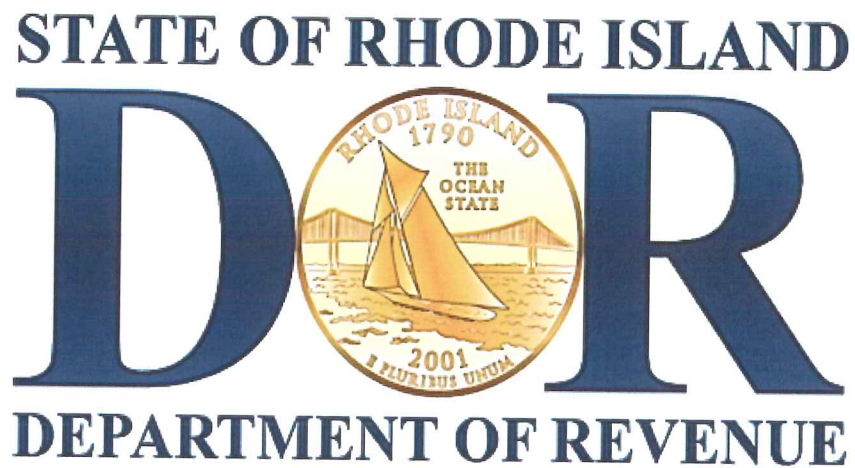


**State Aid
FY 2016 Final Revised and FY 2017 Enacted
State Budget**



Governor Gina M. Raimondo

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

Municipal Aid

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 2016 revised budget is funded at \$40.1 million and the FY 2017 enacted budget at \$42.0 million which fully funds the aid program at 27.00% in FY 2017. 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 2016 revised and is increased for FY 2017 enacted at \$12.4 million. The City of Cranston is qualifying for the Distressed Communities Relief Fund in FY 2017. In a year that a municipality newly enters the aid program, it receives 50 percent of current law requirements the first year it qualifies. The City of East Providence is falling out of program for FY 2017. When any community falls out of the Distressed Communities Relief Fund, it shall receive a one-time payment of 50 percent of the prior year requirement exclusive of any reduction for first year qualification.

Municipal Incentive Aid provided 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 2017 proposed 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 2016 revised is estimated at \$1.3 million. The proposed FY 2017 funding is \$559,901 for the estimated actual cost of reimbursement. Funding for FY 2017 will be updated as communities' contract for statistical update services.

Funding for **Aid to Local Libraries** is at \$8.8 million in FY 2016 revised and \$9.4 million in FY 2017 enacted. In addition, funding for library construction aid is provided at \$2.7 million in FY 2016 revised and \$2.2 million in FY 2017 enacted to finance anticipated debt service or construction reimbursement obligations under this program.

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

Formula Aid to Cities and Towns

legislative changes to the legislation since its inception. For FY 2011 and thereafter, the General Assembly enacted legislation that mandates a \$500 exemption for which the State will reimburse municipalities an amount subject to appropriation. The legislation further allows municipalities to provide an additional exemption; however, that additional exemption will not be subject to reimbursement. The Assembly removed the provision that restricted municipalities from taxing the difference in the event that the value of a vehicle is higher than the prior fiscal year. It also allowed for rates and ratios of assessment to be lowered from the current frozen levels. Total funding in the FY 2016 revised and FY 2017 enacted budgets to support this program is \$10.0 million. Data used to determine distribution amounts for FY 2017 enacted budget is an estimate based on FY 2016 data and will change once finalized December 31, 2015 motor vehicle tax rolls are received and processed in the fall of 2016.

The **Public Service Corporation Tax** is for certain tangible personal property of telegraph, cable and telecommunications corporations and express corporations that is exempt from local taxation, and instead is subject to taxation by the State. The revenue from this tax flows through the State (it is not appropriated by the State). The revenues (apart from some administrative expenses) are apportioned to the cities and towns based on the ratio of each municipality's population relative to the total population of the State. The disbursements for FY 2016 revised total \$13.0 million and \$13.6 million for FY 2017 enacted. Data used to determine distribution amounts is updated annually to reflect the most recent data.

The 1986 General Assembly enacted the **Local Hotel 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 2016 revised, a combined amount is provided at \$8.7 million. For the FY 2017 enacted budget, the amount is estimated to be \$9.8 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 \$26.0 million in FY 2016 revised and \$27.2 million in FY 2017 enacted.

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 chapter 45-13.2, 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 ⁽²⁾

Statewide Reference Library Resource Grant (Providence)

Grant-In-Aid to Institutional Libraries

Library Construction Reimbursement

136,438

1,012,378

62,609

2,663,300

Total	\$13,014,620	\$8,988,342	\$24,091,776	\$46,094,738	\$123,132,740
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(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 chapter 45-13.2, 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.

Fiscal Year 2016 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 2016 Total Appropriated State Aid
Barrington	14,638		77,484	337,167	217,477	646,766.15
Bristol	784,361		107,118	168,505	94,294	1,154,277
Burrillville	127,468		76,139	144,949	200,798	549,354
Central Falls	21,411	211,123	92,170	26,046	96,208	446,958
Charlestown			37,183	46,654	44,097	127,934
Coventry			166,346	217,150	244,791	628,288
Cranston	5,645,800		382,573	553,271	1,005,084	7,586,728
Cumberland	119		160,241	266,665	247,485	674,511
East Greenwich	341,085		62,395	121,208	81,417	606,105
East Providence	218,245	685,142	223,919	354,339	501,297	1,982,943
Exeter			31,773	45,910	92,110	169,792
Foster	415		22,003	30,796	72,955	126,168
Glocester			46,596	70,625	102,420	219,640
Hopkinton			38,737	31,101	69,295	139,133
Jamestown			25,782	87,375	22,042	135,199
Johnston ⁽¹⁾			-	116,751	422,637	539,387
Lincoln			100,680	195,339	198,583	494,603
Little Compton			16,592	30,355	12,896	59,843
Middletown			76,771	135,162	63,006	274,939
Narragansett			75,160	120,040	60,810	256,009
Newport	1,250,492		115,718	380,016	77,989	1,824,216
New Shoreham			3,975	80,325	6,714	91,014
North Kingstown	1,494		125,293	266,128	185,691	578,606
North Providence	713,714	989,710	152,777	175,272	389,770	2,421,244
North Smithfield			57,141	65,478	177,990	300,610
Pawtucket	508,302	1,430,131	338,325	336,605	794,500	3,407,863
Portsmouth			82,434	101,476	84,669	268,579
Providence	28,087,311	5,332,583	846,519	1,138,890	1,882,415	37,287,718
Richmond			36,403	26,246	65,687	128,336
Scituate			49,249	94,694	68,633	212,576
Smithfield	600,901		101,997	269,640	255,759	1,228,298
South Kingstown	173,566		145,475	201,734	139,730	660,505
Tiverton			75,141	100,382	59,170	234,693
Warren			50,381	54,101	92,183	196,664
Warwick	1,453,550		391,644	673,157	964,536	3,482,888
Westerly	137,538		108,016	274,847	216,507	736,907
West Greenwich			29,010	29,133	54,390	112,533
West Warwick		835,708	138,039	152,016	231,779	1,357,542
Woonsocket		900,062	195,461	178,865	402,183	1,676,570.17
Subtotal	\$40,080,409	\$10,384,458	\$4,862,660	\$7,698,411	\$10,000,000	\$73,025,938
Reappropriation of FY 2015						
Funds have been re-						
distributed to eligible						
municipalities in FY 2016						
Johnston ⁽²⁾			136,438			136,438
Reappropriation of FY 2016						
Funds to be distributed in FY						
2017						
Johnston ⁽²⁾			137,340			137,340
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) Johnston did not meet eligibility criteria in FY 2016. Aid will be reappropriated to FY 2017 based on current law.

(2) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under chapter 45-13.2, 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 Final Revised Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax (1)(2)	Meals and Beverage Tax (2)	FY 2016 Total Shared Taxes State Aid	FY 2016 Total Shared & Appropriated Aid
Barrington	201,686	1,583	174,777	378,045	1,024,811
Bristol	278,819	46,486	426,855	752,160	1,906,437
Burrillville	198,184	607	214,883	413,674	963,029
Central Falls	239,912	405	128,487	368,804	815,761
Charlestown	96,784	36,035	158,764	291,582	419,516
Coventry	432,985	104,369	426,117	963,471	1,591,759
Cranston	995,808	13,183	1,858,434	2,867,425	10,454,153
Cumberland	417,096	-	487,904	905,000	1,579,511
East Greenwich	162,408	1,818	655,582	819,808	1,425,913
East Providence	582,845	53,538	977,570	1,613,953	3,596,897
Exeter	82,701	202	99,154	182,058	351,850
Foster	57,271	239	17,213	74,723	200,890
Glocester	121,286	2,807	77,993	202,087	421,727
Hopkinton	100,831	294	52,306	153,431	292,564
Jamestown	67,109	24,304	101,451	192,864	328,064
Johnston	357,486	10,829	590,398	958,713	1,498,100
Lincoln	262,063	120,046	876,289	1,258,399	1,753,001
Little Compton	43,188	9,647	48,116	100,951	160,794
Middletown	199,830	856,138	706,521	1,762,489	2,037,428
Narragansett	195,635	153,104	633,408	982,147	1,238,156
Newport	301,205	2,250,996	2,246,318	4,798,519	6,622,736
New Shoreham	10,345	328,727	343,950	683,022	774,036
North Kingstown	326,128	99,122	550,970	976,220	1,554,827
North Providence	397,667	405	354,087	752,159	3,173,403
North Smithfield	148,734	3,890	263,192	415,815	716,425
Pawtucket	880,635	60,721	820,423	1,761,779	5,169,642
Portsmouth	214,568	25,431	194,502	434,502	703,081
Providence	2,203,425	2,033,454	5,350,285	9,587,165	46,874,883
Richmond	94,755	4,629	149,578	248,961	377,298
Scituate	128,192	7,195	74,245	209,632	422,208
Smithfield	265,491	170,756	736,374	1,172,621	2,400,919
South Kingstown	378,660	174,763	828,079	1,381,501	2,042,006
Tiverton	195,585	2,706	229,514	427,805	662,498
Warren	131,137	2,190	293,492	426,818	623,483
Warwick	1,019,420	1,212,418	2,885,444	5,117,282	8,600,170
Westerly	281,158	576,642	865,069	1,722,868	2,459,776
West Greenwich	75,512	105,163	148,566	329,241	441,773
West Warwick	359,305	128,104	366,857	854,266	2,211,808
Woonsocket	508,769	61,086	536,859	1,106,714	2,783,284
Subtotal	\$13,014,620	\$8,684,028	\$25,950,028	\$47,648,677	\$120,674,615
Reappropriation of FY 2015					
Funds have been re-distributed to eligible municipalities in FY 2016					
Johnston (3)					136,438
Reappropriation of FY 2016					
Funds to be distributed in FY 2017					
Johnston (3)					137,340
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	\$8,684,028	\$25,950,028	\$47,648,677	\$124,686,680

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

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under chapter 45-13.2, 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 Final Revised vs. FY 2016 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	-	-	-	-	(13,060)	(13,060)
Bristol	-	-	-	-	(1,424)	(1,424)
Burrillville	-	-	-	-	(856)	(856)
Central Falls	-	-	-	-	2,142	2,142
Charlestown	-	-	-	-	(263)	(263)
Coventry	-	-	-	-	(1,306)	(1,306)
Cranston	-	-	-	-	(1,347)	(1,347)
Cumberland	-	-	-	-	54	54
East Greenwich	-	-	-	-	(371)	(371)
East Providence	-	-	-	-	(4,326)	(4,326)
Exeter	-	-	-	-	100	100
Foster	-	-	-	-	15,771	15,771
Glocester	-	-	-	-	(703)	(703)
Hopkinton	-	-	-	-	(342)	(342)
Jamestown	-	-	-	-	(27)	(27)
Johnston ⁽¹⁾	-	-	(137,340)	-	(319)	(137,659)
Lincoln	-	-	-	-	723	723
Little Compton	-	-	-	-	(82)	(82)
Middletown	-	-	-	-	(6,131)	(6,131)
Narragansett	-	-	-	-	249	249
Newport	-	-	-	-	113	113
New Shoreham	-	-	-	-	149	149
North Kingstown	-	-	-	-	933	933
North Providence	-	-	-	-	(3,808)	(3,808)
North Smithfield	-	-	-	-	(3,782)	(3,782)
Pawtucket	-	-	-	-	1,501	1,501
Portsmouth	-	-	-	-	6,146	6,146
Providence	-	-	-	-	13,833	13,833
Richmond	-	-	-	-	(1,028)	(1,028)
Scituate	-	-	-	-	(945)	(945)
Smithfield	-	-	-	-	2,577	2,577
South Kingstown	-	-	-	-	927	927
Tiverton	-	-	-	-	193	193
Warren	-	-	-	-	240	240
Warwick	-	-	-	-	(249)	(249)
Westerly	-	-	-	-	7,899	7,899
West Greenwich	-	-	-	-	(4,889)	(4,889)
West Warwick	-	-	-	-	(1,751)	(1,751)
Woonsocket	-	-	-	-	(6,541)	(6,541)
Subtotal	\$0	\$0	(\$137,340)	\$0	\$0	(137,340)
Reappropriation of FY 2015 Funds have been re- distributed to eligible municipalities in FY 2016						
Johnston ⁽²⁾			-			-
Reappropriation of FY 2016 Funds to be distributed in FY 2017						
Johnston ⁽²⁾			137,340			137,340
Statewide Reference Library Resource Grant				-		-
Grant-In-Aid to Institutional Libraries				-		-
Library Construction Reimbursement				-		-
Total	\$0	\$0	\$0	\$0	\$0	0

(1) Johnston did not meet eligibility criteria in FY 2016. Aid will be reappropriated to FY 2017 based on current law.

(2) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under chapter 45-13.2, 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 Final Revised vs. FY 2016 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	-	(3,258)	12,665	9,407	(3,652)
Bristol	-	(9,760)	49,349	39,589	38,165
Burrillville	-	(936)	11,807	10,871	10,014
Central Falls	-	(624)	11,357	10,732	12,874
Charlestown	-	(56,227)	19,326	(36,901)	(37,164)
Coventry	-	14,516	27,474	41,990	40,685
Cranston	-	(3,184)	169,495	166,312	164,965
Cumberland	-	-	58,261	58,261	58,315
East Greenwich	-	(2,930)	70,772	67,842	67,471
East Providence	-	2,930	60,556	63,486	59,160
Exeter	-	(312)	9,918	9,606	9,705
Foster	-	(24)	434	410	16,181
Glocester	-	(1,565)	(622)	(2,187)	(2,890)
Hopkinton	-	(658)	(350)	(1,008)	(1,351)
Jamestown	-	(31,019)	12,538	(18,481)	(18,508)
Johnston	-	2,305	75,449	77,755	(59,904)
Lincoln	-	9,027	65,096	74,123	74,845
Little Compton	-	(35,059)	8,328	(26,731)	(26,813)
Middletown	-	88,034	4,508	92,542	86,412
Narragansett	-	(205,201)	68,235	(136,967)	(136,717)
Newport	-	21,115	249,762	270,877	270,990
New Shoreham	-	(45,986)	34,032	(11,954)	(11,805)
North Kingstown	-	(5,547)	40,657	35,111	36,044
North Providence	-	(624)	14,712	14,088	10,280
North Smithfield	-	126	15,855	15,981	12,199
Pawtucket	-	1,773	56,920	58,693	60,194
Portsmouth	-	(4,917)	5,364	447	6,593
Providence	-	(149,146)	232,853	83,707	97,540
Richmond	-	415	18,598	19,012	17,984
Scituate	-	1,985	5,291	7,276	6,331
Smithfield	-	3,012	35,323	38,335	40,912
South Kingstown	-	(42,282)	66,701	24,419	25,346
Tiverton	-	(7,033)	14,642	7,609	7,803
Warren	-	(4,194)	24,730	20,536	20,776
Warwick	-	113,908	185,881	299,788	299,540
Westerly	-	16,616	58,726	75,343	83,241
West Greenwich	-	2,741	13,940	16,681	11,792
West Warwick	-	22,131	20,049	42,180	40,428
Woonsocket	-	5,537	29,621	35,158	28,617
Subtotal	\$0	(\$304,313)	\$1,858,253	\$1,553,939	\$1,416,599
Reappropriation of FY 2015 Funds have been re- distributed to eligible municipalities in FY 2016 Johnston ⁽²⁾					-
Reappropriation of FY 2016 Funds to be distributed in FY 2017 Johnston ⁽²⁾					137,340
Statewide Reference Library Resource Grant (Providence)					-
Grant-In-Aid to Institutional Libraries					-
Library Construction Reimbursement					-
Total	\$0	(\$304,313)	\$1,858,253	\$1,553,939	\$1,553,939

(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 chapter 45-13.2, 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 2017 Enacted State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption ⁽¹⁾	FY 2017 Total Appropriated State Aid
Barrington	15,995		374,284	217,477	607,756.36
Bristol	954,792		185,859	94,294	1,234,945
Burrillville	145,198		165,414	200,798	511,410
Central Falls	24,507	223,894	30,523	96,208	375,132
Charlestown			51,221	44,097	95,319
Coventry			244,374	244,791	489,165
Cranston	5,322,139	1,341,001	595,274	1,005,084	8,263,498
Cumberland	135		287,647	247,485	535,268
East Greenwich	434,980		134,295	81,417	650,692
East Providence	248,601	817,097	422,447	501,297	1,989,442
Exeter			52,087	92,110	144,197
Foster			34,462	72,955	107,416
Glocester			78,763	102,420	181,183
Hopkinton			36,298	69,295	105,592
Jamestown			115,055	22,042	137,097
Johnston			122,211	422,637	544,847
Lincoln			210,541	198,583	409,124
Little Compton			36,397	12,896	49,293
Middletown			147,598	63,006	210,603
Narragansett			153,079	60,810	213,889
Newport	1,357,719		417,539	77,989	1,853,247
New Shoreham			88,318	6,714	95,032
North Kingstown	1,737		293,678	185,691	481,106
North Providence		1,032,992	192,234	389,770	1,614,996
North Smithfield			78,789	177,990	256,780
Pawtucket	554,958	1,523,936	384,468	794,500	3,257,863
Portsmouth			116,931	84,669	201,600
Providence	30,137,743	5,604,286	1,284,092	1,882,415	38,908,536
Richmond			27,268	65,687	92,955
Scituate			104,517	68,633	173,151
Smithfield	710,097		298,995	255,759	1,264,851
South Kingstown	198,218		225,653	139,730	563,601
Tiverton			116,085	59,170	175,255
Warren			57,784	92,183	149,967
Warwick	1,712,951		739,844	964,536	3,417,332
Westerly	159,333		318,145	216,507	693,985
West Greenwich			32,312	54,390	86,702
West Warwick		891,916	162,630	231,779	1,286,325
Woonsocket		949,336	181,300	402,183	1,532,819
Subtotal	\$41,979,103	\$12,384,458	\$8,598,411	\$10,000,000	\$72,961,972
Reappropriation of FY 2016					
Funds to be distributed in FY					
2017					
Johnston ⁽²⁾					137,340
Statewide Reference Library Resource Grant			701,052		701,052
Grant-In-Aid to Institutional Libraries			62,609		62,609
Library Construction Reimbursement			2,223,220		2,223,220
Total	\$41,979,103	\$12,384,458	\$11,585,292	\$10,000,000	\$76,086,193

(1) Estimate as of 6/22/16. Subject to change once finalized motor vehicle tax rolls are received from cities and towns and processed in the fall of 2016.

(2) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under chapter 45-13.2, 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 2017 Enacted Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax ⁽¹⁾⁽²⁾	Meals and Beverage Tax ⁽²⁾	FY 2017 Total Shared Taxes State Aid	FY 2017 Total Shared & Appropriated Aid
Barrington	209,719	4,840	183,483	398,042	1,005,799
Bristol	289,577	59,677	448,119	797,373	2,032,318
Burrillville	207,376	1,543	225,587	434,507	945,916
Central Falls	249,834	1,029	134,887	385,751	760,883
Charlestown	100,263	91,778	166,672	358,714	454,033
Coventry	450,490	109,954	447,344	1,007,788	1,496,953
Cranston	1,038,680	17,681	1,951,012	3,007,373	11,270,872
Cumberland	436,817	-	512,209	949,027	1,484,295
East Greenwich	168,882	4,480	688,240	861,602	1,512,294
East Providence	607,219	57,809	1,026,268	1,691,296	3,680,738
Exeter	85,909	514	104,093	190,516	334,713
Foster	59,761	248	18,070	78,080	185,496
Glocester	126,732	3,873	81,879	212,484	393,667
Hopkinton	104,846	953	54,912	160,711	266,303
Jamestown	70,086	58,021	106,505	234,613	371,710
Johnston	373,181	11,474	619,808	1,004,463	1,549,311
Lincoln	274,218	124,518	919,942	1,318,677	1,727,801
Little Compton	44,943	40,638	50,513	136,094	185,387
Middletown	207,028	909,244	741,717	1,857,988	2,068,592
Narragansett	203,230	367,009	664,961	1,235,200	1,449,089
Newport	316,689	2,447,367	2,358,218	5,122,274	6,975,522
New Shoreham	11,497	383,715	361,084	756,296	851,328
North Kingstown	339,927	118,283	578,417	1,036,627	1,517,733
North Providence	414,648	1,029	371,726	787,403	2,402,399
North Smithfield	155,854	4,327	276,302	436,483	693,262
Pawtucket	918,089	64,679	861,293	1,844,060	5,101,923
Portsmouth	223,391	39,705	204,191	467,287	668,887
Providence	2,298,821	2,165,580	5,616,810	10,081,211	48,989,747
Richmond	98,461	5,087	157,029	260,577	353,532
Scituate	134,071	7,416	77,943	219,430	392,581
Smithfield	276,509	182,560	773,057	1,232,126	2,496,977
South Kingstown	393,252	233,690	869,329	1,496,271	2,059,872
Tiverton	203,475	9,739	240,947	454,161	629,416
Warren	135,886	6,384	308,112	450,382	600,349
Warwick	1,056,511	1,255,940	3,029,183	5,341,634	8,758,966
Westerly	292,589	661,737	908,162	1,862,488	2,556,473
West Greenwich	78,764	109,220	155,967	343,951	430,652
West Warwick	372,833	132,307	385,132	890,273	2,176,598
Woonsocket	529,588	63,190	563,603	1,156,381	2,689,200
Subtotal	\$13,559,647	\$9,757,240	\$27,242,729	\$50,559,616	\$123,521,587
Reappropriation of FY 2016					
Funds to be distributed in FY 2017					
Johnston ⁽³⁾					137,340
Statewide Reference Library Resource Grant (Providence)					701,052
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,223,220
Total	\$13,559,647	\$9,757,240	\$27,242,729	\$50,559,616	\$126,645,808

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

(3) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under chapter 45-13.2, 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 2017 Enacted vs. FY 2016 Final Revised

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	1,357	-	(77,484)	37,118	-	(39,010)
Bristol	170,431	-	(107,118)	17,355	-	80,668
Burrillville	17,730	-	(76,139)	20,465	-	(37,944)
Central Falls	3,096	12,771	(92,170)	4,477	-	(71,826)
Charlestown	-	-	(37,183)	4,568	-	(32,615)
Coventry	-	-	(166,346)	27,223	-	(139,123)
Cranston	(323,661)	1,341,001	(382,573)	42,003	-	676,771
Cumberland	16	-	(160,241)	20,982	-	(139,243)
East Greenwich	93,895	-	(62,395)	13,087	-	44,587
East Providence	30,356	131,955	(223,919)	68,108	-	6,499
Exeter	-	-	(31,773)	6,177	-	(25,595)
Foster	(415)	-	(22,003)	3,666	-	(18,751)
Glocester	-	-	(46,596)	8,139	-	(38,458)
Hopkinton	-	-	(38,737)	5,197	-	(33,540)
Jamestown	-	-	(25,782)	27,680	-	1,898
Johnston ⁽¹⁾	-	-	-	5,460	-	5,460
Lincoln	-	-	(100,680)	15,201	-	(85,479)
Little Compton	-	-	(16,592)	6,042	-	(10,550)
Middletown	-	-	(76,771)	12,436	-	(64,336)
Narragansett	-	-	(75,160)	33,039	-	(42,120)
Newport	107,227	-	(115,718)	37,523	-	29,031
New Shoreham	-	-	(3,975)	7,993	-	4,018
North Kingstown	243	-	(125,293)	27,550	-	(97,500)
North Providence	(713,714)	43,282	(152,777)	16,962	-	(806,248)
North Smithfield	-	-	(57,141)	13,311	-	(43,830)
Pawtucket	46,656	93,805	(338,325)	47,863	-	(150,000)
Portsmouth	-	-	(82,434)	15,455	-	(66,979)
Providence	2,050,432	271,703	(846,519)	145,202	-	1,620,817
Richmond	-	-	(36,403)	1,022	-	(35,381)
Scituate	-	-	(49,249)	9,824	-	(39,425)
Smithfield	109,196	-	(101,997)	29,354	-	36,553
South Kingstown	24,652	-	(145,475)	23,918	-	(96,904)
Tiverton	-	-	(75,141)	15,703	-	(59,437)
Warren	-	-	(50,381)	3,683	-	(46,697)
Warwick	259,401	-	(391,644)	66,687	-	(65,556)
Westerly	21,795	-	(108,016)	43,298	-	(42,923)
West Greenwich	-	-	(29,010)	3,179	-	(25,831)
West Warwick	-	56,208	(138,039)	10,614	-	(71,217)
Woonsocket	-	49,275	(195,461)	2,435	-	(143,751)
Subtotal	1,898,694	\$2,000,000	(\$4,862,660)	\$900,000	\$0	(63,966)
Reappropriation of FY 2015 Funds have been re- distributed to eligible municipalities in FY 2016						
Johnston ⁽²⁾			(136,438)			(136,438)
Reappropriation of FY 2016 Funds to be distributed in FY 2017						
Johnston ⁽²⁾			(137,340)			(137,340)
Statewide Reference Library Resource Grant				(311,326)		(311,326)
Grant-In-Aid to Institutional Libraries				-		-
Library Construction Reimbursement				(440,080)		(440,080)
Total	\$1,898,694	\$2,000,000	(\$5,136,438)	\$148,594	\$0	(\$1,089,150)

(1) Johnston does not meet eligibility criteria in FY 2016. Aid will be reappropriated to FY 2017 based on current law.

(2) For FY 2014, and in any year thereafter that a municipality is not eligible to receive a distribution under chapter 45-13.2, 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 2017 Enacted vs. FY 2016 Final 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	8,033	3,258	8,707	19,997	(19,013)
Bristol	10,758	13,192	21,264	45,213	125,882
Burrillville	9,192	936	10,704	20,832	(17,112)
Central Falls	9,922	624	6,401	16,947	(54,879)
Charlestown	3,479	55,743	7,909	67,131	34,516
Coventry	17,504	5,585	21,227	44,316	(94,806)
Cranston	42,872	4,498	92,578	139,948	816,719
Cumberland	19,721	-	24,305	44,026	(95,216)
East Greenwich	6,474	2,663	32,658	41,795	86,382
East Providence	24,373	4,271	48,698	77,342	83,841
Exeter	3,207	312	4,939	8,459	(17,136)
Foster	2,490	9	857	3,357	(15,394)
Glocester	5,446	1,066	3,885	10,397	(28,060)
Hopkinton	4,016	658	2,606	7,280	(26,261)
Jamestown	2,977	33,717	5,054	41,749	43,647
Johnston	15,695	645	29,411	45,751	51,211
Lincoln	12,155	4,472	43,652	60,279	(25,200)
Little Compton	1,755	30,991	2,397	35,143	24,593
Middletown	7,198	53,106	35,195	95,500	31,164
Narragansett	7,595	213,904	31,553	253,053	210,933
Newport	15,484	196,370	111,900	323,755	352,786
New Shoreham	1,151	54,989	17,134	73,274	77,292
North Kingstown	13,799	19,161	27,447	60,407	(37,093)
North Providence	16,981	624	17,639	35,244	(771,004)
North Smithfield	7,120	437	13,111	20,668	(23,162)
Pawtucket	37,454	3,958	40,869	82,281	(67,719)
Portsmouth	8,823	14,274	9,689	32,786	(34,193)
Providence	95,396	132,126	266,525	494,046	2,114,864
Richmond	3,706	458	7,451	11,616	(23,765)
Scituate	5,879	221	3,699	9,799	(29,626)
Smithfield	11,018	11,805	36,682	59,505	96,059
South Kingstown	14,592	58,927	41,251	114,770	17,866
Tiverton	7,889	7,033	11,433	26,355	(33,082)
Warren	4,749	4,194	14,620	23,564	(23,134)
Warwick	37,092	43,521	143,738	224,351	158,795
Westerly	11,431	85,095	43,093	139,620	96,697
West Greenwich	3,252	4,057	7,401	14,710	(11,121)
West Warwick	13,528	4,204	18,275	36,007	(35,210)
Woonsocket	20,819	2,105	26,744	49,667	(94,084)
Subtotal	\$545,026	\$1,073,211	\$1,292,701	\$2,910,939	2,846,973
Reappropriation of FY 2015 Funds have been re- distributed to eligible municipalities in FY 2016					(136,438)
Johnston ⁽²⁾					(137,340)
Reappropriation of FY 2016 Funds to be distributed in FY 2017					(311,326)
Johnston ⁽²⁾					-
Statewide Reference Library Resource Grant (Providence)					(440,080)
Grant-In-Aid to Institutional Libraries					-
Library Construction Reimbursement					-
Total	\$545,026	\$1,073,211	\$1,292,701	\$2,910,939	\$1,821,789

(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 chapter 45-13.2, 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.