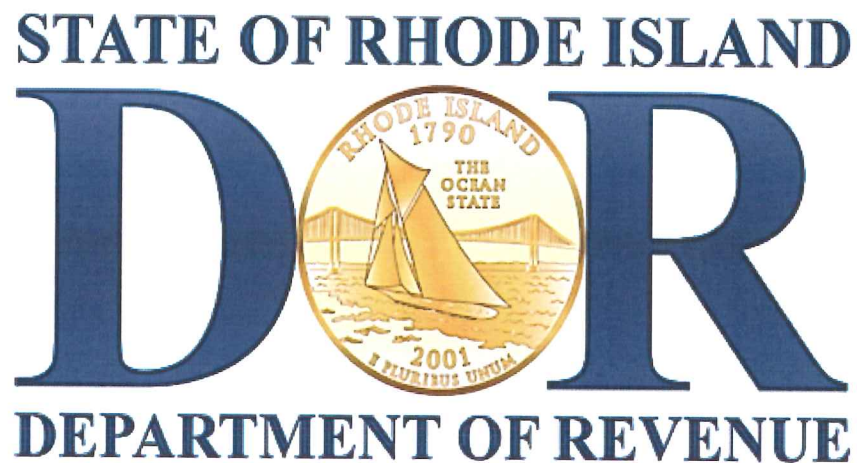


**State Aid  
FY 2015 Revised and FY 2016 Proposed  
State Budget**



**Governor Gina M. Raimondo**

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

# **Municipal Aid**

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## Formula Aid to Cities and Towns

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

The **Payment-in-Lieu-of-Taxes (PILOT)** program reimburses communities for up to 27.0 percent of what they would have collected in property taxes from certain designated tax exempt property (subject to appropriation). The FY 2015 revised budget is funded at \$40.1 million, while the FY 2016 proposed budget is funded at \$35.1 million. This represents a reimbursement rate of 20.75 percent in FY 2016. Data used to determine distribution amounts is updated annually to reflect the most recent data.

The **Distressed Communities Relief Fund** provides state assistance to municipalities with the highest property tax burdens relative to the wealth of taxpayers. Municipalities are eligible that meet the statutorily determined distressed test in three of four categories. The program is level funded at \$10.4 million in FY 2015 revised and FY 2016 proposed. The City of East Providence is qualifying for the Distressed Communities Relief Fund in FY 2016. In a year that a municipality newly enters the aid program, it receives 50 percent of current law requirements the first year it qualifies.

**Municipal Incentive Aid** will provide a new category of state assistance with the purpose of encouraging municipalities to improve the sustainability of their retirement plans and to reduce unfunded liabilities. For FY 2015 and each fiscal year thereafter that municipal incentive aid is distributed to eligible municipalities under chapter 45-13.2 of the Rhode Island General Laws, municipalities would be eligible to receive aid if: (1) the municipality has no locally-administered pension plan(s); or (2) transitioned all locally-administered pension plans into MERS by June 30, 2014; or (3) the municipality notified plan participants, beneficiaries and others pursuant to RIGL §45-65 and had submitted to the Department of Revenue a Funding Improvement Plan ("FIP") pursuant to chapter 45-65, for every locally-administered pension plan and each submitted FIP meets the guidelines of the Study Commission on Locally-Administered Pension plans created pursuant to section 45-65-8 or otherwise applicable guidelines or regulations and each FIP has been approved by the plan sponsor and the governing body; or (4) the municipality has implemented the original recommended FIP or an amended FIP pursuant to chapter 45-65 within one month after the close of the fiscal year and made the required funding payment (formerly referred to as Annually Required Contribution, in compliance with the municipality's adopted FIP(s) and the funding guidelines established by the Pension Study Commission and the FIPs are approved by the plan sponsor and the local governing body; or (5) there exists a locally-administered pension plan(s) in the municipality, but either (i) no FIP was required per RIGL 45-65 and either: (A) the municipality is funding 100 percent of its required funding payment; or (B) the municipality has a funded ratio of 100 percent or greater; or (ii) a FIP is required, but the due date for submission of the FIP is after the March payment of incentive aid. The aid is provided at \$5.0 million for FY 2015 and FY 2016.

The FY 2016 budget continues to provide funding for the **Property Valuation Statistical Update Program**, which reimburses cities and towns for legislatively mandated property valuation statistical updates on a per parcel basis. Funding for FY 2015 revised is estimated at \$696,500. The projected FY 2016 funding is \$1.8 million for estimated actual cost of reimbursement based on similar communities.

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

The 1998 General Assembly enacted the **Motor Vehicle Excise Tax Phase-Out** legislation to phase out the excise tax on motor vehicles and trailers over an original seven year period. There have been various

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## Formula Aid to Cities and Towns

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legislative changes to the legislation since its inception. For FY 2011 and thereafter, the General Assembly enacted legislation that mandates a \$500 exemption for which the State will reimburse municipalities an amount subject to appropriation. The legislation further allows municipalities to provide an additional exemption; however, that additional exemption will not be subject to reimbursement. The Assembly removed the provision that restricted municipalities from taxing the difference in the event that the value of a vehicle is higher than the prior fiscal year. It also allowed for rates and ratios of assessment to be lowered from the current frozen levels. Total funding enacted in FY 2015 revised and FY 2016 proposed to support this program is \$10.0 million. Data used to determine distribution amounts for FY 2016 is an estimate and is subject to change once finalized December 31, 2014 motor vehicle tax rolls are received.

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

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

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

## Summary of Formula Aid to Cities and Towns

	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Recommend
Public Service Corporation Tax	12,667,660	13,202,094	14,265,427	14,265,427
Meals and Beverage Tax	21,355,178	22,334,876	23,647,015	24,091,776
Hotel Tax (2.25%)	6,664,239	7,060,725	7,416,513	8,988,342
Payment In Lieu of Taxes (PILOT)	35,080,410	35,080,410	40,080,409	35,080,409
<b>Total Miscellaneous Aid</b>	<b>75,767,487</b>	<b>77,678,105</b>	<b>85,409,364</b>	<b>82,425,954</b>
Incentive Aid	-	4,833,838	5,166,126	5,000,000
<b>Total Incentive State Aid to Cities and Towns</b>	<b>-</b>	<b>4,833,838</b>	<b>5,166,126</b>	<b>5,000,000</b>
Central Falls Stabilization Payment	-	-	-	-
Dist. Comm. - General Appropriation	10,384,458	10,384,458	10,384,458	10,384,458
<b>Total Distressed Communities Aid</b>	<b>10,384,458</b>	<b>10,384,458</b>	<b>\$10,384,458</b>	<b>\$10,384,458</b>
Motor Vehicle Tax Phase-out Program <sup>1</sup>	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total Motor Vehicle Tax Phase-out Prog.</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>
<b>Subtotal Formula Aid - All Sources</b>	<b>\$96,151,945</b>	<b>\$102,896,401</b>	<b>\$110,959,948</b>	<b>\$107,810,412</b>
<b>Percent Change from prior year</b>	<b>0.92%</b>	<b>7.01%</b>	<b>7.84%</b>	<b>-2.84%</b>
Resource Sharing & Library Aid <sup>2</sup>	8,773,398	8,772,790	8,773,398	8,773,398
Library Construction Aid	2,471,713	2,500,665	2,331,589	2,663,300
<b>Total Library Aid</b>	<b>11,245,111</b>	<b>11,273,455</b>	<b>11,104,987</b>	<b>11,436,698</b>
Property Revaluation Program	889,640	436,537	696,500	1,778,760
<b>Total Other Aid</b>	<b>\$889,640</b>	<b>\$436,537</b>	<b>\$696,500</b>	<b>\$1,778,760</b>
<b>Total Aid</b>	<b>\$108,286,696</b>	<b>\$114,606,393</b>	<b>\$122,761,435</b>	<b>\$121,025,870</b>
<b>Percent Change from prior year</b>	<b>0.52%</b>	<b>5.84%</b>	<b>7.12%</b>	<b>-1.41%</b>

<sup>1</sup> 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.

<sup>2</sup> Resource Sharing and Library Aid for state institutions is included in these totals.

## Fiscal Year 2015 Enacted State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption <sup>(1)</sup>	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
<b>Subtotal</b>	<b>\$40,080,409</b>	<b>\$10,384,458</b>	<b>\$5,000,000</b>	<b>\$7,698,411</b>	<b>\$10,000,000</b>	<b>\$73,163,278</b>
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
<b>Total</b>	<b>\$40,080,409</b>	<b>\$10,384,458</b>	<b>\$5,000,000</b>	<b>\$11,104,988</b>	<b>\$10,000,000</b>	<b>\$76,569,855</b>

(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 <sup>(1)</sup>	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
<b>Subtotal</b>	<b>\$14,265,427</b>	<b>\$7,160,358</b>	<b>\$23,002,421</b>	<b>\$44,428,206</b>	<b>\$117,591,484</b>
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,331,590
<b>Total</b>	<b>\$14,265,427</b>	<b>\$7,160,358</b>	<b>\$23,002,421</b>	<b>\$44,428,206</b>	<b>\$120,998,061</b>

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

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

## Fiscal Year 2015 Revised State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	FY 2015 Total Appropriated State Aid
Barrington	15,625		77,873	341,488	230,537	665,523
Bristol	825,102		109,663	139,595	95,718	1,170,077
Burrillville	134,639		75,644	141,022	201,655	552,959
Central Falls	21,572	197,930	91,844	17,569	94,066	422,981
Charlestown			37,260	47,766	44,361	129,386
Coventry <sup>(1)(2)</sup>				222,474	246,097	468,571
Cranston	6,043,928	1,160,322	381,766	539,079	1,006,431	9,131,525
Cumberland	118		158,223	273,112	247,431	678,884
East Greenwich	360,281		62,403	121,085	81,789	625,558
East Providence	222,995		224,226	363,025	505,623	1,315,869
Exeter			30,874	45,664	92,010	168,548
Foster	431		21,699	31,550	57,184	110,864
Glocester			46,378	71,631	103,123	221,132
Hopkinton			38,721	34,685	69,637	143,042
Jamestown			25,703	87,697	22,069	135,469
Johnston <sup>(2)</sup>				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
<b>Subtotal</b>	<b>\$40,080,409</b>	<b>\$10,384,458</b>	<b>\$4,697,436</b>	<b>\$7,698,411</b>	<b>\$10,000,000</b>	<b>\$72,860,714</b>
Reappropriation Coventry FY 2014 funds to be disbursed in FY 2015			166,126			166,126
Reappropriation of FY 2015 Funds to be distributed in FY 2016						
Coventry <sup>(3)</sup>			166,126			166,126
Johnston <sup>(3)</sup>			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
<b>Total</b>	<b>\$40,080,409</b>	<b>\$10,384,458</b>	<b>\$5,166,126</b>	<b>\$11,104,988</b>	<b>\$10,000,000</b>	<b>\$76,735,981</b>

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

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

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



## Fiscal Year 2015 Revised Pass Through Aid to Cities & Towns

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

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

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

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

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	Total Appropriated Difference
Barrington	-	-	-	-	(6,439)	(6,439)
Bristol	-	-	-	-	(20,482)	(20,482)
Burrillville	-	-	-	-	(7,661)	(7,661)
Central Falls	-	-	-	-	5,805	5,805
Charlestown	-	-	-	-	4,163	4,163
Coventry <sup>(1)(2)</sup>	-	-	(166,126)	-	26,530	(139,596)
Cranston	-	-	-	-	103,755	103,755
Cumberland	-	-	-	-	24,556	24,556
East Greenwich	-	-	-	-	(40,187)	(40,187)
East Providence	-	-	-	-	(70,662)	(70,662)
Exeter	-	-	-	-	9,732	9,732
Foster	-	-	-	-	(10,039)	(10,039)
Glocester	-	-	-	-	10,083	10,083
Hopkinton	-	-	-	-	7,764	7,764
Jamestown	-	-	-	-	(13,642)	(13,642)
Johnston <sup>(2)</sup>	-	-	(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
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$302,564)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$302,564)</b>
Reappropriation Coventry FY 2014 funds to be disbursed in FY 2015			166,126			166,126
Reappropriation of FY 2015 Funds to be distributed in FY 2016						
Coventry <sup>(3)</sup>			166,126			166,126
Johnston <sup>(3)</sup>			136,438			136,438
Statewide Reference Library Resource Grant				-		-
Grant-In-Aid to Institutional Libraries				-		-
Library Construction Reimbursement				-		-
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,126</b>

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

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

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

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

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

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

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

## Fiscal Year 2016 Proposed State Aid to Cities and Towns

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

Reappropriation of FY 2015

Funds to be distributed in FY

2016

Coventry <sup>(3)</sup>

166,126

166,126

Johnston <sup>(3)</sup>

136,438

136,438

Statewide Reference Library Resource Grant

1,012,378

1,012,378

Grant-In-Aid to Institutional Libraries

62,609

62,609

Library Construction Reimbursement

2,663,300

2,663,300

**Total**

**\$35,080,409**

**\$10,384,458**

**\$5,302,564**

**\$11,436,698**

**\$10,000,000**

**\$72,204,129**

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

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

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

## Fiscal Year 2016 Proposed Pass Through Aid to Cities & Towns

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

Reappropriation of FY 2015

Funds to be distributed in FY

2016

Coventry (3)

166,126

Johnston (3)

136,438

Statewide Reference Library Resource Grant (Providence)

1,012,378

Grant-In-Aid to Institutional Libraries

62,609

Library Construction Reimbursement

2,663,300

**Total**

**\$14,265,427**

**\$8,988,342**

**\$24,091,776**

**\$47,345,544**

**\$119,549,673**

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

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

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

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

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

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

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

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

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

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

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

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

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

# **Education Aid**

**Data compiled by the Rhode Island Department of Education**



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## Education Aid to Local Governments

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Education Aid to Local Governments totals \$1.030 billion in FY 2016, a \$46.4 million or 4.7 percent increase in total state funding relative to the revised FY 2015 Budget of \$983.4 million. Total Education Aid is defined to include local public schools, School for the Deaf, Davies Career and Technical School, the charter schools, the Central Falls School District, and the Metropolitan Career and Technical School, as well as support for the State's share of Teacher Retirement and School Housing Aid programs.

Fiscal year 2016 represents year five of the education aid funding formula. As of July 1, 2011, education aid to all districts, charter schools, and state schools (Davies and the Met) is formula based. The School for the Deaf is a special education program and the funding method has not changed since it already has a state, federal, and local share. Based on the principle that the money follows the student, the formula was developed with the following guiding principles: (1) build a strong foundation for all children; (2) improve equity among districts and schools; (3) be transparent; and (4) be financially responsible.

The funding formula has been designed to distribute aid based on three key components:

- Core Instructional Amount – (\$8,928 per student in FY 2016) Derived from a regional average of the National Center for Education Statistics (NCES) expenditure data, the core instructional amount is based on cost studies from states that have been deemed by education researchers to be best practice financial models or states. In order to be informed, objective, and geographically sensitive, the formula uses a New England average cost to provide a balanced perspective on what Rhode Island should be spending to provide a high quality of education. The core instruction amount accounts for costs that have the greatest impact on a child's ability to learn, including instruction, instructional support, and leadership costs.
- Student Success Factor – (\$3,586 per student in FY 2016) Provides additional funding to support student needs beyond the core services listed above with the ultimate goal of closing student achievement gaps. Within the formula, each student is entitled to a 40.0 percent student success factor, which is applied to the core instructional amount. This factor is also applied to PK-12 students who are eligible for free and reduced price lunch.
- State Share Ratio – After the core components have been determined, a state share ratio formula is applied to address two key questions: How to account for differences in the revenue-generation capacity of communities and how to allocate funding to communities based on the supports that students need. The state share ratio is dependent on district property values weighted for median family income and students eligible for free and reduced price lunch.

Data plays a crucial role in how education aid is distributed to districts, charter schools, Davies, and the Met. The funding formula incorporates annual data updates including student counts, the core instruction per pupil, and the most recently assessed community property values and median family income data in order to ensure aid distribution uses the best available data. The formula establishes a platform for creating horizontal equity. It attempts to get a like amount of funding to children who have similar characteristics regardless of where they sit, which in turn gradually rebalances education funding to provide all districts a common level of purchasing power.

In addition, specific categorical funds for certain high-cost items were established outside the formula distribution: High cost special education, career and technical education, early childhood education, transportation for non-public and regional districts, as well as regional district bonuses. A Central Falls Stabilization Fund has also been created to assure that appropriate funding is available to support the district, due to concerns regarding local capacity. According to law, state stabilization funds are only paid upon transfer of a matching amount to the school district by the city. If Central Falls is unable to pay its share, the State will not provide funding under the stabilization fund.

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## **Education Aid to Local Governments**

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Lastly, funding allocations will be phased in over ten years based on a transition model where overfunded districts shall have a level decrease period, while underfunded districts will have a quicker transition of seven years. In FY 2016, the fifth year of formula implementation, the transition periods will be six years for overfunded districts and three years for underfunded districts.

The following sections summarize changes to the various aid categories that comprise total FY 2016 Education Aid.

### **Distributed Aid**

Beginning in FY 2012, distributed aid reflects aid to both districts and charter schools as a result of the education aid funding formula. In prior years, charter schools were displayed within the non-distributed aid category of the education aid tables following this section. In FY 2016, total Distributed Education Aid, which includes formula aid to districts, Central Falls, charter schools and Group Home Aid, increases by \$36.9 million from the revised FY 2015 budget. The formula aid segment alone totals \$776.8 million or an increase of \$37.6 million in FY 2016. The Governor's Budget fully-funds year five of the education aid funding formula in FY 2016, including an additional \$1.4 million for Full-Day Kindergarten for districts that plan to implement by September, 2015. Since students participating in this program are now in school for a full day instead of half the school day, Distributed Aid for FY 2016 shows a subsequent increase to accommodate the adjustment in the Average Daily Membership (ADM) number used in the education aid funding formula calculations. A reduction of \$1.1 million in Group Home Aid is made to reflect updated group home bed census figures as of December, 2014.

One of the primary drivers for the \$37.6 million growth in formula aid is the expansion of charter schools. Charter school growth is funded in full in the year of growth, while reductions in the sending communities are spread over the remaining years of transition. Upon full transition, money will follow the student and charter or state school growth will be offset by dollar-for-dollar reductions in the sending communities. In FY 2016, five existing charter schools experiencing growth will be fully-funded, while two new charter schools, Engineering Early and RISE Mayoral Academy, are projected to open (subject to Board approval). Charter school growth, assuming the new schools are approved, is \$11.1 million more than the FY 2015 revised recommendation.

Moreover, the FY 2016 recommendation continues with year three of funding the Urban Collaborative through the funding formula, in accordance with the change made to RIGL §16-3.1-11 in the 2012 Session of the General Assembly. Although this change is revenue neutral to the state, the four current sending communities, Central Falls, Cranston, North Providence, and Providence, will see a reduction in state education aid for these 138 students. The Urban Collaborative increases in the Governor's recommendation by \$274,683 to a total of \$849,196 in the FY 2016 recommendation. Finally, an additional \$3.7 million is included in the Central Falls Stabilization Fund as required by RIGL 16-7.2-6(d) to cover costs outside of those calculated by the education aid funding formula. This is the second year that Central Falls receives assistance through this Fund.

### **State Schools**

The State Schools, Davies Career and Technical School, Metropolitan Career and Technical School, and Rhode Island School for the Deaf are collectively financed at \$27.9 million in general revenue for FY 2016, which constitutes a decrease of \$694,299 from the revised FY 2015 Budget. Only Davies and the Met fall under the funding formula.

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## Education Aid to Local Governments

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### Non-Distributed Aid

Non-distributed aid in FY 2016 decreases by \$115,745 from the revised FY 2015 Budget. The FY 2016 Budget includes \$12.3 million to finance four of the five education aid categorical funds, all of which were included in the funding formula legislation passed in 2010. The regional district bonus, the fifth categorical fund, is not funded in the Governor's Budget since no new regional districts were established in FY 2014 to be eligible for the three-year bonus. Categorical funds are not distributed according to the formula, but instead according to their own individual set of rules. The Governor recommends \$3.5 million to be used for the Career and Technical Education Categorical Fund, which will support the initial investment requirements to transform existing or create new career and technical programs and offset the higher than average costs of maintaining the highly specialized programs. For year five of the Transportation Categorical Fund, the Governor recommends \$2.4 million, or \$2.0 million less than in FY 2015 revised, to reimburse districts for a portion of the excess costs associated with transporting non-public, non-special education students to out-of-district non-public schools and public school students within regional districts. Only those districts participating in the statewide system are eligible for non-public transportation funding. (Article 6 of the Governor's FY 2016 Budget amends § RIGL 16-21-1 to relieve local education agencies from providing this service for non-public school children.)

The Governor recommends \$4.0 million for the Early Childhood Demonstration Categorical Fund to increase access to voluntary, free, high-quality pre-kindergarten programs. The pre-kindergarten expansion in Rhode Island will start with seventeen communities with selected concentrations of children from low-income families. This began as a pilot program in FY 2010 and continued in FY 2011; however, funding was eliminated in the enacted FY 2012 Budget. Funding was restored in FY 2013 and continued in years following. A \$1.0 million increase as compared to the revised FY 2015 Budget is recommended for the High Cost Special Education Fund, which will reimburse districts for special education costs exceeding five times the total foundation per pupil (\$62,495 in FY 2016), including but not limited to instructional and related services provided to a child as defined in his/her Individual Education Plan (IEP), transportation costs, tuition costs, assistive technology costs, and other associated costs.

Moreover, the revised FY 2015 and FY 2016 Budget includes \$250,000 for the Full-Day Kindergarten Pilot Program intended for one-time start-up costs for interested local education agencies (LEAs). A subsequent increase in Distributed Aid is included to accommodate the increase in the Average Daily Membership (ADM) number used in the Education Aid Funding Formula calculations.

Offsetting some of these increases in education aid includes eliminating a substantial investment of \$745,000 to the Rhode Island Vision Education and Services Program (RIVESP) over a three-year period beginning in FY 2014; FY 2016 is the final year of the phase-out. RIVESP, housed at the Sherlock Center at Rhode Island College, is a program that provides children with low vision, blindness, and print disabilities full access to services and adaptive instructional materials, while also providing teaching and consultation services to the children, their families, and educational staff within the school environment. This reduction in state aid would have no impact on students who utilize these services, for the original intent of the Program is to ultimately have the full cost of such services shift to LEAs. In addition, state financing for the Textbook Expansion program will also be discontinued. This will not affect operations similar to the Vision Services Program, since state aid is provided only for additional assistance. The operating costs for both programs are financed by the LEAs.

General revenue funding of \$400,000 for the Rhode Island Telecommunications Access fund and \$270,000 for the School Breakfast program in FY 2016 are both level-funded as compared to the revised FY 2015 level.

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## Education Aid to Local Governments

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### Other Aid

The FY 2016 Budget also includes an increase of \$3.8 million to a total of \$92.8 million for the State's 40.0 percent share of the employer cost of Teacher Retirement benefits, mostly attributable to an employer rate increase from 9.19 percent to 9.41 percent for most communities.

Housing aid, also known as School Construction Aid, increases significantly in FY 2016, as the Governor recommends \$20.0 million to be transferred a new School Building Authority Capital fund at the Rhode Island Health and Education Building Corporation. This fund will be available to local education authorities as a perennial source of financing (and refinancing) for approved school construction projects. The Department will continue to apply its computation of reimbursable school housing aid. Underlying growth in school housing aid is \$2.8 million for a total of \$70.9 million in FY 2016, as the Department continues to reimburse existing commitments in every community in the state.

Also in FY 2016, the Governor promotes \$250,000 to finance a new Teacher Diversity Initiative to certify teachers from a wider range of backgrounds and diversity. This new initiative is in RIDE's Office of Educator Quality and its goal is to narrow the achievement gap of children in racially diverse neighborhoods.

### **FY 2016 Education Aid Increases (Decreases) From the Revised FY 2015 Budget**

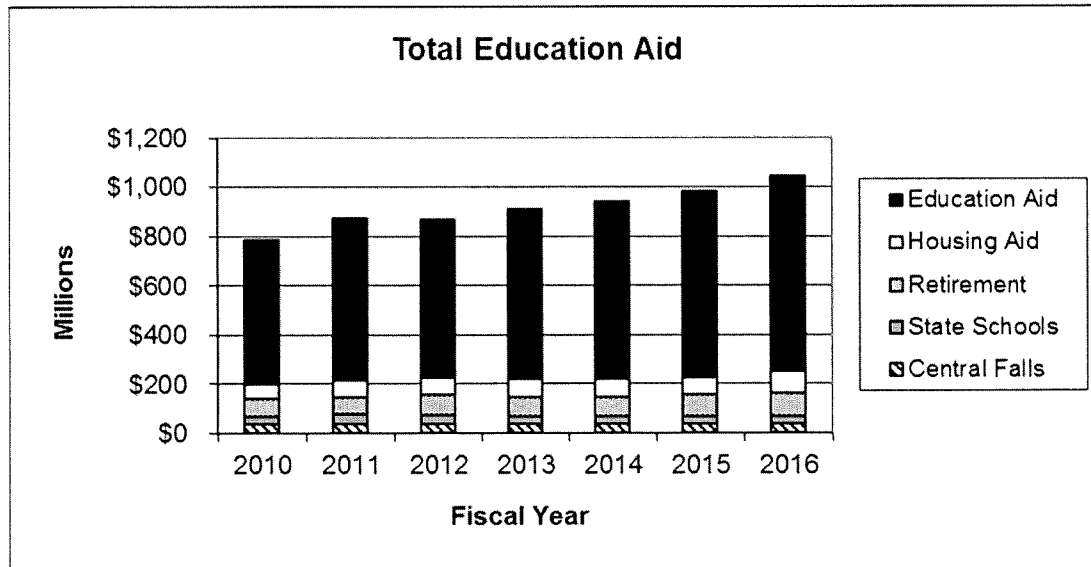
- Formula Aid including \$1.4 million for full-day K: \$37,611,031
- Group Home Funding: (\$1,053,061)
- Central Falls School District: \$358,754
- Textbook Expansion: (\$240,000)
- Early Childhood Demonstration: \$1,000,000
- Transportation Categorical: (\$2,000,000)
- High Cost Special Ed Categorical: \$1,000,000
- Metropolitan Career and Technical School: (\$513,855)
- School for the Deaf: \$386,131
- Davies Career and Technical School: (\$694,299)
- Teachers' Retirement: \$3,800,787
- School Housing Aid: \$22,807,038

The following graph displays total school aid from FY 2010 to FY 2016. The "Education Aid" component is comprised of all aid categories under the standard Education Aid program. For FY 2012 and on, this includes such items as the Funding Formula Distribution and Group Home Aid. FY 2011 and prior include, but are not limited to, General Aid, Targeted Aid, Charter School Aid, and the Student Investment Initiatives. Other components of total aid include: State Contributions for Teachers' Retirement; School Housing Aid; Central Falls School District; and State Schools (Davies, Deaf, and the Metropolitan School).

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## Education Aid to Local Governments

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### Housing Aid

The Governor includes \$20.0 million in general revenue to finance the new School Building Authority Capital Fund at the Rhode Island Health and Education Building Corporation (RIHEBC) in FY 2016. The financing is included in RIDE's budget, as a transfer to RIHEBC to provide a perennial source of financing for local education agencies.

The existing School Housing Aid Program reimburses a community for eligible construction expenditures beginning in the fiscal year after the project is completed. The reimbursement rate is based on the cost of the project over the life of the bonds issued for the project. The Commissioner and the Board of Education review each local community's request for reimbursement through the program. Pursuant to recent legislation, the Department of Education and the Board of Education promulgated new regulations governing both this process, as well as the oversight of all projects eligible for School Housing Aid.

Although the reimbursement reference for completed projects is one year, there is a two-year reference for formula factors. For example, FY 2014 allocations were based on 2012 wealth and enrollment levels. The housing aid share ratio calculation is based on a district's income adjusted per-pupil property wealth compared to aggregate state per-pupil property wealth. Under current law, beginning FY 2013, the minimum reimbursement to each community is frozen to 35.0 percent. A 4.0 percent bonus is awarded when a minimum of 75.0 percent of a project's cost is for energy conservation, asbestos removal, or handicapped access. Regional districts receive a two percent bonus for each regionalized grade for new construction projects, and an additional four percent bonus for renovation projects.

In June 2011, the General Assembly enacted a moratorium on new school construction project approvals (except for health and safety projects) and a sunset provision for projects approved before the current school construction regulations went into effect. This moratorium was extended in the 2014 Session due for expiration on May 1, 2015, at which time the new School Building Authority Capital Fund will be poised to finance a significant backlog of projects.

The revised FY 2015 and FY 2016 Budgets propose general revenue expenditures of \$68.1 million and \$90.9 million respectively, for the School Housing Aid program. Of the year over year increase in FY 2016, \$20.0 million is attributable to the new School Building Authority Capital Fund, as opposed to typical housing aid reimbursements.

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## Education Aid to Local Governments

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### Teachers' Retirement

RIGL 16-16-22 requires the State of Rhode Island to make contributions to the teacher retirement system. The State shall contribute a percentage of the employer's share, with the school districts contributing the balance. The State's share has varied over the years based upon the total actuarially determined rate of payroll, but since FY 1993 it has been fixed at 40.0 percent, with the municipalities contributing 60.0 percent. Each district receives the same percentage, regardless of district wealth.

The State deferred the State's contributions to Teachers' Retirement in both FY 1991 and FY 1992. Most municipalities also deferred the local portion of teacher retirement contributions for this period. The state deferrals, valued at \$22.4 million in FY 1991 and \$22.2 million in FY 1992, is financed over twenty years, as will the local deferral. The annual calculation applied to the state contribution to Teachers' Retirement includes an adjustment to accommodate the deferred liability.

Furthermore, the municipalities of Burrillville, East Greenwich, Little Compton, New Shoreham, and North Smithfield did not participate in the 1990 early retirement window for teachers and therefore contribute a slightly smaller percentage of teachers' salaries than the ones listed in the tables below.

# Education Aid to Local Governments

## Contribution Rates for Teachers' Retirement Fund

- Defined Benefit Retirement Plan

	<u>Actuarial Contribution Rate of Payroll</u>	<u>Employer Share</u>			<u>Teacher</u>
		<u>Local (60.0%)*</u>	<u>State (40%)*</u>	<u>Sub Share</u>	
1999	21.02%	6.62%	4.90%	11.52%	9.50%
2000	24.14%	8.43%	6.21%	14.64%	9.50%
2001	21.51%	6.86%	5.15%	12.01%	9.50%
2002	19.45%	5.73%	4.22%	9.95%	9.50%
2003	21.47%	6.93%	5.04%	11.97%	9.50%
2004	23.22%	7.99%	5.73%	13.72%	9.50%
2005	24.34%	8.72%	6.12%	14.84%	9.50%
2006	25.97%	9.72%	6.75%	16.47%	9.50%
2007	29.14%	11.62%	8.02%	19.64%	9.50%
2008	31.51%	13.04%	8.97%	22.01%	9.50%
2009	29.57%	11.89%	8.18%	20.07%	9.50%
2010	29.57%	11.89%	8.18%	20.07%	9.50%
2011	28.51%	11.25%	7.76%	19.01%	9.50%
2012	31.82%	13.23%	9.09%	22.32%	9.50%
2013	23.04%	11.41%	7.88%	19.29%	3.75%
2014	24.43%	12.26%	8.42%	20.68%	3.75%
2015	26.35%	13.41%	9.19%	22.60%	3.75%
2016	26.89%	13.73%	9.41%	23.14%	3.75%

\*Adjusted for deferral liability

- Defined Contribution Retirement Plan

<u>Required Contribution</u>		<u>Employer Share</u>			<u>Teacher Share</u>
<u>Rate of Payroll</u>		<u>Local (60%)</u>	<u>State (40%)</u>	<u>Subtotal</u>	
2015	6.0%	0.6%	0.4%	1.0%	5.0%
2015 (Non-Social Security-eligible position)	10.0%	2.6%	0.4%	3.0%	7.0%
2016	6.0%	0.6%	0.4%	1.0%	5.0%
2016 (Non-Social Security-eligible position)	10.0%	2.6%	0.4%	3.0%	7.0%

The following table displays the state contributions to Teacher Retirement since FY 1999. The State Retirement Board uses the districts' retirement contribution data to calculate the state obligation each month, and contributions are accrued to the appropriate fiscal period.

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## Education Aid to Local Governments

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### State Contributions for Teacher Retirement

<u>Fiscal Year</u>	<u>State Share</u>
1999 Actual	\$30,202,943
2000 Actual	\$40,719,407
2001 Actual	\$35,365,234
2002 Actual	\$30,652,207
2003 Actual	\$38,242,690
2004 Actual	\$45,039,269
2005 Actual	\$48,503,125
2006 Actual	\$54,537,733
2007 Actual	\$70,286,753
2008 Actual	\$83,028,510
2009 Actual	\$73,592,722
2010 Actual	\$68,550,306
2011 Actual	\$70,286,261
2012 Actual	\$80,385,930
2013 Actual	\$75,777,027
2014 Actual	\$80,351,295
2015 Revised	\$89,005,049
2016 Recommended	\$92,805,836

### Explanation of Education Aid Table by LEAs

The following table displays education aid by apportionment among the state's local and regional education agencies. "Distributed LEA Aid" consists of the various categories of aid that are directly distributed to school districts on a regular (usually monthly) basis, including Funding Formula Aid to all districts and charter schools and Group Home Aid. "State Schools" include the Metropolitan School, Davies, and School for the Deaf. "Non-Distributed Aid" includes several categories of aid that are either utilized at the departmental level or are not distributed regularly to school districts. "Other Aid" consists of allocations for School Housing Aid and State contributions to the Teachers' Retirement Fund. The next table shows the



## Education Aid by Category of Aid

Category of Education Aid	FY 2015 Revised	FY 2016 Recommended	Increase (Decrease)
<b>Distributed LEA Aid</b>			
Formula Aid	\$739,155,220	\$775,348,908	\$36,193,688
Formula Aid - Full Day Kindergarten*	-	1,417,343	1,417,343
Group Home Funding	6,168,233	5,115,172	(1,053,061)
Central Falls School District	39,010,583	39,369,337	358,754
Subtotal	\$784,334,036	\$821,250,760	\$36,916,724
<b>Non-Distributed Aid</b>			
Textbook Expansion	\$115,745		(115,745)
School Breakfast	270,000	270,000	-
Telecommunications Access	400,000	400,000	-
Early Childhood Demonstration Categorical	2,950,000	3,950,000	1,000,000
Transportation Categorical	4,351,360	2,351,360	(2,000,000)
High Cost Special Ed Categorical	1,500,000	2,500,000	1,000,000
Career and Tech Categorical	3,500,000	3,500,000	-
Regionalization Bonus Categorical	-	-	-
Full-Day Kindergarten Pilot Program	250,000	250,000	-
Subtotal	\$13,337,105	\$13,221,360	(\$115,745)
<b>State Schools</b>			
Metropolitan School	\$10,501,360	\$9,987,505	(\$513,855)
School for the Deaf	5,893,459	6,279,590	386,131
Davies School	12,240,174 *	11,656,803	(583,371)
Subtotal	\$28,634,993	\$27,923,898	(\$711,095)
<b>Other Aid</b>			
Teacher Retirement	\$89,005,049	\$92,805,836	\$3,800,787
School Construction Aid **	68,100,072	70,907,110	2,807,038
Subtotal	\$157,105,121	\$163,712,946	\$6,607,825
<b>Total Aid</b>	<b>\$983,411,254</b>	<b>\$1,026,108,963</b>	<b>\$42,697,709</b>

\*Full Day Kindergarten funding as calculated by the Education Aid Funding Formula is only reflective of districts that have expressed implementation interest. Funding is not guaranteed until LEAs have received final school committee approval. FY 2015 formula aid for full day kindergarten is included in the Formula Aid line since it reflects actual implementation.

\*\* The Governor recommends \$20.0 million to be transferred to a new School Building Authority Capital Fund at the Rhode Island Health and Education Building Authority.

## Education Aid to Local Units of Government

	FY 2015 Revised	FY 2016 Recommend	Difference
<b>Distributed LEA Aid</b>			
Barrington	\$ 4,605,699	\$ 5,125,978	\$ 520,279
Bristol/Warren	16,060,879	15,472,157	(588,722)
Burrillville	13,207,943	13,323,549	115,606
Central Falls (1)	39,010,583	39,369,337	358,754
Chariho District	229,922	191,602	(38,320)
Charlestown	1,708,666	1,721,411	12,745
Coventry	20,983,721	21,793,909	810,188
Cranston	46,502,463	49,976,874	3,474,411
Cumberland	15,614,646	16,511,066	896,420
East Greenwich	2,393,842	2,753,180	359,338
East Providence	29,240,976	30,912,340	1,671,364
Exeter/W Greenwich	5,904,008	5,653,149	(250,859)
Foster	1,178,487	1,178,425	(62)
Foster/Glocester	4,947,131	4,896,136	(50,995)
Glocester	2,616,917	2,528,470	(88,447)
Hopkinton	5,576,348	5,520,458	(55,890)
Jamestown	399,684	440,600	40,916
Johnston	12,903,199	13,706,185	802,986
Lincoln	9,787,593	10,390,726	603,133
Little Compton	401,928	401,954	26
Middletown	8,891,102	8,660,856	(230,246)
Narragansett	1,987,115	2,169,670	182,555
New Shoreham	82,308	84,762	2,454
Newport	10,623,202	10,510,795	(112,407)
North Kingstown	10,713,692	10,623,405	(90,287)
North Providence	16,417,039	18,044,074	1,627,035
North Smithfield	5,553,096	5,737,907	184,811
Pawtucket	74,724,961	77,363,421	2,638,460
Portsmouth	4,851,148	4,766,911	(84,237)
Providence	214,570,246	221,352,686	6,782,440
Richmond	5,205,437	5,082,617	(122,820)
Scituate	3,913,720	3,935,755	22,035
Smithfield	5,032,662	5,399,902	367,240
South Kingstown	7,842,011	7,600,916	(241,095)
Tiverton	5,800,664	5,980,785	180,121
Warwick	35,959,169	36,440,558	481,389
West Warwick	20,973,995	21,820,351	846,356
Westerly	7,620,089	8,279,681	659,592
Woonsocket	50,667,450	53,096,244	2,428,794
Subtotal (1)	\$ 724,703,742	\$ 748,818,802	\$ 24,115,060

## Education Aid to Local Units of Government

	FY 2015 Revised		FY 2016 Recommend		Difference
<b>Distributed LEA Aid- Charter Schools</b>					
ACE (Textron)	\$ 2,318,176	\$	2,291,698		(26,478)
Achievement First	2,705,111		5,391,640		2,686,529
Beacon Charter School	1,679,403		2,044,695		365,292
Blackstone Academy	1,652,884		2,678,946		1,026,062
Compass School	534,940		509,620		(25,320)
Engineering Early (2)	-		1,060,052		1,060,052
Greene School	942,594		1,007,866		65,272
Highlander	3,754,605		4,453,429		698,824
Hope Academy	369,149		734,676		365,527
International Charter School	2,867,485		3,021,622		154,137
Kingston Hill Academy	625,616		614,217		(11,399)
Learning Community	6,137,788		6,126,851		(10,937)
New England Laborers	1,194,388		1,156,423		(37,965)
Nowell Academy	1,596,758		1,616,589		19,831
Nurses Institute	2,398,086		2,533,189		135,103
Paul Cuffee Charter School	7,962,689		7,953,844		(8,845)
RIMA Blackstone Valley	9,068,092		10,937,966		1,869,874
RISE Mayoral Academy (2)	-		652,514		652,514
Segue Institute for Learning	2,649,456		2,679,797		30,341
Southside Elementary	255,742		508,072		252,330
Times 2 Academy	6,986,801		7,619,514		632,713
Trinity Academy	1,755,462		2,160,875		405,413
Village Green	1,600,556		2,411,323		810,767
Subtotal	\$59,055,781		\$70,165,418	\$	11,109,637
Urban Collaborative (RIGL 16-3.1-11)	\$ 574,513	\$	849,196	\$	274,683
All Day Kindergarten Initiative (3)	-		1,417,343		1,417,343
Distributed LEA Subtotal	\$ 784,334,035	\$	821,250,759	\$	35,499,380
<b>Non-Distributed Aid</b>					
Textbook Expansion	\$ 115,745	\$	-	\$	(115,745)
School Breakfast	270,000		270,000		-
Telecommunications Access	400,000		400,000		-
Early Childhood Demonstration	2,950,000		3,950,000		1,000,000
Transportation Categorical	4,351,360		2,351,360		(2,000,000)
High Cost Special Ed Categorical	1,500,000		2,500,000		1,000,000
Career and Tech Categorical	3,500,000		3,500,000		-
All Day Kindergarten Pilot	250,000		250,000		-
Subtotal	\$ 13,337,105	\$	13,221,360	\$	(115,745)

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## Education Aid to Local Units of Government

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	<b>FY 2015 Revised</b>		<b>FY 2016 Recommend</b>		<b>Difference</b>
<b>State Schools</b>					
Metropolitan School	\$ 10,501,360	\$	9,987,505	\$	(513,855)
School for the Deaf	5,893,459		6,279,590		386,131
Davies School	12,240,174		11,656,803		(583,371)
Subtotal	\$ 28,634,993	\$	27,923,898	\$	(711,095)
<b>Other Aid</b>					
Teachers' Retirement	\$ 89,005,049	\$	92,805,836	\$	3,800,787
School Housing Aid (4)	68,100,072		70,907,110		2,807,038
Subtotal	\$ 157,105,121	\$	163,712,946	\$	6,607,825
<b>Total</b>	<b>\$ 983,411,254</b>	<b>\$</b>	<b>1,026,108,963</b>	<b>\$</b>	<b>42,697,708</b>

- (1) Central Falls includes \$1.9 million in Stabilization Funds in FY 2016
- (2) Subject to Board of Education final approval
- (3) Assumes full implementation for Coventry, Cranston, East Greenwich, Johnston, North Kingstown, Tiverton and Warwick
- (4) The Governor recommends \$20.0 million to be transferred to a new School Building Authority Capital Fund at the Rhode Island Health and Education Building Authority.