

State of Rhode Island and Providence Plantations

# Budget



## Fiscal Year 2017

Volume I – General Government and Quasi-Public Agencies

Gina M. Raimondo, Governor

# Agency

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## Department Of Revenue

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### Agency Mission

Assesses and collects all taxes, fees, and revenues in the most efficient and cost-effective manner.

Recommends options to enhance revenue collections and revenue competitiveness by evaluating the State's revenue policies and practices.

Administers and enforces all laws pertaining to the operation and registration of motor vehicles.

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

Monitors and reports on the financial condition of the State's cities and towns. Administers a databank on local finances and property values for the benefit of municipalities and public policy decision-makers.

Assists cities and towns in financial distress to achieve sound fiscal management through data analysis, technical assistance, training, and oversight.

### 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 (State Aid was transferred from the Department of Administration to the Department of Revenue in FY 2012).

### 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).

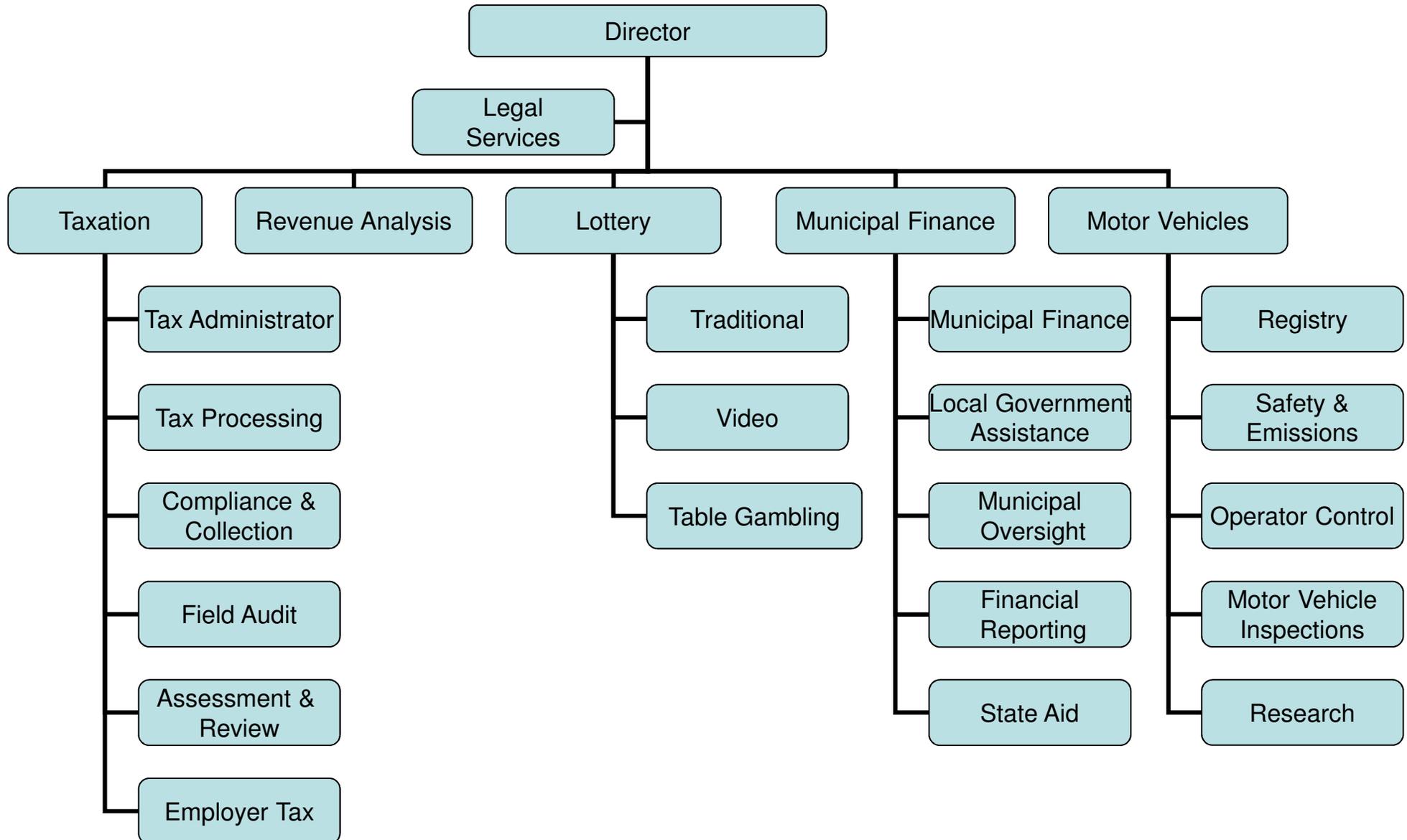
# Budget

## Department Of Revenue

	FY 2014 Audited	FY 2015 Audited	FY 2016 Enacted	FY 2016 Revised	FY 2017 Recommend
<b>Expenditures By Program</b>					
Director of Revenue	1,047,014	1,072,834	1,144,238	787,580	1,147,047
Office of Revenue Analysis	523,018	466,468	574,490	553,232	806,836
Lottery Division	318,238,182	334,734,573	303,850,780	356,454,202	382,271,870
Municipal Finance	1,704,061	2,375,374	2,186,998	2,462,726	2,391,184
Taxation	20,317,626	23,013,542	22,819,933	22,831,280	23,571,898
Registry of Motor Vehicles	18,873,487	20,262,042	24,465,170	26,837,251	28,565,229
State Aid	61,583,867	67,092,799	68,165,640	68,302,182	63,845,475
<b>Total Expenditures</b>	<b>\$422,287,255</b>	<b>\$449,017,632</b>	<b>\$423,207,249</b>	<b>\$478,228,453</b>	<b>\$502,599,539</b>
<b>Expenditures By Object</b>					
Personnel	44,260,112	47,179,271	49,312,715	53,222,879	54,117,542
Operating Supplies and Expenses	315,418,874	333,074,842	302,661,838	353,127,808	381,267,251
Assistance and Grants	72,322	1,479,494	108,923	108,623	108,623
Aid to Local Units of Government	61,689,580	66,299,608	68,321,548	68,431,221	63,974,514
<b>Subtotal: Operating Expenditures</b>	<b>421,440,888</b>	<b>448,033,215</b>	<b>420,405,024</b>	<b>474,890,531</b>	<b>499,467,930</b>
Capital Purchases and Equipment	757,057	917,497	2,734,124	3,269,821	3,063,508
Operating Transfers	89,310	66,920	68,101	68,101	68,101
<b>Total Expenditures</b>	<b>\$422,287,255</b>	<b>\$449,017,632</b>	<b>\$423,207,249</b>	<b>\$478,228,453</b>	<b>\$502,599,539</b>
<b>Expenditures By Funds</b>					
General Revenue	99,768,361	106,969,845	113,198,446	110,571,771	111,231,248
Federal Funds	1,655,815	4,314,983	1,315,154	5,288,759	2,145,367
Restricted Receipts	1,696,101	1,718,666	3,894,326	4,935,486	5,947,043
Operating Transfers from Other Funds	28,173	300,026	-	258,697	-
Other Funds	319,138,805	335,714,112	304,799,323	357,173,740	383,275,881
<b>Total Expenditures</b>	<b>\$422,287,255</b>	<b>\$449,017,632</b>	<b>\$423,207,249</b>	<b>\$478,228,453</b>	<b>\$502,599,539</b>
<b>FTE Authorization</b>	<b>492.0</b>	<b>505.0</b>	<b>514.5</b>	<b>514.5</b>	<b>523.5</b>

# The Agency

## Department of Revenue



# Personnel

## Department Of Revenue Agency Summary

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
Classified		429.0	23,546,702	438.0	24,462,143
Unclassified		89.0	5,941,348	89.0	6,024,231
<b>Subtotal</b>		<b>518.0</b>	<b>\$29,488,050</b>	<b>527.0</b>	<b>\$30,486,374</b>
Cost Allocation from Other Programs		0.8	104,575	0.8	106,666
Cost Allocation to Other Programs		(0.8)	(\$104,575)	(0.8)	(\$106,666)
Overtime		-	612,628	-	683,875
Reconcile to FTE Authorization		(3.5)	-	(3.5)	-
Temporary and Seasonal		-	159,840	-	159,840
Turnover		-	(\$1,365,565)	-	(\$1,432,445)
<b>Subtotal</b>		<b>(3.5)</b>	<b>(\$593,097)</b>	<b>(3.5)</b>	<b>(\$588,730)</b>
<b>Total Salaries</b>		<b>514.5</b>	<b>\$28,894,953</b>	<b>523.5</b>	<b>\$29,897,644</b>
<b>Benefits</b>					
Payroll Accrual			160,388		166,947
Holiday			1,000		1,000
FICA			2,182,403		2,275,085
Retiree Health			1,706,159		1,764,915
Health Benefits			6,354,154		6,638,914
Retirement			6,929,575		7,665,110
<b>Subtotal</b>			<b>\$17,333,679</b>		<b>\$18,511,971</b>
<b>Total Salaries and Benefits</b>		<b>514.5</b>	<b>\$46,228,632</b>	<b>523.5</b>	<b>\$48,409,615</b>
<b>Cost Per FTE Position (Excluding Temporary and Seasonal)</b>			<b>\$89,541</b>		<b>\$92,168</b>
<b>Statewide Benefit Assessment</b>			<b>\$1,291,101</b>		<b>\$1,379,646</b>
<b>Payroll Costs</b>		<b>514.5</b>	<b>\$47,519,733</b>	<b>523.5</b>	<b>\$49,789,261</b>

# Personnel

## Department Of Revenue Agency Summary

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
<b>Purchased Services</b>					
Information Technology			3,334,255		2,260,780
Clerical and Temporary Services			71,531		75,008
Management & Consultant Services			215,286		202,000
Legal Services			386,388		60,000
Other Contracts			1,645,336		1,720,061
Buildings and Ground Maintenance			10,350		10,432
Training and Educational Services			40,000		-
<b>Subtotal</b>			<b>\$5,703,146</b>		<b>\$4,328,281</b>
<b>Total Personnel</b>		<b>514.5</b>	<b>\$53,222,879</b>	<b>523.5</b>	<b>\$54,117,542</b>
<b>Distribution By Source Of Funds</b>					
General Revenue		394.1	\$36,001,172	403.1	\$37,470,470
Federal Funds		35.7	\$3,694,330	35.7	\$1,615,847
Restricted Receipts		-	\$1,904,040	-	\$2,915,597
Other Funds		84.8	\$11,623,337	84.8	\$12,115,628
<b>Total All Funds</b>		<b>514.5</b>	<b>\$53,222,879</b>	<b>523.5</b>	<b>\$54,117,542</b>

# Performance Measures

## Department Of Revenue

### *DMV Transaction Wait Times*

The Rhode Island Division of Motor Vehicles (DMV) tracks transaction wait times to examine operational efficiency. DMV uses the indicators to recommend process adjustments to improve customer experience. The figures below represent the average wait time for licenses and registrations at DMV's Cranston headquarters.

	2013	2014	2015	2016	2017
<b>Target</b>	--	--	--	30 Minutes	20 Minutes
<b>Actual</b>	--	43 Minutes	40 Minutes	--	--

Performance for this measure is reported by state fiscal year.

### *Tax Returns Filed Online*

The figures below represent the percentage of tax returns that are filed online with the Division of Taxation versus traditional means of filing. This measure is under development, and currently includes the following categories of tax returns: bank, insurance, and other tax types/fees from legacy system, IFTA (fuel), and personal income tax.

	2013	2014	2015	2016	2017
<b>Target</b>	--	--	--	55%	70%
<b>Actual</b>	--	--	40%	--	--

Performance for this measure is reported by state fiscal year.

### *Timeliness of Municipal Reporting*

The Division of Municipal Finance uses numerous tools to track the fiscal health of Rhode Island's communities. RI General Laws § 45-12-22.2 requires municipalities 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 is used to identify potential areas for budget shortfalls. The figures below represent the percentage of municipal quarterly reports submitted to the Division on time.

	2013	2014	2015	2016	2017
<b>Target</b>	60%	60%	60%	45%	60%
<b>Actual</b>	40%	41%	40%	--	--

Performance for this measure is reported by state fiscal year.

# Performance Measures

## Department Of Revenue

### *Problem Gambling Helpline and Treatment Options Awareness Level*

The Problem Gambling program, featuring a Helpline and promotion of treatment options, was established in RI General Laws § 42-61.2-14, enacted in 2012. The figures below represent the percentage of individuals identified as having a gambling disorder who are aware of the existence of the Problem Gambling Helpline and available treatment options, as determined by a Needs Assessment Study completed in 2014 and data from the Problem Gambling Helpline and treatment providers.

	2013	2014	2015	2016	2017
<b>Target</b>	--	--	--	55%	65%
<b>Actual</b>	--	--	50%	--	--

Performance for this measure is reported by state fiscal year.

# The Program

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Department Of Revenue

Director of Revenue

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## **Program 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.

## **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 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. Gen. Laws § 42-142).

# The Budget

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## Department Of Revenue Director of Revenue

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	2014 Audited	2015 Audited	2016 Enacted	2016 Revised	2017 Recommend
<b>Expenditures By Subprogram</b>					
Director of Revenue	1,047,014	1,072,834	1,144,238	787,580	1,147,047
<b>Total Expenditures</b>	<b>\$1,047,014</b>	<b>\$1,072,834</b>	<b>\$1,144,238</b>	<b>\$787,580</b>	<b>\$1,147,047</b>
<b>Expenditures By Object</b>					
Personnel	1,038,817	1,058,466	1,121,944	769,638	1,129,105
Operating Supplies and Expenses	6,391	12,519	17,269	15,917	15,917
<b>Subtotal: Operating Expenditures</b>	<b>1,045,208</b>	<b>1,070,985</b>	<b>1,139,213</b>	<b>785,555</b>	<b>1,145,022</b>
Capital Purchases and Equipment	1,806	1,849	5,025	2,025	2,025
<b>Total Expenditures</b>	<b>\$1,047,014</b>	<b>\$1,072,834</b>	<b>\$1,144,238</b>	<b>\$787,580</b>	<b>\$1,147,047</b>
<b>Expenditures By Funds</b>					
General Revenue	1,047,014	1,072,834	1,144,238	787,580	1,147,047
<b>Total Expenditures</b>	<b>\$1,047,014</b>	<b>\$1,072,834</b>	<b>\$1,144,238</b>	<b>\$787,580</b>	<b>\$1,147,047</b>

# Personnel

## Department Of Revenue

### Director of Revenue

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES	00145A	1.0	139,433	1.0	142,222
CHIEF LEGAL OFFICER (TAXATION)	00138A	1.0	107,716	1.0	109,870
CHIEF OF STRATEGIC PLANNING, MONITORING	00143A	1.0	99,964	1.0	104,816
ADMINISTRATOR, FINANCIAL MANAGEMENT	00137A	1.0	77,943	1.0	83,704
DEPUTY CHIEF OF LEGAL SERVICES	00137A	1.0	77,943	1.0	83,704
SENIOR LEGAL COUNSEL	00134A	1.0	69,978	1.0	76,967
CHIEF IMPLEMENTATION AIDE	00128A	1.0	68,540	1.0	69,911
CHIEF OF INFORMATION AND PUBLIC RELATIONS	00129A	1.0	57,760	1.0	63,868
<b>Subtotal</b>		<b>8.0</b>	<b>\$699,277</b>	<b>8.0</b>	<b>\$735,062</b>
<b>Unclassified</b>					
DIRECTOR DEPARTMENT OF REVENUE	00956KF	1.0	130,100	1.0	130,100
<b>Subtotal</b>		<b>1.0</b>	<b>\$130,100</b>	<b>1.0</b>	<b>\$130,100</b>
Cost Allocation to Other Programs		(0.8)	(104,575)	(0.8)	(106,666)
Turnover		-	(253,345)	-	(51,908)
<b>Subtotal</b>		<b>(0.8)</b>	<b>(\$357,920)</b>	<b>(0.8)</b>	<b>(\$158,574)</b>
<b>Total Salaries</b>		<b>8.3</b>	<b>\$471,457</b>	<b>8.3</b>	<b>\$706,588</b>
<b>Benefits</b>					
Payroll Accrual			2,694		4,092
FICA			36,067		54,054
Retiree Health			28,146		42,183
Health Benefits			93,227		102,209
Retirement			116,361		186,414
<b>Subtotal</b>			<b>\$276,495</b>		<b>\$388,952</b>
<b>Total Salaries and Benefits</b>		<b>8.3</b>	<b>\$747,952</b>	<b>8.3</b>	<b>\$1,095,540</b>
<b>Cost Per FTE Position (Excluding Temporary and Seasonal)</b>			<b>\$90,661</b>		<b>\$132,793</b>
<b>Statewide Benefit Assessment</b>			<b>\$21,686</b>		<b>\$33,565</b>
<b>Payroll Costs</b>		<b>8.3</b>	<b>\$769,638</b>	<b>8.3</b>	<b>\$1,129,105</b>
<b>Total Personnel</b>		<b>8.3</b>	<b>\$769,638</b>	<b>8.3</b>	<b>\$1,129,105</b>
<b>Distribution By Source Of Funds</b>					
General Revenue		8.3	\$769,638	8.3	\$1,129,105
<b>Total All Funds</b>		<b>8.3</b>	<b>\$769,638</b>	<b>8.3</b>	<b>\$1,129,105</b>

# The Program

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## Department Of Revenue Office of Revenue Analysis

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### **Program 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.

### **Program 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. Gen. Laws § 42-142-3).

# The Budget

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## Department Of Revenue Office of Revenue Analysis

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	2014 Audited	2015 Audited	2016 Enacted	2016 Revised	2017 Recommend
<b>Expenditures By Subprogram</b>					
Revenue Analysis	523,018	466,468	574,490	553,232	806,836
<b>Total Expenditures</b>	<b>\$523,018</b>	<b>\$466,468</b>	<b>\$574,490</b>	<b>\$553,232</b>	<b>\$806,836</b>
<b>Expenditures By Object</b>					
Personnel	504,164	454,151	553,882	532,624	786,287
Operating Supplies and Expenses	17,830	11,293	19,583	19,583	19,524
<b>Subtotal: Operating Expenditures</b>	<b>521,994</b>	<b>465,444</b>	<b>573,465</b>	<b>552,207</b>	<b>805,811</b>
Capital Purchases and Equipment	1,024	1,024	1,025	1,025	1,025
<b>Total Expenditures</b>	<b>\$523,018</b>	<b>\$466,468</b>	<b>\$574,490</b>	<b>\$553,232</b>	<b>\$806,836</b>
<b>Expenditures By Funds</b>					
General Revenue	523,018	466,468	574,490	553,232	806,836
<b>Total Expenditures</b>	<b>\$523,018</b>	<b>\$466,468</b>	<b>\$574,490</b>	<b>\$553,232</b>	<b>\$806,836</b>

# Personnel

## Department Of Revenue Office of Revenue Analysis

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
REVENUE POLICY ANALYST (DOR)	00132A <sup>1</sup>	3.0	201,801	4.0	265,456
SENIOR ECONOMIC AND POLICY ANALYST	00134A <sup>2</sup>	-	-	1.0	75,573
<b>Subtotal</b>		<b>3.0</b>	<b>\$201,801</b>	<b>5.0</b>	<b>\$341,029</b>
<b>Unclassified</b>					
CHIEF OF REVENUE ANALYSIS	00843A	1.0	137,570	1.0	140,321
<b>Subtotal</b>		<b>1.0</b>	<b>\$137,570</b>	<b>1.0</b>	<b>\$140,321</b>
Turnover		-	(20,362)	-	(9,626)
<b>Subtotal</b>		<b>-</b>	<b>(\$20,362)</b>	<b>-</b>	<b>(\$9,626)</b>
<b>Total Salaries</b>		<b>4.0</b>	<b>\$319,009</b>	<b>6.0</b>	<b>\$471,724</b>
<b>Benefits</b>					
Payroll Accrual			1,824		2,729
FICA			24,404		36,087
Retiree Health			19,045		28,162
Health Benefits			42,564		73,424
Retirement			78,605		124,255
<b>Subtotal</b>			<b>\$166,442</b>		<b>\$264,657</b>
<b>Total Salaries and Benefits</b>		<b>4.0</b>	<b>\$485,451</b>	<b>6.0</b>	<b>\$736,381</b>
<b>Cost Per FTE Position (Excluding Temporary and Seasonal)</b>			<b>\$121,363</b>		<b>\$122,730</b>
<b>Statewide Benefit Assessment</b>			<b>\$14,673</b>		<b>\$22,406</b>
<b>Payroll Costs</b>		<b>4.0</b>	<b>\$500,124</b>	<b>6.0</b>	<b>\$758,787</b>
<b>Purchased Services</b>					
Management & Consultant Services			32,500		27,500
<b>Subtotal</b>			<b>\$32,500</b>		<b>\$27,500</b>
<b>Total Personnel</b>		<b>4.0</b>	<b>\$532,624</b>	<b>6.0</b>	<b>\$786,287</b>
<b>Distribution By Source Of Funds</b>					
General Revenue		4.0	\$532,624	6.0	\$786,287
<b>Total All Funds</b>		<b>4.0</b>	<b>\$532,624</b>	<b>6.0</b>	<b>\$786,287</b>

<sup>1</sup> New FTE position in FY 2017.

<sup>2</sup> New FTE position in FY 2017.

# The Program

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## Department Of Revenue Lottery Division

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### **Program Mission**

The mission of the Rhode Island Lottery is to generate revenue for the State through the responsible management and sale of entertaining lottery products. It incorporates the highest standards of security and integrity. It emphasizes customer service and maintaining the public's trust.

### **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. 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 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 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. As required by the Rhode Island Constitution, Article VI Section XV and as provided, inter alia, in R.I. Gen. Laws § 42-61.2-3.1, the Division of Lotteries operates all aspects of the Table Games. Sixteen percent (16%) of net Table Game Revenue is allocated to the State Lottery Fund for administrative purposes, with the balance transferred to the State's General Fund.

### **Statutory History**

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

# The Budget

## Department Of Revenue Lottery Division

	2014 Audited	2015 Audited	2016 Enacted	2016 Revised	2017 Recommend
<b>Expenditures By Subprogram</b>					
Lottery Division	318,238,182	334,734,573	303,850,780	356,454,202	382,271,870
<b>Total Expenditures</b>	<b>\$318,238,182</b>	<b>\$334,734,573</b>	<b>\$303,850,780</b>	<b>\$356,454,202</b>	<b>\$382,271,870</b>
<b>Expenditures By Object</b>					
Personnel	9,428,871	9,593,334	10,427,395	10,669,564	11,136,079
Operating Supplies and Expenses	308,588,473	325,046,971	293,175,708	345,278,264	370,880,730
Assistance and Grants	68,709	86,688	100,000	100,000	100,000
<b>Subtotal: Operating Expenditures</b>	<b>318,086,053</b>	<b>334,726,993</b>	<b>303,703,103</b>	<b>356,047,828</b>	<b>382,116,809</b>
Capital Purchases and Equipment	128,756	-	147,677	406,374	155,061
Operating Transfers	23,373	7,580	-	-	-
<b>Total Expenditures</b>	<b>\$318,238,182</b>	<b>\$334,734,573</b>	<b>\$303,850,780</b>	<b>\$356,454,202</b>	<b>\$382,271,870</b>
<b>Expenditures By Funds</b>					
Operating Transfers from Other Funds	23,373	24,680	-	258,697	-
Other Funds	318,214,809	334,709,893	303,850,780	356,195,505	382,271,870
<b>Total Expenditures</b>	<b>\$318,238,182</b>	<b>\$334,734,573</b>	<b>\$303,850,780</b>	<b>\$356,454,202</b>	<b>\$382,271,870</b>

# Personnel

## Department Of Revenue Lottery Division

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
LOTTERY DIRECTOR	00816JF	1.0	146,579	1.0	147,357
DEPUTY DIRECTOR (LOTTERY)	00842JA	1.0	137,231	1.0	137,960
DIRECTOR MANAGEMENT INFORMATION	00839JA	1.0	117,949	1.0	118,575
CASINO OPERATIONS AND COMPLIANCE	00841JA	1.0	112,643	1.0	112,643
FINANCE ADMINISTRATION (MANAGER)	00839JA	1.0	107,693	1.0	108,264
CONTROLLER (LOTTERY)	00834JA	1.0	96,585	1.0	97,097
CASINO FINANCIAL ANALYST SUPERVISOR	00834JA	1.0	91,214	1.0	95,204
LOTTERY SALES & MARKETING MANAGER	00834JA	1.0	88,186	1.0	88,654
MANAGER MARKETING AGENT LICENSES AND	00834JA	1.0	88,186	1.0	88,654
CASINO SENIOR COMPLIANCE SUPERVISOR	00834JA	1.0	87,144	1.0	88,654
PRINCIPAL PROJECTS MANAGER	00831JA	1.0	82,686	1.0	83,125
LEGAL COUNSEL (LOTTERY)	00835JA	1.0	80,984	1.0	80,984
INTERNAL AUDITOR	00833JA	1.0	80,973	1.0	81,403
CASINO TABLE GAMES ACCOUNTING MANAGER	00833JA	1.0	80,028	1.0	81,403
CASINO INSPECTIONS AND STANDARDS	00832JA	1.0	78,493	1.0	78,493
CASINO SURVEILLANCE ANALYST	00832JA	1.0	76,527	1.0	78,492
CASINO FINANCIAL ANALYST	00832JA	1.0	74,955	1.0	78,492
INSTANT TICKET DEVELOPMENT SUPERVISOR	00827JA	1.0	73,976	1.0	74,368
PRODUCTION MANAGER (LOTTERY)	00828JA	1.0	73,528	1.0	73,919
CASINO SECURITY MANAGER	00829JA	1.0	73,027	1.0	73,415
VIDEO LOTTERY SUPERVISOR	00827JA	1.0	70,759	1.0	71,135
INFORMATION TECHNOLOGY SECURITY MANAGER	00829JA	1.0	69,550	1.0	69,919
ASSISTANT PRODUCTION MANAGER (LOTTERY)	00824JA	1.0	68,382	1.0	68,382
CASINO COMPLIANCE SUPERVISOR	00829JA	2.0	136,650	2.0	139,838
SECURITY MANAGER	00827A	1.0	67,543	1.0	67,901
VIDEO LOTTERY PROGRAM AUDITOR	00314G	2.0	131,250	2.0	134,991
ASSISTANT MANAGER-MARKETING, AGENT	00826JA	2.0	129,945	2.0	129,945
PROJECT COORDINATOR	00826JA	1.0	64,904	1.0	65,248
VIDEO LOTTERY SYSTEMS MANAGER	00827JA	1.0	64,327	1.0	64,668
EXECUTIVE SECRETARY	00822JA	1.0	63,268	1.0	63,604
CASINO SECURITY INSPECTOR	00827JA	3.0	189,225	3.0	194,001
MAINTENANCE PERSON (LOTTERY)	00822JA	1.0	61,950	1.0	62,279
ADMINISTRATIVE OFFICER	00822A	1.0	61,787	1.0	62,109
CASINO IT SUPPORT SPECIALIST	00826JA	1.0	60,635	1.0	62,141
CASINO GAMING OPERATIONS INVESTIGATOR	00826JA	3.0	181,308	3.0	186,423
CASINO SECURITY INSPECTOR	07752	1.0	60,397	1.0	63,653
COMPUTER PROGRAMMER	00825JA	1.0	59,394	1.0	59,709
ASSISTANT CONTROLLER	00824JA	2.0	116,172	2.0	117,426
CASINO COMPLIANCE REPRESENTATIVE	00825JA	13.0	746,466	13.0	769,830
FIELD REPRESENTATIVE (LOTTERY)	00822JA	10.0	569,498	10.0	569,498
SUPERVISOR PERSONNEL RECORDS	00821JA	1.0	56,171	1.0	56,171
TICKET ACCOUNTING CLERK (LOTTERY)	00820JA	1.0	56,123	1.0	56,421
LICENSING CLERK	00820JA	1.0	53,683	1.0	53,968
RECEPTIONIST	00817JA	1.0	52,447	1.0	54,476
SECRETARY	00818JA	3.0	145,618	3.0	146,390

# Personnel

## Department Of Revenue Lottery Division

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
ASSISTANT FIELD REPRESENTATIVE	00818JA	1.0	47,781	1.0	48,034
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	00822JA	1.0	46,603	1.0	48,343
VALIDATIONS OFFICER	00817JA	1.0	44,341	1.0	44,341
ASSISTANT PRODUCTION WORKER	00818JA	3.0	131,573	3.0	134,184
PRODUCTION CLERK	00822JA	1.0	42,781	1.0	42,781
JUNIOR MAINTENANCE PERSON	00801JA	1.0	30,756	1.0	31,291
<b>Subtotal</b>		<b>84.0</b>	<b>\$5,529,874</b>	<b>84.0</b>	<b>\$5,606,256</b>
Cost Allocation from Other Programs		0.8	104,575	0.8	106,666
Overtime		-	125,000	-	130,000
Turnover		-	(261,222)	-	(218,791)
<b>Subtotal</b>		<b>0.8</b>	<b>(\$31,647)</b>	<b>0.8</b>	<b>\$17,875</b>
<b>Total Salaries</b>		<b>84.8</b>	<b>\$5,498,227</b>	<b>84.8</b>	<b>\$5,624,131</b>
<b>Benefits</b>					
Payroll Accrual			30,358		31,778
FICA			404,566		418,098
Retiree Health			320,320		330,707
Health Benefits			1,256,456		1,335,098
Retirement			1,303,028		1,442,825
<b>Subtotal</b>			<b>\$3,314,728</b>		<b>\$3,558,506</b>
<b>Total Salaries and Benefits</b>		<b>84.8</b>	<b>\$8,812,955</b>	<b>84.8</b>	<b>\$9,182,637</b>
<b>Cost Per FTE Position (Excluding Temporary and Seasonal)</b>			<b>\$103,988</b>		<b>\$108,350</b>
<b>Statewide Benefit Assessment</b>			<b>\$244,732</b>		<b>\$260,971</b>
<b>Payroll Costs</b>		<b>84.8</b>	<b>\$9,057,687</b>	<b>84.8</b>	<b>\$9,443,608</b>
<b>Purchased Services</b>					
Clerical and Temporary Services			69,531		73,008
Management & Consultant Services			90,000		94,500
Other Contracts			1,450,696		1,523,231
Buildings and Ground Maintenance			1,650		1,732
<b>Subtotal</b>			<b>\$1,611,877</b>		<b>\$1,692,471</b>
<b>Total Personnel</b>		<b>84.8</b>	<b>\$10,669,564</b>	<b>84.8</b>	<b>\$11,136,079</b>
<b>Distribution By Source Of Funds</b>					
Other Funds		84.8	\$10,669,564	84.8	\$11,136,079
<b>Total All Funds</b>		<b>84.8</b>	<b>\$10,669,564</b>	<b>84.8</b>	<b>\$11,136,079</b>

# The Program

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## Department Of Revenue Municipal Finance

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### **Program Mission**

The Division of Municipal Finance's mission is to provide guidance to municipalities in achieving and maintaining fiscal stability. The Division promotes the highest standards in local government fiscal policy and decision-making. It encourages transparency by serving as a conduit for information and education for taxpayers, for government officials, and for the public.

### **Program Description**

The Division of Municipal Finance's responsibilities include assisting municipalities and fire districts to achieve sound fiscal management through data analysis, technical assistance, training, and oversight. The Division encourages cooperation between municipalities, fire districts, and the State by distributing relevant and timely information. It provides technical assistance to distressed municipalities and fire districts. The Division maintains a databank on local finances and property values for the benefit of municipalities, fire districts, and public policy decision-makers. In addition, the Division annually calculates municipal property wealth. It calculates and distributes municipal state aid programs and advises municipalities on the statistical property valuation process. Finally, the Division provides staff assistance to the Local Pension and Other Post Employment Benefit (OPEB) Study Commission.

### **Statutory History**

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

# The Budget

## Department Of Revenue Municipal Finance

	2014 Audited	2015 Audited	2016 Enacted	2016 Revised	2017 Recommend
<b>Expenditures By Subprogram</b>					
Municipal Affairs	1,704,061	2,375,374	2,186,998	2,462,726	2,391,184
<b>Total Expenditures</b>	<b>\$1,704,061</b>	<b>\$2,375,374</b>	<b>\$2,186,998</b>	<b>\$2,462,726</b>	<b>\$2,391,184</b>
<b>Expenditures By Object</b>					
Personnel	1,569,891	2,230,410	2,002,694	2,305,296	2,114,203
Operating Supplies and Expenses	13,968	19,221	20,871	20,866	140,417
Assistance and Grants	-	-	5,000	5,000	5,000
Aid to Local Units of Government	105,713	123,509	155,908	129,039	129,039
<b>Subtotal: Operating Expenditures</b>	<b>1,689,572</b>	<b>2,373,140</b>	<b>2,184,473</b>	<b>2,460,201</b>	<b>2,388,659</b>
Capital Purchases and Equipment	14,489	2,234	2,525	2,525	2,525
<b>Total Expenditures</b>	<b>\$1,704,061</b>	<b>\$2,375,374</b>	<b>\$2,186,998</b>	<b>\$2,462,726</b>	<b>\$2,391,184</b>
<b>Expenditures By Funds</b>					
General Revenue	1,704,061	2,375,374	2,186,998	2,462,726	2,391,184
<b>Total Expenditures</b>	<b>\$1,704,061</b>	<b>\$2,375,374</b>	<b>\$2,186,998</b>	<b>\$2,462,726</b>	<b>\$2,391,184</b>

# Personnel

## Department Of Revenue Municipal Finance

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
CHIEF OF STRATEGIC PLANNING, MONITORING	00143A	1.0	111,777	1.0	112,370
HUMAN RESOURCES COORDINATOR	00135A	1.0	83,347	1.0	81,206
SUPERVISOR LOCAL GOVERNMENT ASSISTANCE	00833A	2.0	155,376	2.0	155,845
STATE AID AND FINANCE SPECIALIST - MUNICIPAL	00332A	3.0	223,815	3.0	225,089
FISCAL MANAGEMENT OFFICER	0AB26A	1.0	74,210	1.0	76,844
INVESTIGATIVE AUDITOR	00133A	1.0	70,939	1.0	75,087
PROGRAMMING SERVICES OFFICER	00131A <sup>3</sup>	2.0	131,777	3.0	194,867
PRODUCTIVITY PROJECT DIRECTOR	00130A	2.0	128,111	2.0	131,199
SENIOR MANAGEMENT AND METHODS ANALYST	00325A	1.0	55,504	1.0	55,798
PRINCIPAL PROGRAM ANALYST	00328A	1.0	53,243	1.0	53,243
DATA CONTROL CLERK	00315A	1.0	46,988	1.0	47,234
<b>Subtotal</b>		<b>16.0</b>	<b>\$1,135,087</b>	<b>17.0</b>	<b>\$1,208,782</b>
<b>Unclassified</b>					
SENIOR INFORMATION AND PUBLIC RELATION	00324A	1.0	49,346	1.0	51,462
<b>Subtotal</b>		<b>1.0</b>	<b>\$49,346</b>	<b>1.0</b>	<b>\$51,462</b>
Turnover		-	(47,378)	-	(59,876)
<b>Subtotal</b>		<b>-</b>	<b>(\$47,378)</b>	<b>-</b>	<b>(\$59,876)</b>
<b>Total Salaries</b>		<b>17.0</b>	<b>\$1,137,055</b>	<b>18.0</b>	<b>\$1,200,368</b>
<b>Benefits</b>					
Payroll Accrual			6,498		6,837
FICA			86,982		91,828
Retiree Health			67,883		71,663
Health Benefits			207,880		230,180
Retirement			280,305		316,309
<b>Subtotal</b>			<b>\$649,548</b>		<b>\$716,817</b>
<b>Total Salaries and Benefits</b>		<b>17.0</b>	<b>\$1,786,603</b>	<b>18.0</b>	<b>\$1,917,185</b>
<b>Cost Per FTE Position (Excluding Temporary and Seasonal)</b>			<b>\$105,094</b>		<b>\$106,510</b>
<b>Statewide Benefit Assessment</b>			<b>\$52,305</b>		<b>\$57,018</b>
<b>Payroll Costs</b>		<b>17.0</b>	<b>\$1,838,908</b>	<b>18.0</b>	<b>\$1,974,203</b>
<b>Purchased Services</b>					
Management & Consultant Services			80,000		80,000
Legal Services			386,388		60,000
<b>Subtotal</b>			<b>\$466,388</b>		<b>\$140,000</b>
<b>Total Personnel</b>		<b>17.0</b>	<b>\$2,305,296</b>	<b>18.0</b>	<b>\$2,114,203</b>
<b>Distribution By Source Of Funds</b>					
General Revenue		17.0	\$2,305,296	18.0	\$2,114,203
<b>Total All Funds</b>		<b>17.0</b>	<b>\$2,305,296</b>	<b>18.0</b>	<b>\$2,114,203</b>

3 New FTE position for the Municipal Transparency Portal.

# The Program

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## Department Of Revenue Taxation

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### **Program 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 assists taxpayers by helping them understand and meet their tax responsibilities.

### **Program Description**

The Office of Tax Administrator is responsible for providing the overall guidance and direction of the Division of Taxation. The Office oversees the operations of the Division and 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 section is responsible for the management and security of all processing operations in the Division. The unit performs all activities relating to the receipt of cash payments and the processing of tax returns. It also registers taxpayers, records tax accounts, and develops and implements forms necessary to collect all the taxes administered.

The Compliance and Collections section's 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. This unit is responsible for compliance, collection and, if necessary, enforcement actions to collect all taxes administered by the Division.

The Field Audit section 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 Field Audit section workload is divided into specialty audits and routine audits conducted in-state and out-of-state.

The Office of Assessment and Review is responsible for the review and audit of tax returns received by the Division. It is also responsible for the maintenance of the Division's rules and regulations as well as educating taxpayers.

The Employer Tax section operates the State's Unemployment Insurance (UI), Temporary Disability Insurance (TDI) and Job Development Fund (JDF) tax receipt programs.

### **Statutory History**

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

# The Budget

## Department Of Revenue Taxation

	2014 Audited	2015 Audited	2016 Enacted	2016 Revised	2017 Recommend
<b>Expenditures By Subprogram</b>					
Tax Administrator	1,000,757	2,862,329	1,799,756	1,826,654	1,885,394
Tax Processing Division	4,080,605	4,131,860	4,333,984	4,347,140	4,395,442
Compliance and Collection	3,188,599	3,581,929	3,914,927	3,795,034	4,122,931
Field Audit	6,080,155	6,664,900	6,436,680	6,512,671	6,716,219
Assessment and Review	3,048,410	3,010,566	3,256,650	3,160,685	3,190,491
Employer Tax	2,919,100	2,761,958	3,077,936	3,189,096	3,261,421
<b>Total Expenditures</b>	<b>\$20,317,626</b>	<b>\$23,013,542</b>	<b>\$22,819,933</b>	<b>\$22,831,280</b>	<b>\$23,571,898</b>
<b>Expenditures By Object</b>					
Personnel	18,511,812	19,871,865	20,895,081	20,932,318	21,672,936
Operating Supplies and Expenses	1,782,246	1,730,949	1,889,579	1,863,689	1,863,689
Assistance and Grants	1,366	1,390,614	1,273	1,273	1,273
<b>Subtotal: Operating Expenditures</b>	<b>20,295,424</b>	<b>22,993,428</b>	<b>22,785,933</b>	<b>22,797,280</b>	<b>23,537,898</b>
Capital Purchases and Equipment	22,202	20,114	34,000	34,000	34,000
<b>Total Expenditures</b>	<b>\$20,317,626</b>	<b>\$23,013,542</b>	<b>\$22,819,933</b>	<b>\$22,831,280</b>	<b>\$23,571,898</b>
<b>Expenditures By Funds</b>					
General Revenue	17,359,088	18,114,988	19,725,849	19,626,036	20,294,329
Federal Funds	1,201,828	3,107,132	1,267,991	1,308,299	1,343,291
Restricted Receipts	832,714	787,203	877,550	918,710	930,267
Other Funds	923,996	1,004,219	948,543	978,235	1,004,011
<b>Total Expenditures</b>	<b>\$20,317,626</b>	<b>\$23,013,542</b>	<b>\$22,819,933</b>	<b>\$22,831,280</b>	<b>\$23,571,898</b>

# Personnel

## Department Of Revenue Taxation

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
<b>Classified</b>					
EXECUTIVE DIRECTOR (DOA)/TAX	00152A	1.0	153,476	1.0	155,192
CHIEF OF EXAMINATION (TAXATION)	00142A	1.0	129,373	1.0	130,055
ASSOCIATE DIRECTOR, REVENUE SERVICES	00144A	1.0	112,549	1.0	118,377
CHIEF OF TAX PROCESSING SERVICES	00140A	2.0	224,452	2.0	225,643
CHIEF COMPLIANCE AND COLLECTIONS	00140A	1.0	109,541	1.0	110,111
CHIEF REVENUE AGENT	00138A	9.0	895,120	9.0	903,477
CHIEF ESTATE AND GIFT TAXES	00138A	1.0	80,932	1.0	82,840
SUPERVISING REVENUE OFFICER	00831A	6.0	467,880	6.0	478,020
PRINCIPAL REVENUE AGENT	00831A	17.0	1,297,695	17.0	1,306,269
REVENUE ANALYST	00328A	1.0	74,486	1.0	74,876
SENIOR REVENUE AGENT	00328A	28.0	1,952,438	28.0	1,966,998
CHIEF IMPLEMENTATION AIDE	00128A	1.0	68,989	1.0	69,349
SENIOR LEGAL COUNSEL	00134A	1.0	68,712	1.0	72,418
LEGAL OFFICER (TAXATION)	00133A	1.0	67,881	1.0	67,881
SPECIAL INVESTIGATION UNIT SUPERVISOR	00128A	1.0	67,832	1.0	68,192
REVENUE OFFICER SPECIAL INVESTIGATIONS	00324A	7.0	422,629	7.0	424,592
OFFICE MANAGER	00323A	1.0	60,237	1.0	60,553
TAXPAYER SERVICE SPECIALIST	00323A	6.0	341,464	6.0	345,265
REVENUE AGENT II	00326A	18.0	1,019,293	18.0	1,053,210
SUPERVISING PREAUDIT CLERK	00321A	1.0	55,760	1.0	56,052
DATA ENTRY UNIT SUPERVISOR	00B21A	1.0	52,805	1.0	53,537
TRAINING SUPERVISOR	00326A	1.0	51,930	1.0	56,203
TAX EXAMINER (DOA)	00321A	6.0	305,242	6.0	314,986
EMPLOYER REGISTRATION SUPERVISOR	00326A	1.0	50,454	1.0	50,988
REVENUE AGENT I	00324A	4 23.0	1,122,107	25.0	1,255,313
REVENUE OFFICER	00321A	7.0	338,691	7.0	343,197
IMPLEMENTATION AIDE	00122A	1.0	47,503	1.0	49,329
IMPLEMENTATION AIDE	00322A	1.0	46,130	1.0	47,659
TAX AIDE II	00318A	19.0	866,582	19.0	872,507
TAXPAYER ASSISTANCE REPRESENTATIVE	00318A	2.0	90,642	2.0	90,914
REVENUE OFFICER II	00322A	2.0	89,843	2.0	92,647
TAX INVESTIGATOR	00320A	4.0	175,942	4.0	176,164
STOREKEEPER	00315A	1.0	43,415	1.0	43,646
REVENUE OFFICER I	00320A	5 23.0	966,142	26.0	1,151,440
TAX AIDE I	00316A	22.0	905,735	22.0	920,947
WORD PROCESSING TYPIST	00310A	2.0	67,043	2.0	68,917
SENIOR CLERK-TYPIST	00309A	1.0	33,459	1.0	34,129
DATA ENTRY OPERATOR	00310A	2.0	66,265	2.0	67,456
REVENUE POLICY ANALYST (DOR)	00132A	6 -	-	1.0	66,364
<b>Subtotal</b>		<b>224.0</b>	<b>\$12,990,669</b>	<b>230.0</b>	<b>\$13,525,713</b>
<b>Unclassified</b>					
FISCAL CLERK	00314A	1.0	37,409	1.0	38,744
<b>Subtotal</b>		<b>1.0</b>	<b>\$37,409</b>	<b>1.0</b>	<b>\$38,744</b>

# Personnel

## Department Of Revenue Taxation

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
Overtime		-	152,791	-	152,791
Temporary and Seasonal		-	159,840	-	159,840
Turnover		-	(518,746)	-	(784,142)
<b>Subtotal</b>		-	<b>(\$206,115)</b>	-	<b>(\$471,511)</b>
<b>Total Salaries</b>		<b>225.0</b>	<b>\$12,821,963</b>	<b>231.0</b>	<b>\$13,092,946</b>
<b>Benefits</b>					
Payroll Accrual			71,530		72,850
FICA			980,887		1,001,605
Retiree Health			760,890		777,056
Health Benefits			2,610,588		2,729,778
Retirement			3,093,785		3,374,669
<b>Subtotal</b>			<b>\$7,517,680</b>		<b>\$7,955,958</b>
<b>Total Salaries and Benefits</b>		<b>225.0</b>	<b>\$20,339,643</b>	<b>231.0</b>	<b>\$21,048,904</b>
<b>Cost Per FTE Position (Excluding Temporary and Seasonal)</b>			<b>\$89,688</b>		<b>\$90,429</b>
<b>Statewide Benefit Assessment</b>			<b>\$575,425</b>		<b>\$606,782</b>
<b>Payroll Costs</b>		<b>225.0</b>	<b>\$20,915,068</b>	<b>231.0</b>	<b>\$21,655,686</b>
<b>Purchased Services</b>					
Clerical and Temporary Services			2,000		2,000
Other Contracts			15,250		15,250
<b>Subtotal</b>			<b>\$17,250</b>		<b>\$17,250</b>
<b>Total Personnel</b>		<b>225.0</b>	<b>\$20,932,318</b>	<b>231.0</b>	<b>\$21,672,936</b>
<b>Distribution By Source Of Funds</b>					
General Revenue		190.0	\$17,801,593	196.0	\$18,469,886
Federal Funds		35.0	\$1,272,912	35.0	\$1,307,904
Restricted Receipts		-	\$904,040	-	\$915,597
Other Funds		-	\$953,773	-	\$979,549
<b>Total All Funds</b>		<b>225.0</b>	<b>\$20,932,318</b>	<b>231.0</b>	<b>\$21,672,936</b>

4 2.0 new FTE positions to enhance revenue collections.

5 3.0 new FTE positions to enhance revenue collections.

6 1.0 new FTE position for Nexus Program

# The Program

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## Department Of Revenue Registry of Motor Vehicles

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### **Program Mission**

The Division of Motor Vehicles is responsible for administering and enforcing all laws pertaining to the operation and registration of motor vehicles. It is committed to providing excellent customer service with integrity and transparency.

### **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 motor vehicles and the issuance of licenses. It is responsible for the enforcement of all laws relating to the issuance, suspension, and revocation of motor vehicle registrations and licenses. It is responsible for administering the inspection of motor vehicles and the study of motor vehicle accidents.

### **Statutory History**

R.I. Gen. Laws § 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

	2014 Audited	2015 Audited	2016 Enacted	2016 Revised	2017 Recommend
<b>Expenditures By Subprogram</b>					
Registry of Motor Vehicles	18,843,955	20,232,516	24,435,644	26,807,725	28,535,703
Vehicle Value Commission	29,532	29,526	29,526	29,526	29,526
<b>Total Expenditures</b>	<b>\$18,873,487</b>	<b>\$20,262,042</b>	<b>\$24,465,170</b>	<b>\$26,837,251</b>	<b>\$28,565,229</b>
<b>Expenditures By Object</b>					
Personnel	13,206,557	13,971,045	14,311,719	18,013,439	17,278,932
Operating Supplies and Expenses	5,009,966	5,337,189	7,538,828	5,929,489	8,346,974
Assistance and Grants	2,247	2,192	2,650	2,350	2,350
<b>Subtotal: Operating Expenditures</b>	<b>18,218,770</b>	<b>19,310,426</b>	<b>21,853,197</b>	<b>23,945,278</b>	<b>25,628,256</b>
Capital Purchases and Equipment	588,780	892,276	2,543,872	2,823,872	2,868,872
Operating Transfers	65,937	59,340	68,101	68,101	68,101
<b>Total Expenditures</b>	<b>\$18,873,487</b>	<b>\$20,262,042</b>	<b>\$24,465,170</b>	<b>\$26,837,251</b>	<b>\$28,565,229</b>
<b>Expenditures By Funds</b>					
General Revenue	18,399,937	18,764,082	22,323,244	19,762,028	23,668,390
Federal Funds	453,987	1,207,851	47,163	3,980,460	802,076
Restricted Receipts	14,763	14,763	2,094,763	3,094,763	4,094,763
Operating Transfers from Other Funds	4,800	275,346	-	-	-
<b>Total Expenditures</b>	<b>\$18,873,487</b>	<b>\$20,262,042</b>	<b>\$24,465,170</b>	<b>\$26,837,251</b>	<b>\$28,565,229</b>

# Personnel

## Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2016		FY 2017		
		FTE	Cost	FTE	Cost	
<b>Classified</b>						
ASSISTANT MOTOR VEHICLES ADMINISTRATOR	00140A	1.0	112,226	1.0	112,822	
ASSOCIATE DIRECTOR REVENUE SERVICE (MOTOR	00144A	1.0	105,060	1.0	110,358	
CHIEF PROGRAM DEVELOPMENT	00134A	1.0	93,845	1.0	94,341	
DEPUTY CHIEF OF LEGAL SERVICES	00137A	1.0	93,136	1.0	93,136	
DEPUTY MOTOR VEHICLES ADMINISTRATOR	00139A	1.0	92,854	1.0	93,347	
ADMINISTRATOR, FINANCIAL MANAGEMENT	00137A	1.0	91,117	1.0	91,601	
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	00134A	1.0	89,730	1.0	93,965	
COORDINATOR, MOTOR CARRIER & SCHOOL BUS	00133A	1.0	86,235	1.0	86,693	
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	00135A	1.0	79,677	1.0	81,206	
CHIEF MOTOR VEHICLE SAFETY AND EMISSION	00135A	1.0	78,615	1.0	82,404	
CHIEF OFFICE OF ENFORCEMENT AND	00137A	1.0	75,435	1.0	76,944	
SUPERVISOR COMPUTER OPERATIONS	03328A	1.0	72,361	1.0	72,737	
CHIEF IMPLEMENTATION AIDE	00128A	3.0	207,961	3.0	211,648	
SENIOR COMMUNITY DEVELOPMENT TRAINING	00326A	1.0	66,461	1.0	66,814	
CHIEF IMPLEMENTATION AIDE	03328A	1.0	61,938	1.0	62,267	
PROGRAMMING SERVICES OFFICER	00131A	1.0	61,279	1.0	61,604	
MOTOR VEHICLE APPEALS OFFICER	00324A	9.0	537,688	9.0	546,715	
SUPERVISOR, MOTOR VEHICLE CUSTOMER	03324A	2.0	110,840	2.0	111,428	
LICENSE INVESTIGATOR	00322A	2.0	108,288	2.0	109,611	
MOTOR VEHICLE INVESTIGATOR	00320A	5.0	254,445	5.0	257,936	
FISCAL MANAGEMENT OFFICER	03326A	1.0	50,126	1.0	52,050	
INTERPRETING INTERVIEWER (SPANISH)	00319A	2.0	99,333	2.0	99,853	
ADMINISTRATIVE OFFICER	00124A	2.0	99,041	2.0	101,733	
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS.	00125A	1.0	49,095	1.0	50,922	
SUPERVISOR OF BRANCH OFFICE SERVICES	03322A	9.0	434,919	9.0	440,838	
SENIOR RESEARCH TECHNICIAN	00323A	1.0	47,493	1.0	49,501	
DATA CONTROL CLERK	00315A	1.0	47,105	1.0	47,351	
SENIOR TELLER	00318A	3.0	137,120	3.0	137,850	
TELLER	00315A	1.0	45,389	1.0	45,629	
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	00318A	48.5	2,162,899	48.5	2,195,713	
AUTOMOTIVE SERVICE SPECIALIST	00318A	4.0	177,829	4.0	178,774	
SENIOR AUTOMOTIVE AND EMISSION CONTROL	00321A	1.0	43,565	1.0	43,796	
PRINCIPAL CLERK-TYPIST	00312A	1.0	42,421	1.0	42,646	
LICENSING AIDE	00315A	2.0	83,828	2.0	85,308	
PRINCIPAL CLERK-STENOGRAPHER	00313A	2.0	83,368	2.0	83,808	
INFORMATION AIDE	00315A	3.0	124,684	3.0	126,702	
MOTOR VEHICLE OPERATOR EXAMINER	00316A	10.0	414,778	10.0	419,431	
TELEPHONE OPERATOR	00310A	1.0	41,477	1.0	41,697	
CUSTOMER SERVICE SPECIALIST I	00315A	5.0	201,877	5.0	205,442	
AUTOMOTIVE AND EMISSION CONTROL	00317A	2.0	76,870	2.0	78,839	
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	00315A	7	36.5	1,401,078	36.5	1,426,890
SENIOR CLERK-TYPIST	00309A	1.0	38,152	1.0	38,355	
SENIOR WORD PROCESSING TYPIST	00312A	3.0	114,224	3.0	116,719	
LAW STUDENT ASSISTANT	00277H	1.0	24,006	1.0	24,133	
<b>Subtotal</b>		<b>178.0</b>	<b>\$8,519,868</b>	<b>178.0</b>	<b>\$8,651,557</b>	

# Personnel

## Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2016		FY 2017	
		FTE	Cost	FTE	Cost
<b>Unclassified</b>					
ASSISTANT ADMINISTRATIVE OFFICER	00121A	1.0	57,049	1.0	57,348
<b>Subtotal</b>		<b>1.0</b>	<b>\$57,049</b>	<b>1.0</b>	<b>\$57,348</b>
Overtime		-	334,837	-	401,084
Turnover		-	(264,512)	-	(308,102)
<b>Subtotal</b>		<b>-</b>	<b>\$70,325</b>	<b>-</b>	<b>\$92,982</b>
<b>Total Salaries</b>		<b>179.0</b>	<b>\$8,647,242</b>	<b>179.0</b>	<b>\$8,801,887</b>
<b>Benefits</b>					
Payroll Accrual			47,484		48,661
Holiday			1,000		1,000
FICA			649,497		673,413
Retiree Health			509,875		515,144
Health Benefits			2,143,439		2,168,225
Retirement			2,057,491		2,220,638
<b>Subtotal</b>			<b>\$5,408,786</b>		<b>\$5,627,081</b>
<b>Total Salaries and Benefits</b>		<b>179.0</b>	<b>\$14,056,028</b>	<b>179.0</b>	<b>\$14,428,968</b>
<b>Cost Per FTE Position (Excluding Temporary and Seasonal)</b>			<b>\$78,525</b>		<b>\$80,609</b>
<b>Statewide Benefit Assessment</b>			<b>\$382,280</b>		<b>\$398,904</b>
<b>Payroll Costs</b>		<b>179.0</b>	<b>\$14,438,308</b>	<b>179.0</b>	<b>\$14,827,872</b>
<b>Purchased Services</b>					
Information Technology			3,334,255		2,260,780
Management & Consultant Services			12,786		-
Other Contracts			179,390		181,580
Buildings and Ground Maintenance			8,700		8,700
Training and Educational Services			40,000		-
<b>Subtotal</b>			<b>\$3,575,131</b>		<b>\$2,451,060</b>
<b>Total Personnel</b>		<b>179.0</b>	<b>\$18,013,439</b>	<b>179.0</b>	<b>\$17,278,932</b>
<b>Distribution By Source Of Funds</b>					
General Revenue		178.3	\$14,592,021	178.3	\$14,970,989
Federal Funds		0.7	\$2,421,418	0.7	\$307,943
Restricted Receipts		-	\$1,000,000	-	\$2,000,000
<b>Total All Funds</b>		<b>179.0</b>	<b>\$18,013,439</b>	<b>179.0</b>	<b>\$17,278,932</b>

7 For FY 2016, includes 12.0 new Part-time CSR positions (6.5 FTE).

# The Program

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## Department Of Revenue State Aid

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### Program 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.

### Program 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). The FY 2015 revised budget is funded at \$40.1 million, while the FY 2016 proposed budget is funded at \$35.1 million. This represents a reimbursement rate of 20.75 percent in FY 2016. 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. The program is level funded at \$10.4 million in FY 2015 revised and FY 2016 proposed.

Municipal Incentive Aid is a new 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 aid is provided at \$5.0 million for FY 2015 and FY 2016.

The FY 2016 budget continues to provide funding for the Property Valuation Statistical Update Program, which reimburses cities and towns for legislatively mandated property valuation statistical updates on a per parcel basis. Funding for FY 2015 revised is estimated at \$696,500. The projected FY 2016 funding is \$1.8 million for estimated actual cost of reimbursement based on similar communities.

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. There have been various legislative changes to the legislation since its inception. Total funding enacted in FY 2015 revised and FY 2016 proposed to support this program is \$10.0 million. Data used to determine distribution amounts for FY 2016 is an estimate and is subject to change once finalized December 31, 2014 motor vehicle tax rolls are received.

### Statutory History

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

# The Budget

## Department Of Revenue State Aid

	2014 Audited	2015 Audited	2016 Enacted	2016 Revised	2017 Recommend
<b>Expenditures By Subprogram</b>					
State Aid	61,583,867	67,092,799	68,165,640	68,302,182	63,845,475
<b>Total Expenditures</b>	<b>\$61,583,867</b>	<b>\$67,092,799</b>	<b>\$68,165,640</b>	<b>\$68,302,182</b>	<b>\$63,845,475</b>
<b>Expenditures By Object</b>					
Operating Supplies and Expenses	-	916,700	-	-	-
Aid to Local Units of Government	61,583,867	66,176,099	68,165,640	68,302,182	63,845,475
<b>Subtotal: Operating Expenditures</b>	<b>61,583,867</b>	<b>67,092,799</b>	<b>68,165,640</b>	<b>68,302,182</b>	<b>63,845,475</b>
<b>Total Expenditures</b>	<b>\$61,583,867</b>	<b>\$67,092,799</b>	<b>\$68,165,640</b>	<b>\$68,302,182</b>	<b>\$63,845,475</b>
<b>Expenditures By Funds</b>					
General Revenue	60,735,243	66,176,099	67,243,627	67,380,169	62,923,462
Restricted Receipts	848,624	916,700	922,013	922,013	922,013
<b>Total Expenditures</b>	<b>\$61,583,867</b>	<b>\$67,092,799</b>	<b>\$68,165,640</b>	<b>\$68,302,182</b>	<b>\$63,845,475</b>