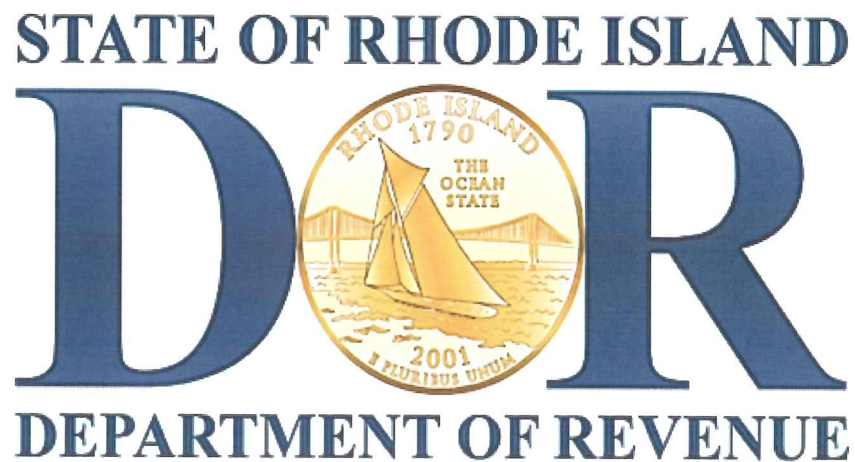


**State Aid
FY 2018 Revised and FY 2019 Proposed
State Budget**



Governor Gina M. Raimondo

**Prepared by:
Department of Revenue
Division of Municipal Finance
January 2018**

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 2018 revised budget is funded at \$45.2 million and the FY 2019 proposed budget at \$46.1 million which fully funds the aid program at 27.0 percent in both FY 2018 and FY 2019. 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 2018 revised budget and is level funded in the FY 2019 proposed budget. The City of Cranston is qualifying for the Distressed Communities Relief Fund in FY 2019. 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 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 2018 revised budget and level funded in the FY 2019 proposed budget. In addition, funding for library construction aid is provided at \$2.2 million in the FY 2018 revised budget and \$2.2 million in the FY 2019 proposed 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 through FY 2017, the General Assembly enacted legislation that mandated a \$500 exemption for which the State reimbursed municipalities an amount subject to appropriation. The legislation further allowed municipalities to provide an additional exemption; however, that additional exemption was not subject to reimbursement. 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, as well as eligible fire districts 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 calculation methodology that existed in FY 2017) and the motor vehicle excise tax levy calculated as the difference between the FY 2018 baseline levy and the tax levy generated in any given year, with the appropriate phaseout parameters applied.

The base reimbursement for each municipality is its share of the \$10 million of aggregate reimbursement aid appropriated in FY 2017. In addition, the reimbursement for the FY 2018 motor vehicle excise tax phase-out is estimated to be \$24.5 million based on the 12/31/16 date of assessment data for motor vehicles and trailers. This amount includes the reimbursement for eligible fire districts. Currently only Lincoln's fire districts levy a tax on motor vehicles. The state's FY 2018 motor vehicle reimbursement corresponds with the FY 2018 local fiscal year for all communities except for East Providence and the Lonsdale and Saylesville Fire Districts, for which it corresponds with their FY 2017. Therefore, reimbursement for East Providence and the Lonsdale and Saylesville Fire Districts' motor vehicle phase-out will commence in the local's 2018 fiscal year which corresponds with the state's FY 2019.

Formula Aid to Cities and Towns

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 2018 enacted and revised total \$13.2 million, while the estimated FY 2019 totals \$13.2 million and will be updated in the spring of 2018 once the tax declarations for December 31, 2017 have been received and processed.

The 1986 General Assembly enacted the **State Hotel Tax**, a five percent tax upon the total consideration charged for occupancy of any space furnished by any hotel in the state. Twenty-five percent of the revenues generated from the state 5.0 percent hotel tax are distributed to the municipalities where the individual hotels are located. Furthermore, the 2004 General Assembly enacted a local one percent hotel 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 the City of Newport and are distributed at least quarterly to the city or town where the hotel was located.

For the FY 2018 revised budget, a combined amount of state and local hotel tax revenue is estimated at \$9.9 million. For the FY 2019 proposed budget, the combined state and local hotel tax amount is estimated to be \$10.6 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 rental of rooms by online travel companies and via hosting platforms is subject to the state 5.0 percent hotel tax and the local 1.0 percent hotel tax while the rental of vacation homes by realtors and home owners is only subject to the local 1.0 percent hotel tax.

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 delivered from 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 consumed or delivered. Distributions under this tax are projected to total \$27.8 million in the FY 2018 revised budget and \$29.7 million in the FY 2019 proposed budget.

Fiscal Year 2018 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 Base Amount	Motor Vehicle Phase Out Reimbursement	Motor Vehicle Excise Tax Total Reimbursement ⁽¹⁾	FY 2018 Total Appropriated State Aid
Barrington	16,157		380,070	221,581	421,609	643,190	1,039,416.75
Bristol	1,035,981		187,103	109,436	308,596	418,032	1,641,116
Burrillville	97,322		170,118	207,065	552,658	759,722	1,027,162
Central Falls	25,295	225,398	27,075	102,184	322,550	424,734	702,503
Charlestown			50,815	44,815	121,257	166,072	216,887
Coventry			238,140	251,244	696,676	947,921	1,186,061
Cranston	5,287,952	1,341,001	582,746	1,042,441	2,420,745	3,463,187	10,674,886
Cumberland	135		285,364	253,650	690,135	943,785	1,229,284
East Greenwich	459,869		132,321	84,112	201,532	285,644	877,834
East Providence	243,053		415,613	516,914	See Note ⁽¹⁾	516,914	1,175,580
Exeter			52,931	93,419	275,229	368,648	421,579.48
Foster			34,371	74,174	265,408	339,582	373,953
Glocester			77,938	104,711	294,707	399,418	477,356
Hopkinton			35,323	72,384	240,438	312,823	348,146
Jamestown			126,828	22,334	49,855	72,189	199,017
Johnston		601,333	124,168	437,352	1,355,456	1,792,809	2,518,310
Lincoln			203,414	206,198	442,068	648,266	851,680
Little Compton			35,067	13,465	33,175	46,640	81,707
Middletown			145,593	76,147	152,887	229,034	374,627
Narragansett			191,652	61,720	141,407	203,128	394,780
Newport	1,405,248		411,403	80,642	182,670	263,311	2,079,962
New Shoreham			74,303	6,910	24,148	31,058	105,361
North Kingstown	1,712		282,085	192,589	443,350	635,939	919,736
North Providence		1,030,137	202,114	393,779	1,198,474	1,592,253	2,824,504
North Smithfield			78,305	183,264	451,435	634,700	713,005
Pawtucket	554,958	1,539,903	409,155	821,285	2,251,092	3,072,376	5,576,392
Portsmouth			113,853	94,646	207,763	302,409	416,262
Providence	33,303,459	5,797,634	1,265,199	1,620,464	4,314,405	5,934,870	46,301,162
Richmond			26,001	66,710	181,864	248,574	274,575
Scituate			104,815	71,269	165,905	237,174	341,989
Smithfield	718,669		294,639	267,692	586,099	853,791	1,867,099
South Kingstown	204,036		218,810	142,445	341,383	483,828	906,674
Tiverton			123,043	62,598	154,261	216,859	339,902
Warren			56,598	94,349	279,856	374,205	430,803
Warwick	1,690,561		739,962	1,013,712	2,080,135	3,093,847	5,524,370
Westerly	161,199		318,791	220,009	632,364	852,374	1,332,364
West Greenwich			33,299	55,996	153,710	209,706	243,005
West Warwick		924,370	162,506	238,429	539,265	777,694	1,864,570
Woonsocket		924,681	186,880	377,867	1,337,252	1,715,119	2,826,679
Subtotal	\$45,205,606	\$12,384,458	\$8,598,411	\$10,000,000	\$24,511,822	\$34,511,822	\$100,700,297
Motor Vehicle Phase Out Reimbursement - Fire Districts					32,369	32,369	32,369
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
Total	\$45,205,606	\$12,384,458	\$11,523,699	\$10,000,000	\$24,544,191	\$34,544,191	\$103,657,954

⁽¹⁾ The base distribution is \$10 million. The additional amount of \$24.5 million in FY 2018 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/16 assessment date. 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. An additional amount of \$32,369 will be provided to Albion, Lime Rock, Manville and Quinville fire districts. Note, due to the relationship of the local fiscal year, this table reflects a one-year delay in Article 11 implementation and reimbursement for the Lonsdale and Saylesville fire districts. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Fiscal Year 2018 Revised Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax ⁽¹⁾	Hotel Tax ^{(2) (3)}	Meals and Beverage Tax ⁽³⁾	FY 2018 Total Shared Taxes State Aid	FY 2018 Total Shared & Appropriated Aid
Barrington	203,389	2,336	188,195	393,920	1,433,337
Bristol	279,397	58,580	517,538	855,515	2,496,631
Burrillville	202,015	-	206,566	408,581	1,435,743
Central Falls	242,093	388	129,868	372,348	1,074,851
Charlestown	97,097	72,799	183,541	353,437	570,324
Coventry	437,024	106,253	461,608	1,004,884	2,190,945
Cranston	1,008,961	22,163	1,920,027	2,951,151	13,626,037
Cumberland	426,317	933	508,193	935,443	2,164,727
East Greenwich	163,835	679	854,907	1,019,422	1,897,256
East Providence	590,502	47,754	1,061,411	1,699,667	2,875,247
Exeter	83,592	56	111,397	195,045	616,625
Foster	58,356	283	18,642	77,281	451,234
Glocester	123,645	2,875	78,469	204,989	682,345
Hopkinton	101,482	10,711	48,228	160,421	508,567
Jamestown	68,263	24,805	99,338	192,405	391,422
Johnston	363,489	8,968	659,032	1,031,489	3,549,799
Lincoln	267,304	116,941	835,263	1,219,507	2,071,187
Little Compton	43,776	24,132	72,314	140,222	221,929
Middletown	200,603	949,695	770,887	1,921,185	2,295,812
Narragansett	196,380	283,734	662,292	1,142,407	1,537,186
Newport	305,570	2,558,012	2,359,680	5,223,263	7,303,225
New Shoreham	11,319	563,383	378,479	953,181	1,058,542
North Kingstown	328,695	120,882	561,673	1,011,250	1,930,986
North Providence	403,417	1	371,704	775,122	3,599,627
North Smithfield	151,904	3,250	321,680	476,834	1,189,839
Pawtucket	891,950	4,603	913,377	1,809,930	7,386,322
Portsmouth	216,894	41,191	252,006	510,091	926,353
Providence	2,232,279	2,235,663	5,767,051	10,234,994	56,536,156
Richmond	95,248	4,534	150,112	249,894	524,469
Scituate	130,554	8,066	58,050	196,670	538,659
Smithfield	268,766	165,230	797,762	1,231,757	3,098,856
South Kingstown	382,004	186,986	906,858	1,475,848	2,382,522
Tiverton	197,617	1,560	237,172	436,348	776,250
Warren	131,578	3,809	314,031	449,418	880,221
Warwick	1,022,628	1,293,103	3,051,042	5,366,774	10,891,144
Westerly	283,383	699,339	932,932	1,915,654	3,248,018
West Greenwich	76,421	124,264	133,870	334,555	577,560
West Warwick	360,940	151,026	365,150	877,116	2,741,686
Woonsocket	514,881	51,023	540,229	1,106,133	3,932,812
Subtotal	\$13,163,564	\$9,950,011	\$27,800,575	\$50,914,151	\$151,614,448
Motor Vehicle Phase Out Reimbursement - Fire Districts					32,369
Statewide Reference Library Resource Grant (Providence)					701,052
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,161,627
Total	\$13,163,564	\$9,950,011	\$27,800,575	\$50,914,151	\$154,572,104

(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.

Fiscal Year 2019 Proposed 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 ⁽¹⁾	FY 2018 Total Appropriated State Aid
Barrington	17,514		377,408	221,581	602,789	824,370	1,219,292.23
Bristol	1,335,274		192,571	109,436	400,141	509,577	2,037,422
Burrillville	98,273		173,440	207,065	904,389	1,111,454	1,383,167
Central Falls	895	217,757	26,487	102,184	457,494	559,678	804,818
Charlestown			51,117	44,815	198,865	243,681	294,798
Coventry			232,971	251,244	1,196,996	1,448,240	1,681,211
Cranston	5,403,870	1,233,378	599,627	1,042,441	4,983,010	6,025,451	13,262,326
Cumberland			279,091	253,650	1,115,372	1,369,021	1,648,113
East Greenwich	659,856		131,335	84,112	296,637	380,748	1,171,939
East Providence	244,237		418,643	516,914	1,136,961	1,653,876	2,316,756
Exeter			49,367	93,419	441,320	534,739	584,106.05
Foster			33,624	74,174	394,072	468,246	501,871
Glocester			78,446	104,711	478,108	582,819	661,264
Hopkinton			34,850	72,384	366,644	439,028	473,878
Jamestown			123,716	22,334	76,843	99,177	222,894
Johnston		1,065,944	120,586	437,352	2,134,352	2,571,705	3,758,235
Lincoln			202,908	206,198	636,354	842,552	1,045,460
Little Compton			34,306	13,465	49,486	62,951	97,257
Middletown			145,601	76,147	220,656	296,803	442,404
Narragansett			187,492	61,720	215,656	277,376	464,868
Newport	1,431,152		412,478	80,642	281,565	362,207	2,205,837
New Shoreham			84,344	6,910	36,469	43,379	127,723
North Kingstown	1,762		278,709	192,589	626,768	819,357	1,099,828
North Providence		1,000,937	197,946	393,779	2,171,173	2,564,952	3,763,834
North Smithfield			77,887	183,264	786,975	970,239	1,048,126
Pawtucket	575,928	1,507,940	390,645	821,285	4,195,439	5,016,724	7,491,237
Portsmouth			114,736	94,646	281,551	376,198	490,934
Providence	33,497,659	5,606,831	1,282,046	1,620,464	9,900,493	11,520,957	51,907,494
Richmond			24,913	66,710	293,634	360,344	385,256
Scituate			104,590	71,269	254,122	325,391	429,981
Smithfield	763,295		295,708	267,692	804,107	1,071,799	2,130,802
South Kingstown	207,011		213,881	142,445	480,242	622,687	1,043,579
Tiverton			122,624	62,598	232,370	294,968	417,592
Warren			56,679	94,349	440,439	534,788	591,467
Warwick	1,687,863		737,667	1,013,712	2,853,241	3,866,952	6,292,483
Westerly	164,915		315,893	220,009	1,035,495	1,255,504	1,736,311
West Greenwich			36,772	55,996	255,447	311,443	348,215
West Warwick		904,159	160,224	238,429	1,002,675	1,241,104	2,305,488
Woonsocket		847,512	197,081	377,867	2,441,102	2,818,968	3,863,561
Subtotal	\$46,089,504	\$12,384,458	\$8,598,411	\$10,000,000	\$44,679,453	\$54,679,453	\$121,751,826
Motor Vehicle Phase Out Reimbursement - Fire Districts					69,496	69,496	69,496
Statewide Reference Library Resource Grant			701,052				701,052
Grant-In-Aid to Institutional Libraries			62,609				62,609
Library Construction Reimbursement			2,176,470				2,176,470
Total	\$46,089,504	\$12,384,458	\$11,538,542	\$10,000,000	\$44,748,948	\$54,748,948	\$124,761,452

(1) The base distribution is \$10 million. The additional amount of \$44.7 million in FY 2019 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/16 assessment date data and will change once 12/31/17 assessment date data is available in the fall of 2018. The state's FY 2019 motor vehicle reimbursement corresponds with the FY 2019 local fiscal year for all communities except for East Providence for which it corresponds with their FY 2018. An additional amount of \$69,496 will be provided to all the fire districts in Lincoln. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Fiscal Year 2019 Proposed Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax ⁽¹⁾	Hotel Tax ^{(2) (3)}	Meals and Beverage Tax ⁽³⁾	FY 2018 Total Shared Taxes State Aid	FY 2018 Total Shared & Appropriated Aid
Barrington	203,389	2,336	201,259	406,983	1,626,276
Bristol	279,397	64,568	553,463	897,428	2,934,850
Burrillville	202,015	-	220,905	422,920	1,806,087
Central Falls	242,093	388	138,882	381,363	1,186,181
Charlestown	97,097	74,851	196,282	368,229	663,027
Coventry	437,024	117,738	493,650	1,048,412	2,729,622
Cranston	1,008,961	24,280	2,053,306	3,086,546	16,348,872
Cumberland	426,317	933	543,469	970,719	2,618,832
East Greenwich	163,835	746	914,251	1,078,832	2,250,771
East Providence	590,502	52,491	1,135,089	1,778,082	4,094,837
Exeter	83,592	56	119,130	202,778	786,884
Foster	58,356	315	19,936	78,606	580,477
Glocester	123,645	3,191	83,916	210,751	872,016
Hopkinton	101,482	11,865	51,575	164,922	638,801
Jamestown	68,263	25,679	106,233	200,175	423,068
Johnston	363,489	9,951	704,779	1,078,219	4,836,453
Lincoln	267,304	129,754	893,242	1,290,300	2,335,760
Little Compton	43,776	25,086	77,334	146,196	243,454
Middletown	200,603	1,050,067	824,398	2,075,068	2,517,472
Narragansett	196,380	297,978	708,265	1,202,623	1,667,491
Newport	305,570	2,825,640	2,523,477	5,654,688	7,860,525
New Shoreham	11,319	603,520	404,751	1,019,590	1,147,313
North Kingstown	328,695	133,634	600,662	1,062,991	2,162,819
North Providence	403,417	1	397,506	800,924	4,564,758
North Smithfield	151,904	3,559	344,009	499,472	1,547,598
Pawtucket	891,950	4,795	976,779	1,873,524	9,364,760
Portsmouth	216,894	43,164	269,499	529,557	1,020,491
Providence	2,232,279	2,460,105	6,167,371	10,859,755	62,767,249
Richmond	95,248	4,999	160,532	260,779	646,035
Scituate	130,554	8,885	62,080	201,518	631,499
Smithfield	268,766	183,099	853,139	1,305,004	3,435,806
South Kingstown	382,004	204,128	969,808	1,555,939	2,599,518
Tiverton	197,617	1,560	253,635	452,812	870,403
Warren	131,578	3,809	335,829	471,217	1,062,683
Warwick	1,022,628	1,432,007	3,262,831	5,717,466	12,009,948
Westerly	283,383	771,977	997,692	2,053,052	3,789,363
West Greenwich	76,421	137,326	143,163	356,910	705,125
West Warwick	360,940	166,822	390,497	918,259	3,223,747
Woonsocket	514,881	56,543	577,729	1,149,153	5,012,714
Subtotal	\$13,163,564	\$10,937,843	\$29,730,353	\$53,831,760	\$175,583,586
Motor Vehicle Phase Out Reimbursement - Fire Districts					69,496
Statewide Reference Library Resource Grant (Providence)					701,052
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,176,470
Total	\$13,163,564	\$10,937,843	\$29,730,353	\$53,831,760	\$178,593,213

(1) Estimate as of 1/10/18 based on FY 2018 data and will change once 12/31/17 declarations are received and processed in the spring of 2018.

(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 2019 Proposed vs. FY 2018 Revised

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 ⁽¹⁾	Total Appropriated Difference
Barrington	1,357	-	(2,662)	-	181,180	181,180	179,875
Bristol	299,293	-	5,468	-	91,545	91,545	396,306
Burrillville	951	-	3,322	-	351,732	351,732	356,005
Central Falls	(24,400)	(7,641)	(588)	-	134,944	134,944	102,316
Charlestown	-	-	302	-	77,609	77,609	77,911
Coventry	-	-	(5,169)	-	500,319	500,319	495,150
Cranston	115,918	(107,623)	16,881	-	2,562,264	2,562,264	2,587,440
Cumberland	(135)	-	(6,273)	-	425,236	425,236	418,829
East Greenwich	199,987	-	(986)	-	95,104	95,104	294,105
East Providence	1,184	-	3,030	-	1,136,961	1,136,961	1,141,175
Exeter	-	-	(3,564)	-	166,091	166,091	162,527
Foster	-	-	(747)	-	128,664	128,664	127,918
Glocester	-	-	508	-	183,401	183,401	183,908
Hopkinton	-	-	(473)	-	126,206	126,206	125,733
Jamestown	-	-	(3,112)	-	26,988	26,988	23,877
Johnston	-	464,611	(3,582)	-	778,896	778,896	1,239,925
Lincoln	-	-	(506)	-	194,286	194,286	193,780
Little Compton	-	-	(761)	-	16,312	16,312	15,551
Middletown	-	-	8	-	67,769	67,769	67,777
Narragansett	-	-	(4,160)	-	74,248	74,248	70,088
Newport	25,904	-	1,075	-	98,896	98,896	125,875
New Shoreham	-	-	10,041	-	12,321	12,321	22,362
North Kingstown	50	-	(3,376)	-	183,418	183,418	180,092
North Providence	-	(29,200)	(4,168)	-	972,698	972,698	939,330
North Smithfield	-	-	(418)	-	335,539	335,539	335,121
Pawtucket	20,970	(31,963)	(18,510)	-	1,944,348	1,944,348	1,914,844
Portsmouth	-	-	883	-	73,788	73,788	74,672
Providence	194,200	(190,803)	16,847	-	5,586,088	5,586,088	5,606,332
Richmond	-	-	(1,088)	-	111,770	111,770	110,681
Scituate	-	-	(225)	-	88,217	88,217	87,993
Smithfield	44,626	-	1,069	-	218,008	218,008	263,703
South Kingstown	2,975	-	(4,929)	-	138,859	138,859	136,905
Tiverton	-	-	(419)	-	78,109	78,109	77,689
Warren	-	-	81	-	160,583	160,583	160,664
Warwick	(2,698)	-	(2,295)	-	773,105	773,105	768,113
Westerly	3,716	-	(2,898)	-	403,130	403,130	403,948
West Greenwich	-	-	3,473	-	101,737	101,737	105,210
West Warwick	-	(20,211)	(2,282)	-	463,411	463,411	440,917
Woonsocket	-	(77,169)	10,201	-	1,103,850	1,103,850	1,036,882
Subtotal	\$883,898	\$0	\$0	\$0	\$20,167,631	\$20,167,631	\$21,051,529
Motor Vehicle Phase Out Reimbursement - Fire Districts					37,127	37,127	37,127
Statewide Reference Library Resource Grant			-				-
Grant-In-Aid to Institutional Libraries			-				-
Library Construction Reimbursement			14,843				14,843
Total	\$883,898	\$0	\$14,843	\$0	\$20,204,758	\$20,204,758	\$21,103,499

(1) The base distribution is \$10 million. The additional amount of \$44.7 million in FY 2019 due to the implementation of the motor vehicle phase-out is estimated based on the 12/31/16 assessment date data and will change once 12/31/17 assessment date data is available in the fall of 2018. The state's FY 2019 motor vehicle reimbursement corresponds with the FY 2019 local fiscal year for all communities except for East Providence for which it corresponds with their FY 2018. An additional amount of \$69,496 will be provided to all the fire districts in Lincoln. Currently only Lincoln's fire districts levy a tax on motor vehicles.

Changes in Formula Aid - FY 2019 Proposed vs. FY 2018 Revised

City or Town	Public Service Corporation Tax ⁽¹⁾	Hotel Tax ^{(2) (3)}	Meals and Beverage Tax ⁽³⁾	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	-	13,064	13,064	192,939
Bristol	-	5,988	35,925	41,913	438,219
Burrillville	-	-	14,339	14,339	370,344
Central Falls	-	-	9,015	9,015	111,331
Charlestown	-	2,052	12,741	14,792	92,703
Coventry	-	11,485	32,043	43,527	538,677
Cranston	-	2,116	133,279	135,395	2,722,835
Cumberland	-	-	35,276	35,276	454,105
East Greenwich	-	66	59,343	59,410	353,515
East Providence	-	4,737	73,678	78,415	1,219,590
Exeter	-	-	7,733	7,733	170,259
Foster	-	31	1,294	1,325	129,243
Glocester	-	315	5,447	5,762	189,671
Hopkinton	-	1,154	3,348	4,501	130,234
Jamestown	-	874	6,896	7,769	31,646
Johnston	-	983	45,747	46,730	1,286,655
Lincoln	-	12,813	57,980	70,793	264,573
Little Compton	-	954	5,020	5,974	21,525
Middletown	-	100,372	53,511	153,883	221,660
Narragansett	-	14,243	45,973	60,216	130,304
Newport	-	267,628	163,797	431,425	557,300
New Shoreham	-	40,137	26,272	66,409	88,771
North Kingstown	-	12,753	38,989	51,741	231,833
North Providence	-	-	25,802	25,802	965,131
North Smithfield	-	309	22,329	22,638	357,760
Pawtucket	-	192	63,402	63,594	1,978,439
Portsmouth	-	1,973	17,493	19,466	94,138
Providence	-	224,442	400,320	624,762	6,231,093
Richmond	-	465	10,420	10,885	121,567
Scituate	-	818	4,030	4,848	92,841
Smithfield	-	17,870	55,377	73,246	336,950
South Kingstown	-	17,142	62,950	80,091	216,996
Tiverton	-	-	16,463	16,463	94,153
Warren	-	-	21,798	21,798	182,462
Warwick	-	138,903	211,788	350,692	1,118,805
Westerly	-	72,638	64,760	137,397	541,345
West Greenwich	-	13,062	9,293	22,355	127,565
West Warwick	-	15,796	25,347	41,143	482,060
Woonsocket	-	5,520	37,500	43,020	1,079,902
Subtotal	\$0	\$987,832	\$1,929,778	\$2,917,609	\$23,969,138
Motor Vehicle Phase Out Reimbursement - Fire Districts					37,127
Statewide Reference Library Resource Grant (Providence)					-
Grant-In-Aid to Institutional Libraries					-
Library Construction Reimbursement					14,843
Total	\$0	\$987,832	\$1,929,778	\$2,917,609	\$24,021,108

(1) Estimate as of 1/10/18 based on FY 2018 data and will change once 12/31/17 declarations are received and processed in the spring of 2018.

(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.

Education Aid

Data compiled by the Rhode Island Department of Education

Education Aid to Local Governments

Education Aid to Local Governments totals \$1.195 billion from all sources of funds, of which \$1.159 billion is from general revenue, in the recommended FY 2019 Budget. Total general revenue financed education aid increases by \$18.5 million from the revised FY 2018 Enacted Budget, or 1.6 percent. Total Education Aid includes: local public schools; public charter schools; the RI School for the Deaf; Davies Career and Technical School; the Central Falls School District; the Metropolitan Career and Technical Center; support for the State's share of Teachers' Retirement; the School Housing Aid program; the textbook expansion program; school breakfast program; aid to the Recovery High School; and state support for the E-Rate program.

Fiscal year 2019 represents year eight of the education aid funding formula. As of July 1, 2011, education aid to all districts, public charters, and state schools (Davies and the Met) are formula based. The School for the Deaf is a special education program and therefore not subject to the formula. 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.

Distributed formula aid is based on the following components:

- *Core Instruction Amount.* Using expenditure data from the National Center of Education Statistics (NCES), the Core Instruction Amount is derived using a four-state average (Connecticut, Massachusetts, New Hampshire, and Rhode Island) for costs that have the greatest impact on a child's ability to learn, including instruction, instructional support, and leadership. Due to the age of the data, the average is inflated using CPI-U (Consumer Price Index for all Urban Consumers). The Core Instruction Amount used in FY 2019 is \$9,422.
- *Student Success Factor.* Calculated by applying an additional allocation equivalent to 40.0 percent of the prevailing Core Instruction Amount for those students eligible for free and reduced-price lunch. The Student Success Factor provides additional funding to support student needs beyond the core services listed above, with the goal of closing student achievement gaps. The Student Success Factor used in FY 2019 is \$3,769.
- *State Share Ratio.* State Share Ratio (applied last) is a formula which addresses two key questions: [1] How to account for differences in the revenue-generation capacity of communities and [2] 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, public charter schools, Davies, and the Met Center. The funding formula incorporates annual data updates including student counts, NCES expenditure data, the most recently assessed community property values, and the most recent median family income data to ensure aid distribution is based on the best data available. 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 reside, which in turn gradually rebalances education funding to provide all districts a common level of purchasing power.

Funding formula allocations were phased in over ten years based on a transition model, where overfunded districts shall have a 10-year period of reductions, while underfunded districts underwent a transition of seven years. In FY 2019, the eighth year of formula implementation, the transition periods for underfunded districts are complete, with two additional years remaining for overfunded districts.

Education Aid to Local Governments

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, regional transportation, regional district bonuses, and in FY 2017 two new categoricals for English learners and charter density support. “Stabilization Funds” were also created for Central Falls, Davies, and the Met Center to ensure that appropriate funding is available to support the district, in response to concerns regarding local capacity (Central Falls), and the lack of tax levying power at the two state schools.

Working Group to Review the Permanent Education Foundation Aid Formula

On October 22, 2015, Governor Gina M. Raimondo issued Executive Order 15-16, establishing the Funding Formula Working Group. The group organized its deliberations around three areas of review: [1] the degree to which the funding formula is meeting the needs of all students and schools, [2] ensuring formula fairness between school types, and [3] the degree to which the formula incorporates best practices in educational funding, efficiency, and innovation. The group issued a draft report on January 14, 2016, including 20 consensus recommendations, with some that would affect the amount of education aid distributed by the state and others that would affect how the local payment of education aid (which is remitted by sending districts to public schools of choice) is calculated.

Conclusions of the Working Group:

English Learners. The working group found that English Learners (ELs) have unique needs and their services are more extensive than general education ones. Further, the group found that while ELs will benefit from additional support through the funding formula, this support should not come at the expense of other educational programs. This led to the establishment of the EL categorical.

Density Aid. The working group found that “fixed and marginal costs are real issues for all schools. Enrollment change affects marginal costs; precipitous or sustained enrollment decline can make this effect significant.” Further, the working group found that student movement to public schools of choice has an effect on school budgets because it results in the transfer of both the state and local funding from the sending school to the new school. This led to the establishment of the Density Aid.

Differences in Expense Profiles of Traditional Districts and Public Schools of Choice. The working group found that “the differences in expenses between charter public schools and traditional districts are largely the result of differences in fundamental nature, regulations, or statute. The differences, in and of themselves, cannot be used as a basis for qualitative judgment of practice.” Further, the group concurred “with the House Study Commission in finding that the critical categories that require adjustment are: [1] pre-school screening and services; [2] ages 18-to-21 pupil services; [3] nonpublic-school services; [4] career & technical education costs; [5] expenses associated with out-of-district placement; [6] retiree health expenses; [7] debt service; and [8] rental costs. The latter two are associated almost exclusively with charter public schools while the preceding six are associated almost exclusively with traditional districts.” The results of this finding led to the General Assembly passing a new calculation to be used by local districts. Known as “differentiated costs”, local districts are now able to retain either 7.0 percent or a subsequent higher percentage due to the unique costs borne by public schools with respect to charter or state schools.

State School Stabilization Funds. The working group found that “expenditure data indicate that free-standing career & technical education centers unaffiliated with a district are one of the most expensive delivery models. Though more expensive, these centers can provide unique benefits to students.” Towards this end, the Governor recommended the creation of Stabilization (also referred to as “Supplemental”) Funds for the William M. Davies Career and Technical High School and the Metropolitan Regional Career and Technical Center.

Education Aid to Local Governments

The following sections summarize changes to the various aid categories that comprise total FY 2019 Education Aid.

Distributed Aid

Beginning in FY 2012, distributed aid reflects aid to both districts and public 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 2019, total Distributed Education Aid, which includes formula aid to districts, Central Falls, charter schools, and group home aid, increases by \$13.5 million over the revised FY 2018 Budget. The recommended FY 2019 Budget includes a reduction of \$532,463 in group home aid to reflect updated group home bed census figures as of December 31, 2017, when compared to the Enacted FY 2018 Budget.

Moreover, the FY 2019 recommendation continues with the sixth year of funding the Urban Collaborative, in accordance with the change made to RIGL §16-3.1-11 during the 2012 session of the General Assembly. Although this change is budget-neutral to the state, the five current sending communities (Central Falls, Cranston, North Providence, Providence, and Warwick) will see a reduction in state education aid due students sent. The Urban Collaborative increases by \$48,256 from general revenues compared to the FY 2018 revised. Finally, as required by RIGL 16-7.2-6(d), additional funding for the Central Falls Stabilization Fund is included in the Governor's FY 2019 Budget. In FY 2019 the Governor recommends \$8.4 million for Central Falls Stabilization Fund, an increase of \$1.7 million from the FY 2018 enacted level, to cover costs outside of those calculated by the education aid funding formula.

State Schools

Davies Career and Technical School, Metropolitan Career and Technical School, and Rhode Island School for the Deaf are collectively financed at \$29.0 million in general revenue for FY 2019. This include stabilization funds for Davies (\$4.0 million) and the Met Center (\$1.3 million). Relative to the FY 2018 enacted level, this represents a total increase of \$40,698 from general revenue.

Non-Distributed Aid

Non-distributed aid in FY 2019 decreases by \$261,460 from the revised FY 2018 Budget, from \$26.7 million to \$26.5 million. Non-Distributed aid includes:

- *Categorical Funds – Density Aid.* In FY 2019 the Governor recommends a general revenue decrease of \$412,500 for the density aid categorical fund when compared to the FY 2018 Enacted Budget. Density aid is distributed to traditional school districts which send greater than 5.0 percent of their total enrollment to public schools of choice. FY 2019 represents the third and final year of the density aid categorical fund as enacted by the General Assembly.
- *Categorical Funds – English Learners.* Consistent with the FY 2018 Enacted Budget, the Governor recommends \$2.5 million for the English Learners categorical fund. Monitored by the Department, this categorical is meant to fund evidence based programs to improve the outcomes of English Learners (ELs). This EL categorical is calculated at the level of 10.0 percent of the Core Instruction Amount, applied to qualified students.
- *Categorical Funds – High Cost Special Education.* Consistent with the FY 2018 Enacted Budget, the Governor recommends \$4.5 million for the high cost special education categorical fund in FY 2019. The high cost special education categorical provides financial support to districts that are serving students with extraordinary needs. The threshold for qualifying for the High Cost Special

Education Aid to Local Governments

Education categorical is five times the core foundation amount (Core Instruction Amount plus the Student Success Factor).

- *Categorical Funds – Early Childhood.* The Governor recommends \$7.4 million for the early childhood categorical fund in FY 2019, \$1.1 million greater than the FY 2018 enacted level. The overall state commitment for this initiative includes \$6.2 million from general revenue and \$1.1 million from the Permanent School Fund. The early childhood categorical is used to increase access to high quality pre-kindergarten programs, with the Department distributing funds on a competitive basis. This increase is part of the overall goal to triple the number of state-sponsored high-quality pre-kindergarten classrooms, which currently total 60, compared to 17 classrooms in FY 2015. The heightened state commitment in FY 2019 also ensures the continued leveraging of \$4.9 million in federal expansion grant funds for this purpose.
- *Categorical Funds – Transportation.* The Governor recommends \$3.0 million for the transportation categorical fund in FY 2019, consistent with the FY 2018 enacted level. The transportation categorical is used to reimburse districts for a portion of costs associated with transporting students to out-of-district, non-public schools. Districts must participate in the statewide transportation system to be reimbursement eligible.
- *Categorical Funds – Regional District Transportation.* The Governor recommends \$3.8 million for the Regional District Transportation fund in FY 2019, consistent with the FY 2018 enacted level. This categorical fund is used to reimburse regional school districts for a portion of intra-district transportation costs. Districts must participate in the statewide transportation system to be reimbursement eligible.
- *Categorical Funds – Career and Technical.* The Governor recommends \$4.5 million for the career and technical education categorical fund in FY 2019, consistent with the FY 2018 enacted level. The career and technical categorical fund is used to support the start-up of new programs and to offset the higher than average per-pupil costs associated with existing career and technical programs.
- *E-Rate.* The Governor recommends \$400,000 from general revenue for the State E-Rate program in FY 2019, consistent with the FY 2018 enacted level. The E-Rate program is used to bring Wi-Fi and broadband connectivity to schools.
- *School Breakfast.* Per R.I.G.L. 16-8-10.1, all public schools are required to provide a breakfast program and the Department of Education provides a subsidy for each breakfast served to students. The Governor recommends \$270,000 from general revenue for this purpose in FY 2019, consistent with the enacted (and revised) FY 2018 Budget.
- *Non-Public Textbooks.* Pursuant to R.I.G.L. 16-23-3.1, the Department is required to reimburse LEAs for the cost of providing English/language arts and history/social studies textbooks for students in grades K-12 attending non-public schools. The Governor recommends a reduction of \$151,040 from general revenue for this program in FY 2018, attributable to actual reimbursement requests received by the Department for FY 2018. The Governor recommends \$240,000 for this purpose in FY 2019, consistent with the FY 2018 enacted budget.
- *Recovery High School.* In FY 2019 the Governor recommend \$500,000 for the State’s recovery high school, consistent with the enacted (and revised) FY 2018 Budget. The high school provides

Education Aid to Local Governments

individualized programs to students recovering from substance abuse, supporting both personal recovery and academic achievement.

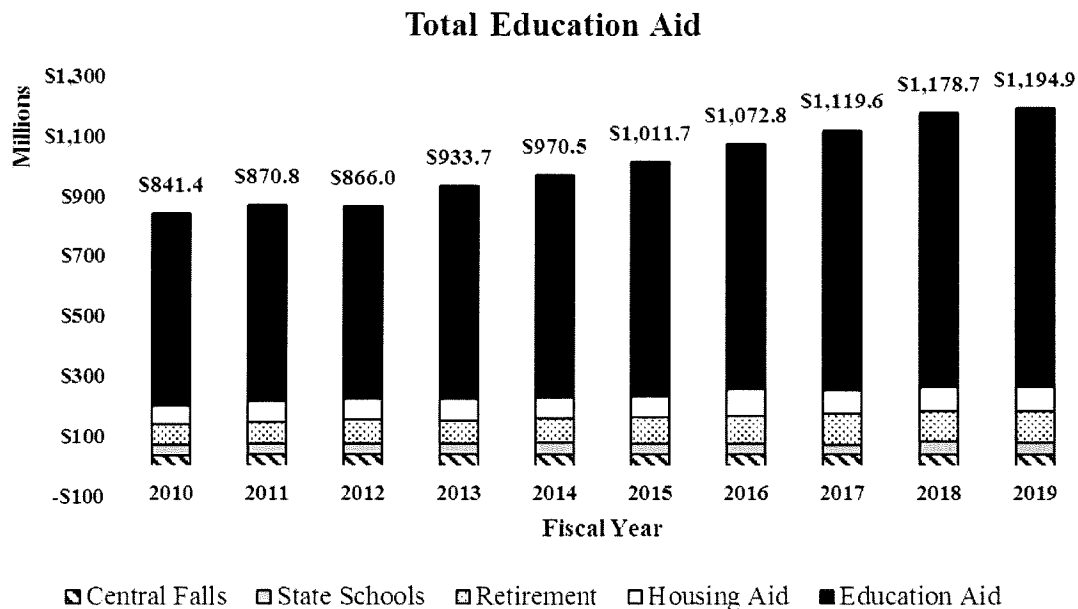
Other Aid

Other aid includes School Construction Aid and state appropriations to the Teachers' Retirement program. Other aid in FY 2019 increases by \$5.3 million from general revenue when compared to the FY 2018 enacted level, increasing from \$181.8 million to \$187.1 million.

- School Construction.* Within the School Housing Aid program, the Governor recommends FY 2019 appropriations of \$80.0 million from general revenue, comprised of \$69.4 million for the school housing aid program established by R.I.G.L. 16-7-35, and \$10.6 million for the School Building Authority Fund, established by R.I.G.L. 45-38.2-2. Total school construction aid is consistent with the FY 2018 Enacted (revised) Budget. Funds within this program will be expended in conjunction with the proposed \$250.0 million school construction bond.
- Teacher Retirement.* Within the Teacher Retirement program, the Governor recommends FY 2019 appropriations of \$107.1 million from general revenue, \$5.3 million greater than the FY 2018 enacted level. Per RIGL 16-16-22, the state funds 40.0 percent of the employer share of retirement contributions on behalf of teachers who are members of the Teacher's Retirement System.

Total Education Aid – All Sources of Funds

The following graph displays total school aid from FY 2010 to FY 2019, from all sources of funds. 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, as well as non-distributed aid. FY 2011 and prior years include, but are not limited to, discontinued aid categories such as 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).



Education Aid to Local Governments

School Construction Aid

School Construction Aid (or “Housing Aid”) provides school districts and charter schools with a reimbursement for approved and completed school construction, repair, and renovation projects supported by bonds or capital reserve funds. This aid is provided in order to guarantee adequate school housing for all public-school children in the State and to prevent the cost of school housing from interfering with the effective operation of schools. The program proposes support of school-district building and infrastructure needs based on reimbursement of successfully completed locally funded capital projects. The reimbursement is linked to district fiscal capacity, with relatively poorer communities receiving a higher reimbursement, all else equal.

The 2015 General Assembly established a School Building Authority (SBA) at the Department of Elementary and Secondary Education to ensure equitable and adequate school housing for all public school children. The SBA within the Department oversees and manages the school housing aid program and the SBA capital fund. The fund is administered by the RI Health and Educational Building Corporation (RIHEBC). Upon transfer of the funding from the Department of Elementary and Secondary Education, RIHEBC holds the funds in trust until they are ready for release to the appropriate LEA.

In FY 2019 the Governor recommends the transfer of the SBA from RIDE to RIHEBC, and recommends that a GO bond referendum of \$250.0 million, specific to school construction, be placed on the 2018 ballot.

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, was financed over twenty years, as was the local deferral. The annual calculation applied to the state contribution to Teachers’ Retirement included an adjustment to accommodate the deferred liability.

Education Aid to Local Governments

Contribution Rates for Teachers' Retirement Fund

- Defined Benefit Retirement Plan

	Actuarial Contribution Rate of Payroll	Employer Share			Teacher Contribution
		Local (60%)*	State (40%)*	Total Employer Share	
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%
2017	26.88%	13.18%	9.95%	23.13%	3.75%
2018	26.88%	13.24%	9.89%	23.13%	3.75%
2019	27.69%	13.70%	10.24%	23.94%	3.75%
2020	28.36%	14.12%	10.50%	24.62%	3.75%

*Adjusted for deferral liability
*Rate components may not sum due to rounding.

- Defined Contribution Retirement Plan

Required Contribution		Employer Share*			Teacher Share
Rate of Payroll		Local (60%)	State (40%)	Subtotal	
2018 and 2019	6.0% to 6.5%	0.6% to 0.9%	0.4% to 0.6%	1.0% to 1.5%	5.0%
2018 and 2019 (Non-Social Security-eligible position)	10.0% to 10.5%	2.6% to 2.9%	0.4% to 0.6%	3.0% to 3.5%	7.0%

*For teachers with less than 20 years of service as of June 30, 2012 the employer contribution varies from 1.0% to 1.5% (for Social Security eligible positions). Teachers with 20+ years of service have no further contributions, employer or employee, as of July 1, 2015.

Education Aid to Local Governments

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 Actual	\$89,529,396
2016 Actual	\$91,610,186
2017 Actual	\$100,358,782
FY 2018 Revised	\$101,973,928
FY 2019 Recommend	\$107,118,409

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 formula aid to all districts, public charter schools, and group home aid. "State Schools" include the Met Center, Davies, and the RI School for the Deaf. "Non-Distributed Aid" includes several categories of aid such as the various categorical funds, some of which are distributed on a monthly basis and others that are not distributed at regular intervals. "Other Aid" consists of allocations for School Construction Aid and state contributions to the Teachers' Retirement Fund.

Education Aid to Local Units of Government

	FY 2018 Revised	FY 2019 Recommend	Difference
Distributed LEA Aid			
Barrington	\$ 5,157,779	\$ 5,287,105	\$ 129,326
Bristol/Warren	14,303,218	13,323,397	(979,821)
Burrillville	13,120,656	12,691,399	(429,257)
Central Falls (1)	39,878,367	40,397,886	519,519
Chariho District	114,962	76,641	(38,321)
Charlestown	1,660,642	1,620,632	(40,010)
Coventry	23,146,889	22,435,721	(711,168)
Cranston	57,344,910	60,518,727	3,173,817
Cumberland	18,967,499	20,144,873	1,177,374
East Greenwich	2,535,361	2,951,511	416,150
East Providence	35,415,921	35,212,950	(202,971)
Exeter/W Greenwich	5,065,171	4,819,816	(245,355)
Foster	1,142,883	1,087,244	(55,639)
Foster/Glocester	4,623,247	4,496,792	(126,455)
Glocester	2,389,577	2,310,862	(78,715)
Hopkinton	5,273,139	5,246,990	(26,149)
Jamestown	452,432	447,829	(4,603)
Johnston	18,225,966	17,719,732	(506,234)
Lincoln	12,437,303	11,744,439	(692,864)
Little Compton	397,073	357,135	(39,938)
Middletown	8,184,684	7,944,579	(240,105)
Narragansett	2,102,116	2,330,130	228,014
New Shoreham	122,100	153,821	31,721
Newport	11,532,490	12,186,580	654,090
North Kingstown	10,705,101	10,153,444	(551,657)
North Providence	21,666,106	22,197,831	531,725
North Smithfield	5,949,172	6,019,261	70,089
Pawtucket	88,483,075	88,976,869	493,794
Portsmouth	4,412,704	4,115,532	(297,172)
Providence	245,716,152	248,002,247	2,286,095
Richmond	4,676,150	4,657,134	(19,016)
Scituate	3,548,200	3,261,958	(286,242)
Smithfield	6,227,896	7,739,839	1,511,943
South Kingstown	6,728,512	5,985,163	(743,349)
Tiverton	6,456,229	6,759,687	303,458
Warwick	38,571,348	37,686,822	(884,526)
West Warwick	24,295,114	25,203,697	908,583
Westerly	8,690,035	8,599,370	(90,665)
Woonsocket	59,415,195	60,586,828	1,171,633
Subtotal (1) (2)	\$ 819,135,374	\$ 825,452,474	\$ 6,317,100

Education Aid to Local Units of Government

	FY 2018 Revised	FY 2019 Recommend	Difference
Distributed LEA Aid- Charter Schools			
ACE (Textron)	\$ 2,291,526	\$ 2,249,040	\$ (42,486)
Achievement First	9,209,052	12,319,930	3,110,878
Beacon Charter School	2,761,557	2,910,823	149,266
Blackstone Academy	3,713,520	3,778,160	64,640
Compass School	454,750	419,937	(34,813)
Greene School	1,259,306	1,270,754	11,448
Highlander	5,489,465	5,809,363	319,898
Hope Academy	1,415,780	1,813,121	397,341
International Charter School	3,166,641	3,301,617	134,976
Kingston Hill Academy	574,403	549,538	(24,865)
Learning Community	6,323,147	6,481,890	158,743
New England Laborers	1,142,634	1,161,548	18,914
Nowell Academy	1,594,720	1,562,235	(32,485)
Nurses Institute	2,589,415	2,644,295	54,880
Paul Cuffee Charter School	8,401,014	8,598,891	197,877
RIMA Blackstone Valley	15,265,732	16,758,648	1,492,916
RISE Mayoral Academy	1,351,280	1,887,883	536,603
Segue Institute for Learning	2,716,009	2,758,154	42,145
Southside Elementary	1,034,710	1,324,672	289,962
Times 2 Academy	7,545,913	7,723,427	177,514
Trinity Academy	2,187,948	2,239,482	51,534
Village Green	2,260,023	2,310,271	50,248
Subtotal	\$ 82,748,545	\$ 89,873,681	\$ 7,125,136
Urban Collaborative (RIGL 16-3.1-11)	\$ 1,494,741	\$ 1,542,997	\$ 48,256
Subtotal	\$ 903,378,660	\$ 916,869,151	\$ 13,490,491
Non-Distributed Aid			
Textbook Expansion	\$ 88,960	\$ 240,000	\$ 151,040
School Breakfast	270,000	270,000	-
Telecommunications Access	400,000	400,000	-
Recovery High School	500,000	500,000	-
Early Childhood Demonstration (3)	6,240,000	6,240,000	-
Transportation Categorical	3,038,684	3,038,684	-
Regional District Transportation	3,772,676	3,772,676	-
High Cost Special Ed Categorical	4,500,000	4,500,000	-
Career and Tech Categorical	4,500,000	4,500,000	-
English Learner Categorical	2,494,939	2,494,939	-
Density Fund - Choice Schools	910,500	498,000	(412,500)
Subtotal	\$ 26,715,759	\$ 26,454,299	\$ (261,460)

Education Aid to Local Units of Government

	FY 2018 Revised	FY 2019 Recommend	Difference
State Schools			
Metropolitan School (1)	\$ 9,342,007	\$ 9,342,007	-
School for the Deaf	6,250,147	6,339,177	89,030
Davies School (1)	13,275,359	13,329,558	54,199
Subtotal (1)	\$ 28,867,513	\$ 29,010,742	\$ 143,229
Other Aid			
Teachers' Retirement	\$ 101,973,928	\$ 107,118,409	\$ 5,144,481
School Housing Aid (4)	80,000,000	80,000,000	-
Subtotal	\$ 181,973,928	\$ 187,118,409	\$ 5,144,481
Total	\$ 1,140,935,860	\$ 1,159,452,601	\$ 18,516,741

(1) Includes both Formula aid and Stabilization funds in FY 2018 and FY 2019.

(2) Non-Charter LEAs include Group Home Aid within distributed aid totals.

(3) FY 2019 total does not reflect the \$1.1 million increase in Permanent School Funds dedicated for this categorical.

(4) Includes the School Building Authority Capital Fund.