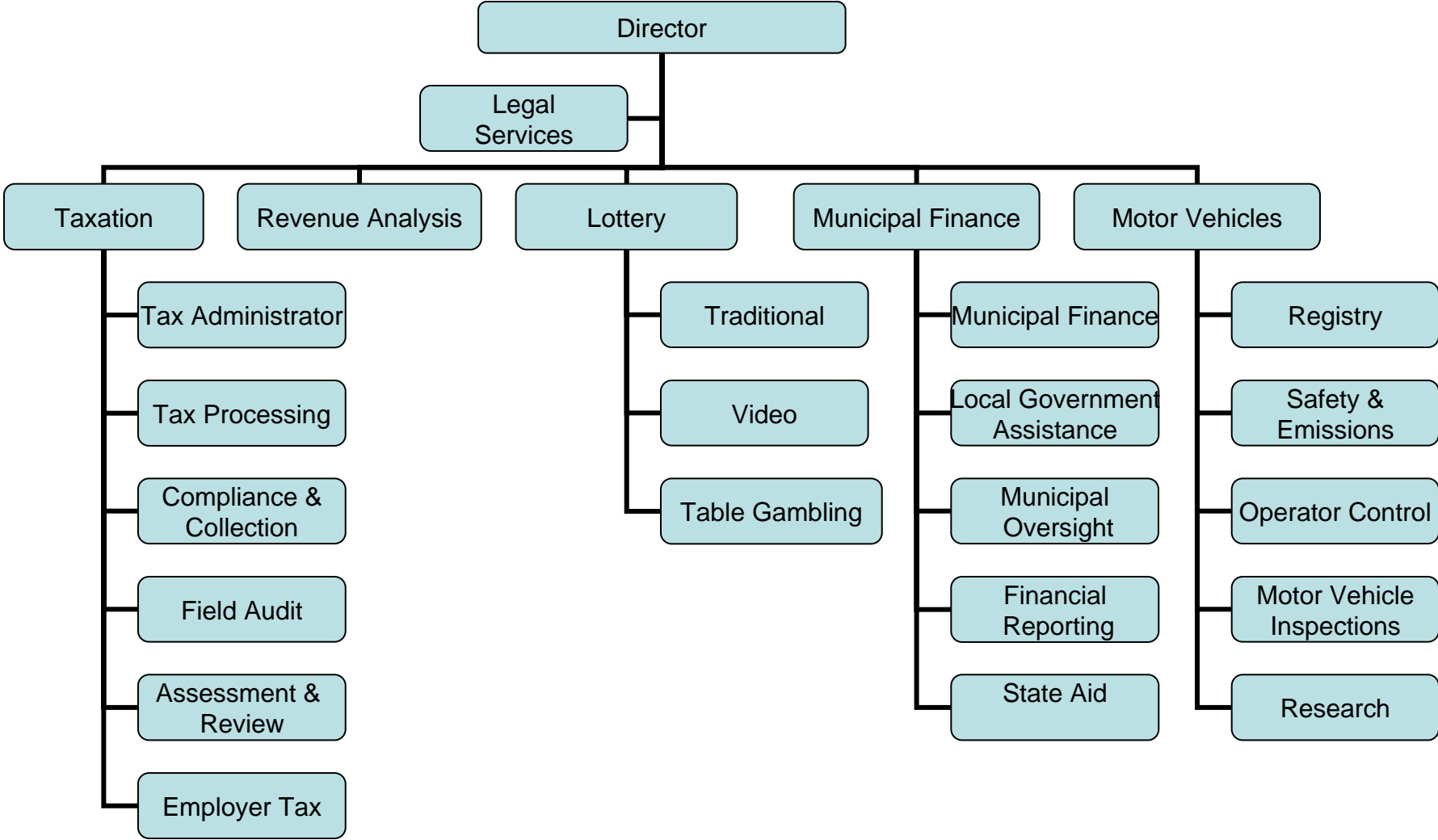
Budget

Department Of Revenue

	FY 2011 Audited	FY 2012 Audited	FY 2013 Enacted	FY 2013 Revised	FY 2014 Recommend
Expenditures By Program					
Director of Revenue	576,654	792,293	783,388	953,117	1,222,847
Office of Revenue Analysis	397,085	368,841	538,285	483,865	528,721
Lottery Division	223,971,074	244,425,204	232,744,968	238,190,597	245,451,858
Municipal Finance	2,145,472	3,023,874	2,564,780	2,375,134	2,351,173
Taxation	21,963,434	20,353,130	21,122,430	20,880,706	21,199,288
Registry of Motor Vehicles	19,434,668	18,221,048	19,715,041	20,097,464	20,716,373
State Aid	-	57,966,723	56,033,396	61,094,813	69,938,979
Total Expenditures	\$268,488,387	\$345,151,113	\$333,502,288	\$344,075,696	\$361,409,239
Expenditures By Object					
Personnel	36,809,205	40,585,687	42,754,912	42,648,760	46,943,471
Operating Supplies and Expenses	225,034,905	245,359,242	233,481,927	237,403,606	242,113,313
Assistance and Grants	18,695	10,740	13,650	9,923	9,923
Aid to Local Units of Government	-	57,966,723	56,033,396	61,094,813	69,938,979
Subtotal: Operating Expenditures	261,862,805	343,922,392	332,283,885	341,157,102	359,005,686
Capital Purchases and Equipment	3,364,875	1,180,473	913,397	2,206,891	906,812
Operating Transfers	3,260,707	48,248	305,006	711,703	1,496,741
Total Expenditures	\$268,488,387	\$345,151,113	\$333,502,288	\$344,075,696	\$361,409,239
Expenditures By Funds					
General Revenue	35,111,465	95,686,157	95,342,244	99,940,996	109,976,995
Federal Funds	1,139,852	1,472,179	2,450,709	2,897,330	3,048,651
Restricted Receipts	4,836,294	1,993,811	1,845,255	1,821,849	1,821,886
Operating Transfers from Other Funds	2,622,982	640,570	100,000	665,114	150,000
Other Funds	224,777,794	245,358,396	233,764,080	238,750,407	246,411,707
Total Expenditures	\$268,488,387	\$345,151,113	\$333,502,288	\$344,075,696	\$361,409,239
FTE Authorization	426.5	449.0	458.0	489.0	492.0

The Agency

Department of Revenue



Personnel

Department Of Revenue Agency Summary

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Classified		403.0	21,466,670	406.0	21,887,518
Unclassified		86.0	5,324,744	86.0	5,420,693
Subtotal		489.0	\$26,791,414	492.0	\$27,308,211
Cost Allocation from Other Programs		0.9	116,681	0.7	91,329
Cost Allocation to Other Programs		(0.9)	(\$116,681)	(0.7)	(\$91,329)
Overtime		-	616,172	-	445,500
Temporary and Seasonal		-	212,003	-	151,797
Turnover		-	(\$2,246,816)	-	(\$1,166,671)
Subtotal		-	(\$1,418,641)	-	(\$569,374)
Total Salaries		489.0	\$25,372,773	492.0	\$26,738,837
Benefits					
Payroll Accrual			131,595		142,010
Holiday			5,408		5,408
FICA			1,926,809		2,041,617
Retiree Health			1,699,531		2,015,274
Health Benefits			5,162,435		5,986,184
Retirement			5,456,926		6,299,921
Subtotal			\$14,382,704		\$16,490,414
Total Salaries and Benefits		489.0	\$39,755,477	492.0	\$43,229,251
Cost Per FTE Position (excluding Statewide Benefit Assessment)			\$81,300		\$87,864
Statewide Benefit Assessment			\$920,430		\$980,313
Payroll Costs		489.0	\$40,675,907	492.0	\$44,209,564
Purchased Services					
Information Technology			744,034		1,705,588
Clerical and Temporary Services			63,031		63,031
Management & Consultant Services			440,500		490,500
Legal Services			505,000		255,000
Other Contracts			195,680		192,680
Buildings and Ground Maintenance			24,608		27,108
Subtotal			\$1,972,853		\$2,733,907
Total Personnel		489.0	\$42,648,760	492.0	\$46,943,471
Distribution By Source Of Funds					
General Revenue		368.6	\$32,426,279	371.6	\$33,581,958
Federal Funds		15.0	\$1,957,320	15.0	\$2,916,110
Restricted Receipts		10.2	\$812,677	10.2	\$810,017
Operating Transfers from Other Funds		-	-	-	-
Other Funds		95.2	\$7,452,484	95.2	\$9,635,386
Total All Funds		489.0	\$42,648,760	492.0	\$46,943,471

The Program

Department Of Revenue
Director of Revenue

Program Mission

To ensure that programs of the department are efficiently organized and implemented in accordance with legislative and policy mandates as it relates to the analysis and collection of taxes, fees and revenues, enforcement of laws relating to the operation and registration of motor vehicles, and oversight of municipal finances.

Program 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 the programs within the department.

Statutory History

The Director of Revenue position was created upon establishment of the Department of Revenue in Article 38 sub A of the FY 2007 Appropriations Act (R.I.G.L. 42-142)

The Budget

Department Of Revenue Director of Revenue

	2011 Audited	2012 Audited	2013 Enacted	2013 Revised	2014 Recommend
Expenditures By Subprogram					
Director of Revenue	576,654	792,293	783,388	953,117	1,222,847
Total Expenditures	\$576,654	\$792,293	\$783,388	\$953,117	\$1,222,847
Expenditures By Object					
Personnel	570,040	783,255	766,957	934,132	1,203,862
Operating Supplies and Expenses	5,027	8,289	13,431	15,985	15,985
Subtotal: Operating Expenditures	575,067	791,544	780,388	950,117	1,219,847
Capital Purchases and Equipment	1,587	749	3,000	3,000	3,000
Total Expenditures	\$576,654	\$792,293	\$783,388	\$953,117	\$1,222,847
Expenditures By Funds					
General Revenue	576,654	792,293	783,388	953,117	1,222,847
Total Expenditures	\$576,654	\$792,293	\$783,388	\$953,117	\$1,222,847

Personnel

Department Of Revenue Director of Revenue

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES	00043A	1.0	121,772	1.0	121,772
CHIEF OF STRATEGIC PLANNING, MONITORING	00043A	1.0	101,408	1.0	105,889
DEPUTY CHIEF OF LEGAL SERVICES	00037A	2.0	187,959	2.0	189,002
SENIOR LEGAL COUNSEL	00034A	1.0	70,831	1.0	73,789
CHIEF IMPLEMENTATION AIDE	00028A	1.0	64,967	1.0	64,967
SENIOR INTERNAL AUDITOR (DOA)	00031A	1.0	60,156	1.0	62,351
ADMIN FINANCIAL MANAGEMENT	00037A	¹ -	-	1.0	72,506
Subtotal		7.0	\$607,093	8.0	\$690,276
Unclassified					
DIRECTOR DEPARTMENT OF REVENUE	00956KF	1.0	156,876	1.0	156,876
Subtotal		1.0	\$156,876	1.0	\$156,876
Cost Allocation to Other Programs		(0.9)	(116,681)	(0.7)	(91,329)
Turnover		-	(46,979)	-	-
Subtotal		(0.9)	(\$163,660)	(0.7)	(\$91,329)
Total Salaries		7.1	\$600,309	8.3	\$755,823
Benefits					
Payroll Accrual			3,228		3,983
FICA			51,084		55,261
Retiree Health			41,182		57,841
Health Benefits			77,671		115,835
Retirement			133,148		181,777
Subtotal			\$306,313		\$414,697
Total Salaries and Benefits		7.1	\$906,622	8.3	\$1,170,520
Cost Per FTE Position (excluding Statewide Benefit Assessment)			\$127,693		\$141,027
Statewide Benefit Assessment			\$22,510		\$28,342
Payroll Costs		7.1	\$929,132	8.3	\$1,198,862
Purchased Services					
Legal Services			5,000		5,000
Subtotal			\$5,000		\$5,000
Total Personnel		7.1	\$934,132	8.3	\$1,203,862
Distribution By Source Of Funds					
General Revenue		7.1	\$934,132	8.3	\$1,203,862
Total All Funds		7.1	\$934,132	8.3	\$1,203,862

¹ New position in FY 2014 to serve as CFO for Department of Revenue.

The Program

Department Of Revenue Office of Revenue Analysis

Program Mission

To analyze, evaluate and appraise the tax system of the State.

To make recommendations for revisions to the tax system.

To prepare the tax expenditures report.

Program Description

The Office of Revenue Analysis is responsible for analyzing, evaluating, and appraising the tax system of the State of Rhode Island, and for making recommendations for its revision in accordance with the best interests of the economy of Rhode Island. The Office is responsible for preparing the biennial tax expenditures report and cost benefit analyses of all tax proposals. The Office also prepares fiscal notes as required by state law as such notes pertain to revenues. The Office publishes a monthly report on monthly and fiscal year-to-date cash collections and a monthly report that compares adjusted revenue collections to estimated revenues on a monthly and fiscal year-to-date basis. Finally, the Office, in conjunction with the Budget Office, forecasts the state's general revenues the projections of which are used for the biannual Revenue Estimating Conference and the Governor's recommended budget.

Statutory History

The Office of Revenue Analysis is established under R.I.G.L. 42-142-3. The requirement to prepare the tax expenditures report is established under R.I.G.L. 44-48.1-1.

The Budget

Department Of Revenue Office of Revenue Analysis

	2011 Audited	2012 Audited	2013 Enacted	2013 Revised	2014 Recommend
Expenditures By Subprogram					
Revenue Analysis	397,085	368,841	538,285	483,865	528,721
Total Expenditures	\$397,085	\$368,841	\$538,285	\$483,865	\$528,721
Expenditures By Object					
Personnel	380,702	348,374	518,583	464,163	506,019
Operating Supplies and Expenses	14,199	20,467	19,702	19,702	22,702
Subtotal: Operating Expenditures	394,901	368,841	538,285	483,865	528,721
Capital Purchases and Equipment	2,184	-	-	-	-
Total Expenditures	\$397,085	\$368,841	\$538,285	\$483,865	\$528,721
Expenditures By Funds					
General Revenue	397,085	368,841	538,285	483,865	528,721
Total Expenditures	\$397,085	\$368,841	\$538,285	\$483,865	\$528,721

Personnel

Department Of Revenue Office of Revenue Analysis

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Classified					
SR REVENUE POLICY ANALYST(DOR)	00037A	1.0	73,830	1.0	76,528
BUDGET ANALYST I/ECONOMIST	00028A	2.0	113,399	-	-
REVENUE POLICY ANALYST (DOR)	00032A	-	-	2.0	121,868
Subtotal		3.0	\$187,229	3.0	\$198,396
Unclassified					
CHIEF OF REVENUE ANALYSIS	00843A	1.0	120,895	1.0	120,895
Subtotal		1.0	\$120,895	1.0	\$120,895
Turnover		-	(29,377)	-	-
Subtotal		-	(\$29,377)	-	-
Total Salaries		4.0	\$278,747	4.0	\$319,291
Benefits					
Payroll Accrual			1,501		1,729
FICA			20,855		24,171
Retiree Health			19,122		24,385
Health Benefits			41,657		47,680
Retirement			61,826		76,789
Subtotal			\$144,961		\$174,754
Total Salaries and Benefits		4.0	\$423,708	4.0	\$494,045
Cost Per FTE Position (excluding Statewide Benefit Assessment)			\$105,927		\$123,511
Statewide Benefit Assessment			\$10,455		\$11,974
Payroll Costs		4.0	\$434,163	4.0	\$506,019
Purchased Services					
Management & Consultant Services			30,000		-
Subtotal			\$30,000		-
Total Personnel		4.0	\$464,163	4.0	\$506,019
Distribution By Source Of Funds					
General Revenue		4.0	\$464,163	4.0	\$506,019
Total All Funds		4.0	\$464,163	4.0	\$506,019

Performance Measures

Department Of Revenue Office of Revenue Analysis

Timeliness of Monthly Revenue Reporting

The Office of Revenue Analysis issues a monthly cash collections report and a monthly revenue assessment report. The Office's goal is to issue these reports within 10 business days after receipt of the data from the Office of Accounts and Control. The figures below represent the percentage of monthly reports completed within the 10 business day time frame. [Performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first five months of FY 2013 (7/1/12 through 11/30/12).]

	2011	2012	2013	2014
Target	100%	100%	100%	100%
Actual	91.7%	91.7%	79.2%	--

The Program

Department Of Revenue Lottery Division

Program Mission

As a business, the Rhode Island Lottery has a responsibility to maximize revenues. However, as a State Agency, our challenge lies in maximizing revenues while maintaining the trust and best interest of the citizens of the State of Rhode Island. It has always been, and will continue to be, the Rhode Island Lottery's goal to achieve both.

Program 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. On July 1, 2005, the Lottery was made a division of the Department of Administration and on July 1, 2006, it was transferred to the new Department of Revenue. The Lottery operates as an enterprise fund and is included in the State Comprehensive Annual Financial Report.

The Lottery promotes and sells tickets for on-line games (e.g. Daily Numbers), for Keno, and for instant games (e.g. scratch tickets). Tickets are sold through licensed lottery retailers. The Lottery sells Powerball tickets, collects all revenues, and remits prize funds to the Multi-State Lottery Association net of low tier prize awards

R.I.G.L. 42-61-15 stipulates 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. The Lottery is required to transfer its net income from on-line games to the state's general fund in an amount not less than 25 percent of total lottery ticket revenue. The amount transferred into the general fund from Keno shall equal no less than 15 percent of the total Keno ticket sales. Transfers are made on a monthly basis in an amount equal to estimated net income.

R.I.G.L. 42-61.2 authorizes the Lottery to conduct video lottery games at Twin River and Newport Grand. Video lottery terminals are electronically linked to a central computer facility at Lottery Headquarters. As of July 1, 2004, the net terminal income generated at these facilities 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 new revenue from the operation of authorized video lottery terminals at Twin River to the Narragansett Indian Tribe.

RIGL 42-61.2-2.1 authorizes the Division of Lotteries to operate casino gaming, including Table Games, at the state-operated Video Lottery Terminal (VLT) facility known as Twin River. As required by the Rhode Island Constitution, Article VI Section XV and as provided, inter alia, in RIGL 42-61.2-3.1, the Division of Lotteries will operate all aspects of the Table Games. The allocation of Net Table Game Revenue for deposit into the State Lottery Fund for administrative purposes, with the balance to the State's General Fund, is 18.0 percent. The allocation decreases to 16.0 percent if Twin River's VLT Net Terminal Income for a full State fiscal year is less than its prior State fiscal year VLT Net Terminal Income.

Statutory History

R.I.G.L. 42-60 provides the general authority for the State Division of Lottery. R.I.G.L. 42-142 entitled "Department of Revenue" establishes the State lottery as a division of the Department of Revenue.

The Budget

Department Of Revenue Lottery Division

	2011 Audited	2012 Audited	2013 Enacted	2013 Revised	2014 Recommend
Expenditures By Subprogram					
Lottery Division	223,971,074	244,425,204	232,744,968	238,190,597	245,451,858
Total Expenditures	\$223,971,074	\$244,425,204	\$232,744,968	\$238,190,597	\$245,451,858
Expenditures By Object					
Personnel	5,084,018	5,392,868	5,612,677	6,586,848	8,772,531
Operating Supplies and Expenses	218,887,056	239,008,604	226,736,608	230,401,369	235,091,909
Subtotal: Operating Expenditures	223,971,074	244,401,472	232,349,285	236,988,217	243,864,440
Capital Purchases and Equipment	-	23,732	147,677	547,677	147,677
Operating Transfers	-	-	248,006	654,703	1,439,741
Total Expenditures	\$223,971,074	\$244,425,204	\$232,744,968	\$238,190,597	\$245,451,858
Expenditures By Funds					
Operating Transfers from Other Funds	-	-	-	400,000	-
Other Funds	223,971,074	244,425,204	232,744,968	237,790,597	245,451,858
Total Expenditures	\$223,971,074	\$244,425,204	\$232,744,968	\$238,190,597	\$245,451,858

Personnel

Department Of Revenue Lottery Division

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Unclassified					
LOTTERY DIRECTOR	00816F	1.0	138,858	1.0	138,858
DEPUTY DIRECTOR (LOTTERY)	00842J	1.0	130,002	1.0	130,002
DIR MGMT INFORMATION SYS LOTTE	00839J	1.0	111,736	1.0	111,736
FINANCE ADMINISTRATION MANAGER	00839J	1.0	102,020	1.0	102,020
CONTROLLER (LOTTERY)	00834JA	1.0	91,498	1.0	91,498
LOTTERY SALES & MARKETING MANAGER	00834JA	1.0	83,541	1.0	83,541
LEGAL COUNSEL	00035F	2	82,403	1.0	84,875
PRINCIPAL PROJECTS MANAGER	00831A	2.0	163,781	2.0	163,781
CASINO OPERATIONS AND COMPLIANCE MANAGER	0G841J	11	92,669	1.0	97,162
MGR MRKT AGNT LICENCES & REPRE	00834J	1.0	75,476	1.0	78,233
CASINO SURVEILLANCE ANALYST	0G832J	3	65,249	1.0	67,640
PRODUCTION MANAGER (LOTTERY)	00828J	1.0	69,655	1.0	69,655
INTERNAL AUDITOR	0833JA	1.0	69,635	1.0	72,178
VIDEO LOTTERY SUPERVISOR	00827JA	1.0	67,032	1.0	67,032
INSTANT TICKET DEVELPMNT SUPVS	00827J	1.0	65,969	1.0	69,254
INFORMATION TECHNOLOGY SECURITY MANAGER	00829A	1.0	65,886	1.0	65,886
ASSISTANT PRODUCTION MANAGER (LOTTERY)	00824JA	1.0	64,773	1.0	64,773
SECURITY MANAGER	00827J	2.0	127,970	2.0	127,970
VIDEO LOTTERY PROGRAM AUDITOR	00829JA	1.0	63,543	1.0	65,886
PROJECT COORDINATOR	00026A	1.0	61,485	1.0	61,485
ACCOUNTING MANAGER	00829J	1.0	61,401	1.0	64,194
VIDEO LOTTERY SYSTEMS MANAGER	00827JA	1.0	60,938	1.0	60,938
ASSISTANT MANAGER-MARKETING, AGENT	00826JA	2.0	120,122	2.0	122,004
EXECUTIVE SECRETARY	00822J	1.0	59,935	1.0	59,935
PRODUCTION CLERK	00822J	1.0	59,935	1.0	59,935
MAINTENANCE PERSON (LOTTERY)	00822J	1.0	58,687	1.0	58,687
TICKET ACCOUNTING CLERK(LOTTER	00820J	1.0	53,167	1.0	53,167
SUPERVISOR PERSONNEL RECORDS	00821J	1.0	52,931	1.0	52,931
FIELD REPRESENTATIVE (LOTTERY)	00822J	10.0	524,137	10.0	529,202
ASSISTANT CONTROLLER	00824JA	2.0	104,397	2.0	106,000
COMPUTER PROGRAMMER	00825JA	1.0	51,217	1.0	53,003
LICENSING CLERK	00820J	1.0	50,855	1.0	50,855
SUPEV PUBLIC AFF & DRAWINGS	00822J	1.0	47,432	1.0	49,675
RECEPTIONIST	00817J	1.0	45,341	1.0	45,963
ADMINISTRATIVE OFFICER	00322A	1.0	44,000	1.0	45,448
SECRETARY	00818J	3.0	129,528	3.0	130,577
ASSISTANT FIELD REPRESENTATIVE	00818JA	1.0	42,320	1.0	43,339
ASSISTANT PRODUCTION WORKER	00818JA	2.0	84,519	2.0	85,496
VALIDATIONS OFFICER	00817J	1.0	40,242	1.0	41,671
JUNIOR MAINTENANCE PERSON	00801JA	1.0	29,068	1.0	29,418
CASINO COMPLIANCE REPRESENTATIVE	0G825J	8	649,298	13.0	670,774
CASINO COMPLIANCE SENIOR SUPERVISOR	0G834J	6	70,207	1.0	72,769
CASINO COMPLIANCE SUPERVISOR	0G829J	7	116,378	2.0	120,600
FINANCIAL ANALYST (CASINO)	0G832J	13	65,249	1.0	67,640
FINANCIAL ANALYST SUPERVISOR (CASINO)	0G834J	12	70,207	1.0	72,769

Personnel

Department Of Revenue Lottery Division

	Grade		FY 2013		FY 2014	
			FTE	Cost	FTE	Cost
GAMING OPERATIONS INVESTIGATOR	0G826J	10	2.0	103,732	2.0	107,392
INSPECTIONS & STANDARDS MANAGER	0G832J	4	1.0	65,249	1.0	67,640
IT SUPPORT SPECIALIST	0G826J	9	1.0	51,866	1.0	53,696
SECURITY INSPECTOR (CASINO)	0G827J	15	4.0	215,516	4.0	223,232
SECURITY MANAGER (CASINO)	0G829J	14	1.0	58,189	1.0	60,300
TABLE GAME ACCOUNTING MANAGER	0G833J	5	1.0	67,729	1.0	70,207
Subtotal			84.0	\$5,046,973	84.0	\$5,142,922
Cost Allocation from Other Programs			0.7	91,329	0.7	91,329
Overtime			-	100,000	-	100,000
Turnover			-	(1,198,321)	-	(101,353)
Subtotal			0.7	(\$1,006,992)	0.7	\$89,976
Total Salaries			84.7	\$4,039,981	84.7	\$5,232,898
Benefits						
Payroll Accrual				21,067		27,879
FICA				306,155		409,912
Retiree Health				272,832		397,498
Health Benefits				774,000		1,126,218
Retirement				873,881		1,234,454
Subtotal				\$2,247,935		\$3,195,961
Total Salaries and Benefits			84.7	\$6,287,916	84.7	\$8,428,859
Cost Per FTE Position (excluding Statewide Benefit Assessment)				\$74,237		\$99,514
Statewide Benefit Assessment				\$147,751		\$192,491
Payroll Costs			84.7	\$6,435,667	84.7	\$8,621,350
Purchased Services						
Clerical and Temporary Services				59,531		59,531
Management & Consultant Services				90,000		90,000
Buildings and Ground Maintenance				1,650		1,650
Subtotal				\$151,181		\$151,181
Total Personnel			84.7	\$6,586,848	84.7	\$8,772,531
Distribution By Source Of Funds						
Other Funds			84.7	\$6,586,848	84.7	\$8,772,531
Total All Funds			84.7	\$6,586,848	84.7	\$8,772,531

Personnel

Department Of Revenue Lottery Division

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
2	<i>New Casino Gaming position.</i>			3	<i>New Casino Gaming position.</i>
4	<i>New Casino Gaming position.</i>			5	<i>New Casino Gaming position.</i>
6	<i>New Casino Gaming position.</i>			7	<i>New Casino Gaming position.</i>
8	<i>New Casino Gaming position.</i>			9	<i>New Casino Gaming position.</i>
10	<i>New Casino Gaming position.</i>			11	<i>New Casino Gaming Position</i>
12	<i>New Casino Gaming position.</i>			13	<i>New Casino Gaming position</i>
14	<i>New Casino Gaming position.</i>			15	<i>New Casino Gaming position.</i>

Performance Measures

Department Of Revenue Lottery Division

Accuracy of Claimant Identification

The Lottery Division is required to obtain claimants' personal tax information for Internal Revenue Service (IRS) form W-2G, used to report gambling winnings. Annual tax filings with this information are submitted to the IRS, and the information must match the IRS's database. The figures below represent the percentage of filings submitted to the IRS determined to have inaccurate information. [Performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first four months of FY 2013 (7/1/12 through 10/31/12).]

	2011	2012	2013	2014
Target	N/A	N/A	1.0%	1.0%
Actual	N/A	N/A	0.8%	--

Accuracy of Retailer Documentation

The Lottery Division reviews business tax information as submitted in agent retailer applications for IRS form 1099. Annual tax filings with this information are submitted to the IRS and must match the IRS's database. The figures below represent the percentage of filings submitted to the IRS determined to have inaccurate information. [Performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first four months of FY 2013 (7/1/12 through 10/31/12).]

	2011	2012	2013	2014
Target	N/A	N/A	1%	1%
Actual	N/A	N/A	0%	--

Retailer Non-Sufficient Funds

The figures below represent the number of Electronic Fund Transfers that result in Non-Sufficient Funds (NSF). The Division's goal is to reduce the incidence of NSF's by agent retailers using current controls, including weekly automated clearing house sweeps and monitoring retailer compliance. [Performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first four months of FY 2013 (7/1/12 through 10/31/12).]

	2011	2012	2013	2014
Target	N/A	N/A	338	335
Actual	N/A	N/A	100	--

The Program

Department Of Revenue Municipal Finance

Program Mission

To monitor the financial conditions of the cities and towns and work with cities and towns undergoing financial distress.

To maintain a databank on local finances and property values for the benefit of municipalities and public policy decision-makers.

To provide assistance and encourage compliance with state laws and policies relating to municipalities especially in the areas of public disclosure, tax levies, and financial reporting.

To maintain and compute financial and equalized property value information of use to municipalities and policymakers.

To annually calculate municipal property wealth and state aid, advising cities and towns on the process of statistical property valuation updates, and provide other technical and legislative support to municipalities.

To maintain and publish a record of elected and appointed municipal officials every election year (the 'Blue Book') and provide staff assistance to the Vehicle value Commission which establishes the value of motor vehicles subject to the excise tax used by municipalities in levying taxes.

Program Description

The Division of Municipal Finance's responsibilities include assisting cities and towns to achieve sound fiscal management through data analysis, technical assistance, training and oversight. The Division also encourages cooperation between municipalities and the state by distributing relevant and timely information and by providing technical assistance to municipalities. The Division also provides staff assistance to the recently established Local Pension Study Commission.

Statutory History

The Division of Municipal Finance is established under R.I.G.L. 42-142-4.

The Budget

Department Of Revenue Municipal Finance

	2011 Audited	2012 Audited	2013 Enacted	2013 Revised	2014 Recommend
Expenditures By Subprogram					
Municipal Affairs	2,145,472	3,023,874	2,564,780	2,375,134	2,351,173
Total Expenditures	\$2,145,472	\$3,023,874	\$2,564,780	\$2,375,134	\$2,351,173
Expenditures By Object					
Personnel	2,124,749	3,000,544	2,498,204	2,342,134	2,318,173
Operating Supplies and Expenses	20,723	16,299	56,576	28,000	28,000
Assistance and Grants	-	7,031	10,000	5,000	5,000
Subtotal: Operating Expenditures	2,145,472	3,023,874	2,564,780	2,375,134	2,351,173
Total Expenditures	\$2,145,472	\$3,023,874	\$2,564,780	\$2,375,134	\$2,351,173
Expenditures By Funds					
General Revenue	2,145,472	3,023,874	2,564,780	2,375,134	2,351,173
Total Expenditures	\$2,145,472	\$3,023,874	\$2,564,780	\$2,375,134	\$2,351,173

Personnel

Department Of Revenue Municipal Finance

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Classified					
CHIEF OF STRATEGIC PLANNING, MONITORING	00043A	1.0	101,408	1.0	105,889
SUPERVISOR LOCAL GOVERNMENT ASSISTANCE	00033A	2.0	173,323	2.0	173,323
HUMAN RESOURCES COORDINATOR	00035A	1.0	80,452	1.0	80,452
PRIN PROGRAM ANALYST	00028A	1.0	71,975	1.0	71,975
STATE AID AND FINANCE SPECIALIST - MUNICIPAL	00032A	3.0	208,698	3.0	212,028
INVESTIGATIVE AUDITOR	00033A	1.0	63,859	1.0	66,191
SR INFO & PUB RELATIONS SPECST	00024A	1.0	60,695	1.0	60,695
PROGRAMMING SERVICES OFFICER	00031A	2.0	118,208	2.0	122,508
PRODUCT PROJECT DIRECTOR	00030A	2.0	113,728	2.0	117,838
FISCAL MANAGEMENT OFFICER	00026A	1.0	47,143	1.0	48,785
SR MNGMT & METHODS ANALYST	00025A	1.0	47,143	1.0	48,785
DATA CONTROL CLERK	00015A	1.0	44,544	1.0	44,544
Subtotal		17.0	\$1,131,176	17.0	\$1,153,013
Cost Allocation from Other Programs		0.2	25,352	-	-
Turnover		-	(131,422)	-	(78,819)
Subtotal		0.2	(\$106,070)	-	(\$78,819)
Total Salaries		17.2	\$1,025,106	17.0	\$1,074,194
Benefits					
Payroll Accrual			5,482		5,936
FICA			78,419		82,177
Retiree Health			70,324		82,037
Health Benefits			186,995		205,205
Retirement			227,369		258,346
Subtotal			\$568,589		\$633,701
Total Salaries and Benefits		17.2	\$1,593,695	17.0	\$1,707,895
Cost Per FTE Position (excluding Statewide Benefit Assessment)			\$92,657		\$100,464
Statewide Benefit Assessment			\$38,439		\$40,278
Payroll Costs		17.2	\$1,632,134	17.0	\$1,748,173
Purchased Services					
Management & Consultant Services			240,000		320,000
Legal Services			470,000		250,000
Subtotal			\$710,000		\$570,000
Total Personnel		17.2	\$2,342,134	17.0	\$2,318,173
Distribution By Source Of Funds					
General Revenue		17.2	\$2,342,134	17.0	\$2,318,173
Total All Funds		17.2	\$2,342,134	17.0	\$2,318,173

Performance Measures

Department Of Revenue Municipal Finance

Timeliness of Municipal Reporting

The Division of Municipal Finance utilizes numerous tools to track the fiscal health of Rhode Island's communities. According to the RI General Laws (45-12-22.2), municipalities are required to submit a quarterly report on or before the 25th day of the month succeeding the end of each fiscal quarter, certifying the status of the municipal budget, including the school budget. That data will be used to identify potential areas for budget shortfalls. The figures below represent the percentage of municipal quarterly reports submitted to the Division on time. [Performance data and targets are provided by state fiscal year. The 2013 Actual figure represents performance data from the first quarter of FY 2013 (7/1/12 through 9/30/12)].

	2011	2012	2013	2014
Target	N/A	N/A	60%	60%
Actual	29%	46%	38%	--

Municipalities Requiring State Intervention

The Division of Municipal Finance, under the Director of the Department of Revenue, provides state oversight and intervention to communities in fiscal distress. The figures below represent the number of municipalities requiring state intervention under the Fiscal Stability Act (RI General Laws 45-9). [Performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first four months of FY 2013 (7/1/12 through 10/31/12).]

	2011	2012	2013	2014
Target	N/A	N/A	3	2
Actual	1	2	3	--

Local Pension Plan Funding

The Division provides assistance to the Pension Study Commission and also to municipalities with locally administered pension plans. As defined by RI General Laws 45-65-4, a plan that is less than 60% funded is deemed to be in critical status. The Division's goal is to assist the communities in achieving greater than 60% funded status for their plans. The figures below represent the percentage of locally administered plans with a funded status of 60 percent or greater. [Performance data for 2013 and target for 2014 are based on the actuarial valuation that was submitted by 4/1/12.]

	2011	2012	2013	2014
Target	N/A	N/A	35%	35%
Actual	N/A	N/A	35%	--

The Program

Department Of Revenue Taxation

Program Mission

To foster voluntary compliance with the Rhode Island tax laws and instill public confidence through professional, impartial and ethical conduct.

To administer and collect all taxes as required by Rhode Island law in the most efficient and cost effective manner; and to assist taxpayers by helping them understand and meet their tax responsibilities.

Program Description

The Office of Tax Administrator subprogram is responsible for providing the overall guidance and direction of the Division of Taxation. In addition to overseeing the operations of the Division, the Office is directly responsible for overseeing the appeals process, legislative tracking and legislative testimony, tax credit administration, forms management, website maintenance and overseeing the voluntary disclosure program.

The Tax Processing subprogram is responsible for the overall management and security of a high volume production processing operation that services all sections in the Division of Taxation. This unit performs all activities relating to the receipt of cash payments and the processing of tax returns as well as registering taxpayers, recording tax accounts, and develops and implements forms necessary to collect all the taxes administered. The E-government branch is an associated section of the processing area. The branch administers the electronic payment and electronic filing programs within the Division.

The Compliance and Collections subprogram primary function is to maintain the integrity of the Rhode Island tax system through the collection of delinquent taxes and tax returns from individuals and businesses. The Branch is charged with the responsibility for compliance, collection and if necessary enforcement actions to collect all taxes administered by the Division. All efforts are made to assist taxpayers in voluntarily complying with state laws and Division of Taxation's rules and regulations regarding the timely filing and payment of taxes.

The Field Audit subprogram is responsible for conducting comprehensive tax audits of the accounting and related records of individuals, partnerships, and corporate business organizations to determine their proper tax liability under state tax laws. The Section workload is divided into specialty audits and routine audits conducted in-state and out-of-state. The Section works directly with taxpayers to verify the accuracy of taxes reported, and to identify and correct improper reporting.

The Office of Assessment and Review subprogram consists of five sections whose primary functions include the review and audit of tax returns received by the Division of Taxation. This Office is also responsible for the maintenance of the Division's rules and regulations as well as educating taxpayers through business outreach seminars, consultation visits and speaking engagements.

The Employer Tax subprogram operates Rhode Island's Unemployment Insurance (UI), Temporary Disability Insurance (TDI) and Job Development Fund (JDF) tax receipt programs. This includes the registration and termination of employer accounts, the processing of all related tax payments, the maintenance of all financial transaction records, employer auditing program and accounts receivable collection program. Included in these activities are monitoring programs to ensure compliance with federal and state mandates and processing of all administrative appeals initiated by employers.

Statutory History

R.I.G.L. 42-142 entitled "Department of Revenue" establishes the Division of Taxation within the Department of Revenue.

The Budget

Department Of Revenue Taxation

	2011 Audited	2012 Audited	2013 Enacted	2013 Revised	2014 Recommend
Expenditures By Subprogram					
Tax Administrator	4,105,562	901,530	668,941	667,235	683,168
Tax Processing Division	4,241,428	4,430,561	4,782,398	4,877,728	4,585,920
Compliance and Collection	2,824,681	3,150,609	3,510,786	3,308,970	3,564,838
Field Audit	5,311,123	5,804,283	6,003,875	5,964,154	6,296,243
Assessment and Review	2,881,796	3,064,079	2,981,607	3,034,543	3,040,914
Employer Tax	2,598,844	3,002,068	3,174,823	3,028,076	3,028,205
Total Expenditures	\$21,963,434	\$20,353,130	\$21,122,430	\$20,880,706	\$21,199,288
Expenditures By Object					
Personnel	16,969,279	18,301,384	18,842,294	18,498,269	19,015,991
Operating Supplies and Expenses	1,728,152	1,852,745	2,170,536	2,303,764	2,078,124
Assistance and Grants	3,047	2,183	-	1,273	1,273
Subtotal: Operating Expenditures	18,700,478	20,156,312	21,012,830	20,803,306	21,095,388
Capital Purchases and Equipment	59,260	196,818	109,600	77,400	103,900
Operating Transfers	3,203,696	-	-	-	-
Total Expenditures	\$21,963,434	\$20,353,130	\$21,122,430	\$20,880,706	\$21,199,288
Expenditures By Funds					
General Revenue	15,852,425	17,091,544	17,904,225	17,809,398	18,127,851
Federal Funds	1,095,499	1,239,530	1,326,098	1,261,909	1,261,962
Restricted Receipts	3,944,895	852,759	872,995	849,589	849,626
Operating Transfers from Other Funds	263,895	236,105	-	-	-
Other Funds	806,720	933,192	1,019,112	959,810	959,849
Total Expenditures	\$21,963,434	\$20,353,130	\$21,122,430	\$20,880,706	\$21,199,288

Personnel

Department Of Revenue Taxation

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Classified					
EXECUTIVE DIRECTOR (DOA)/TAX	00050A	1.0	141,624	1.0	141,624
ASSOCIATE DIRECTOR, REVENUE SERVICES	00044A	1.0	137,517	1.0	137,517
CHIEF OF EXAMINATION (TAXATION)	00042A	1.0	122,606	1.0	122,606
CHIEF OF TAX PROCESSING SERVICES	00040A	2.0	207,608	2.0	207,608
CHIEF ESTATE AND GIFT TAXES	00238A	1.0	103,545	1.0	103,545
CHIEF REVENUE AGENT	00038A	7.0	692,140	7.0	695,988
CHIEF COMPLIANCE AND COLLECTIONS	00040A	1.0	94,208	1.0	99,145
SUPERVISING REVENUE OFFICER	00031A	5.0	375,384	5.0	379,696
PRINCIPAL REVENUE AGENT	00031A	17.0	1,273,879	17.0	1,288,369
REVENUE ANALYST	00028A	1.0	70,620	1.0	70,620
REVENUE AGENT SPECIAL INVESTIGATIONS	00028A	1.0	66,640	1.0	66,640
SENIOR REVENUE AGENT	00028A	34.0	2,232,041	34.0	2,235,453
CHIEF IMPLEMENTATION AIDE	00028A	1.0	65,416	1.0	65,416
SPECIAL INVESTIGATION UNIT SUPERVISOR	00028A	1.0	64,259	1.0	64,259
OFFICE MANAGER	00023A	1.0	56,808	1.0	57,097
REVENUE OFFICER SPECIAL INVESTIGATIONS	00024A	8.0	452,757	8.0	452,758
REVENUE AGENT II	00026A	16.0	849,352	16.0	864,814
TAXPAYER SERV SPECIALIST	000001	5.0	265,358	5.0	271,567
SUPVSG PREAUDIT CLERK	000001	1.0	52,852	1.0	52,852
TAX EXAMINER (DOA)	000001	6.0	293,567	6.0	294,874
REVENUE AGENT I	00024A	15.0	708,880	16.0	772,270
REVENUE OFFICER	000001	8.0	373,530	8.0	378,850
DATA ENTRY UNIT SUPERVISOR	00921A	1.0	45,222	1.0	46,490
CUSTOMER SERVICE SPECIALIST I	00015A	1.0	44,867	1.0	44,867
TAXPAYER ASST REP	000001	2.0	89,713	2.0	91,007
TAX AIDE II	00018A	19.0	850,259	19.0	853,566
REVENUE OFFICER II	00022A	2.0	87,693	2.0	91,030
STOREKEEPER	00015A	1.0	41,128	1.0	41,128
TAX AIDE I	00016A	20.0	816,036	20.0	820,531
REVENUE OFFICER I	00020A	17.0	677,344	17.0	693,259
TAX INVESTIGATOR	000001	4.0	157,998	4.0	162,254
DATA ENTRY OPERATOR	00910A	4.0	138,251	4.0	139,197
SENIOR CLERK-TYPIST	00009A	1.0	30,798	1.0	31,263
CHIEF, SPECIAL INVESTIGATIONS (TAXATION)	00038A	-	-	1.0	73,654
Subtotal		206.0	\$11,679,900	208.0	\$11,911,814

Personnel

Department Of Revenue Taxation

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Overtime		-	160,500	-	145,500
Temporary and Seasonal		-	212,003	-	151,797
Turnover		-	(516,804)	-	(655,159)
Subtotal		-	(\$144,301)	-	(\$357,862)
Total Salaries		206.0	\$11,535,599	208.0	\$11,553,952
Benefits					
Payroll Accrual			59,719		61,060
FICA			878,804		881,040
Retiree Health			778,999		872,877
Health Benefits			2,226,147		2,423,353
Retirement			2,475,982		2,707,188
Subtotal			\$6,419,651		\$6,945,518
Total Salaries and Benefits		206.0	\$17,955,250	208.0	\$18,499,470
Cost Per FTE Position (excluding Statewide Benefit Assessment)			\$87,161		\$88,940
Statewide Benefit Assessment			\$418,619		\$422,121
Payroll Costs		206.0	\$18,373,869	208.0	\$18,921,591
Purchased Services					
Clerical and Temporary Services			3,500		3,500
Management & Consultant Services			80,500		80,500
Legal Services			30,000		-
Other Contracts			10,400		10,400
Subtotal			\$124,400		\$94,400
Total Personnel		206.0	\$18,498,269	208.0	\$19,015,991
Distribution By Source Of Funds					
General Revenue		171.0	\$15,650,494	173.0	\$16,177,484
Federal Funds		14.4	\$1,169,462	14.4	\$1,165,635
Restricted Receipts		10.2	\$812,677	10.2	\$810,017
Operating Transfers from Other Funds		-	-	-	-
Other Funds		10.5	\$865,636	10.5	\$862,855
Total All Funds		206.0	\$18,498,269	208.0	\$19,015,991

16 1.0 new Revenue Agent I position for new Special Investigations Unit.

17 New position in FY 2014 for new Special Investigations Unit.

Performance Measures

Department Of Revenue Taxation

Timeliness of Personal Income Tax Refund Mailings

RI General Laws 44-30-88 requires that individual tax refunds be mailed within 90 days of filing. If the refund is not mailed within 90 days, then the state must pay interest on the refund owed. The figures below represent the percentage of refunds mailed within 30 days. This data is presented on a calendar year basis. [Performance data and targets are provided by calendar year.]

	2011	2012	2013	2014
Target	100%	100%	98.5%	98.5%
Actual	98.5%	98.4%	--	--

Personal Income Tax E-Filing

The Division of Taxation has participated in the Federal/State electronic filing program (E-File) for over five years. The number of E-Filed returns has increased each year the program has been in operation. E-File returns benefit both the State and the taxpayers. The State saves money on processing paper returns while taxpayers receive their refunds faster using E-File. The figures below represent the percentage of personal income tax returns filed electronically . [Performance data and targets are provided by calendar year.]

	2011	2012	2013	2014
Target	60%	70%	78.5%	80%
Actual	72.2%	77.3%	--	--

Personal Income Tax Refund Revenue Offset Collections

The Division of Taxation and various state agencies participate in a refund offset program. This program allows the Division of Taxation to offset personal income tax refunds to satisfy debts owed to other state agencies. This collection tool is low cost, high return for the participating agencies. The figures below represent the total collections from the refund offset program during the fiscal year. [Performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first four months of FY 2013 (7/1/12 through 10/31/12).]

	2011	2012	2013	2014
Target	N/A	N/A	\$8,000,000	\$8,400,000
Actual	N/A	\$7,271,351	\$720,285	--

Personal Income Tax Refund Offsets

The figures below represent the total number of refunds offset in the fiscal year. [Performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first four months of FY 2013 (7/1/12 through 10/31/12).]

	2011	2012	2013	2014
Target	N/A	N/A	22,500	22,500
Actual	N/A	21,788	2,446	--

The Program

Department Of Revenue Registry of Motor Vehicles

Program Mission

To administer and enforce all laws pertaining to the operation and registration of motor vehicles.

To collect all fees mandated by state statutes in the most efficient and timely manner, to bring an expanded, more efficient level of service to the public.

Program Description

The Division of Motor Vehicles (DMV) also known as the "Registry of Motor Vehicles" is responsible for administering and enforcing all laws pertaining to the operation and registration of all motor vehicles, the issuance of licenses, the enforcement of all laws relating to the issuance, suspension and revocation of motor vehicle registrations and licenses, inspection of motor vehicles and the study of motor vehicle accidents. In addition to these responsibilities, the DMV is actively involved in the testing and training required to implement the new RIMS computer system; redesigning all business processes, documents, and communications resulting from the availability of enhanced hardware and software.

Statutory History

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

The Budget

Department Of Revenue Registry of Motor Vehicles

	2011 Audited	2012 Audited	2013 Enacted	2013 Revised	2014 Recommend
Expenditures By Subprogram					
Registry of Motor Vehicles	19,405,828	18,207,709	19,685,515	20,067,938	20,686,847
Vehicle Value Commission	28,840	13,339	29,526	29,526	29,526
Total Expenditures	\$19,434,668	\$18,221,048	\$19,715,041	\$20,097,464	\$20,716,373
Expenditures By Object					
Personnel	11,680,417	12,759,262	14,516,197	13,823,214	15,126,895
Operating Supplies and Expenses	4,379,748	4,452,838	4,485,074	4,634,786	4,876,593
Assistance and Grants	15,648	1,526	3,650	3,650	3,650
Subtotal: Operating Expenditures	16,075,813	17,213,626	19,004,921	18,461,650	20,007,138
Capital Purchases and Equipment	3,301,844	959,174	653,120	1,578,814	652,235
Operating Transfers	57,011	48,248	57,000	57,000	57,000
Total Expenditures	\$19,434,668	\$18,221,048	\$19,715,041	\$20,097,464	\$20,716,373
Expenditures By Funds					
General Revenue	16,139,829	17,229,010	18,475,667	18,182,166	18,764,921
Federal Funds	44,353	232,649	1,124,611	1,635,421	1,786,689
Restricted Receipts	891,399	354,924	14,763	14,763	14,763
Operating Transfers from Other Funds	2,359,087	404,465	100,000	265,114	150,000
Total Expenditures	\$19,434,668	\$18,221,048	\$19,715,041	\$20,097,464	\$20,716,373

Personnel

Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
Classified					
ASST MTR VEH ADM FOR SAF&REQ	00240A	1.0	113,341	1.0	113,341
ASSISTANT MOTOR VEHICLES ADMINISTRATOR	00040A	1.0	106,314	1.0	106,314
ASSOC DIR REVENUE SERV (MTR VE	00244A	1.0	105,889	1.0	105,889
CHIEF PROGRAM DEVELOPMENT	00034A	1.0	88,211	1.0	88,921
CHF M.V. SAF & EMISS CONT DIV	00235A	1.0	86,839	1.0	90,857
ADMIN FINANCIAL MANAGEMENT	00037A	1.0	83,187	1.0	86,317
COORDINATOR, MOTOR CARRIER & SCHOOL BUS	00033A	1.0	81,693	1.0	81,693
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	00035A	1.0	80,349	1.0	80,349
DEPUTY MOTOR VEHCILES ADMISTR	00239A	1.0	77,626	1.0	77,626
CHF OFF OF ENFCMNT & INSPEC DOA	00037A	1.0	72,506	1.0	72,506
SUPERVISOR COMPUTER OPERATIONS	00028A	1.0	69,187	1.0	69,187
CHF DIV SFTY RESPONSIBILITY	00027A	1.0	66,291	1.0	66,291
CHIEF IMPLEMENTATION AIDE	00028A	4.0	262,160	4.0	262,160
SR CMMTY DVLPMNT TRAIN SPCLST	00026A	1.0	62,960	1.0	62,960
MOTOR VEHICLE APPEALS OFFICER	00024A	10.0	567,924	10.0	570,386
LICENSE INVESTIGATOR	00022A	2.0	110,750	2.0	110,750
SUPERVISOR, MOTOR VEHICLE CUSTOMER	00024A	2.0	106,022	2.0	106,022
MOTOR VEHICLE INVESTIGATOR	00020A	4.0	206,687	4.0	206,687
ASSISTANT ADMINISTRATIVE OFFICER	00021A	1.0	51,052	1.0	52,523
INTERPRETING INTERVIEWER (SPANISH)	00019A	1.0	50,290	1.0	50,290
AST CHIEF MOTOR VEH SAF&EMMIS	00225A	1.0	50,132	1.0	51,712
ADMINISTRATIVE OFFICER	00024A	1.0	49,647	1.0	49,827
FISCAL MANAGEMENT OFFICER	00026A	1.0	49,272	1.0	51,617
EXECUTIVE ASSISTANT	00018A	1.0	47,423	1.0	47,423
SUPERVISOR OF BRANCH OFFICE SERVICES	00022A	7.0	330,597	7.0	333,118
IMPLEMENTATION AIDE	00022A	1.0	46,120	1.0	46,120
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	00018A	34.0	1,525,073	34.0	1,532,827
SENIOR TELLER	00018A	4.0	177,256	4.0	177,256
AUTOMOTIVE AND EMISSION CONTROL	00017A	4.0	175,889	4.0	175,889
AUTOMOTIVE SERVICE SPECIALIST	000001	4.0	166,790	4.0	167,942
TELLER	00015A	1.0	41,128	1.0	41,128
PRINCIPAL CLERK-TYPIST	00012A	2.0	81,642	2.0	81,642
DATA CONTROL CLERK	00015A	3.0	121,033	3.0	121,805
INTERPRETER (SPANISH)	00016A	2.0	80,382	2.0	80,382
INFORMATION AIDE	00315A	2.0	79,528	2.0	81,210
PRINCIPAL CLERK-STENOGRAPHER	00013A	2.0	79,001	2.0	79,001
MOTOR VEH OPER EXAM	000001	10.0	393,805	10.0	398,291
TELEPHONE OPERATOR	00010A	2.0	74,404	2.0	74,404
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	00015A	35.0	1,290,461	35.0	1,328,389
DATA ENTRY OPERATOR	00910A	1.0	36,784	1.0	36,784
SENIOR CLERK-TYPIST	00009A	2.0	70,643	2.0	70,643
CLERK-TYPIST	00107A	4.0	141,229	4.0	141,229
SENIOR WORD PROCESSING TYPIST	00312A	2.0	69,966	2.0	70,522
PRINCIPAL CLERK	00012A	2.0	69,026	2.0	69,026
STOREKEEPER	00015A	1.0	34,284	1.0	34,284

Personnel

Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2013		FY 2014	
		FTE	Cost	FTE	Cost
SENIOR CLERK	00108A	3.0	99,755	3.0	99,755
STORES CLERK	00009A	1.0	30,724	1.0	30,724
Subtotal		170.0	\$7,861,272	170.0	\$7,934,019
Overtime		-	355,672	-	200,000
Turnover		-	(323,913)	-	(331,340)
Subtotal		-	\$31,759	-	(\$131,340)
Total Salaries		170.0	\$7,893,031	170.0	\$7,802,679
Benefits					
Payroll Accrual			40,598		41,423
Holiday			5,408		5,408
FICA			591,492		589,056
Retiree Health			517,072		580,636
Health Benefits			1,855,965		2,067,893
Retirement			1,684,720		1,841,367
Subtotal			\$4,695,255		\$5,125,783
Total Salaries and Benefits		170.0	\$12,588,286	170.0	\$12,928,462
Cost Per FTE Position (excluding Statewide Benefit Assessment)			\$74,049		\$76,050
Statewide Benefit Assessment			\$282,656		\$285,107
Payroll Costs		170.0	\$12,870,942	170.0	\$13,213,569
Purchased Services					
Information Technology			744,034		1,705,588
Other Contracts			185,280		182,280
Buildings and Ground Maintenance			22,958		25,458
Subtotal			\$952,272		\$1,913,326
Total Personnel		170.0	\$13,823,214	170.0	\$15,126,895
Distribution By Source Of Funds					
General Revenue		169.3	\$13,035,356	169.3	\$13,376,420
Federal Funds		0.7	\$787,858	0.7	\$1,750,475
Total All Funds		170.0	\$13,823,214	170.0	\$15,126,895

Performance Measures

Department Of Revenue Registry of Motor Vehicles

Wait Time - License and Registration Transactions

The Division of Motor Vehicles tracks wait times in numerous transaction categories to determine how long customers are waiting to be served and uses the indicators to determine if a process has a positive effect on wait times by reducing them. The figures below represent the average wait time (in minutes) for license transactions and vehicle registrations. [All DMV performance data and targets are provided by State fiscal year. The 2013 Actual figure represents performance data from the first four months of FY 2013 (7/1/12 through 10/31/12).]

	2011	2012	2013	2014
Target	N/A	N/A	20	20
Actual	N/A	73	52	--

Wait Time - CDL Transactions and Endorsements

The figures below represent the average wait time (in minutes) for Commercial Driver's License transactions and endorsements.

	2011	2012	2013	2014
Target	N/A	N/A	30	20
Actual	N/A	41	32	--

Wait Time - Operator Control Express Transactions

The figures below represent the average wait time (in minutes) for Operator Control Express transactions including transactions which do not require a hearing process, but rather a simple payment of fines.

	2011	2012	2013	2014
Target	N/A	N/A	15	15
Actual	N/A	N/A	17	--

Number of Returning Customers with Blue Tickets

The Division of Motor Vehicles operates a check-in desk that triages customers into the appropriate transaction line and provides information as to what documentation will be needed to complete their transaction. Customers who wait in a line but are unable to complete their transaction at the time of service are given a return ticket, known as a "Blue Ticket". This indicator tracks the number of Blue Tickets distributed, and measures how effective the DMV is in communicating required documentation, with the goal of reducing the number of blue tickets by improving screening at the check-in desk.

	2011	2012	2013	2014
Target	N/A	N/A	33,000	30,000
Actual	N/A	35,709	11,252	--

The Program

Department Of Revenue State Aid

Program Mission

To annually calculate and distribute state aid to qualifying cities and towns.

Program Description

The following state aid programs are administered within the Department of Revenue.

The Distressed Communities Relief Fund (RIGL 45-13-12): Established to provide assistance to the communities with the highest property tax burdens relative to the wealth of taxpayers.

The Motor Vehicle Excise Tax Phase Out (RIGL 44-34.1-2): Established to phase out the property tax on motor vehicles and trailers. For FY 2011 and thereafter, the General Assembly enacted legislation that mandates a \$500 exemption for which the state will reimburse municipalities an amount subject to appropriation.

The Payment in Lieu of Taxes Exempt Property (RIGL 45-14-5.1): This program reimburses communities for 27 percent of what they would have collected in property taxes from certain designated tax exempt properties. The program was fully funded in FY 2007. Since FY 2008, State appropriation for the PILOT program have equaled less than 27 percent of all taxes that would have been collected had the property been taxable.

The Property Revaluation Program (RIGL 44-5-11.6(c)): Reimburses cities and town for legislatively mandated statistical revaluation updates on a per parcel basis.

The Public Service Corporation Tax (RIGL 44-13-13): The tangible personal property of telegraph, cable and telecommunications corporations and express corporations is exempt from local taxation, and instead is subject to taxation by the State. The revenues are not appropriated.

The Hotel Tax (RIGL 44-18-36.1 (b) and 42-63-1-3): The State levies a 5.0 percent gross receipts tax on charges for occupancy of any space furnished in buildings or structures with a minimum of three rooms. This tax is collected by the hotel and remitted to the State on a monthly basis (except for the City of Newport). An additional 1.0 percent local tax is also assessed and is distributed in total to the city or town where the occupancy occurred. The revenues from these taxes flow through the State are not appropriated.

The Meal and Beverage Tax (RIGL 44-18-18.1) A 1.0 percent gross receipts tax is applied to retail sales of meals and beverages in or from eating and/or drinking establishments. This tax is classified as pass-through state aid.

Statutory History

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

The Budget

Department Of Revenue

State Aid

	2011 Audited	2012 Audited	2013 Enacted	2013 Revised	2014 Recommend
Expenditures By Subprogram					
State Aid	-	57,966,723	56,033,396	61,094,813	69,938,979
Total Expenditures	-	\$57,966,723	\$56,033,396	\$61,094,813	\$69,938,979
Expenditures By Object					
Aid to Local Units of Government	-	57,966,723	56,033,396	61,094,813	69,938,979
Subtotal: Operating Expenditures	-	57,966,723	56,033,396	61,094,813	69,938,979
Total Expenditures	-	\$57,966,723	\$56,033,396	\$61,094,813	\$69,938,979
Expenditures By Funds					
General Revenue	-	57,180,595	55,075,899	60,137,316	68,981,482
Restricted Receipts	-	786,128	957,497	957,497	957,497
Total Expenditures	-	\$57,966,723	\$56,033,396	\$61,094,813	\$69,938,979