

State of Rhode Island and Providence Plantations

Executive Summary



Fiscal Year 2019

Gina M. Raimondo, Governor

Appendix C
Aid to Cities and
Towns

Formula Aid to Cities and Towns

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 2018 revised budget is funded at \$45.2 million and the FY 2019 proposed budget at \$46.1 million which fully funds the aid program at 27.0 percent in both FY 2018 and FY 2019. 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 an appropriation of \$12.4 million in the FY 2018 revised budget and is level funded in the FY 2019 proposed budget. The City of Cranston is qualifying for the Distressed Communities Relief Fund in FY 2019. In a year that a municipality newly enters the aid program, it receives 50 percent of current law requirements the first year it qualifies.

The FY 2018 enacted budget continues to provide funding for the **Property Valuation Statistical Update Program**, which partially reimburses cities and towns for legislatively mandated real property valuation statistical updates on a per parcel basis. Funding for FY 2017 final revised is \$446,302. The enacted FY 2018 funding is \$938,200 for the estimated cost of reimbursement and will be updated as communities' contract for statistical update services are received.

Funding for **Aid to Local Libraries** is at \$9.4 million in the FY 2018 revised budget and level funded in the FY 2019 proposed budget. In addition, funding for library construction aid is provided at \$2.2 million in the FY 2018 revised budget and \$2.2 million in the FY 2019 proposed budget 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 changes to the legislation since its inception. For FY 2011 through FY 2017, the General Assembly enacted legislation that mandated a \$500 exemption for which the State reimbursed municipalities an amount subject to appropriation. The legislation further allowed municipalities to provide an additional exemption; however, that additional exemption was not subject to reimbursement. It also allowed for rates and ratios of assessment to be lowered from the current frozen levels.

The 2017 General Assembly again enacted legislation to phase-out the motor vehicle excise tax. The tax will be fully repealed in FY 2024. Cities and towns, as well as eligible fire districts will be reimbursed for lost revenues. State reimbursement is calculated as the difference between the FY 2018 base line (determined as the FY 2018 motor vehicle excise tax levy as calculated using the motor vehicle excise tax calculation methodology that existed in FY 2017) and the motor vehicle excise tax levy calculated as the difference between the FY 2018 baseline levy and the tax levy generated in any given year, with the appropriate phaseout parameters applied.

The base reimbursement for each municipality is its share of the \$10 million of aggregate reimbursement aid appropriated in FY 2017. In addition, the reimbursement for the FY 2018 motor vehicle excise tax phase-out is estimated to be \$24.5 million based on the 12/31/16 date of assessment data for motor vehicles and trailers. This amount includes the reimbursement for eligible fire districts. Currently only Lincoln's fire districts levy a tax on motor vehicles. The state's FY 2018 motor vehicle reimbursement corresponds with the FY 2018 local fiscal year for all communities except for East Providence and the Lonsdale and Saylesville Fire Districts, for which it corresponds with their FY 2017. Therefore, reimbursement for East Providence and the Lonsdale and Saylesville Fire Districts' motor vehicle phase-out will commence in the local's 2018 fiscal year which corresponds with the state's FY 2019.

Formula Aid to Cities and Towns

The **Public Service Corporation Tax** is for certain 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 disbursements for FY 2018 enacted and revised total \$13.2 million, while the estimated FY 2019 totals \$13.2 million and will be updated in the spring of 2018 once the tax declarations for December 31, 2017 have been received and processed.

The 1986 General Assembly enacted the **State Hotel Tax**, a five percent tax upon the total consideration charged for occupancy of any space furnished by any hotel in the state. Twenty-five percent of the revenues generated from the state 5.0 percent hotel tax are distributed to the municipalities where the individual hotels are located. Furthermore, the 2004 General Assembly enacted a local one percent hotel 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 the City of Newport and are distributed at least quarterly to the city or town where the hotel was located.

For the FY 2018 revised budget, a combined amount of state and local hotel tax revenue is estimated at \$9.9 million. For the FY 2019 proposed budget, the combined state and local hotel tax amount is estimated to be \$10.6 million. Effective July 1, 2015, the hotel tax base was expanded to include the rental of rooms by online travel companies and hosting platforms; and the rental of vacation homes by realtors and home owners. The rental of rooms by online travel companies and via hosting platforms is subject to the state 5.0 percent hotel tax and the local 1.0 percent hotel tax while the rental of vacation homes by realtors and home owners is only subject to the local 1.0 percent hotel tax.

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 delivered from 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 consumed or delivered. Distributions under this tax are projected to total \$27.8 million in the FY 2018 revised budget and \$29.7 million in the FY 2019 proposed budget.

Summary of Formula Aid to Cities and Towns

	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Recommend
Public Service Corporation Tax	13,014,620	13,559,647	13,163,564	13,163,564
Meals and Beverage Tax	25,950,028	26,362,940	27,800,575	29,730,353
Hotel Tax (2.25%)	8,684,028	9,423,221	9,950,011	10,937,843
Payment In Lieu of Taxes (PILOT)	40,080,409	41,979,103	45,205,606	46,089,504
Total Miscellaneous Aid	87,729,085	91,324,911	96,119,756	99,921,264
Incentive Aid	4,999,098	137,340	-	-
Total Incentive State Aid to Cities and Towns	4,999,098	137,340	-	-
Dist. Comm. - General Appropriation	10,384,458	12,384,458	12,384,458	12,384,458
Total Distressed Communities Aid	\$10,384,458	\$12,384,458	\$12,384,458	\$12,384,458
Motor Vehicle Tax Phase-out Program ¹	10,000,000	10,000,000	24,544,191	44,748,948
Total Motor Vehicle Tax Phase-out Prog.	\$10,000,000	\$10,000,000	\$24,544,191	\$44,748,948
Subtotal Formula Aid - All Sources	\$113,112,641	\$113,846,709	\$133,048,405	\$157,054,670
Percent Change from prior year	2.07%	0.65%	16.87%	18.04%
Resource Sharing & Library Aid ²	8,773,398	9,362,072	9,362,072	9,362,072
Library Construction Aid	2,663,300	2,223,220	2,161,627	2,176,470
Total Library Aid	11,436,698	11,585,292	11,523,699	11,538,542
Property Revaluation Program	1,300,849	446,302	937,228	1,630,534
Total Other Aid	\$1,300,849	\$446,302	\$937,228	\$1,630,534
Total Aid	\$125,850,188	\$125,878,303	\$145,509,332	\$170,223,746
Percent Change from prior year	2.63%	0.02%	15.60%	16.98%

¹ Amounts for the Motor Vehicle Excise Tax represent final payments due each community based upon the exemption amounts in effect for the 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 2018 Enacted State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Base Amount	Motor Vehicle Phase Out Reimbursement	Motor Vehicle Excise Tax Total Reimbursement ⁽¹⁾	FY 2018 Total Appropriated State Aid
Barrington	16,157		380,070	221,581	415,617	637,198	1,033,424.70
Bristol	1,035,981		187,103	109,436	292,203	401,638	1,624,722
Burrillville	97,322		170,118	207,065	487,763	694,828	962,268
Central Falls	25,295	225,398	27,075	102,184	306,047	408,232	686,000
Charlestown			50,815	44,815	109,054	153,869	204,684
Coventry			238,140	251,244	695,592	946,837	1,184,977
Cranston	5,287,952	1,341,001	582,746	1,042,441	2,389,028	3,431,470	10,643,169
Cumberland	135		285,364	253,650	583,327	836,977	1,122,476
East Greenwich	459,869		132,321	84,112	190,790	274,902	867,092
East Providence	243,053		415,613	516,914	See Note ⁽¹⁾	516,914	1,175,580
Exeter			52,931	93,419	245,759	339,178	392,109.05
Foster			34,371	74,174	238,820	312,994	347,365
Glocester			77,938	104,711	324,421	429,131	507,069
Hopkinton			35,323	72,384	216,017	288,402	323,725
Jamestown			126,828	22,334	49,811	72,145	198,973
Johnston		601,333	124,168	437,352	1,286,430	1,723,782	2,449,283
Lincoln			203,414	206,198	414,395	620,593	824,007
Little Compton			35,067	13,465	30,896	44,361	79,428
Middletown			145,593	76,147	142,642	218,789	364,382
Narragansett			191,652	61,720	137,744	199,464	391,116
Newport	1,405,248		411,403	80,642	178,287	258,929	2,075,580
New Shoreham			74,303	6,910	21,651	28,562	102,865
North Kingstown	1,712		282,085	192,589	420,611	613,200	896,997
North Providence		1,030,137	202,114	393,779	1,426,333	1,820,112	3,052,363
North Smithfield			78,305	183,264	427,402	610,666	688,971
Pawtucket	554,958	1,539,903	409,155	821,285	2,410,249	3,231,533	5,735,549
Portsmouth			113,853	94,646	206,630	301,277	415,130
Providence	33,303,459	5,797,634	1,265,199	1,620,464	4,176,986	5,797,450	46,163,743
Richmond			26,001	66,710	189,406	256,116	282,117
Scituate			104,815	71,269	162,268	233,537	338,352
Smithfield	718,669		294,639	267,692	562,211	829,903	1,843,211
South Kingstown	204,036		218,810	142,445	323,533	465,978	888,824
Tiverton			123,043	62,598	146,264	208,863	331,906
Warren			56,598	94,349	268,051	362,400	418,998
Warwick	1,690,561		739,962	1,013,712	2,053,569	3,067,281	5,497,804
Westerly	161,199		318,791	220,009	599,994	820,003	1,299,993
West Greenwich			33,299	55,996	167,185	223,181	256,480
West Warwick		924,370	162,506	238,429	472,657	711,086	1,797,963
Woonsocket		924,681	186,880	377,867	1,247,080	1,624,946	2,736,507
Subtotal	\$45,205,606	\$12,384,458	\$8,598,411	\$10,000,000	\$24,016,726	\$34,016,726	\$100,205,201
Motor Vehicle Phase Out Reimbursement - Fire Districts							-
Statewide Reference Library Resource Grant			701,052				701,052
Grant-In-Aid to Institutional Libraries			62,609				62,609
Library Construction Reimbursement			2,161,627				2,161,627
Total	\$45,205,606	\$12,384,458	\$11,523,699	\$10,000,000	\$24,016,726	\$34,016,726	\$103,130,489

(1) The base distribution is \$10 million. The additional amount of \$24.0 million in FY 2018 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/15 assessment date data and will change once 12/31/16 assessment date data is available in the fall of 2017. The state's FY 2018 motor vehicle reimbursement corresponds with the FY 2018 local fiscal year for all communities except for East Providence for which it corresponds with their FY 2017. Therefore, East Providence will commence their motor vehicle phase-out in the state's FY 2019 and will receive their additional reimbursement then. This amount does not include the reimbursement of fire districts due to data not being available at the time of the FY 2018 enacted budget. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Fiscal Year 2018 Enacted Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax (1)	Hotel Tax (2) (3)	Meals and Beverage Tax (3)	FY 2018 Total Shared Taxes State Aid	FY 2018 Total Shared & Appropriated Aid
Barrington	203,389	765	186,024	390,178	1,423,602
Bristol	279,397	46,213	480,521	806,131	2,430,854
Burrillville	202,015	-	204,830	406,845	1,369,113
Central Falls	242,093	85	131,426	373,603	1,059,603
Charlestown	97,097	46,368	170,347	313,812	518,496
Coventry	437,024	107,191	420,200	964,414	2,149,391
Cranston	1,008,961	17,788	1,932,554	2,959,302	13,602,471
Cumberland	426,317	-	510,534	936,850	2,059,326
East Greenwich	163,835	1,078	730,407	895,321	1,762,413
East Providence	590,502	54,040	1,034,918	1,679,460	2,855,041
Exeter	83,592	26	108,150	191,767	583,876
Foster	58,356	168	19,334	77,858	425,223
Gloicester	123,645	2,506	81,249	207,400	714,470
Hopkinton	101,482	919	56,273	158,675	482,399
Jamestown	68,263	19,384	99,638	187,284	386,257
Johnston	363,489	9,453	630,337	1,003,279	3,452,562
Lincoln	267,304	115,514	845,596	1,228,414	2,052,420
Little Compton	43,776	5,482	61,731	110,989	190,417
Middletown	200,603	905,917	782,146	1,888,665	2,253,047
Narragansett	196,380	173,267	716,758	1,086,405	1,477,521
Newport	305,570	2,616,418	2,442,741	5,364,729	7,440,309
New Shoreham	11,319	578,505	389,336	979,160	1,082,025
North Kingstown	328,695	89,829	599,476	1,018,000	1,914,997
North Providence	403,417	12	375,514	778,942	3,831,306
North Smithfield	151,904	3,618	338,843	494,365	1,183,336
Pawtucket	891,950	45,731	875,574	1,813,254	7,548,804
Portsmouth	216,894	21,083	247,745	485,722	900,852
Providence	2,232,279	2,123,196	5,670,924	10,026,399	56,190,142
Richmond	95,248	4,427	152,619	252,293	534,410
Scituate	130,554	7,255	69,078	206,887	545,239
Smithfield	268,766	186,411	848,218	1,303,394	3,146,605
South Kingstown	382,004	192,619	899,015	1,473,637	2,362,461
Tiverton	197,617	872	243,570	442,059	773,965
Warren	131,578	880	384,168	516,626	935,624
Warwick	1,022,628	1,277,973	2,923,980	5,224,582	10,722,385
Westerly	283,383	658,943	941,508	1,883,833	3,183,826
West Greenwich	76,421	114,501	148,152	339,074	595,554
West Warwick	360,940	144,365	375,037	880,342	2,678,304
Woonsocket	514,881	64,158	556,946	1,135,984	3,872,491
Subtotal	\$13,163,564	\$9,636,955	\$27,685,416	\$50,485,935	\$150,691,136
Motor Vehicle Phase Out Reimbursement - Fire Districts					-
Statewide Reference Library Resource Grant (Providence)					701,052
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,161,627
Total	\$13,163,564	\$9,636,955	\$27,685,416	\$50,485,935	\$153,616,424

(1) Based on actual declarations received in the spring of 2017.

(2) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax on traditional lodging rentals and the lodging tax initiatives enacted by the General Assembly.

(3) Hotel Tax and Meals & Beverage Tax are estimated and subject to change.

Fiscal Year 2018 Revised State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Base Amount	Motor Vehicle Phase Out Reimbursement	Motor Vehicle Excise Tax Total Reimbursement ⁽¹⁾	FY 2018 Total Appropriated State Aid
Barrington	16,157		380,070	221,581	421,609	643,190	1,039,416.75
Bristol	1,035,981		187,103	109,436	308,596	418,032	1,641,116
Burrillville	97,322		170,118	207,065	552,658	759,722	1,027,162
Central Falls	25,295	225,398	27,075	102,184	322,550	424,734	702,503
Charlestown			50,815	44,815	121,257	166,072	216,887
Coventry			238,140	251,244	696,676	947,921	1,186,061
Cranston	5,287,952	1,341,001	582,746	1,042,441	2,420,745	3,463,187	10,674,886
Cumberland	135		285,364	253,650	690,135	943,785	1,229,284
East Greenwich	459,869		132,321	84,112	201,532	285,644	877,834
East Providence	243,053		415,613	516,914	See Note ⁽¹⁾	516,914	1,175,580
Exeter			52,931	93,419	275,229	368,648	421,579.48
Foster			34,371	74,174	265,408	339,582	373,953
Glocester			77,938	104,711	294,707	399,418	477,356
Hopkinton			35,323	72,384	240,438	312,823	348,146
Jamestown			126,828	22,334	49,855	72,189	199,017
Johnston		601,333	124,168	437,352	1,355,456	1,792,809	2,518,310
Lincoln			203,414	206,198	442,068	648,266	851,680
Little Compton			35,067	13,465	33,175	46,640	81,707
Middletown			145,593	76,147	152,887	229,034	374,627
Narragansett			191,652	61,720	141,407	203,128	394,780
Newport	1,405,248		411,403	80,642	182,670	263,311	2,079,962
New Shoreham			74,303	6,910	24,148	31,058	105,361
North Kingstown	1,712		282,085	192,589	443,350	635,939	919,736
North Providence		1,030,137	202,114	393,779	1,198,474	1,592,253	2,824,504
North Smithfield			78,305	183,264	451,435	634,700	713,005
Pawtucket	554,958	1,539,903	409,155	821,285	2,251,092	3,072,376	5,576,392
Portsmouth			113,853	94,646	207,763	302,409	416,262
Providence	33,303,459	5,797,634	1,265,199	1,620,464	4,314,405	5,934,870	46,301,162
Richmond			26,001	66,710	181,864	248,574	274,575
Scituate			104,815	71,269	165,905	237,174	341,989
Smithfield	718,669		294,639	267,692	586,099	853,791	1,867,099
South Kingstown	204,036		218,810	142,445	341,383	483,828	906,674
Tiverton			123,043	62,598	154,261	216,859	339,902
Warren			56,598	94,349	279,856	374,205	430,803
Warwick	1,690,561		739,962	1,013,712	2,080,135	3,093,847	5,524,370
Westerly	161,199		318,791	220,009	632,364	852,374	1,332,364
West Greenwich			33,299	55,996	153,710	209,706	243,005
West Warwick		924,370	162,506	238,429	539,265	777,694	1,864,570
Woonsocket		924,681	186,880	377,867	1,337,252	1,715,119	2,826,679
Subtotal	\$45,205,606	\$12,384,458	\$8,598,411	\$10,000,000	\$24,511,822	\$34,511,822	\$100,700,297
Motor Vehicle Phase Out Reimbursement - Fire Districts					32,369	32,369	32,369
Statewide Reference Library Resource Grant			701,052				701,052
Grant-In-Aid to Institutional Libraries			62,609				62,609
Library Construction Reimbursement			2,161,627				2,161,627
Total	\$45,205,606	\$12,384,458	\$11,523,699	\$10,000,000	\$24,544,191	\$34,544,191	\$103,657,954

(1) The base distribution is \$10 million. The additional amount of \$24.5 million in FY 2018 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/16 assessment date. The state's FY 2018 motor vehicle reimbursement corresponds with the FY 2018 local fiscal year for all communities except for East Providence for which it corresponds with their FY 2017. Therefore, East Providence will commence their motor vehicle phase-out in the state's FY 2019 and will receive their additional reimbursement then. An additional amount of \$32,369 will be provided to Albion, Lime Rock, Manville and Quinville fire districts. Note, due to the relationship of the local fiscal year, this table reflects a one-year delay in Article 11 implementation and reimbursement for the Lonsdale and Saylesville fire districts. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Fiscal Year 2018 Revised Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax (1)	Hotel Tax (2) (3)	Meals and Beverage Tax (3)	FY 2018 Total Shared Taxes State Aid	FY 2018 Total Shared & Appropriated Aid
Barrington	203,389	2,336	188,195	393,920	1,433,337
Bristol	279,397	58,580	517,538	855,515	2,496,631
Burrillville	202,015	-	206,566	408,581	1,435,743
Central Falls	242,093	388	129,868	372,348	1,074,851
Charlestown	97,097	72,799	183,541	353,437	570,324
Coventry	437,024	106,253	461,608	1,004,884	2,190,945
Cranston	1,008,961	22,163	1,920,027	2,951,151	13,626,037
Cumberland	426,317	933	508,193	935,443	2,164,727
East Greenwich	163,835	679	854,907	1,019,422	1,897,256
East Providence	590,502	47,754	1,061,411	1,699,667	2,875,247
Exeter	83,592	56	111,397	195,045	616,625
Foster	58,356	283	18,642	77,281	451,234
Glocester	123,645	2,875	78,469	204,989	682,345
Hopkinton	101,482	10,711	48,228	160,421	508,567
Jamestown	68,263	24,805	99,338	192,405	391,422
Johnston	363,489	8,968	659,032	1,031,489	3,549,799
Lincoln	267,304	116,941	835,263	1,219,507	2,071,187
Little Compton	43,776	24,132	72,314	140,222	221,929
Middletown	200,603	949,695	770,887	1,921,185	2,295,812
Narragansett	196,380	283,734	662,292	1,142,407	1,537,186
Newport	305,570	2,558,012	2,359,680	5,223,263	7,303,225
New Shoreham	11,319	563,383	378,479	953,181	1,058,542
North Kingstown	328,695	120,882	561,673	1,011,250	1,930,986
North Providence	403,417	1	371,704	775,122	3,599,627
North Smithfield	151,904	3,250	321,680	476,834	1,189,839
Pawtucket	891,950	4,603	913,377	1,809,930	7,386,322
Portsmouth	216,894	41,191	252,006	510,091	926,353
Providence	2,232,279	2,235,663	5,767,051	10,234,994	56,536,156
Richmond	95,248	4,534	150,112	249,894	524,469
Scituate	130,554	8,066	58,050	196,670	538,659
Smithfield	268,766	165,230	797,762	1,231,757	3,098,856
South Kingstown	382,004	186,986	906,858	1,475,848	2,382,522
Tiverton	197,617	1,560	237,172	436,348	776,250
Warren	131,578	3,809	314,031	449,418	880,221
Warwick	1,022,628	1,293,103	3,051,042	5,366,774	10,891,144
Westerly	283,383	699,339	932,932	1,915,654	3,248,018
West Greenwich	76,421	124,264	133,870	334,555	577,560
West Warwick	360,940	151,026	365,150	877,116	2,741,686
Woonsocket	514,881	51,023	540,229	1,106,133	3,932,812
Subtotal	\$13,163,564	\$9,950,011	\$27,800,575	\$50,914,151	\$151,614,448
Motor Vehicle Phase Out Reimbursement - Fire Districts					32,369
Statewide Reference Library Resource Grant (Providence)					701,052
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,161,627
Total	\$13,163,564	\$9,950,011	\$27,800,575	\$50,914,151	\$154,572,104

(1) Based on actual declarations received in the spring of 2017.

(2) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax on traditional lodging rentals and the lodging tax initiatives enacted by the General Assembly.

(3) Hotel Tax and Meals & Beverage Tax are estimated and subject to change.

Changes in Formula Aid - FY 2018 Revised vs. FY 2018 Enacted

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Base Amount	Motor Vehicle Phase Out Reimbursement	Motor Vehicle Excise Tax Total Reimbursement ⁽¹⁾	Total Appropriated Difference
Barrington	-	-	-	-	5,992	5,992	5,992
Bristol	-	-	-	-	16,393	16,393	16,393
Burrillville	-	-	-	-	64,894	64,894	64,894
Central Falls	-	-	-	-	16,502	16,502	16,502
Charlestown	-	-	-	-	12,202	12,202	12,202
Coventry	-	-	-	-	1,084	1,084	1,084
Cranston	-	-	-	-	31,717	31,717	31,717
Cumberland	-	-	-	-	106,808	106,808	106,808
East Greenwich	-	-	-	-	10,742	10,742	10,742
East Providence	-	-	-	-	See Note ⁽¹⁾	-	-
Exeter	-	-	-	-	29,470	29,470	29,470
Foster	-	-	-	-	26,588	26,588	26,588
Glocester	-	-	-	-	(29,713)	(29,713)	(29,713)
Hopkinton	-	-	-	-	24,421	24,421	24,421
Jamestown	-	-	-	-	44	44	44
Johnston	-	-	-	-	69,027	69,027	69,027
Lincoln	-	-	-	-	27,674	27,674	27,674
Little Compton	-	-	-	-	2,278	2,278	2,278
Middletown	-	-	-	-	10,245	10,245	10,245
Narragansett	-	-	-	-	3,664	3,664	3,664
Newport	-	-	-	-	4,383	4,383	4,383
New Shoreham	-	-	-	-	2,496	2,496	2,496
North Kingstown	-	-	-	-	22,739	22,739	22,739
North Providence	-	-	-	-	(227,859)	(227,859)	(227,859)
North Smithfield	-	-	-	-	24,034	24,034	24,034
Pawtucket	-	-	-	-	(159,157)	(159,157)	(159,157)
Portsmouth	-	-	-	-	1,133	1,133	1,133
Providence	-	-	-	-	137,419	137,419	137,419
Richmond	-	-	-	-	(7,542)	(7,542)	(7,542)
Scituate	-	-	-	-	3,637	3,637	3,637
Smithfield	-	-	-	-	23,888	23,888	23,888
South Kingstown	-	-	-	-	17,851	17,851	17,851
Tiverton	-	-	-	-	7,996	7,996	7,996
Warren	-	-	-	-	11,805	11,805	11,805
Warwick	-	-	-	-	26,566	26,566	26,566
Westerly	-	-	-	-	32,371	32,371	32,371
West Greenwich	-	-	-	-	(13,475)	(13,475)	(13,475)
West Warwick	-	-	-	-	66,607	66,607	66,607
Woonsocket	-	-	-	-	90,172	90,172	90,172
Subtotal	\$0	\$0	\$0	\$0	\$495,096	\$495,096	\$495,096
Motor Vehicle Phase Out Reimbursement - Fire Districts					32,369	32,369	32,369
Statewide Reference Library Resource Grant			-				-
Grant-In-Aid to Institutional Libraries			-				-
Library Construction Reimbursement			-				-
Total	\$0	\$0	\$0	\$0	\$527,465	\$527,465	\$527,465

(1) The base distribution is \$10 million. The additional amount of \$24.5 million in FY 2018 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/16 assessment date. The state's FY 2018 motor vehicle reimbursement corresponds with the FY 2018 local fiscal year for all communities except for East Providence for which it corresponds with their FY 2017. Therefore, East Providence will commence their motor vehicle phase out in the state's FY 2019 and will receive their additional reimbursement then. An additional amount of \$32,369 will be provided to Albion, Lime Rock, Manville and Quinville fire districts. Note, due to the relationship of the local fiscal year, this table reflects a one-year delay in Article 11 implementation and reimbursement for the Lonsdale and Saylesville fire districts. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Changes in Pass Through and All Aid - FY 2018 Revised vs. FY 2018 Enacted

City or Town	Public Service Corporation Tax (1)	Hotel Tax (2) (3)	Meals and Beverage Tax (3)	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	1,572	2,171	3,742	9,734
Bristol	-	12,366	37,017	49,383	65,777
Burrillville	-	-	1,736	1,736	66,631
Central Falls	-	303	(1,558)	(1,255)	15,247
Charlestown	-	26,431	13,194	39,625	51,828
Coventry	-	(938)	41,408	40,470	41,554
Cranston	-	4,376	(12,526)	(8,151)	23,566
Cumberland	-	933	(2,341)	(1,407)	105,401
East Greenwich	-	(399)	124,500	124,102	134,843
East Providence	-	(6,286)	26,493	20,206	20,206
Exeter	-	30	3,248	3,278	32,749
Foster	-	116	(692)	(577)	26,011
Glocester	-	369	(2,780)	(2,411)	(32,125)
Hopkinton	-	9,792	(8,046)	1,746	26,168
Jamestown	-	5,421	(300)	5,121	5,165
Johnston	-	(485)	28,695	28,210	97,237
Lincoln	-	1,427	(10,334)	(8,907)	18,767
Little Compton	-	18,650	10,583	29,233	31,512
Middletown	-	43,779	(11,259)	32,520	42,765
Narragansett	-	110,467	(54,466)	56,001	59,665
Newport	-	(58,406)	(83,061)	(141,467)	(137,084)
New Shoreham	-	(15,122)	(10,857)	(25,980)	(23,483)
North Kingstown	-	31,053	(37,802)	(6,749)	15,989
North Providence	-	(10)	(3,810)	(3,820)	(231,679)
North Smithfield	-	(368)	(17,163)	(17,531)	6,503
Pawtucket	-	(41,128)	37,803	(3,325)	(162,482)
Portsmouth	-	20,108	4,261	24,369	25,501
Providence	-	112,467	96,127	208,594	346,013
Richmond	-	107	(2,507)	(2,399)	(9,942)
Scituate	-	812	(11,028)	(10,217)	(6,580)
Smithfield	-	(21,182)	(50,456)	(71,637)	(47,749)
South Kingstown	-	(5,633)	7,843	2,210	20,061
Tiverton	-	688	(6,399)	(5,711)	2,286
Warren	-	2,929	(70,137)	(67,208)	(55,403)
Warwick	-	15,130	127,062	142,192	168,758
Westerly	-	40,397	(8,575)	31,822	64,192
West Greenwich	-	9,763	(14,282)	(4,519)	(17,994)
West Warwick	-	6,661	(9,887)	(3,226)	63,382
Woonsocket	-	(13,135)	(16,716)	(29,851)	60,321
Subtotal	-	\$313,056	\$115,159	\$428,216	\$923,312
Motor Vehicle Phase Out Reimbursement - Fire Districts					32,369
Statewide Reference Library Resource Grant (Providence)					-
Grant-In-Aid to Institutional Libraries					-
Library Construction Reimbursement					-
Total	\$0	\$313,056	\$115,159	\$428,216	\$955,681

(1) Based on actual declarations received in the spring of 2017.

(2) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax on traditional lodging rentals and the lodging tax initiatives enacted by the General Assembly.

(3) Hotel Tax and Meals & Beverage Tax are estimated and subject to change.

Fiscal Year 2019 Proposed State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Base Amount	Motor Vehicle Phase Out Reimbursement	Motor Vehicle Excise Tax Total Reimbursement ⁽¹⁾	FY 2018 Total Appropriated State Aid
Barrington	17,514		377,408	221,581	602,789	824,370	1,219,292.23
Bristol	1,335,274		192,571	109,436	400,141	509,577	2,037,422
Burrillville	98,273		173,440	207,065	904,389	1,111,454	1,383,167
Central Falls	895	217,757	26,487	102,184	457,494	559,678	804,818
Charlestown			51,117	44,815	198,865	243,681	294,798
Coventry			232,971	251,244	1,196,996	1,448,240	1,681,211
Cranston	5,403,870	1,233,378	599,627	1,042,441	4,983,010	6,025,451	13,262,326
Cumberland			279,091	253,650	1,115,372	1,369,021	1,648,113
East Greenwich	659,856		131,335	84,112	296,637	380,748	1,171,939
East Providence	244,237		418,643	516,914	1,136,961	1,653,876	2,316,756
Exeter			49,367	93,419	441,320	534,739	584,106.05
Foster			33,624	74,174	394,072	468,246	501,871
Glocester			78,446	104,711	478,108	582,819	661,264
Hopkinton			34,850	72,384	366,644	439,028	473,878
Jamestown			123,716	22,334	76,843	99,177	222,894
Johnston		1,065,944	120,586	437,352	2,134,352	2,571,705	3,758,235
Lincoln			202,908	206,198	636,354	842,552	1,045,460
Little Compton			34,306	13,465	49,486	62,951	97,257
Middletown			145,601	76,147	220,656	296,803	442,404
Narragansett			187,492	61,720	215,656	277,376	464,868
Newport	1,431,152		412,478	80,642	281,565	362,207	2,205,837
New Shoreham			84,344	6,910	36,469	43,379	127,723
North Kingstown	1,762		278,709	192,589	626,768	819,357	1,099,828
North Providence		1,000,937	197,946	393,779	2,171,173	2,564,952	3,763,834
North Smithfield			77,887	183,264	786,975	970,239	1,048,126
Pawtucket	575,928	1,507,940	390,645	821,285	4,195,439	5,016,724	7,491,237
Portsmouth			114,736	94,646	281,551	376,198	490,934
Providence	33,497,659	5,606,831	1,282,046	1,620,464	9,900,493	11,520,957	51,907,494
Richmond			24,913	66,710	293,634	360,344	385,256
Scituate			104,590	71,269	254,122	325,391	429,981
Smithfield	763,295		295,708	267,692	804,107	1,071,799	2,130,802
South Kingstown	207,011		213,881	142,445	480,242	622,687	1,043,579
Tiverton			122,624	62,598	232,370	294,968	417,592
Warren			56,679	94,349	440,439	534,788	591,467
Warwick	1,687,863		737,667	1,013,712	2,853,241	3,866,952	6,292,483
Westerly	164,915		315,893	220,009	1,035,495	1,255,504	1,736,311
West Greenwich			36,772	55,996	255,447	311,443	348,215
West Warwick		904,159	160,224	238,429	1,002,675	1,241,104	2,305,488
Woonsocket		847,512	197,081	377,867	2,441,102	2,818,968	3,863,561
Subtotal	\$46,089,504	\$12,384,458	\$8,598,411	\$10,000,000	\$44,679,453	\$54,679,453	\$121,751,826
Motor Vehicle Phase Out Reimbursement - Fire Districts					69,496	69,496	69,496
Statewide Reference Library Resource Grant			701,052				701,052
Grant-In-Aid to Institutional Libraries			62,609				62,609
Library Construction Reimbursement			2,176,470				2,176,470
Total	\$46,089,504	\$12,384,458	\$11,538,542	\$10,000,000	\$44,748,948	\$54,748,948	\$124,761,452

(1) The base distribution is \$10 million. The additional amount of \$44.7 million in FY 2019 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/16 assessment date data and will change once 12/31/17 assessment date data is available in the fall of 2018. The state's FY 2019 motor vehicle reimbursement corresponds with the FY 2019 local fiscal year for all communities except for East Providence for which it corresponds with their FY 2018. An additional amount of \$69,496 will be provided to all the fire districts in Lincoln. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Fiscal Year 2019 Proposed Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax (1)	Hotel Tax (2) (3)	Meals and Beverage Tax (3)	FY 2018 Total Shared Taxes State Aid	FY 2018 Total Shared & Appropriated Aid
Barrington	203,389	2,336	201,259	406,983	1,626,276
Bristol	279,397	64,568	553,463	897,428	2,934,850
Burrillville	202,015	-	220,905	422,920	1,806,087
Central Falls	242,093	388	138,882	381,363	1,186,181
Charlestown	97,097	74,851	196,282	368,229	663,027
Coventry	437,024	117,738	493,650	1,048,412	2,729,622
Cranston	1,008,961	24,280	2,053,306	3,086,546	16,348,872
Cumberland	426,317	933	543,469	970,719	2,618,832
East Greenwich	163,835	746	914,251	1,078,832	2,250,771
East Providence	590,502	52,491	1,135,089	1,778,082	4,094,837
Exeter	83,592	56	119,130	202,778	786,884
Foster	58,356	315	19,936	78,606	580,477
Gloicester	123,645	3,191	83,916	210,751	872,016
Hopkinton	101,482	11,865	51,575	164,922	638,801
Jamestown	68,263	25,679	106,233	200,175	423,068
Johnston	363,489	9,951	704,779	1,078,219	4,836,453
Lincoln	267,304	129,754	893,242	1,290,300	2,335,760
Little Compton	43,776	25,086	77,334	146,196	243,454
Middletown	200,603	1,050,067	824,398	2,075,068	2,517,472
Narragansett	196,380	297,978	708,265	1,202,623	1,667,491
Newport	305,570	2,825,640	2,523,477	5,654,688	7,860,525
New Shoreham	11,319	603,520	404,751	1,019,590	1,147,313
North Kingstown	328,695	133,634	600,662	1,062,991	2,162,819
North Providence	403,417	1	397,506	800,924	4,564,758
North Smithfield	151,904	3,559	344,009	499,472	1,547,598
Pawtucket	891,950	4,795	976,779	1,873,524	9,364,760
Portsmouth	216,894	43,164	269,499	529,557	1,020,491
Providence	2,232,279	2,460,105	6,167,371	10,859,755	62,767,249
Richmond	95,248	4,999	160,532	260,779	646,035
Scituate	130,554	8,885	62,080	201,518	631,499
Smithfield	268,766	183,099	853,139	1,305,004	3,435,806
South Kingstown	382,004	204,128	969,808	1,555,939	2,599,518
Tiverton	197,617	1,560	253,635	452,812	870,403
Warren	131,578	3,809	335,829	471,217	1,062,683
Warwick	1,022,628	1,432,007	3,262,831	5,717,466	12,009,948
Westerly	283,383	771,977	997,692	2,053,052	3,789,363
West Greenwich	76,421	137,326	143,163	356,910	705,125
West Warwick	360,940	166,822	390,497	918,259	3,223,747
Woonsocket	514,881	56,543	577,729	1,149,153	5,012,714
Subtotal	\$13,163,564	\$10,937,843	\$29,730,353	\$53,831,760	\$175,583,586
Motor Vehicle Phase Out Reimbursement - Fire Districts					69,496
Statewide Reference Library Resource Grant (Providence)					701,052
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,176,470
Total	\$13,163,564	\$10,937,843	\$29,730,353	\$53,831,760	\$178,593,213

(1) Estimate as of 1/10/18 based on FY 2018 data and will change once 12/31/17 declarations are received and processed in the spring of 2018.

(2) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax on traditional lodging rentals and the lodging tax initiatives enacted by the General Assembly.

(3) Hotel Tax and Meals & Beverage Tax are estimated and subject to change.

Changes in Formula Aid - FY 2019 Proposed vs. FY 2018 Revised

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Base Amount	Motor Vehicle Phase Out Reimbursement	Motor Vehicle Excise Tax Total Reimbursement ⁽¹⁾	Total Appropriated Difference
Barrington	1,357	-	(2,662)	-	181,180	181,180	179,875
Bristol	299,293	-	5,468	-	91,545	91,545	396,306
Burrillville	951	-	3,322	-	351,732	351,732	356,005
Central Falls	(24,400)	(7,641)	(588)	-	134,944	134,944	102,316
Charlestown	-	-	302	-	77,609	77,609	77,911
Coventry	-	-	(5,169)	-	500,319	500,319	495,150
Cranston	115,918	(107,623)	16,881	-	2,562,264	2,562,264	2,587,440
Cumberland	(135)	-	(6,273)	-	425,236	425,236	418,829
East Greenwich	199,987	-	(986)	-	95,104	95,104	294,105
East Providence	1,184	-	3,030	-	1,136,961	1,136,961	1,141,175
Exeter	-	-	(3,564)	-	166,091	166,091	162,527
Foster	-	-	(747)	-	128,664	128,664	127,918
Glocester	-	-	508	-	183,401	183,401	183,908
Hopkinton	-	-	(473)	-	126,206	126,206	125,733
Jamestown	-	-	(3,112)	-	26,988	26,988	23,877
Johnston	-	464,611	(3,582)	-	778,896	778,896	1,239,925
Lincoln	-	-	(506)	-	194,286	194,286	193,780
Little Compton	-	-	(761)	-	16,312	16,312	15,551
Middletown	-	-	8	-	67,769	67,769	67,777
Narragansett	-	-	(4,160)	-	74,248	74,248	70,088
Newport	25,904	-	1,075	-	98,896	98,896	125,875
New Shoreham	-	-	10,041	-	12,321	12,321	22,362
North Kingstown	50	-	(3,376)	-	183,418	183,418	180,092
North Providence	-	(29,200)	(4,168)	-	972,698	972,698	939,330
North Smithfield	-	-	(418)	-	335,539	335,539	335,121
Pawtucket	20,970	(31,963)	(18,510)	-	1,944,348	1,944,348	1,914,844
Portsmouth	-	-	883	-	73,788	73,788	74,672
Providence	194,200	(190,803)	16,847	-	5,586,088	5,586,088	5,606,332
Richmond	-	-	(1,088)	-	111,770	111,770	110,681
Scituate	-	-	(225)	-	88,217	88,217	87,993
Smithfield	44,626	-	1,069	-	218,008	218,008	263,703
South Kingstown	2,975	-	(4,929)	-	138,859	138,859	136,905
Tiverton	-	-	(419)	-	78,109	78,109	77,689
Warren	-	-	81	-	160,583	160,583	160,664
Warwick	(2,698)	-	(2,295)	-	773,105	773,105	768,113
Westerly	3,716	-	(2,898)	-	403,130	403,130	403,948
West Greenwich	-	-	3,473	-	101,737	101,737	105,210
West Warwick	-	(20,211)	(2,282)	-	463,411	463,411	440,917
Woonsocket	-	(77,169)	10,201	-	1,103,850	1,103,850	1,036,882
Subtotal	\$883,898	\$0	\$0	\$0	\$20,167,631	\$20,167,631	\$21,051,529
Motor Vehicle Phase Out Reimbursement - Fire Districts					37,127	37,127	37,127
Statewide Reference Library Resource Grant			-				-
Grant-In-Aid to Institutional Libraries			-				-
Library Construction Reimbursement			14,843				14,843
Total	\$883,898	\$0	\$14,843	\$0	\$20,204,758	\$20,204,758	\$21,103,499

(1) The base distribution is \$10 million. The additional amount of \$44.7 million in FY 2019 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/16 assessment date data and will change once 12/31/17 assessment date data is available in the fall of 2018. The state's FY 2019 motor vehicle reimbursement corresponds with the FY 2019 local fiscal year for all communities except for East Providence for which it corresponds with their FY 2018. An additional amount of \$69,496 will be provided to all the fire districts in Lincoln. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Changes in Formula Aid - FY 2019 Proposed vs. FY 2018 Revised

City or Town	Public Service Corporation Tax (1)	Hotel Tax (2) (3)	Meals and Beverage Tax (3)	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	-	13,064	13,064	192,939
Bristol	-	5,988	35,925	41,913	438,219
Burrillville	-	-	14,339	14,339	370,344
Central Falls	-	-	9,015	9,015	111,331
Charlestown	-	2,052	12,741	14,792	92,703
Coventry	-	11,485	32,043	43,527	538,677
Cranston	-	2,116	133,279	135,395	2,722,835
Cumberland	-	-	35,276	35,276	454,105
East Greenwich	-	66	59,343	59,410	353,515
East Providence	-	4,737	73,678	78,415	1,219,590
Exeter	-	-	7,733	7,733	170,259
Foster	-	31	1,294	1,325	129,243
Glocester	-	315	5,447	5,762	189,671
Hopkinton	-	1,154	3,348	4,501	130,234
Jamestown	-	874	6,896	7,769	31,646
Johnston	-	983	45,747	46,730	1,286,655
Lincoln	-	12,813	57,980	70,793	264,573
Little Compton	-	954	5,020	5,974	21,525
Middletown	-	100,372	53,511	153,883	221,660
Narragansett	-	14,243	45,973	60,216	130,304
Newport	-	267,628	163,797	431,425	557,300
New Shoreham	-	40,137	26,272	66,409	88,771
North Kingstown	-	12,753	38,989	51,741	231,833
North Providence	-	-	25,802	25,802	965,131
North Smithfield	-	309	22,329	22,638	357,760
Pawtucket	-	192	63,402	63,594	1,978,439
Portsmouth	-	1,973	17,493	19,466	94,138
Providence	-	224,442	400,320	624,762	6,231,093
Richmond	-	465	10,420	10,885	121,567
Scituate	-	818	4,030	4,848	92,841
Smithfield	-	17,870	55,377	73,246	336,950
South Kingstown	-	17,142	62,950	80,091	216,996
Tiverton	-	-	16,463	16,463	94,153
Warren	-	-	21,798	21,798	182,462
Warwick	-	138,903	211,788	350,692	1,118,805
Westerly	-	72,638	64,760	137,397	541,345
West Greenwich	-	13,062	9,293	22,355	127,565
West Warwick	-	15,796	25,347	41,143	482,060
Woonsocket	-	5,520	37,500	43,020	1,079,902
Subtotal	\$0	\$987,832	\$1,929,778	\$2,917,609	\$23,969,138
Motor Vehicle Phase Out Reimbursement - Fire Districts					37,127
Statewide Reference Library Resource Grant (Providence)					-
Grant-In-Aid to Institutional Libraries					-
Library Construction Reimbursement					14,843
Total	\$0	\$987,832	\$1,929,778	\$2,917,609	\$24,021,108

(1) Estimate as of 1/10/18 based on FY 2018 data and will change once 12/31/17 declarations are received and processed in the spring of 2018.

(2) Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax on traditional lodging rentals and the lodging tax initiatives enacted by the General Assembly.

(3) Hotel Tax and Meals & Beverage Tax are estimated and subject to change.

