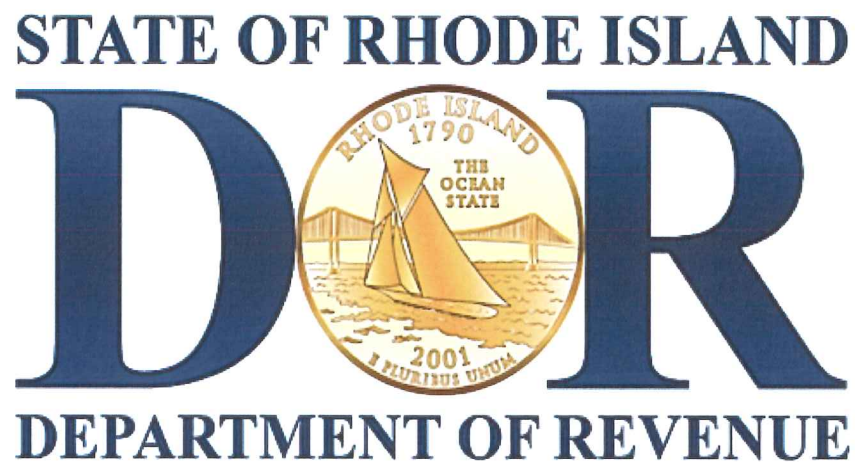


**Municipal State Aid
FY 2015 Final Revised and FY 2016 Enacted
State Budget**



Governor Gina M. Raimondo

**Prepared by:
Department of Revenue
Division of Municipal Finance
June 2015**

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 2015 revised budget and the FY 2016 enacted budget are funded at \$40.1 million. This represents a reimbursement rate of 23.7 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 enacted. 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 enacted FY 2016 funding is \$1.8 million for estimated actual cost of reimbursement.

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 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

Formula Aid to Cities and Towns

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 enacted 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 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 actual disbursements for FY 2015 total \$14.3 million and the disbursements for FY 2016 total \$13.2 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 enacted 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.

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 Final 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 (2) | | | 166,126 | 222,474 | 246,097 | 634,697 |
| 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 (1) | | | | 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 | \$4,863,562 | \$7,698,411 | \$10,000,000 | \$73,026,840 |
| 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 Johnston (2) | | | 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) Johnston does not meet eligibility criteria in FY 2015. Aid will be reappropriated to FY 2016 based on current law.

(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 2015 Final Revised Pass Through Aid to Cities & Towns

| City or Town | Public Service Corporation Tax | Hotel Tax ⁽¹⁾⁽³⁾ | Meals and Beverage Tax ⁽³⁾ | 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 | 1,581,139 |
| 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 | \$118,355,795 |
| Reappropriation Coventry FY 2014 funds to be disbursed in FY 2015 | | | | | 166,126 |
| Reappropriation of FY 2015 Funds to be distributed in FY 2016 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.

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

Changes in Formula Aid - FY 2015 Final 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 (2) | - | - | - | - | 26,530 | 26,530 |
| 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 (1) | - | - | (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 | (\$136,438) | \$0 | \$0 | (\$136,438) |
| 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 Johnston (2) | | | 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) Johnston does not meet eligibility criteria in FY 2015. Aid will be reappropriated to FY 2016 based on current law.

(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 Pass Through and All Aid - FY 2015 Final 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 | 40,313 |
| 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 | \$764,311 |
| Reappropriation Coventry FY 2014 funds to be disbursed in FY 2015 | | | | | 166,126 |
| Reappropriation of FY 2015 Funds to be distributed in FY 2016 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 Enacted 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 | 14,638 | | 77,484 | 337,167 | 230,537 | 659,826 |
| Bristol | 784,361 | | 107,118 | 168,505 | 95,718 | 1,155,701 |
| Burrillville | 127,468 | | 76,139 | 144,949 | 201,655 | 550,211 |
| Central Falls | 21,411 | 211,123 | 92,170 | 26,046 | 94,066 | 444,816 |
| Charlestown | | | 37,183 | 46,654 | 44,361 | 128,197 |
| Coventry | | | 166,346 | 217,150 | 246,097 | 629,593 |
| Cranston | 5,645,800 | | 382,573 | 553,271 | 1,006,431 | 7,588,074 |
| Cumberland | 119 | | 160,241 | 266,665 | 247,431 | 674,456 |
| East Greenwich | 341,085 | | 62,395 | 121,208 | 81,789 | 606,476 |
| East Providence | 218,245 | 685,142 | 223,919 | 354,339 | 505,623 | 1,987,269 |
| Exeter | | | 31,773 | 45,910 | 92,010 | 169,692 |
| Foster | 415 | | 22,003 | 30,796 | 57,184 | 110,397 |
| 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 | 1,250,492 | | 115,718 | 380,016 | 77,876 | 1,824,103 |
| New Shoreham | | | 3,975 | 80,325 | 6,564 | 90,864 |
| North Kingstown | 1,494 | | 125,293 | 266,128 | 184,758 | 577,673 |
| North Providence | 713,714 | 989,710 | 152,777 | 175,272 | 393,578 | 2,425,052 |
| North Smithfield | | | 57,141 | 65,478 | 181,773 | 304,392 |
| Pawtucket | 508,302 | 1,430,131 | 338,325 | 336,605 | 792,999 | 3,406,362 |
| Portsmouth | | | 82,434 | 101,476 | 78,523 | 262,432 |
| Providence | 28,087,311 | 5,332,583 | 846,519 | 1,138,890 | 1,868,582 | 37,273,885 |
| Richmond | | | 36,403 | 26,246 | 66,715 | 129,364 |
| Scituate | | | 49,249 | 94,694 | 69,579 | 213,521 |
| Smithfield | 600,901 | | 101,997 | 269,640 | 253,182 | 1,225,721 |
| South Kingstown | 173,566 | | 145,475 | 201,734 | 138,803 | 659,578 |
| Tiverton | | | 75,141 | 100,382 | 58,977 | 234,499 |
| Warren | | | 50,381 | 54,101 | 91,943 | 196,424 |
| Warwick | 1,453,550 | | 391,644 | 673,157 | 964,785 | 3,483,136 |
| Westerly | 137,538 | | 108,016 | 274,847 | 208,608 | 729,009 |
| 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 | \$40,080,409 | \$10,384,458 | \$5,000,000 | \$7,698,411 | \$10,000,000 | \$73,163,278 |

Reappropriation of FY 2015

Funds to be distributed in FY

2016

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

\$40,080,409

\$10,384,458

\$5,136,438

\$11,436,698

\$10,000,000

\$77,038,003

(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 Enacted Pass Through Aid to Cities & Towns

| City or Town | Public Service Corporation Tax | Hotel Tax ⁽¹⁾⁽³⁾ | Meals and Beverage Tax ⁽³⁾ | FY 2016 Total Shared Taxes State Aid | FY 2016 Total Shared & Appropriated Aid |
|------------------|--------------------------------|-----------------------------|---------------------------------------|--------------------------------------|---|
| Barrington | 201,686 | 4,840 | 162,111 | 368,638 | 1,028,464 |
| Bristol | 278,819 | 56,246 | 377,506 | 712,571 | 1,868,271 |
| Burrillville | 198,184 | 1,543 | 203,076 | 402,803 | 953,014 |
| Central Falls | 239,912 | 1,029 | 117,130 | 358,071 | 802,887 |
| Charlestown | 96,784 | 92,261 | 139,438 | 328,483 | 456,680 |
| Coventry | 432,985 | 89,853 | 398,643 | 921,481 | 1,551,074 |
| Cranston | 995,808 | 16,367 | 1,688,939 | 2,701,114 | 10,289,188 |
| Cumberland | 417,096 | - | 429,643 | 846,739 | 1,521,196 |
| East Greenwich | 162,408 | 4,748 | 584,810 | 751,966 | 1,358,442 |
| East Providence | 582,845 | 50,607 | 917,015 | 1,550,467 | 3,537,736 |
| Exeter | 82,701 | 514 | 89,236 | 172,452 | 342,144 |
| Foster | 57,271 | 263 | 16,779 | 74,313 | 184,709 |
| Glocester | 121,286 | 4,372 | 78,615 | 204,274 | 424,617 |
| Hopkinton | 100,831 | 953 | 52,656 | 154,439 | 293,914 |
| Jamestown | 67,109 | 55,323 | 88,914 | 211,345 | 346,572 |
| Johnston | 357,486 | 8,524 | 514,948 | 880,958 | 1,558,004 |
| Lincoln | 262,063 | 111,019 | 811,193 | 1,184,276 | 1,678,156 |
| Little Compton | 43,188 | 44,706 | 39,787 | 127,682 | 187,607 |
| Middletown | 199,830 | 768,103 | 702,013 | 1,669,946 | 1,951,016 |
| Narragansett | 195,635 | 358,306 | 565,173 | 1,119,113 | 1,374,874 |
| Newport | 301,205 | 2,229,881 | 1,996,556 | 4,527,643 | 6,351,746 |
| New Shoreham | 10,345 | 374,713 | 309,919 | 694,977 | 785,841 |
| North Kingstown | 326,128 | 104,669 | 510,313 | 941,110 | 1,518,783 |
| North Providence | 397,667 | 1,029 | 339,375 | 738,071 | 3,163,123 |
| North Smithfield | 148,734 | 3,763 | 247,337 | 399,834 | 704,226 |
| Pawtucket | 880,635 | 58,948 | 763,503 | 1,703,086 | 5,109,448 |
| Portsmouth | 214,568 | 30,349 | 189,138 | 434,055 | 696,487 |
| Providence | 2,203,425 | 2,182,600 | 5,117,433 | 9,503,458 | 46,777,343 |
| Richmond | 94,755 | 4,214 | 130,980 | 229,949 | 359,313 |
| Scituate | 128,192 | 5,210 | 68,954 | 202,356 | 415,877 |
| Smithfield | 265,491 | 167,744 | 701,051 | 1,134,286 | 2,360,007 |
| South Kingstown | 378,660 | 217,045 | 761,377 | 1,357,082 | 2,016,660 |
| Tiverton | 195,585 | 9,739 | 214,872 | 420,196 | 654,695 |
| Warren | 131,137 | 6,384 | 268,762 | 406,282 | 602,706 |
| Warwick | 1,019,420 | 1,098,511 | 2,699,564 | 4,817,494 | 8,300,630 |
| Westerly | 281,158 | 560,026 | 806,342 | 1,647,526 | 2,376,534 |
| West Greenwich | 75,512 | 102,422 | 134,626 | 312,560 | 429,981 |
| West Warwick | 359,305 | 105,972 | 346,809 | 812,086 | 2,171,379 |
| Woonsocket | 508,769 | 55,548 | 507,239 | 1,071,556 | 2,754,668 |
| Subtotal | \$13,014,620 | \$8,988,342 | \$24,091,776 | \$46,094,738 | \$119,258,015 |

Reappropriation of FY 2015

Funds to be distributed in FY

2016

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 | \$13,014,620 | \$8,988,342 | \$24,091,776 | \$46,094,738 | \$123,132,740 |
|--------------|---------------------|--------------------|---------------------|---------------------|----------------------|

(1) 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.

(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.

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

Changes in Formula Aid - FY 2016 Enacted 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 | (987) | - | (389) | (4,321) | - | (5,697) |
| Bristol | (40,741) | - | (2,545) | 28,910 | - | (14,376) |
| Burrillville | (7,171) | - | 495 | 3,926 | - | (2,749) |
| Central Falls | (161) | 13,193 | 326 | 8,477 | - | 21,835 |
| Charlestown | - | - | (77) | (1,112) | - | (1,189) |
| Coventry | - | - | 220 | (5,323) | - | (5,103) |
| Cranston | (398,128) | (1,160,322) | 807 | 14,192 | - | (1,543,451) |
| Cumberland | 1 | - | 2,019 | (6,447) | - | (4,427) |
| East Greenwich | (19,196) | - | (8) | 123 | - | (19,082) |
| East Providence | (4,750) | 685,142 | (307) | (8,686) | - | 671,400 |
| Exeter | - | - | 899 | 246 | - | 1,145 |
| Foster | (16) | - | 304 | (755) | - | (467) |
| 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 | (64,829) | - | (971) | (1,722) | - | (67,521) |
| New Shoreham | - | - | (546) | 2,055 | - | 1,509 |
| North Kingstown | (100) | - | (538) | (7,312) | - | (7,950) |
| North Providence | 82,007 | 41,038 | 314 | (970) | - | 122,390 |
| North Smithfield | - | - | 915 | 2,174 | - | 3,089 |
| Pawtucket | (37,263) | 42,722 | (312) | 7,112 | - | 12,258 |
| Portsmouth | - | - | 277 | (2,078) | - | (1,801) |
| Providence | 977,799 | 260,832 | 1,467 | 6,070 | - | 1,246,168 |
| Richmond | - | - | (78) | (285) | - | (364) |
| Scituate | - | - | 310 | (419) | - | (109) |
| Smithfield | (45,991) | - | 224 | 365 | - | (45,402) |
| South Kingstown | (12,603) | - | 1,086 | 2,389 | - | (9,129) |
| Tiverton | - | - | 631 | (2,461) | - | (1,830) |
| Warren | - | - | (537) | 184 | - | (353) |
| Warwick | (142,104) | - | (2,926) | (18,786) | - | (163,815) |
| Westerly | (8,557) | - | (423) | 19,008 | - | 10,028 |
| 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 | \$0 | \$0 | \$136,438 | \$0 | \$0 | \$136,438 |
| Reappropriation of FY 2015 | | | | | | |
| Funds to be distributed in FY | | | | | | |
| 2016 | | | | | | |
| Johnston ⁽³⁾ | | | - | | | - |
| Statewide Reference Library Resource Grant | | | | - | | - |
| Grant-In-Aid to Institutional Libraries | | | | - | | - |
| Library Construction Reimbursement | | | | 331,710 | | 331,710 |
| Total | \$0 | \$0 | \$136,438 | \$331,710 | \$0 | \$468,148 |

(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 Enacted vs. FY 2015 Rev.

| 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 | (19,953) | 4,840 | 2,993 | (12,119) | (17,816) |
| Bristol | (30,109) | 18,896 | 6,969 | (4,244) | (18,620) |
| Burrillville | (18,684) | 1,543 | 3,749 | (13,391) | (16,140) |
| Central Falls | (22,687) | 1,029 | 2,162 | (19,496) | 2,339 |
| Charlestown | (9,251) | 71,405 | 2,574 | 64,728 | 63,539 |
| Coventry | (41,616) | 9,295 | 7,359 | (24,962) | (30,065) |
| Cranston | (94,575) | 7,185 | 31,180 | (56,211) | (1,599,661) |
| Cumberland | (37,608) | - | 7,932 | (29,676) | (34,103) |
| East Greenwich | (15,721) | 3,873 | 10,796 | (1,052) | (20,134) |
| East Providence | (56,168) | 7,185 | 16,929 | (32,055) | 639,345 |
| Exeter | (7,434) | 514 | 1,647 | (5,272) | (4,127) |
| Foster | (5,092) | 17 | 310 | (4,765) | (5,232) |
| Glocester | (11,301) | 1,659 | 1,451 | (8,190) | (8,978) |
| Hopkinton | (9,718) | 953 | 972 | (7,793) | (11,360) |
| Jamestown | (6,355) | 46,176 | 1,641 | 41,463 | 41,220 |
| Johnston | (33,228) | 1,043 | 9,507 | (22,678) | 106,683 |
| Lincoln | (24,446) | 7,808 | 14,976 | (1,663) | 3,193 |
| Little Compton | (4,129) | 40,369 | 735 | 36,974 | 37,010 |
| Middletown | (19,084) | 82,986 | 12,960 | 76,862 | 73,855 |
| Narragansett | (19,362) | 276,860 | 10,434 | 267,931 | 264,472 |
| Newport | (29,193) | 301,399 | 36,859 | 309,065 | 241,544 |
| New Shoreham | (1,352) | 76,677 | 5,721 | 81,047 | 82,556 |
| North Kingstown | (31,920) | 26,792 | 9,421 | 4,293 | (3,657) |
| North Providence | (37,870) | 1,029 | 6,265 | (30,576) | 91,813 |
| North Smithfield | (12,995) | 729 | 4,566 | (7,700) | (4,610) |
| Pawtucket | (85,049) | 6,774 | 14,095 | (64,180) | (51,922) |
| Portsmouth | (20,286) | 18,736 | 3,492 | 1,942 | 142 |
| Providence | (211,734) | 231,406 | 94,473 | 114,145 | 1,360,313 |
| Richmond | (9,166) | 759 | 2,418 | (5,989) | (6,353) |
| Scituate | (12,000) | 344 | 1,273 | (10,382) | (10,492) |
| Smithfield | (25,545) | 20,201 | 12,942 | 7,598 | (37,804) |
| South Kingstown | (34,311) | 78,429 | 14,056 | 58,174 | 49,045 |
| Tiverton | (17,731) | 9,739 | 3,967 | (4,026) | (5,855) |
| Warren | (13,243) | 6,384 | 4,962 | (1,897) | (2,250) |
| Warwick | (101,488) | 75,317 | 49,837 | 23,666 | (140,149) |
| Westerly | (27,702) | 115,576 | 14,886 | 102,760 | 112,788 |
| West Greenwich | (6,912) | 7,240 | 2,485 | 2,814 | 4,206 |
| West Warwick | (35,529) | 6,995 | 6,402 | (22,132) | 26,086 |
| Woonsocket | (50,261) | 3,666 | 9,364 | (37,231) | (268,600) |
| Subtotal | -\$1,250,806 | \$1,571,829 | \$444,761 | \$765,783 | \$902,221 |
| Reappropriation of FY 2015 Funds to be distributed in FY 2016 | | | | | |
| Johnston ⁽²⁾ | | | | | 0 |
| Statewide Reference Library Resource Grant | | | | | 0 |
| Grant-In-Aid to Institutional Libraries | | | | | 0 |
| Library Construction Reimbursement | | | | | 331,710 |
| Total | -\$1,250,806 | \$1,571,829 | \$444,761 | \$765,783 | \$1,233,931 |

(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.