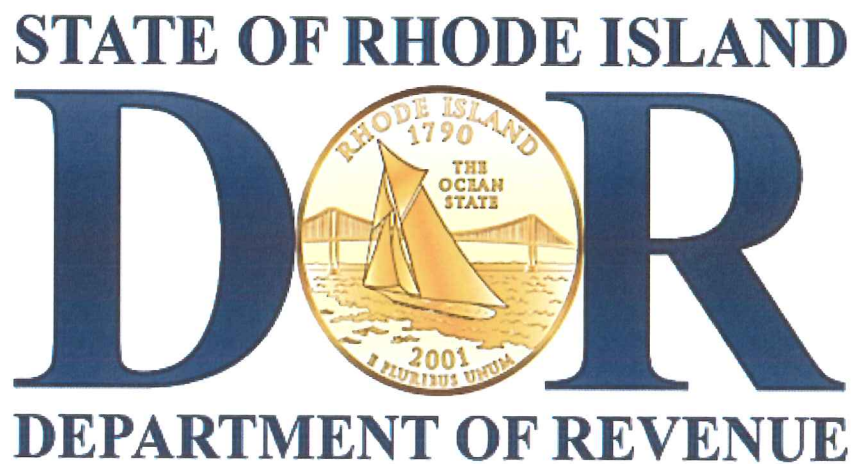


**State Aid  
FY 2017 Revised and FY 2018 Enacted  
State Budget**



**Governor Gina M. Raimondo**

**Prepared by:  
Department of Revenue  
Division of Municipal Finance  
August 2017**

---

## 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 2017 final revised budget is funded at \$42.0 million and the FY 2018 enacted budget at \$45.2 million which fully funds the aid program at 27.0 percent in FY 2018. Data used to determine distribution amounts is updated annually to reflect the most recent data.

The **Distressed Communities Relief Fund** provides state assistance to municipalities with the highest property tax burdens relative to the wealth of taxpayers. Municipalities are eligible that meet the statutorily determined distressed test in three of four categories. The program is an appropriation of \$12.4 million in the FY 2017 final revised budget and is level funded in the FY 2018 enacted budget. The town of Johnston is qualifying for the Distressed Communities Relief Fund in FY 2018. 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 Cranston is falling out of the program for FY 2018. 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.

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

Funding for **Aid to Local Libraries** is at \$9.4 million in the FY 2017 final revised budget and level funded in the FY 2018 enacted budget. In addition, funding for library construction aid is provided at \$2.2 million in the FY 2017 final revised budget and \$2.2 million in the FY 2018 enacted budget to finance anticipated debt service or construction reimbursement obligations under this program.

The 1998 General Assembly enacted the **Motor Vehicle Excise Tax Phase-Out** legislation to phase out the excise tax on motor vehicles and trailers over an original seven-year period. There have been various changes to the legislation since its inception. For FY 2011 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.

The 2017 General Assembly again enacted legislation to phase-out the motor vehicle excise tax. The tax will be fully repealed in FY 2024. Cities and towns will be reimbursed for lost revenues. State reimbursement is calculated as the difference between the FY 2018 base line (determined as the FY 2018 motor vehicle excise tax levy as calculated using the motor vehicle excise tax parameters that existed in FY 2017) and the motor vehicle excise tax levy calculated using the 2017 motor vehicle excise tax phase-out parameters for a given year.

The base reimbursement for each municipality is its share of the \$10 million of aggregate reimbursement aid appropriated in FY 2017. The reimbursement for the 2017 motor vehicle excise tax phase-out is estimated to be \$24.0 million in FY 2018. This estimate is based on the 12/31/15 date of assessment data for motor vehicles and trailers and will be revised once the 12/31/16 date of assessment data motor vehicles and trailers is available in the fall of 2017. The state's FY 2018 motor vehicle reimbursement corresponds with the FY 2018 local fiscal year for all communities except for East Providence for which it corresponds with

---

## Formula Aid to Cities and Towns

---

their FY 2017. Therefore, East Providence will commence their motor vehicle phase-out in the state's FY 2019 and will receive their additional reimbursement then. This amount does not include the reimbursement of fire districts. Currently only Lincoln's fire districts levy a tax on motor vehicles.

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 2017 final revised total \$13.6 million, while the FY 2018 enacted totals \$13.2 million.

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 the FY 2017 final revised budget, a combined amount is provided at \$9.4 million. For the FY 2018 enacted budget, the amount is estimated to be \$9.6 million. Effective July 1, 2015, the hotel tax base was expanded to include the rental of rooms by online travel companies and hosting platforms; and the rental of vacation homes by realtors and home owners.

The 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 \$26.4 million in the FY 2017 final revised budget and \$27.7 million in the FY 2018 enacted budget.

## Fiscal Year 2017 Final Revised State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption <sup>(1)</sup>	FY 2017 Total Appropriated State Aid
Barrington	15,995		374,284	221,581	611,860.04
Bristol	954,792		185,859	109,436	1,250,087
Burrillville	145,198		165,414	207,065	517,676
Central Falls	24,507	223,894	30,523	102,184	381,109
Charlestown			51,221	44,815	96,037
Coventry			244,374	251,244	495,618
Cranston	5,322,139	1,341,001	595,274	1,042,441	8,300,855
Cumberland	135		287,647	253,650	541,432
East Greenwich	434,980		134,295	84,112	653,386
East Providence	248,601	817,097	422,447	516,914	2,005,060
Exeter			52,087	93,419	145,507
Foster			34,462	74,174	108,636
Glocester			78,763	104,711	183,474
Hopkinton			36,298	72,384	108,682
Jamestown			115,055	22,334	137,389
Johnston			122,211	437,352	559,563
Lincoln			210,541	206,198	416,738
Little Compton			36,397	13,465	49,862
Middletown			147,598	76,147	223,744
Narragansett			153,079	61,720	214,800
Newport	1,357,719		417,539	80,642	1,855,900
New Shoreham			88,318	6,910	95,228
North Kingstown	1,737		293,678	192,589	488,004
North Providence		1,032,992	192,234	393,779	1,619,005
North Smithfield			78,789	183,264	262,054
Pawtucket	554,958	1,523,936	384,468	821,285	3,284,647
Portsmouth			116,931	94,646	211,577
Providence	30,137,743	5,604,286	1,284,092	1,620,464	38,646,585
Richmond			27,268	66,710	93,977
Scituate			104,517	71,269	175,786
Smithfield	710,097		298,995	267,692	1,276,784
South Kingstown	198,218		225,653	142,445	566,315
Tiverton			116,085	62,598	178,683
Warren			57,784	94,349	152,132
Warwick	1,712,951		739,844	1,013,712	3,466,507
Westerly	159,333		318,145	220,009	697,487
West Greenwich			32,312	55,996	88,308
West Warwick		891,916	162,630	238,429	1,292,975
Woonsocket		949,336	181,300	377,867	1,508,502
<b>Subtotal</b>	<b>\$41,979,103</b>	<b>\$12,384,458</b>	<b>\$8,598,411</b>	<b>\$10,000,000</b>	<b>\$72,961,972</b>
Reappropriation of FY 2016					
Funds to be distributed in FY 2017					
Johnston <sup>(2)</sup>					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
<b>Total</b>	<b>\$41,979,103</b>	<b>\$12,384,458</b>	<b>\$11,585,292</b>	<b>\$10,000,000</b>	<b>\$76,086,193</b>

(1) The FY 2017 Final Revised distribution is based on 12/31/15 assessment MV data.

(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 Final Revised Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax <sup>(1)(2)</sup>	Meals and Beverage Tax <sup>(2)</sup>	FY 2017 Total Shared Taxes State Aid	FY 2017 Total Shared & Appropriated Aid
Barrington	209,719	765	177,138	387,622	999,482
Bristol	289,577	45,175	457,567	792,319	2,042,406
Burrillville	207,376	-	195,046	402,421	920,097
Central Falls	249,834	85	125,148	375,067	756,176
Charlestown	100,263	45,836	162,210	308,309	404,346
Coventry	450,490	104,653	400,128	955,271	1,450,889
Cranston	1,038,680	17,390	1,840,239	2,896,310	11,197,165
Cumberland	436,817	-	486,146	922,964	1,464,396
East Greenwich	168,882	1,063	695,517	865,463	1,518,849
East Providence	607,219	52,833	985,482	1,645,533	3,650,593
Exeter	85,909	26	102,983	188,918	334,425
Foster	59,761	164	18,411	78,336	186,972
Glocester	126,732	2,451	77,368	206,552	390,026
Hopkinton	104,846	910	53,585	159,342	268,024
Jamestown	70,086	19,137	94,879	184,102	321,491
Johnston	373,181	9,225	600,227	982,634	1,542,197
Lincoln	274,218	112,748	805,204	1,192,169	1,608,908
Little Compton	44,943	5,451	58,782	109,177	159,039
Middletown	207,028	885,024	744,785	1,836,837	2,060,581
Narragansett	203,230	170,284	682,520	1,056,033	1,270,833
Newport	316,689	2,558,050	2,326,056	5,200,795	7,056,695
New Shoreham	11,497	570,061	370,738	952,296	1,047,524
North Kingstown	339,927	87,727	570,840	998,494	1,486,498
North Providence	414,648	12	357,576	772,236	2,391,241
North Smithfield	155,854	3,531	322,657	482,041	744,095
Pawtucket	918,089	44,702	833,750	1,796,541	5,081,188
Portsmouth	223,391	20,671	235,911	479,973	691,550
Providence	2,298,821	2,073,929	5,400,035	9,772,785	48,419,370
Richmond	98,461	4,320	145,328	248,110	342,087
Scituate	134,071	7,086	65,779	206,935	382,722
Smithfield	276,509	182,000	807,700	1,266,210	2,542,993
South Kingstown	393,252	188,466	856,071	1,437,789	2,004,104
Tiverton	203,475	872	231,935	436,282	614,965
Warren	135,886	880	365,817	502,583	654,715
Warwick	1,056,511	1,248,108	2,784,307	5,088,927	8,555,434
Westerly	292,589	644,215	896,534	1,833,338	2,530,825
West Greenwich	78,764	111,792	141,075	331,631	419,939
West Warwick	372,833	140,932	357,122	870,888	2,163,863
Woonsocket	529,588	62,647	530,341	1,122,577	2,631,079
<b>Subtotal</b>	<b>\$13,559,647</b>	<b>\$9,423,221</b>	<b>\$26,362,940</b>	<b>\$49,345,807</b>	<b>\$122,307,779</b>
Reappropriation of FY 2016					
Funds to be distributed in FY 2017					
Johnston <sup>(3)</sup>					137,340
Statewide Reference Library Resource Grant (Providence)					701,052
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,223,220
<b>Total</b>	<b>\$13,559,647</b>	<b>\$9,423,221</b>	<b>\$26,362,940</b>	<b>\$49,345,807</b>	<b>\$125,432,000</b>

(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.

## Fiscal Year 2018 Enacted State Aid to Cities and Towns

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

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

## Fiscal Year 2018 Enacted Pass Through Aid to Cities & Towns

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

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

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

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

## Changes in Formula Aid - FY 2018 Enacted vs. FY 2017 Final Revised

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Total Reimbursement <sup>(1)</sup>	Total Appropriated Difference
Barrington	162	-	5,786	415,617	421,565
Bristol	81,189	-	1,244	292,203	374,635
Burrillville	(47,876)	-	4,704	487,763	444,592
Central Falls	788	1,504	(3,448)	306,047	304,891
Charlestown	-	-	(406)	109,054	108,648
Coventry	-	-	(6,234)	695,592	689,359
Cranston	(34,187)	-	(12,528)	2,389,028	2,342,313
Cumberland	-	-	(2,283)	583,327	581,044
East Greenwich	24,889	-	(1,974)	190,790	213,706
East Providence	(5,548)	(817,097)	(6,834)	-	(829,479)
Exeter	-	-	844	245,759	246,602
Foster	-	-	(91)	238,820	238,730
Glocester	-	-	(825)	324,421	323,595
Hopkinton	-	-	(975)	216,017	215,042
Jamestown	-	-	11,773	49,811	61,584
Johnston	-	601,333	1,957	1,286,430	1,889,720
Lincoln	-	-	(7,127)	414,395	407,268
Little Compton	-	-	(1,330)	30,896	29,567
Middletown	-	-	(2,005)	142,642	140,638
Narragansett	-	-	38,573	137,744	176,316
Newport	47,529	-	(6,136)	178,287	219,680
New Shoreham	-	-	(14,015)	21,651	7,636
North Kingstown	(25)	-	(11,593)	420,611	408,993
North Providence	-	(2,855)	9,880	1,426,333	1,433,358
North Smithfield	-	-	(484)	427,402	426,917
Pawtucket	-	15,967	24,687	2,410,249	2,450,902
Portsmouth	-	-	(3,078)	206,630	203,553
Providence	3,165,716	193,348	(18,893)	4,176,986	7,517,158
Richmond	-	-	(1,267)	189,406	188,140
Scituate	-	-	298	162,268	162,566
Smithfield	8,572	-	(4,356)	562,211	566,427
South Kingstown	5,818	-	(6,843)	323,533	322,508
Tiverton	-	-	6,958	146,264	153,223
Warren	-	-	(1,186)	268,051	266,865
Warwick	(22,390)	-	118	2,053,569	2,031,297
Westerly	1,866	-	646	599,994	602,506
West Greenwich	-	-	987	167,185	168,172
West Warwick	-	32,454	(124)	472,657	504,988
Woonsocket	-	(24,655)	5,580	1,247,080	1,228,005
<b>Subtotal</b>	<b>\$3,226,503</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,016,726</b>	<b>\$27,243,229</b>
Reappropriation of FY 2016					
Funds to be distributed in FY 2017					
Johnston (2)					(137,340)
Statewide Reference Library Resource Grant			-		-
Grant-In-Aid to Institutional Libraries			-		-
Library Construction Reimbursement			(61,593)		(61,593)
<b>Total</b>	<b>\$3,226,503</b>	<b>\$0</b>	<b>(\$61,593)</b>	<b>\$24,016,726</b>	<b>\$27,044,296</b>

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

(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 2018 Enacted vs. FY 2017 Final Revised

City or Town	Public Service Corporation Tax <sup>(1)</sup>	Hotel Tax <sup>(2) (3)</sup>	Meals and Beverage Tax <sup>(3)</sup>	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	(6,330)	-	8,886	2,556	424,121
Bristol	(10,179)	1,039	22,954	13,813	388,448
Burrillville	(5,361)	-	9,784	4,423	449,015
Central Falls	(7,742)	-	6,278	(1,464)	303,428
Charlestown	(3,166)	532	8,137	5,502	114,150
Coventry	(13,466)	2,537	20,072	9,143	698,502
Cranston	(29,720)	398	92,314	62,993	2,405,306
Cumberland	(10,501)	-	24,387	13,887	594,931
East Greenwich	(5,047)	15	34,890	29,858	243,564
East Providence	(16,717)	1,208	49,436	33,927	(795,552)
Exeter	(2,317)	-	5,166	2,849	249,452
Foster	(1,406)	4	924	(478)	238,251
Glocester	(3,088)	55	3,881	849	324,444
Hopkinton	(3,364)	9	2,688	(667)	214,375
Jamestown	(1,824)	247	4,760	3,183	64,766
Johnston	(9,692)	227	30,110	20,645	1,910,365
Lincoln	(6,914)	2,766	40,392	36,244	443,513
Little Compton	(1,167)	31	2,949	1,812	31,378
Middletown	(6,425)	20,893	37,362	51,829	192,466
Narragansett	(6,850)	2,984	34,238	30,372	206,688
Newport	(11,119)	58,368	116,685	163,934	383,614
New Shoreham	(178)	8,445	18,598	26,865	34,501
North Kingstown	(11,232)	2,101	28,636	19,505	428,499
North Providence	(11,231)	-	17,938	6,706	1,440,064
North Smithfield	(3,949)	87	16,186	12,324	439,241
Pawtucket	(26,139)	1,028	41,824	16,713	2,467,616
Portsmouth	(6,497)	412	11,834	5,749	209,301
Providence	(66,542)	49,267	270,889	253,614	7,770,772
Richmond	(3,213)	106	7,290	4,184	192,323
Scituate	(3,517)	169	3,300	(49)	162,517
Smithfield	(7,744)	4,411	40,518	37,185	603,612
South Kingstown	(11,248)	4,152	42,944	35,849	358,357
Tiverton	(5,858)	-	11,635	5,777	159,000
Warren	(4,308)	-	18,351	14,043	280,908
Warwick	(33,883)	29,865	139,673	135,655	2,166,951
Westerly	(9,207)	14,727	44,974	50,495	653,000
West Greenwich	(2,343)	2,709	7,077	7,443	175,615
West Warwick	(11,893)	3,432	17,915	9,454	514,442
Woonsocket	(14,707)	1,510	26,604	13,407	1,241,412
<b>Subtotal</b>	<b>(\$396,082)</b>	<b>\$213,734</b>	<b>\$1,322,476</b>	<b>\$1,140,127</b>	<b>\$28,383,357</b>
Reappropriation of FY 2016 Funds to be distributed in FY 2017 Johnston (4)					(137,340)
Statewide Reference Library Resource Grant (Providence)					-
Grant-In-Aid to Institutional Libraries					-
Library Construction Reimbursement					(61,593)
<b>Total</b>	<b>(\$396,082)</b>	<b>\$213,734</b>	<b>\$1,322,476</b>	<b>\$1,140,127</b>	<b>\$28,184,424</b>

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

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

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

(4) 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.