

**MUNICIPAL FISCAL YEARS**  
**IN**  
**RHODE ISLAND CITIES & TOWNS**

**A COMMUNITY-BY-COMMUNITY ANALYSIS OF HOME RULE  
&  
LEGISLATIVE CHARTER PROVISIONS**

**PREPARED BY**

**JOSEPH E. CODURI  
OFFICE OF LOCAL GOVERNMENT ASSISTANCE  
DIVISION OF PLANNING**

**OCTOBER, 2007**

<b>TOWN &amp; CITY FISCAL YEARS (Municipal Charter Provisions)</b>			
<b>City/Town</b>	<b>Charter Section</b>	<b>Specific Charter Language</b>	<b>Provision for Changing FY</b>
Barrington	6-4-1	The fiscal year shall begin on the first day of July and shall end on the thirtieth (30 <sup>th</sup> ) day of June each year. Such fiscal year shall also constitute the budget and accounting year. As used in this charter, the term “budget year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered.	None
Bristol	401	The fiscal year of the town shall begin on the first day of July of each year.	None
Burrillville	10.01	The fiscal year of the Town shall begin on the first day of July and end on the last day of June in the following year. As used in this Chapter, the term “budget Year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered. The fiscal year shall also be the budget year and accounting year.	None
Central Falls	2-300	The fiscal year of the city shall be the twelve months commencing each July 1, <b>unless changed by ordinance.</b>	Yes
Charlestown	C - 71	The fiscal year of the town government shall begin on the first day of July and shall end on the last day of June next ensuing. The fiscal year shall also constitute the budget and accounting year.	None
Coventry	8.01	The fiscal year of the town shall begin on the first day of July and end on the last day of the following June.	None
Cranston	6.01	The fiscal year of the city shall begin on the first day of July and end on the thirtieth day of June.	None

Cumberland	801	The fiscal year of the Town shall begin on July 1 <sup>st</sup> of each year, and end on June 30 <sup>th</sup> of the following year.	None
East Greenwich	C – 24	The fiscal year of the Town Government shall begin on the first day of July and shall end on the last day of June of the next year. The fiscal year shall also constitute the budget and accounting year.	None
East Providence	5.1	The fiscal year of the city government shall begin on the first day of November and shall end on the last day of October of each calendar year <b><u>unless a uniform fiscal year for all cities and towns shall be established by state law.</u></b> Such fiscal year shall also constitute the budget and accounting year. As used in this charter, the term “budget year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered.	Yes
Exeter	501	The fiscal year of the town shall begin on the first day of July of each calendar year and end on the last day of the following June, <b><u>provided, however, that the Financial Town Meeting, upon recommendation of the Town Council, may change the dates of the fiscal year.</u></b>	Yes
Foster	10.01	The fiscal year of the Town shall begin on the first day of July and end on the last day of the following June.	None
Glocester	C 8-1	The fiscal year of the Town shall begin on the first day of July and end on the last day of the following June. The fiscal year shall also constitute the budget and account year.	None
Hopkinton	1410	The fiscal year of the Town government shall begin on the first day of July and shall end on the last day of June of the next year. The fiscal year shall also constitute the budget and accounting year.	None

Jamestown	None	<b>No Charter or Ordinance Reference</b>	NA
Johnston	8 - 1	The fiscal year of the town government shall begin on the first day of July and shall end on the last day of June of the following calendar year <b><u>unless a uniform fiscal year different from this for all cities and towns shall be established by state law.</u></b> Such fiscal year shall also be the budget and accounting year. As used in this Charter, the term “budget year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered.	Yes
Lincoln	C4 -1	The fiscal year of the town government shall begin on the first day of July and shall end on the last day of June of each calendar year <b><u>unless a uniform fiscal year for all cities and towns shall be established by state law.</u></b> Such fiscal year shall also be the budget and accounting year. As used in this Charter, the term “budget year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered.	Yes
Little Compton	501	The fiscal year of the Town shall begin on the first day of July and end on the last day of the following June, <b><u>provided however, that the Financial Town Meeting, upon recommendation of the Town Council, may change the dates of the fiscal year.</u></b>	Yes
Middletown	208	The council shall take final action on the consolidated budget following the second hearing before the start of the next fiscal year, which shall begin the first day of each July <b><u>unless and until changed by ordinance.</u></b>	Yes

Narragansett	6-2-1	The fiscal year shall begin on the first day of July and shall end on the thirtieth day of June each year <b><u>unless otherwise provided by ordinance</u></b> . Such fiscal year shall also constitute the budget and the accounting year.	Yes
New Shoreham	605	The fiscal year of the Town of New Shoreham shall begin on the first day of July of each year.	None
Newport	9 – 1	<b><u>The Council shall provide by ordinance for the fiscal year of the City.</u></b>	Yes
North Kingstown	1001	The fiscal year of the town government shall begin on the first day of July and shall end on the last day of June of each calendar year. Such fiscal year shall also constitute the budget and accounting year. As used in this charter, the term “budget year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered.	None
North Providence	5–1-1	The fiscal year shall commence on the first day of July and end on the thirtieth day of June for budgetary and accounting purposes.	None
North Smithfield	Art.III-Sec 1	The fiscal year of the town government shall begin on the first day of July and shall end on the last day of June of each calendar year <b><u>unless a uniform fiscal year for all cities and towns shall be established by state law.</u></b> Such fiscal year shall also be the budget and accounting year. As used in this charter, the term “budget year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered.	Yes
Pawtucket	2-300	<b><u>Unless otherwise fixed by the council,</u></b> the fiscal year of the city shall be the twelve months commencing each July 1.	Yes
Portsmouth	None	<b>No Charter or Ordinance Reference</b>	NA

Providence	801	<b><u>The fiscal year of the city shall be established by ordinance.</u></b> Such fiscal year shall constitute the budget and accounting year.	Yes
Richmond	No Charter	<b>No Ordinance Reference Either</b>	NA
Scituate	No Charter	<b>No Ordinance Reference Either</b>	NA
Smithfield	C-5.01	The fiscal year of the Town shall begin on the first (1 <sup>st</sup> ) day of July and end on the last day of June.	None
South Kingstown	4211	The fiscal year of the town government shall begin on the first day of July and shall end on the last day of June next ensuing. The fiscal year shall also constitute the budget and accounting year.	None
Tiverton	1962 Public Laws: Chapter 220	The new fiscal year shall begin on the 1 <sup>st</sup> day of July, and thereafter annual fiscal years shall begin, respectively, on the 1 <sup>st</sup> day of July and end on the 30 <sup>th</sup> day of June of the succeeding year.	NA
Warren	15.02	The fiscal year of the Town of Warren's government shall begin on the first day of July and shall end on the last day of June of each calendar year. Such fiscal year shall also constitute the budget and accounting year.	None
Warwick	Ordinance Sec.2-8	The fiscal year of the city government shall begin on July 1 of each calendar year and end on June 30 in the succeeding calendar year.	None

West Greenwich	Article V Section 501	The fiscal year of the Town shall begin on the first day of July and end on the last day of the following June; <b><u>provided however, that the electors at the Financial Town Meeting, upon recommendation of the Town Council may change the dates of the fiscal year.</u></b>	Yes
West Warwick	501	The fiscal year of the town shall begin on July 1 <sup>st</sup> of each year, and end on June 30 <sup>th</sup> of the following year.	None
Westerly	3-1-1	The fiscal year of the Town shall begin on the first day of July and shall end on the last day of June each year. Such fiscal year shall also constitute the budget year and accounting year. As used in this Charter, the term “budget year” shall mean the fiscal year for which any particular budget is adopted and in which it is administered.	None
Woonsocket	Article 1 Section 1	The fiscal year of the city shall begin on the first day of July and shall end on the last day of June of the following year.	None