

State of Rhode Island and Providence Plantations

Budget



Fiscal Year 2016

Executive Summary

Gina M. Raimondo, Governor

Appendix C
Aid to Cities and
Towns

Formula Aid to Cities and Towns

The Governor's FY 2016 Budget recommends formula aid to cities and towns totaling \$121.0 million. The tables on the following pages display the FY 2015 enacted, the FY 2015 revised, and the FY 2016 recommended levels of funding for formula aid to cities and towns by community. The narrative below describes each of the programs included on the tables.

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. The City of East Providence is qualifying for the Distressed Communities Relief Fund in FY 2016. In a year that a municipality newly enters the aid program, it receives 50 percent of current law requirements the first year it qualifies.

Municipal Incentive Aid will provide 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. For FY 2015 and each fiscal year thereafter that municipal incentive aid is distributed to eligible municipalities under chapter 45-13.2 of the Rhode Island General Laws, municipalities would be eligible to receive aid if: (1) the municipality has no locally-administered pension plan(s); or (2) transitioned all locally-administered pension plans into MERS by June 30, 2014; or (3) the municipality notified plan participants, beneficiaries and others pursuant to RIGL §45-65 and had submitted to the Department of Revenue a Funding Improvement Plan ("FIP") pursuant to chapter 45-65, for every locally-administered pension plan and each submitted FIP meets the guidelines of the Study Commission on Locally-Administered Pension plans created pursuant to section 45-65-8 or otherwise applicable guidelines or regulations and each FIP has been approved by the plan sponsor and the governing body; or (4) the municipality has implemented the original recommended FIP or an amended FIP pursuant to chapter 45-65 within one month after the close of the fiscal year and made the required funding payment (formerly referred to as Annually Required Contribution, in compliance with the municipality's adopted FIP(s) and the funding guidelines established by the Pension Study Commission and the FIPs are approved by the plan sponsor and the local governing body; or (5) there exists a locally-administered pension plan(s) in the municipality, but either (i) no FIP was required per RIGL 45-65 and either: (A) the municipality is funding 100 percent of its required funding payment; or (B) the municipality has a funded ratio of 100 percent or greater; or (ii) a FIP is required, but the due date for submission of the FIP is after the March payment of incentive aid. 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.

Funding for **Aid to Local Libraries** is at \$8.8 million in FY 2015 and FY 2016. In addition, funding for library construction aid is provided at \$2.3 million in FY 2015 and \$2.7 million in FY 2016 to finance anticipated debt service or construction reimbursement obligations under this program.

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

Formula Aid to Cities and Towns

legislative changes to the legislation since its inception. For FY 2011 and thereafter, the General Assembly enacted legislation that mandates a \$500 exemption for which the State will reimburse municipalities an amount subject to appropriation. The legislation further allows municipalities to provide an additional exemption; however, that additional exemption will not be subject to reimbursement. The Assembly removed the provision that restricted municipalities from taxing the difference in the event that the value of a vehicle is higher than the prior fiscal year. It also allowed for rates and ratios of assessment to be lowered from the current frozen levels. 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.

The **Public Service Corporation Tax** is for tangible personal property of telegraph, cable and telecommunications corporations and express corporations that is exempt from local taxation, and instead is subject to taxation by the State. The revenue from this tax flows through the State (it is not appropriated by the State). The revenues (apart from some administrative expenses) are apportioned to the cities and towns based on the ratio of each municipality's population relative to the total population of the State. The actual disbursements for FY 2015 total \$14.3 million and the estimated disbursements for FY 2016 total \$14.3 million and will be updated in the spring of 2015 once finalized tax returns are received and processed. Data used to determine distribution amounts is updated annually to reflect the most recent data.

The 1986 General Assembly enacted the **Hotel Local Tax**, a five percent hotel tax upon the total consideration charged for occupancy of any space furnished by any hotel of the state. Twenty-five percent of the revenues generated from the 5.0 percent state hotel tax are distributed to the municipalities where the individual hotels are located. Furthermore, the 2004 General Assembly enacted a one percent gross receipts tax on the total consideration charged for occupancy of any space furnished by a hotel of the state. The taxes are collected by the Division of Taxation and distributed at least quarterly to the city or town where the hotel was located. For FY 2015 revised, a combined amount is provided at \$7.4 million. For the FY 2016 proposed budget, the amount is estimated to be \$9.0 million and includes the Governor's recommended lodging tax initiatives.

The 2003 General Assembly enacted the **Local Meals and Beverage Tax**, a one percent additional tax on gross receipts from the sale of food and beverages sold in or on eating and drinking establishments. The tax is collected by the Division of Taxation and then distributed back to the city or town in which the meals and beverages were delivered. Distributions under this tax are projected to total \$23.6 million in FY 2015 and \$24.1 million in FY 2016.

Summary of Formula Aid to Cities and Towns

	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised
Public Service Corporation Tax	12,667,660	13,202,094	14,265,427
Meals and Beverage Tax	21,355,178	22,334,876	23,647,015
Hotel Tax (2.25%)	6,664,239	7,060,725	7,416,513
Payment In Lieu of Taxes (PILOT)	35,080,410	35,080,410	40,080,409
Total Miscellaneous Aid	75,767,487	77,678,105	85,409,364
Incentive Aid	-	4,833,838	5,166,126
Total Incentive State Aid to Cities and Towns	-	4,833,838	5,166,126
Central Falls Stabilization Payment	-	-	-
Dist. Comm. - General Appropriation	10,384,458	10,384,458	10,384,458
Total Distressed Communities Aid	10,384,458	10,384,458	\$10,384,458
Motor Vehicle Tax Phase-out Program ¹	10,000,000	10,000,000	10,000,000
Total Motor Vehicle Tax Phase-out Prog.	\$10,000,000	\$10,000,000	\$10,000,000
Subtotal Formula Aid - All Sources	\$96,151,945	\$102,896,401	\$110,959,948
Percent Change from prior year	0.92%	7.01%	7.84%
Resource Sharing & Library Aid ²	8,773,398	8,772,790	8,773,398
Library Construction Aid	2,471,713	2,500,665	2,331,589
Total Library Aid	11,245,111	11,273,455	11,104,987
Property Revaluation Program	889,640	436,537	696,500
Total Other Aid	\$889,640	\$436,537	\$696,500
Total Aid	\$108,286,696	\$114,606,393	\$122,761,435
Percent Change from prior year	0.52%	5.84%	7.12%

¹ Amounts for the Motor Vehicle Excise Tax represent final payments due each community based upon the exemption amounts in effect for a given fiscal year. Actual cash payments may have occurred over multiple fiscal years.

² Resource Sharing and Library Aid for state institutions is included in these totals.

Fiscal Year 2015 Enacted State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption ⁽¹⁾	FY 2015 Total Appropriated State Aid
Barrington	15,625		77,873	341,488	236,976	671,962
Bristol	825,102		109,663	139,595	116,200	1,190,559
Burrillville	134,639		75,644	141,022	209,316	560,621
Central Falls	21,572	197,930	91,844	17,569	88,261	417,176
Charlestown			37,260	47,766	40,197	125,222
Coventry			166,126	222,474	219,567	608,167
Cranston	6,043,928	1,160,322	381,766	539,079	902,676	9,027,770
Cumberland	118		158,223	273,112	222,875	654,328
East Greenwich	360,281		62,403	121,085	121,975	665,744
East Providence	222,995		224,226	363,025	576,285	1,386,531
Exeter			30,874	45,664	82,278	158,815
Foster	431		21,699	31,550	67,222	120,903
Glocester			46,378	71,631	93,040	211,049
Hopkinton			38,721	34,685	61,873	135,278
Jamestown			25,703	87,697	35,711	149,111
Johnston			136,438	124,729	376,545	637,713
Lincoln			100,146	191,018	237,608	528,772
Little Compton			16,614	30,298	24,136	71,047
Middletown			76,967	137,973	84,730	299,670
Narragansett			75,677	122,983	96,326	294,985
Newport	1,315,321		116,689	381,739	133,938	1,947,686
New Shoreham			4,521	78,270	7,124	89,915
North Kingstown	1,594		125,831	273,440	226,217	627,082
North Providence	631,707	948,672	152,463	176,242	348,919	2,258,003
North Smithfield			56,226	63,304	176,956	296,486
Pawtucket	545,565	1,387,409	338,638	329,493	671,382	3,272,486
Portsmouth			82,157	103,554	104,673	290,383
Providence	27,109,512	5,071,751	845,052	1,132,820	1,712,321	35,871,456
Richmond			36,482	26,531	58,014	121,026
Scituate			48,940	95,113	124,353	268,405
Smithfield	646,892		101,774	269,275	279,144	1,297,084
South Kingstown	186,169		144,389	199,345	170,945	700,848
Tiverton			74,510	102,842	107,329	284,681
Warren			50,918	53,916	81,767	186,601
Warwick	1,595,654		394,570	691,943	1,049,606	3,731,773
Westerly	146,095		108,439	255,839	221,373	731,746
West Greenwich			28,597	28,154	59,026	115,777
West Warwick		783,095	138,805	155,644	218,649	1,296,193
Woonsocket	277,209	835,279	196,763	196,505	354,466	1,860,222
Subtotal	\$40,080,409	\$10,384,458	\$5,000,000	\$7,698,411	\$10,000,000	\$73,163,278
Statewide Reference Library Resource Grant				1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries				62,609		62,609
Library Construction Reimbursement				2,331,590		2,331,590
Total	\$40,080,409	\$10,384,458	\$5,000,000	\$11,104,988	\$10,000,000	\$76,569,855

(1) Estimate as of 5/20/14. Subject to change once finalized motor vehicle tax rolls are received from cities and towns.

Fiscal Year Enacted 2015 Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax ⁽¹⁾	Meals and Beverage Tax	FY 2015 Total Shared Taxes State Aid	FY 2015 Total Shared & Appropriated Aid
Barrington	221,639	-	148,088	369,727	1,041,689
Bristol	308,928	33,294	359,549	701,772	1,892,331
Burrillville	216,868	-	209,021	425,889	986,510
Central Falls	262,600	-	102,373	364,972	782,149
Charlestown	106,035	22,325	117,677	246,036	371,259
Coventry	474,601	77,656	380,402	932,659	1,540,826
Cranston	1,090,383	10,104	1,611,595	2,712,082	11,739,853
Cumberland	454,704	-	417,326	872,029	1,526,357
East Greenwich	178,130	403	544,921	723,454	1,389,199
East Providence	639,014	39,166	878,884	1,557,064	2,943,595
Exeter	90,136	-	83,751	173,887	332,702
Foster	62,363	145	15,982	78,489	199,392
Glocester	132,587	1,989	78,615	213,192	424,241
Hopkinton	110,548	-	55,632	166,181	301,459
Jamestown	73,464	11,229	83,367	168,060	317,171
Johnston	390,714	7,193	500,519	898,426	1,536,139
Lincoln	286,509	98,771	733,392	1,118,672	1,647,443
Little Compton	47,318	9,619	41,112	98,048	169,095
Middletown	218,914	672,331	648,075	1,539,321	1,838,991
Narragansett	214,997	87,998	539,233	842,228	1,137,213
Newport	330,398	1,896,813	2,059,938	4,287,149	6,234,835
New Shoreham	11,697	254,288	277,609	543,594	633,509
North Kingstown	358,048	71,492	498,047	927,588	1,554,670
North Providence	435,538	-	375,011	810,549	3,068,553
North Smithfield	161,729	2,822	210,680	375,231	671,717
Pawtucket	965,684	47,486	699,268	1,712,439	4,984,925
Portsmouth	234,854	9,236	191,158	435,248	725,631
Providence	2,415,159	1,918,158	4,907,221	9,240,538	45,111,995
Richmond	103,920	3,819	128,163	235,902	356,929
Scituate	140,191	4,374	72,580	217,145	485,550
Smithfield	291,036	143,297	627,012	1,061,345	2,358,430
South Kingstown	412,970	137,376	692,413	1,242,759	1,943,607
Tiverton	213,316	-	203,171	416,488	701,169
Warren	144,380	-	248,139	392,518	579,120
Warwick	1,120,907	984,112	2,518,524	4,623,542	8,355,315
Westerly	308,860	364,706	768,106	1,441,672	2,173,418
West Greenwich	82,423	92,909	111,960	287,293	403,069
West Warwick	394,835	97,928	337,785	830,547	2,126,740
Woonsocket	559,030	59,319	526,119	1,144,469	3,004,691
Subtotal	\$14,265,427	\$7,160,358	\$23,002,421	\$44,428,206	\$117,591,484
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,331,590
Total	\$14,265,427	\$7,160,358	\$23,002,421	\$44,428,206	\$120,998,061

(1) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

Note: Meals & Beverage and Hotel Tax are subject to revision as more data becomes available.

Fiscal Year 2015 Revised State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	FY 2015 Total Appropriated State Aid
Barrington	15,625		77,873	341,488	230,537	665,523
Bristol	825,102		109,663	139,595	95,718	1,170,077
Burrillville	134,639		75,644	141,022	201,655	552,959
Central Falls	21,572	197,930	91,844	17,569	94,066	422,981
Charlestown			37,260	47,766	44,361	129,386
Coventry ⁽¹⁾⁽²⁾				222,474	246,097	468,571
Cranston	6,043,928	1,160,322	381,766	539,079	1,006,431	9,131,525
Cumberland	118		158,223	273,112	247,431	678,884
East Greenwich	360,281		62,403	121,085	81,789	625,558
East Providence	222,995		224,226	363,025	505,623	1,315,869
Exeter			30,874	45,664	92,010	168,548
Foster	431		21,699	31,550	57,184	110,864
Glocester			46,378	71,631	103,123	221,132
Hopkinton			38,721	34,685	69,637	143,042
Jamestown			25,703	87,697	22,069	135,469
Johnston ⁽²⁾				124,729	422,956	547,685
Lincoln			100,146	191,018	197,861	489,025
Little Compton			16,614	30,298	12,978	59,890
Middletown			76,967	137,973	69,136	284,076
Narragansett			75,677	122,983	60,561	259,220
Newport	1,315,321		116,689	381,739	77,876	1,891,625
New Shoreham			4,521	78,270	6,564	89,355
North Kingstown	1,594		125,831	273,440	184,758	585,623
North Providence	631,707	948,672	152,463	176,242	393,578	2,302,662
North Smithfield			56,226	63,304	181,773	301,302
Pawtucket	545,565	1,387,409	338,638	329,493	792,999	3,394,103
Portsmouth			82,157	103,554	78,523	264,233
Providence	27,109,512	5,071,751	845,052	1,132,820	1,868,582	36,027,717
Richmond			36,482	26,531	66,715	129,728
Scituate			48,940	95,113	69,579	213,631
Smithfield	646,892		101,774	269,275	253,182	1,271,123
South Kingstown	186,169		144,389	199,345	138,803	668,707
Tiverton			74,510	102,842	58,977	236,329
Warren			50,918	53,916	91,943	196,777
Warwick	1,595,654		394,570	691,943	964,785	3,646,951
Westerly	146,095		108,439	255,839	208,608	718,981
West Greenwich			28,597	28,154	59,278	116,029
West Warwick		783,095	138,805	155,644	233,530	1,311,075
Woonsocket	277,209	835,279	196,763	196,505	408,725	1,914,481
Subtotal	\$40,080,409	\$10,384,458	\$4,697,436	\$7,698,411	\$10,000,000	\$72,860,714
Reappropriation Coventry FY 2014 funds to be disbursed in FY 2015			166,126			166,126
Reappropriation of FY 2015 Funds to be distributed in FY 2016						
Coventry ⁽³⁾			166,126			166,126
Johnston ⁽³⁾			136,438			136,438
Statewide Reference Library Resource Grant				1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries				62,609		62,609
Library Construction Reimbursement				2,331,590		2,331,590
Total	\$40,080,409	\$10,384,458	\$5,166,126	\$11,104,988	\$10,000,000	\$76,735,981

(1) Coventry's FY 2014 Municipal Incentive Aid of \$166,126 is being held in escrow. The school pension plan has to be approved by the local governing body no later than April 2015 in order for the Town to be eligible to receive the incentive aid. Should the Town not qualify, then the aid will be distributed among the other qualifying municipalities in May 2015.

(2) Coventry and Johnston do not meet eligibility criteria in FY 2015. Aid will be reappropriated to FY 2016 based on current law.

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.

Fiscal Year 2015 Revised Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax ⁽¹⁾	Meals and Beverage Tax	FY 2015 Total Shared Taxes State Aid	FY 2015 Total Shared & Appropriated Aid
Barrington	221,639	-	159,119	380,757	1,046,280
Bristol	308,928	37,350	370,537	716,815	1,886,892
Burrillville	216,868	-	199,327	416,195	969,154
Central Falls	262,600	-	114,968	377,567	800,548
Charlestown	106,035	20,857	136,864	263,755	393,141
Coventry	474,601	80,558	391,283	946,443	1,415,013
Cranston	1,090,383	9,182	1,657,759	2,757,324	11,888,849
Cumberland	454,704	-	421,711	876,415	1,555,299
East Greenwich	178,130	875	574,014	753,018	1,378,576
East Providence	639,014	43,423	900,085	1,582,522	2,898,391
Exeter	90,136	-	87,589	177,724	346,272
Foster	62,363	245	16,469	79,078	189,942
Glocester	132,587	2,712	77,164	212,464	433,596
Hopkinton	110,548	-	51,684	162,232	305,274
Jamestown	73,464	9,146	87,272	169,883	305,352
Johnston	390,714	7,480	505,442	903,636	1,451,321
Lincoln	286,509	103,212	796,218	1,185,939	1,674,963
Little Compton	47,318	4,337	39,053	90,708	150,597
Middletown	218,914	685,117	689,053	1,593,085	1,877,161
Narragansett	214,997	81,446	554,739	851,182	1,110,402
Newport	330,398	1,928,482	1,959,698	4,218,578	6,110,202
New Shoreham	11,697	298,035	304,197	613,930	703,285
North Kingstown	358,048	77,876	500,892	936,817	1,522,440
North Providence	435,538	-	333,109	768,647	3,071,309
North Smithfield	161,729	3,034	242,771	407,534	708,836
Pawtucket	965,684	52,174	749,408	1,767,266	5,161,370
Portsmouth	234,854	11,612	185,646	432,112	696,346
Providence	2,415,159	1,951,194	5,022,959	9,389,313	45,417,030
Richmond	103,920	3,456	128,562	235,938	365,666
Scituate	140,191	4,866	67,681	212,738	426,369
Smithfield	291,036	147,543	688,109	1,126,688	2,397,811
South Kingstown	412,970	138,616	747,322	1,298,908	1,967,614
Tiverton	213,316	-	210,906	424,222	660,551
Warren	144,380	-	263,800	408,180	604,957
Warwick	1,120,907	1,023,194	2,649,727	4,793,828	8,440,779
Westerly	308,860	444,449	791,456	1,544,766	2,263,746
West Greenwich	82,423	95,181	132,141	309,746	425,775
West Warwick	394,835	98,978	340,406	834,218	2,145,293
Woonsocket	559,030	51,882	497,875	1,108,787	3,023,268
Subtotal	\$14,265,427	\$7,416,513	\$23,647,015	\$45,328,955	\$118,189,669
Reappropriation Coventry FY 2014 funds to be disbursed in FY 2015					166,126
Reappropriation of FY 2015 Funds to be distributed in FY 2016					
Coventry ⁽²⁾					166,126
Johnston ⁽²⁾					136,438
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,331,590
Total	\$14,265,427	\$7,416,513	\$23,647,015	\$45,328,955	\$122,064,936

(1) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

(2) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.

Changes in Formula Aid - FY 2015 Revised vs. FY 2015 Enacted

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	Total Appropriated Difference
Barrington	-	-	-	-	(6,439)	(6,439)
Bristol	-	-	-	-	(20,482)	(20,482)
Burrillville	-	-	-	-	(7,661)	(7,661)
Central Falls	-	-	-	-	5,805	5,805
Charlestown	-	-	-	-	4,163	4,163
Coventry ⁽¹⁾⁽²⁾	-	-	(166,126)	-	26,530	(139,596)
Cranston	-	-	-	-	103,755	103,755
Cumberland	-	-	-	-	24,556	24,556
East Greenwich	-	-	-	-	(40,187)	(40,187)
East Providence	-	-	-	-	(70,662)	(70,662)
Exeter	-	-	-	-	9,732	9,732
Foster	-	-	-	-	(10,039)	(10,039)
Glocester	-	-	-	-	10,083	10,083
Hopkinton	-	-	-	-	7,764	7,764
Jamestown	-	-	-	-	(13,642)	(13,642)
Johnston ⁽²⁾	-	-	(136,438)	-	46,410	(90,028)
Lincoln	-	-	-	-	(39,747)	(39,747)
Little Compton	-	-	-	-	(11,157)	(11,157)
Middletown	-	-	-	-	(15,594)	(15,594)
Narragansett	-	-	-	-	(35,765)	(35,765)
Newport	-	-	-	-	(56,061)	(56,061)
New Shoreham	-	-	-	-	(560)	(560)
North Kingstown	-	-	-	-	(41,459)	(41,459)
North Providence	-	-	-	-	44,659	44,659
North Smithfield	-	-	-	-	4,817	4,817
Pawtucket	-	-	-	0	121,617	121,617
Portsmouth	-	-	-	-	(26,150)	(26,150)
Providence	-	-	-	-	156,260	156,260
Richmond	-	-	-	-	8,701	8,701
Scituate	-	-	-	-	(54,774)	(54,774)
Smithfield	-	-	-	-	(25,962)	(25,962)
South Kingstown	-	-	-	-	(32,141)	(32,141)
Tiverton	-	-	-	-	(48,352)	(48,352)
Warren	-	-	-	-	10,175	10,175
Warwick	-	-	-	-	(84,821)	(84,821)
Westerly	-	-	-	-	(12,765)	(12,765)
West Greenwich	-	-	-	-	252	252
West Warwick	-	-	-	-	14,881	14,881
Woonsocket	-	-	-	-	54,259	54,259
Subtotal	\$0	\$0	(\$302,564)	\$0	\$0	(\$302,564)
Reappropriation Coventry FY						
2014 funds to be disbursed in						
FY 2015						
			166,126			166,126
Reappropriation of FY 2015						
Funds to be distributed in FY						
2016						
			166,126			166,126
			136,438			136,438
Statewide Reference Library Resource Grant						
				-		-
Grant-In-Aid to Institutional Libraries						
				-		-
Library Construction Reimbursement						
				-		-
Total	\$0	\$0	\$166,126	\$0	\$0	\$166,126

(1) Coventry's FY 2014 Municipal Incentive Aid of \$166,126 is being held in escrow. The school pension plan has to be approved by the local governing body no later than April 2015 in order for the Town to be eligible to receive the incentive aid. Should the Town not qualify, then the aid will be distributed among the other qualifying municipalities in May 2015.

(2) Coventry and Johnston do not meet eligibility criteria in FY 2015. Aid will be reappropriated to FY 2016 based on current law.

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.

Changes in Pass Through and All Aid - FY 2015 Rev vs. FY 2015 Enacted

City or Town	Public Service Corporation Tax	Hotel Tax ⁽¹⁾	Meals and Beverage Tax	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	-	11,030	11,030	4,591
Bristol	-	4,056	10,988	15,043	(5,439)
Burrillville	-	-	(9,694)	(9,694)	(17,356)
Central Falls	-	-	12,595	12,595	18,400
Charlestown	-	(1,468)	19,187	17,719	21,882
Coventry	-	2,902	10,881	13,783	(125,813)
Cranston	-	(922)	46,164	45,242	148,997
Cumberland	-	-	4,386	4,386	28,942
East Greenwich	-	471	29,092	29,563	(10,623)
East Providence	-	4,257	21,201	25,458	(45,204)
Exeter	-	-	3,838	3,838	13,570
Foster	-	101	487	588	(9,450)
Glocester	-	723	(1,451)	(728)	9,355
Hopkinton	-	-	(3,949)	(3,949)	3,815
Jamestown	-	(2,083)	3,905	1,822	(11,819)
Johnston	-	287	4,923	5,210	(84,818)
Lincoln	-	4,441	62,826	67,267	27,520
Little Compton	-	(5,282)	(2,059)	(7,340)	(18,498)
Middletown	-	12,786	40,978	53,764	38,170
Narragansett	-	(6,552)	15,506	8,954	(26,811)
Newport	-	31,669	(100,241)	(68,572)	(124,633)
New Shoreham	-	43,747	26,588	70,336	69,776
North Kingstown	-	6,384	2,845	9,229	(32,230)
North Providence	-	-	(41,902)	(41,902)	2,757
North Smithfield	-	213	32,090	32,303	37,120
Pawtucket	-	4,688	50,140	54,828	176,445
Portsmouth	-	2,376	(5,512)	(3,136)	(29,286)
Providence	-	33,037	115,738	148,775	305,035
Richmond	-	(363)	399	36	8,737
Scituate	-	492	(4,899)	(4,407)	(59,181)
Smithfield	-	4,245	61,098	65,343	39,381
South Kingstown	-	1,240	54,908	56,149	24,007
Tiverton	-	-	7,734	7,734	(40,618)
Warren	-	-	15,661	15,661	25,837
Warwick	-	39,082	131,203	170,285	85,464
Westerly	-	79,743	23,351	103,094	90,329
West Greenwich	-	2,272	20,181	22,453	22,706
West Warwick	-	1,050	2,621	3,671	18,553
Woonsocket	-	(7,437)	(28,244)	(35,681)	18,577
Subtotal	\$0	\$256,155	\$644,594	\$900,749	\$598,185
Reappropriation Coventry FY 2014 funds to be disbursed in FY 2015					
					166,126
Reappropriation of FY 2015 Funds to be distributed in FY 2016					
Coventry (2)					166,126
Johnston (2)					136,438
Statewide Reference Library Resource Grant (Providence)					-
Grant-In-Aid to Institutional Libraries					-
Library Construction Reimbursement					-
Total	\$0	\$256,155	\$644,594	\$900,749	\$1,066,875

(1) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

(2) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.

Fiscal Year 2016 Proposed State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid ⁽¹⁾	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption ⁽²⁾	FY 2016 Total Appropriated State Aid
Barrington	12,812		77,484	337,167	230,537	658,000
Bristol	686,512		107,118	168,505	95,718	1,057,852
Burrillville	111,567		76,139	144,949	201,655	534,309
Central Falls	18,740	211,123	92,170	26,046	94,066	442,145
Charlestown			37,183	46,654	44,361	128,197
Coventry			166,346	217,150	246,097	629,593
Cranston	4,941,490		382,573	553,271	1,006,431	6,883,765
Cumberland	104		160,241	266,665	247,431	674,442
East Greenwich	298,535		62,395	121,208	81,789	563,926
East Providence	191,019	685,142	223,919	354,339	505,623	1,960,043
Exeter			31,773	45,910	92,010	169,692
Foster	363		22,003	30,796	57,184	110,345
Glocester			46,596	70,625	103,123	220,344
Hopkinton			38,737	31,101	69,637	139,475
Jamestown			25,782	87,375	22,069	135,227
Johnston			137,340	116,751	422,956	677,047
Lincoln			100,680	195,339	197,861	493,880
Little Compton			16,592	30,355	12,978	59,925
Middletown			76,771	135,162	69,136	281,069
Narragansett			75,160	120,040	60,561	255,760
Newport	1,094,494		115,718	380,016	77,876	1,668,105
New Shoreham			3,975	80,325	6,564	90,864
North Kingstown	1,308		125,293	266,128	184,758	577,487
North Providence	624,679	989,710	152,777	175,272	393,578	2,336,017
North Smithfield			57,141	65,478	181,773	304,392
Pawtucket	444,891	1,430,131	338,325	336,605	792,999	3,342,952
Portsmouth			82,434	101,476	78,523	262,432
Providence	24,583,441	5,332,583	846,519	1,138,890	1,868,582	33,770,015
Richmond			36,403	26,246	66,715	129,364
Scituate			49,249	94,694	69,579	213,521
Smithfield	525,939		101,997	269,640	253,182	1,150,759
South Kingstown	151,913		145,475	201,734	138,803	637,926
Tiverton			75,141	100,382	58,977	234,499
Warren			50,381	54,101	91,943	196,424
Warwick	1,272,221		391,644	673,157	964,785	3,301,807
Westerly	120,380		108,016	274,847	208,608	711,851
West Greenwich			29,010	29,133	59,278	117,421
West Warwick		835,708	138,039	152,016	233,530	1,359,293
Woonsocket		900,062	195,461	178,865	408,725	1,683,112
Subtotal	\$35,080,409	\$10,384,458	\$5,000,000	\$7,698,411	\$10,000,000	\$68,163,278
Reappropriation of FY 2015 Funds to be distributed in FY 2016						
Coventry ⁽³⁾			166,126			166,126
Johnston ⁽³⁾			136,438			136,438
Statewide Reference Library Resource Grant				1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries				62,609		62,609
Library Construction Reimbursement				2,663,300		2,663,300
Total	\$35,080,409	\$10,384,458	\$5,302,564	\$11,436,698	\$10,000,000	\$72,204,129

(1) Estimate and subject to change once updated Census Population is released.

(2) Estimate as of 12/9/14. Subject to change once finalized motor vehicle tax rolls are received from cities and towns.

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.

Fiscal Year 2016 Proposed Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax ⁽¹⁾	Hotel Tax ⁽²⁾	Meals and Beverage Tax	FY 2016 Total Shared Taxes State Aid	FY 2016 Total Shared & Appropriated Aid
Barrington	221,639	4,840	162,111	388,590	1,046,590
Bristol	308,928	56,246	377,506	742,680	1,800,532
Burrillville	216,868	1,543	203,076	421,487	955,796
Central Falls	262,600	1,029	117,130	380,759	822,904
Charlestown	106,035	92,261	139,438	337,734	465,931
Coventry	474,601	89,853	398,643	963,096	1,592,690
Cranston	1,090,383	16,367	1,688,939	2,795,688	9,679,454
Cumberland	454,704	-	429,643	884,347	1,558,788
East Greenwich	178,130	4,748	584,810	767,687	1,331,613
East Providence	639,014	50,607	917,015	1,606,636	3,566,679
Exeter	90,136	514	89,236	179,886	349,578
Foster	62,363	263	16,779	79,405	189,750
Glocester	132,587	4,372	78,615	215,575	435,918
Hopkinton	110,548	953	52,656	164,157	303,632
Jamestown	73,464	55,323	88,914	217,700	352,927
Johnston	390,714	8,524	514,948	914,186	1,591,232
Lincoln	286,509	111,019	811,193	1,208,722	1,702,602
Little Compton	47,318	44,706	39,787	131,811	191,737
Middletown	218,914	768,103	702,013	1,689,031	1,970,100
Narragansett	214,997	358,306	565,173	1,138,476	1,394,236
Newport	330,398	2,229,881	1,996,556	4,556,835	6,224,940
New Shoreham	11,697	374,713	309,919	696,328	787,193
North Kingstown	358,048	104,669	510,313	973,030	1,550,517
North Providence	435,538	1,029	339,375	775,941	3,111,958
North Smithfield	161,729	3,763	247,337	412,829	717,221
Pawtucket	965,684	58,948	763,503	1,788,135	5,131,087
Portsmouth	234,854	30,349	189,138	454,340	716,773
Providence	2,415,159	2,182,600	5,117,433	9,715,192	43,485,207
Richmond	103,920	4,214	130,980	239,115	368,479
Scituate	140,191	5,210	68,954	214,355	427,877
Smithfield	291,036	167,744	701,051	1,159,831	2,310,590
South Kingstown	412,970	217,045	761,377	1,391,392	2,029,318
Tiverton	213,316	9,739	214,872	437,927	672,426
Warren	144,380	6,384	268,762	419,525	615,949
Warwick	1,120,907	1,098,511	2,699,564	4,918,982	8,220,789
Westerly	308,860	560,026	806,342	1,675,228	2,387,079
West Greenwich	82,423	102,422	134,626	319,472	436,893
West Warwick	394,835	105,972	346,809	847,616	2,206,909
Woonsocket	559,030	55,548	507,239	1,121,817	2,804,929
Subtotal	\$14,265,427	\$8,988,342	\$24,091,776	\$47,345,544	\$115,508,822

Reappropriation of FY 2015

Funds to be distributed in FY

2016

Coventry ⁽³⁾

166,126

Johnston ⁽³⁾

136,438

Statewide Reference Library Resource Grant (Providence)

1,012,378

Grant-In-Aid to Institutional Libraries

62,609

Library Construction Reimbursement

2,663,300

Total

\$14,265,427

\$8,988,342

\$24,091,776

\$47,345,544

\$119,549,673

(1) PSCT Estimate as of 5/7/14. Subject to change once finalized tax returns are received in the Spring of 2015.

(2) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax on traditional lodging rentals and the Governor's recommended lodging tax initiatives.

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.

Changes in Formula Aid - FY 2016 vs. FY 2015 Revised

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid ⁽¹⁾	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption ⁽²⁾	Total Appropriated Difference
Barrington	(2,813)	-	(389)	(4,321)	-	(7,523)
Bristol	(138,590)	-	(2,545)	28,910	-	(112,225)
Burrillville	(23,072)	-	495	3,926	-	(18,650)
Central Falls	(2,832)	13,193	326	8,477	-	19,164
Charlestown	-	-	(77)	(1,112)	-	(1,189)
Coventry	-	-	166,346	(5,323)	-	161,023
Cranston	(1,102,438)	(1,160,322)	807	14,192	-	(2,247,760)
Cumberland	(14)	-	2,019	(6,447)	-	(4,442)
East Greenwich	(61,746)	-	(8)	123	-	(61,632)
East Providence	(31,976)	685,142	(307)	(8,686)	-	644,174
Exeter	-	-	899	246	-	1,145
Foster	(68)	-	304	(755)	-	(519)
Glocester	-	-	219	(1,007)	-	(788)
Hopkinton	-	-	17	(3,584)	-	(3,567)
Jamestown	-	-	79	(322)	-	(243)
Johnston	-	-	137,340	(7,978)	-	129,362
Lincoln	-	-	534	4,321	-	4,855
Little Compton	-	-	(21)	57	-	35
Middletown	-	-	(196)	(2,811)	-	(3,007)
Narragansett	-	-	(517)	(2,943)	-	(3,459)
Newport	(220,827)	-	(971)	(1,722)	-	(223,519)
New Shoreham	-	-	(546)	2,055	-	1,509
North Kingstown	(286)	-	(538)	(7,312)	-	(8,136)
North Providence	(7,028)	41,038	314	(970)	-	33,354
North Smithfield	-	-	915	2,174	-	3,089
Pawtucket	(100,674)	42,722	(312)	7,112	-	(51,152)
Portsmouth	-	-	277	(2,078)	-	(1,801)
Providence	(2,526,071)	260,832	1,467	6,070	-	(2,257,702)
Richmond	-	-	(78)	(285)	-	(364)
Scituate	-	-	310	(419)	-	(109)
Smithfield	(120,953)	-	224	365	-	(120,364)
South Kingstown	(34,256)	-	1,086	2,389	-	(30,781)
Tiverton	-	-	631	(2,461)	-	(1,830)
Warren	-	-	(537)	184	-	(353)
Warwick	(323,433)	-	(2,926)	(18,786)	-	(345,144)
Westerly	(25,715)	-	(423)	19,008	-	(7,130)
West Greenwich	-	-	413	979	-	1,392
West Warwick	-	52,613	(766)	(3,628)	-	48,218
Woonsocket	(277,209)	64,783	(1,302)	(17,641)	-	(231,370)
Subtotal	(\$5,000,000)	\$0	\$302,564	\$0	\$0	(\$4,697,436)
Reappropriation of FY 2015 Funds to be distributed in FY 2016						
Coventry ⁽³⁾			-			-
Johnston ⁽³⁾			-			-
Statewide Reference Library Resource Grant				-		-
Grant-In-Aid to Institutional Libraries				-		-
Library Construction Reimbursement				331,710		331,710
Total	(\$5,000,000)	\$0	\$302,564	\$331,710	\$0	(\$4,365,726)

(1) Estimate and subject to change once updated Census Population is released.

(2) Estimate as of 12/9/14. Subject to change once finalized motor vehicle tax rolls are received from cities and towns.

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.

Changes in Pass Through and All Aid - FY 2016 vs. FY 2015 Revised

City or Town	Public Service Corporation Tax ⁽¹⁾	Hotel Tax ⁽²⁾	Meals and Beverage Tax	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	4,840	2,993	7,833	310
Bristol	-	18,896	6,969	25,865	(86,360)
Burrillville	-	1,543	3,749	5,292	(13,358)
Central Falls	-	1,029	2,162	3,191	22,355
Charlestown	-	71,405	2,574	73,979	72,790
Coventry	-	9,295	7,359	16,654	177,677
Cranston	-	7,185	31,180	38,364	(2,209,396)
Cumberland	-	-	7,932	7,932	3,489
East Greenwich	-	3,873	10,796	14,669	(46,962)
East Providence	-	7,185	16,929	24,114	668,288
Exeter	-	514	1,647	2,162	3,307
Foster	-	17	310	327	(192)
Glocester	-	1,659	1,451	3,111	2,323
Hopkinton	-	953	972	1,925	(1,642)
Jamestown	-	46,176	1,641	47,818	47,575
Johnston	-	1,043	9,507	10,550	139,911
Lincoln	-	7,808	14,976	22,783	27,639
Little Compton	-	40,369	735	41,104	41,139
Middletown	-	82,986	12,960	95,946	92,939
Narragansett	-	276,860	10,434	287,293	283,834
Newport	-	301,399	36,859	338,258	114,738
New Shoreham	-	76,677	5,721	82,399	83,908
North Kingstown	-	26,792	9,421	36,213	28,077
North Providence	-	1,029	6,265	7,294	40,649
North Smithfield	-	729	4,566	5,295	8,385
Pawtucket	-	6,774	14,095	20,869	(30,283)
Portsmouth	-	18,736	3,492	22,228	20,427
Providence	-	231,406	94,473	325,879	(1,931,823)
Richmond	-	759	2,418	3,177	2,813
Scituate	-	344	1,273	1,617	1,508
Smithfield	-	20,201	12,942	33,143	(87,221)
South Kingstown	-	78,429	14,056	92,485	61,704
Tiverton	-	9,739	3,967	13,705	11,876
Warren	-	6,384	4,962	11,345	10,993
Warwick	-	75,317	49,837	125,154	(219,990)
Westerly	-	115,576	14,886	130,462	123,333
West Greenwich	-	7,240	2,485	9,726	11,118
West Warwick	-	6,995	6,402	13,397	61,616
Woonsocket	-	3,666	9,364	13,030	(218,339)
Subtotal	\$0	\$1,571,829	\$444,761	\$2,016,589	(\$2,680,847)
Reappropriation of FY 2015 Funds to be distributed in FY 2016					
Coventry ⁽³⁾					0
Johnston ⁽³⁾					0
Statewide Reference Library Resource Grant					0
Grant-In-Aid to Institutional Libraries					0
Library Construction Reimbursement					331,710
Total	\$0	\$1,571,829	\$444,761	\$2,016,589	(\$2,349,137)

(1) PSCT Estimate as of 5/7/14. Subject to change once finalized tax returns are received in the Spring of 2015.

(2) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under this chapter, the distribution that said municipality would have received had it been eligible shall be reappropriated to the immediately following fiscal year, at which time the amount reappropriated shall be distributed to said municipality provided that said municipality has satisfied the eligibility requirements of both the prior fiscal year and the then current fiscal year. In the event that said municipality fails to satisfy the eligibility requirements for the prior and the then current fiscal year by the time that eligibility to receive distributions in the next fiscal year is determined, then the amount that would have been distributed to the municipality for said prior year will be distributed in the month of May among the municipalities that received a distribution in the prior fiscal year, with the share to be received by each municipality calculated in the same manner as distributions were calculated in the prior fiscal year.