



**Gina M. Raimondo,
Governor**

**State of Rhode Island and
Providence Plantations
Fiscal Year 2018
Budget**

**Volume I – General Government
and Quasi-Public Agencies**

Agency

Department Of Revenue

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).

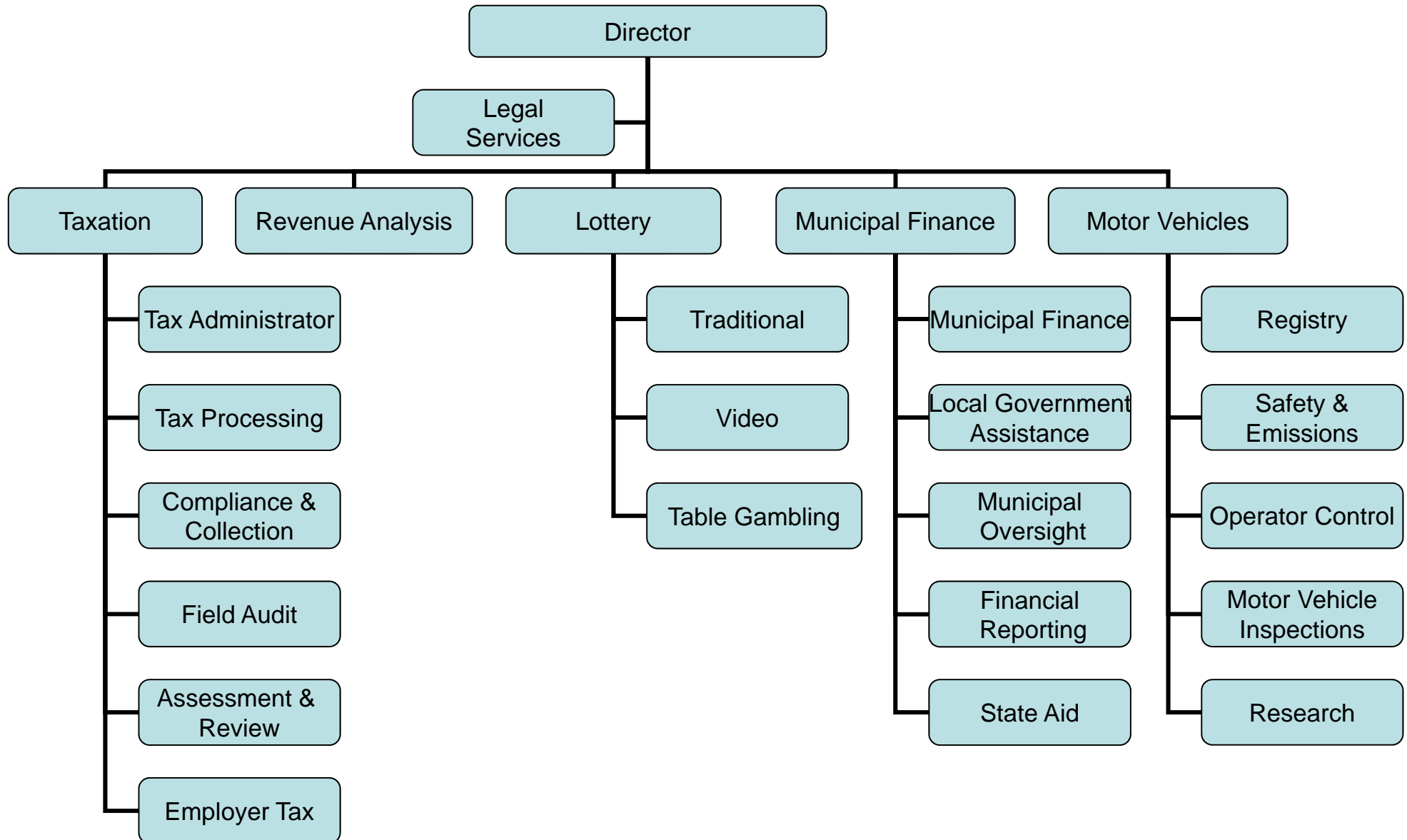
Budget

Department Of Revenue

	FY 2015 Audited	FY 2016 Audited	FY 2017 Enacted	FY 2017 Revised	FY 2018 Recommend
Expenditures By Program					
Director of Revenue	1,072,834	872,227	1,147,047	1,222,848	1,244,266
Office of Revenue Analysis	466,468	488,662	806,836	807,744	788,009
Lottery Division	334,734,573	341,711,943	362,367,224	370,210,160	375,039,436
Municipal Finance	2,375,374	2,200,715	3,053,887	3,097,334	2,511,025
Taxation	23,013,542	23,004,285	23,731,898	25,191,322	25,763,221
Registry of Motor Vehicles	20,262,042	22,793,972	28,565,229	25,244,889	26,346,001
State Aid	67,092,799	67,705,327	65,845,475	65,982,815	69,449,305
Total Expenditures	\$449,017,632	\$458,777,131	\$485,517,596	\$491,757,112	\$501,141,263
Expenditures By Object					
Personnel	47,179,271	48,858,519	54,149,542	56,422,209	55,829,160
Operating Supplies and Expenses	333,074,842	339,156,230	361,302,605	366,513,979	374,608,856
Assistance and Grants	1,479,494	563,596	959,326	1,685,949	413,641
Aid to Local Units of Government	66,299,608	67,657,254	65,974,514	66,111,854	69,578,344
Subtotal: Operating Expenditures	448,033,215	456,235,599	482,385,987	490,733,991	500,430,001
Capital Purchases and Equipment	917,497	2,041,403	3,063,508	955,020	643,161
Operating Transfers	66,920	500,129	68,101	68,101	68,101
Total Expenditures	\$449,017,632	\$458,777,131	\$485,517,596	\$491,757,112	\$501,141,263
Expenditures By Funds					
General Revenue	106,969,845	109,737,194	113,893,951	110,882,648	119,391,677
Federal Funds	4,314,983	2,740,506	2,145,367	4,375,213	1,567,500
Restricted Receipts	1,718,666	3,591,584	5,947,043	5,033,373	3,962,015
Operating Transfers from Other Funds	300,026	444,458	-	119,112	-
Other Funds	335,714,112	342,263,389	363,531,235	371,346,766	376,220,071
Total Expenditures	\$449,017,632	\$458,777,131	\$485,517,596	\$491,757,112	\$501,141,263
FTE Authorization	505.0	514.5	523.5	523.5	539.5

The Agency

Department of Revenue



Personnel

Department Of Revenue Agency Summary

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Classified		437.5	25,357,527	453.5	26,164,282
Unclassified		86.0	5,832,611	86.0	5,869,545
Subtotal		523.5	\$31,190,138	539.5	\$32,033,827
Cost Allocation from Other Programs		-	308,090	-	310,098
Cost Allocation to Other Programs		-	(\$308,090)	-	(\$310,098)
Interdepartmental Transfer		-	70,277	-	70,277
Overtime		-	835,271	-	834,869
Turnover		-	(\$2,023,818)	-	(\$1,264,028)
Subtotal		-	(\$1,118,270)	-	(\$358,882)
Total Salaries		523.5	\$30,071,868	539.5	\$31,674,945
Benefits					
Payroll Accrual			166,630		172,178
Retiree Health			1,773,537		1,778,887
Holiday			1,000		909
Health Benefits			6,179,343		5,931,679
FICA			2,199,742		2,211,304
Retirement			7,578,178		7,516,920
Subtotal			\$17,898,430		\$17,611,877
Total Salaries and Benefits		523.5	\$47,970,298	539.5	\$49,286,822
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$91,634		\$91,356
Statewide Benefit Assessment			\$1,319,226		\$1,262,287
Payroll Costs		523.5	\$49,289,524	539.5	\$50,549,109
Purchased Services					
Buildings and Ground Maintenance			12,432		12,520
Legal Services			40,000		10,000
Other Contracts			1,732,061		1,808,222
Information Technology			3,876,000		3,091,000
Clerical and Temporary Services			75,008		78,658
Management & Consultant Services			1,397,184		279,651
Subtotal			\$7,132,685		\$5,280,051
Total Personnel		523.5	\$56,422,209	539.5	\$55,829,160
Distribution By Source Of Funds					
General Revenue		401.5	\$37,392,005	417.5	\$39,494,839
Federal Funds		38.0	\$3,290,856	38.0	\$1,397,866
Restricted Receipts		-	\$4,081,460	-	\$3,010,102
Other Funds		84.0	\$11,657,888	84.0	\$11,926,353
Total All Funds		523.5	\$56,422,209	539.5	\$55,829,160

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.

	2014	2015	2016	2017	2018
Target	--	--	30 Minutes	20 Minutes	30 Minutes
Actual	43 Minutes	40 Minutes	39 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.

	2014	2015	2016	2017	2018
Target	--	--	55%	70%	75%
Actual	--	40%	65%	--	--

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.

	2014	2015	2016	2017	2018
Target	60%	60%	45%	60%	70%
Actual	41%	40%	40%	--	--

Performance for this measure is reported by state fiscal year.

Performance Measures

Department Of Revenue

Problem Gambling Treatment Sessions

The Problem Gambling program, featuring a Helpline and promotion of treatment options, was established in RIGL § 42-61.2-14, enacted in 2012. The previous iteration of this measure represented the percentage of individuals surveyed in the Needs Assessment Study who were aware of the existence of the Problem Gambling Helpline and available treatment options at that time. Since that Needs Assessment was completed, the Problem Gambling Program has expanded significantly and now includes (in addition to the Helpline number) a direct line to the Problem Gambling Services of Rhode Island Treatment Program, which was specifically established as part of the expansion of the Problem Gambling Program. The figures below represent the number of treatment sessions provided each year.

	2014	2015	2016	2017	2018
Target	--	200	250	300	350
Actual	--	245	285	--	--

Performance for this measure is reported by state fiscal year.

The Program

Department Of Revenue

Director of Revenue

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

Department Of Revenue Director of Revenue

	2015 Audited	2016 Audited	2017 Enacted	2017 Revised	2018 Recommend
Expenditures By Subprogram					
Director of Revenue	1,072,834	872,227	1,147,047	1,222,848	1,244,266
Total Expenditures	\$1,072,834	\$872,227	\$1,147,047	\$1,222,848	\$1,244,266
Expenditures By Object					
Personnel	1,058,466	855,332	1,129,105	1,205,406	1,226,824
Operating Supplies and Expenses	12,519	15,871	15,917	15,417	15,417
Subtotal: Operating Expenditures	1,070,985	871,203	1,145,022	1,220,823	1,242,241
Capital Purchases and Equipment	1,849	1,024	2,025	2,025	2,025
Total Expenditures	\$1,072,834	\$872,227	\$1,147,047	\$1,222,848	\$1,244,266
Expenditures By Funds					
General Revenue	1,072,834	872,227	1,147,047	1,222,848	1,244,266
Total Expenditures	\$1,072,834	\$872,227	\$1,147,047	\$1,222,848	\$1,244,266

Personnel

Department Of Revenue Director of Revenue

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES	00145A	1.0	140,173	1.0	140,173
CHIEF LEGAL OFFICER (TAXATION)	00138A	1.0	108,287	1.0	108,287
CHIEF OF STRATEGIC PLANNING, MONITORING	00143A	1.0	104,140	1.0	108,895
ADMINISTRATOR, FINANCIAL MANAGEMENT	00137A	1.0	91,601	1.0	91,601
DEPUTY CHIEF OF LEGAL SERVICES	00137A	1.0	80,427	1.0	83,724
PROGRAMMING SERVICES OFFICER	00131A	1.0	77,882	1.0	77,882
SENIOR LEGAL COUNSEL	00134A	1.0	73,118	1.0	76,579
CHIEF IMPLEMENTATION AIDE	00128A	1.0	68,901	1.0	68,901
REVENUE POLICY ANALYST (DOR)	00132A	1.0	65,193	1.0	67,576
CHIEF OF INFORMATION AND PUBLIC RELATIONS	00129A	1.0	64,513	1.0	64,513
Subtotal		10.0	\$874,235	10.0	\$888,131
Unclassified					
DIRECTOR DEPARTMENT OF REVENUE	00956KF	1.0	130,100	1.0	130,100
Subtotal		1.0	\$130,100	1.0	\$130,100
Cost Allocation from Other Programs		-	56,177	-	58,185
Cost Allocation to Other Programs		-	(251,913)	-	(251,913)
Turnover		-	(48,515)	-	(49,470)
Subtotal		-	(\$244,251)	-	(\$243,198)
Total Salaries		11.0	\$760,084	11.0	\$775,033
Benefits					
Payroll Accrual			4,392		4,464
FICA			57,371		58,734
Retiree Health			45,377		46,347
Health Benefits			104,985		110,897
Retirement			199,043		198,797
Subtotal			\$411,168		\$419,239
Total Salaries and Benefits		11.0	\$1,171,252	11.0	\$1,194,272
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$106,477		\$108,570
Statewide Benefit Assessment			\$34,154		\$32,552
Payroll Costs		11.0	\$1,205,406	11.0	\$1,226,824
Total Personnel		11.0	\$1,205,406	11.0	\$1,226,824
Distribution By Source Of Funds					
General Revenue		11.0	\$1,205,406	11.0	\$1,226,824
Total All Funds		11.0	\$1,205,406	11.0	\$1,226,824

The Program

Department Of Revenue Office of Revenue Analysis

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

Department Of Revenue Office of Revenue Analysis

	2015 Audited	2016 Audited	2017 Enacted	2017 Revised	2018 Recommend
Expenditures By Subprogram					
Revenue Analysis	466,468	488,662	806,836	807,744	788,009
Total Expenditures	\$466,468	\$488,662	\$806,836	\$807,744	\$788,009
Expenditures By Object					
Personnel	454,151	462,934	786,287	784,173	764,513
Operating Supplies and Expenses	11,293	23,227	19,524	22,546	22,471
Subtotal: Operating Expenditures	465,444	486,161	805,811	806,719	786,984
Capital Purchases and Equipment	1,024	2,501	1,025	1,025	1,025
Total Expenditures	\$466,468	\$488,662	\$806,836	\$807,744	\$788,009
Expenditures By Funds					
General Revenue	466,468	488,662	806,836	807,744	788,009
Total Expenditures	\$466,468	\$488,662	\$806,836	\$807,744	\$788,009

Personnel

Department Of Revenue Office of Revenue Analysis

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Classified					
PRINCIPAL ECONOMIC AND POLICY ANALYST	00138A	1.0	81,017	1.0	82,363
SENIOR REVENUE POLICY ANALYST (DOR)	00137A	1.0	78,457	1.0	81,324
SENIOR ECONOMIC AND POLICY ANALYST	00134A	2.0	147,392	2.0	150,154
REVENUE POLICY ANALYST (DOR)	00132A	1.0	66,644	1.0	72,917
Subtotal		5.0	\$373,510	5.0	\$386,758
Unclassified					
CHIEF OF REVENUE ANALYSIS	00845A	1.0	138,301	1.0	138,301
Subtotal		1.0	\$138,301	1.0	\$138,301
Turnover		-	(30,709)	-	(31,504)
Subtotal		-	(\$30,709)	-	(\$31,504)
Total Salaries		6.0	\$481,102	6.0	\$493,555
Benefits					
Payroll Accrual			2,778		2,844
FICA			35,825		36,952
Retiree Health			28,723		29,514
Health Benefits			50,568		53,271
Retirement			126,059		127,648
Subtotal			\$243,953		\$250,229
Total Salaries and Benefits		6.0	\$725,055	6.0	\$743,784
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$120,843		\$123,964
Statewide Benefit Assessment			\$21,618		\$20,729
Payroll Costs		6.0	\$746,673	6.0	\$764,513
Purchased Services					
Management & Consultant Services			37,500		-
Subtotal			\$37,500		-
Total Personnel		6.0	\$784,173	6.0	\$764,513
Distribution By Source Of Funds					
General Revenue		6.0	\$784,173	6.0	\$764,513
Total All Funds		6.0	\$784,173	6.0	\$764,513

The Program

Department Of Revenue Lottery Division

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

	2015 Audited	2016 Audited	2017 Enacted	2017 Revised	2018 Recommend
Expenditures By Subprogram					
Lottery Division	334,734,573	341,711,943	362,367,224	370,210,160	375,039,436
Total Expenditures	\$334,734,573	\$341,711,943	\$362,367,224	\$370,210,160	\$375,039,436
Expenditures By Object					
Personnel	9,593,334	9,691,019	11,136,079	10,427,993	10,771,541
Operating Supplies and Expenses	325,046,971	331,460,978	350,976,084	359,407,994	364,000,081
Assistance and Grants	86,688	115,488	100,000	100,000	105,000
Subtotal: Operating Expenditures	334,726,993	341,267,485	362,212,163	369,935,987	374,876,622
Capital Purchases and Equipment	-	-	155,061	274,173	162,814
Operating Transfers	7,580	444,458	-	-	-
Total Expenditures	\$334,734,573	\$341,711,943	\$362,367,224	\$370,210,160	\$375,039,436
Expenditures By Funds					
Operating Transfers from Other Funds	24,680	444,458	-	119,112	-
Other Funds	334,709,893	341,267,485	362,367,224	370,091,048	375,039,436
Total Expenditures	\$334,734,573	\$341,711,943	\$362,367,224	\$370,210,160	\$375,039,436

Personnel

Department Of Revenue Lottery Division

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Unclassified					
LOTTERY DIRECTOR	00816JF	1.0	147,357	1.0	147,357
DEPUTY DIRECTOR (LOTTERY)	00842JA	1.0	137,959	1.0	137,959
DIRECTOR MANAGEMENT INFORMATION	00839JA	1.0	118,575	1.0	118,575
CASINO OPERATIONS AND COMPLIANCE	00841JA	1.0	112,643	1.0	112,643
FINANCE ADMINISTRATION (MANAGER)	00839JA	1.0	108,265	1.0	108,265
CASINO FINANCIAL ANALYST SUPERVISOR	00834JA	1.0	95,206	1.0	95,206
CASINO SENIOR COMPLIANCE SUPERVISOR	00834JA	1.0	88,655	1.0	88,655
LOTTERY SALES & MARKETING MANAGER	00834JA	1.0	88,655	1.0	88,655
MANAGER MARKETING AGENT LICENSES AND	00834JA	1.0	88,655	1.0	88,655
PRINCIPAL PROJECTS MANAGER	00831JA	1.0	83,125	1.0	83,125
CASINO TABLE GAMES ACCOUNTING MANAGER	00833JA	1.0	81,403	1.0	81,403
INTERNAL AUDITOR	00833JA	1.0	81,403	1.0	81,403
LEGAL COUNSEL (LOTTERY)	00835JA	1.0	78,539	1.0	81,407
CASINO FINANCIAL ANALYST	00832JA	1.0	78,493	1.0	78,493
CASINO INSPECTIONS AND STANDARDS	00832JA	1.0	78,493	1.0	78,493
CASINO SURVEILLANCE ANALYST	00832JA	1.0	78,493	1.0	78,493
CONTROLLER (LOTTERY)	00834JA	1.0	75,863	1.0	78,634
INSTANT TICKET DEVELOPMENT SUPERVISOR	00827JA	1.0	74,368	1.0	74,368
PRODUCTION MANAGER (LOTTERY)	00828JA	1.0	73,919	1.0	73,919
CASINO SECURITY MANAGER	00829JA	1.0	73,415	1.0	73,415
PRINCIPAL PROJECTS MANAGER	00314G	1.0	72,875	1.0	75,568
VIDEO LOTTERY SUPERVISOR	00827JA	1.0	71,135	1.0	71,135
CASINO COMPLIANCE SUPERVISOR	00829JA	2.0	139,838	2.0	139,838
INFORMATION TECHNOLOGY SECURITY MANAGER	00829JA	1.0	69,919	1.0	69,919
SECURITY MANAGER	00827A	1.0	67,901	1.0	67,901
PROJECT COORDINATOR	00826JA	1.0	65,248	1.0	65,248
ACCOUNTING MANAGER	00829JA	1.0	64,980	1.0	67,847
ASSISTANT MANAGER-MARKETING, AGENT	00826JA	2.0	129,945	2.0	132,767
CASINO SECURITY INSPECTOR	00827JA	3.0	194,004	3.0	194,004
VIDEO LOTTERY SYSTEMS MANAGER	00827JA	1.0	64,668	1.0	64,668
CASINO SECURITY INSPECTOR	07752	1.0	63,654	1.0	64,668
EXECUTIVE SECRETARY	00822JA	1.0	63,604	1.0	63,604
VIDEO LOTTERY PROGRAM AUDITOR	00829JA	1.0	62,871	1.0	65,160
MAINTENANCE PERSON (LOTTERY)	00822JA	1.0	62,279	1.0	62,279
CASINO GAMING OPERATIONS INVESTIGATOR	00826JA	3.0	186,423	3.0	186,423
CASINO IT SUPPORT SPECIALIST	00826JA	1.0	62,141	1.0	62,141
ADMINISTRATIVE OFFICER	00822A	1.0	62,108	1.0	62,108
ASSISTANT PRODUCTION MANAGER (LOTTERY)	00824JA	1.0	59,974	1.0	61,951
CASINO COMPLIANCE REPRESENTATIVE	00825JA	13.0	769,906	13.0	775,057
SUPERVISOR PERSONNEL RECORDS	00821JA	1.0	56,170	1.0	56,170
FIELD REPRESENTATIVE (LOTTERY)	00822JA	10.0	560,859	10.0	562,360
ASSISTANT CONTROLLER	00824JA	2.0	111,721	2.0	113,410
RECEPTIONIST	00817JA	1.0	54,475	1.0	54,544
LICENSING CLERK	00820JA	1.0	53,968	1.0	53,968
COMPUTER PROGRAMMER	00825JA	1.0	53,880	1.0	55,726

Personnel

Department Of Revenue Lottery Division

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
SECRETARY	00818JA	3.0	146,390	3.0	146,390
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	00822JA	1.0	48,344	1.0	49,861
PRODUCTION CLERK	00822JA	1.0	48,115	1.0	49,624
ASSISTANT FIELD REPRESENTATIVE	00818JA	1.0	48,034	1.0	48,034
VALIDATIONS OFFICER	00817JA	1.0	44,341	1.0	44,341
TICKET ACCOUNTING CLERK (LOTTERY)	00820JA	1.0	43,903	1.0	45,162
ASSISTANT PRODUCTION WORKER	00818JA	2.0	86,191	2.0	88,911
JUNIOR MAINTENANCE PERSON	00801JA	1.0	30,862	1.0	31,234
Subtotal		84.0	\$5,564,210	84.0	\$5,601,144
Cost Allocation from Other Programs		-	105,130	-	105,130
Overtime		-	130,000	-	130,000
Turnover		-	(438,982)	-	(342,376)
Subtotal		-	(\$203,852)	-	(\$107,246)
Total Salaries		84.0	\$5,360,358	84.0	\$5,493,898
Benefits					
Payroll Accrual			30,274		30,971
FICA			397,657		407,536
Retiree Health			314,960		323,470
Health Benefits			1,004,960		1,086,910
Retirement			1,378,872		1,396,878
Subtotal			\$3,126,723		\$3,245,765
Total Salaries and Benefits		84.0	\$8,487,081	84.0	\$8,739,663
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$101,037		\$104,044
Statewide Benefit Assessment			\$248,441		\$254,783
Payroll Costs		84.0	\$8,735,522	84.0	\$8,994,446
Purchased Services					
Clerical and Temporary Services			73,008		76,658
Management & Consultant Services			94,500		99,225
Other Contracts			1,523,231		1,599,392
Buildings and Ground Maintenance			1,732		1,820
Subtotal			\$1,692,471		\$1,777,095
Total Personnel		84.0	\$10,427,993	84.0	\$10,771,541
Distribution By Source Of Funds					
Other Funds		84.0	\$10,427,993	84.0	\$10,771,541
Total All Funds		84.0	\$10,427,993	84.0	\$10,771,541

The Program

Department Of Revenue Municipal Finance

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

	2015 Audited	2016 Audited	2017 Enacted	2017 Revised	2018 Recommend
Expenditures By Subprogram					
Municipal Affairs	2,375,374	2,200,715	3,053,887	3,097,334	2,511,025
Total Expenditures	\$2,375,374	\$2,200,715	\$3,053,887	\$3,097,334	\$2,511,025
Expenditures By Object					
Personnel	2,230,410	2,053,419	1,986,203	2,035,451	1,996,939
Operating Supplies and Expenses	19,221	18,748	80,417	74,616	77,504
Assistance and Grants	-	1,720	855,703	855,703	305,018
Aid to Local Units of Government	123,509	125,804	129,039	129,039	129,039
Subtotal: Operating Expenditures	2,373,140	2,199,691	3,051,362	3,094,809	2,508,500
Capital Purchases and Equipment	2,234	1,024	2,525	2,525	2,525
Total Expenditures	\$2,375,374	\$2,200,715	\$3,053,887	\$3,097,334	\$2,511,025
Expenditures By Funds					
General Revenue	2,375,374	2,200,715	3,053,887	3,097,334	2,511,025
Total Expenditures	\$2,375,374	\$2,200,715	\$3,053,887	\$3,097,334	\$2,511,025

Personnel

Department Of Revenue Municipal Finance

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Classified					
CHIEF OF STRATEGIC PLANNING, MONITORING	00143A	1.0	112,370	1.0	112,370
SUPERVISOR LOCAL GOVERNMENT ASSISTANCE	00833A	2.0	161,403	2.0	163,984
CHIEF PROGRAM DEVELOPMENT	00134A	2.0	155,982	2.0	156,610
FISCAL MANAGEMENT OFFICER	00B26A	1.0	76,844	1.0	76,928
STATE AID AND FINANCE SPECIALIST - MUNICIPAL	00332A	3.0	225,006	3.0	225,006
PROGRAMMING SERVICES OFFICER	00131A	2.0	132,471	2.0	134,753
PRODUCTIVITY PROJECT DIRECTOR	00130A	2.0	131,198	2.0	134,072
SENIOR MANAGEMENT AND METHODS ANALYST	00325A	1.0	60,222	1.0	60,222
PRINCIPAL PROGRAM ANALYST	00328A	1.0	57,479	1.0	59,882
SENIOR INFORMATION AND PUBLIC RELATIONS	00324A	1.0	51,461	1.0	52,821
DATA CONTROL CLERK	00315A	1.0	47,234	1.0	47,234
Subtotal		17.0	\$1,211,670	17.0	\$1,223,882
Turnover		-	(100,297)	-	(73,433)
Subtotal		-	(\$100,297)	-	(\$73,433)
Total Salaries		17.0	\$1,111,373	17.0	\$1,150,449
Benefits					
Payroll Accrual			6,426		6,634
FICA			85,019		88,010
Retiree Health			66,350		68,797
Health Benefits			225,627		247,633
Retirement			290,715		297,097
Subtotal			\$674,137		\$708,171
Total Salaries and Benefits		17.0	\$1,785,510	17.0	\$1,858,620
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$105,030		\$109,331
Statewide Benefit Assessment			\$49,941		\$48,319
Payroll Costs		17.0	\$1,835,451	17.0	\$1,906,939
Purchased Services					
Management & Consultant Services			160,000		80,000
Legal Services			40,000		10,000
Subtotal			\$200,000		\$90,000
Total Personnel		17.0	\$2,035,451	17.0	\$1,996,939
Distribution By Source Of Funds					
General Revenue		17.0	\$2,035,451	17.0	\$1,996,939
Total All Funds		17.0	\$2,035,451	17.0	\$1,996,939

The Program

Department Of Revenue Taxation

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

	2015 Audited	2016 Audited	2017 Enacted	2017 Revised	2018 Recommend
Expenditures By Subprogram					
Tax Administrator	2,862,329	2,200,093	1,885,394	2,708,412	2,055,771
Tax Processing Division	4,131,860	4,218,012	4,395,442	4,557,143	5,904,334
Compliance and Collection	3,581,929	3,597,458	4,122,931	3,906,970	3,934,371
Field Audit	6,664,900	6,708,807	6,716,219	7,088,316	7,130,457
Assessment and Review	3,010,566	3,386,164	3,350,491	3,371,020	3,427,202
Employer Tax	2,761,958	2,893,751	3,261,421	3,559,461	3,311,086
Total Expenditures	\$23,013,542	\$23,004,285	\$23,731,898	\$25,191,322	\$25,763,221
Expenditures By Object					
Personnel	19,871,865	20,754,398	21,832,936	22,643,421	23,941,943
Operating Supplies and Expenses	1,730,949	1,775,301	1,863,689	1,786,005	1,786,005
Assistance and Grants	1,390,614	445,103	1,273	727,896	1,273
Subtotal: Operating Expenditures	22,993,428	22,974,802	23,697,898	25,157,322	25,729,221
Capital Purchases and Equipment	20,114	29,483	34,000	34,000	34,000
Total Expenditures	\$23,013,542	\$23,004,285	\$23,731,898	\$25,191,322	\$25,763,221
Expenditures By Funds					
General Revenue	18,114,988	19,544,975	20,294,329	20,374,332	22,275,987
Federal Funds	3,107,132	1,632,034	1,343,291	2,544,675	1,361,360
Restricted Receipts	787,203	831,372	930,267	1,016,597	945,239
Other Funds	1,004,219	995,904	1,164,011	1,255,718	1,180,635
Total Expenditures	\$23,013,542	\$23,004,285	\$23,731,898	\$25,191,322	\$25,763,221

Personnel

Department Of Revenue Taxation

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Classified					
EXECUTIVE DIRECTOR (DOA)/TAX	00152A	1.0	143,297	1.0	148,055
CHIEF OF EXAMINATION (TAXATION)	00142A	1.0	130,055	1.0	130,055
ASSOCIATE DIRECTOR, REVENUE SERVICES	00144A	1.0	123,003	1.0	128,237
CHIEF OF TAX PROCESSING SERVICES	00140A	2.0	225,644	2.0	225,644
CHIEF COMPLIANCE AND COLLECTIONS	00140A	1.0	110,111	1.0	110,111
CHIEF REVENUE AGENT	00138A	10.0	975,148	10.0	989,379
CHIEF ESTATE AND GIFT TAXES	00138A	1.0	83,979	1.0	87,863
SUPERVISING REVENUE OFFICER	00831A	5.0	407,458	5.0	407,458
SENIOR MULTISTATE TAX AUDITOR	00829A	1.0	76,662	1.0	76,662
PRINCIPAL REVENUE AGENT	00831A	17.0	1,294,642	17.0	1,301,493
REVENUE ANALYST	00328A	1.0	74,875	1.0	74,875
MANAGING REVENUE OFFICER	00834A	1.0	74,203	1.0	78,179
SENIOR LEGAL COUNSEL	00134A	2.0	144,255	2.0	147,707
SPECIAL INVESTIGATION UNIT SUPERVISOR	00128A	1.0	68,193	1.0	68,193
SENIOR REVENUE AGENT	00328A	35.0	2,314,322	35.0	2,331,019
REVENUE POLICY ANALYST (DOR)	00132A	1.0	65,193	1.0	67,576
REVENUE OFFICER SPECIAL INVESTIGATIONS	00324A	5.0	311,299	5.0	311,299
TAXPAYER SERVICE SPECIALIST	00323A ³	8.0	451,458	10.0	546,624
CHIEF IMPLEMENTATION AIDE	00128A	1.0	56,177	1.0	58,185
REVENUE AGENT II	00326A	16.0	871,091	16.0	893,354
TRAINING SUPERVISOR	00326A	1.0	53,839	1.0	56,254
DATA ENTRY UNIT SUPERVISOR	00B21A	1.0	53,537	1.0	53,537
EMPLOYER REGISTRATION SUPERVISOR	00326A	1.0	52,322	1.0	53,967
TAXPAYER ASSISTANCE REPRESENTATIVE	00318A	1.0	51,694	1.0	51,694
SUPERVISING TAX EXAMINER (DOA)	00326A	1.0	51,178	1.0	52,843
TAX EXAMINER (DOA)	00321A	7.0	350,848	7.0	353,124
REVENUE OFFICER	00321A	7.0	346,880	7.0	349,848
IMPLEMENTATION AIDE	00322A	2.0	96,686	2.0	99,942
REVENUE AGENT I	00324A ¹	19.0	917,261	21.0	1,034,474
TAX AIDE II	00318A	22.0	1,017,339	22.0	1,022,114
TAX INVESTIGATOR	00320A	4.0	182,529	4.0	182,988
OFFICE MANAGER	00323A	1.0	45,275	1.0	60,554
STOREKEEPER	00315A	1.0	43,646	1.0	43,646
ACCOUNTANT	00320A	1.0	42,538	1.0	43,562
REVENUE OFFICER I	00320A	30.0	1,258,697	30.0	1,291,849
TAX AIDE I	00316A	16.0	648,707	16.0	655,051
TELLER	00315A ⁴	1.0	37,426	2.0	74,575
DATA ENTRY OPERATOR	00310A	2.0	71,491	2.0	72,007
SENIOR CLERK-TYPIST	00309A	1.0	34,129	1.0	34,868
WORD PROCESSING TYPIST	00310A	1.0	34,041	1.0	34,533
SENIOR CLERK	00308A	1.0	32,630	1.0	33,093
CLERK-TAXATION(SEASONAL)	00242F	-	186,498	-	186,498
DATA ANALYST I	00134A ⁶	-	-	2.0	138,152
DATA ENTRY OPER-TAX(SEASONAL)	00243F	-	259,512	-	259,512
SEASONAL POLICY INTERN	00252H ⁵	-	36,400	-	36,400

Personnel

Department Of Revenue Taxation

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
SUPERVISING REVENUE OFFICER	00031A ²	-	-	1.0	61,604
Subtotal		232.0	\$13,906,168	240.0	\$14,518,657
Cost Allocation from Other Programs		-	77,882	-	77,882
Cost Allocation to Other Programs		-	(56,177)	-	(58,185)
Overtime		-	304,187	-	303,785
Turnover		-	(721,919)	-	(604,783)
Subtotal		-	(\$396,027)	-	(\$281,301)
Total Salaries		232.0	\$13,510,141	240.0	\$14,237,356
Benefits					
Payroll Accrual			73,952		74,152
FICA			977,623		982,607
Retiree Health			800,190		805,406
Health Benefits			2,850,975		2,822,767
Retirement			3,377,547		3,350,985
Subtotal			\$8,080,287		\$8,035,917
Total Salaries and Benefits		232.0	\$21,590,428	240.0	\$22,273,273
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$93,062		\$92,805
Statewide Benefit Assessment			\$585,359		\$555,794
Payroll Costs		232.0	\$22,175,787	240.0	\$22,829,067
Purchased Services					
Information Technology			-		1,000,000
Clerical and Temporary Services			2,000		2,000
Management & Consultant Services			450,384		95,626
Other Contracts			15,250		15,250
Subtotal			\$467,634		\$1,112,876
Total Personnel		232.0	\$22,643,421	240.0	\$23,941,943
Distribution By Source Of Funds					
General Revenue		195.0	\$18,626,748	203.0	\$20,528,403
Federal Funds		37.0	\$1,785,318	37.0	\$1,328,626
Restricted Receipts		-	\$1,001,460	-	\$930,102
Other Funds		-	\$1,229,895	-	\$1,154,812
Total All Funds		232.0	\$22,643,421	240.0	\$23,941,943

1 New position related to the integrated tax system.

3 New position related to the integrated tax system.

5 Seasonal Intern

2 New position related to the integrated tax system.

4 New position related to the integrated tax system.

6 New position related to the integrated tax system.

The Program

Department Of Revenue Registry of Motor Vehicles

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

	2015 Audited	2016 Audited	2017 Enacted	2017 Revised	2018 Recommend
Expenditures By Subprogram					
Registry of Motor Vehicles	20,232,516	22,764,425	28,535,703	25,215,363	26,316,475
Vehicle Value Commission	29,526	29,547	29,526	29,526	29,526
Total Expenditures	\$20,262,042	\$22,793,972	\$28,565,229	\$25,244,889	\$26,346,001
Expenditures By Object					
Personnel	13,971,045	15,041,417	17,278,932	19,325,765	17,127,400
Operating Supplies and Expenses	5,337,189	5,688,228	8,346,974	5,207,401	8,707,378
Assistance and Grants	2,192	1,285	2,350	2,350	2,350
Subtotal: Operating Expenditures	19,310,426	20,730,930	25,628,256	24,535,516	25,837,128
Capital Purchases and Equipment	892,276	2,007,371	2,868,872	641,272	440,772
Operating Transfers	59,340	55,671	68,101	68,101	68,101
Total Expenditures	\$20,262,042	\$22,793,972	\$28,565,229	\$25,244,889	\$26,346,001
Expenditures By Funds					
General Revenue	18,764,082	19,865,801	23,668,390	20,319,588	24,045,098
Federal Funds	1,207,851	1,108,472	802,076	1,830,538	206,140
Restricted Receipts	14,763	1,819,699	4,094,763	3,094,763	2,094,763
Operating Transfers from Other Funds	275,346	-	-	-	-
Total Expenditures	\$20,262,042	\$22,793,972	\$28,565,229	\$25,244,889	\$26,346,001

Personnel

Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Classified					
ASSISTANT MOTOR VEHICLES ADMINISTRATOR	00140A	1.0	112,822	1.0	59,356
ASSOCIATE DIRECTOR REVENUE SERVICE (MOTOR	00144A	1.0	109,993	1.0	62,771
CHIEF OF STRATEGIC PLANNING, MONITORING	00143A	1.0	107,615	1.0	41,917
ASSISTANT MOTOR VEHICLES ADMINISTRATOR	00140A	1.0	103,011	1.0	53,117
ADMINISTRATOR, FINANCIAL MANAGEMENT	00137A	1.0	91,601	1.0	48,498
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	00134A	1.0	89,070	1.0	41,662
COORDINATOR, MOTOR CARRIER & SCHOOL BUS	00133A	1.0	86,693	1.0	53,117
CHIEF PROGRAM DEVELOPMENT	00134A	3.0	252,864	3.0	132,981
CHIEF MOTOR VEHICLE SAFETY AND EMISSION	00135A	1.0	82,405	1.0	45,232
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	00135A	1.0	81,206	1.0	81,206
SUPERVISOR COMPUTER OPERATIONS	03328A	1.0	72,524	1.0	72,524
DEALER LICENSING OFFICER (DMV)	00328A	1.0	72,231	1.0	52,609
CHIEF IMPLEMENTATION AIDE	00128A	2.0	138,810	2.0	104,997
CHIEF APPEALS OFFICER (MOTOR VEHICLES)	00326A	1.0	68,236	1.0	68,236
SENIOR COMMUNITY DEVELOPMENT TRAINING	00326A	1.0	66,814	1.0	66,814
MOTOR VEHICLE APPEALS OFFICER	00324A	8	662,343	12.0	610,944
ECONOMIC AND POLICY ANALYST	00130A	1.0	62,525	1.0	39,678
ADMINISTRATIVE OFFICER	00124A	3.0	170,972	3.0	115,793
SUPERVISOR, MOTOR VEHICLE CUSTOMER	03327A	2.0	112,871	2.0	103,031
INTERPRETING INTERVIEWER (SPANISH)	00319A	1.0	53,295	1.0	55,520
MOTOR VEHICLE INVESTIGATOR	00320A	3.0	156,563	3.0	149,147
FISCAL MANAGEMENT OFFICER	03326A	1.0	51,874	1.0	52,464
SUPERVISOR OF BRANCH OFFICE SERVICES	03325A	9.0	458,741	9.0	465,304
LICENSE INVESTIGATOR	00322A	2.0	101,857	2.0	91,323
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS.	00125A	1.0	50,922	1.0	52,724
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	00315A	7	1,034,693	26.5	1,221,027
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	00321A	35.0	1,680,742	35.0	1,899,602
SENIOR TELLER	00318A	3.0	142,928	3.0	131,468
DATA CONTROL CLERK	00315A	1.0	47,351	1.0	85,266
SENIOR AUTOMOTIVE AND EMISSION CONTROL	00321A	1.0	46,998	1.0	48,498
AUTOMOTIVE SERVICE SPECIALIST	00318A	4.0	178,774	4.0	179,618
MOTOR VEHICLE OPERATOR EXAMINER	00319A	11.0	489,577	11.0	590,244
INFORMATION AIDE	00315A	4.0	174,374	4.0	209,569
PRINCIPAL CLERK-TYPIST	00312A	1.0	42,645	1.0	51,506
INFORMATION SERVICES TECHNICIAN II	00320A	1.0	42,616	1.0	54,515
LICENSING AIDE	00315A	4.0	168,801	4.0	161,930
PRINCIPAL CLERK-STENOGRAPHER	00313A	2.0	83,808	2.0	83,808
CUSTOMER SERVICE SPECIALIST I	00315A	5.0	209,089	5.0	236,048
TELLER	00315A	2.0	83,447	2.0	84,127
TELEPHONE OPERATOR	00310A	1.0	41,697	1.0	45,232
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	00318A	21.0	866,432	21.0	964,760
SENIOR WORD PROCESSING TYPIST	00312A	2.0	81,455	2.0	185,918
STOREKEEPER	00315A	2.0	79,819	2.0	112,416
AUTOMOTIVE AND EMISSION CONTROL	00317A	2.0	78,840	2.0	80,337
Subtotal		173.5	\$8,991,944	181.5	\$9,146,854

Personnel

Department Of Revenue Registry of Motor Vehicles

	Grade	FY 2017		FY 2018	
		FTE	Cost	FTE	Cost
Cost Allocation from Other Programs		-	68,901	-	68,901
Interdepartmental Transfer		-	70,277	-	70,277
Overtime		-	401,084	-	401,084
Turnover		-	(683,396)	-	(162,462)
Subtotal		-	(\$143,134)	-	\$377,800
Total Salaries		173.5	\$8,848,810	181.5	\$9,524,654
Benefits					
Payroll Accrual			48,808		53,113
Holiday			1,000		909
FICA			646,247		637,465
Retiree Health			517,937		505,353
Health Benefits			1,942,228		1,610,201
Retirement			2,205,942		2,145,515
Subtotal			\$5,362,162		\$4,952,556
Total Salaries and Benefits		173.5	\$14,210,972	181.5	\$14,477,210
Cost Per FTE Position (Excluding Temporary and Seasonal)			\$81,908		\$79,764
Statewide Benefit Assessment			\$379,713		\$350,110
Payroll Costs		173.5	\$14,590,685	181.5	\$14,827,320
Purchased Services					
Information Technology			3,876,000		2,091,000
Management & Consultant Services			654,800		4,800
Other Contracts			193,580		193,580
Buildings and Ground Maintenance			10,700		10,700
Subtotal			\$4,735,080		\$2,300,080
Total Personnel		173.5	\$19,325,765	181.5	\$17,127,400
Distribution By Source Of Funds					
General Revenue		172.5	\$14,740,227	180.5	\$14,978,160
Federal Funds		1.0	\$1,505,538	1.0	\$69,240
Restricted Receipts		-	\$3,080,000	-	\$2,080,000
Total All Funds		173.5	\$19,325,765	181.5	\$17,127,400

7 New positions related to the implementation of RIMS

8 New positions related to the implementation of RIMS

The Program

Department Of Revenue State Aid

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 2017 revised budget is funded at \$42.0 million, while the FY 2018 proposed budget is funded at \$45.2 million. 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 \$12.4 million in FY 2017 revised and FY 2018 proposed.

Municipal Incentive Aid is a category of state assistance with the purpose of encouraging municipalities to improve the sustainability of their retirement plans and to reduce unfunded liabilities. Each municipality with a pension fund deemed "critical" must submit a Funding Improvement Plan under RIGL45-13.2.

The FY 2018 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 2017 revised is estimated at \$559,901. The projected FY 2018 funding is \$937,228 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 2017 revised and FY 2018 proposed to support this program is \$10.0 million.

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

	2015 Audited	2016 Audited	2017 Enacted	2017 Revised	2018 Recommend
Expenditures By Subprogram					
State Aid	67,092,799	67,705,327	65,845,475	65,982,815	69,449,305
Total Expenditures	\$67,092,799	\$67,705,327	\$65,845,475	\$65,982,815	\$69,449,305
Expenditures By Object					
Operating Supplies and Expenses	916,700	173,877	-	-	-
Aid to Local Units of Government	66,176,099	67,531,450	65,845,475	65,982,815	69,449,305
Subtotal: Operating Expenditures	67,092,799	67,705,327	65,845,475	65,982,815	69,449,305
Total Expenditures	\$67,092,799	\$67,705,327	\$65,845,475	\$65,982,815	\$69,449,305
Expenditures By Funds					
General Revenue	66,176,099	66,764,814	64,923,462	65,060,802	68,527,292
Restricted Receipts	916,700	940,513	922,013	922,013	922,013
Total Expenditures	\$67,092,799	\$67,705,327	\$65,845,475	\$65,982,815	\$69,449,305