
Agency Summary

DEPARTMENT OF REVENUE

Agency Mission

The mission of the Department of Revenue is to administer its programs, and consistently execute the laws and regulations with integrity and accountability, thereby instilling public confidence in the work performed by the department.

Agency Description

The Department of Revenue was established as a separate department within the executive branch of state government by the 2006 General Assembly and came into existence on July 1, 2006. The department is headed by the Director of Revenue, who is appointed by the Governor, with the advice and consent of the Senate. The Department has eight programmatic functions, including the Office of the Director, Taxation, State Lottery, Registry of Motor Vehicles, Revenue Analysis, Municipal Finance, State Aid and Collections.

Statutory History

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

Budget

Department Of Revenue

	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Expenditures by Program					
Director of Revenue	1,951,951	2,079,993	2,141,620	2,115,104	2,155,214
Office of Revenue Analysis	732,773	744,999	841,407	841,407	903,842
Lottery Division	359,303,282	392,855,218	420,149,414	434,475,460	434,586,420
Municipal Finance	2,646,596	2,472,152	2,465,897	2,383,569	2,448,854
Taxation	28,155,798	34,865,776	30,950,719	33,007,853	38,155,962
Registry of Motor Vehicles	25,980,890	27,149,804	31,378,244	32,054,700	37,839,934
State Aid	93,823,871	116,773,938	154,360,294	150,474,552	155,141,400
Division of Collections	0	263,510	899,649	875,766	850,492
Total Expenditures	512,595,161	577,205,390	643,187,244	656,228,411	672,082,118
Expenditures by Object					
Salary And Benefits	50,394,028	54,674,417	61,053,763	61,029,450	62,345,290
Contract Professional Services	3,493,801	4,654,600	5,048,050	5,455,350	9,574,774
Operating Supplies And Expenses	363,439,953	399,447,616	421,199,704	437,747,318	443,571,114
Assistance And Grants	1,095,181	1,136,786	1,079,108	1,178,312	1,178,312
Capital Purchases And Equipment	55,497	0	86,900	0	0
Aid To Local Units Of Government	93,812,421	116,942,725	154,410,991	150,525,249	155,141,400
Subtotal: Operating	512,290,881	576,856,145	642,878,516	655,935,679	671,810,890
Capital Purchases And Equipment	248,199	292,458	238,530	228,530	238,530
Operating Transfers	56,081	56,788	70,198	64,202	32,698
Subtotal: Other	304,280	349,245	308,728	292,732	271,228
Total Expenditures	512,595,161	577,205,390	643,187,244	656,228,411	672,082,118
Expenditures by Source of Funds					
General Revenue	148,430,073	179,734,158	216,254,237	214,537,942	229,096,871
Federal Funds	1,640,041	1,490,091	1,969,581	2,272,923	1,580,404
Restricted Receipts	2,089,078	1,957,889	3,605,253	3,705,613	5,559,629
Other Funds	360,435,969	394,023,252	421,358,173	435,711,933	435,845,214
Total Expenditures	512,595,161	577,205,390	643,187,244	656,228,411	672,082,118
FTE Authorization	529.5	604.5	602.5	602.5	611.5

Personnel Agency Summary

Department Of Revenue

	FY 2020		FY 2021	
	FTE	Cost	FTE	Cost
Classified	494.5	29,677,244	503.5	30,813,355
Unclassified	108.0	7,798,835	108.0	7,944,001
Subtotal	602.5	37,476,079	611.5	38,757,356
Overtime		239,900		239,900
Overtime (1.5)		751,453		901,104
Seasonal/Special Salaries/Wages		424,133		424,133
Turnover		(1,367,615)		(2,058,009)
Total Salaries		37,523,950		38,264,484
Benefits				
FICA		2,804,865		2,889,690
Health Benefits		6,801,340		6,996,649
Payroll Accrual		210,233		213,201
Retiree Health		2,401,203		2,143,700
Retirement		9,861,554		10,395,063
Subtotal		22,079,195		22,638,303
Total Salaries and Benefits	602.5	59,603,145	611.5	60,902,787
Cost Per FTE Position		98,926		99,596
Statewide Benefit Assessment		1,426,305		1,442,503
Payroll Costs	602.5	61,029,450	611.5	62,345,290
Purchased Services				
Buildings and Ground Maintenance		28,771		28,771
Clerical and Temporary Services		21,425		21,425
Information Technology		4,718,232		8,767,656
Legal Services		145,000		45,000
Management & Consultant Services		251,622		251,622
Other Contracts		290,300		460,300
Subtotal		5,455,350		9,574,774
Total Personnel	602.5	66,484,800	611.5	71,920,064
Distribution by Source of Funds				
General Revenue	458.5	48,154,530	466.5	52,144,708
Federal Funds	38.0	2,240,189	38.0	1,547,670
Restricted Receipts	0.0	2,680,593	1.0	4,534,609
Other Funds	106.0	13,409,488	106.0	13,693,077
Total All Funds	602.5	66,484,800	611.5	71,920,064

Performance Measures

Department Of Revenue

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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2017	2018	2019	2020	2021
Target	60.00%	70.00%	25.00%	25.00%	30.00%
Actual	32.00%	17.80%	23.00%	0.00%	

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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2017	2018	2019	2020	2021
Target	20.00	30.00	60.00	60.00	60.00
Actual	59.00	63.00	58.00	0.00	

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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2017	2018	2019	2020	2021
Target	70.00%	75.00%	87.00%	90.00%	91.00%
Actual	85.00%	86.00%	89.00%	0.00%	

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. [Notes: The 2019 target has been revised. Missing values appear as zeros in the measure.]

<i>Frequency: Annual</i>	<i>Reporting Period: State Fiscal Year</i>				
	2017	2018	2019	2020	2021
Target	300.00	350.00	750.00	1,300.00	1,600.00
Actual	606.00	656.00	816.00	0.00	

Program Summary

DEPARTMENT OF REVENUE

Director of Revenue

Mission

The mission of the Director's Office is to ensure that the Department's programs are efficiently organized and implemented utilizing the resources provided by the taxpayers through the annual appropriation process.

Description

The Director's Office oversees the overall operation of the Department. The Office of Legal Services provides legal advice and support to the Director and programs within the Department.

Statutory History

The Director of Revenue position was created upon establishment of the Department of Revenue in Article 38 substitute A of the FY 2007 Appropriations Act (R.I. General Laws § 42-142).

Budget

Agency: Department Of Revenue

Director of Revenue

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Director of Revenue	1,951,951	2,079,993	2,141,620	2,115,104	2,155,214
Total Expenditures	1,951,951	2,079,993	2,141,620	2,115,104	2,155,214
Expenditures by Object					
Salary and Benefits	1,258,950	1,307,331	1,366,972	1,309,603	1,431,106
Contract Professional Services	0	480	0	0	0
Operating Supplies and Expenses	693,001	767,079	772,623	803,476	722,083
Subtotal: Operating	1,951,951	2,074,889	2,139,595	2,113,079	2,153,189
Capital Purchases And Equipment	0	5,104	2,025	2,025	2,025
Subtotal: Other	0	5,104	2,025	2,025	2,025
Total Expenditures	1,951,951	2,079,993	2,141,620	2,115,104	2,155,214
Expenditures by Source of Funds					
General Revenue	1,951,951	2,079,993	2,141,620	2,115,104	2,155,214
Total Expenditures	1,951,951	2,079,993	2,141,620	2,115,104	2,155,214

Personnel

Agency: Department Of Revenue

Director of Revenue

		FY 2020		FY 2021	
		FTE	Cost	FTE	Cost
Classified					
ADMINISTRATIVE AND LEGAL SUPPORT SERVICES ADMINISTRATOR	00145A	1.0	150,228	1.0	150,976
ASSISTANT DIRECTOR FINANCIAL AND CONTRACT MANAGEMENT	00141A	1.0	115,751	1.0	116,327
CHIEF IMPLEMENTATION AIDE	00128A	2.0	138,323	2.0	140,927
CHIEF LEGAL OFFICER (TAXATION)	00138A	1.0	116,056	1.0	116,633
CHIEF OF INFORMATION AND PUBLIC RELATIONS	00129A	1.0	69,141	1.0	69,485
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	00143A	1.0	113,580	1.0	119,218
DEPUTY CHIEF OF LEGAL SERVICES	00137A	0.0	0	1.0	57,615
LEGAL COUNSEL	00132A	1.0	71,029	1.0	73,969
PROGRAMMING SERVICES OFFICER	00131A	1.0	71,839	1.0	74,829
Subtotal Classified		9.0	845,947	10.0	919,979
Unclassified					
DIRECTOR DEPARTMENT OF REVENUE	20956F	1.0	130,100	1.0	130,100
Subtotal Unclassified		1.0	130,100	1.0	130,100
Subtotal		10.0	976,047	11.0	1,050,079
Transfer Out			(112,671)		(113,232)
Turnover			(25,290)		(25,800)
Total Salaries			838,086		911,047
Benefits					
FICA			63,916		69,553
Health Benefits			84,868		96,820
Payroll Accrual			4,882		5,317
Retiree Health			55,732		53,479
Retirement			229,014		258,903
Subtotal			438,412		484,072
Total Salaries and Benefits		10.0	1,276,498	11.0	1,395,119
Cost Per FTE Position			127,650		126,829
Statewide Benefit Assessment			33,105		35,987
Payroll Costs		10.0	1,309,603	11.0	1,431,106
Total Personnel		10.0	1,309,603	11.0	1,431,106
Distribution by Source of Funds					
General Revenue		10.0	1,309,603	11.0	1,431,106
Total All Funds		10.0	1,309,603	11.0	1,431,106

Program Summary

DEPARTMENT OF REVENUE

Office of Revenue Analysis

Mission

The Office of Revenue Analysis' mission is to analyze, evaluate, and appraise the tax system of the State of Rhode Island. The Office makes recommendations for the revision of the State's tax system that are in the best interests of the State's economy. The Office also provides objective information and unbiased advice on the State's revenue system and the impact of proposed changes to it.

Description

The Office of Revenue Analysis is responsible for making recommendations to the State's tax system with the best interests of the economy of Rhode Island. The Office is charged with the preparation of cost benefit analyses of all tax proposals. It publishes an annual Unified Economic Development Report and a biennial Tax Expenditures Report. It prepares fiscal analysis notes on bills that pertain to revenues. It also publishes a monthly report on cash collections. In conjunction with the Budget Office, it forecasts the State's general revenues as part of the biannual Revenue Estimating Conference. Finally, a representative of the Office serves as an ex officio member of the Council of Economic Advisors.

Statutory History

The Office of Revenue Analysis and the position of Chief of Revenue Analysis were created upon establishment of the Department of Revenue in Article 38 sub A of the FY 2007 Appropriations Act (R.I. General Laws § 42-142-3).

Budget

Agency: Department Of Revenue

Office of Revenue Analysis

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Revenue Analysis	732,773	744,999	841,407	841,407	903,842
Total Expenditures	732,773	744,999	841,407	841,407	903,842
Expenditures by Object					
Salary and Benefits	681,094	657,255	734,053	780,585	794,126
Contract Professional Services	7,500	1,300	0	0	0
Operating Supplies and Expenses	44,179	86,444	106,329	59,797	108,691
Subtotal: Operating	732,773	744,999	840,382	840,382	902,817
Capital Purchases And Equipment	0	0	1,025	1,025	1,025
Subtotal: Other	0	0	1,025	1,025	1,025
Total Expenditures	732,773	744,999	841,407	841,407	903,842
Expenditures by Source of Funds					
General Revenue	732,773	744,999	841,407	841,407	903,842
Total Expenditures	732,773	744,999	841,407	841,407	903,842

Personnel

Agency: Department Of Revenue

Office of Revenue Analysis

		FY 2020		FY 2021	
		FTE	Cost	FTE	Cost
Classified					
DATA ANALYST III	00142A	1.0	106,916	1.0	112,521
PRINCIPAL ECONOMIC AND POLICY ANALYST	00138A	2.0	191,176	2.0	196,460
SENIOR ECONOMIC AND POLICY ANALYST	00134A	2.0	167,511	2.0	168,680
Subtotal Classified		5.0	465,603	5.0	477,661
Unclassified					
CHIEF OF REVENUE ANALYSIS	00845A	1.0	148,222	1.0	148,960
Subtotal Unclassified		1.0	148,222	1.0	148,960
Subtotal		6.0	613,825	6.0	626,621
Transfer Out			(106,916)		(112,521)
Turnover			(10,920)		(11,098)
Total Salaries			495,989		503,002
Benefits					
FICA			37,272		38,042
Health Benefits			56,740		57,926
Payroll Accrual			2,886		2,936
Retiree Health			32,984		29,527
Retirement			135,122		142,825
Subtotal			265,004		271,256
Total Salaries and Benefits		6.0	760,993	6.0	774,258
Cost Per FTE Position			126,832		129,043
Statewide Benefit Assessment			19,592		19,868
Payroll Costs		6.0	780,585	6.0	794,126
Total Personnel		6.0	780,585	6.0	794,126
Distribution by Source of Funds					
General Revenue		6.0	780,585	6.0	794,126
Total All Funds		6.0	780,585	6.0	794,126

Program Summary

DEPARTMENT OF REVENUE

Lottery Division

Mission

The mission of the Rhode Island Lottery is to generate revenue for the State of Rhode Island through the responsible management and sale of entertaining lottery products while incorporating the highest standards of security and integrity, setting and achieving challenging goals, emphasizing customer service and maintaining the public trust.

Description

The Rhode Island Lottery (The Lottery) was created under the General Laws of the State of Rhode Island in 1974 to operate lottery games to generate revenues for the state. The Lottery operates as an enterprise fund, and its financial information is included in the State Comprehensive Annual Financial Report. The Lottery promotes and sells tickets for on-line games (e.g. Daily Numbers), Keno, and instant games (e.g. scratch tickets). Tickets are sold through licensed lottery retailers. The Lottery sells Powerball®, Mega Millions, and Lucky for Life tickets. It collects all revenues and remits prize funds as required to the Multi-State Lottery Association. R.I. Gen. Laws § 42-61-15 requires that the Lottery award prizes in an amount not less than 45 percent nor more than 65 percent of the total lottery ticket revenue. For Keno, however, prize awards shall not be less than 45 percent nor more than 72 percent of the total Keno ticket revenue. Transfers are made on a monthly basis in an amount equal to estimated net income after prizes, commissions, and Lottery operating expenses. R.I. Gen. Laws § 42-61.2 authorizes the Lottery to conduct video lottery games at Twin River and Tiverton. Video lottery terminals are electronically linked to a central computer facility at Lottery Headquarters. As of July 1, 2004, the net terminal income generated is divided among the licensed video lottery facilities, the technology providers, the host municipalities, the central computer system provider, and the State General Fund. In 2005, the General Assembly enacted legislation that allocates a percentage of the net revenue from the operation of authorized video lottery terminals at Twin River to the Narragansett Indian Tribe. R.I. Gen. Laws § 42-61.2-2.1 authorizes the Division of Lotteries to operate casino gaming, including Table Games, at Twin River and Tiverton Casino.

Statutory History

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

Budget

Agency: Department Of Revenue

Lottery Division

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Lottery Division	359,303,282	392,855,218	420,149,414	434,475,460	434,586,420
Total Expenditures	359,303,282	392,855,218	420,149,414	434,475,460	434,586,420
Expenditures by Object					
Salary and Benefits	9,012,860	11,115,420	12,114,230	12,225,333	12,486,779
Contract Professional Services	1,272,137	34,283	129,011	129,011	129,011
Operating Supplies and Expenses	348,835,741	381,466,598	407,563,505	421,679,244	421,528,758
Assistance And Grants	182,544	238,917	171,713	270,917	270,917
Subtotal: Operating	359,303,282	392,855,218	419,978,459	434,304,505	434,415,465
Capital Purchases And Equipment	0	0	170,955	170,955	170,955
Subtotal: Other	0	0	170,955	170,955	170,955
Total Expenditures	359,303,282	392,855,218	420,149,414	434,475,460	434,586,420
Expenditures by Source of Funds					
Other Funds	359,303,282	392,855,218	420,149,414	434,475,460	434,586,420
Total Expenditures	359,303,282	392,855,218	420,149,414	434,475,460	434,586,420

Personnel

Agency: Department Of Revenue

Lottery Division

		FY 2020		FY 2021	
		FTE	Cost	FTE	Cost
Classified					
PROJECT COORDINATOR	00826A	1.0	69,929	1.0	70,278
Subtotal Classified		1.0	69,929	1.0	70,278
Unclassified					
ACCOUNTING MANAGER	00829A	1.0	74,935	1.0	75,308
ADMINISTRATIVE ASSISTANT	00825A	1.0	64,395	1.0	66,976
ADMINISTRATIVE OFFICER	00822A	1.0	66,481	1.0	66,806
ASSISTANT CONTROLLER	00824A	2.0	125,852	2.0	126,477
ASSISTANT FIELD REPRESENTATIVE	00818A	1.0	51,480	1.0	51,737
ASSISTANT MANAGER-MARKETING- AGENT LICENSES & REPRES.	00826A	2.0	143,188	2.0	143,902
ASSISTANT PRODUCTION MANAGER (LOTTERY)	00824A	1.0	70,600	1.0	70,950
ASSISTANT PRODUCTION WORKER	00818A	2.0	98,058	2.0	98,546
CASINO COMPLIANCE REPRESENTATIVE	00825A	21.0	1,278,593	21.0	1,319,139
CASINO COMPLIANCE REPRESENTATIVE	00825JA	1.0	57,692	1.0	59,940
CASINO COMPLIANCE SUPERVISOR	00829A	4.0	289,739	4.0	297,602
CASINO FINANCIAL ANALYST	00832A	2.0	159,345	2.0	166,173
CASINO FINANCIAL ANALYST SUPERVISOR	00834A	1.0	101,870	1.0	102,365
CASINO GAMING OPERATIONS INVEIGATOR	00826A	6.0	389,387	6.0	396,144
CASINO INSPECTIONS AND STANDARDS COMPLIANCE MANAGER	00832A	1.0	84,124	1.0	84,543
CASINO IT SUPPORT SPECIALIST	00826A	1.0	66,599	1.0	66,931
CASINO OPERATIONS AND COMPLIANCE MANAGER	00841A	1.0	120,724	1.0	121,325
CASINO SECURITY INSPECTOR	00827A	7.0	470,044	7.0	480,517
CASINO SENIOR COMPLIANCE SUPERVISOR	00834A	2.0	178,714	2.0	183,139
CASINO SURVEILLANCE ANALYST	00832A	2.0	162,033	2.0	166,173
CASINO TABLE GAMES ACCOUNTING MANAGER	00833A	2.0	159,417	2.0	166,498
CHIEF FISCAL AFFAIRS AND CONTROLLER	00837A	1.0	99,897	1.0	100,788
COMPUTER PROGRAMMER	00825A	1.0	60,886	1.0	64,311
CONFIDENTIAL INVESTIGATOR	00831A	1.0	85,038	1.0	85,462
DEPUTY DIRECTOR (LOTTERY)	00842A	1.0	147,856	1.0	148,592
DIRECTOR MANAGEMENT INFORMATION SYSTEMS (LOTTERY)	00839A	1.0	127,082	1.0	127,714
EXECUTIVE SECRETARY	00822A	1.0	68,166	1.0	68,506
FIELD REPRESENTATIVE (LOTTERY)	00822A	10.0	604,132	10.0	609,168
FINANCE ADMINISTRATION (MANAGER)	00839A	1.0	116,031	1.0	116,609
INFORMATION TECHNOLOGY SECURITY MANAGER	00829A	1.0	68,306	1.0	71,131

Personnel

Agency: Department Of Revenue

Lottery Division

		FY 2020		FY 2021	
		FTE	Cost	FTE	Cost
Unclassified					
INSTANT TICKET DEVELOPMENT SUPERVISOR	00827A	1.0	79,703	1.0	80,100
INTERNAL AUDITOR	00833JA	1.0	78,360	1.0	81,597
JUNIOR MAINTENANCE PERSON	00801A	1.0	33,062	1.0	33,622
LICENSING CLERK	00820A	1.0	57,840	1.0	58,127
LOTTERY DIRECTOR	00816JF	1.0	157,142	1.0	157,142
LOTTERY SALES & MARKETING MANAGER	00834A	1.0	95,016	1.0	95,488
MAINTENANCE PERSON (LOTTERY)	00822A	1.0	66,746	1.0	67,078
MANAGER MARKETING AGENT LICENSES AND REPRESENTATIVES	00834A	1.0	95,016	1.0	95,488
PRINCIPAL PROJECTS MANAGER	00831A	2.0	170,077	2.0	170,923
PROBLEM GAMBLING PROGRAM MGR	00836A	1.0	92,827	1.0	97,428
PRODUCTION CLERK	00822A	1.0	56,805	1.0	57,088
PRODUCTION MANAGER (LOTTERY)	00828A	1.0	79,222	1.0	79,616
RECEPTIONIST	00817A	1.0	58,202	1.0	58,475
SECRETARY	00818A	3.0	156,892	3.0	157,674
SECURITY MANAGER	00827A	1.0	72,772	1.0	73,135
SOFTWARE SUPPORT SPECIALIST	00833A	1.0	82,427	1.0	87,123
STAFF ATTORNEY VII	00840A	1.0	104,614	1.0	110,226
SUPERVISOR PUBLIC AFFAIRS & DRAWINGS	00822A	1.0	56,805	1.0	57,088
TICKET ACCOUNTING CLERK (LOTTERY)	00820A	1.0	54,494	1.0	56,591
VALIDATIONS OFFICER	00817JA	1.0	43,277	1.0	44,487
VIDEO LOTTERY SUPERVISOR	00827A	1.0	76,238	1.0	76,617
VIDEO LOTTERY SYSTEMS MANAGER	00827A	1.0	69,307	1.0	69,652
Subtotal Unclassified		105.0	7,427,508	105.0	7,568,237
Subtotal		106.0	7,497,437	106.0	7,638,515
Transfer In			112,671		113,232
Overtime			239,900		239,900
Turnover			(164,929)		(177,480)
Total Salaries			7,685,079		7,814,167
Benefits					
FICA			567,095		577,641
Health Benefits			1,100,524		1,144,366
Payroll Accrual			43,379		44,247
Retiree Health			495,104		444,617
Retirement			2,040,059		2,162,566
Subtotal			4,246,161		4,373,437

Personnel

Agency: Department Of Revenue

Lottery Division

	FY 2020		FY 2021	
	FTE	Cost	FTE	Cost
Total Salaries and Benefits	106.0	11,931,240	106.0	12,187,604
Cost Per FTE Position		112,559		114,977
Statewide Benefit Assessment		294,093		299,175
Payroll Costs	106.0	12,225,333	106.0	12,486,779
Purchased Services				
Buildings and Ground Maintenance		10,361		10,361
Clerical and Temporary Services		19,425		19,425
Management & Consultant Services		99,225		99,225
Subtotal		129,011		129,011
Total Personnel	106.0	12,354,344	106.0	12,615,790
Distribution by Source of Funds				
Other Funds	106.0	12,354,344	106.0	12,615,790
Total All Funds	106.0	12,354,344	106.0	12,615,790

Program Summary

DEPARTMENT OF REVENUE

Municipal Finance

Mission

The Division of Municipal Finance's mission is to fulfill its mandates in an efficient and timely manner while providing guidance to municipalities and their stakeholders in matters relating to property taxes, state aid, and maintaining local fiscal stability. We promote the highest standards in local government transparency, fiscal policy, and decision-making by serving as a conduit for information and education for taxpayers, for government officials, and for the public.

Description

The Division of Municipal Finance (DMF) is a governmental agency within the Rhode Island Department of Revenue. Under the guidance of the state's laws and regulations, DMF assists in the development of policy and provides guidance to and about municipalities for its stakeholders which include municipalities, fire districts, the Governor's office, state legislator, other state agencies, local associations, and the public as a whole. Apart from providing guidance, the Division is responsible for calculations related to municipal state aid and reimbursement programs, operating and providing useful data through the Municipal Transparency Portal and the Division's website, staffing state oversight under the Fiscal Stability Act, monitoring and reporting on compliance with municipal tax levy cap as well as granting exemptions, receiving, processing, analyzing, and approving of municipal, school district, and fire district financial reporting, providing technical assistance to municipalities and assessors, calculating the relative wealth of municipalities, monitoring, reporting, and providing fiscal impacts on proposed and enacted legislative changes, and reporting on legislative mandates.

Statutory History

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

Budget

Agency: Department Of Revenue

Municipal Finance

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Municipal Affairs	2,646,596	2,472,152	2,465,897	2,383,569	2,448,854
Total Expenditures	2,646,596	2,472,152	2,465,897	2,383,569	2,448,854
Expenditures by Object					
Salary and Benefits	1,488,634	1,416,708	1,384,737	1,300,576	1,336,577
Contract Professional Services	40,323	31,054	45,000	45,000	45,000
Operating Supplies and Expenses	88,492	88,067	77,920	79,753	159,734
Assistance And Grants	911,368	896,765	905,018	905,018	905,018
Aid To Local Units Of Government	117,779	39,559	50,697	50,697	0
Subtotal: Operating	2,646,596	2,472,152	2,463,372	2,381,044	2,446,329
Capital Purchases And Equipment	0	0	2,525	2,525	2,525
Subtotal: Other	0	0	2,525	2,525	2,525
Total Expenditures	2,646,596	2,472,152	2,465,897	2,383,569	2,448,854
Expenditures by Source of Funds					
General Revenue	2,646,596	2,472,152	2,465,897	2,383,569	2,448,854
Total Expenditures	2,646,596	2,472,152	2,465,897	2,383,569	2,448,854

Personnel

Agency: Department Of Revenue

Municipal Finance

	FY 2020		FY 2021		
	FTE	Cost	FTE	Cost	
Classified					
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	00143A	1.0	107,507	1.0	113,112
PRODUCTIVITY PROJECT DIRECTOR	00130A	1.0	66,554	1.0	69,657
STATE AID AND FINANCE SPECIALIST - MUNICIPAL AFFAIRS	00332A	6.0	476,335	6.0	486,501
SUPERVISOR FINANCIAL MANAGEMENT AND REPORTING	00135A	1.0	76,847	1.0	78,533
SUPERVISOR LOCAL GOVERNMENT ASSISTANCE	00833A	1.0	97,261	1.0	97,735
Subtotal Classified		10.0	824,504	10.0	845,538
Subtotal		10.0	824,504	10.0	845,538
Turnover			(27,595)		(28,349)
Total Salaries			796,909		817,189
Benefits					
FICA			60,964		62,515
Health Benefits			137,431		140,787
Payroll Accrual			4,633		4,766
Retiree Health			52,993		47,970
Retirement			216,168		231,071
Subtotal			472,189		487,109
Total Salaries and Benefits		10.0	1,269,098	10.0	1,304,298
Cost Per FTE Position			126,910		130,430
Statewide Benefit Assessment			31,478		32,279
Payroll Costs		10.0	1,300,576	10.0	1,336,577
Purchased Services					
Legal Services			45,000		45,000
Subtotal			45,000		45,000
Total Personnel		10.0	1,345,576	10.0	1,381,577
Distribution by Source of Funds					
General Revenue		10.0	1,345,576	10.0	1,381,577
Total All Funds		10.0	1,345,576	10.0	1,381,577

Program Summary

DEPARTMENT OF REVENUE

Taxation

Mission

The Division of Taxation's mission is to foster voluntary compliance with the Rhode Island tax laws and instill public confidence through professional, impartial, and ethical conduct. The Division administers and collects all taxes as required by Rhode Island law in the most efficient and cost effective manner, and assist taxpayers by helping them understand and meet their tax responsibilities.

Description

The Division of Taxation administers over 58 different state taxes and fees including Personal Income Tax, Corporate Income Tax and Sales Tax and is responsible for collecting and distributing over \$3.2 Billion annually in taxes and fees to fund services to Rhode Islanders.

Statutory History

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

Budget

Agency: Department Of Revenue

Taxation

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Assessment and Review	3,555,190	3,708,452	4,104,127	3,872,537	4,198,512
Compliance and Collection	3,675,548	4,065,973	4,835,172	4,623,993	4,882,331
Employer Tax	3,256,386	3,351,148	3,450,789	3,564,532	3,637,992
Field Audit	7,234,208	7,176,252	7,909,414	7,469,533	7,599,789
Tax Administrator	1,837,318	2,320,296	2,950,809	3,279,511	3,570,871
Tax Processing Division	8,597,148	14,243,654	7,700,408	10,197,747	14,266,467
Total Expenditures	28,155,798	34,865,776	30,950,719	33,007,853	38,155,962
Expenditures by Object					
Salary and Benefits	22,012,244	23,001,575	25,970,380	25,869,336	26,996,238
Contract Professional Services	1,554,771	4,162,034	1,249,429	1,349,429	4,299,429
Operating Supplies and Expenses	4,574,524	7,560,137	3,695,637	5,753,815	6,825,022
Assistance And Grants	165	0	1,273	1,273	1,273
Subtotal: Operating	28,141,704	34,723,746	30,916,719	32,973,853	38,121,962
Capital Purchases And Equipment	14,094	142,030	34,000	34,000	34,000
Subtotal: Other	14,094	142,030	34,000	34,000	34,000
Total Expenditures	28,155,798	34,865,776	30,950,719	33,007,853	38,155,962
Expenditures by Source of Funds					
General Revenue	24,749,038	31,359,628	27,326,969	29,288,321	34,237,840
Federal Funds	1,340,610	1,375,345	1,424,338	1,465,153	1,495,230
Restricted Receipts	933,463	962,768	990,653	1,017,906	1,164,098
Other Funds	1,132,687	1,168,035	1,208,759	1,236,473	1,258,794
Total Expenditures	28,155,798	34,865,776	30,950,719	33,007,853	38,155,962

Personnel

Agency: Department Of Revenue

Taxation

		FY 2020		FY 2021	
		FTE	Cost	FTE	Cost
Classified					
ACCOUNTANT	00320A	1.0	49,029	1.0	49,273
ASSISTANT SUPERVISOR COMPUTER OPERATIONS	00327A	1.0	65,409	1.0	66,908
ASSOCIATE DIRECTOR- REVENUE SERVICES (TAXATION)	00144A	1.0	151,554	1.0	152,304
ASSOCIATE DIRECTOR TAX POLICY	00143A	1.0	105,143	1.0	108,030
BUSINESS ANALYST (DOR)	00328A	5.0	304,333	5.0	364,523
CHIEF BUSINESS MANAGEMENT OFFICER	00134A	2.0	148,064	2.0	151,318
CHIEF IMPLEMENTATION AIDE	00128A	1.0	59,009	1.0	61,391
CHIEF LEGAL OFFICER (TAXATION)	00138A	1.0	89,237	1.0	93,395
CHIEF OF EXAMINATION (TAXATION)	00142A	1.0	111,795	1.0	115,909
CHIEF OF TAX PROCESSING SERVICES	00140A	4.0	469,187	4.0	471,514
CHIEF REVENUE AGENT	00138A	11.0	1,121,433	11.0	1,135,524
CLERK	00307A	4.0	137,278	4.0	139,800
DATA ANALYST I	00134A	4.0	302,323	6.0	465,800
EMPLOYER REGISTRATION SUPERVISOR	00326A	1.0	60,943	1.0	61,245
EXECUTIVE DIRECTOR (DOA)/TAX ADMINISTRATOR	00152A	1.0	182,959	1.0	183,868
IMPLEMENTATION AIDE	00322A	1.0	48,018	1.0	49,523
LEGAL OFFICER (TAXATION)	00133A	1.0	71,331	1.0	71,686
PRINCIPAL REVENUE AGENT	00831A	19.0	1,530,934	19.0	1,543,479
PROGRAMMING SERVICES OFFICER	00131A	2.0	149,410	2.0	151,259
REVENUE AGENT	00328A	1.0	79,060	1.0	79,452
REVENUE AGENT I	00324A	13.0	673,181	13.0	854,440
REVENUE AGENT II	00326A	19.0	1,094,814	19.0	1,136,049
REVENUE OFFICER	00321A	3.0	141,841	3.0	145,103
REVENUE OFFICER I	00322A	26.0	1,231,856	26.0	1,270,392
REVENUE OFFICER II	00324A	7.0	354,879	7.0	367,796
REVENUE OFFICER SPECIAL INVESTIGATIONS	00326A	3.0	212,906	3.0	216,243
SENIOR BUSINESS ANALYST (DOR)	00331A	2.0	136,256	2.0	142,070
SENIOR REVENUE AGENT	00328A	38.0	2,622,373	38.0	2,624,248
SENIOR REVENUE OFFICER	00324A	6.0	338,134	6.0	339,787
SUPERVISING REVENUE OFFICER	00831A	5.0	402,796	5.0	412,055
TAX AIDE I	00316A	18.0	773,831	18.0	786,327
TAX AIDE II	00318A	13.0	615,010	13.0	622,358
TAX EXAMINER (DOA)	00321A	7.0	382,496	7.0	387,513
TAX INVESTIGATOR	00323A	4.0	198,697	5.0	255,861
TAXPAYER SERVICE SPECIALIST	00323A	23.0	1,264,773	23.0	1,345,896
TELLER	00315A	1.0	51,030	1.0	51,284

Personnel

Agency: Department Of Revenue

Taxation

	FY 2020		FY 2021		
	FTE	Cost	FTE	Cost	
Classified					
TRAINING SUPERVISOR	00326A	1.0	59,367	1.0	61,654
Subtotal Classified		252.0	15,790,689	255.0	16,535,277
Subtotal		252.0	15,790,689	255.0	16,535,277
Transfer In			106,916		112,521
Overtime (1.5)			340,368		355,913
Seasonal/Special Salaries/Wages			423,980		423,980
Turnover			(630,013)		(855,505)
Total Salaries			16,031,940		16,572,186
Benefits					
FICA			1,199,106		1,256,340
Health Benefits			2,759,162		2,946,737
Payroll Accrual			88,898		93,461
Retiree Health			1,015,273		939,917
Retirement			4,171,890		4,555,114
Subtotal			9,234,329		9,791,569
Total Salaries and Benefits		252.0	25,266,269	255.0	26,363,755
Cost Per FTE Position			100,263		103,387
Statewide Benefit Assessment			603,067		632,483
Payroll Costs		252.0	25,869,336	255.0	26,996,238
Purchased Services					
Clerical and Temporary Services			2,000		2,000
Information Technology			1,085,232		4,135,232
Legal Services			100,000		0
Management & Consultant Services			152,397		152,397
Other Contracts			9,800		9,800
Subtotal			1,349,429		4,299,429
Total Personnel		252.0	27,218,765	255.0	31,295,667
Distribution by Source of Funds					
General Revenue		215.0	23,728,433	217.0	27,606,923
Federal Funds		37.0	1,432,419	37.0	1,462,496
Restricted Receipts		0.0	1,002,769	1.0	1,148,961
Other Funds		0.0	1,055,144	0.0	1,077,287
Total All Funds		252.0	27,218,765	255.0	31,295,667

Program Summary

DEPARTMENT OF REVENUE

Registry of Motor Vehicles

Mission

The Division of Motor Vehicles is responsible for ensuring consistent administration and enforcement of all laws pertaining to the operation and registration of motor vehicles and is committed to providing excellent customer service with integrity and transparency.

Description

The Division of Motor Vehicles (DMV) is a governmental agency within the Department of Revenue for the State of Rhode Island. Under the direction of the Administrator, the Division administers motor vehicle and transportation related laws, specifically motor vehicle titling, registration and licensing laws, transportation safety laws, motor vehicle franchise dealer and manufacturer laws, and other motor vehicle related laws and regulations. Responsibilities administered by the division include motor vehicle registration, testing for the licensing of motor vehicle operators, inspection of motor vehicles, enforcement of laws relating to the issuance, suspension, and revocation of motor vehicle registrations and driver's licenses, and administration of the financial responsibility program.

Statutory History

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

Budget

Agency: Department Of Revenue

Registry of Motor Vehicles

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Registry of Motor Vehicles	25,951,363	27,135,320	31,349,005	32,025,461	37,810,695
Vehicle Value Commission	29,527	14,484	29,239	29,239	29,239
Total Expenditures	25,980,890	27,149,804	31,378,244	32,054,700	37,839,934
Expenditures by Object					
Salary and Benefits	15,940,246	16,916,355	18,740,521	18,796,451	18,527,172
Contract Professional Services	489,841	554,678	3,564,610	3,901,910	5,071,334
Operating Supplies and Expenses	9,204,016	9,475,727	8,894,911	9,281,033	14,187,626
Assistance And Grants	1,104	1,104	1,104	1,104	1,104
Capital Purchases And Equipment	55,497	0	86,900	0	0
Subtotal: Operating	25,690,704	26,947,864	31,288,046	31,980,498	37,787,236
Capital Purchases And Equipment	234,105	145,153	20,000	10,000	20,000
Operating Transfers	56,081	56,788	70,198	64,202	32,698
Subtotal: Other	290,186	201,941	90,198	74,202	52,698
Total Expenditures	25,980,890	27,149,804	31,378,244	32,054,700	37,839,934
Expenditures by Source of Funds					
General Revenue	25,482,961	27,035,058	29,140,414	29,554,343	34,354,349
Federal Funds	299,431	114,746	545,243	807,770	85,174
Restricted Receipts	198,498	0	1,692,587	1,692,587	3,400,411
Total Expenditures	25,980,890	27,149,804	31,378,244	32,054,700	37,839,934

Personnel

Agency: Department Of Revenue

Registry of Motor Vehicles

		FY 2020		FY 2021	
		FTE	Cost	FTE	Cost
Classified					
ADJUDICATION SERVICE REPRESENTATIVE	00318A	9.0	426,630	10.0	470,687
ADMINISTRATIVE OFFICER	00124A	1.0	68,814	1.0	69,153
ADMINISTRATOR, DIVISION OF MOTOR VEHICLES	00150A	1.0	142,600	1.0	148,390
ADMINISTRATOR- FINANCIAL MANAGEMENT	00137A	1.0	96,402	1.0	98,661
ADMINISTRATOR- OPERATIONS MANAGEMENT	00141A	1.0	108,289	1.0	110,788
ASSISTANT CHIEF MOTOR VEHICLE SAF. & EMIS. CONTR. DIV.	00125A	1.0	58,555	1.0	58,555
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR CUSTOMER SVS	00140A	1.0	120,916	1.0	121,517
ASSISTANT MOTOR VEHICLES ADMINISTRATOR FOR SAFETY & REG	00140A	1.0	110,401	1.0	110,950
AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	00317A	1.0	44,703	1.0	44,926
AUTOMOTIVE SERVICE SPECIALIST	00318A	3.0	139,179	3.0	140,853
CDL PROGRAM COORDINATOR (DMV)	00134A	1.0	96,209	1.0	96,683
CHIEF MOTOR VEHICLE FLEET REGISTRATION PROGRAMS (DOA)	00128A	1.0	75,740	1.0	76,117
CHIEF MOTOR VEHICLE SAFETY AND EMISSION CONTROL DIV.	00135A	1.0	91,384	1.0	91,838
CHIEF OFFICE OF ENFORCEMENT AND INSPECTIONS (DOA)	00137A	1.0	83,884	1.0	87,350
CHIEF OF LEGAL SERVICES	00139A	1.0	100,044	1.0	100,542
CHIEF OF MOTOR VEHICLE OPERATOR CONTROL	00135A	1.0	87,032	1.0	87,465
CHIEF OF MOTOR VEHICLE SUPPORT SERVICES	00134A	2.0	172,075	2.0	179,831
CHIEF OF STRATEGIC PLANNING- MONITORING AND EVALUATION	00143A	1.0	120,431	1.0	121,030
CHIEF PROGRAM DEVELOPMENT	00134A	3.0	280,881	3.0	289,995
COORDINATOR- MOTOR CARRIER & SCHOOL BUS SAFETY PRG/DOA	00133A	1.0	92,913	1.0	93,375
CUSTOMER SERVICE REPRESENTATIVE I (DMV)	00315A	44.5	1,781,901	44.5	1,823,037
CUSTOMER SERVICE REPRESENTATIVE II (DMV)	00318A	18.0	802,830	18.0	818,077
CUSTOMER SERVICE REPRESENTATIVE III (DMV)	00321A	34.0	1,796,665	34.0	1,817,752
CUSTOMER SERVICE SPECIALIST I	00315A	3.0	138,206	3.0	138,895
CUSTOMER SERVICE SPECIALIST III	00323A	0.0	0	1.0	27,858
DATA ANALYST II	00138A	1.0	91,620	1.0	92,076
DATABASE MANAGEMENT SYSTEM SPECIALIST	00126A	3.0	160,683	3.0	167,073
DATABASE MANAGEMENT SYSTEM SPECIALIST	00326A	3.0	199,660	3.0	202,798
FISCAL MANAGEMENT OFFICER	03326A	1.0	60,837	1.0	61,140
IMPLEMENTATION AIDE	00122A	1.0	55,077	1.0	55,351
INFORMATION AIDE	00315A	8.0	350,454	8.0	354,864

Personnel

Agency: Department Of Revenue

Registry of Motor Vehicles

		FY 2020		FY 2021	
		FTE	Cost	FTE	Cost
Classified					
INTERPRETING INTERVIEWER (SPANISH)	00319A	1.0	57,032	1.0	57,311
LICENSE INVESTIGATOR	00322A	5.0	282,857	5.0	285,351
LICENSING AIDE	00315A	3.0	132,324	3.0	133,834
MOTOR VEHICLE APPEALS OFFICER	00324A	11.0	655,678	12.0	721,452
MOTOR VEHICLE OPERATOR EXAMINER	00319A	10.0	479,468	10.0	485,064
PRINCIPAL CLERK-STENOGRAPHER	00313A	1.0	45,123	1.0	45,346
PRINCIPAL CLERK-TYPIST	00312A	1.0	45,706	1.0	45,933
PROGRAMMING SERVICES OFFICER	00131A	4.0	300,512	4.0	312,965
PROPERTY CONTROL AND SUPPLY OFFICER	00317A	2.0	89,357	2.0	92,098
SENIOR AUTOMOTIVE AND EMISSION CONTROL INSPECTOR	00321A	2.0	91,942	2.0	94,189
SENIOR COMMUNITY DEVELOPMENT TRAINING SPECIALIST	00326A	1.0	74,710	1.0	75,066
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	00000A	0.0	0	2.0	49,262
SENIOR MOTOR VEHICLE OPERATOR EXAMINER	00321A	1.0	48,685	1.0	48,928
SENIOR TELLER	00318A	4.0	193,084	4.0	196,589
SENIOR WORD PROCESSING TYPIST	00312A	1.0	47,693	1.0	47,930
SUPERVISOR- MOTOR VEHICLE CUSTOMER SERVICES	03327A	3.0	203,863	3.0	110,319
SUPERVISOR OF BRANCH OFFICE SERVICES (MOTOR VEHICLES)	03325A	9.0	481,984	9.0	496,253
TELLER	00315A	2.0	85,050	2.0	85,474
Subtotal Classified		210.5	11,270,083	215.5	11,540,991
Subtotal		210.5	11,270,083	215.5	11,540,991
Overtime (1.5)			411,085		545,191
Seasonal/Special Salaries/Wages			153		153
Turnover			(461,850)		(911,300)
Total Salaries			11,219,471		11,175,035
Benefits					
FICA			841,592		849,502
Health Benefits			2,581,340		2,527,240
Payroll Accrual			62,902		59,722
Retiree Health			718,761		600,492
Retirement			2,945,447		2,911,108
Subtotal			7,150,042		6,948,064
Total Salaries and Benefits		210.5	18,369,513	215.5	18,123,099
Cost Per FTE Position			87,266		84,098

Personnel

Agency: Department Of Revenue

Registry of Motor Vehicles

	FY 2020		FY 2021	
	FTE	Cost	FTE	Cost
Statewide Benefit Assessment		426,938		404,073
Payroll Costs	210.5	18,796,451	215.5	18,527,172
Purchased Services				
Buildings and Ground Maintenance		18,410		18,410
Information Technology		3,603,000		4,602,424
Other Contracts		280,500		450,500
Subtotal		3,901,910		5,071,334
Total Personnel	210.5	22,698,361	215.5	23,598,506
Distribution by Source of Funds				
General Revenue	209.5	20,212,767	214.5	20,127,684
Federal Funds	1.0	807,770	1.0	85,174
Restricted Receipts	0.0	1,677,824	0.0	3,385,648
Total All Funds	210.5	22,698,361	215.5	23,598,506

Program Summary

DEPARTMENT OF REVENUE

State Aid

Mission

The Division of Municipal Finance annually calculates and distributes State Aid to qualifying cities and towns. The Executive Summary and Technical Appendix include the distributions of State Aid to individual cities and towns.

Description

For the purposes of budget presentation, State Aid programs are separated from the Division of Municipal Finance's budget. Below is a summary of all appropriated State Aid programs. It should be noted that State Library Aid is appropriated under the Department of Administration. The Payment-in-Lieu-of-Taxes (PILOT) program reimburses communities for up to 27.0 percent of what they would have collected in property taxes from certain designated tax-exempt property (subject to appropriation). Data used to determine distribution amounts is updated annually to reflect the most recent data. The Distressed Communities Relief Fund provides state assistance to municipalities with the highest property tax burdens relative to the wealth of taxpayers. Municipalities are eligible that meet the statutorily determined distressed test in three of four categories. Municipal Incentive Aid is a category of state assistance with the purpose of encouraging municipalities to improve the sustainability of their retirement plans and to reduce unfunded liabilities. Each municipality with a pension fund deemed critical must submit a Funding Improvement Plan under RIGL45-13.2. The 1998 General Assembly enacted the Motor Vehicle Excise Tax Phase-Out legislation to phase out the excise tax on motor vehicles and trailers over an original seven-year period, however, there have been various legislative changes to the legislation since its inception.

Statutory History

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

Budget

Agency: Department Of Revenue

State Aid

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
State Aid	93,823,871	116,773,938	154,360,294	150,474,552	155,141,400
Total Expenditures	93,823,871	116,773,938	154,360,294	150,474,552	155,141,400
Expenditures by Object					
Contract Professional Services	129,229	(129,229)	0	0	0
Aid To Local Units Of Government	93,694,642	116,903,167	154,360,294	150,474,552	155,141,400
Subtotal: Operating	93,823,871	116,773,938	154,360,294	150,474,552	155,141,400
Total Expenditures	93,823,871	116,773,938	154,360,294	150,474,552	155,141,400
Expenditures by Source of Funds					
General Revenue	92,866,754	115,778,818	153,438,281	149,479,432	154,146,280
Restricted Receipts	957,117	995,121	922,013	995,120	995,120
Total Expenditures	93,823,871	116,773,938	154,360,294	150,474,552	155,141,400

Program Summary

DEPARTMENT OF REVENUE

Division of Collections

Mission

The Central Collections Unit (CCU) assists state agencies in the monitoring and collection of debts owed to the state utilizing the most efficient methods and adhering to the highest professional standards.

Description

Within the Rhode Island Department of Revenue, the Central Collections Unit was established in fiscal year 2019 with the core purpose of assisting state and quasi-state agencies in the collection of statutorily designated debts. The CCU collaborates with partner agencies to establish processes to ensure efficient and cost-effective measures to collect debts owed to the state.

Statutory History

The Governor has submitted legislation pertaining to the creation of this Division in Sections 2 and 3 of Article 4 in the FY 2019 Appropriations Act.

Budget

Agency: Department Of Revenue

Division of Collections

Expenditures by Sub Program	2018 Actuals	2019 Actuals	2020 Enacted Budget	2020 Revised Budget	2021 Recommended
Collections	0	263,510	899,649	875,766	850,492
Total Expenditures	0	263,510	899,649	875,766	850,492
Expenditures by Object					
Salary and Benefits	0	259,774	742,870	747,566	773,292
Contract Professional Services	0	0	60,000	30,000	30,000
Operating Supplies and Expenses	0	3,565	88,779	90,200	39,200
Subtotal: Operating	0	263,339	891,649	867,766	842,492
Capital Purchases And Equipment	0	171	8,000	8,000	8,000
Subtotal: Other	0	171	8,000	8,000	8,000
Total Expenditures	0	263,510	899,649	875,766	850,492
Expenditures by Source of Funds					
General Revenue	0	263,510	899,649	875,766	850,492
Total Expenditures	0	263,510	899,649	875,766	850,492

Personnel

Agency: Department Of Revenue

Division of Collections

	FY 2020		FY 2021		
	FTE	Cost	FTE	Cost	
Classified					
ADMINISTRATIVE OFFICER	00124A	5.0	252,559	5.0	260,182
CHIEF OF LEGAL SERVICES	00139A	1.0	91,906	1.0	95,986
PROGRAMMING SERVICES OFFICER	00131A	1.0	66,024	1.0	67,463
Subtotal Classified		7.0	410,489	7.0	423,631
Unclassified					
SENIOR LEGAL COUNSEL	00134A	1.0	93,005	1.0	96,704
Subtotal Unclassified		1.0	93,005	1.0	96,704
Subtotal		8.0	503,494	8.0	520,335
Turnover			(47,018)		(48,477)
Total Salaries			456,476		471,858
Benefits					
FICA			34,920		36,097
Health Benefits			81,275		82,773
Payroll Accrual			2,653		2,752
Retiree Health			30,356		27,698
Retirement			123,854		133,476
Subtotal			273,058		282,796
Total Salaries and Benefits		8.0	729,534	8.0	754,654
Cost Per FTE Position			91,192		94,332
Statewide Benefit Assessment			18,032		18,638
Payroll Costs		8.0	747,566	8.0	773,292
Purchased Services					
Information Technology			30,000		30,000
Subtotal			30,000		30,000
Total Personnel		8.0	777,566	8.0	803,292
Distribution by Source of Funds					
General Revenue		8.0	777,566	8.0	803,292
Total All Funds		8.0	777,566	8.0	803,292